



**CITY OF DANA POINT
MARCH 2022 QUARTERLY FINANCIAL REPORT
MANAGEMENT DISCUSSION**

**FY22
Q3**

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

General Fund revenues are up \$6.7 million, or 27.9% compared to the same period last year, primarily due to an increase in Transient Occupancy Tax (\$5.8 million).

General Fund expenditures were \$1.7 million higher than the same period last year which is attributed to an overall increase in Citywide materials and supplies.

Details of revenue and expenditure versus budget, and their changes from the prior year are explained later in this report.

BUDGETED FUND BALANCE SUMMARY:

The table below details the computation of the General Fund’s FY22 budgeted ending fund balance and includes adjustments to the budget approved by the City Council since it was adopted in June 2021.

Budgeted Fund Balance <i>(in millions)</i>	Amended Budget
Fund Balance, 7/1/21*	\$ 22.7
Budgeted Revenues	45.5
Budgeted Expenditures	(39.7)
Budgeted Operating Transfers In	--
Budgeted Operating Transfers Out	(10.9)
Budgeted Fund Balance, 6/30/22	\$ 17.6

*Includes non-cash entry of \$0.3 million for investment mark-to-market at 6/30/21.

The budgeted FY22 ending Fund Balance at June 30, 2022 is further categorized into specific reserve accounts per City Council Policy. Note that the Art in Public Places (AIPP) Reserve is restricted for public art per the City’s Municipal Code. The remaining balance of funds not specifically designated are listed as unassigned.

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

Reserve Designation <i>(in millions)</i>	Amended Budget
Art in Public Places	\$ 0.3
Economic Stability	4.2
Extreme Event	3.4
Special Purpose*	5.1
Investment mark-to-mkt	0.3
Unassigned	4.3
Total Reserves Projected @ 6/30/22	\$ 17.6

*Includes funds designated for Unfunded Pension Liability (\$4.3mm); and to update the General Plan (\$799k).

REVENUES:

The amended FY22 General Fund revenue budget is \$45.5 million. Total General Fund revenue through Q3 was \$30.3 million, which is 67% of the amended budget and \$6.7 million more than the same period last fiscal year.

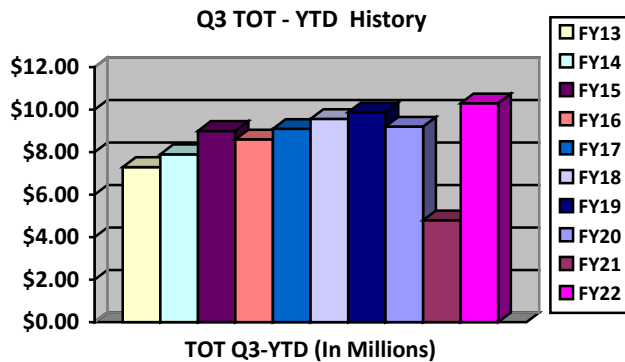
The City’s seven largest annual revenue sources account for over 85% of the General Fund budget. Those revenues, in order of magnitude, are Transient Occupancy Tax, Property Tax, Sales Tax, In-Lieu Property Tax, Charges for Services, Franchise Fees, and Licenses & Permits.

Transient Occupancy Tax (TOT) – Total TOT revenue recorded through Q3 is \$10.9 million, which is 83.7% of the amended budget. This is \$5.9 million higher than the same period last year. The significant improvement can be attributed to hotel guests and groups returning to hotels due to less restrictive COVID-19 guidelines, along with higher room rates.



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category was created to replace revenue that was lost to agencies effected by the State Legislature reducing the VLF rate in 2004.

In-Lieu Property Tax revenue collected was \$2.4 million fiscal year-to-date, which is \$96,000, or 4.1% more than the same period last year. These taxes are not received evenly throughout the year, with roughly 49% received in January and the remainder in May. As expected, collections currently stand at 50% of the \$4.8 million budget, and are anticipated to finish on budget.

Property Tax – The City’s second largest revenue, with a FY22 amended budget of \$10.0 million, comes from Property Taxes, of which \$6.5 million, or 65% of the amended budget, has been collected to date. This is an increase of \$243,000 over the same period last fiscal year.

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

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

The FY22 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 collected \$2.1 million, or 113% of the amended budget, which is \$469,000, or 28.8% more than the same period last fiscal year. The largest variances originated from Building Plan Check Fees (+\$185k), Police Services Reimbursements for special events (+\$140k), and Grading Inspections (+\$138k).

Collections through March 2022 totaled \$4.0 million, which is 64% of the amended budget. This is an increase of \$913,000, or 30% compared to the same quarter last fiscal year. Sales tax receipts lag by two months making revenue numbers through March 31st less than 9 full months of receipts.

Licenses & Permits – Most structural changes and new construction on private property require building permits. The State Constitution and Government Code place with the City the responsibility and authority to engage in certain regulatory activities in the interest of the community. Related fees are set by Council resolution and may not exceed the cost of the service.

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 FY22 Licenses & Permits budget is \$1.7 million, of which \$1.6 million, or 96.1% of the amended budget, has been collected to date. This is \$36,000, or 2.3% higher than the same period last year. Note that these revenues are for specific one-time projects and thus are not necessarily a good predictor for

In-Lieu Property Taxes – Currently the City’s fourth largest revenue, In-Lieu Property Taxes are budgeted at \$4.9 million for FY22. In addition to their regular apportionment of property taxes, cities and counties receive property tax revenues in lieu of Vehicle License Fees (VLF). This revenue



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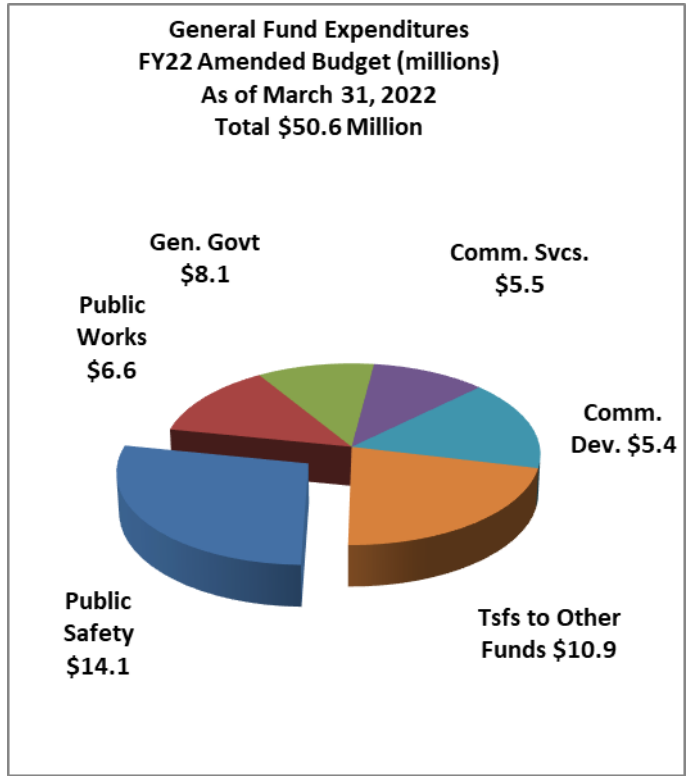
**FY22
Q3**

future revenue. The volatility associated with building activity warrants much restraint in making projections beyond what is currently budgeted.

Franchise Fees – Dana Point’s franchise fees derive from Cox Communications, SDG&E, SoCal Gas, and CR&R, and are charged for the right to use public rights-of-way for public or private purposes. This revenue is consistent year to year, and totals roughly \$1.3 million. One-fourth of Franchise Fees are received in Q2 and again in Q3, and about one-half in Q4.

EXPENDITURES

The City’s amended FY22 General Fund expenditure budget is \$50.6 million, inclusive of \$10.9 million in transfers to other funds, and is committed to the following functional areas:



Expenditures (in millions)	FY22 Amended Budget	% of Total
Public Safety	\$ 14.1	28%
Public Works	6.6	13
Community Services & Parks	5.5	11
Community Development	5.4	11
General Government*	8.1	16
Transfers to Other Funds**	10.9	21
Total Budget	\$ 50.6	100%

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

**Transfers to the Other Funds includes a transfer to the Capital Improvement Fund (\$10.8M – \$3.1M CIP / \$7.7M Community Investment Account) and a transfer to the Facilities Improvement Fund (\$100k).

Total FY22 General Fund expenditures at the end of Q3 were \$27.0 million (excluding transfers), which is \$1.7 million or 6.6% more than the same period in the previous fiscal year.

Expenditures with notable variances from the prior year include:

Salaries – Costs to date totaled \$4.7 million, an increase of \$271,000 over the same period last fiscal year. This increase is primarily attributed to vacancies being filled and reinstatement of the merit-pool that was suspended in 2020.

Community Activities – Cost to date totaled \$491,000, an increase of \$149,000 over the same period last fiscal year. Much of the increase is due to lifting of COVID-19 restrictions but also increased costs for services.

Police Services – This is by far the largest cost incurred by the City, with the current amended budget at \$13.7 million. Costs to date totaled \$10.5



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million, an expected increase of \$338,000, or 3.3% over last year. The increase is primarily due to third-party reimbursable services as well as overall OCSD contract increases.

Park Maintenance – Costs to date totaled \$794,000, an increase of \$153,000 compared to the same period last fiscal year. This variance is mainly attributed to new maintenance projects in the current fiscal year, including the Creekside Park Restroom, Sea Terrace Dog Fun Zone, DHHS Sports Park, and Del Obispo baseball field backstop.

Capital Improvement Fund disbursements through March 2022 totaled \$2.4 million, an increase of \$824,000 compared to the previous fiscal year. A total of \$10.1 million is budgeted in FY22 for capital projects, the majority of which relates to Residential Resurfacing (\$2.5 million), Road Resurfacing (\$2.3 million) and Slurry Program (\$3.3 million). See a listing of projects, along with their budgets, actual expenditures, and encumbered (contracted) balances in Attachment E to this report.

Cash & Investments

The City’s Local Agency Investment Fund (LAIF) account ended the quarter with a balance of \$36.4 million. The T-Note portfolio balance was \$12.0 million at March 31, 2022, and consists of, two \$3.2 million, one \$3.0 million and one \$2.6 million laddered investments maturing at one-year intervals over the next 5 years on October 31st.

ATTACHED FINANCIAL REPORTS:

1. General Fund Revenues – Budget vs. Actual for Period Ending 3/31/22
2. General Fund Expenditures – Budget vs. Actual for Period Ending 3/31/22
3. 3/31/22 Balance Sheets All Funds
4. CIP Projects – Budget vs. Actual for Period Ending 3/31/22
5. CIP Projects – Narrative Summary of Project Status
6. General Fund Expenditures by Function for Period Ending 3/31/22
7. FYTD Revenues, March 2022 vs 2021
8. FYTD Expenditures, March 2022 vs 2021

Investment Portfolio at March 31, 2022	
Account	Amount
Cash	\$ 2,349,947
Petty Cash	5,200
LAIF	36,356,395
T-Notes	12,000,000
Total	\$ 50,711,542



City of Dana Point, CA

General Fund Revenues - Budget vs. Actual Group Summary

For Fiscal: 2021-2022 Period Ending: 03/31/2022

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	9,950,000.00	9,950,000.00	699,414.46	6,463,314.33	6,463,314.33	3,486,685.67
6103 - Property Transfer Tax	500,000.00	650,000.00	57,895.69	614,219.50	614,219.50	35,780.50
6105 - Franchise Fees	1,325,000.00	1,325,000.00	0.00	651,469.19	651,469.19	673,530.81
6107 - Homeowners Property Tax Relie	45,000.00	45,000.00	0.00	21,823.75	21,823.75	23,176.25
6109 - Transient Occupancy Tax	11,000,000.00	13,000,000.00	1,363,304.01	10,902,152.15	10,902,152.15	2,097,847.85
6110 - Short Term Rental TOT	700,000.00	700,000.00	4,377.48	457,145.17	457,145.17	242,854.83
6111 - Sales & Use Tax	5,800,000.00	6,150,000.00	376,232.78	3,963,505.14	3,963,505.14	2,186,494.86
6113 - In-lieu Property Taxes	4,835,000.00	4,850,400.00	0.00	2,425,227.50	2,425,227.50	2,425,172.50
RevenueType: 10 - Taxes & Franchises Total:	34,155,000.00	36,670,400.00	2,501,224.42	25,498,856.73	25,498,856.73	11,171,543.27
RevenueType: 20 - Licenses & Permits						
6201 - Site Development Permit	41,000.00	150,000.00	15,254.00	157,994.00	157,994.00	-7,994.00
6203 - Coastal Development Permit	50,000.00	170,000.00	11,800.00	162,675.00	162,675.00	7,325.00
6205 - Conditional Use Permit	15,000.00	55,000.00	6,902.00	54,046.00	54,046.00	954.00
6207 - Other Planning Permits	15,000.00	20,000.00	11,622.00	34,527.00	34,527.00	-14,527.00
6209 - Building Permits	700,000.00	700,000.00	122,369.90	655,137.35	655,137.35	44,862.65
6211 - Plumbing Permits	60,000.00	70,000.00	9,042.00	72,955.20	72,955.20	-2,955.20
6215 - Electrical Permits	70,000.00	80,000.00	14,218.50	89,712.00	89,712.00	-9,712.00
6217 - Mechanical Permits	21,000.00	21,000.00	2,317.00	16,851.20	16,851.20	4,148.80
6218 - Short Term Rental Permits	20,000.00	20,000.00	600.00	8,550.00	8,550.00	11,450.00
6219 - Other Building Permits	1,000.00	1,000.00	0.00	454.50	454.50	545.50
6221 - Transportation Permits	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00
6223 - Encroachment Permits	35,000.00	70,000.00	42,071.00	132,023.00	132,023.00	-62,023.00
6225 - Grading Permit Plan Check	250,000.00	250,000.00	19,553.39	158,802.95	158,802.95	91,197.05
6226 - Licenses & Permits	8,000.00	8,000.00	693.00	4,301.64	4,301.64	3,698.36
6227 - Other Engineering Permits	25,000.00	60,000.00	8,575.00	62,275.00	62,275.00	-2,275.00
6228 - CASp Certification and Training Fees	0.00	0.00	0.00	187.20	187.20	-187.20
RevenueType: 20 - Licenses & Permits Total:	1,312,000.00	1,676,000.00	265,017.79	1,610,492.04	1,610,492.04	65,507.96
RevenueType: 30 - Fines & Forfeitures						
6301 - Vehicle Code Fines	175,000.00	220,000.00	51,287.41	193,497.66	193,497.66	26,502.34
6303 - Penalties, Int. & Restitution	120,000.00	170,000.00	21,454.40	175,394.53	175,394.53	-5,394.53
RevenueType: 30 - Fines & Forfeitures Total:	295,000.00	390,000.00	72,741.81	368,892.19	368,892.19	21,107.81
RevenueType: 40 - Use Of Money & Property						
6401 - Rental Of Property	60,000.00	60,000.00	3,461.84	50,453.38	50,453.38	9,546.62
6403 - Investment Income	350,000.00	275,000.00	0.00	102,331.16	102,331.16	172,668.84
6405 - City Plaza Rental Revenue	22,800.00	22,800.00	1,900.00	19,000.00	19,000.00	3,800.00
RevenueType: 40 - Use Of Money & Property Total:	432,800.00	357,800.00	5,361.84	171,784.54	171,784.54	186,015.46
RevenueType: 50 - Intergovernmental						
6505 - Motor Vehicle In-lieu	15,000.00	38,500.00	0.00	38,528.76	38,528.76	-28.76
6514 - Waste Disposal Agreement Allocation	98,000.00	81,500.00	0.00	81,513.40	81,513.40	-13.40
6515 - Nuclear Power Program	168,000.00	168,000.00	0.00	167,202.19	167,202.19	797.81
6521 - Intergovernmental Cost Reimb	3,079,828.00	4,088,700.00	0.00	72,645.05	72,645.05	4,016,054.95
RevenueType: 50 - Intergovernmental Total:	3,360,828.00	4,376,700.00	0.00	359,889.40	359,889.40	4,016,810.60
RevenueType: 60 - Charges For Services						
6607 - Planning Comm. Determin.	0.00	0.00	0.00	2,134.00	2,134.00	-2,134.00
6609 - Variance Minor Amendment	2,000.00	45,000.00	9,504.00	49,621.00	49,621.00	-4,621.00
6611 - Tentative Tract Map	0.00	9,000.00	0.00	8,890.00	8,890.00	110.00
6613 - Tentative Parcel Map	5,000.00	6,500.00	0.00	6,041.00	6,041.00	459.00
6621 - Concept Approval	1,000.00	1,000.00	0.00	3,450.00	3,450.00	-2,450.00
6623 - Planning Plan Check Fee	85,000.00	85,000.00	14,130.12	100,115.87	100,115.87	-15,115.87
6627 - Other Planning Fees	9,000.00	9,000.00	1,274.00	5,096.00	5,096.00	3,904.00

General Fund Revenues - Budget vs. Actual

For Fiscal: 2021-2022 Period Ending: 03/31/2022

RevenueObject	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
6631 - Building Plan Check Fee	600,000.00	600,000.00	79,645.25	641,967.07	641,967.07	-41,967.07
6633 - Permit Issuance Fee	50,000.00	50,000.00	5,325.00	38,100.00	38,100.00	11,900.00
6639 - Addressing Fee	3,000.00	3,000.00	655.00	6,249.00	6,249.00	-3,249.00
6641 - Grading Inspection	150,000.00	320,000.00	45,669.52	456,667.12	456,667.12	-136,667.12
6655 - Other Engineering Fees	80,000.00	95,000.00	27,829.81	118,379.23	118,379.23	-23,379.23
6659 - Solid Waste Exemption Fee	2,000.00	2,000.00	174.00	2,325.00	2,325.00	-325.00
6683 - Art In Public Places Fees	0.00	35,000.00	4,191.59	56,164.59	56,164.59	-21,164.59
6685 - Reimbursed Expenses	50,000.00	75,000.00	4,811.51	71,635.71	71,635.71	3,364.29
6687 - Legal Reimbursements - Development	10,000.00	20,000.00	0.00	22,709.50	22,709.50	-2,709.50
6688 - Legal Reimbursements - Other	30,000.00	5,000.00	0.00	0.00	0.00	5,000.00
6689 - Police Services Reimbursements	125,000.00	134,000.00	5,647.80	139,673.34	139,673.34	-5,673.34
6691 - Recreation Classes	150,000.00	150,000.00	23,848.88	105,723.97	105,723.97	44,276.03
6692 - Planning Reimbursements	20,000.00	165,829.00	15,195.75	221,456.76	221,456.76	-55,627.76
6693 - Activities & Trips	15,000.00	15,000.00	1,015.34	15,755.07	15,755.07	-755.07
6694 - Staff Time Reimbursements	20,000.00	5,000.00	0.00	3,293.00	3,293.00	1,707.00
6699 - Other P/b/e	20,000.00	20,000.00	3,130.00	21,694.05	21,694.05	-1,694.05
RevenueType: 60 - Charges For Services Total:	1,427,000.00	1,850,329.00	242,047.57	2,097,141.28	2,097,141.28	-246,812.28
RevenueType: 70 - Other						
6701 - Planning Appeal Fee	1,000.00	1,000.00	0.00	500.00	500.00	500.00
6703 - Miscellaneous Revenues	20,000.00	87,000.00	28,500.00	100,213.89	100,213.89	-13,213.89
6704 - Gain/Loss on Asset Sale	0.00	0.00	0.00	479.00	479.00	-479.00
6707 - User Fee Income Solid Waste	60,000.00	60,000.00	0.00	35,004.60	35,004.60	24,995.40
RevenueType: 70 - Other Total:	81,000.00	148,000.00	28,500.00	136,197.49	136,197.49	11,802.51
RevenueType: 90 - Transfers						
6911 - Tsfs In - Fr CIP Fund	0.00	7,500.00	0.00	7,500.00	7,500.00	0.00
RevenueType: 90 - Transfers Total:	0.00	7,500.00	0.00	7,500.00	7,500.00	0.00
Fund: 01 - GENERAL Total:	41,063,628.00	45,476,729.00	3,114,893.43	30,250,753.67	30,250,753.67	15,225,975.33
Total Surplus (Deficit):	41,063,628.00	45,476,729.00	3,114,893.43	30,250,753.67	30,250,753.67	

Fund Summary

Fund	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
01 - GENERAL	41,063,628.00	45,476,729.00	3,114,893.43	30,250,753.67	30,250,753.67	15,225,975.33
Total Surplus (Deficit):	41,063,628.00	45,476,729.00	3,114,893.43	30,250,753.67	30,250,753.67	



City of Dana Point, CA

General Fund Expenditures - Budget vs. Actual

Group Summary

For Fiscal: 2021-2022 Period Ending: 03/31/2022

ExpenseObject	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
Fund: 01 - GENERAL						
ExpenseType: 10 - Personnel						
1010 - Salaries	7,067,559.00	7,031,059.00	484,584.41	4,719,069.10	4,719,069.10	2,311,989.90
1030 - Hourly	265,092.00	279,092.00	14,388.77	172,496.59	172,496.59	106,595.41
1050 - Overtime	85,000.00	85,000.00	5,298.80	45,203.61	45,203.61	39,796.39
1070 - Stipends	9,346.00	9,346.00	692.30	6,535.32	6,535.32	2,810.68
1100 - Benefits	1,067,316.00	1,067,316.00	76,404.81	671,041.41	671,041.41	396,274.59
1120 - Retirement Benefits	1,120,291.00	1,120,291.00	42,969.94	900,683.20	900,683.20	219,607.80
1140 - Medi-tax 1.45%	107,931.00	107,931.00	7,542.96	74,331.98	74,331.98	33,599.02
1200 - Outside Assistance	0.00	0.00	0.00	2,428.13	2,428.13	-2,428.13
ExpenseType: 10 - Personnel Total:	9,722,535.00	9,700,035.00	631,881.99	6,591,789.34	6,591,789.34	3,108,245.66
ExpenseType: 20 - Materials & Services						
2010 - Communications	142,100.00	147,845.00	14,485.95	111,673.62	149,786.77	-1,941.77
2030 - Equipment Maintenance	465,900.00	540,300.00	32,614.10	308,810.80	472,972.03	67,327.97
2040 - Copier Usage	17,400.00	17,400.00	0.00	11,111.55	11,111.55	6,288.45
2050 - Vehicle Maintenance	79,000.00	79,000.00	5,311.47	54,541.90	69,483.50	9,516.50
2070 - Office Supplies	84,850.00	85,350.00	5,446.07	34,982.96	53,740.78	31,609.22
2090 - Memberships & Dues	75,425.00	75,425.00	877.00	50,131.14	50,131.14	25,293.86
2110 - Operating Supplies	558,050.00	602,915.00	37,356.77	268,752.47	353,680.02	249,234.98
2130 - Books & Subscriptions	32,375.00	32,375.00	3,238.64	21,147.21	21,147.21	11,227.79
2150 - Training	56,550.00	72,850.00	10,682.08	44,342.17	44,342.17	28,507.83
2170 - Postage	33,000.00	29,000.00	181.12	8,165.26	18,035.29	10,964.71
2190 - Facil & Equip Lease/Rent	102,000.00	102,000.00	7,855.37	54,611.04	100,395.36	1,604.64
2210 - Utilities	1,288,400.00	1,383,400.00	90,183.96	908,342.88	1,318,893.66	64,506.34
2230 - Professional Services	2,277,800.00	3,733,065.00	368,603.16	2,143,317.90	2,998,660.88	734,404.12
2240 - Reimbursable Costs	268,000.00	472,829.00	80,110.20	516,482.98	554,796.52	-81,967.52
2250 - Advertising	41,550.00	41,550.00	5,035.29	26,967.80	34,355.54	7,194.46
2270 - Travel, Conf. & Meetings	103,900.00	104,600.00	8,188.11	57,146.87	57,146.87	47,453.13
2290 - Auto Allowance	74,250.00	74,250.00	6,238.48	48,002.54	48,002.54	26,247.46
2310 - City Attorney	1,095,000.00	1,195,000.00	102,025.58	886,682.48	886,682.48	308,317.52
2330 - Police Services	13,694,000.00	13,694,000.00	1,129,709.25	10,140,011.64	13,586,553.00	107,447.00
2340 - Parking Lot Leases	52,000.00	52,000.00	4,221.31	36,543.99	49,591.69	2,408.31
2350 - Street Maintenance	1,372,000.00	1,322,000.00	34,590.66	537,260.09	1,295,369.42	26,630.58
2410 - Community Activities	582,850.00	582,850.00	47,521.74	491,042.04	491,042.04	91,807.96
2430 - Recreation Programs	134,500.00	134,500.00	5,065.58	59,153.82	59,153.82	75,346.18
2450 - Landscape Maintenance	595,000.00	565,000.00	41,959.67	401,093.18	553,800.60	11,199.40
2470 - Tree Maintenance	610,000.00	610,000.00	198,657.00	511,076.40	559,163.00	50,837.00
2490 - Street Sweeping	262,000.00	262,000.00	18,780.36	155,280.36	226,500.00	35,500.00
2510 - Storm Drains	857,800.00	857,800.00	8,540.12	377,667.68	794,436.15	63,363.85
2530 - Safety Lighting	183,500.00	348,500.00	22,469.65	251,365.83	318,264.56	30,235.44
2550 - Park Maintenance	985,000.00	1,222,300.00	100,478.89	794,411.03	1,117,089.18	105,210.82
2590 - Data Technology	287,500.00	421,500.00	24,668.09	224,180.91	370,326.52	51,173.48
2600 - Marketing	115,000.00	186,000.00	9,575.01	122,952.47	122,952.47	63,047.53
2999 - Operations Contingency	250,000.00	123,625.00	0.00	0.00	0.00	123,625.00
ExpenseType: 20 - Materials & Services Total:	26,776,700.00	29,171,229.00	2,424,670.68	19,657,253.01	26,787,606.76	2,383,622.24
ExpenseType: 30 - Capital Outlay						
3010 - Furniture & Equipment	5,000.00	54,000.00	0.00	3,022.75	81,894.04	-27,894.04
ExpenseType: 30 - Capital Outlay Total:	5,000.00	54,000.00	0.00	3,022.75	81,894.04	-27,894.04
ExpenseType: 40 - Insurance						
4010 - Liability Insur Premiums	497,000.00	482,000.00	-1,598.00	463,038.05	463,038.05	18,961.95
4030 - Property Insurance Premiums	130,000.00	130,000.00	0.00	121,552.00	121,552.00	8,448.00
4050 - Employee Bond Premiums	1,200.00	1,200.00	0.00	1,213.00	1,213.00	-13.00

General Fund Expenditures - Budget vs. Actual

For Fiscal: 2021-2022 Period Ending: 03/31/2022

ExpenseObject	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
4110 - Workers' Compensation	130,000.00	130,000.00	0.00	145,792.00	145,792.00	-15,792.00
4210 - Unemployment Benefits	1,500.00	16,500.00	5,765.71	5,765.71	5,765.71	10,734.29
ExpenseType: 40 - Insurance Total:	759,700.00	759,700.00	4,167.71	737,360.76	737,360.76	22,339.24
ExpenseType: 90 - Operating Transfers Out						
9010 - Tsfs Out - To Facil Imp Fund	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00	0.00
9050 - Tsfs Out - To Cap Impv Fund	4,204,863.00	10,845,624.00	6,640,761.00	10,845,624.00	10,845,624.00	0.00
ExpenseType: 90 - Operating Transfers Out Total:	4,304,863.00	10,945,624.00	6,740,761.00	10,945,624.00	10,945,624.00	0.00
Fund: 01 - GENERAL Total:	41,568,798.00	50,630,588.00	9,801,481.38	37,935,049.86	45,144,274.90	5,486,313.10
Total Surplus (Deficit):	-41,568,798.00	-50,630,588.00	-9,801,481.38	-37,935,049.86	-45,144,274.90	

Fund Summary

Fund	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
01 - GENERAL	-41,568,798.00	-50,630,588.00	-9,801,481.38	-37,935,049.86	-45,144,274.90	-5,486,313.10
Total Surplus (Deficit):	-41,568,798.00	-50,630,588.00	-9,801,481.38	-37,935,049.86	-45,144,274.90	



City of Dana Point, CA

3. BALANCE SHEET

Account Summary

As Of 03/31/2022

Account	Name	Balance
Fund: 01 - GENERAL		
Assets		
01-1011	Claim on Cash	13,651,767.35
01-1020	Petty Cash	5,200.00
01-1050	Taxes Receivable - Current	1,363,304.01
01-1200	Accounts Receivable	160,744.40
01-1250	Advance Deposits	800.00
01-1350	Interest Rec On Investments	99.45
01-1450	Prepaid Items	24,679.33
01-1500	Investments - Adjust To Fmv	285,959.00
01-1530	Prem/disc - U.s. Gov't Secur	-117,219.79
	Total Assets:	15,375,333.75
		<u>15,375,333.75</u>
Liability		
01-2020	Accounts Payable	220,548.51
01-2021	Accounts Payable Pending	-61,261.82
01-2080	Due To Other Agencies	-2,577.35
01-2151	Tenant Security Deposits	1,900.00
01-2391	Deferred Inflow of Resources	160,734.00
	Total Liability:	319,343.34
Equity		
01-2470	Fund Balance Desig. for Art in Public Places	306,541.63
01-2500	Investments - Adjust To Fmv	285,959.00
01-2550	Fund Balance Desig. for Special Purpose	5,133,720.00
01-2560	Economic Stability Reserve	4,179,868.00
01-2570	Extreme Event Reserve	3,419,892.00
01-9920	Fund Balance - Undesignated	9,414,305.97
	Total Beginning Equity:	22,740,286.60
Total Revenue		30,250,753.67
Total Expense		37,935,049.86
Revenues Over/Under Expenses		-7,684,296.19
	Total Equity and Current Surplus (Deficit):	15,055,990.41
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>15,375,333.75</u>

3. BALANCE SHEET

Account	Name	Balance
Fund: 02 - GASOLINE TAX		
Assets		
02-1011	Claim on Cash	1,968,508.89
02-1500	Investments - Adjust To Fmv	24,373.00
	Total Assets:	1,992,881.89
		<u><u>1,992,881.89</u></u>
Liability		
	Total Liability:	0.00
Equity		
02-2500	Investments - Adjust To Fmv	24,373.00
02-9920	Fund Balance	1,427,324.67
	Total Beginning Equity:	1,451,697.67
Total Revenue		541,184.22
Total Expense		0.00
Revenues Over/Under Expenses		541,184.22
	Total Equity and Current Surplus (Deficit):	1,992,881.89
	Total Liabilities, Equity and Current Surplus (Deficit):	<u><u>1,992,881.89</u></u>

3. BALANCE SHEET

Account	Name	Balance
Fund: 04 - MEASURE M FUND		
Assets		
04-1011	Claim on Cash	1,484,995.99
04-1500	Investments - Adjust To Fmv	14,151.00
	Total Assets:	1,499,146.99
		<u><u>1,499,146.99</u></u>
Liability		
	Total Liability:	0.00
Equity		
04-2480	Fund Balance Restricted for SMP	188,480.00
04-2500	Investments - Adjust To Fmv	14,151.00
04-9920	Fund Balance	787,752.59
	Total Beginning Equity:	990,383.59
Total Revenue		546,362.18
Total Expense		37,598.78
Revenues Over/Under Expenses		508,763.40
	Total Equity and Current Surplus (Deficit):	1,499,146.99
	Total Liabilities, Equity and Current Surplus (Deficit):	<u><u>1,499,146.99</u></u>

3. BALANCE SHEET

Account	Name	Balance
Fund: 05 - AB2766 - CLEAN AIR ACT		
Assets		
05-1011	Claim on Cash	629,048.85
05-1500	Investments - Adjust To Fmv	10,196.00
	Total Assets:	639,244.85
		<u><u>639,244.85</u></u>
Liability		
	Total Liability:	0.00
Equity		
05-2500	Investments - Adjust To Fmv	10,196.00
05-9920	Fund Balance	608,099.66
	Total Beginning Equity:	618,295.66
Total Revenue		20,949.19
Total Expense		0.00
Revenues Over/Under Expenses		20,949.19
	Total Equity and Current Surplus (Deficit):	639,244.85
	Total Liabilities, Equity and Current Surplus (Deficit):	<u><u>639,244.85</u></u>

3. BALANCE SHEET

Account	Name	Balance
Fund: 06 - COASTAL TRANSIT		
Assets		
06-1011	Claim on Cash	-354,664.40
06-1200	Accounts Receivable	262,337.37
06-1500	Investments - Adjust To Fmv	3,511.00
	Total Assets:	-88,816.03
		<u>-88,816.03</u>
Liability		
06-2391	Deferred Inflow of Resources	262,337.37
	Total Liability:	262,337.37
Equity		
06-2500	Investments - Adjust To Fmv	3,511.00
06-9920	Fund Balance	392,108.83
	Total Beginning Equity:	395,619.83
Total Revenue		0.00
Total Expense		746,773.23
Revenues Over/Under Expenses		-746,773.23
	Total Equity and Current Surplus (Deficit):	-351,153.40
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>-88,816.03</u>

3. BALANCE SHEET

Account	Name	Balance
Fund: 07 - TBID		
Assets		
07-1011	Claim on Cash	488,386.74
07-1200	Accounts Receivable	152,551.00
07-1500	Investments - Adjust To Fmv	8,335.00
	Total Assets:	649,272.74
		<u><u>649,272.74</u></u>
Liability		
	Total Liability:	0.00
Equity		
07-2480	TBID '89 Act Fund Bal Reserve	486,184.09
07-2500	Investments - Adjust To Fmv	8,335.00
07-9920	Fund Balance	2,223.65
	Total Beginning Equity:	496,742.74
Total Revenue		1,147,036.00
Total Expense		994,506.00
Revenues Over/Under Expenses		152,530.00
	Total Equity and Current Surplus (Deficit):	649,272.74
	Total Liabilities, Equity and Current Surplus (Deficit):	<u><u>649,272.74</u></u>

3. BALANCE SHEET

Account	Name	Balance
Fund: 08 - ROAD MAINTENANCE AND REHAB		
Assets		
08-1011	Claim on Cash	1,019,796.74
08-1500	Investments - Adjust To Fmv	8,895.00
	Total Assets:	1,028,691.74
		<u><u>1,028,691.74</u></u>
Liability		
	Total Liability:	0.00
Equity		
08-2500	Investments - Adjust To Fmv	8,895.00
08-9920	Fund Balance	633,598.33
	Total Beginning Equity:	642,493.33
Total Revenue		386,198.41
Total Expense		0.00
Revenues Over/Under Expenses		386,198.41
	Total Equity and Current Surplus (Deficit):	1,028,691.74
	Total Liabilities, Equity and Current Surplus (Deficit):	<u><u>1,028,691.74</u></u>

3. BALANCE SHEET

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

3. BALANCE SHEET

Account	Name	Balance
Fund: 11 - CAPITAL IMPROVEMENTS		
Assets		
11-1011	Claim on Cash	17,501,289.25
	Total Assets:	17,501,289.25
		<u>17,501,289.25</u>
Liability		
	Total Liability:	0.00
Equity		
11-2440	Fund Bal Reserved for Doheny Village Impv	418,131.67
11-2580	Community Investment Reserve	11,184,939.00
11-9920	Fund Balance - Undesignated	-2,607,646.63
	Total Beginning Equity:	8,995,424.04
Total Revenue		10,879,624.00
Total Expense		<u>2,373,758.79</u>
Revenues Over/Under Expenses		8,505,865.21
	Total Equity and Current Surplus (Deficit):	17,501,289.25
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>17,501,289.25</u>

3. BALANCE SHEET

Account	Name	Balance
Fund: 12 - FACILITIES IMPROVEMENT FUND		
Assets		
12-1011	Claim on Cash	1,979,024.24
	Total Assets:	1,979,024.24
		<u><u>1,979,024.24</u></u>
Liability		
	Total Liability:	0.00
Equity		
12-2480	Fund Balance Restricted for PEG Fees	412,574.61
12-9920	Fund Balance	2,105,953.79
	Total Beginning Equity:	2,518,528.40
Total Revenue		232,264.33
Total Expense		771,768.49
Revenues Over/Under Expenses		-539,504.16
	Total Equity and Current Surplus (Deficit):	1,979,024.24
	Total Liabilities, Equity and Current Surplus (Deficit):	<u><u>1,979,024.24</u></u>

3. BALANCE SHEET

Account	Name	Balance
Fund: 21 - PARK DEVELOPMENT		
Assets		
21-1011	Claim on Cash	691.88
21-1500	Investments - Adjust To Fmv	1,153.00
	Total Assets:	1,844.88
		<u><u>1,844.88</u></u>
Liability		
	Total Liability:	0.00
Equity		
21-2500	Investments - Adjust To Fmv	1,153.00
21-9920	Fund Balance	67,545.88
	Total Beginning Equity:	68,698.88
Total Revenue		0.00
Total Expense		66,854.00
Revenues Over/Under Expenses		-66,854.00
	Total Equity and Current Surplus (Deficit):	1,844.88
	Total Liabilities, Equity and Current Surplus (Deficit):	<u><u>1,844.88</u></u>

3. BALANCE SHEET

Account	Name	Balance
Fund: 25 - SUPP LAW ENFORCEMENT SERVICES		
Assets		
25-1011	Claim on Cash	95,870.43
25-1500	Investments - Adjust To Fmv	1,249.00
	Total Assets:	97,119.43
		<u><u>97,119.43</u></u>
Liability		
	Total Liability:	0.00
Equity		
25-2500	Investments - Adjust To Fmv	1,249.00
25-9920	Fund Balance	52,683.51
	Total Beginning Equity:	53,932.51
Total Revenue		160,453.55
Total Expense		117,266.63
Revenues Over/Under Expenses		43,186.92
	Total Equity and Current Surplus (Deficit):	97,119.43
	Total Liabilities, Equity and Current Surplus (Deficit):	<u><u>97,119.43</u></u>

3. BALANCE SHEET

Account	Name	Balance
Fund: 27 - CFD 2006-1 MAINTENANCE		
Assets		
27-1011	Claim on Cash	706,893.88
27-1500	Investments - Adjust To Fmv	11,223.00
	Total Assets:	718,116.88
		<u>718,116.88</u>
Liability		
	Total Liability:	0.00
Equity		
27-2480	Funicular Replacement Reserve	62,000.00
27-2500	Investments - Adjust To Fmv	11,223.00
27-9920	Fund Balance	571,252.06
	Total Beginning Equity:	644,475.06
Total Revenue		242,756.28
Total Expense		169,114.46
Revenues Over/Under Expenses		73,641.82
	Total Equity and Current Surplus (Deficit):	718,116.88
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>718,116.88</u>

3. BALANCE SHEET

Account	Name	Balance
Fund: 31 - AGENCY TRUST		
Assets		
31-1011	Claim on Cash	11,090,644.50
Total Assets:		11,090,644.50
		<u>11,090,644.50</u>
Liability		
31-2150	CD 3rd Party Rev & Staff Time (refu	316,867.40
31-2210	Deposits - San Joaquin Hills TCA	9,378.00
31-2220	Deposits - Carits	6,070.00
31-2240	Deposits - Smip	2,919.53
31-2270	Deposits - Green Bldg Prog	898.00
31-2300	Trust Deposits	639,235.06
31-2310	P/b/e Planning Deposits	2,831.25
31-2320	Other Comm Dev Deposits	1,752,702.72
31-2360	CD Projects with Contracts (non-ref	-19,400.00
31-2380	Affordable Housing Program	549,271.55
31-2390	Building Permit Eng Deposits	247,762.99
31-2410	PW Refundable Cash Bonds	7,582,000.00
31-2490	Deposits - ADA (CASp Certification and Train	108.00
Total Liability:		11,090,644.50
Total Equity and Current Surplus (Deficit):		0.00
Total Liabilities, Equity and Current Surplus (Deficit):		<u>11,090,644.50</u>

3. BALANCE SHEET

Account	Name	Balance
Fund: 33 - CFD 2013 BONDHOLDER FUND		
Assets		
33-1011	Claim on Cash	148,025.46
33-1583	Reserve 2020-1 (92057004)	2,649,302.92
33-1584	Bond Payment 2020-1 (92057001)	113.23
33-1585	Special Tax 2020-1 (92057000)	1,019,137.21
33-1610	Escrow Fund 2020-1 (92057200)	4.61
33-1660	Admin. Expense Account (92057003)	0.26
	Total Assets:	3,816,583.69
		<u>3,816,583.69</u>
Liability		
33-2090	Due to Bondholders	3,816,583.69
	Total Liability:	3,816,583.69
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>3,816,583.69</u>



City of Dana Point, CA

CIP Projects - Budget vs. Actual Group Summary

For Fiscal: 2021-2022 Period Ending: 03/31/2022

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	47,688.00	0.00	0.00	1,053.95	46,634.05
1317 - Residential Resurfacing FY20	0.00	367,896.00	0.00	113,948.59	367,889.63	6.37
1318 - Residential Resurfacing FY21	0.00	2,130,000.00	1,344,428.64	1,344,428.64	1,940,000.00	190,000.00
1320 - Arterial Roadway Slurry Program FY21	0.00	312,343.00	0.00	160,024.78	196,106.24	116,236.76
1322 - Residential Roadway Slurry Program FY21	0.00	781,200.00	0.00	296,352.84	376,062.41	405,137.59
1323 - Stonehill Bridge Deck Treatment	0.00	21,681.00	0.00	2,579.60	11,414.03	10,266.97
1324 - Citywide Storm Drain Repairs	0.00	59,707.00	0.00	9,710.00	55,130.26	4,576.74
1329 - FY22 Road Resurfacing	2,250,000.00	2,250,000.00	0.00	34,000.00	34,000.00	2,216,000.00
1330 - FY22 Residential Slurry	2,252,000.00	2,252,000.00	1,829.12	3,291.80	1,623,383.80	628,616.20
1331 - FY22 Citywide Storm Drain Repairs	200,000.00	200,000.00	0.00	0.00	75,000.00	125,000.00
1332 - FY22 Citywide Storm Drain Improvements Design	400,000.00	400,000.00	15,060.00	104,732.35	171,090.00	228,910.00
1333 - FY22 Water Quality/Diversion Repairs & Mntce.	50,000.00	50,000.00	0.00	0.00	0.00	50,000.00
1334 - FY22 Roadway Rehab & Repair Design Work	100,000.00	100,000.00	38,270.00	38,270.00	90,000.00	10,000.00
1335 - FY22 Sidewalk/Concrete Repairs & ADA	100,000.00	100,000.00	0.00	0.00	0.01	99,999.99
1336 - FY22 Traffic Safety Repairs & Improvements	100,000.00	100,000.00	2,465.00	70,696.11	96,038.85	3,961.15
1340 - FY22 Doheny Village Connectivity Design/Improvements	400,000.00	644,000.00	0.00	188,224.08	188,224.08	455,775.92
1347 - Traffic Signal Synchronization Project-Project P	0.00	325,000.00	0.00	0.00	0.00	325,000.00
Fund: 11 - CAPITAL IMPROVEMENTS Total:	5,852,000.00	10,141,515.00	1,402,052.76	2,366,258.79	5,225,393.26	4,916,121.74
Total Surplus (Deficit):	-5,852,000.00	-10,141,515.00	-1,402,052.76	-2,366,258.79	-5,225,393.26	

Fund Summary

Fund	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
11 - CAPITAL IMPROVEMENTS	-5,852,000.00	-10,141,515.00	-1,402,052.76	-2,366,258.79	-5,225,393.26	-4,916,121.74
Total Surplus (Deficit):	-5,852,000.00	-10,141,515.00	-1,402,052.76	-2,366,258.79	-5,225,393.26	

FY22 Summary of Capital Improvement Project Statuses
As of March 31, 2022

Project No.	Project Name	FY22 Current Budget	PY Total Expenditures	FYTD Activity + Encumbrances	Budget Remaining
1291	Capo Beach Connectivity Study Enhancements Proj (#1291) Summary: Preliminary design work ongoing; The City is actively coordinating with Caltrans on this work effort. City will commence design for our portion of the work in FY 21/22; RFP process being initiated	47,688.00	14,239.75	1,053.95	46,634.05
1317	Residential Resurfacing FY20 (#1317) Summary: Project was completed in Summer 2021. NOC approved by City Council on June 1, 2021. Project close out and final retention payment completed in September 2021, with project savings being returned to the CIP Fund. Project included street rehabilitation of portions of Calle Real, Calle Maria, Calle Los Robles, El Contento Drive and Zarzito Drive, along with some miscellaneous work items to address drainage and ADA issues. In addition, the Project included the Stonehill & Ritz Carlton Drive Bridge Deck Treatment (CIP#1323), and asphalt repairs in the Del Obispo Community Center (Fund 12 Project #2004).	367,896.00	2,270,807.99	367,889.63	6.37
1318	Residential Resurfacing FY21 (#1318) Summary: Project bid opening occurred on November 10, 2021 and the contract was awarded at the December 7, 2021 City Council meeting. Construction to begin in February 2022. Project entails street rehabilitation of portions of Violet Lantern, Via Fortuna, Quail Run, Mermaid Circle, Shippside Drive, and various alleys citywide. In addition, minor sidewalk improvements on Crystal Lantern and minor drainage improvements on Amber Lantern are included in the Project.	2,130,000.00	30,500.00	1,940,000.00	190,000.00
1320	Arterial Roadway Slurry Program FY21 (#1320) Summary: Project was completed in Fall 2021 (in conjunction with CIP#1322). NOC approved by City Council at the November 2, 2021 meeting with project savings being returned to the CIP Fund.	312,343.00	187,657.14	196,106.24	116,236.76
1322	Residential Roadway Slurry Program FY21 (#1322) Summary: Project was completed in Fall 2021 (in conjunction with CIP#1320). NOC approved by City Council at the November 2, 2021 meeting with project savings being returned to the CIP Fund.	781,200.00	543,800.09	376,062.41	405,137.59
1323	Stonehill Bridge Deck Treatment (#1323) Summary: The Project was completed in Summer 2021, in conjunction with CIP#1317 and asphalt repairs in the Del Obispo Community Center (Fund 12 Project #2004). NOC approved by City Council on June 1, 2021. Project close out and final retention payment completed in September 2021 with project savings returned to the CIP fund.	21,681.00	68,894.69	11,414.03	10,266.97
1324	Citywide Storm Drain Repairs (#1324) Summary: Project is current and ongoing.	59,707.00	140,292.49	55,130.26	4,576.74
1329	FY22 Road Resurfacing (#1329) Summary: Project is current and ongoing.	2,250,000.00	-	34,000.00	2,216,000.00
1330	FY22 Residential Slurry (#1330) Summary: Project is current and design work ongoing.	2,252,000.00	-	1,623,383.80	628,616.20
1331	FY22 Citywide Storm Drain Repairs (#1331) Summary:	200,000.00	-	75,000.00	125,000.00

**FY22 Summary of Capital Improvement Project Statuses
As of March 31, 2022**

Project No.	Project Name	FY22 Current Budget	PY Total Expenditures	FYTD Activity + Encumbrances	Budget Remaining
	Project is current and ongoing.				
1332	FY22 Citywide Storm Drain Improvements Design (#1332) Summary: Project is current and ongoing.	400,000.00	-	171,090.00	228,910.00
1333	FY22 Water Quality/Diversion Repairs & Mntce. (#1333) Summary: Project is current and ongoing.	50,000.00	-	-	50,000.00
1334	FY22 Roadway Rehab & Repair Design Work (#1334) Summary: Project is current and design work ongoing. Project includes street rehabilitation of portions of Calle Fortuna, Calle Loma, Palisades Drive, Aurelio Drive, Callita Drive, Doheny Place, Formosa Drive, Moongate Court, Starridige Road, Via Elevado and Via Verde.	100,000.00	-	90,000.00	10,000.00
1335	FY22 Sidewalk/Concrete Repairs & ADA (#1335) Summary: Project is current and ongoing.	100,000.00	-	0.01	99,999.99
1336	FY22 Traffic Safety Repairs & Improvements (#1336) Summary: Project is current and ongoing.	100,000.00	-	96,038.85	3,961.15
1340	FY22 Doheny Village Connectivity Design/Improvements (#1340) Summary: On May 18, 2021, City Council approved the acquisition of the Holder Property as part of the Doheny Village Connectivity/ Improvement Project in the amount of \$165,000. The City owns the open space lot now and has completed clean up activities including new fencing and landscaping. Project is current and ongoing.	644,000.00	1,000.00	188,224.08	455,775.92
1347	Traffic Signal Synchronization Project - Project P (#1347) Summary: Project is current and ongoing. Project award announcement from OCTA is expected in February 2022.	325,000.00	-	-	325,000.00
		10,141,515.00	3,257,192.15	5,225,393.26	4,916,121.74
		FY22 Current Budget	PY Total Expenditures	FYTD Activity + Encumbrances	Budget Remaining



City of Dana Point, CA

GF Expenditures by Function

Group Summary

For Fiscal: 2021-2022 Period Ending: 03/31/2022

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	2,019,553.00	2,044,617.00	125,257.55	1,354,869.17	1,354,869.17	689,747.83
1030 - Hourly	49,329.00	46,886.00	640.00	19,545.60	19,545.60	27,340.40
1050 - Overtime	13,500.00	13,500.00	1,160.95	9,960.71	9,960.71	3,539.29
1100 - Benefits	299,016.00	315,216.00	22,743.83	170,235.35	170,235.35	144,980.65
1120 - Retirement Benefits	677,474.00	682,522.00	6,683.95	555,976.62	555,976.62	126,545.38
1140 - Medi-tax 1.45%	30,433.00	31,088.00	1,961.13	21,581.10	21,581.10	9,506.90
1200 - Outside Assistance	0.00	0.00	0.00	2,428.13	2,428.13	-2,428.13
ExpenseType: 10 - Personnel Total:	3,089,305.00	3,133,829.00	158,447.41	2,134,596.68	2,134,596.68	999,232.32
ExpenseType: 20 - Materials & Services						
2010 - Communications	99,400.00	100,240.00	10,116.69	82,880.49	116,846.23	-16,606.23
2030 - Equipment Maintenance	419,700.00	494,100.00	32,614.10	288,710.98	443,499.46	50,600.54
2040 - Copier Usage	6,500.00	6,500.00	0.00	2,958.13	2,958.13	3,541.87
2050 - Vehicle Maintenance	79,000.00	79,000.00	5,311.47	54,541.90	69,483.50	9,516.50
2070 - Office Supplies	29,750.00	29,750.00	2,329.37	12,505.57	27,129.74	2,620.26
2090 - Memberships & Dues	58,425.00	58,425.00	677.00	44,665.14	44,665.14	13,759.86
2110 - Operating Supplies	182,000.00	185,250.00	12,211.77	15,944.41	45,419.53	139,830.47
2130 - Books & Subscriptions	15,275.00	15,275.00	2,362.92	12,697.90	12,697.90	2,577.10
2150 - Training	31,950.00	48,950.00	10,522.08	41,912.46	41,912.46	7,037.54
2170 - Postage	18,000.00	18,000.00	181.12	8,165.26	18,035.29	-35.29
2190 - Facil & Equip Lease/Rent	100,000.00	100,000.00	7,460.01	54,215.68	100,000.00	0.00
2210 - Utilities	161,400.00	161,400.00	12,736.28	100,279.87	147,493.66	13,906.34
2230 - Professional Services	864,300.00	900,000.00	147,622.34	671,581.12	797,898.65	102,101.35
2250 - Advertising	28,350.00	28,350.00	2,055.29	18,584.26	23,209.00	5,141.00
2270 - Travel, Conf. & Meetings	56,000.00	56,000.00	3,196.80	28,464.40	28,464.40	27,535.60
2290 - Auto Allowance	30,050.00	30,050.00	3,043.71	17,338.55	17,338.55	12,711.45
2310 - City Attorney	1,095,000.00	1,195,000.00	102,025.58	886,682.48	886,682.48	308,317.52
2590 - Data Technology	287,500.00	421,500.00	24,668.09	224,180.91	370,326.52	51,173.48
2600 - Marketing	72,500.00	72,500.00	9,039.29	55,381.13	55,381.13	17,118.87
2999 - Operations Contingency	250,000.00	123,625.00	0.00	0.00	0.00	123,625.00
ExpenseType: 20 - Materials & Services Total:	3,885,100.00	4,123,915.00	388,173.91	2,621,690.64	3,249,441.77	874,473.23
ExpenseType: 30 - Capital Outlay						
3010 - Furniture & Equipment	0.00	49,000.00	0.00	0.00	78,871.29	-29,871.29
ExpenseType: 30 - Capital Outlay Total:	0.00	49,000.00	0.00	0.00	78,871.29	-29,871.29
ExpenseType: 40 - Insurance						
4010 - Liability Insur Premiums	497,000.00	482,000.00	-1,598.00	463,038.05	463,038.05	18,961.95
4030 - Property Insurance Premiums	130,000.00	130,000.00	0.00	121,552.00	121,552.00	8,448.00
4050 - Employee Bond Premiums	1,200.00	1,200.00	0.00	1,213.00	1,213.00	-13.00
4110 - Workers' Compensation	130,000.00	130,000.00	0.00	145,792.00	145,792.00	-15,792.00
4210 - Unemployment Benefits	1,500.00	16,500.00	5,765.71	5,765.71	5,765.71	10,734.29
ExpenseType: 40 - Insurance Total:	759,700.00	759,700.00	4,167.71	737,360.76	737,360.76	22,339.24
ExpenseType: 90 - Operating Transfers Out						
9010 - Tsfs Out - To Facil Imp Fund	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00	0.00
9050 - Tsfs Out - To Cap Impv Fund	4,204,863.00	10,845,624.00	6,640,761.00	10,845,624.00	10,845,624.00	0.00
ExpenseType: 90 - Operating Transfers Out Total:	4,304,863.00	10,945,624.00	6,740,761.00	10,945,624.00	10,945,624.00	0.00
Function: 10 - General Government Total:	12,038,968.00	19,012,068.00	7,291,550.03	16,439,272.08	17,145,894.50	1,866,173.50
Function: 20 - Public Safety						
ExpenseType: 10 - Personnel						
1030 - Hourly	35,367.00	35,367.00	1,992.65	17,306.94	17,306.94	18,060.06

GF Expenditures by Function

For Fiscal: 2021-2022 Period Ending: 03/31/2022

ExpenseObject	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
1120 - Retirement Benefits	2,652.00	2,652.00	154.88	1,298.03	1,298.03	1,353.97
1140 - Medi-tax 1.45%	513.00	513.00	28.90	252.97	252.97	260.03
ExpenseType: 10 - Personnel Total:	38,532.00	38,532.00	2,176.43	18,857.94	18,857.94	19,674.06
ExpenseType: 20 - Materials & Services						
2010 - Communications	14,300.00	14,300.00	924.11	7,478.06	11,625.47	2,674.53
2030 - Equipment Maintenance	43,000.00	43,000.00	0.00	20,099.82	29,472.57	13,527.43
2040 - Copier Usage	500.00	500.00	0.00	245.23	245.23	254.77
2070 - Office Supplies	7,000.00	7,000.00	265.72	3,566.87	3,566.87	3,433.13
2090 - Memberships & Dues	200.00	200.00	200.00	200.00	200.00	0.00
2110 - Operating Supplies	75,000.00	75,000.00	875.49	26,391.47	26,391.47	48,608.53
2150 - Training	5,500.00	5,500.00	0.00	46.00	46.00	5,454.00
2230 - Professional Services	157,500.00	215,000.00	20,712.80	162,460.01	214,756.96	243.04
2240 - Reimbursable Costs	0.00	0.00	0.00	138,478.00	138,478.00	-138,478.00
2270 - Travel, Conf. & Meetings	17,500.00	17,500.00	1,184.00	15,759.87	15,759.87	1,740.13
2290 - Auto Allowance	7,000.00	7,000.00	507.70	4,926.98	4,926.98	2,073.02
2330 - Police Services	13,694,000.00	13,694,000.00	1,129,709.25	10,140,011.64	13,586,553.00	107,447.00
ExpenseType: 20 - Materials & Services Total:	14,021,500.00	14,079,000.00	1,154,379.07	10,519,663.95	14,032,022.42	46,977.58
ExpenseType: 30 - Capital Outlay						
3010 - Furniture & Equipment	5,000.00	5,000.00	0.00	2,872.75	2,872.75	2,127.25
ExpenseType: 30 - Capital Outlay Total:	5,000.00	5,000.00	0.00	2,872.75	2,872.75	2,127.25
Function: 20 - Public Safety Total:	14,065,032.00	14,122,532.00	1,156,555.50	10,541,394.64	14,053,753.11	68,778.89
Function: 40 - Community Development						
ExpenseType: 10 - Personnel						
1010 - Salaries	2,603,774.00	2,603,774.00	181,409.80	1,726,422.41	1,726,422.41	877,351.59
1030 - Hourly	16,443.00	32,886.00	1,776.88	14,844.88	14,844.88	18,041.12
1050 - Overtime	32,500.00	32,500.00	1,533.68	7,358.00	7,358.00	25,142.00
1070 - Stipends	9,346.00	9,346.00	692.30	6,535.32	6,535.32	2,810.68
1100 - Benefits	393,000.00	393,000.00	31,189.49	266,008.80	266,008.80	126,991.20
1120 - Retirement Benefits	223,195.00	224,428.00	18,421.56	173,475.41	173,475.41	50,952.59
1140 - Medi-tax 1.45%	38,600.00	38,838.00	2,682.03	25,456.35	25,456.35	13,381.65
ExpenseType: 10 - Personnel Total:	3,316,858.00	3,334,772.00	237,705.74	2,220,101.17	2,220,101.17	1,114,670.83
ExpenseType: 20 - Materials & Services						
2010 - Communications	12,500.00	18,245.00	1,310.14	9,967.36	9,967.36	8,277.64
2030 - Equipment Maintenance	3,200.00	3,200.00	0.00	0.00	0.00	3,200.00
2040 - Copier Usage	5,500.00	5,500.00	0.00	3,849.28	3,849.28	1,650.72
2070 - Office Supplies	26,500.00	26,500.00	1,830.44	8,611.79	8,611.79	17,888.21
2090 - Memberships & Dues	9,500.00	9,500.00	0.00	2,573.50	2,573.50	6,926.50
2110 - Operating Supplies	157,050.00	187,065.00	4,595.33	120,010.25	147,235.25	39,829.75
2130 - Books & Subscriptions	16,600.00	16,600.00	875.72	8,449.31	8,449.31	8,150.69
2150 - Training	11,100.00	11,100.00	160.00	2,349.00	2,349.00	8,751.00
2230 - Professional Services	335,000.00	1,453,065.00	100,930.64	719,384.98	1,050,494.52	402,570.48
2240 - Reimbursable Costs	0.00	154,829.00	28,471.25	150,150.51	152,795.54	2,033.46
2250 - Advertising	1,200.00	1,200.00	0.00	0.00	0.00	1,200.00
2270 - Travel, Conf. & Meetings	17,700.00	17,700.00	3,807.31	8,954.80	8,954.80	8,745.20
2290 - Auto Allowance	22,700.00	22,700.00	1,730.70	16,691.14	16,691.14	6,008.86
2340 - Parking Lot Leases	52,000.00	52,000.00	4,221.31	36,543.99	49,591.69	2,408.31
2600 - Marketing	42,500.00	113,500.00	535.72	67,571.34	67,571.34	45,928.66
ExpenseType: 20 - Materials & Services Total:	713,050.00	2,092,704.00	148,468.56	1,155,107.25	1,529,134.52	563,569.48
Function: 40 - Community Development Total:	4,029,908.00	5,427,476.00	386,174.30	3,375,208.42	3,749,235.69	1,678,240.31
Function: 50 - Community Services						
ExpenseType: 10 - Personnel						
1010 - Salaries	762,509.00	700,945.00	57,761.86	476,209.57	476,209.57	224,735.43
1030 - Hourly	131,486.00	131,486.00	9,569.10	104,659.04	104,659.04	26,826.96
1050 - Overtime	32,500.00	32,500.00	2,604.17	22,143.58	22,143.58	10,356.42
1100 - Benefits	147,000.00	130,800.00	9,344.35	86,656.25	86,656.25	44,143.75
1120 - Retirement Benefits	73,614.00	67,333.00	6,025.89	54,103.58	54,103.58	13,229.42
1140 - Medi-tax 1.45%	13,435.00	12,542.00	1,055.60	9,183.92	9,183.92	3,358.08

GF Expenditures by Function

For Fiscal: 2021-2022 Period Ending: 03/31/2022

ExpenseObject	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
ExpenseType: 10 - Personnel Total:	1,160,544.00	1,075,606.00	86,360.97	752,955.94	752,955.94	322,650.06
ExpenseType: 20 - Materials & Services						
2010 - Communications	5,000.00	4,160.00	239.97	2,436.27	2,436.27	1,723.73
2040 - Copier Usage	2,200.00	2,200.00	0.00	1,957.85	1,957.85	242.15
2070 - Office Supplies	6,500.00	7,000.00	39.09	1,751.64	5,885.29	1,114.71
2090 - Memberships & Dues	3,000.00	3,000.00	0.00	685.00	685.00	2,315.00
2110 - Operating Supplies	96,000.00	107,600.00	17,786.12	78,499.90	101,151.54	6,448.46
2150 - Training	4,500.00	3,800.00	0.00	34.71	34.71	3,765.29
2170 - Postage	15,000.00	11,000.00	0.00	0.00	0.00	11,000.00
2190 - Facil & Equip Lease/Rent	2,000.00	2,000.00	395.36	395.36	395.36	1,604.64
2210 - Utilities	742,000.00	837,000.00	44,581.19	564,591.97	787,000.00	50,000.00
2230 - Professional Services	271,500.00	271,500.00	34,669.69	137,725.09	145,092.59	126,407.41
2250 - Advertising	12,000.00	12,000.00	2,980.00	8,383.54	11,146.54	853.46
2270 - Travel, Conf. & Meetings	8,700.00	9,400.00	0.00	3,592.80	3,592.80	5,807.20
2290 - Auto Allowance	7,300.00	7,300.00	367.42	3,163.22	3,163.22	4,136.78
2410 - Community Activities	582,850.00	582,850.00	47,521.74	491,042.04	491,042.04	91,807.96
2430 - Recreation Programs	134,500.00	134,500.00	5,065.58	59,153.82	59,153.82	75,346.18
2450 - Landscape Maintenance	595,000.00	565,000.00	41,959.67	401,093.18	553,800.60	11,199.40
2470 - Tree Maintenance	610,000.00	610,000.00	198,657.00	511,076.40	559,163.00	50,837.00
2550 - Park Maintenance	985,000.00	1,222,300.00	100,478.89	794,411.03	1,117,089.18	105,210.82
ExpenseType: 20 - Materials & Services Total:	4,083,050.00	4,392,610.00	494,741.72	3,059,993.82	3,842,789.81	549,820.19
Function: 50 - Community Services Total:	5,243,594.00	5,468,216.00	581,102.69	3,812,949.76	4,595,745.75	872,470.25
Function: 60 - Public Works						
ExpenseType: 10 - Personnel						
1010 - Salaries	1,681,723.00	1,681,723.00	120,155.20	1,161,567.95	1,161,567.95	520,155.05
1030 - Hourly	32,467.00	32,467.00	410.14	16,140.13	16,140.13	16,326.87
1050 - Overtime	6,500.00	6,500.00	0.00	5,741.32	5,741.32	758.68
1100 - Benefits	228,300.00	228,300.00	13,127.14	148,141.01	148,141.01	80,158.99
1120 - Retirement Benefits	143,356.00	143,356.00	11,683.66	115,829.56	115,829.56	27,526.44
1140 - Medi-tax 1.45%	24,950.00	24,950.00	1,815.30	17,857.64	17,857.64	7,092.36
ExpenseType: 10 - Personnel Total:	2,117,296.00	2,117,296.00	147,191.44	1,465,277.61	1,465,277.61	652,018.39
ExpenseType: 20 - Materials & Services						
2010 - Communications	10,900.00	10,900.00	1,895.04	8,911.44	8,911.44	1,988.56
2040 - Copier Usage	2,700.00	2,700.00	0.00	2,101.06	2,101.06	598.94
2070 - Office Supplies	15,100.00	15,100.00	981.45	8,547.09	8,547.09	6,552.91
2090 - Memberships & Dues	4,300.00	4,300.00	0.00	2,007.50	2,007.50	2,292.50
2110 - Operating Supplies	48,000.00	48,000.00	1,888.06	27,906.44	33,482.23	14,517.77
2130 - Books & Subscriptions	500.00	500.00	0.00	0.00	0.00	500.00
2150 - Training	3,500.00	3,500.00	0.00	0.00	0.00	3,500.00
2210 - Utilities	385,000.00	385,000.00	32,866.49	243,471.04	384,400.00	600.00
2230 - Professional Services	649,500.00	893,500.00	64,667.69	452,166.70	790,418.16	103,081.84
2240 - Reimbursable Costs	268,000.00	318,000.00	51,638.95	227,854.47	263,522.98	54,477.02
2270 - Travel, Conf. & Meetings	4,000.00	4,000.00	0.00	375.00	375.00	3,625.00
2290 - Auto Allowance	7,200.00	7,200.00	588.95	5,882.65	5,882.65	1,317.35
2350 - Street Maintenance	1,372,000.00	1,322,000.00	34,590.66	537,260.09	1,295,369.42	26,630.58
2490 - Street Sweeping	262,000.00	262,000.00	18,780.36	155,280.36	226,500.00	35,500.00
2510 - Storm Drains	857,800.00	857,800.00	8,540.12	377,667.68	794,436.15	63,363.85
2530 - Safety Lighting	183,500.00	348,500.00	22,469.65	251,365.83	318,264.56	30,235.44
ExpenseType: 20 - Materials & Services Total:	4,074,000.00	4,483,000.00	238,907.42	2,300,797.35	4,134,218.24	348,781.76
ExpenseType: 30 - Capital Outlay						
3010 - Furniture & Equipment	0.00	0.00	0.00	150.00	150.00	-150.00
ExpenseType: 30 - Capital Outlay Total:	0.00	0.00	0.00	150.00	150.00	-150.00
Function: 60 - Public Works Total:	6,191,296.00	6,600,296.00	386,098.86	3,766,224.96	5,599,645.85	1,000,650.15
Fund: 01 - GENERAL Total:	41,568,798.00	50,630,588.00	9,801,481.38	37,935,049.86	45,144,274.90	5,486,313.10
Total Surplus (Deficit):	-41,568,798.00	-50,630,588.00	-9,801,481.38	-37,935,049.86	-45,144,274.90	

Fund Summary

Fund	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
01 - GENERAL	-41,568,798.00	-50,630,588.00	-9,801,481.38	-37,935,049.86	-45,144,274.90	-5,486,313.10
Total Surplus (Deficit):	-41,568,798.00	-50,630,588.00	-9,801,481.38	-37,935,049.86	-45,144,274.90	



City of Dana Point, CA

FYTD Revenues - March 2022 vs 2021
Group Summary
 For the Period Ending 03/31/2022

RevenueObjec...	2020-2021 March Activity	2021-2022 March Activity	March Variance Favorable / (Unfavorable)	Variance %	2020-2021 YTD Activity	2021-2022 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
Fund: 01 - GENERAL								
Revenue								
RevenueType: 10 - Taxes & Franchises								
6101 - Sec & Unsec Property Taxes	706,160.77	699,414.46	-6,746.31	-0.96%	6,219,923.68	6,463,314.33	243,390.65	3.91%
6103 - Property Transfer Tax	152,260.94	57,895.69	-94,365.25	-61.98%	851,589.46	614,219.50	-237,369.96	-27.87%
6105 - Franchise Fees	0.00	0.00	0.00	0.00%	634,561.43	651,469.19	16,907.76	2.66%
6107 - Homeowners Property Tax Relie	0.00	0.00	0.00	0.00%	22,045.64	21,823.75	-221.89	-1.01%
6109 - Transient Occupancy Tax	559,129.37	1,363,304.01	804,174.64	143.83%	5,037,309.15	10,902,152.15	5,864,843.00	116.43%
6110 - Short Term Rental TOT	24,926.56	4,377.48	-20,549.08	-82.44%	408,790.97	457,145.17	48,354.20	11.83%
6111 - Sales & Use Tax	407,237.67	376,232.78	-31,004.89	-7.61%	3,050,014.83	3,963,505.14	913,490.31	29.95%
6113 - In-lieu Property Taxes	0.00	0.00	0.00	0.00%	2,328,715.00	2,425,227.50	96,512.50	4.14%
RevenueType 10 - Taxes & Franchises Total:	1,849,715.31	2,501,224.42	651,509.11	35.22%	18,552,950.16	25,498,856.73	6,945,906.57	37.44%
RevenueType: 20 - Licenses & Permits								
6201 - Site Development Permit	11,324.00	15,254.00	3,930.00	34.71%	78,302.00	157,994.00	79,692.00	101.78%
6203 - Coastal Development Permit	14,648.00	11,800.00	-2,848.00	-19.44%	94,492.00	162,675.00	68,183.00	72.16%
6205 - Conditional Use Permit	0.00	6,902.00	6,902.00	0.00%	13,398.00	54,046.00	40,648.00	303.39%
6207 - Other Planning Permits	1,244.00	11,622.00	10,378.00	834.24%	9,871.00	34,527.00	24,656.00	249.78%
6209 - Building Permits	101,262.46	122,369.90	21,107.44	20.84%	895,648.97	655,137.35	-240,511.62	-26.85%
6211 - Plumbing Permits	7,359.00	9,042.00	1,683.00	22.87%	89,565.20	72,955.20	-16,610.00	-18.55%
6215 - Electrical Permits	9,622.30	14,218.50	4,596.20	47.77%	92,588.90	89,712.00	-2,876.90	-3.11%
6217 - Mechanical Permits	1,521.00	2,317.00	796.00	52.33%	21,428.20	16,851.20	-4,577.00	-21.36%
6218 - Short Term Rental Permits	1,650.00	600.00	-1,050.00	-63.64%	10,200.00	8,550.00	-1,650.00	-16.18%
6219 - Other Building Permits	0.00	0.00	0.00	0.00%	739.01	454.50	-284.51	-38.50%
6223 - Encroachment Permits	4,304.00	42,071.00	37,767.00	877.49%	32,017.75	132,023.00	100,005.25	312.34%
6225 - Grading Permit Plan Check	10,233.63	19,553.39	9,319.76	91.07%	181,178.47	158,802.95	-22,375.52	-12.35%
6226 - Licenses & Permits	0.00	693.00	693.00	0.00%	815.32	4,301.64	3,486.32	427.60%
6227 - Other Engineering Permits	5,918.40	8,575.00	2,656.60	44.89%	54,550.00	62,275.00	7,725.00	14.16%
6228 - CASp Certification and Training Fees	0.00	0.00	0.00	0.00%	0.00	187.20	187.20	0.00%
RevenueType 20 - Licenses & Permits Total:	169,086.79	265,017.79	95,931.00	56.73%	1,574,794.82	1,610,492.04	35,697.22	2.27%
RevenueType: 30 - Fines & Forfeitures								
6301 - Vehicle Code Fines	36,426.58	51,287.41	14,860.83	40.80%	224,734.61	193,497.66	-31,236.95	-13.90%
6303 - Penalties, Int. & Restitution	41,508.40	21,454.40	-20,054.00	-48.31%	219,014.81	175,394.53	-43,620.28	-19.92%
RevenueType 30 - Fines & Forfeitures Total:	77,934.98	72,741.81	-5,193.17	-6.66%	443,749.42	368,892.19	-74,857.23	-16.87%
RevenueType: 40 - Use Of Money & Property								
6401 - Rental Of Property	4,076.27	3,461.84	-614.43	-15.07%	38,118.72	50,453.38	12,334.66	32.36%

RevenueObjec...	2020-2021	2021-2022	March Variance		2020-2021	2021-2022	YTD Variance	
	March Activity	March Activity	Favorable / (Unfavorable)	Variance %	YTD Activity	YTD Activity	Favorable / (Unfavorable)	Variance %
6403 - Investment Income	0.00	0.00	0.00	0.00%	178,266.58	102,331.16	-75,935.42	-42.60%
6405 - City Plaza Rental Revenue	0.00	1,900.00	1,900.00	0.00%	17,100.00	19,000.00	1,900.00	11.11%
RevenueType 40 - Use Of Money & Property Total:	4,076.27	5,361.84	1,285.57	31.54%	233,485.30	171,784.54	-61,700.76	-26.43%
RevenueType: 50 - Intergovernmental								
6505 - Motor Vehicle In-lieu	24,460.92	0.00	-24,460.92	-100.00%	24,460.92	38,528.76	14,067.84	57.51%
6513 - Local Coastal Program Grant	22,180.00	0.00	-22,180.00	-100.00%	22,180.00	0.00	-22,180.00	-100.00%
6514 - Waste Disposal Agreement Allocation	0.00	0.00	0.00	0.00%	0.00	81,513.40	81,513.40	0.00%
6515 - Nuclear Power Program	0.00	0.00	0.00	0.00%	217,924.00	167,202.19	-50,721.81	-23.27%
6521 - Intergovernmental Cost Reimb	710,380.29	0.00	-710,380.29	-100.00%	797,346.29	72,645.05	-724,701.24	-90.89%
6523 - State Grants	0.00	0.00	0.00	0.00%	57,067.00	0.00	-57,067.00	-100.00%
RevenueType 50 - Intergovernmental Total:	757,021.21	0.00	-757,021.21	-100.00%	1,118,978.21	359,889.40	-759,088.81	-67.84%
RevenueType: 60 - Charges For Services								
6607 - Planning Comm. Determin.	0.00	0.00	0.00	0.00%	0.00	2,134.00	2,134.00	0.00%
6609 - Variance Minor Amendment	9,504.00	9,504.00	0.00	0.00%	16,122.00	49,621.00	33,499.00	207.78%
6611 - Tentative Tract Map	9,595.00	0.00	-9,595.00	-100.00%	9,595.00	8,890.00	-705.00	-7.35%
6613 - Tentative Parcel Map	6,041.00	0.00	-6,041.00	-100.00%	16,696.00	6,041.00	-10,655.00	-63.82%
6621 - Concept Approval	0.00	0.00	0.00	0.00%	0.00	3,450.00	3,450.00	0.00%
6623 - Planning Plan Check Fee	10,826.75	14,130.12	3,303.37	30.51%	108,787.07	100,115.87	-8,671.20	-7.97%
6627 - Other Planning Fees	0.00	1,274.00	1,274.00	0.00%	12,044.98	5,096.00	-6,948.98	-57.69%
6631 - Building Plan Check Fee	37,778.62	79,645.25	41,866.63	110.82%	456,161.21	641,967.07	185,805.86	40.73%
6633 - Permit Issuance Fee	4,100.00	5,325.00	1,225.00	29.88%	40,980.00	38,100.00	-2,880.00	-7.03%
6635 - Other Building Fees	0.00	0.00	0.00	0.00%	42.00	0.00	-42.00	-100.00%
6639 - Addressing Fee	438.00	655.00	217.00	49.54%	7,763.00	6,249.00	-1,514.00	-19.50%
6641 - Grading Inspection	16,635.91	45,669.52	29,033.61	174.52%	318,782.17	456,667.12	137,884.95	43.25%
6655 - Other Engineering Fees	13,108.20	27,829.81	14,721.61	112.31%	97,889.17	118,379.23	20,490.06	20.93%
6659 - Solid Waste Exemption Fee	203.00	174.00	-29.00	-14.29%	2,299.00	2,325.00	26.00	1.13%
6683 - Art In Public Places Fees	31,838.84	4,191.59	-27,647.25	-86.83%	54,569.16	56,164.59	1,595.43	2.92%
6685 - Reimbursed Expenses	881.67	4,811.51	3,929.84	445.73%	63,804.13	71,635.71	7,831.58	12.27%
6687 - Legal Reimbursements - Development	18,767.50	0.00	-18,767.50	-100.00%	30,664.00	22,709.50	-7,954.50	-25.94%
6688 - Legal Reimbursements - Other	0.00	0.00	0.00	0.00%	16,784.28	0.00	-16,784.28	-100.00%
6689 - Police Services Reimbursements	0.00	5,647.80	5,647.80	0.00%	0.00	139,673.34	139,673.34	0.00%
6691 - Recreation Classes	14,302.39	23,848.88	9,546.49	66.75%	30,253.02	105,723.97	75,470.95	249.47%
6692 - Planning Reimbursements	68,499.62	15,195.75	-53,303.87	-77.82%	309,258.19	221,456.76	-87,801.43	-28.39%
6693 - Activities & Trips	279.11	1,015.34	736.23	263.78%	-636.60	15,755.07	16,391.67	2,574.88%
6694 - Staff Time Reimbursements	452.50	0.00	-452.50	-100.00%	14,254.50	3,293.00	-10,961.50	-76.90%
6699 - Other P/b/e	2,965.00	3,130.00	165.00	5.56%	21,909.51	21,694.05	-215.46	-0.98%
RevenueType 60 - Charges For Services Total:	246,217.11	242,047.57	-4,169.54	-1.69%	1,628,021.79	2,097,141.28	469,119.49	28.82%
RevenueType: 70 - Other								
6701 - Planning Appeal Fee	0.00	0.00	0.00	0.00%	0.00	500.00	500.00	0.00%
6703 - Miscellaneous Revenues	154.86	28,500.00	28,345.14	18,303.72%	13,027.44	100,213.89	87,186.45	669.25%
6704 - Gain/Loss on Asset Sale	0.00	0.00	0.00	0.00%	0.00	479.00	479.00	0.00%

RevenueObjec...	2020-2021	2021-2022	March Variance		2020-2021	2021-2022	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%	32,603.99	35,004.60	2,400.61	7.36%
RevenueType 70 - Other Total:	154.86	28,500.00	28,345.14	18,303.72%	45,631.43	136,197.49	90,566.06	198.47%
RevenueType: 90 - Transfers								
6911 - Tsfs In - Fr CIP Fund	0.00	0.00	0.00	0.00%	0.00	7,500.00	7,500.00	0.00%
RevenueType 90 - Transfers Total:	0.00	0.00	0.00	0.00%	0.00	7,500.00	7,500.00	0.00%
Revenue Total:	3,104,206.53	3,114,893.43	10,686.90	0.34%	23,597,611.13	30,250,753.67	6,653,142.54	28.19%
Fund 01 Total:	3,104,206.53	3,114,893.43	10,686.90	0.34%	23,597,611.13	30,250,753.67	6,653,142.54	28.19%
Total Surplus (Deficit):	3,104,206.53	3,114,893.43	10,686.90	0.34%	23,597,611.13	30,250,753.67	6,653,142.54	28.19%

Fund Summary

Fund	2020-2021	2021-2022	March Variance		2020-2021	2021-2022	YTD Variance	
	March Activity	March Activity	Favorable / (Unfavorable)	Variance %	YTD Activity	YTD Activity	Favorable / (Unfavorable)	Variance %
01 - GENERAL	3,104,206.53	3,114,893.43	10,686.90	0.34%	23,597,611.13	30,250,753.67	6,653,142.54	28.19%
Total Surplus (Deficit):	3,104,206.53	3,114,893.43	10,686.90	0.34%	23,597,611.13	30,250,753.67	6,653,142.54	28.19%



City of Dana Point, CA

FYTD Expenditures - March 2022 vs 2021

Group Summary

For the Period Ending 03/31/2022

ExpenseObjec...	2020-2021 March Activity	2021-2022 March Activity	March Variance Favorable / (Unfavorable)	Variance %	2020-2021 YTD Activity	2021-2022 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
Fund: 01 - GENERAL								
ExpenseType: 10 - Personnel								
1010 - Salaries	441,477.30	484,584.41	-43,107.11	-9.76%	4,447,874.14	4,719,069.10	-271,194.96	-6.10%
1030 - Hourly	18,351.47	14,388.77	3,962.70	21.59%	172,516.48	172,496.59	19.89	0.01%
1050 - Overtime	17,578.25	5,298.80	12,279.45	69.86%	71,649.74	45,203.61	26,446.13	36.91%
1070 - Stipends	623.07	692.30	-69.23	-11.11%	6,853.77	6,535.32	318.45	4.65%
1100 - Benefits	74,190.68	76,404.81	-2,214.13	-2.98%	660,380.16	671,041.41	-10,661.25	-1.61%
1120 - Retirement Benefits	46,209.69	42,969.94	3,239.75	7.01%	837,233.20	900,683.20	-63,450.00	-7.58%
1140 - Medi-tax 1.45%	6,953.81	7,542.96	-589.15	-8.47%	66,824.29	74,331.98	-7,507.69	-11.23%
1200 - Outside Assistance	3,030.00	0.00	3,030.00	100.00%	11,334.94	2,428.13	8,906.81	78.58%
ExpenseType 10 - Personnel Total:	608,414.27	631,881.99	-23,467.72	-3.86%	6,274,666.72	6,591,789.34	-317,122.62	-5.05%
ExpenseType: 20 - Materials & Services								
2010 - Communications	11,566.06	14,485.95	-2,919.89	-25.25%	87,762.51	111,673.62	-23,911.11	-27.25%
2030 - Equipment Maintenance	25,844.46	32,614.10	-6,769.64	-26.19%	291,815.46	308,810.80	-16,995.34	-5.82%
2040 - Copier Usage	31.25	0.00	31.25	100.00%	4,687.71	11,111.55	-6,423.84	-137.04%
2050 - Vehicle Maintenance	6,208.96	5,311.47	897.49	14.45%	52,059.51	54,541.90	-2,482.39	-4.77%
2070 - Office Supplies	2,634.25	5,446.07	-2,811.82	-106.74%	25,654.53	34,982.96	-9,328.43	-36.36%
2090 - Memberships & Dues	1,535.00	877.00	658.00	42.87%	51,284.23	50,131.14	1,153.09	2.25%
2110 - Operating Supplies	37,662.41	37,356.77	305.64	0.81%	317,297.51	268,752.47	48,545.04	15.30%
2130 - Books & Subscriptions	1,520.64	3,238.64	-1,718.00	-112.98%	21,260.86	21,147.21	113.65	0.53%
2150 - Training	174.89	10,682.08	-10,507.19	-6,007.88%	13,288.00	44,342.17	-31,054.17	-233.70%
2170 - Postage	114.06	181.12	-67.06	-58.79%	3,986.93	8,165.26	-4,178.33	-104.80%
2190 - Facil & Equip Lease/Rent	11,350.35	7,855.37	3,494.98	30.79%	59,960.06	54,611.04	5,349.02	8.92%
2210 - Utilities	74,710.78	90,183.96	-15,473.18	-20.71%	832,002.56	908,342.88	-76,340.32	-9.18%
2230 - Professional Services	329,253.66	368,603.16	-39,349.50	-11.95%	2,009,780.03	2,143,317.90	-133,537.87	-6.64%
2240 - Reimbursable Costs	56,842.38	80,110.20	-23,267.82	-40.93%	369,817.63	516,482.98	-146,665.35	-39.66%
2250 - Advertising	2,050.00	5,035.29	-2,985.29	-145.62%	21,998.72	26,967.80	-4,969.08	-22.59%
2270 - Travel, Conf. & Meetings	466.09	8,188.11	-7,722.02	-1,656.77%	13,983.42	57,146.87	-43,163.45	-308.68%
2290 - Auto Allowance	4,721.74	6,238.48	-1,516.74	-32.12%	43,592.99	48,002.54	-4,409.55	-10.12%
2310 - City Attorney	120,242.21	102,025.58	18,216.63	15.15%	935,590.67	886,682.48	48,908.19	5.23%
2320 - City Attorney Allocation	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%
2330 - Police Services	1,061,363.88	1,129,709.25	-68,345.37	-6.44%	9,939,243.70	10,140,011.64	-200,767.94	-2.02%
2340 - Parking Lot Leases	3,719.23	4,221.31	-502.08	-13.50%	34,872.49	36,543.99	-1,671.50	-4.79%
2350 - Street Maintenance	59,918.77	34,590.66	25,328.11	42.27%	439,747.90	537,260.09	-97,512.19	-22.17%
2410 - Community Activities	13,702.31	47,521.74	-33,819.43	-246.82%	342,348.83	491,042.04	-148,693.21	-43.43%
2430 - Recreation Programs	6,830.26	5,065.58	1,764.68	25.84%	71,346.36	59,153.82	12,192.54	17.09%

ExpenseObjec...	March Variance				YTD Variance			
	2020-2021 March Activity	2021-2022 March Activity	Favorable / (Unfavorable)	Variance %	2020-2021 YTD Activity	2021-2022 YTD Activity	Favorable / (Unfavorable)	Variance %
2450 - Landscape Maintenance	39,024.35	41,959.67	-2,935.32	-7.52%	358,783.18	401,093.18	-42,310.00	-11.79%
2470 - Tree Maintenance	86,883.00	198,657.00	-111,774.00	-128.65%	428,108.00	511,076.40	-82,968.40	-19.38%
2490 - Street Sweeping	18,800.00	18,780.36	19.64	0.10%	148,390.00	155,280.36	-6,890.36	-4.64%
2510 - Storm Drains	1,782.19	8,540.12	-6,757.93	-379.19%	302,851.91	377,667.68	-74,815.77	-24.70%
2530 - Safety Lighting	37,003.74	22,469.65	14,534.09	39.28%	141,307.39	251,365.83	-110,058.44	-77.89%
2550 - Park Maintenance	69,919.14	100,478.89	-30,559.75	-43.71%	641,003.88	794,411.03	-153,407.15	-23.93%
2590 - Data Technology	12,812.36	24,668.09	-11,855.73	-92.53%	246,111.46	224,180.91	21,930.55	8.91%
2600 - Marketing	14,519.83	9,575.01	4,944.82	34.06%	39,069.74	122,952.47	-83,882.73	-214.70%
ExpenseType 20 - Materials & Services Total:	2,113,208.25	2,424,670.68	-311,462.43	-14.74%	18,289,008.17	19,657,253.01	-1,368,244.84	-7.48%
ExpenseType: 30 - Capital Outlay								
3010 - Furniture & Equipment	0.00	0.00	0.00	0.00%	0.00	3,022.75	-3,022.75	0.00%
ExpenseType 30 - Capital Outlay Total:	0.00	0.00	0.00	0.00%	0.00	3,022.75	-3,022.75	0.00%
ExpenseType: 40 - Insurance								
4010 - Liability Insur Premiums	-1,020.00	-1,598.00	578.00	56.67%	479,584.24	463,038.05	16,546.19	3.45%
4030 - Property Insurance Premiums	0.00	0.00	0.00	0.00%	127,026.00	121,552.00	5,474.00	4.31%
4050 - Employee Bond Premiums	0.00	0.00	0.00	0.00%	1,155.00	1,213.00	-58.00	-5.02%
4110 - Workers' Compensation	0.00	0.00	0.00	0.00%	144,410.00	145,792.00	-1,382.00	-0.96%
4210 - Unemployment Benefits	0.00	5,765.71	-5,765.71	0.00%	0.00	5,765.71	-5,765.71	0.00%
ExpenseType 40 - Insurance Total:	-1,020.00	4,167.71	-5,187.71	-508.60%	752,175.24	737,360.76	14,814.48	1.97%
ExpenseType: 90 - Operating Transfers Out								
9010 - Tsfs Out - To Facil Imp Fund	0.00	100,000.00	-100,000.00	0.00%	0.00	100,000.00	-100,000.00	0.00%
9050 - Tsfs Out - To Cap Impv Fund	0.00	6,640,761.00	-6,640,761.00	0.00%	0.00	10,845,624.00	-10,845,624.00	0.00%
ExpenseType 90 - Operating Transfers Out Total:	0.00	6,740,761.00	-6,740,761.00	0.00%	0.00	10,945,624.00	-10,945,624.00	0.00%
Fund 01 Total:	2,720,602.52	9,801,481.38	-7,080,878.86	-260.27%	25,315,850.13	37,935,049.86	-12,619,199.73	-49.85%
Total Surplus (Deficit):	-2,720,602.52	-9,801,481.38	-7,080,878.86	-260.27%	-25,315,850.13	-37,935,049.86	-12,619,199.73	-49.85%

Fund Summary

Fund	2020-2021	2021-2022	March Variance	Variance %	2020-2021	2021-2022	YTD Variance	Variance %
	March Activity	March Activity	Favorable / (Unfavorable)		YTD Activity	YTD Activity	Favorable / (Unfavorable)	
01 - GENERAL	-2,720,602.52	-9,801,481.38	-7,080,878.86	-260.27%	-25,315,850.13	-37,935,049.86	-12,619,199.73	-49.85%
Total Surplus (Deficit):	-2,720,602.52	-9,801,481.38	-7,080,878.86	-260.27%	-25,315,850.13	-37,935,049.86	-12,619,199.73	-49.85%