



**CITY OF DANA POINT
MARCH 2023 QUARTERLY FINANCIAL REPORT
MANAGEMENT DISCUSSION**

**FY23
Q3**

SUMMARY – The City’s finances for the first nine months of Fiscal Year 2022-2023 (“FY23”), which ended on March 31, 2023, are tracking better than budget.

General Fund revenues are up \$2.5 million, or 8.1% compared to the same period last year, mostly attributed to increases in Transient Occupancy Tax (\$1.5M), Property Tax (\$697k), Sales Tax (\$288k), Property Tax In Lieu (\$218k) and Licenses & Permits (\$236k), which were offset by a reduction in Property Transfer Tax (\$283k) and Charges for Services (\$410k).

Third quarter General Fund expenditures were \$601,000 higher than the same point last year. Increases attributed to Retirement Benefits (\$2.1M), City Attorney (\$419k), Police Services (\$290k), Operating Supplies (\$212k), Landscape, Tree, and Park Maintenance (\$313k) and Community Activities (\$111k) were all offset by a decrease in Transfers Out (\$4.8M).

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 FY23 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 (in millions) | Amended Budget |
|--|---------------------------|
| Fund Balance, 7/1/22 (audited) | \$ 21.2 |
| Budgeted Revenues | 45.9 |
| Budgeted Expenditures | (45.5) |
| Budgeted Operating Transfers In | .0 |
| Budgeted Operating Transfers Out | (6.2) |
| Budgeted Fund Balance, 6/30/23 | \$ 15.5 |

The budgeted FY23 ending Fund Balance at June 30, 2023 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 FY23 budgeted ending fund balance, detailed by reserve account:

| Reserve Designation (in millions) | Amended Budget |
|--|---------------------------|
| Art in Public Places* | \$ 0.0 |
| Economic Stability | 4.5 |
| Extreme Event | 3.7 |
| Special Purpose** | 1.0 |
| Investment mark-to-mkt*** | (.8) |
| Unassigned | 7.0 |
| Total Reserves Projected @ 6/30/23 | \$ 15.5 |

*Art in Public Places Reserve balance on 3/31/23 was \$12,446.
 **Includes funds designated to update the General Plan (\$700k), and for the CASA Unfunded Pension Liability (\$335k).
 ***Investment mark-to-market/unrealized loss at 6/30/22.

The City also has \$4.0 million invested in a Section 115 Pension Trust which is reserved to pay future pension costs.

REVENUES:

The FY23 General Fund revenue budget is \$45.9 million. Total General Fund revenue through Q3 was \$32.7 million, which is \$2.5 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, Licenses & Permits Fees, and Franchise Fees.

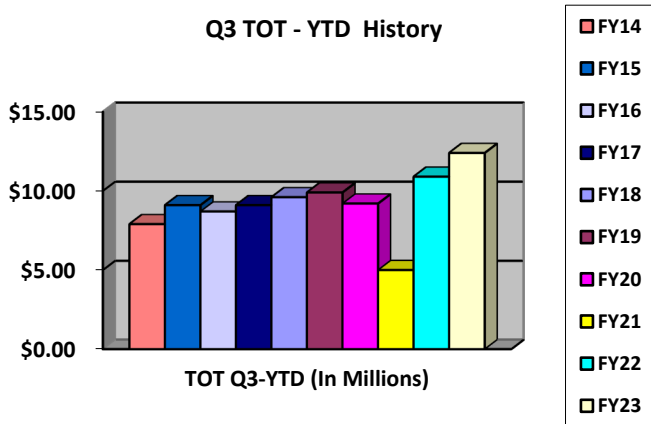
Transient Occupancy Tax (TOT) – Total TOT revenue recorded through Q3 is \$12.4 million, which is 85.0% of budget, and an increase of \$1.5 million compared to the same period last year. The increase is attributed to continued increased travel demand coupled with rising travel and hospitality related charges due to inflationary pressures. TOT is currently projected to finish FY23 at \$16.25 million.



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Q3 TOT - YTD History



Property Tax – The City’s second largest revenue, with an FY23 amended budget of \$10.6 million, comes from Property Taxes. A total of \$7.2 million has been collected to date, an increase of \$697,000 compared to the same period last fiscal year. Property Tax is not received evenly throughout the year, with roughly 50% received in Q2, and 40% in Q4. Property Tax is projected to finish FY23 at \$11.0 million.

Sales and Use Tax – This is the third largest revenue source for the City, which receives 1% of taxable sales occurring in the City, plus a 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 FY23 Sales and Use Tax budget is \$7.2 million. Collections to date are \$4.3 million (59.7% of budget) compared to \$4.0 million in the same quarter last fiscal year, an increase of \$288,000 or 7.3%. It is projected that Sales Tax will finish FY23 at roughly \$7.1 million.

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, General Consumer Goods, Food & Drug, and Fuel & Service Stations.

In-Lieu Property Taxes – Currently the City’s fourth largest revenue, In-Lieu Property Taxes are budgeted at \$5.3 million for FY23. These exist because the State cut Vehicle License Fees, traditionally a revenue source for cities. 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 Taxes are received in two payments, with roughly 49% received in January and the balance in May each year. The City received the first of the two payments in the third quarter of FY23 as expected.

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.

The FY23 Charges for Services budget is \$2.2 million, placing them as the fifth largest revenue. The City collected \$1.7 million (77.2% of budget) through Q3, which is \$410,000, or 19.6% less than the same period last fiscal year. This variance is the result of slowing reimbursable revenue from developer deposits for projects.

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.

The FY23 Licenses & Permits budget is \$2.1 million, of which \$1.8 million has been collected to date; this is \$236,000, or 14.6%, higher than the same period last year. This increase may be attributed to a rise in construction activity and do-it-yourself homeowner projects. Note that these revenues are for specific projects that are not recurring and thus are not necessarily a good predictor for future revenue. The volatility associated with building activity warrants much restraint in making projections beyond what is currently budgeted.



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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. As expected, \$715,000 was collected through the third quarter of FY2023.

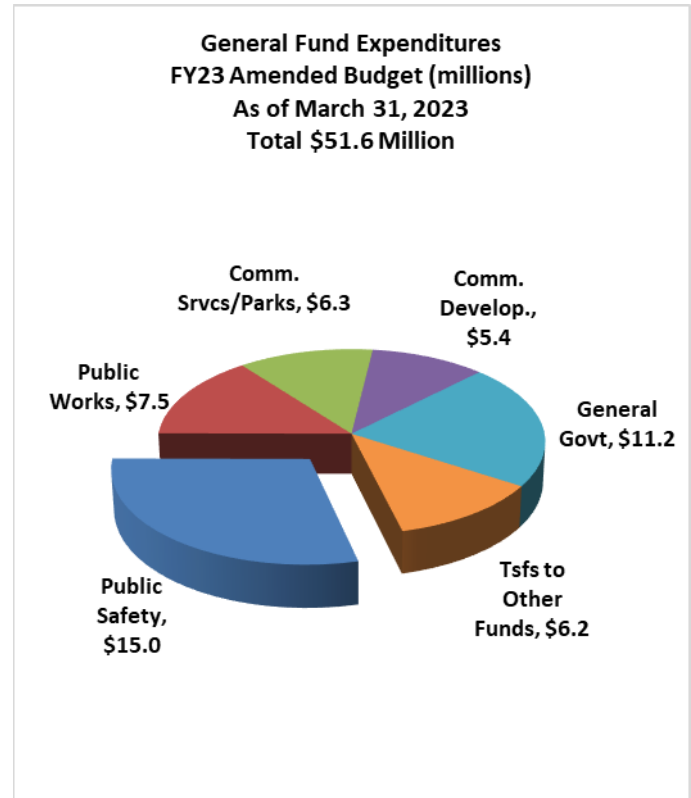
EXPENDITURES

The City’s FY23 General Fund amended expenditure budget is \$51.6 million, inclusive of \$6.2 million in transfers to other funds, and is committed to the following functional areas:

| Expenditures (in millions) | FY23 Amended Budget | % of Total |
|-----------------------------------|----------------------------|-------------------|
| Public Safety | \$ 15.0 | 29% |
| Public Works | \$ 7.5 | 15% |
| Community Services & Parks | \$ 6.3 | 12% |
| Community Development | \$ 5.4 | 11% |
| General Government* | \$ 11.2 | 22% |
| Transfers to Other Funds** | \$ 6.2 | 12% |
| Total Budget | \$ 51.6 | 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 Other Funds includes transfers-out to the Capital Improvement Fund (\$5.3M), to the Coastal Transit Fund (\$750k), and to the Facilities Improvement Fund (\$150k).



During Q3, General Fund expenditures were \$30.9 million (excluding transfers), which is \$3.9 million more than the previous fiscal year.

Expenditures with notable variances from the prior year include:

Retirement Benefits – Costs incurred through March totaled \$3.0 million, an increase of \$2.1 million from the previous year. The increase is due to a one-time \$2.0 million additional payment to CalPERS towards the City’s unfunded pension liability.

City Attorney – Costs incurred through March totaled \$1.3 million, an increase of \$419,000, or 46.4% compared to the same period last year. This increase is primarily due to Council approved matters related to development activity and the short-term rental program.

Police Services – This is by far the largest cost incurred by the City, with the current amended budget at \$14.1 million. Costs to date totaled \$10.4 million, an expected increase of \$290,000, or 2.9% over last year.



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Community Activities – Total expenses to date are \$602,000, an increase of \$111,000, or 22.8% compared to the same period last year. Increased costs related to summer concerts, Festival of Whales Parade/Concert/BBQ, and community sponsorships contributed to the majority of the increase.

Operating Supplies – Costs to date totaled \$481,000, an increase of \$212,000 over the same period last fiscal year. This increase is attributed to a combination of multi-year subscription renewals, the first full year of interactive voice response (IVR) service and permitting software, content management licenses, and a payment reversal in the prior year.

Landscape, Tree, & Park Maintenance – Costs to date totaled \$2.0 million, an increase of \$255,000, or 14.9% compared to last fiscal year. This is primarily due to inflationary increases to contracted services coupled extraordinary costs due to significant rain and wind events during the first three months of 2023.

Capital Improvement Fund disbursements through March 2023 totaled \$2.1 million, down from \$2.4 million in the previous fiscal year due to timing of payments for annual Residential and Arterial Roadway repair projects. A total of \$13.1 million is budgeted in FY23 for capital projects, the majority of which relates to Road Resurfacing (\$4.9 million) and the Roadway Slurry Program (\$4.6 million). See a listing of projects, along with their budgets, actual expenditures, and encumbered (contracted) balances in Attachment #5 to this report.

Cash & Investments

The City’s Local Agency Investment Fund (LAIF) account ended the quarter with a balance of \$32.3 million. The T-Note portfolio balance was \$24.4 million at March 31, 2023, and consists of one \$3.4 million investment maturing in April 2025, as well as two \$3.2 million, one \$2.6 million, and one \$4.0 million laddered investments maturing at one-year intervals over the next 5 years on October 31st. A sixth T-note of \$8.0 million maturing in February 2025 was added to the portfolio in February 2023 using Community Investment Account funds.

| Investment Portfolio at March 31, 2023 | |
|---|----------------------|
| Account | Amount |
| Cash | \$ 2,036,589 |
| Petty Cash | 5,200 |
| LAIF | 32,265,673 |
| T-Notes | 24,400,000 |
| Total | \$ 58,707,462 |

ATTACHED FINANCIAL REPORTS:

1. General Fund Revenues – Budget vs. Actual for Period Ending 3/31/23
2. General Fund Expenditures – Budget vs. Actual for Period Ending 3/31/23
3. 3/31/23 Balance Sheets All Funds
4. CIP Projects – Budget vs. Actual for Period Ending 3/31/23
5. CIP Projects – Narrative Summary of Project Status
6. General Fund Expenditures by Function for Period Ending 3/31/23
7. FYTD Revenues, March 2023 vs 2022
8. FYTD Expenditures, March 2023 vs 2022



City of Dana Point, CA

General Fund Revenues - Budget vs. Actual

Group Summary

For Fiscal: 2022-2023 Period Ending: 03/31/2023

| 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 | 10,295,000.00 | 10,575,000.00 | 753,756.86 | 7,160,642.52 | 7,160,642.52 | 3,414,357.48 |
| 6103 - Property Transfer Tax | 500,000.00 | 500,000.00 | 29,645.22 | 331,005.36 | 331,005.36 | 168,994.64 |
| 6105 - Franchise Fees | 1,300,000.00 | 1,300,000.00 | 0.00 | 715,163.66 | 715,163.66 | 584,836.34 |
| 6107 - Homeowners Property Tax Relie | 45,000.00 | 45,000.00 | 0.00 | 22,885.71 | 22,885.71 | 22,114.29 |
| 6109 - Transient Occupancy Tax | 13,950,000.00 | 14,500,000.00 | 1,400,000.00 | 12,366,492.44 | 12,366,492.44 | 2,133,507.56 |
| 6110 - Short Term Rental TOT | 700,000.00 | 725,000.00 | 16,696.25 | 437,122.40 | 437,122.40 | 287,877.60 |
| 6111 - Sales & Use Tax | 6,150,000.00 | 7,200,000.00 | 481,663.52 | 4,251,681.29 | 4,251,681.29 | 2,948,318.71 |
| 6113 - In-lieu Property Taxes | 5,005,000.00 | 5,286,400.00 | 0.00 | 2,643,200.00 | 2,643,200.00 | 2,643,200.00 |
| RevenueType: 10 - Taxes & Franchises Total: | 37,945,000.00 | 40,131,400.00 | 2,681,761.85 | 27,928,193.38 | 27,928,193.38 | 12,203,206.62 |
| RevenueType: 20 - Licenses & Permits | | | | | | |
| 6201 - Site Development Permit | 41,000.00 | 175,000.00 | 6,045.50 | 156,252.50 | 156,252.50 | 18,747.50 |
| 6203 - Coastal Development Permit | 50,000.00 | 120,000.00 | 18,948.00 | 84,660.00 | 84,660.00 | 35,340.00 |
| 6205 - Conditional Use Permit | 15,000.00 | 55,000.00 | 2,601.00 | 39,249.00 | 39,249.00 | 15,751.00 |
| 6207 - Other Planning Permits | 15,000.00 | 80,000.00 | -2,064.00 | 57,477.00 | 57,477.00 | 22,523.00 |
| 6209 - Building Permits | 700,000.00 | 850,000.00 | 67,958.94 | 805,316.94 | 805,316.94 | 44,683.06 |
| 6211 - Plumbing Permits | 60,000.00 | 56,000.00 | 2,464.00 | 52,379.60 | 52,379.60 | 3,620.40 |
| 6215 - Electrical Permits | 70,000.00 | 64,000.00 | 20,677.60 | 135,959.88 | 135,959.88 | -71,959.88 |
| 6217 - Mechanical Permits | 21,000.00 | 16,800.00 | 848.80 | 16,174.80 | 16,174.80 | 625.20 |
| 6218 - Short Term Rental Permits | 20,000.00 | 60,000.00 | 1,350.00 | 8,700.00 | 8,700.00 | 51,300.00 |
| 6219 - Other Building Permits | 1,000.00 | 800.00 | 0.00 | 668.10 | 668.10 | 131.90 |
| 6221 - Transportation Permits | 1,000.00 | 800.00 | 0.00 | 0.00 | 0.00 | 800.00 |
| 6223 - Encroachment Permits | 35,000.00 | 40,000.00 | 11,765.00 | 51,386.00 | 51,386.00 | -11,386.00 |
| 6225 - Grading Permit Plan Check | 250,000.00 | 496,774.20 | 23,850.18 | 384,603.61 | 384,603.61 | 112,170.59 |
| 6226 - Licenses & Permits | 8,000.00 | 11,000.00 | 444.72 | 8,326.38 | 8,326.38 | 2,673.62 |
| 6227 - Other Engineering Permits | 25,000.00 | 60,000.00 | 5,250.00 | 56,440.00 | 56,440.00 | 3,560.00 |
| 6228 - CASp Certification and Training Fees | 0.00 | 0.00 | 0.00 | 234.00 | 234.00 | -234.00 |
| RevenueType: 20 - Licenses & Permits Total: | 1,312,000.00 | 2,086,174.20 | 160,139.74 | 1,857,827.81 | 1,857,827.81 | 228,346.39 |
| RevenueType: 30 - Fines & Forfeitures | | | | | | |
| 6301 - Vehicle Code Fines | 175,000.00 | 220,000.00 | 31,209.70 | 176,607.88 | 176,607.88 | 43,392.12 |
| 6303 - Penalties, Int. & Restitution | 120,000.00 | 120,000.00 | 36,501.10 | 145,890.88 | 145,890.88 | -25,890.88 |
| RevenueType: 30 - Fines & Forfeitures Total: | 295,000.00 | 340,000.00 | 67,710.80 | 322,498.76 | 322,498.76 | 17,501.24 |
| RevenueType: 40 - Use Of Money & Property | | | | | | |
| 6401 - Rental Of Property | 60,000.00 | 70,000.00 | 4,534.09 | 56,006.08 | 56,006.08 | 13,993.92 |
| 6403 - Investment Income | 375,000.00 | 500,000.00 | 7.05 | 404,055.43 | 404,055.43 | 95,944.57 |
| 6405 - City Plaza Rental Revenue | 22,800.00 | 22,800.00 | 2,000.00 | 20,000.00 | 20,000.00 | 2,800.00 |
| RevenueType: 40 - Use Of Money & Property Total: | 457,800.00 | 592,800.00 | 6,541.14 | 480,061.51 | 480,061.51 | 112,738.49 |
| RevenueType: 50 - Intergovernmental | | | | | | |
| 6505 - Motor Vehicle In-lieu | 15,000.00 | 20,000.00 | 33,991.72 | 33,991.72 | 33,991.72 | -13,991.72 |
| 6514 - Waste Disposal Agreement Allocation | 101,000.00 | 79,000.00 | 0.00 | 0.00 | 0.00 | 79,000.00 |
| 6515 - Nuclear Power Program | 150,000.00 | 165,000.00 | 0.00 | 165,813.82 | 165,813.82 | -813.82 |
| 6521 - Intergovernmental Cost Reimb | 15,000.00 | 211,078.00 | 0.00 | 107,614.98 | 107,614.98 | 103,463.02 |
| 6523 - State Grants | 0.00 | 42,000.00 | 0.00 | 41,324.00 | 41,324.00 | 676.00 |
| RevenueType: 50 - Intergovernmental Total: | 281,000.00 | 517,078.00 | 33,991.72 | 348,744.52 | 348,744.52 | 168,333.48 |
| RevenueType: 60 - Charges For Services | | | | | | |
| 6609 - Variance Minor Amendment | 2,000.00 | 25,000.00 | 0.00 | 15,807.00 | 15,807.00 | 9,193.00 |
| 6611 - Tentative Tract Map | 0.00 | 4,000.00 | 8,890.00 | 8,890.00 | 8,890.00 | -4,890.00 |
| 6613 - Tentative Parcel Map | 5,000.00 | 3,000.00 | 0.00 | 0.00 | 0.00 | 3,000.00 |
| 6621 - Concept Approval | 1,000.00 | 800.00 | 0.00 | 300.00 | 300.00 | 500.00 |
| 6623 - Planning Plan Check Fee | 85,000.00 | 80,000.00 | 10,631.25 | 109,120.03 | 109,120.03 | -29,120.03 |
| 6627 - Other Planning Fees | 9,000.00 | 5,000.00 | 658.00 | 3,663.40 | 3,663.40 | 1,336.60 |

General Fund Revenues - Budget vs. Actual

For Fiscal: 2022-2023 Period Ending: 03/31/2023

| RevenueObject | Original Total Budget | Current Total Budget | MTD Activity | YTD Activity | YTD Activity + Encumbrances | Budget Remaining |
|--|--------------------------|-------------------------|---------------------|----------------------|--------------------------------|----------------------|
| 6631 - Building Plan Check Fee | 600,000.00 | 700,000.00 | 50,271.76 | 603,331.67 | 603,331.67 | 96,668.33 |
| 6633 - Permit Issuance Fee | 50,000.00 | 40,000.00 | 4,300.00 | 40,150.00 | 40,150.00 | -150.00 |
| 6635 - Other Building Fees | 0.00 | 500.00 | 450.00 | 1,050.00 | 1,050.00 | -550.00 |
| 6639 - Addressing Fee | 3,000.00 | 4,500.00 | 1,080.00 | 6,301.00 | 6,301.00 | -1,801.00 |
| 6641 - Grading Inspection | 150,000.00 | 413,461.86 | 8,453.81 | 123,801.71 | 123,801.71 | 289,660.15 |
| 6655 - Other Engineering Fees | 80,000.00 | 120,000.00 | 13,782.49 | 156,561.70 | 156,561.70 | -36,561.70 |
| 6657 - Engineering Review Fees | 2,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 6659 - Solid Waste Exemption Fee | 0.00 | 1,600.00 | 313.00 | 1,971.00 | 1,971.00 | -371.00 |
| 6683 - Art In Public Places Fees | 0.00 | 10,000.00 | 0.00 | 5,904.25 | 5,904.25 | 4,095.75 |
| 6685 - Reimbursed Expenses | 50,000.00 | 115,000.00 | 13,242.53 | 82,959.29 | 82,959.29 | 32,040.71 |
| 6687 - Legal Reimbursements - Development | 10,000.00 | 60,000.00 | 35,534.00 | 87,499.54 | 87,499.54 | -27,499.54 |
| 6688 - Legal Reimbursements - Other | 30,000.00 | 110,000.00 | 0.00 | 113,192.40 | 113,192.40 | -3,192.40 |
| 6689 - Police Services Reimbursements | 125,000.00 | 130,000.00 | 1,745.10 | 125,741.18 | 125,741.18 | 4,258.82 |
| 6691 - Recreation Classes | 150,000.00 | 145,000.00 | 31,636.14 | 123,414.77 | 123,414.77 | 21,585.23 |
| 6692 - Planning Reimbursements | 20,000.00 | 169,226.00 | 8,959.00 | 35,497.75 | 35,497.75 | 133,728.25 |
| 6693 - Activities & Trips | 15,000.00 | 25,000.00 | 581.82 | 19,475.93 | 19,475.93 | 5,524.07 |
| 6694 - Staff Time Reimbursements | 20,000.00 | 2,000.00 | 0.00 | 0.00 | 0.00 | 2,000.00 |
| 6699 - Other P/b/e | 20,000.00 | 20,000.00 | 2,350.54 | 22,322.43 | 22,322.43 | -2,322.43 |
| RevenueType: 60 - Charges For Services Total: | 1,427,000.00 | 2,184,087.86 | 192,879.44 | 1,686,955.05 | 1,686,955.05 | 497,132.81 |
| RevenueType: 70 - Other | | | | | | |
| 6701 - Planning Appeal Fee | 1,000.00 | 1,000.00 | 250.00 | 1,250.00 | 1,250.00 | -250.00 |
| 6703 - Miscellaneous Revenues | 20,000.00 | 20,000.00 | 48,000.00 | 68,942.20 | 68,942.20 | -48,942.20 |
| 6707 - User Fee Income Solid Waste | 60,000.00 | 60,000.00 | 0.00 | 18,230.18 | 18,230.18 | 41,769.82 |
| RevenueType: 70 - Other Total: | 81,000.00 | 81,000.00 | 48,250.00 | 88,422.38 | 88,422.38 | -7,422.38 |
| Fund: 01 - GENERAL Total: | 41,798,800.00 | 45,932,540.06 | 3,191,274.69 | 32,712,703.41 | 32,712,703.41 | 13,219,836.65 |
| Total Surplus (Deficit): | 41,798,800.00 | 45,932,540.06 | 3,191,274.69 | 32,712,703.41 | 32,712,703.41 | |

Fund Summary

| Fund | Original Total Budget | Current Total Budget | MTD Activity | YTD Activity | YTD Activity + Encumbrances | Budget Remaining |
|---------------------------------|--------------------------|-------------------------|---------------------|----------------------|--------------------------------|---------------------|
| 01 - GENERAL | 41,798,800.00 | 45,932,540.06 | 3,191,274.69 | 32,712,703.41 | 32,712,703.41 | 13,219,836.65 |
| Total Surplus (Deficit): | 41,798,800.00 | 45,932,540.06 | 3,191,274.69 | 32,712,703.41 | 32,712,703.41 | |



City of Dana Point, CA

General Fund Expenditures - Budget vs. Actual

Group Summary

For Fiscal: 2022-2023 Period Ending: 03/31/2023

| ExpenseObject | Original Total Budget | Current Total Budget | MTD Activity | YTD Activity | YTD Activity + Encumbrances | Budget Remaining |
|--|--------------------------|-------------------------|---------------------|----------------------|--------------------------------|---------------------|
| Fund: 01 - GENERAL | | | | | | |
| ExpenseType: 10 - Personnel | | | | | | |
| 1010 - Salaries | 6,927,877.00 | 7,113,896.00 | 506,538.49 | 4,833,043.16 | 4,833,043.16 | 2,280,852.84 |
| 1030 - Hourly | 273,042.00 | 273,042.00 | 18,572.69 | 193,684.91 | 193,684.91 | 79,357.09 |
| 1050 - Overtime | 85,000.00 | 83,000.00 | 4,601.48 | 52,091.80 | 52,091.80 | 30,908.20 |
| 1070 - Stipends | 9,000.00 | 9,000.00 | 692.30 | 6,230.70 | 6,230.70 | 2,769.30 |
| 1100 - Benefits | 1,101,516.00 | 1,100,316.00 | 84,228.69 | 710,613.00 | 710,613.00 | 389,703.00 |
| 1120 - Retirement Benefits | 1,184,761.00 | 3,222,594.00 | 2,048,103.72 | 3,006,121.55 | 3,006,121.55 | 216,472.45 |
| 1140 - Medi-tax 1.45% | 106,015.00 | 108,683.00 | 7,829.20 | 75,532.89 | 75,532.89 | 33,150.11 |
| 1200 - Outside Assistance | 0.00 | 0.00 | 19,565.00 | 66,549.25 | 207,000.00 | -207,000.00 |
| ExpenseType: 10 - Personnel Total: | 9,687,211.00 | 11,910,531.00 | 2,690,131.57 | 8,943,867.26 | 9,084,318.01 | 2,826,212.99 |
| ExpenseType: 20 - Materials & Services | | | | | | |
| 2010 - Communications | 125,100.00 | 190,900.00 | 19,114.17 | 131,342.93 | 167,093.99 | 23,806.01 |
| 2030 - Equipment Maintenance | 466,700.00 | 620,700.00 | 35,446.28 | 367,023.57 | 489,635.32 | 131,064.68 |
| 2040 - Copier Usage | 14,700.00 | 14,700.00 | 0.00 | 8,901.68 | 8,901.68 | 5,798.32 |
| 2050 - Vehicle Maintenance | 79,000.00 | 114,000.00 | 18,191.09 | 74,720.69 | 101,845.07 | 12,154.93 |
| 2070 - Office Supplies | 99,450.00 | 99,450.00 | 8,823.93 | 42,194.24 | 58,944.16 | 40,505.84 |
| 2090 - Memberships & Dues | 76,425.00 | 71,225.00 | 2,234.25 | 60,441.61 | 60,441.61 | 10,783.39 |
| 2110 - Operating Supplies | 523,050.00 | 779,795.00 | 45,956.56 | 480,845.34 | 581,203.03 | 198,591.97 |
| 2130 - Books & Subscriptions | 47,375.00 | 47,050.00 | 2,439.25 | 26,845.23 | 26,845.23 | 20,204.77 |
| 2150 - Training | 59,050.00 | 104,050.00 | 8,311.56 | 35,587.45 | 53,977.45 | 50,072.55 |
| 2170 - Postage | 33,000.00 | 18,000.00 | 399.11 | 7,379.20 | 18,000.00 | 0.00 |
| 2190 - Facil & Equip Lease/Rent | 102,000.00 | 102,000.00 | 5,217.90 | 47,336.04 | 100,744.79 | 1,255.21 |
| 2210 - Utilities | 1,300,400.00 | 1,487,000.00 | 95,211.22 | 981,002.60 | 1,280,942.05 | 206,057.95 |
| 2230 - Professional Services | 3,332,450.00 | 4,445,453.67 | 303,477.40 | 2,247,785.22 | 3,701,627.28 | 743,826.39 |
| 2240 - Reimbursable Costs | 268,000.00 | 722,370.30 | 106,349.69 | 589,114.32 | 610,204.76 | 112,165.54 |
| 2250 - Advertising | 41,700.00 | 44,200.00 | 3,469.40 | 26,241.76 | 33,982.99 | 10,217.01 |
| 2270 - Travel, Conf. & Meetings | 103,900.00 | 112,900.00 | 6,984.32 | 83,085.34 | 83,085.34 | 29,814.66 |
| 2290 - Auto Allowance | 74,250.00 | 74,150.00 | 4,980.72 | 50,349.98 | 50,349.98 | 23,800.02 |
| 2310 - City Attorney | 0.00 | 1,683,000.00 | 128,103.62 | 1,323,755.31 | 1,407,207.24 | 275,792.76 |
| 2330 - Police Services | 14,619,000.00 | 14,085,060.00 | 1,137,101.87 | 10,429,967.66 | 13,978,778.00 | 106,282.00 |
| 2340 - Parking Lot Leases | 54,000.00 | 54,000.00 | 3,973.12 | 35,758.08 | 47,697.69 | 6,302.31 |
| 2350 - Street Maintenance | 1,387,000.00 | 1,437,000.00 | 96,288.85 | 600,837.30 | 1,420,639.32 | 16,360.68 |
| 2410 - Community Activities | 619,100.00 | 679,100.00 | 66,715.39 | 602,510.57 | 615,994.82 | 63,105.18 |
| 2430 - Recreation Programs | 134,500.00 | 156,000.00 | 10,963.37 | 73,851.05 | 74,163.05 | 81,836.95 |
| 2450 - Landscape Maintenance | 595,000.00 | 730,200.00 | 57,166.09 | 461,148.90 | 638,571.81 | 91,628.19 |
| 2470 - Tree Maintenance | 600,000.00 | 795,000.00 | 65,077.05 | 545,701.10 | 727,718.00 | 67,282.00 |
| 2490 - Street Sweeping | 262,000.00 | 262,000.00 | 20,124.00 | 135,859.36 | 252,452.50 | 9,547.50 |
| 2510 - Storm Drains | 858,800.00 | 923,800.00 | 26,240.52 | 379,535.21 | 772,678.31 | 151,121.69 |
| 2530 - Safety Lighting | 183,500.00 | 378,500.00 | 35,771.62 | 253,489.07 | 292,718.96 | 85,781.04 |
| 2550 - Park Maintenance | 995,000.00 | 1,497,300.00 | 239,030.15 | 954,575.09 | 1,299,248.74 | 198,051.26 |
| 2590 - Data Technology | 300,000.00 | 631,500.00 | 29,660.79 | 229,582.62 | 419,483.04 | 212,016.96 |
| 2600 - Marketing | 115,300.00 | 115,300.00 | 18,908.21 | 77,060.20 | 77,060.20 | 38,239.80 |
| 2999 - Operations Contingency | 250,000.00 | 105,034.00 | 0.00 | 0.00 | 0.00 | 105,034.00 |
| ExpenseType: 20 - Materials & Services Total: | 27,719,750.00 | 32,580,737.97 | 2,601,731.50 | 21,363,828.72 | 29,452,236.41 | 3,128,501.56 |
| ExpenseType: 30 - Capital Outlay | | | | | | |
| 3010 - Furniture & Equipment | 40,000.00 | 139,800.00 | 0.00 | 67,675.80 | 90,252.51 | 49,547.49 |
| 3030 - Facilities Improvements | 0.00 | 10,000.00 | 0.00 | 0.00 | 0.00 | 10,000.00 |
| 3050 - Park Structures & Improvemnts | 0.00 | 30,000.00 | 0.00 | 0.00 | 0.00 | 30,000.00 |
| ExpenseType: 30 - Capital Outlay Total: | 40,000.00 | 179,800.00 | 0.00 | 67,675.80 | 90,252.51 | 89,547.49 |
| ExpenseType: 40 - Insurance | | | | | | |
| 4010 - Liability Insur Premiums | 497,000.00 | 533,500.00 | -348.00 | 522,964.85 | 522,964.85 | 10,535.15 |

General Fund Expenditures - Budget vs. Actual

For Fiscal: 2022-2023 Period Ending: 03/31/2023

| ExpenseObject | Original Total Budget | Current Total Budget | MTD Activity | YTD Activity | YTD Activity + Encumbrances | Budget Remaining |
|---|----------------------------------|---------------------------------|----------------------|-----------------------|--|-----------------------------|
| 4030 - Property Insurance Premiums | 130,000.00 | 125,000.00 | 0.00 | 128,737.00 | 128,737.00 | -3,737.00 |
| 4050 - Employee Bond Premiums | 1,200.00 | 1,200.00 | 0.00 | 1,273.00 | 1,273.00 | -73.00 |
| 4110 - Workers' Compensation | 130,000.00 | 138,000.00 | 0.00 | 144,081.21 | 144,081.21 | -6,081.21 |
| 4210 - Unemployment Benefits | 1,500.00 | 1,500.00 | 0.00 | 11,700.00 | 11,700.00 | -10,200.00 |
| ExpenseType: 40 - Insurance Total: | 759,700.00 | 799,200.00 | -348.00 | 808,756.06 | 808,756.06 | -9,556.06 |
| ExpenseType: 90 - Operating Transfers Out | | | | | | |
| 9010 - Tsfs Out - To Facil Imp Fund | 150,000.00 | 150,000.00 | 0.00 | 150,000.00 | 150,000.00 | 0.00 |
| 9050 - Tsfs Out - To Cap Impv Fund | 1,166,822.00 | 5,267,997.00 | 0.00 | 5,267,997.00 | 5,267,997.00 | 0.00 |
| 9060 - Tsfs Out - To Coastal Transit Fund | 0.00 | 750,000.00 | 200,000.00 | 750,000.00 | 750,000.00 | 0.00 |
| ExpenseType: 90 - Operating Transfers Out Total: | 1,316,822.00 | 6,167,997.00 | 200,000.00 | 6,167,997.00 | 6,167,997.00 | 0.00 |
| Fund: 01 - GENERAL Total: | 39,523,483.00 | 51,638,265.97 | 5,491,515.07 | 37,352,124.84 | 45,603,559.99 | 6,034,705.98 |
| Total Surplus (Deficit): | -39,523,483.00 | -51,638,265.97 | -5,491,515.07 | -37,352,124.84 | -45,603,559.99 | |

Fund Summary

| Fund | Original Total Budget | Current Total Budget | MTD Activity | YTD Activity | YTD Activity + Encumbrances | Budget Remaining |
|---------------------------------|--------------------------|-------------------------|----------------------|-----------------------|--------------------------------|---------------------|
| 01 - GENERAL | -39,523,483.00 | -51,638,265.97 | -5,491,515.07 | -37,352,124.84 | -45,603,559.99 | -6,034,705.98 |
| Total Surplus (Deficit): | -39,523,483.00 | -51,638,265.97 | -5,491,515.07 | -37,352,124.84 | -45,603,559.99 | |



City of Dana Point, CA

3. BALANCE SHEET

Account Summary

As Of 03/31/2023

| Account | Name | Balance |
|-------------------------------------|---|-----------------------------|
| Fund: 01 - GENERAL | | |
| Assets | | |
| 01-1011 | Claim on Cash | 16,329,378.09 |
| 01-1020 | Petty Cash | 5,200.00 |
| 01-1030 | Section 115 Trust (Restricted) | 4,000,000.00 |
| 01-1050 | Taxes Receivable - Current | 1,400,000.00 |
| 01-1200 | Accounts Receivable | 4,755.00 |
| 01-1350 | Interest Rec On Investments | 99.45 |
| 01-1450 | Prepaid Items | 90,553.63 |
| 01-1500 | Investments - Adjust To Fmv | -771,448.00 |
| 01-1530 | Prem/disc - U.s. Gov't Secur | -122,436.37 |
| | Total Assets: | 20,936,101.80 |
| | | <u>20,936,101.80</u> |
| Liability | | |
| 01-2020 | Accounts Payable | 356,255.75 |
| 01-2021 | Accounts Payable Pending | 4,050.00 |
| 01-2151 | Tenant Security Deposits | 1,900.00 |
| 01-2290 | Unearned Revenue | 46,475.37 |
| 01-2391 | Deferred Inflow of Resources | 4,755.00 |
| | Total Liability: | 413,436.12 |
| Equity | | |
| 01-2470 | Fund Balance Desig. for Art in Public Places | 12,445.88 |
| 01-2480 | Fund Bal Restricted for Section 115 Trust | 4,000,000.00 |
| 01-2500 | Investments - Adjust To Fmv | -771,448.00 |
| 01-2550 | Fund Balance Desig. for Special Purpose | 1,037,743.00 |
| 01-2560 | Economic Stability Reserve | 4,490,101.00 |
| 01-2570 | Extreme Event Reserve | 3,673,719.00 |
| 01-9920 | Fund Balance - Undesignated | 12,719,526.16 |
| 01-9990 | Suspense | 0.07 |
| | Total Beginning Equity: | 25,162,087.11 |
| Total Revenue | | 32,712,703.41 |
| Total Expense | | 37,352,124.84 |
| Revenues Over/Under Expenses | | -4,639,421.43 |
| | Total Equity and Current Surplus (Deficit): | 20,522,665.68 |
| | Total Liabilities, Equity and Current Surplus (Deficit): | <u>20,936,101.80</u> |

3. BALANCE SHEET

As Of 03/31/2023

| Account | Name | Balance |
|-------------------------------------|---|----------------------------|
| Fund: 02 - GASOLINE TAX | | |
| Assets | | |
| 02-1011 | Claim on Cash | 1,774,984.05 |
| 02-1500 | Investments - Adjust To Fmv | -57,462.00 |
| | Total Assets: | 1,717,522.05 |
| | | <u><u>1,717,522.05</u></u> |
| Liability | | |
| | Total Liability: | 0.00 |
| Equity | | |
| 02-2500 | Investments - Adjust To Fmv | -57,462.00 |
| 02-9920 | Fund Balance | 1,466,534.33 |
| | Total Beginning Equity: | 1,409,072.33 |
| Total Revenue | | 588,309.06 |
| Total Expense | | 279,859.34 |
| Revenues Over/Under Expenses | | <u><u>308,449.72</u></u> |
| | Total Equity and Current Surplus (Deficit): | 1,717,522.05 |
| | Total Liabilities, Equity and Current Surplus (Deficit): | <u><u>1,717,522.05</u></u> |

3. BALANCE SHEET

As Of 03/31/2023

| Account | Name | Balance |
|-------------------------------------|---|-----------------------------------|
| Fund: 04 - MEASURE M FUND | | |
| Assets | | |
| 04-1011 | Claim on Cash | 1,490,451.89 |
| 04-1500 | Investments - Adjust To Fmv | -33,941.00 |
| | Total Assets: | 1,456,510.89 |
| | | <u><u>1,456,510.89</u></u> |
| Liability | | |
| | Total Liability: | 0.00 |
| Equity | | |
| 04-2480 | Fund Balance Restricted for SMP | 224,442.00 |
| 04-2500 | Investments - Adjust To Fmv | -33,941.00 |
| 04-9920 | Fund Balance | 763,535.81 |
| | Total Beginning Equity: | 954,036.81 |
| Total Revenue | | 587,947.36 |
| Total Expense | | 85,473.28 |
| Revenues Over/Under Expenses | | 502,474.08 |
| | Total Equity and Current Surplus (Deficit): | 1,456,510.89 |
| | Total Liabilities, Equity and Current Surplus (Deficit): | <u><u>1,456,510.89</u></u> |

3. BALANCE SHEET

As Of 03/31/2023

| Account | Name | Balance |
|--|---|---------------------------|
| Fund: 05 - AB2766 - CLEAN AIR ACT | | |
| Assets | | |
| 05-1011 | Claim on Cash | 435,734.45 |
| 05-1500 | Investments - Adjust To Fmv | -25,216.00 |
| | Total Assets: | 410,518.45 |
| | | <u><u>410,518.45</u></u> |
| Liability | | |
| | Total Liability: | 0.00 |
| Equity | | |
| 05-2500 | Investments - Adjust To Fmv | -25,216.00 |
| 05-9920 | Fund Balance | 643,565.43 |
| | Total Beginning Equity: | 618,349.43 |
| Total Revenue | | 32,169.02 |
| Total Expense | | 240,000.00 |
| Revenues Over/Under Expenses | | <u><u>-207,830.98</u></u> |
| | Total Equity and Current Surplus (Deficit): | 410,518.45 |
| | Total Liabilities, Equity and Current Surplus (Deficit): | <u><u>410,518.45</u></u> |

3. BALANCE SHEET

As Of 03/31/2023

| Account | Name | Balance |
|-------------------------------------|---|----------------------------|
| Fund: 06 - COASTAL TRANSIT | | |
| Assets | | |
| 06-1011 | Claim on Cash | 173,013.85 |
| 06-1200 | Accounts Receivable | 849,652.00 |
| | Total Assets: | 1,022,665.85 |
| | | <u><u>1,022,665.85</u></u> |
| Liability | | |
| 06-2391 | Deferred Inflow of Resources | 849,652.00 |
| | Total Liability: | 849,652.00 |
| Equity | | |
| 06-9920 | Fund Balance | -217,984.00 |
| | Total Beginning Equity: | -217,984.00 |
| Total Revenue | | 990,000.00 |
| Total Expense | | 599,002.15 |
| Revenues Over/Under Expenses | | <u>390,997.85</u> |
| | Total Equity and Current Surplus (Deficit): | 173,013.85 |
| | Total Liabilities, Equity and Current Surplus (Deficit): | <u><u>1,022,665.85</u></u> |

3. BALANCE SHEET

As Of 03/31/2023

| Account | Name | Balance |
|-------------------------------------|---|--------------------------|
| Fund: 07 - TBID | | |
| Assets | | |
| 07-1011 | Claim on Cash | 491,434.56 |
| 07-1200 | Accounts Receivable | 157,000.00 |
| 07-1500 | Investments - Adjust To Fmv | -19,255.00 |
| | Total Assets: | 629,179.56 |
| | | <u><u>629,179.56</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 | -19,255.00 |
| 07-9920 | Fund Balance | 18,195.47 |
| | Total Beginning Equity: | 485,124.56 |
| Total Revenue | | 1,337,337.00 |
| Total Expense | | 1,193,282.00 |
| Revenues Over/Under Expenses | | 144,055.00 |
| | Total Equity and Current Surplus (Deficit): | 629,179.56 |
| | Total Liabilities, Equity and Current Surplus (Deficit): | <u><u>629,179.56</u></u> |

3. BALANCE SHEET

As Of 03/31/2023

| Account | Name | Balance |
|--|---|----------------------------|
| Fund: 08 - ROAD MAINTENANCE AND REHAB | | |
| Assets | | |
| 08-1011 | Claim on Cash | 1,189,919.39 |
| 08-1500 | Investments - Adjust To Fmv | -25,400.00 |
| | Total Assets: | 1,164,519.39 |
| | | <u><u>1,164,519.39</u></u> |
| Liability | | |
| | Total Liability: | 0.00 |
| Equity | | |
| 08-2500 | Investments - Adjust To Fmv | -25,400.00 |
| 08-9920 | Fund Balance | 763,659.88 |
| | Total Beginning Equity: | 738,259.88 |
| Total Revenue | | 426,259.51 |
| Total Expense | | 0.00 |
| Revenues Over/Under Expenses | | 426,259.51 |
| | Total Equity and Current Surplus (Deficit): | 1,164,519.39 |
| | Total Liabilities, Equity and Current Surplus (Deficit): | <u><u>1,164,519.39</u></u> |

3. BALANCE SHEET

As Of 03/31/2023

| Account | Name | Balance |
|--|---|--------------------------|
| Fund: 09 - HEADLANDS HABITAT (ESHA) | | |
| Assets | | |
| 09-1011 | Claim on Cash | 301,761.77 |
| 09-1391 | Beneficial Interest Receivable | 440,028.00 |
| 09-1500 | Investments - Adjust To Fmv | -12,508.00 |
| | Total Assets: | 729,281.77 |
| | | <u>729,281.77</u> |
| Liability | | |
| 09-2391 | Deferred Inflow of Resources | 440,028.00 |
| | Total Liability: | 440,028.00 |
| Equity | | |
| 09-2500 | Investments - Adjust To Fmv | -12,508.00 |
| 09-9920 | Fund Balance | 311,741.77 |
| | Total Beginning Equity: | 299,233.77 |
| Total Revenue | | 0.00 |
| Total Expense | | 9,980.00 |
| Revenues Over/Under Expenses | | -9,980.00 |
| | Total Equity and Current Surplus (Deficit): | 289,253.77 |
| | Total Liabilities, Equity and Current Surplus (Deficit): | <u>729,281.77</u> |

3. BALANCE SHEET

As Of 03/31/2023

| Account | Name | Balance |
|--|---|-----------------------------|
| Fund: 11 - CAPITAL IMPROVEMENTS | | |
| Assets | | |
| 11-1011 | Claim on Cash | 22,109,792.60 |
| | Total Assets: | 22,109,792.60 |
| | | <u>22,109,792.60</u> |
| Liability | | |
| | Total Liability: | 0.00 |
| Equity | | |
| 11-2440 | Fund Bal Reserved for Doheny Village Impv | 323,131.67 |
| 11-2580 | Community Investment Reserve | 14,367,310.00 |
| 11-9920 | Fund Balance - Undesignated | 3,906,381.31 |
| | Total Beginning Equity: | 18,596,822.98 |
| Total Revenue | | 5,571,508.33 |
| Total Expense | | 2,058,538.71 |
| Revenues Over/Under Expenses | | <u>3,512,969.62</u> |
| | Total Equity and Current Surplus (Deficit): | 22,109,792.60 |
| | Total Liabilities, Equity and Current Surplus (Deficit): | <u>22,109,792.60</u> |

3. BALANCE SHEET

As Of 03/31/2023

| Account | Name | Balance |
|---|---|----------------------------|
| Fund: 12 - FACILITIES IMPROVEMENT FUND | | |
| Assets | | |
| 12-1011 | Claim on Cash | 1,826,957.57 |
| 12-1200 | Accounts Receivable | 20,824.00 |
| | Total Assets: | 1,847,781.57 |
| | | <u>1,847,781.57</u> |
| Liability | | |
| 12-2391 | Deferred Inflow of Resources | 20,824.00 |
| | Total Liability: | 20,824.00 |
| Equity | | |
| 12-2480 | Fund Balance Restricted for PEG Fees | 401,577.14 |
| 12-9920 | Fund Balance | 1,486,540.03 |
| | Total Beginning Equity: | 1,888,117.17 |
| Total Revenue | | 410,885.05 |
| Total Expense | | 472,044.65 |
| Revenues Over/Under Expenses | | -61,159.60 |
| | Total Equity and Current Surplus (Deficit): | 1,826,957.57 |
| | Total Liabilities, Equity and Current Surplus (Deficit): | <u>1,847,781.57</u> |

3. BALANCE SHEET

As Of 03/31/2023

| Account | Name | Balance |
|-------------------------------------|---|----------------------|
| Fund: 21 - PARK DEVELOPMENT | | |
| Assets | | |
| 21-1011 | Claim on Cash | 842.95 |
| 21-1500 | Investments - Adjust To Fmv | -33.00 |
| | Total Assets: | 809.95 |
| | | <u><u>809.95</u></u> |
| Liability | | |
| | Total Liability: | 0.00 |
| Equity | | |
| 21-2500 | Investments - Adjust To Fmv | -33.00 |
| 21-9920 | Fund Balance | 842.95 |
| | Total Beginning Equity: | 809.95 |
| Total Revenue | | 0.00 |
| Total Expense | | 0.00 |
| Revenues Over/Under Expenses | | 0.00 |
| | Total Equity and Current Surplus (Deficit): | 809.95 |
| | Total Liabilities, Equity and Current Surplus (Deficit): | <u><u>809.95</u></u> |

3. BALANCE SHEET

As Of 03/31/2023

| Account | Name | Balance |
|---|---|--------------------------|
| Fund: 25 - SUPP LAW ENFORCEMENT SERVICES | | |
| Assets | | |
| 25-1011 | Claim on Cash | 164,382.69 |
| 25-1500 | Investments - Adjust To Fmv | -3,179.00 |
| | Total Assets: | 161,203.69 |
| | | <u><u>161,203.69</u></u> |
| Liability | | |
| | Total Liability: | 0.00 |
| Equity | | |
| 25-2500 | Investments - Adjust To Fmv | -3,179.00 |
| 25-9920 | Fund Balance | 79,769.82 |
| | Total Beginning Equity: | 76,590.82 |
| Total Revenue | | 163,700.42 |
| Total Expense | | 79,087.55 |
| Revenues Over/Under Expenses | | 84,612.87 |
| | Total Equity and Current Surplus (Deficit): | 161,203.69 |
| | Total Liabilities, Equity and Current Surplus (Deficit): | <u><u>161,203.69</u></u> |

3. BALANCE SHEET

As Of 03/31/2023

| Account | Name | Balance |
|--|---|--------------------------|
| Fund: 27 - CFD 2006-1 MAINTENANCE | | |
| Assets | | |
| 27-1011 | Claim on Cash | 724,275.23 |
| 27-1500 | Investments - Adjust To Fmv | -26,290.00 |
| | Total Assets: | 697,985.23 |
| | | <u><u>697,985.23</u></u> |
| Liability | | |
| | Total Liability: | 0.00 |
| Equity | | |
| 27-2480 | Funicular Replacement Reserve | 62,000.00 |
| 27-2500 | Investments - Adjust To Fmv | -26,290.00 |
| 27-9920 | Fund Balance | 605,867.91 |
| | Total Beginning Equity: | 641,577.91 |
| Total Revenue | | 245,511.57 |
| Total Expense | | 189,104.25 |
| Revenues Over/Under Expenses | | 56,407.32 |
| | Total Equity and Current Surplus (Deficit): | 697,985.23 |
| | Total Liabilities, Equity and Current Surplus (Deficit): | <u><u>697,985.23</u></u> |

3. BALANCE SHEET

As Of 03/31/2023

| Account | Name | Balance |
|---|--|-----------------------------|
| Fund: 31 - AGENCY TRUST | | |
| Assets | | |
| 31-1011 | Claim on Cash | 11,541,306.86 |
| Total Assets: | | 11,541,306.86 |
| | | <u>11,541,306.86</u> |
| Liability | | |
| 31-2150 | CD 3rd Party Rev & Staff Time (refu | 237,425.05 |
| 31-2210 | Deposits - San Joaquin Hills TCA | 2,808.00 |
| 31-2220 | Deposits - Carits | 3,107.09 |
| 31-2240 | Deposits - Smip | 2,513.39 |
| 31-2270 | Deposits - Green Bldg Prog | 1,397.00 |
| 31-2300 | Trust Deposits | 627,176.69 |
| 31-2310 | P/b/e Planning Deposits | 2,831.25 |
| 31-2320 | Other Comm Dev Deposits | 1,947,492.62 |
| 31-2380 | Affordable Housing Program | 634,321.55 |
| 31-2390 | Building Permit Eng Deposits | 366,793.90 |
| 31-2410 | PW Refundable Cash Bonds | 7,714,300.00 |
| 31-2420 | Deposits - Foothill/Eastern TCA | 1,104.32 |
| 31-2490 | Deposits - ADA (CASp Certification and Train | 36.00 |
| Total Liability: | | 11,541,306.86 |
| Total Equity and Current Surplus (Deficit): | | 0.00 |
| Total Liabilities, Equity and Current Surplus (Deficit): | | <u>11,541,306.86</u> |

3. BALANCE SHEET

As Of 03/31/2023

| Account | Name | Balance |
|--|---|----------------------------|
| Fund: 33 - CFD 2013 BONDHOLDER FUND | | |
| Assets | | |
| 33-1011 | Claim on Cash | 148,025.46 |
| 33-1583 | Reserve 2020-1 (92057004) | 2,671,531.44 |
| 33-1584 | Bond Payment 2020-1 (92057001) | 6,736.01 |
| 33-1585 | Special Tax 2020-1 (92057000) | 2,035,180.20 |
| 33-1610 | Escrow Fund 2020-1 (92057200) | 4.89 |
| 33-1660 | Admin. Expense Account (92057003) | 2.03 |
| | Total Assets: | 4,861,480.03 |
| | | <u>4,861,480.03</u> |
| Liability | | |
| 33-2090 | Due to Bondholders | 4,861,480.03 |
| | Total Liability: | 4,861,480.03 |
| 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>4,861,480.03</u> |



City of Dana Point, CA

CIP Projects - Budget vs. Actual Group Summary

For Fiscal: 2022-2023 Period Ending: 03/31/2023

| 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 |
| 1318 - Residential Resurfacing FY21 | 0.00 | 257,788.50 | 0.00 | 97,038.88 | 204,399.88 | 53,388.62 |
| 1320 - Arterial Roadway Slurry Program FY21 | 0.00 | 152,318.22 | 0.00 | 0.00 | 0.00 | 152,318.22 |
| 1322 - Residential Roadway Slurry Program FY21 | 0.00 | 484,847.16 | 0.00 | 20,934.99 | 20,934.99 | 463,912.17 |
| 1329 - FY22 Road Resurfacing | 0.00 | 3,216,998.00 | 22,010.00 | 45,661.99 | 2,900,470.99 | 316,527.01 |
| 1330 - FY22 Residential Slurry | 0.00 | 1,681,859.34 | 6,262.90 | 1,185,599.76 | 1,512,933.20 | 168,926.14 |
| 1331 - FY22 Citywide Storm Drain Repairs | 0.00 | 170,774.53 | 0.00 | 97,822.86 | 108,742.03 | 62,032.50 |
| 1332 - FY22 Citywide Storm Drain Improvements Design | 0.00 | 413,590.15 | 38,431.00 | 92,871.75 | 338,755.15 | 74,835.00 |
| 1334 - FY22 Roadway Rehab & Repair Design Work | 0.00 | 23,710.00 | 0.00 | 18,905.00 | 18,910.00 | 4,800.00 |
| 1335 - FY22 Sidewalk/Concrete Repairs & ADA | 0.00 | 98,825.00 | 0.00 | 67,680.00 | 67,680.00 | 31,145.00 |
| 1336 - FY22 Traffic Safety Repairs & Improvements | 0.00 | 13,502.15 | 0.00 | 0.00 | 9,541.00 | 3,961.15 |
| 1337 - FY23 Road Resurfacing | 1,399,000.00 | 1,399,000.00 | 0.00 | 0.00 | 0.00 | 1,399,000.00 |
| 1338 - FY23 Residential Slurry | 2,256,000.00 | 2,256,000.00 | 0.00 | 0.00 | 0.00 | 2,256,000.00 |
| 1339 - FY23 Citywide Storm Drain Repairs | 200,000.00 | 200,000.00 | 0.00 | 0.00 | 64,000.00 | 136,000.00 |
| 1340 - FY22 Doheny Village Connectivity Design/Improvements | 0.00 | 550,775.92 | 19,900.34 | 33,842.40 | 550,102.06 | 673.86 |
| 1341 - FY23 Water Quality/Diversion Repairs & Mntce. | 50,000.00 | 50,000.00 | 0.00 | 0.00 | 0.00 | 50,000.00 |
| 1342 - FY23 Roadway Rehab & Repair Design Work | 100,000.00 | 277,560.00 | 13,510.00 | 92,470.00 | 277,560.00 | 0.00 |
| 1343 - FY23 Sidewalk/Concrete Repairs & ADA | 100,000.00 | 100,000.00 | 0.00 | 58,215.47 | 59,000.00 | 41,000.00 |
| 1344 - FY23 Traffic Safety Repairs & Improvements | 100,000.00 | 100,000.00 | 0.00 | 0.00 | 54,000.00 | 46,000.00 |
| 1347 - Traffic Signal Synchronization Project-Project P | 0.00 | 325,000.00 | 0.00 | 0.00 | 0.00 | 325,000.00 |
| 1349 - Lantern Bay Park Stairway Art Project | 0.00 | 468,000.00 | 0.00 | 217,095.61 | 327,893.36 | 140,106.64 |
| 1350 - Calle Portola Storm Drain Improvements | 0.00 | 750,804.00 | 2,500.00 | 2,500.00 | 598,740.00 | 152,064.00 |
| 1351 - Stonehill Drive Improvements Project | 0.00 | 35,000.00 | 0.00 | 27,900.00 | 27,900.00 | 7,100.00 |
| Fund: 11 - CAPITAL IMPROVEMENTS Total: | 4,205,000.00 | 13,074,040.97 | 102,614.24 | 2,058,538.71 | 7,142,616.61 | 5,931,424.36 |
| Total Surplus (Deficit): | -4,205,000.00 | -13,074,040.97 | -102,614.24 | -2,058,538.71 | -7,142,616.61 | |

Fund Summary

| Fund | Original Total Budget | Current Total Budget | MTD Activity | YTD Activity | YTD Activity + Encumbrances | Budget Remaining |
|---------------------------------|--------------------------|-------------------------|--------------------|----------------------|--------------------------------|---------------------|
| 11 - CAPITAL IMPROVEMENTS | -4,205,000.00 | -13,074,040.97 | -102,614.24 | -2,058,538.71 | -7,142,616.61 | -5,931,424.36 |
| Total Surplus (Deficit): | -4,205,000.00 | -13,074,040.97 | -102,614.24 | -2,058,538.71 | -7,142,616.61 | |

FY23 Summary of Capital Improvement Project Statuses
As of March 31, 2023

| Project No. | Project Name | FY23 Current Budget | PY Total Expenditures | FYTD Activity + Encumbrances | Budget Remaining |
|--------------------|--|----------------------------|------------------------------|-------------------------------------|-------------------------|
| 1291 | Capo Beach Connectivity Study Enhancements Proj. (#1291) Summary: Design work is ongoing. The City is actively coordinating with Caltrans on this work effort. Design for the City's portion of work continues into FY 22/23. Additional funding for design is included in CIP#1340. | 47,688.00 | 14,239.75 | 1,053.95 | 46,634.05 |
| 1318 | Residential Resurfacing FY21 (#1318) Summary: Project was substantially completed on May 26, 2022. NOC approved on June 22, 2022. Final retention payment completed in November 2022. Project close out work to be completed by June 30, 2023. | 257,788.50 | 1,902,711.50 | 204,399.88 | 53,388.62 |
| 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. Final retention payment completed with project close out at FYE. | 152,318.22 | 347,681.92 | - | 152,318.22 |
| 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. Final retention payment completed with project close out at FYE. | 484,847.16 | 840,152.93 | 20,934.99 | 463,912.17 |
| 1329 | FY22 Road Resurfacing (#1329) Summary: Work is for the construction of FY22 Roadway Rehab & Repair Design Work (CIP#1334). Construction began in late February 2023 with completion estimated by July/August 2023. | 3,216,998.00 | 34,000.00 | 2,900,471.00 | 316,527.00 |
| 1330 | FY22 Residential Slurry (#1330) Summary: Work was divided into 2 separate contracts, the Citywide Asphalt Repairs Project and the Slurry Seal Project. The Citywide Asphalt Repairs Project bid opening occurred on February 24, 2022 and the contract was awarded at the March 1, 2022 City Council meeting. Construction began in April, 2022. Project involved completing asphalt repairs Citywide on streets scheduled for slurry seal treatment. The Slurry Seal Project bid opening occurred on April 7, 2022 and the contract was awarded at the April 19, 2022 City Council meeting. Construction began in June 2022 and entails slurry seal application on various streets Citywide. NOC approved by City Council at the November 1, 2022 meeting. The final retention payments for both slurry and asphalt repairs are expected in Q4. | 1,681,859.34 | 570,140.66 | 1,512,933.20 | 168,926.14 |
| 1331 | FY22 Citywide Storm Drain Repairs (#1331) Summary: Project is current and ongoing. Project is to address storm drain repairs citywide identified by video inspections. | 170,774.53 | 29,225.47 | 108,742.03 | 62,032.50 |
| 1332 | FY22 Citywide Storm Drain Improvements Design (#1332) Summary: Project is current and ongoing. | 413,590.15 | 162,409.85 | 338,755.15 | 74,835.00 |
| 1334 | FY22 Roadway Rehab & Repair Design Work (#1334) Summary: Project is current and design completed. Project bid opening occurred on October 20, 2022 and the contract was awarded at the November 1, 2022 City Council meeting. Project includes street rehabilitation of portions of Calle Fortuna, Calle Loma, Palisades Drive, Aurelio Drive, Callita Drive, Doheny Place, Formosa Drive, Moongate Court, Starridge Road, Via Elevado and Via Verde. Construction work is covered under CIP#1329. | 23,710.00 | 76,290.00 | 18,910.00 | 4,800.00 |

FY23 Summary of Capital Improvement Project Statuses
As of March 31, 2023

| Project No. | Project Name | FY23 Current Budget | PY Total Expenditures | FYTD Activity + Encumbrances | Budget Remaining |
|-------------|--|---------------------|-----------------------|------------------------------|------------------|
| 1335 | FY22 Sidewalk/Concrete Repairs & ADA (#1335) Summary: Project is current and ongoing. | 98,825.00 | 1,175.00 | 67,680.00 | 31,145.00 |
| 1336 | FY22 Traffic Safety Repairs & Improvements (#1336) Summary: Project is current and ongoing. | 13,502.15 | 86,497.85 | 9,541.00 | 3,961.15 |
| 1337 | FY23 Road Resurfacing (#1337) Summary: Project is current and ongoing. This Project is for the construction of FY23 Roadway Rehab & Repair Design Work (CIP#1342) | 1,399,000.00 | - | - | 1,399,000.00 |
| 1338 | FY23 Residential Slurry (#1338) Summary: Project is current and ongoing. | 2,256,000.00 | - | - | 2,256,000.00 |
| 1339 | FY23 Citywide Storm Drain Repairs Summary: Project is current and ongoing. | 200,000.00 | - | 64,000.00 | 136,000.00 |
| 1340 | FY22 Doheny Village Connectivity Design/Improvements (#1340) Summary: Design work is ongoing (in conjunction with CIP#1291); The City is actively coordinating with Caltrans on this work effort. Design for the City's portion of work will continue throughout FY 22/23. | 550,775.92 | 189,224.08 | 550,102.06 | 673.86 |
| 1341 | FY23 Water Quality/Diversion Repairs & Maint. (#1341) Summary: Project is current and ongoing. | 50,000.00 | - | - | 50,000.00 |
| 1342 | FY23 Roadway Rehab & Repair Design Work (#1342) Summary: Project is current and ongoing. Project includes street rehabilitation of portions of Violet Lantern, Granada Drive and Valencia Place. Construction work is covered under CIP#1337. | 277,560.00 | - | - | 277,560.00 |
| 1343 | FY23 Sidewalk/Concrete Repairs & ADA (#1343) Summary: Project is current and ongoing. | 100,000.00 | - | 59,000.00 | 41,000.00 |
| 1344 | FY23 Traffic Safety Repairs & Improvements (#1344) Summary: Project is current and ongoing. | 100,000.00 | - | - | 100,000.00 |

FY23 Summary of Capital Improvement Project Statuses
As of March 31, 2023

| Project No. | Project Name | FY23 Current Budget | PY Total Expenditures | FYTD Activity + Encumbrances | Budget Remaining |
|-------------|---|---------------------|-----------------------|------------------------------|------------------|
| 1347 | Traffic Signal Synchronization Project - Project P (#1347) Summary: Project is current and ongoing. Project award agreement in progress. | 325,000.00 | - | - | 325,000.00 |
| 1349 | Lantern Bay Park Stairway Art Project (#1349) Summary: Project is current and ongoing. Construction of handrails to began in November/December 2022, and construction of artwork estimated to begin in Spring/Summer 2023. | 468,000.00 | - | 327,893.36 | 140,106.64 |
| 1350 | Calle Portola Storm Drain Improvements (#1350) Summary: Project is for the construction of storm drain improvements on Calle Portola (from Calle Naranja to Calle Juanita) in conjunction with the construction of the FY22 Roadway Rehab & Repair Project (CIP#1329). Construction began in late February 2023 with completion estimated by July/August 2023. | 750,804.00 | - | 598,740.00 | 152,064.00 |
| 1351 | Stonehill Drive Improvements Project (#1351) Summary: On December 6, 2022, City Council approved the establishment of CIP#1351 (Stonehill Drive Improvement Project) to increase roadway capacity on Stonehill Drive between Del Obispo and the City border with San Juan Capistrano. The project will be partially funded through a mutual funding Agreement with the City of SJC. A contract for topographic survey services was approved in order to initiate the design component of the project. Funding for construction of the project will be addressed at a future City Council meeting. | 35,000.00 | - | 27,900.00 | 7,100.00 |



General Fund Expenditures by Function

Group Summary

For Fiscal: 2022-2023 Period Ending: 03/31/2023

| 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 | 1,981,794.00 | 1,980,578.00 | 150,483.57 | 1,405,763.81 | 1,405,763.81 | 574,814.19 |
| 1030 - Hourly | 50,808.00 | 50,808.00 | 4,347.32 | 35,619.14 | 35,619.14 | 15,188.86 |
| 1050 - Overtime | 13,500.00 | 11,500.00 | 705.21 | 7,302.86 | 7,302.86 | 4,197.14 |
| 1100 - Benefits | 308,016.00 | 308,016.00 | 23,229.87 | 211,304.07 | 211,304.07 | 96,711.93 |
| 1120 - Retirement Benefits | 742,025.00 | 2,766,068.00 | 2,011,222.84 | 2,664,551.44 | 2,664,551.44 | 101,516.56 |
| 1140 - Medi-tax 1.45% | 29,908.00 | 29,861.00 | 2,337.87 | 21,907.36 | 21,907.36 | 7,953.64 |
| ExpenseType: 10 - Personnel Total: | 3,126,051.00 | 5,146,831.00 | 2,192,326.68 | 4,346,448.68 | 4,346,448.68 | 800,382.32 |
| ExpenseType: 20 - Materials & Services | | | | | | |
| 2010 - Communications | 82,400.00 | 148,700.00 | 15,749.13 | 101,543.20 | 134,011.20 | 14,688.80 |
| 2030 - Equipment Maintenance | 417,800.00 | 571,800.00 | 35,446.28 | 343,709.55 | 451,736.46 | 120,063.54 |
| 2040 - Copier Usage | 6,500.00 | 6,500.00 | 0.00 | 2,497.84 | 2,497.84 | 4,002.16 |
| 2050 - Vehicle Maintenance | 79,000.00 | 114,000.00 | 18,191.09 | 74,720.69 | 101,845.07 | 12,154.93 |
| 2070 - Office Supplies | 44,350.00 | 44,350.00 | 3,573.05 | 12,649.94 | 26,979.97 | 17,370.03 |
| 2090 - Memberships & Dues | 59,425.00 | 53,225.00 | 538.00 | 53,332.41 | 53,332.41 | -107.41 |
| 2110 - Operating Supplies | 130,500.00 | 190,000.00 | 21,258.31 | 132,719.61 | 166,141.56 | 23,858.44 |
| 2130 - Books & Subscriptions | 15,275.00 | 14,950.00 | 1,053.65 | 13,607.15 | 13,607.15 | 1,342.85 |
| 2150 - Training | 34,450.00 | 79,450.00 | 7,645.00 | 31,958.41 | 50,348.41 | 29,101.59 |
| 2170 - Postage | 18,000.00 | 18,000.00 | 399.11 | 7,379.20 | 18,000.00 | 0.00 |
| 2190 - Facil & Equip Lease/Rent | 100,000.00 | 100,000.00 | 5,217.90 | 47,336.04 | 100,744.79 | -744.79 |
| 2210 - Utilities | 161,400.00 | 217,000.00 | 16,208.67 | 121,209.37 | 150,222.64 | 66,777.36 |
| 2230 - Professional Services | 2,019,950.00 | 989,590.00 | 64,738.08 | 631,483.20 | 882,722.97 | 106,867.03 |
| 2250 - Advertising | 28,500.00 | 31,000.00 | 1,927.90 | 15,241.76 | 22,982.99 | 8,017.01 |
| 2270 - Travel, Conf. & Meetings | 56,000.00 | 62,000.00 | 3,388.98 | 48,013.93 | 48,013.93 | 13,986.07 |
| 2290 - Auto Allowance | 30,050.00 | 29,950.00 | 1,803.60 | 18,602.41 | 18,602.41 | 11,347.59 |
| 2310 - City Attorney | 0.00 | 1,683,000.00 | 128,103.62 | 1,323,755.31 | 1,407,207.24 | 275,792.76 |
| 2590 - Data Technology | 300,000.00 | 631,500.00 | 29,660.79 | 229,582.62 | 419,483.04 | 212,016.96 |
| 2600 - Marketing | 72,500.00 | 72,500.00 | 12,185.40 | 54,377.26 | 54,377.26 | 18,122.74 |
| 2999 - Operations Contingency | 250,000.00 | 105,034.00 | 0.00 | 0.00 | 0.00 | 105,034.00 |
| ExpenseType: 20 - Materials & Services Total: | 3,906,100.00 | 5,162,549.00 | 367,088.56 | 3,263,719.90 | 4,122,857.34 | 1,039,691.66 |
| ExpenseType: 30 - Capital Outlay | | | | | | |
| 3010 - Furniture & Equipment | 40,000.00 | 114,800.00 | 0.00 | 67,675.80 | 69,604.51 | 45,195.49 |
| 3030 - Facilities Improvements | 0.00 | 10,000.00 | 0.00 | 0.00 | 0.00 | 10,000.00 |
| ExpenseType: 30 - Capital Outlay Total: | 40,000.00 | 124,800.00 | 0.00 | 67,675.80 | 69,604.51 | 55,195.49 |
| ExpenseType: 40 - Insurance | | | | | | |
| 4010 - Liability Insur Premiums | 497,000.00 | 533,500.00 | -348.00 | 522,964.85 | 522,964.85 | 10,535.15 |
| 4030 - Property Insurance Premiums | 130,000.00 | 125,000.00 | 0.00 | 128,737.00 | 128,737.00 | -3,737.00 |
| 4050 - Employee Bond Premiums | 1,200.00 | 1,200.00 | 0.00 | 1,273.00 | 1,273.00 | -73.00 |
| 4110 - Workers' Compensation | 130,000.00 | 138,000.00 | 0.00 | 144,081.21 | 144,081.21 | -6,081.21 |
| 4210 - Unemployment Benefits | 1,500.00 | 1,500.00 | 0.00 | 11,700.00 | 11,700.00 | -10,200.00 |
| ExpenseType: 40 - Insurance Total: | 759,700.00 | 799,200.00 | -348.00 | 808,756.06 | 808,756.06 | -9,556.06 |
| ExpenseType: 90 - Operating Transfers Out | | | | | | |
| 9010 - Tsfs Out - To Facil Imp Fund | 150,000.00 | 150,000.00 | 0.00 | 150,000.00 | 150,000.00 | 0.00 |
| 9050 - Tsfs Out - To Cap Impv Fund | 1,166,822.00 | 5,267,997.00 | 0.00 | 5,267,997.00 | 5,267,997.00 | 0.00 |
| 9060 - Tsfs Out - To Coastal Transit Fund | 0.00 | 750,000.00 | 200,000.00 | 750,000.00 | 750,000.00 | 0.00 |
| ExpenseType: 90 - Operating Transfers Out Total: | 1,316,822.00 | 6,167,997.00 | 200,000.00 | 6,167,997.00 | 6,167,997.00 | 0.00 |
| Function: 10 - General Government Total: | 9,148,673.00 | 17,401,377.00 | 2,759,067.24 | 14,654,597.44 | 15,515,663.59 | 1,885,713.41 |

General Fund Expenditures by Function

For Fiscal: 2022-2023 Period Ending: 03/31/2023

| ExpenseObject | Original Total Budget | Current Total Budget | MTD Activity | YTD Activity | YTD Activity + Encumbrances | Budget Remaining |
|--|-----------------------|----------------------|---------------------|----------------------|-----------------------------|---------------------|
| Function: 20 - Public Safety | | | | | | |
| ExpenseType: 10 - Personnel | | | | | | |
| 1030 - Hourly | 36,428.00 | 36,428.00 | 1,513.20 | 20,347.13 | 20,347.13 | 16,080.87 |
| 1120 - Retirement Benefits | 2,732.00 | 2,732.00 | 96.03 | 1,455.32 | 1,455.32 | 1,276.68 |
| 1140 - Medi-tax 1.45% | 528.00 | 528.00 | 21.95 | 295.04 | 295.04 | 232.96 |
| ExpenseType: 10 - Personnel Total: | 39,688.00 | 39,688.00 | 1,631.18 | 22,097.49 | 22,097.49 | 17,590.51 |
| ExpenseType: 20 - Materials & Services | | | | | | |
| 2010 - Communications | 14,300.00 | 14,300.00 | 367.18 | 5,322.04 | 8,605.10 | 5,694.90 |
| 2030 - Equipment Maintenance | 43,000.00 | 43,000.00 | 0.00 | 23,314.02 | 37,898.86 | 5,101.14 |
| 2040 - Copier Usage | 500.00 | 500.00 | 0.00 | 212.01 | 212.01 | 287.99 |
| 2070 - Office Supplies | 7,000.00 | 7,000.00 | 173.89 | 4,883.02 | 4,883.02 | 2,116.98 |
| 2090 - Memberships & Dues | 200.00 | 1,200.00 | 200.00 | 290.00 | 290.00 | 910.00 |
| 2110 - Operating Supplies | 75,000.00 | 126,500.00 | 10,969.69 | 81,390.03 | 81,390.03 | 45,109.97 |
| 2150 - Training | 5,500.00 | 5,500.00 | 93.23 | 227.23 | 227.23 | 5,272.77 |
| 2230 - Professional Services | 162,500.00 | 580,743.00 | 29,987.88 | 220,068.88 | 310,906.87 | 269,836.13 |
| 2240 - Reimbursable Costs | 0.00 | 0.00 | 0.00 | 120,010.04 | 120,010.04 | -120,010.04 |
| 2270 - Travel, Conf. & Meetings | 17,500.00 | 19,000.00 | 1,015.65 | 19,982.60 | 19,982.60 | -982.60 |
| 2290 - Auto Allowance | 7,000.00 | 7,000.00 | 507.70 | 5,034.92 | 5,034.92 | 1,965.08 |
| 2330 - Police Services | 14,619,000.00 | 14,085,060.00 | 1,137,101.87 | 10,429,967.66 | 13,978,778.00 | 106,282.00 |
| ExpenseType: 20 - Materials & Services Total: | 14,951,500.00 | 14,889,803.00 | 1,180,417.09 | 10,910,702.45 | 14,568,218.68 | 321,584.32 |
| ExpenseType: 30 - Capital Outlay | | | | | | |
| 3010 - Furniture & Equipment | 0.00 | 25,000.00 | 0.00 | 0.00 | 20,648.00 | 4,352.00 |
| ExpenseType: 30 - Capital Outlay Total: | 0.00 | 25,000.00 | 0.00 | 0.00 | 20,648.00 | 4,352.00 |
| Function: 20 - Public Safety Total: | 14,991,188.00 | 14,954,491.00 | 1,182,048.27 | 10,932,799.94 | 14,610,964.17 | 343,526.83 |
| Function: 40 - Community Development | | | | | | |
| ExpenseType: 10 - Personnel | | | | | | |
| 1010 - Salaries | 2,552,059.00 | 2,745,325.00 | 167,962.06 | 1,671,492.81 | 1,671,492.81 | 1,073,832.19 |
| 1030 - Hourly | 16,936.00 | 16,936.00 | 1,130.69 | 15,881.83 | 15,881.83 | 1,054.17 |
| 1050 - Overtime | 32,500.00 | 32,500.00 | 1,696.36 | 16,666.07 | 16,666.07 | 15,833.93 |
| 1070 - Stipends | 9,000.00 | 9,000.00 | 692.30 | 6,230.70 | 6,230.70 | 2,769.30 |
| 1100 - Benefits | 405,600.00 | 421,800.00 | 28,966.84 | 265,594.14 | 265,594.14 | 156,205.86 |
| 1120 - Retirement Benefits | 223,398.00 | 239,588.00 | 16,970.96 | 164,376.23 | 164,376.23 | 75,211.77 |
| 1140 - Medi-tax 1.45% | 37,851.00 | 40,654.00 | 2,433.53 | 24,609.07 | 24,609.07 | 16,044.93 |
| 1200 - Outside Assistance | 0.00 | 0.00 | 19,565.00 | 66,549.25 | 207,000.00 | -207,000.00 |
| ExpenseType: 10 - Personnel Total: | 3,277,344.00 | 3,505,803.00 | 239,417.74 | 2,231,400.10 | 2,371,850.85 | 1,133,952.15 |
| ExpenseType: 20 - Materials & Services | | | | | | |
| 2010 - Communications | 12,500.00 | 12,500.00 | 1,467.16 | 10,619.21 | 10,619.21 | 1,880.79 |
| 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 | 2,667.83 | 2,667.83 | 2,832.17 |
| 2070 - Office Supplies | 26,500.00 | 26,500.00 | 2,825.53 | 10,929.54 | 10,929.54 | 15,570.46 |
| 2090 - Memberships & Dues | 9,500.00 | 9,500.00 | 245.00 | 3,079.00 | 3,079.00 | 6,421.00 |
| 2110 - Operating Supplies | 153,550.00 | 274,295.00 | 4,997.83 | 129,736.84 | 160,317.14 | 113,977.86 |
| 2130 - Books & Subscriptions | 31,600.00 | 31,600.00 | 1,385.60 | 13,238.08 | 13,238.08 | 18,361.92 |
| 2150 - Training | 11,100.00 | 11,100.00 | 0.00 | 2,101.00 | 2,101.00 | 8,999.00 |
| 2230 - Professional Services | 227,000.00 | 1,363,038.55 | 134,183.67 | 712,905.24 | 1,132,786.70 | 230,251.85 |
| 2240 - Reimbursable Costs | 0.00 | 44,202.24 | 0.00 | 17,214.75 | 20,709.81 | 23,492.43 |
| 2250 - Advertising | 1,200.00 | 1,200.00 | 0.00 | 0.00 | 0.00 | 1,200.00 |
| 2270 - Travel, Conf. & Meetings | 17,700.00 | 19,200.00 | 2,281.92 | 12,157.36 | 12,157.36 | 7,042.64 |
| 2290 - Auto Allowance | 22,700.00 | 22,700.00 | 1,553.71 | 16,366.13 | 16,366.13 | 6,333.87 |
| 2340 - Parking Lot Leases | 54,000.00 | 54,000.00 | 3,973.12 | 35,758.08 | 47,697.69 | 6,302.31 |
| 2600 - Marketing | 42,800.00 | 42,800.00 | 6,722.81 | 22,682.94 | 22,682.94 | 20,117.06 |
| ExpenseType: 20 - Materials & Services Total: | 618,850.00 | 1,921,335.79 | 159,636.35 | 989,456.00 | 1,455,352.43 | 465,983.36 |
| Function: 40 - Community Development Total: | 3,896,194.00 | 5,427,138.79 | 399,054.09 | 3,220,856.10 | 3,827,203.28 | 1,599,935.51 |
| Function: 50 - Community Services | | | | | | |
| ExpenseType: 10 - Personnel | | | | | | |
| 1010 - Salaries | 745,630.00 | 699,876.00 | 60,192.90 | 551,661.90 | 551,661.90 | 148,214.10 |
| 1030 - Hourly | 135,430.00 | 135,430.00 | 11,581.48 | 112,943.66 | 112,943.66 | 22,486.34 |

General Fund Expenditures by Function

For Fiscal: 2022-2023 Period Ending: 03/31/2023

| ExpenseObject | Original Total Budget | Current Total Budget | MTD Activity | YTD Activity | YTD Activity + Encumbrances | Budget Remaining |
|--|--------------------------|-------------------------|-------------------|---------------------|--------------------------------|---------------------|
| 1050 - Overtime | 32,500.00 | 32,500.00 | 1,015.36 | 21,708.58 | 21,708.58 | 10,791.42 |
| 1100 - Benefits | 151,800.00 | 134,400.00 | 11,471.20 | 85,498.17 | 85,498.17 | 48,901.83 |
| 1120 - Retirement Benefits | 73,691.00 | 69,967.00 | 6,885.19 | 58,280.77 | 58,280.77 | 11,686.23 |
| 1140 - Medi-tax 1.45% | 13,247.00 | 12,583.00 | 1,099.25 | 10,386.79 | 10,386.79 | 2,196.21 |
| ExpenseType: 10 - Personnel Total: | 1,152,298.00 | 1,084,756.00 | 92,245.38 | 840,479.87 | 840,479.87 | 244,276.13 |
| ExpenseType: 20 - Materials & Services | | | | | | |
| 2010 - Communications | 5,000.00 | 5,000.00 | 369.13 | 3,989.88 | 3,989.88 | 1,010.12 |
| 2040 - Copier Usage | 2,200.00 | 2,200.00 | 0.00 | 1,813.46 | 1,813.46 | 386.54 |
| 2070 - Office Supplies | 6,500.00 | 6,500.00 | -52.70 | 1,782.91 | 4,202.80 | 2,297.20 |
| 2090 - Memberships & Dues | 3,000.00 | 3,000.00 | 465.00 | 1,455.00 | 1,455.00 | 1,545.00 |
| 2110 - Operating Supplies | 96,000.00 | 121,000.00 | 7,752.63 | 78,440.76 | 107,770.35 | 13,229.65 |
| 2150 - Training | 4,500.00 | 4,500.00 | 573.33 | 1,200.81 | 1,200.81 | 3,299.19 |
| 2170 - Postage | 15,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2190 - Facil & Equip Lease/Rent | 2,000.00 | 2,000.00 | 0.00 | 0.00 | 0.00 | 2,000.00 |
| 2210 - Utilities | 754,000.00 | 885,000.00 | 42,704.85 | 571,355.64 | 746,000.00 | 139,000.00 |
| 2230 - Professional Services | 273,500.00 | 311,200.00 | 13,110.90 | 195,648.85 | 240,281.85 | 70,918.15 |
| 2250 - Advertising | 12,000.00 | 12,000.00 | 1,541.50 | 11,000.00 | 11,000.00 | 1,000.00 |
| 2270 - Travel, Conf. & Meetings | 8,700.00 | 8,700.00 | 0.00 | 68.78 | 68.78 | 8,631.22 |
| 2290 - Auto Allowance | 7,300.00 | 7,300.00 | 546.15 | 4,692.27 | 4,692.27 | 2,607.73 |
| 2410 - Community Activities | 619,100.00 | 679,100.00 | 66,715.39 | 602,510.57 | 615,994.82 | 63,105.18 |
| 2430 - Recreation Programs | 134,500.00 | 156,000.00 | 10,963.37 | 73,851.05 | 74,163.05 | 81,836.95 |
| 2450 - Landscape Maintenance | 595,000.00 | 730,200.00 | 57,166.09 | 461,148.90 | 638,571.81 | 91,628.19 |
| 2470 - Tree Maintenance | 600,000.00 | 795,000.00 | 65,077.05 | 545,701.10 | 727,718.00 | 67,282.00 |
| 2550 - Park Maintenance | 995,000.00 | 1,497,300.00 | 239,030.15 | 954,575.09 | 1,299,248.74 | 198,051.26 |
| ExpenseType: 20 - Materials & Services Total: | 4,133,300.00 | 5,226,000.00 | 505,962.84 | 3,509,235.07 | 4,478,171.62 | 747,828.38 |
| ExpenseType: 30 - Capital Outlay | | | | | | |
| 3050 - Park Structures & Improvemnts | 0.00 | 30,000.00 | 0.00 | 0.00 | 0.00 | 30,000.00 |
| ExpenseType: 30 - Capital Outlay Total: | 0.00 | 30,000.00 | 0.00 | 0.00 | 0.00 | 30,000.00 |
| Function: 50 - Community Services Total: | 5,285,598.00 | 6,340,756.00 | 598,208.22 | 4,349,714.94 | 5,318,651.49 | 1,022,104.51 |
| Function: 60 - Public Works | | | | | | |
| ExpenseType: 10 - Personnel | | | | | | |
| 1010 - Salaries | 1,648,394.00 | 1,688,117.00 | 127,899.96 | 1,204,124.64 | 1,204,124.64 | 483,992.36 |
| 1030 - Hourly | 33,440.00 | 33,440.00 | 0.00 | 8,893.15 | 8,893.15 | 24,546.85 |
| 1050 - Overtime | 6,500.00 | 6,500.00 | 1,184.55 | 6,414.29 | 6,414.29 | 85.71 |
| 1100 - Benefits | 236,100.00 | 236,100.00 | 20,560.78 | 148,216.62 | 148,216.62 | 87,883.38 |
| 1120 - Retirement Benefits | 142,915.00 | 144,239.00 | 12,928.70 | 117,457.79 | 117,457.79 | 26,781.21 |
| 1140 - Medi-tax 1.45% | 24,481.00 | 25,057.00 | 1,936.60 | 18,334.63 | 18,334.63 | 6,722.37 |
| ExpenseType: 10 - Personnel Total: | 2,091,830.00 | 2,133,453.00 | 164,510.59 | 1,503,441.12 | 1,503,441.12 | 630,011.88 |
| ExpenseType: 20 - Materials & Services | | | | | | |
| 2010 - Communications | 10,900.00 | 10,400.00 | 1,161.57 | 9,868.60 | 9,868.60 | 531.40 |
| 2030 - Equipment Maintenance | 2,700.00 | 2,700.00 | 0.00 | 0.00 | 0.00 | 2,700.00 |
| 2040 - Copier Usage | 0.00 | 0.00 | 0.00 | 1,710.54 | 1,710.54 | -1,710.54 |
| 2070 - Office Supplies | 15,100.00 | 15,100.00 | 2,304.16 | 11,948.83 | 11,948.83 | 3,151.17 |
| 2090 - Memberships & Dues | 4,300.00 | 4,300.00 | 786.25 | 2,285.20 | 2,285.20 | 2,014.80 |
| 2110 - Operating Supplies | 68,000.00 | 68,000.00 | 978.10 | 58,558.10 | 65,583.95 | 2,416.05 |
| 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 | 100.00 | 100.00 | 3,400.00 |
| 2210 - Utilities | 385,000.00 | 385,000.00 | 36,297.70 | 288,437.59 | 384,719.41 | 280.59 |
| 2230 - Professional Services | 649,500.00 | 1,200,882.12 | 61,456.87 | 487,679.05 | 1,134,928.89 | 65,953.23 |
| 2240 - Reimbursable Costs | 268,000.00 | 678,168.06 | 106,349.69 | 451,889.53 | 469,484.91 | 208,683.15 |
| 2270 - Travel, Conf. & Meetings | 4,000.00 | 4,000.00 | 297.77 | 2,862.67 | 2,862.67 | 1,137.33 |
| 2290 - Auto Allowance | 7,200.00 | 7,200.00 | 569.56 | 5,654.25 | 5,654.25 | 1,545.75 |
| 2350 - Street Maintenance | 1,387,000.00 | 1,437,000.00 | 96,288.85 | 600,837.30 | 1,420,639.32 | 16,360.68 |
| 2490 - Street Sweeping | 262,000.00 | 262,000.00 | 20,124.00 | 135,859.36 | 252,452.50 | 9,547.50 |
| 2510 - Storm Drains | 858,800.00 | 923,800.00 | 26,240.52 | 379,535.21 | 772,678.31 | 151,121.69 |

General Fund Expenditures by Function

For Fiscal: 2022-2023 Period Ending: 03/31/2023

| ExpenseObject | Original Total Budget | Current Total Budget | MTD Activity | YTD Activity | YTD Activity + Encumbrances | Budget Remaining |
|--|----------------------------------|---------------------------------|----------------------|-----------------------|--|-----------------------------|
| 2530 - Safety Lighting | 183,500.00 | 378,500.00 | 35,771.62 | 253,489.07 | 292,718.96 | 85,781.04 |
| ExpenseType: 20 - Materials & Services Total: | 4,110,000.00 | 5,381,050.18 | 388,626.66 | 2,690,715.30 | 4,827,636.34 | 553,413.84 |
| Function: 60 - Public Works Total: | 6,201,830.00 | 7,514,503.18 | 553,137.25 | 4,194,156.42 | 6,331,077.46 | 1,183,425.72 |
| Fund: 01 - GENERAL Total: | 39,523,483.00 | 51,638,265.97 | 5,491,515.07 | 37,352,124.84 | 45,603,559.99 | 6,034,705.98 |
| Total Surplus (Deficit): | -39,523,483.00 | -51,638,265.97 | -5,491,515.07 | -37,352,124.84 | -45,603,559.99 | |

Fund Summary

| Fund | Original Total Budget | Current Total Budget | MTD Activity | YTD Activity | YTD Activity + Encumbrances | Budget Remaining |
|---------------------------------|--------------------------|-------------------------|----------------------|-----------------------|--------------------------------|---------------------|
| 01 - GENERAL | -39,523,483.00 | -51,638,265.97 | -5,491,515.07 | -37,352,124.84 | -45,603,559.99 | -6,034,705.98 |
| Total Surplus (Deficit): | -39,523,483.00 | -51,638,265.97 | -5,491,515.07 | -37,352,124.84 | -45,603,559.99 | |



City of Dana Point, CA

FYTD Revenues - March 2023 vs 2022

Group Summary

For the Period Ending 03/31/2023

| RevenueObjec... | 2021-2022 March Activity | 2022-2023 March Activity | March Variance Favorable / (Unfavorable) | Variance % | 2021-2022 YTD Activity | 2022-2023 YTD Activity | YTD Variance Favorable / (Unfavorable) | Variance % |
|--|-----------------------------|-----------------------------|--|----------------|---------------------------|---------------------------|--|----------------|
| Fund: 01 - GENERAL | | | | | | | | |
| RevenueType: 10 - Taxes & Franchises | | | | | | | | |
| 6101 - Sec & Unsec Property Taxes | 699,414.46 | 753,756.86 | 54,342.40 | 7.77% | 6,463,314.33 | 7,160,642.52 | 697,328.19 | 10.79% |
| 6103 - Property Transfer Tax | 57,895.69 | 29,645.22 | -28,250.47 | -48.80% | 614,219.50 | 331,005.36 | -283,214.14 | -46.11% |
| 6105 - Franchise Fees | 0.00 | 0.00 | 0.00 | 0.00% | 651,469.19 | 715,163.66 | 63,694.47 | 9.78% |
| 6107 - Homeowners Property Tax Relie | 0.00 | 0.00 | 0.00 | 0.00% | 21,823.75 | 22,885.71 | 1,061.96 | 4.87% |
| 6109 - Transient Occupancy Tax | 1,363,304.01 | 1,400,000.00 | 36,695.99 | 2.69% | 10,902,152.15 | 12,366,492.44 | 1,464,340.29 | 13.43% |
| 6110 - Short Term Rental TOT | 4,377.48 | 16,696.25 | 12,318.77 | 281.41% | 457,145.17 | 437,122.40 | -20,022.77 | -4.38% |
| 6111 - Sales & Use Tax | 376,232.78 | 481,663.52 | 105,430.74 | 28.02% | 3,963,505.14 | 4,251,681.29 | 288,176.15 | 7.27% |
| 6113 - In-lieu Property Taxes | 0.00 | 0.00 | 0.00 | 0.00% | 2,425,227.50 | 2,643,200.00 | 217,972.50 | 8.99% |
| RevenueType 10 - Taxes & Franchises Total: | 2,501,224.42 | 2,681,761.85 | 180,537.43 | 7.22% | 25,498,856.73 | 27,928,193.38 | 2,429,336.65 | 9.53% |
| RevenueType: 20 - Licenses & Permits | | | | | | | | |
| 6201 - Site Development Permit | 15,254.00 | 6,045.50 | -9,208.50 | -60.37% | 157,994.00 | 156,252.50 | -1,741.50 | -1.10% |
| 6203 - Coastal Development Permit | 11,800.00 | 18,948.00 | 7,148.00 | 60.58% | 162,675.00 | 84,660.00 | -78,015.00 | -47.96% |
| 6205 - Conditional Use Permit | 6,902.00 | 2,601.00 | -4,301.00 | -62.32% | 54,046.00 | 39,249.00 | -14,797.00 | -27.38% |
| 6207 - Other Planning Permits | 11,622.00 | -2,064.00 | -13,686.00 | -117.76% | 34,527.00 | 57,477.00 | 22,950.00 | 66.47% |
| 6209 - Building Permits | 122,369.90 | 67,958.94 | -54,410.96 | -44.46% | 655,137.35 | 805,316.94 | 150,179.59 | 22.92% |
| 6211 - Plumbing Permits | 9,042.00 | 2,464.00 | -6,578.00 | -72.75% | 72,955.20 | 52,379.60 | -20,575.60 | -28.20% |
| 6215 - Electrical Permits | 14,218.50 | 20,677.60 | 6,459.10 | 45.43% | 89,712.00 | 135,959.88 | 46,247.88 | 51.55% |
| 6217 - Mechanical Permits | 2,317.00 | 848.80 | -1,468.20 | -63.37% | 16,851.20 | 16,174.80 | -676.40 | -4.01% |
| 6218 - Short Term Rental Permits | 600.00 | 1,350.00 | 750.00 | 125.00% | 8,550.00 | 8,700.00 | 150.00 | 1.75% |
| 6219 - Other Building Permits | 0.00 | 0.00 | 0.00 | 0.00% | 454.50 | 668.10 | 213.60 | 47.00% |
| 6223 - Encroachment Permits | 42,071.00 | 11,765.00 | -30,306.00 | -72.04% | 132,023.00 | 51,386.00 | -80,637.00 | -61.08% |
| 6225 - Grading Permit Plan Check | 19,553.39 | 23,850.18 | 4,296.79 | 21.97% | 158,802.95 | 384,603.61 | 225,800.66 | 142.19% |
| 6226 - Licenses & Permits | 693.00 | 444.72 | -248.28 | -35.83% | 4,301.64 | 8,326.38 | 4,024.74 | 93.56% |
| 6227 - Other Engineering Permits | 8,575.00 | 5,250.00 | -3,325.00 | -38.78% | 62,275.00 | 56,440.00 | -5,835.00 | -9.37% |
| 6228 - CASp Certification and Training Fees | 0.00 | 0.00 | 0.00 | 0.00% | 187.20 | 234.00 | 46.80 | 25.00% |
| RevenueType 20 - Licenses & Permits Total: | 265,017.79 | 160,139.74 | -104,878.05 | -39.57% | 1,610,492.04 | 1,857,827.81 | 247,335.77 | 15.36% |
| RevenueType: 30 - Fines & Forfeitures | | | | | | | | |
| 6301 - Vehicle Code Fines | 51,287.41 | 31,209.70 | -20,077.71 | -39.15% | 193,497.66 | 176,607.88 | -16,889.78 | -8.73% |
| 6303 - Penalties, Int. & Restitution | 21,454.40 | 36,501.10 | 15,046.70 | 70.13% | 175,394.53 | 145,890.88 | -29,503.65 | -16.82% |
| RevenueType 30 - Fines & Forfeitures Total: | 72,741.81 | 67,710.80 | -5,031.01 | -6.92% | 368,892.19 | 322,498.76 | -46,393.43 | -12.58% |
| RevenueType: 40 - Use Of Money & Property | | | | | | | | |
| 6401 - Rental Of Property | 3,461.84 | 4,534.09 | 1,072.25 | 30.97% | 50,453.38 | 56,006.08 | 5,552.70 | 11.01% |
| 6403 - Investment Income | 0.00 | 7.05 | 7.05 | 0.00% | 102,331.16 | 404,055.43 | 301,724.27 | 294.85% |

FYTD Revenues - March 2023 vs 2022

For the Period Ending 03/31/2023

| RevenueObjec... | March Variance | | | | YTD Variance | | | |
|--|-----------------------------|-----------------------------|------------------------------|----------------|---------------------------|---------------------------|------------------------------|----------------|
| | 2021-2022 March Activity | 2022-2023 March Activity | Favorable / (Unfavorable) | Variance % | 2021-2022 YTD Activity | 2022-2023 YTD Activity | Favorable / (Unfavorable) | Variance % |
| 6405 - City Plaza Rental Revenue | 1,900.00 | 2,000.00 | 100.00 | 5.26% | 19,000.00 | 20,000.00 | 1,000.00 | 5.26% |
| RevenueType 40 - Use Of Money & Property Total: | 5,361.84 | 6,541.14 | 1,179.30 | 21.99% | 171,784.54 | 480,061.51 | 308,276.97 | 179.46% |
| RevenueType: 50 - Intergovernmental | | | | | | | | |
| 6505 - Motor Vehicle In-lieu | 0.00 | 33,991.72 | 33,991.72 | 0.00% | 38,528.76 | 33,991.72 | -4,537.04 | -11.78% |
| 6514 - Waste Disposal Agreement Allocation | 0.00 | 0.00 | 0.00 | 0.00% | 81,513.40 | 0.00 | -81,513.40 | -100.00% |
| 6515 - Nuclear Power Program | 0.00 | 0.00 | 0.00 | 0.00% | 167,202.19 | 165,813.82 | -1,388.37 | -0.83% |
| 6521 - Intergovernmental Cost Reimb | 0.00 | 0.00 | 0.00 | 0.00% | 72,645.05 | 107,614.98 | 34,969.93 | 48.14% |
| 6523 - State Grants | 0.00 | 0.00 | 0.00 | 0.00% | 0.00 | 41,324.00 | 41,324.00 | 0.00% |
| RevenueType 50 - Intergovernmental Total: | 0.00 | 33,991.72 | 33,991.72 | 0.00% | 359,889.40 | 348,744.52 | -11,144.88 | -3.10% |
| RevenueType: 60 - Charges For Services | | | | | | | | |
| 6607 - Planning Comm. Determin. | 0.00 | 0.00 | 0.00 | 0.00% | 2,134.00 | 0.00 | -2,134.00 | -100.00% |
| 6609 - Variance Minor Amendment | 9,504.00 | 0.00 | -9,504.00 | -100.00% | 49,621.00 | 15,807.00 | -33,814.00 | -68.14% |
| 6611 - Tentative Tract Map | 0.00 | 8,890.00 | 8,890.00 | 0.00% | 8,890.00 | 8,890.00 | 0.00 | 0.00% |
| 6613 - Tentative Parcel Map | 0.00 | 0.00 | 0.00 | 0.00% | 6,041.00 | 0.00 | -6,041.00 | -100.00% |
| 6621 - Concept Approval | 0.00 | 0.00 | 0.00 | 0.00% | 3,450.00 | 300.00 | -3,150.00 | -91.30% |
| 6623 - Planning Plan Check Fee | 14,130.12 | 10,631.25 | -3,498.87 | -24.76% | 100,115.87 | 109,120.03 | 9,004.16 | 8.99% |
| 6627 - Other Planning Fees | 1,274.00 | 658.00 | -616.00 | -48.35% | 5,096.00 | 3,663.40 | -1,432.60 | -28.11% |
| 6631 - Building Plan Check Fee | 79,645.25 | 50,271.76 | -29,373.49 | -36.88% | 641,967.07 | 603,331.67 | -38,635.40 | -6.02% |
| 6633 - Permit Issuance Fee | 5,325.00 | 4,300.00 | -1,025.00 | -19.25% | 38,100.00 | 40,150.00 | 2,050.00 | 5.38% |
| 6635 - Other Building Fees | 0.00 | 450.00 | 450.00 | 0.00% | 0.00 | 1,050.00 | 1,050.00 | 0.00% |
| 6639 - Addressing Fee | 655.00 | 1,080.00 | 425.00 | 64.89% | 6,249.00 | 6,301.00 | 52.00 | 0.83% |
| 6641 - Grading Inspection | 45,669.52 | 8,453.81 | -37,215.71 | -81.49% | 456,667.12 | 123,801.71 | -332,865.41 | -72.89% |
| 6655 - Other Engineering Fees | 27,829.81 | 13,782.49 | -14,047.32 | -50.48% | 118,379.23 | 156,561.70 | 38,182.47 | 32.25% |
| 6659 - Solid Waste Exemption Fee | 174.00 | 313.00 | 139.00 | 79.89% | 2,325.00 | 1,971.00 | -354.00 | -15.23% |
| 6683 - Art In Public Places Fees | 4,191.59 | 0.00 | -4,191.59 | -100.00% | 56,164.59 | 5,904.25 | -50,260.34 | -89.49% |
| 6685 - Reimbursed Expenses | 4,811.51 | 13,242.53 | 8,431.02 | 175.23% | 71,635.71 | 82,959.29 | 11,323.58 | 15.81% |
| 6687 - Legal Reimbursements - Development | 0.00 | 35,534.00 | 35,534.00 | 0.00% | 22,709.50 | 87,499.54 | 64,790.04 | 285.30% |
| 6688 - Legal Reimbursements - Other | 0.00 | 0.00 | 0.00 | 0.00% | 0.00 | 113,192.40 | 113,192.40 | 0.00% |
| 6689 - Police Services Reimbursements | 5,647.80 | 1,745.10 | -3,902.70 | -69.10% | 139,673.34 | 125,741.18 | -13,932.16 | -9.97% |
| 6691 - Recreation Classes | 23,848.88 | 31,636.14 | 7,787.26 | 32.65% | 105,723.97 | 123,414.77 | 17,690.80 | 16.73% |
| 6692 - Planning Reimbursements | 15,195.75 | 8,959.00 | -6,236.75 | -41.04% | 221,456.76 | 35,497.75 | -185,959.01 | -83.97% |
| 6693 - Activities & Trips | 1,015.34 | 581.82 | -433.52 | -42.70% | 15,755.07 | 19,475.93 | 3,720.86 | 23.62% |
| 6694 - Staff Time Reimbursements | 0.00 | 0.00 | 0.00 | 0.00% | 3,293.00 | 0.00 | -3,293.00 | -100.00% |
| 6699 - Other P/b/e | 3,130.00 | 2,350.54 | -779.46 | -24.90% | 21,694.05 | 22,322.43 | 628.38 | 2.90% |
| RevenueType 60 - Charges For Services Total: | 242,047.57 | 192,879.44 | -49,168.13 | -20.31% | 2,097,141.28 | 1,686,955.05 | -410,186.23 | -19.56% |
| RevenueType: 70 - Other | | | | | | | | |
| 6701 - Planning Appeal Fee | 0.00 | 250.00 | 250.00 | 0.00% | 500.00 | 1,250.00 | 750.00 | 150.00% |
| 6703 - Miscellaneous Revenues | 28,500.00 | 48,000.00 | 19,500.00 | 68.42% | 100,213.89 | 68,942.20 | -31,271.69 | -31.20% |
| 6704 - Gain/Loss on Asset Sale | 0.00 | 0.00 | 0.00 | 0.00% | 479.00 | 0.00 | -479.00 | -100.00% |
| 6707 - User Fee Income Solid Waste | 0.00 | 0.00 | 0.00 | 0.00% | 35,004.60 | 18,230.18 | -16,774.42 | -47.92% |
| RevenueType 70 - Other Total: | 28,500.00 | 48,250.00 | 19,750.00 | 69.30% | 136,197.49 | 88,422.38 | -47,775.11 | -35.08% |

FYTD Revenues - March 2023 vs 2022

For the Period Ending 03/31/2023

| RevenueObjec... | 2021-2022 March Activity | 2022-2023 March Activity | March Variance Favorable / (Unfavorable) | Variance % | 2021-2022 YTD Activity | 2022-2023 YTD Activity | YTD Variance Favorable / (Unfavorable) | Variance % |
|--|-----------------------------|-----------------------------|--|--------------|---------------------------|---------------------------|--|-----------------|
| RevenueType: 90 - Transfers | | | | | | | | |
| 6911 - Tsfs In - Fr CIP Fund | 0.00 | 0.00 | 0.00 | 0.00% | 7,500.00 | 0.00 | -7,500.00 | -100.00% |
| RevenueType 90 - Transfers Total: | 0.00 | 0.00 | 0.00 | 0.00% | 7,500.00 | 0.00 | -7,500.00 | -100.00% |
| Fund 01 Total: | 3,114,893.43 | 3,191,274.69 | 76,381.26 | 2.45% | 30,250,753.67 | 32,712,703.41 | 2,461,949.74 | 8.14% |
| Total Surplus (Deficit): | 3,114,893.43 | 3,191,274.69 | 76,381.26 | 2.45% | 30,250,753.67 | 32,712,703.41 | 2,461,949.74 | 8.14% |

Fund Summary

| Fund | 2021-2022 | 2022-2023 | March Variance | | 2021-2022 | 2022-2023 | YTD Variance | |
|---------------------------------|---------------------|---------------------|------------------------------|--------------|----------------------|----------------------|------------------------------|--------------|
| | March Activity | March Activity | Favorable / (Unfavorable) | Variance % | YTD Activity | YTD Activity | Favorable / (Unfavorable) | Variance % |
| 01 - GENERAL | 3,114,893.43 | 3,191,274.69 | 76,381.26 | 2.45% | 30,250,753.67 | 32,712,703.41 | 2,461,949.74 | 8.14% |
| Total Surplus (Deficit): | 3,114,893.43 | 3,191,274.69 | 76,381.26 | 2.45% | 30,250,753.67 | 32,712,703.41 | 2,461,949.74 | 8.14% |



City of Dana Point, CA

FYTD Expenditures - March 2023 vs 2022

Group Summary

For the Period Ending 03/31/2023

| ExpenseObjec... | 2021-2022 March Activity | 2022-2023 March Activity | March Variance Favorable / (Unfavorable) | Variance % | 2021-2022 YTD Activity | 2022-2023 YTD Activity | YTD Variance Favorable / (Unfavorable) | Variance % |
|---|-----------------------------|-----------------------------|--|-----------------|---------------------------|---------------------------|--|----------------|
| Fund: 01 - GENERAL | | | | | | | | |
| ExpenseType: 10 - Personnel | | | | | | | | |
| 1010 - Salaries | 484,584.41 | 506,538.49 | -21,954.08 | -4.53% | 4,719,069.10 | 4,833,043.16 | -113,974.06 | -2.42% |
| 1030 - Hourly | 14,388.77 | 18,572.69 | -4,183.92 | -29.08% | 172,496.59 | 193,684.91 | -21,188.32 | -12.28% |
| 1050 - Overtime | 5,298.80 | 4,601.48 | 697.32 | 13.16% | 45,203.61 | 52,091.80 | -6,888.19 | -15.24% |
| 1070 - Stipends | 692.30 | 692.30 | 0.00 | 0.00% | 6,535.32 | 6,230.70 | 304.62 | 4.66% |
| 1100 - Benefits | 76,404.81 | 84,228.69 | -7,823.88 | -10.24% | 671,041.41 | 710,613.00 | -39,571.59 | -5.90% |
| 1120 - Retirement Benefits | 42,969.94 | 2,048,103.72 | -2,005,133.78 | -4,666.36% | 900,683.20 | 3,006,121.55 | -2,105,438.35 | -233.76% |
| 1140 - Medi-tax 1.45% | 7,542.96 | 7,829.20 | -286.24 | -3.79% | 74,331.98 | 75,532.89 | -1,200.91 | -1.62% |
| 1200 - Outside Assistance | 0.00 | 19,565.00 | -19,565.00 | 0.00% | 2,428.13 | 66,549.25 | -64,121.12 | -2,640.76% |
| ExpenseType 10 - Personnel Total: | 631,881.99 | 2,690,131.57 | -2,058,249.58 | -325.73% | 6,591,789.34 | 8,943,867.26 | -2,352,077.92 | -35.68% |
| ExpenseType: 20 - Materials & Services | | | | | | | | |
| 2010 - Communications | 14,485.95 | 19,114.17 | -4,628.22 | -31.95% | 111,673.62 | 131,342.93 | -19,669.31 | -17.61% |
| 2030 - Equipment Maintenance | 32,614.10 | 35,446.28 | -2,832.18 | -8.68% | 308,810.80 | 367,023.57 | -58,212.77 | -18.85% |
| 2040 - Copier Usage | 0.00 | 0.00 | 0.00 | 0.00% | 11,111.55 | 8,901.68 | 2,209.87 | 19.89% |
| 2050 - Vehicle Maintenance | 5,311.47 | 18,191.09 | -12,879.62 | -242.49% | 54,541.90 | 74,720.69 | -20,178.79 | -37.00% |
| 2070 - Office Supplies | 5,446.07 | 8,823.93 | -3,377.86 | -62.02% | 34,982.96 | 42,194.24 | -7,211.28 | -20.61% |
| 2090 - Memberships & Dues | 877.00 | 2,234.25 | -1,357.25 | -154.76% | 50,131.14 | 60,441.61 | -10,310.47 | -20.57% |
| 2110 - Operating Supplies | 37,356.77 | 45,956.56 | -8,599.79 | -23.02% | 268,752.47 | 480,845.34 | -212,092.87 | -78.92% |
| 2130 - Books & Subscriptions | 3,238.64 | 2,439.25 | 799.39 | 24.68% | 21,147.21 | 26,845.23 | -5,698.02 | -26.94% |
| 2150 - Training | 10,682.08 | 8,311.56 | 2,370.52 | 22.19% | 44,342.17 | 35,587.45 | 8,754.72 | 19.74% |
| 2170 - Postage | 181.12 | 399.11 | -217.99 | -120.36% | 8,165.26 | 7,379.20 | 786.06 | 9.63% |
| 2190 - Facil & Equip Lease/Rent | 7,855.37 | 5,217.90 | 2,637.47 | 33.58% | 54,611.04 | 47,336.04 | 7,275.00 | 13.32% |
| 2210 - Utilities | 90,183.96 | 95,211.22 | -5,027.26 | -5.57% | 908,342.88 | 981,002.60 | -72,659.72 | -8.00% |
| 2230 - Professional Services | 368,603.16 | 303,477.40 | 65,125.76 | 17.67% | 2,143,317.90 | 2,247,785.22 | -104,467.32 | -4.87% |
| 2240 - Reimbursable Costs | 80,110.20 | 106,349.69 | -26,239.49 | -32.75% | 516,482.98 | 589,114.32 | -72,631.34 | -14.06% |
| 2250 - Advertising | 5,035.29 | 3,469.40 | 1,565.89 | 31.10% | 26,967.80 | 26,241.76 | 726.04 | 2.69% |
| 2270 - Travel, Conf. & Meetings | 8,188.11 | 6,984.32 | 1,203.79 | 14.70% | 57,146.87 | 83,085.34 | -25,938.47 | -45.39% |
| 2290 - Auto Allowance | 6,238.48 | 4,980.72 | 1,257.76 | 20.16% | 48,002.54 | 50,349.98 | -2,347.44 | -4.89% |
| 2310 - City Attorney | 119,813.33 | 128,103.62 | -8,290.29 | -6.92% | 904,470.23 | 1,323,755.31 | -419,285.08 | -46.36% |
| 2330 - Police Services | 1,129,709.25 | 1,137,101.87 | -7,392.62 | -0.65% | 10,140,011.64 | 10,429,967.66 | -289,956.02 | -2.86% |
| 2340 - Parking Lot Leases | 4,221.31 | 3,973.12 | 248.19 | 5.88% | 36,543.99 | 35,758.08 | 785.91 | 2.15% |
| 2350 - Street Maintenance | 34,590.66 | 96,288.85 | -61,698.19 | -178.37% | 537,260.09 | 600,837.30 | -63,577.21 | -11.83% |
| 2410 - Community Activities | 47,521.74 | 66,715.39 | -19,193.65 | -40.39% | 491,042.04 | 602,510.57 | -111,468.53 | -22.70% |
| 2430 - Recreation Programs | 5,065.58 | 10,963.37 | -5,897.79 | -116.43% | 59,153.82 | 73,851.05 | -14,697.23 | -24.85% |
| 2450 - Landscape Maintenance | 41,959.67 | 57,166.09 | -15,206.42 | -36.24% | 401,093.18 | 461,148.90 | -60,055.72 | -14.97% |

FYTD Expenditures - March 2023 vs 2022

For the Period Ending 03/31/2023

| ExpenseObjec... | 2021-2022 | 2022-2023 | March Variance | | 2021-2022 | 2022-2023 | YTD Variance | |
|---|----------------------|----------------------|------------------------------|----------------|-----------------------|-----------------------|------------------------------|-------------------|
| | March Activity | March Activity | Favorable / (Unfavorable) | Variance % | YTD Activity | YTD Activity | Favorable / (Unfavorable) | Variance % |
| 2470 - Tree Maintenance | 198,657.00 | 65,077.05 | 133,579.95 | 67.24% | 511,076.40 | 545,701.10 | -34,624.70 | -6.77% |
| 2490 - Street Sweeping | 18,780.36 | 20,124.00 | -1,343.64 | -7.15% | 155,280.36 | 135,859.36 | 19,421.00 | 12.51% |
| 2510 - Storm Drains | 8,540.12 | 26,240.52 | -17,700.40 | -207.26% | 377,667.68 | 379,535.21 | -1,867.53 | -0.49% |
| 2530 - Safety Lighting | 22,469.65 | 35,771.62 | -13,301.97 | -59.20% | 251,365.83 | 253,489.07 | -2,123.24 | -0.84% |
| 2550 - Park Maintenance | 100,478.89 | 239,030.15 | -138,551.26 | -137.89% | 794,411.03 | 954,575.09 | -160,164.06 | -20.16% |
| 2590 - Data Technology | 24,668.09 | 29,660.79 | -4,992.70 | -20.24% | 224,180.91 | 229,582.62 | -5,401.71 | -2.41% |
| 2600 - Marketing | 9,575.01 | 18,908.21 | -9,333.20 | -97.47% | 122,952.47 | 77,060.20 | 45,892.27 | 37.33% |
| ExpenseType 20 - Materials & Services Total: | 2,442,458.43 | 2,601,731.50 | -159,273.07 | -6.52% | 19,675,040.76 | 21,363,828.72 | -1,688,787.96 | -8.58% |
| ExpenseType: 30 - Capital Outlay | | | | | | | | |
| 3010 - Furniture & Equipment | 0.00 | 0.00 | 0.00 | 0.00% | 3,022.75 | 67,675.80 | -64,653.05 | -2,138.88% |
| ExpenseType 30 - Capital Outlay Total: | 0.00 | 0.00 | 0.00 | 0.00% | 3,022.75 | 67,675.80 | -64,653.05 | -2,138.88% |
| ExpenseType: 40 - Insurance | | | | | | | | |
| 4010 - Liability Insur Premiums | -1,598.00 | -348.00 | -1,250.00 | -78.22% | 463,038.05 | 522,964.85 | -59,926.80 | -12.94% |
| 4030 - Property Insurance Premiums | 0.00 | 0.00 | 0.00 | 0.00% | 121,552.00 | 128,737.00 | -7,185.00 | -5.91% |
| 4050 - Employee Bond Premiums | 0.00 | 0.00 | 0.00 | 0.00% | 1,213.00 | 1,273.00 | -60.00 | -4.95% |
| 4110 - Workers' Compensation | 0.00 | 0.00 | 0.00 | 0.00% | 145,792.00 | 144,081.21 | 1,710.79 | 1.17% |
| 4210 - Unemployment Benefits | 5,765.71 | 0.00 | 5,765.71 | 100.00% | 5,765.71 | 11,700.00 | -5,934.29 | -102.92% |
| ExpenseType 40 - Insurance Total: | 4,167.71 | -348.00 | 4,515.71 | 108.35% | 737,360.76 | 808,756.06 | -71,395.30 | -9.68% |
| ExpenseType: 90 - Operating Transfers Out | | | | | | | | |
| 9010 - Tsfs Out - To Facil Imp Fund | 100,000.00 | 0.00 | 100,000.00 | 100.00% | 100,000.00 | 150,000.00 | -50,000.00 | -50.00% |
| 9050 - Tsfs Out - To Cap Impv Fund | 6,640,761.00 | 0.00 | 6,640,761.00 | 100.00% | 10,845,624.00 | 5,267,997.00 | 5,577,627.00 | 51.43% |
| 9060 - Tsfs Out - To Coastal Transit Fund | 0.00 | 200,000.00 | -200,000.00 | 0.00% | 0.00 | 750,000.00 | -750,000.00 | 0.00% |
| ExpenseType 90 - Operating Transfers Out Total: | 6,740,761.00 | 200,000.00 | 6,540,761.00 | 97.03% | 10,945,624.00 | 6,167,997.00 | 4,777,627.00 | 43.65% |
| Fund 01 Total: | 9,819,269.13 | 5,491,515.07 | 4,327,754.06 | 44.07% | 37,952,837.61 | 37,352,124.84 | 600,712.77 | 1.58% |
| Total Surplus (Deficit): | -9,819,269.13 | -5,491,515.07 | 4,327,754.06 | 44.07% | -37,952,837.61 | -37,352,124.84 | 600,712.77 | 1.58% |

Fund Summary

| Fund | 2021-2022 | 2022-2023 | March Variance | | 2021-2022 | 2022-2023 | YTD Variance | |
|---------------------------------|----------------------|----------------------|------------------------------|---------------|-----------------------|-----------------------|------------------------------|--------------|
| | March Activity | March Activity | Favorable / (Unfavorable) | Variance % | YTD Activity | YTD Activity | Favorable / (Unfavorable) | Variance % |
| 01 - GENERAL | -9,819,269.13 | -5,491,515.07 | 4,327,754.06 | 44.07% | -37,952,837.61 | -37,352,124.84 | 600,712.77 | 1.58% |
| Total Surplus (Deficit): | -9,819,269.13 | -5,491,515.07 | 4,327,754.06 | 44.07% | -37,952,837.61 | -37,352,124.84 | 600,712.77 | 1.58% |