



**CITY OF DANA POINT
MARCH 2024 QUARTERLY FINANCIAL REPORT
MANAGEMENT DISCUSSION**

**FY24
Q3**

SUMMARY – The City’s finances for the first nine months of Fiscal Year 2023-2024 (“FY24”), which ended on March 31, 2024, are tracking within the amended budget.

General Fund revenues are up \$933k¹, compared to the same period last year. This increase is attributed to the increase in Investment Income (\$655k), Property Tax (\$191k), Reimbursed Expenses (\$149k), Short Term Rental Permits (\$136k), which were offset by a reduction Building Permits (\$242k).

Third quarter General Fund expenditures with transfers out to other funds were \$967k higher than the same period last year.

More details on 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 FY24 amended budgeted ending fund balance and includes adjustments to the budget approved by the City Council. The beginning Fund Balance reflects the audited ending Fund Balance for FY23.

Budgeted Fund Balance Actual <i>(in millions)</i>	Amended Budget
Fund Balance, 7/1/23 (audited)	\$ 22.9
Budgeted Revenues	48.7
Budgeted Expenditures	(48.2)
Budgeted Operating Transfers In	--
Budgeted Operating Transfers Out	(6.7)
Budgeted Fund Balance, 6/30/24	\$ 16.7

The amended budgeted FY24 ending Fund Balance at June 30, 2024 is further categorized into specific reserve accounts per City Council Policy. 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 FY24 budgeted ending fund balance, specified by reserve accounts:

Reserve Designation <i>(in millions)</i>	Amended Budget
Art in Public Places*	\$ 0.0
Economic Stability	5.1
Extreme Event	4.2
Special Purpose**	2.4
Investment mark-to-mkt***	(0.9)
Unassigned	5.9
Total Reserves Projected @ 6/30/24	\$ 16.7

*Art in Public Places Reserve balance on 3/31/24 was \$12,446.
 **Includes funds designated to address Unfunded Pension Obligations (\$1.9M), to update the General Plan (\$201k), and for the CASA Unfunded Liability (\$335k).
 ***Investment mark-to-market/unrealized loss at 6/30/23.

REVENUES:

The FY24 General Fund amended revenue budget is \$48.7 million. Total General Fund revenue through Q3 was \$33.7 million, which is \$933k¹ 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.

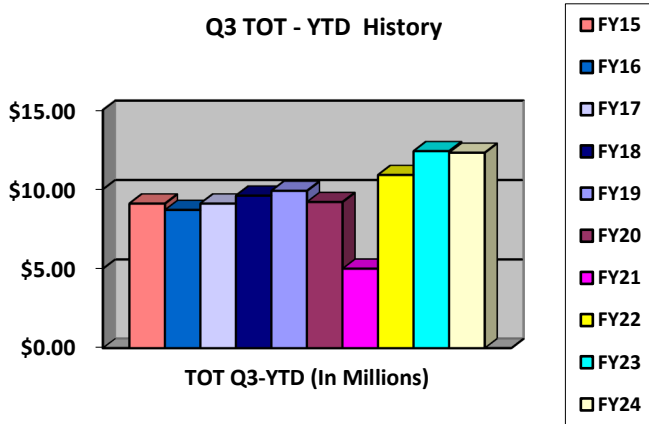
Transient Occupancy Tax (TOT) – Total TOT revenue recorded through Q3 was \$12.3 million, a slight reduction of \$119k from the same period last year. FY23 was a record year for TOT receipts which totaled \$16.7 million. It was anticipated that the post-pandemic travel boom would slow in FY24 and is reflected in the amended budget of \$16.2 million.



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Q3 TOT - YTD History



Property Tax – The City’s second largest revenue, with an FY24 amended budget of \$11.5 million, comes from Property Taxes. A total of \$7.4 million has been collected to date, an increase of \$192k 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.

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 FY24 Sales and Use Tax amended budget is \$6.7 million. Collections to date are \$4.2 million compared to \$4.3 million in the same period last fiscal year, a decrease of just under \$7k.

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 \$5.5 million for FY24. This revenue is a result of the State cutting 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.

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 FY24 as expected. The City received \$2.8 million compared with \$2.6 million in FY23.

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 FY24 Charges for Services budget is \$2 million, placing it as the fifth largest revenue. The City collected \$1.8 million to date, which is an increase of \$105k from the same period last year.

Licenses & Permits – Most structural changes and new construction on private property require building permits. The State Constitution and Government Code places the City with 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 FY24 Licenses & Permits budget is \$2.2 million, of which \$1.7 million has been collected to date; this is slightly lower than the same period last year by \$159k. 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.

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. One-fourth of Franchise Fees are received in Q2 and again in Q3, and about one-half in Q4. The City received \$616k as of the third quarter, which is lower than the same time last year by \$80k. The reduction



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in franchise fee revenue is due to an agreement with CR&R Inc. to provide street sweeping services in exchange for the City waiving annual franchise fees which began in late FY23.

Investment Income – Investment revenue through March 31, 2024, totaled \$1.1 million, or \$655k more than the same period last year. It should be noted that the supporting revenue reports attached include investment earnings for the City’s Section 115 Pension Trust. The \$1.1 million reported here excludes approximately \$336K of investment earnings from the Trust. Future reports will not include these investment earnings since all Trust funds are restricted and will be booked to a separate fund.

The City has been able to take advantage of higher than typical fixed income investments over the past year which has resulted in above average investment earnings.

EXPENDITURES

The City’s FY24 General Fund amended expenditure budget is \$55 million, inclusive of \$6.8 million in transfers to other funds, and is committed to the following functional areas:

Expenditures (in millions)	FY24 Amended Budget	% of Total
Public Safety	\$ 15.2	28%
Public Works	7.4	13
Community Services & Parks	7.1	13
Community Development	7.2	13
General Government*	11.3	21
Transfers to Other Funds**	6.7	12
Total Budget	\$ 55.0	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 (\$5M), to the Coastal Transit Fund (\$235k), and to the Facilities Improvement Fund (1.5M).

General Fund expenditures through Q3 were \$31.6 million (excluding transfers), which is \$376k more than the previous fiscal year.

Expenditures with notable variances from the prior year include:

Professional Services – Costs to date totaled \$2.8 million, an increase of \$585k from the same period last year. The increase from the prior fiscal year is attributed to payments for the San Diego Association of Governments (SANDAG) for Phase 1 - Preliminary Planning Activities for a Regional Beach Sand Project III and final payment for the Hoffman and Boehne Tandem Bronze Statue at Waterman’s Plaza in early FY24. Approximately \$75k of the \$125k SANDAG project cost is being paid by County of Orange and the Capistrano Shores Community Services District.

Data Technology - Fiscal Year to date expenditures though Q3 in Data Technology total \$387k, an increase of \$158k from the prior fiscal year. Most of this increase is for costs associated with the City’s contract IT services.

Street Sweeping – Expenses through Q3 total less than \$1k, a reduction of \$136k from the previous fiscal year. As noted in the revenue section of this discussion under Franchise Fees, the City modified its agreement with CR&R Inc. to provide regular street sweeping services in exchange for the City waiving annual franchise fees. The City does contract for street sweeping services on a limited basis for special events.

City Attorney – Expenses through March 2024 total \$1 million which is \$315k less than the same period the previous year. Short-term rental program and certain development matters that were especially active in FY23 have since slowed and resulted in lower legal fees.



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Cash & Investments

The City's Local Agency Investment Fund (LAIF) account ended the quarter with a balance of \$15.5 million. The T-Note portfolio balance was \$27.2 million on March 31, 2024, which consists of laddered investments maturing at one-year intervals over the next 5 years. The City's California Asset Management Program Pool has a balance of \$17.3 million.

Investment Portfolio at March 31, 2024	
Account	Amount
Cash	\$2,443,308
Petty Cash	13,500
LAIF	15,509,718
CAMP	17,288,426
T-Notes	27,200,000
Total	\$ 66,454,953

ATTACHED FINANCIAL REPORTS:

1. General Fund Revenues – Budget vs. Actual for Period Ending 03/31/24
2. General Fund Expenditures – Budget vs. Actual for Period Ending 03/31/24
3. 03/31/24 Balance Sheets All Funds
4. CIP Projects – Budget vs. Actual for Period Ending 03/31/24
5. CIP Projects – Narrative Summary of Project Status
6. General Fund Expenditures by Function for Period Ending 03/31/24
7. FYTD Revenues, March 2023 vs 2024
8. FYTD Expenditures, March 2023 vs 2024



1. General Fund Revenue - Budget vs. Actual Group Summary

For Fiscal: 2023-2024 Period Ending: 03/31/2024

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	11,290,000.00	11,490,000.00	770,982.09	7,352,140.61	7,352,140.61	4,137,859.39
6103 - Property Transfer Tax	550,000.00	550,000.00	39,392.35	378,655.20	378,655.20	171,344.80
6105 - Franchise Fees	1,075,000.00	1,075,000.00	0.00	616,359.55	616,359.55	458,640.45
6107 - Homeowners Property Tax Relie	45,000.00	45,000.00	0.00	21,973.20	21,973.20	23,026.80
6109 - Transient Occupancy Tax	15,600,000.00	16,200,000.00	1,365,862.57	12,294,862.17	12,294,862.17	3,905,137.83
6110 - Short Term Rental TOT	800,000.00	600,000.00	170.25	386,034.35	386,034.35	213,965.65
6111 - Sales & Use Tax	6,700,000.00	6,700,000.00	521,021.82	4,245,144.98	4,245,144.98	2,454,855.02
6113 - In-lieu Property Taxes	5,510,000.00	5,510,000.00	0.00	2,759,974.00	2,759,974.00	2,750,026.00
RevenueType: 10 - Taxes & Franchises Total:	41,570,000.00	42,170,000.00	2,697,429.08	28,055,144.06	28,055,144.06	14,114,855.94
RevenueType: 20 - Licenses & Permits						
6201 - Site Development Permit	162,000.00	127,000.00	3,880.00	94,918.50	94,918.50	32,081.50
6203 - Coastal Development Permit	85,000.00	85,000.00	18,351.00	101,550.00	101,550.00	-16,550.00
6205 - Conditional Use Permit	43,000.00	43,000.00	6,144.00	36,740.00	36,740.00	6,260.00
6207 - Other Planning Permits	64,000.00	39,000.00	5,128.00	25,835.77	25,835.77	13,164.23
6209 - Building Permits	765,000.00	915,000.00	55,166.28	563,228.72	563,228.72	351,771.28
6211 - Plumbing Permits	55,000.00	85,000.00	7,434.00	103,948.50	103,948.50	-18,948.50
6215 - Electrical Permits	115,000.00	115,000.00	7,266.60	90,817.90	90,817.90	24,182.10
6217 - Mechanical Permits	15,000.00	15,000.00	1,514.00	13,571.00	13,571.00	1,429.00
6218 - Short Term Rental Permits	26,000.00	140,000.00	4,305.00	144,813.75	144,813.75	-4,813.75
6219 - Other Building Permits	1,000.00	1,000.00	0.00	364.60	364.60	635.40
6221 - Transportation Permits	0.00	0.00	0.00	90.00	90.00	-90.00
6223 - Encroachment Permits	26,000.00	80,000.00	1,026.00	36,410.75	36,410.75	43,589.25
6225 - Grading Permit Plan Check	357,000.00	476,116.25	54,997.10	427,357.87	427,357.87	48,758.38
6226 - Licenses & Permits	9,000.00	1,500.00	0.00	812.44	812.44	687.56
6227 - Other Engineering Permits	55,000.00	75,000.00	5,470.00	58,320.00	58,320.00	16,680.00
6228 - CASp Certification and Training Fees	0.00	0.00	0.00	97.20	97.20	-97.20
RevenueType: 20 - Licenses & Permits Total:	1,778,000.00	2,197,616.25	170,681.98	1,698,877.00	1,698,877.00	498,739.25
RevenueType: 30 - Fines & Forfeitures						
6301 - Vehicle Code Fines	200,000.00	300,000.00	22,402.62	250,399.76	250,399.76	49,600.24
6303 - Penalties, Int. & Restitution	120,000.00	200,000.00	73,150.90	201,707.82	201,707.82	-1,707.82
RevenueType: 30 - Fines & Forfeitures Total:	320,000.00	500,000.00	95,553.52	452,107.58	452,107.58	47,892.42
RevenueType: 40 - Use Of Money & Property						
6401 - Rental Of Property	60,000.00	60,000.00	10,187.29	60,035.36	60,035.36	-35.36
6403 - Investment Income ¹	425,000.00	1,100,000.00	157,941.66	1,394,658.17	1,394,658.17 ¹	-294,658.17
6405 - City Plaza Rental Revenue	24,000.00	24,000.00	2,000.00	20,000.00	20,000.00	4,000.00
RevenueType: 40 - Use Of Money & Property Total:	509,000.00	1,184,000.00	170,128.95	1,474,693.53	1,474,693.53	-290,693.53
RevenueType: 50 - Intergovernmental						
6505 - Motor Vehicle In-lieu	20,000.00	20,000.00	0.00	40,962.29	40,962.29	-20,962.29
6513 - Local Coastal Program Grant	0.00	87,820.00	0.00	0.00	0.00	87,820.00
6514 - Waste Disposal Agreement Allocation	85,000.00	85,000.00	0.00	0.00	0.00	85,000.00
6515 - Nuclear Power Program	161,000.00	176,700.00	0.00	176,757.53	176,757.53	-57.53
6521 - Intergovernmental Cost Reimb	90,000.00	168,000.00	12,203.11	180,264.21	180,264.21	-12,264.21
6523 - State Grants	0.00	0.00	78,392.00	78,392.00	78,392.00	-78,392.00
RevenueType: 50 - Intergovernmental Total:	356,000.00	537,520.00	90,595.11	476,376.03	476,376.03	61,143.97
RevenueType: 60 - Charges For Services						
6609 - Variance Minor Amendment	19,000.00	19,000.00	2,101.00	25,311.00	25,311.00	-6,311.00
6613 - Tentative Parcel Map	0.00	0.00	0.00	6,041.00	6,041.00	-6,041.00
6623 - Planning Plan Check Fee	111,000.00	111,000.00	7,831.25	106,039.75	106,039.75	4,960.25
6627 - Other Planning Fees	3,000.00	3,000.00	207.00	12,355.00	12,355.00	-9,355.00
6631 - Building Plan Check Fee	648,000.00	700,000.00	43,456.98	520,388.95	520,388.95	179,611.05

1. General Fund Revenue - Budget vs. Actual

For Fiscal: 2023-2024 Period Ending: 03/31/2024

RevenueObject	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
6633 - Permit Issuance Fee	37,000.00	37,000.00	3,450.00	36,490.00	36,490.00	510.00
6635 - Other Building Fees	1,000.00	1,000.00	300.00	1,350.00	1,350.00	-350.00
6639 - Addressing Fee	5,000.00	5,000.00	1,080.00	5,418.00	5,418.00	-418.00
6641 - Grading Inspection	278,000.00	278,000.00	7,130.67	161,491.78	161,491.78	116,508.22
6655 - Other Engineering Fees	153,000.00	171,748.98	9,890.31	92,173.07	92,173.07	79,575.91
6659 - Solid Waste Exemption Fee	2,000.00	2,000.00	0.00	2,146.00	2,146.00	-146.00
6683 - Art In Public Places Fees	7,000.00	7,000.00	0.00	0.00	0.00	7,000.00
6685 - Reimbursed Expenses	83,000.00	198,000.00	17,054.08	238,182.19	238,182.19	-40,182.19
6687 - Legal Reimbursements - Development	74,000.00	40,000.00	145.00	79,838.40	79,838.40	-39,838.40
6688 - Legal Reimbursements - Other	116,000.00	31,000.00	80,000.00	106,438.50	106,438.50	-75,438.50
6689 - Police Services Reimbursements	120,000.00	120,000.00	49,892.16	145,429.49	145,429.49	-25,429.49
6691 - Recreation Classes	134,000.00	174,000.00	46,354.45	170,702.84	170,702.84	3,297.16
6692 - Planning Reimbursements	28,000.00	71,297.50	312.50	46,122.75	46,122.75	25,174.75
6693 - Activities & Trips	23,000.00	23,000.00	-139.69	21,877.94	21,877.94	1,122.06
6694 - Staff Time Reimbursements	0.00	0.00	0.00	1,400.00	1,400.00	-1,400.00
6697 - Photocopies	0.00	0.00	0.00	96.00	96.00	-96.00
6699 - Other P/b/e	23,000.00	23,000.00	1,664.02	19,015.86	19,015.86	3,984.14
RevenueType: 60 - Charges For Services Total:	1,865,000.00	2,015,046.48	270,729.73	1,798,308.52	1,798,308.52	216,737.96
RevenueType: 70 - Other						
6701 - Planning Appeal Fee	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00
6703 - Miscellaneous Revenues	21,000.00	66,000.00	24,931.26	79,297.55	79,297.55	-13,297.55
6707 - User Fee Income Solid Waste	62,000.00	0.00	0.00	0.00	0.00	0.00
RevenueType: 70 - Other Total:	84,000.00	67,000.00	24,931.26	79,297.55	79,297.55	-12,297.55
Fund: 01 - GENERAL Total:	46,482,000.00	48,671,182.73	3,520,049.63	34,034,804.27	34,034,804.27	14,636,378.46
Total Surplus (Deficit):	46,482,000.00	48,671,182.73	3,520,049.63	34,034,804.27	34,034,804.27	

¹Investment Income includes \$335,585 of investment income from the City's Section 115 Pension Trust. These funds are restricted and cannot be used for general purposes. Adjusting to exclude these monies reduces the total year to date revenue activity for FY24 to \$33,699,219.

1. General Fund Revenue - Budget vs. Actual

For Fiscal: 2023-2024 Period Ending: 03/31/2024

Fund Summary

Fund	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
01 - GENERAL	46,482,000.00	48,671,182.73	3,520,049.63	34,034,804.27	34,034,804.27	14,636,378.46
Total Surplus (Deficit):	46,482,000.00	48,671,182.73	3,520,049.63	34,034,804.27	34,034,804.27	



City of Dana Point, CA

2. General Fund Expenditures - Budget vs. Actual Group Summary

For Fiscal: 2023-2024 Period Ending: 03/31/2024

ExpenseObject	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
Fund: 01 - GENERAL						
ExpenseType: 10 - Personnel						
1010 - Salaries	7,614,400.00	7,514,200.00	545,193.10	5,158,908.60	5,158,908.60	2,355,291.40
1030 - Hourly	318,200.00	365,500.00	29,911.62	236,204.17	236,204.17	129,295.83
1050 - Overtime	91,500.00	130,500.00	10,657.72	64,630.85	64,630.85	65,869.15
1070 - Stipends	9,000.00	9,000.00	692.30	5,988.40	5,988.40	3,011.60
1100 - Benefits	1,167,800.00	1,179,600.00	162,084.74	886,674.90	886,674.90	292,925.10
1120 - Retirement Benefits	1,387,300.00	3,227,400.00	1,911,498.36	2,802,617.68	2,802,617.68	424,782.32
1140 - Medi-tax 1.45%	119,000.00	124,200.00	8,842.81	81,567.19	81,567.19	42,632.81
1200 - Outside Assistance	0.00	70,000.00	0.00	32,184.36	32,184.36	37,815.64
ExpenseType: 10 - Personnel Total:	10,707,200.00	12,620,400.00	2,668,880.65	9,268,776.15	9,268,776.15	3,351,623.85
ExpenseType: 20 - Materials & Services						
2010 - Communications	256,900.00	278,500.00	17,312.02	156,122.52	224,151.48	54,348.52
2030 - Equipment Maintenance	533,500.00	691,400.00	39,991.86	393,444.97	553,745.22	137,654.78
2040 - Copier Usage	20,600.00	20,600.00	0.00	9,043.59	9,043.59	11,556.41
2050 - Vehicle Maintenance	97,000.00	97,000.00	11,244.82	58,980.19	95,340.38	1,659.62
2070 - Office Supplies	86,600.00	86,600.00	4,366.67	37,555.17	49,257.59	37,342.41
2090 - Memberships & Dues	75,500.00	75,500.00	3,965.08	59,523.51	59,523.51	15,976.49
2110 - Operating Supplies	688,000.00	731,397.32	72,282.28	445,268.08	539,969.22	191,428.10
2130 - Books & Subscriptions	51,100.00	51,100.00	1,274.29	19,261.24	19,261.24	31,838.76
2150 - Training	114,500.00	139,890.00	5,596.96	75,468.53	92,218.53	47,671.47
2170 - Postage	15,000.00	25,000.00	42.05	12,238.39	15,066.00	9,934.00
2190 - Facil & Equip Lease/Rent	118,000.00	118,000.00	14,569.45	67,879.46	98,000.00	20,000.00
2210 - Utilities	1,536,200.00	1,561,200.00	100,225.88	1,001,618.42	1,395,222.14	165,977.86
2230 - Professional Services	3,443,100.00	6,087,885.43	391,052.25	2,832,862.21	4,943,785.30	1,144,100.13
2240 - Reimbursable Costs	10,000.00	191,162.73	247,402.57	316,307.66	316,307.72	-125,144.99
2250 - Advertising	46,000.00	61,000.00	-4,829.09	13,374.14	53,777.86	7,222.14
2270 - Travel, Conf. & Meetings	136,000.00	163,000.00	16,281.75	96,158.83	96,158.83	66,841.17
2290 - Auto Allowance	77,800.00	77,800.00	5,679.04	52,401.52	52,401.52	25,398.48
2310 - City Attorney	1,366,800.00	1,366,800.00	124,139.30	1,014,018.51	1,366,800.00	0.00
2330 - Police Services	14,720,000.00	14,220,000.00	1,261,930.44	10,370,158.09	12,481,626.14	1,738,373.86
2340 - Parking Lot Leases	54,000.00	54,000.00	1,880.00	37,897.61	48,057.00	5,943.00
2350 - Street Maintenance	1,725,000.00	1,725,000.00	77,073.68	627,460.94	1,706,564.46	18,435.54
2410 - Community Activities	812,300.00	902,300.00	51,398.87	553,572.90	564,183.05	338,116.95
2430 - Recreation Programs	160,000.00	160,000.00	9,182.45	80,018.82	82,105.62	77,894.38
2450 - Landscape Maintenance	735,000.00	934,570.00	103,487.35	504,915.53	670,634.50	263,935.50
2470 - Tree Maintenance	795,000.00	795,000.00	4,730.00	480,617.73	722,718.00	72,282.00
2490 - Street Sweeping	15,500.00	15,500.00	0.00	360.00	500.00	15,000.00
2510 - Storm Drains	1,084,500.00	1,084,500.00	69,594.18	435,772.67	979,106.89	105,393.11
2530 - Safety Lighting	337,500.00	367,500.00	40,794.91	246,641.65	350,978.11	16,521.89
2550 - Park Maintenance	1,490,000.00	1,553,987.60	146,892.32	897,099.80	1,431,950.00	122,037.60
2590 - Data Technology	561,500.00	703,672.02	30,882.73	387,119.51	559,682.43	143,989.59
2600 - Marketing	127,800.00	177,800.00	8,192.57	117,360.30	117,360.30	60,439.70
2999 - Operations Contingency	250,000.00	95,500.00	0.00	0.00	0.00	95,500.00
ExpenseType: 20 - Materials & Services Total:	31,540,700.00	34,613,165.10	2,856,636.68	21,400,522.49	29,695,496.63	4,917,668.47
ExpenseType: 30 - Capital Outlay						
3010 - Furniture & Equipment	0.00	76,800.00	0.00	15,929.80	35,031.83	41,768.17
3030 - Facilities Improvements	0.00	10,000.00	0.00	0.00	0.00	10,000.00
3050 - Park Structures & Improvemnts	0.00	16,500.00	0.00	16,500.00	16,500.00	0.00
ExpenseType: 30 - Capital Outlay Total:	0.00	103,300.00	0.00	32,429.80	51,531.83	51,768.17
ExpenseType: 40 - Insurance						
4010 - Liability Insur Premiums	571,500.00	585,700.00	-1,993.54	579,271.69	579,271.69	6,428.31

2. General Fund Expenditures - Budget vs. Actual

For Fiscal: 2023-2024 Period Ending: 03/31/2024

ExpenseObject	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
4030 - Property Insurance Premiums	159,000.00	159,000.00	0.00	158,771.00	158,771.00	229.00
4050 - Employee Bond Premiums	1,300.00	1,300.00	0.00	0.00	0.00	1,300.00
4110 - Workers' Compensation	123,500.00	123,500.00	0.00	123,420.00	123,420.00	80.00
4210 - Unemployment Benefits	1,500.00	1,500.00	0.00	0.00	0.00	1,500.00
ExpenseType: 40 - Insurance Total:	856,800.00	871,000.00	-1,993.54	861,462.69	861,462.69	9,537.31
ExpenseType: 90 - Operating Transfers Out						
9010 - Tsfs Out - To Facil Imp Fund	500,000.00	1,500,000.00	0.00	1,500,000.00	1,500,000.00	0.00
9050 - Tsfs Out - To Cap Impv Fund	2,550,000.00	5,024,268.00	0.00	5,024,268.00	5,024,268.00	0.00
9060 - Tsfs Out - To Coastal Transit Fund	235,000.00	235,000.00	0.00	235,000.00	235,000.00	0.00
ExpenseType: 90 - Operating Transfers Out Total:	3,285,000.00	6,759,268.00	0.00	6,759,268.00	6,759,268.00	0.00
Fund: 01 - GENERAL Total:	46,389,700.00	54,967,133.10	5,523,523.79	38,322,459.13	46,636,535.30	8,330,597.80
Total Surplus (Deficit):	-46,389,700.00	-54,967,133.10	-5,523,523.79	-38,322,459.13	-46,636,535.30	

2. General Fund Expenditures - Budget vs. Actual

For Fiscal: 2023-2024 Period Ending: 03/31/2024

Fund Summary

Fund	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
01 - GENERAL	-46,389,700.00	-54,967,133.10	-5,523,523.79	-38,322,459.13	-46,636,535.30	-8,330,597.80
Total Surplus (Deficit):	-46,389,700.00	-54,967,133.10	-5,523,523.79	-38,322,459.13	-46,636,535.30	



3. BALANCE SHEET

Account Summary

As Of 03/31/2024

Account	Name	Balance
Fund: 01 - GENERAL		
Assets		
01-1011	Claim on Cash	19,127,694.02
01-1020	Petty Cash	13,500.00
01-1030	Section 115 Trust (Restricted)	4,371,864.45
01-1050	Taxes Receivable - Current	1,365,862.57
01-1450	Prepaid Items	201,148.66
01-1500	Investments - Adjust To Fmv	-935,387.96
01-1530	Prem/disc - U.s. Gov't Secur	-967,080.55
	Total Assets:	23,177,601.19
		<u>23,177,601.19</u>
Liability		
01-2020	Accounts Payable	348,327.11
01-2021	Accounts Payable Pending	106,842.25
01-2080	Due To Other Agencies	-3,237.39
01-2151	Tenant Security Deposits	1,900.00
01-2290	Unearned Revenue	27,451.42
	Total Liability:	481,283.39
Equity		
01-2470	Fund Balance Desig. for Art in Public Place	12,445.88
01-2480	Fund Bal Restricted for Section 115 Trust	4,371,864.45
01-2500	Investments - Adjust To Fmv	-935,387.96
01-2550	Fund Balance Desig. for Special Purpose	2,385,970.00
01-2560	Economic Stability Reserve	5,113,020.00
01-2570	Extreme Event Reserve	4,183,380.00
01-9920	Fund Balance - Undesignated	11,852,680.29
	Total Beginning Equity:	26,983,972.66
Total Revenue		34,034,804.27
Total Expense		38,322,459.13
Revenues Over/Under Expenses		-4,287,654.86
	Total Equity and Current Surplus (Deficit):	22,696,317.80
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>23,177,601.19</u>

3. BALANCE SHEET

As Of 03/31/2024

Account	Name	Balance
Fund: 02 - GASOLINE TAX		
Assets		
02-1011	Claim on Cash	996,060.50
02-1500	Investments - Adjust To Fmv	-47,154.04
	Total Assets:	948,906.46
		<u><u>948,906.46</u></u>
Liability		
	Total Liability:	0.00
Equity		
02-2500	Investments - Adjust To Fmv	-47,154.04
02-9920	Fund Balance	1,222,038.08
	Total Beginning Equity:	1,174,884.04
Total Revenue		618,186.83
Total Expense		844,164.41
Revenues Over/Under Expenses		<u>-225,977.58</u>
	Total Equity and Current Surplus (Deficit):	948,906.46
	Total Liabilities, Equity and Current Surplus (Deficit):	<u><u>948,906.46</u></u>

3. BALANCE SHEET

As Of 03/31/2024

Account	Name	Balance
Fund: 04 - MEASURE M FUND		
Assets		
04-1011	Claim on Cash	1,782,336.48
04-1500	Investments - Adjust To Fmv	-47,808.44
	Total Assets:	1,734,528.04
		<u><u>1,734,528.04</u></u>
Liability		
	Total Liability:	0.00
Equity		
04-2480	Fund Balance Restricted for SMP	211,099.33
04-2500	Investments - Adjust To Fmv	-47,808.44
04-9920	Fund Balance	1,079,157.74
	Total Beginning Equity:	1,242,448.63
Total Revenue		597,078.16
Total Expense		104,998.75
Revenues Over/Under Expenses		492,079.41
	Total Equity and Current Surplus (Deficit):	1,734,528.04
	Total Liabilities, Equity and Current Surplus (Deficit):	<u><u>1,734,528.04</u></u>

3. BALANCE SHEET

As Of 03/31/2024

Account	Name	Balance
Fund: 05 - AB2766 - CLEAN AIR ACT		
Assets		
05-1011	Claim on Cash	249,511.87
05-1500	Investments - Adjust To Fmv	-19,204.20
	Total Assets:	230,307.67
		<u><u>230,307.67</u></u>
Liability		
	Total Liability:	0.00
Equity		
05-2500	Investments - Adjust To Fmv	-19,204.20
05-9920	Fund Balance	467,584.10
	Total Beginning Equity:	448,379.90
Total Revenue		21,927.77
Total Expense		240,000.00
Revenues Over/Under Expenses		<u>-218,072.23</u>
	Total Equity and Current Surplus (Deficit):	230,307.67
	Total Liabilities, Equity and Current Surplus (Deficit):	<u><u>230,307.67</u></u>

3. BALANCE SHEET

As Of 03/31/2024

Account	Name	Balance
Fund: 06 - COASTAL TRANSIT		
Assets		
06-1011	Claim on Cash	582,387.35
06-1500	Investments - Adjust To Fmv	-23,322.52
	Total Assets:	559,064.83
		<u><u>559,064.83</u></u>
Liability		
	Total Liability:	0.00
Equity		
06-2500	Investments - Adjust To Fmv	-23,322.52
06-9920	Fund Balance	305,329.36
	Total Beginning Equity:	282,006.84
Total Revenue		898,908.87
Total Expense		621,850.88
Revenues Over/Under Expenses		<u><u>277,057.99</u></u>
	Total Equity and Current Surplus (Deficit):	559,064.83
	Total Liabilities, Equity and Current Surplus (Deficit):	<u><u>559,064.83</u></u>

3. BALANCE SHEET

As Of 03/31/2024

Account	Name	Balance
Fund: 07 - TBID		
Assets		
07-1011	Claim on Cash	480,561.53
07-1200	Accounts Receivable	149,071.00
07-1500	Investments - Adjust To Fmv	-19,737.03
	Total Assets:	609,895.50
		<u><u>609,895.50</u></u>
Liability		
	Total Liability:	0.00
Equity		
07-2500	Investments - Adjust To Fmv	-19,737.03
07-9920	Fund Balance	480,561.53
	Total Beginning Equity:	460,824.50
Total Revenue		1,328,396.00
Total Expense		1,179,325.00
Revenues Over/Under Expenses		149,071.00
	Total Equity and Current Surplus (Deficit):	609,895.50
	Total Liabilities, Equity and Current Surplus (Deficit):	<u><u>609,895.50</u></u>

3. BALANCE SHEET

As Of 03/31/2024

Account	Name	Balance
Fund: 08 - ROAD MAINTENANCE AND REHAB		
Assets		
08-1011	Claim on Cash	1,380,326.39
08-1500	Investments - Adjust To Fmv	-32,696.04
	Total Assets:	1,347,630.35
		<u><u>1,347,630.35</u></u>
Liability		
	Total Liability:	0.00
Equity		
08-2500	Investments - Adjust To Fmv	-32,696.04
08-9920	Fund Balance	925,759.26
	Total Beginning Equity:	893,063.22
Total Revenue		484,624.88
Total Expense		30,057.75
Revenues Over/Under Expenses		454,567.13
	Total Equity and Current Surplus (Deficit):	1,347,630.35
	Total Liabilities, Equity and Current Surplus (Deficit):	<u><u>1,347,630.35</u></u>

3. BALANCE SHEET

As Of 03/31/2024

Account	Name	Balance
Fund: 09 - HEADLANDS HABITAT (ESHA)		
Assets		
09-1011	Claim on Cash	309,275.37
09-1391	Beneficial Interest Receivable	437,530.00
09-1500	Investments - Adjust To Fmv	-13,318.56
	Total Assets:	733,486.81
		<u>733,486.81</u>
Liability		
09-2391	Deferred Inflow of Resources	437,530.00
	Total Liability:	437,530.00
Equity		
09-2500	Investments - Adjust To Fmv	-13,318.56
09-9920	Fund Balance	324,275.37
	Total Beginning Equity:	310,956.81
Total Revenue		0.00
Total Expense		15,000.00
Revenues Over/Under Expenses		-15,000.00
	Total Equity and Current Surplus (Deficit):	295,956.81
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>733,486.81</u>

3. BALANCE SHEET

As Of 03/31/2024

Account	Name	Balance
Fund: 11 - CAPITAL IMPROVEMENTS		
Assets		
11-1011	Claim on Cash	24,155,402.66
	Total Assets:	24,155,402.66
		<u>24,155,402.66</u>
Liability		
	Total Liability:	0.00
Equity		
11-2440	Fund Bal Reserved for Doheny Village Imp	323,131.67
11-2580	Community Investment Reserve	13,190,578.03
11-9920	Fund Balance - Undesignated	6,976,519.61
	Total Beginning Equity:	20,490,229.31
Total Revenue		6,327,373.72
Total Expense		2,662,200.37
Revenues Over/Under Expenses		<u>3,665,173.35</u>
	Total Equity and Current Surplus (Deficit):	24,155,402.66
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>24,155,402.66</u>

3. BALANCE SHEET

As Of 03/31/2024

Account	Name	Balance
Fund: 12 - FACILITIES IMPROVEMENT FUND		
Assets		
12-1011	Claim on Cash	2,608,172.41
	Total Assets:	2,608,172.41
		<u><u>2,608,172.41</u></u>
Liability		
	Total Liability:	0.00
Equity		
12-2480	Fund Balance Restricted for PEG Fees	541,709.12
12-9920	Fund Balance	1,214,111.95
	Total Beginning Equity:	1,755,821.07
Total Revenue		1,552,479.67
Total Expense		700,128.33
Revenues Over/Under Expenses		852,351.34
	Total Equity and Current Surplus (Deficit):	2,608,172.41
	Total Liabilities, Equity and Current Surplus (Deficit):	<u><u>2,608,172.41</u></u>

3. BALANCE SHEET

As Of 03/31/2024

Account	Name	Balance
Fund: 21 - PARK DEVELOPMENT		
Assets		
21-1011	Claim on Cash	861.95
21-1500	Investments - Adjust To Fmv	-35.38
	Total Assets:	826.57
		<u><u>826.57</u></u>
Liability		
	Total Liability:	0.00
Equity		
21-2500	Investments - Adjust To Fmv	-35.38
21-9920	Fund Balance	861.95
	Total Beginning Equity:	826.57
Total Revenue		0.00
Total Expense		0.00
Revenues Over/Under Expenses		0.00
	Total Equity and Current Surplus (Deficit):	826.57
	Total Liabilities, Equity and Current Surplus (Deficit):	<u><u>826.57</u></u>

3. BALANCE SHEET

As Of 03/31/2024

Account	Name	Balance
Fund: 25 - SUPP LAW ENFORCEMENT SERVICES		
Assets		
25-1011	Claim on Cash	179,366.31
25-1500	Investments - Adjust To Fmv	-5,682.92
	Total Assets:	173,683.39
		<u><u>173,683.39</u></u>
Liability		
	Total Liability:	0.00
Equity		
25-2500	Investments - Adjust To Fmv	-5,682.92
25-9920	Fund Balance	123,528.28
	Total Beginning Equity:	117,845.36
Total Revenue		186,090.76
Total Expense		130,252.73
Revenues Over/Under Expenses		55,838.03
	Total Equity and Current Surplus (Deficit):	173,683.39
	Total Liabilities, Equity and Current Surplus (Deficit):	<u><u>173,683.39</u></u>

3. BALANCE SHEET

As Of 03/31/2024

Account	Name	Balance
Fund: 27 - CFD 2006-1 MAINTENANCE		
Assets		
27-1011	Claim on Cash	797,889.04
27-1500	Investments - Adjust To Fmv	-29,121.87
	Total Assets:	768,767.17
		<u><u>768,767.17</u></u>
Liability		
	Total Liability:	0.00
Equity		
27-2480	Funicular Replacement Reserve	93,000.00
27-2500	Investments - Adjust To Fmv	-29,121.87
27-9920	Fund Balance	574,494.76
	Total Beginning Equity:	638,372.89
Total Revenue		262,715.50
Total Expense		132,321.22
Revenues Over/Under Expenses		130,394.28
	Total Equity and Current Surplus (Deficit):	768,767.17
	Total Liabilities, Equity and Current Surplus (Deficit):	<u><u>768,767.17</u></u>

3. BALANCE SHEET

As Of 03/31/2024

Account	Name	Balance
Fund: 31 - AGENCY TRUST		
Assets		
31-1011	Claim on Cash	9,805,107.48
	Total Assets:	9,805,107.48
		<u>9,805,107.48</u>
Liability		
31-2150	CD 3rd Party Rev & Staff Time (refu	249,695.50
31-2210	Deposits - San Joaquin Hills TCA	2,883.00
31-2220	Deposits - Carits	2,433.00
31-2240	Deposits - Smip	2,625.17
31-2270	Deposits - Green Bldg Prog	718.00
31-2300	Trust Deposits	684,555.98
31-2310	P/b/e Planning Deposits	2,831.25
31-2320	Other Comm Dev Deposits	1,317,049.08
31-2330	Other Gen Gov't Deposits	400.00
31-2380	Affordable Housing Program	651,821.55
31-2390	Building Permit Eng Deposits	542,472.95
31-2410	PW Refundable Cash Bonds	6,347,530.00
31-2490	Deposits - ADA (CASp Certification and Tra	92.00
	Total Liability:	9,805,107.48
	Total Equity and Current Surplus (Deficit):	0.00
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>9,805,107.48</u>

3. BALANCE SHEET

As Of 03/31/2024

Account	Name	Balance
Fund: 33 - CFD 2013 BONDHOLDER FUND		
Assets		
33-1583	Reserve 2020-1 (92057004)	2,660,416.17
33-1584	Bond Payment 2020-1 (92057001)	71,140.20
33-1585	Special Tax 2020-1 (92057000)	2,908,625.97
33-1660	Admin. Expense Account (92057003)	3.12
	Total Assets:	<u>5,640,185.46</u> <u><u>5,640,185.46</u></u>
Liability		
33-2090	Due to Bondholders	5,640,185.46
	Total Liability:	<u>5,640,185.46</u>
Total Revenue		0.00
Total Expense		0.00
Revenues Over/Under Expenses		<u>0.00</u>
	Total Equity and Current Surplus (Deficit):	0.00
	Total Liabilities, Equity and Current Surplus (Deficit):	<u><u>5,640,185.46</u></u>



City of Dana Point, CA

4. CIP Projects - Budget vs. Actual Group Summary

For Fiscal: 2023-2024 Period Ending: 03/31/2024

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	40,388.00	19,090.00	25,630.00	25,630.00	14,758.00
1329 - FY22 Road Resurfacing	0.00	367,586.99	0.00	164,639.28	352,828.29	14,758.70
1332 - FY22 Citywide Storm Drain Improvements Design	0.00	183,536.30	0.00	56,506.25	182,696.30	840.00
1337 - FY23 Road Resurfacing	0.00	2,169,440.00	29,239.00	31,300.56	1,902,939.56	266,500.44
1338 - FY23 Residential Slurry	0.00	2,254,407.51	6,685.00	899,262.66	1,010,290.48	1,244,117.03
1340 - FY22 Doheny Village Connectivity Design/Improvements	0.00	346,801.65	0.00	133,462.90	346,127.79	673.86
1342 - FY23 Roadway Rehab & Repair Design Work	0.00	148,370.00	2,665.00	84,735.00	148,370.00	0.00
1347 - Traffic Signal Synchronization Project-Project P	0.00	325,000.00	0.00	0.00	10,000.00	315,000.00
1349 - Lantern Bay Park Stairway Art Project	0.00	145,239.46	7,233.88	130,114.95	144,242.16	997.30
1350 - Calle Portola Storm Drain Improvements	0.00	746,049.00	0.00	693,796.71	718,825.71	27,223.29
1351 - Stonehill Drive Improvements Project	225,000.00	232,100.00	18,859.00	90,500.64	106,000.00	126,100.00
1352 - FY24 Roadway Resurfacing-Overlay/Asphalt Repairs	3,600,000.00	3,600,000.00	3,395.00	33,843.00	982,650.00	2,617,350.00
1353 - FY24 Residential Roadway Slurry Program	500,000.00	758,900.00	0.00	990.17	667,145.03	91,754.97
1354 - Violet Lantern Storm Drain Improvements	350,000.00	411,860.00	8,635.25	8,635.25	376,160.00	35,700.00
1355 - Del Prado Public Wi-Fi Design & Build	200,000.00	200,000.00	8,277.87	8,277.87	72,347.87	127,652.13
1356 - Doheny Park Road Median/Parkway Power Supply/Lighting	200,000.00	200,000.00	0.00	0.00	0.00	200,000.00
1357 - FY24 Citywide Storm Drain Repairs	200,000.00	200,000.00	0.00	150,684.80	200,625.00	-625.00
1358 - Calle Real & Calle Portola Storm Drain Improvements	3,446,000.00	3,446,000.00	0.00	0.00	0.00	3,446,000.00
1359 - FY24 Water Quality/Diversions Repairs & Maint	75,000.00	75,000.00	0.00	60,639.77	60,639.77	14,360.23
1360 - FY24 Traffic Safety Repairs & Improvements	150,000.00	150,000.00	0.00	89,180.56	101,842.31	48,157.69
1368 - Coast Hwy Complete Street Project	0.00	300,000.00	0.00	0.00	184,344.50	115,655.50
1369 - Del Obispo Park Modification Project	0.00	200,000.00	0.00	0.00	27,300.00	172,700.00
1370 - Creekside Park Community Gardens	0.00	200,000.00	0.00	0.00	0.00	200,000.00
Fund: 11 - CAPITAL IMPROVEMENTS Total:	8,946,000.00	16,700,678.91	104,080.00	2,662,200.37	7,621,004.77	9,079,674.14
Total Surplus (Deficit):	-8,946,000.00	-16,700,678.91	-104,080.00	-2,662,200.37	-7,621,004.77	

4. CIP Projects - Budget vs. Actual

For Fiscal: 2023-2024 Period Ending: 03/31/2024

Fund Summary

Fund	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
11 - CAPITAL IMPROVEMENTS	-8,946,000.00	-16,700,678.91	-104,080.00	-2,662,200.37	-7,621,004.77	-9,079,674.14
Total Surplus (Deficit):	-8,946,000.00	-16,700,678.91	-104,080.00	-2,662,200.37	-7,621,004.77	

5. FY24 Summary of Capital Improvement Project Statuses As of March 31, 2024

PROJECT # AND NAME	PROJECT STATUS	FY24 BUDGET	PY TOTAL EXPENDITURES	FY24 ACTIVITY + ENCUMBRANCES	REMAINING BUDGET
1291 - Capo Beach Connectivity Study Enhancements Project	Design work is ongoing. The City is actively coordinating with Caltrans on this work effort. Design for the City's portion of work will continue into FY23/24. Additional funding for design is included in CIP#1340.	\$ 40,388.00	\$ 59,610.80	\$ 25,630.00	\$ 14,758.00
1329 - FY22 Road Resurfacing	Work is for the construction of FY22 Roadway Rehab & Repair Design Work (CIP#1334). Construction began in late February 2023 with project close out expected in April 2024.	367,586.99	2,849,411.01	352,828.29	14,758.70
1332 - FY22 Citywide Storm Drain Improvements Design	Project is current and ongoing. Project is for the design of storm drain improvements on Violet Lantern, Calle Real, and Calle Portola. Design for the Violet Lantern storm drain was completed on November 2023 (with construction work covered under CIP#1354). The Calle Real/Calle Portola Storm Drain design will be completed by late Summer 2024 (with construction work covered under CIP#1358).	183,536.30	392,463.70	182,693.30	843.00
1337 - FY23 Road Resurfacing	Project is current and ongoing with City Council award of the construction contract on January 16, 2024 (in conjunction with CIP #1352 and CIP#1354). This Project is for the construction of FY23 Roadway Rehab & Repair, Phase 1. Project design funded through CIP#1342.	2,169,440.00	-	1,902,939.56	266,500.44
1338 - FY23 Residential Slurry	Project bid opening occurred on May 25, 2023 and the contract was awarded at the June 20, 2023 City Council meeting for the application of asphalt slurry seal and crack seal on various streets Citywide. Construction was completed in December 2023. Project close out expected by fiscal year end.	2,254,407.51	1,592.49	1,010,290.48	1,244,117.03
1340 - FY22 Doheny Village Connectivity Design/Improvements	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 FY23/24.	346,801.65	393,198.35	346,127.79	673.86
1342 - FY23 Roadway Rehab & Repair Design Work	Project is current and ongoing. Project is for the design of street rehabilitation for portions of Violet Lantern, Granada Drive, Valencia Place, Calle Rosita, and Calle Almanza. Design for the Violet Lantern street rehabilitation was completed on November 2023 (with construction work covered under CIP#1337). Design for Granada Drive, Valencia Place, Calle Rosita, and Calle Almanza street rehabilitation will be completed by late Summer 2024 (with construction work covered under CIP#1352)	148,370.00	129,190.00	148,370.00	-
1347 - Traffic Signal Synchronization Project - Project P	Project is current and ongoing. Design work is in progress.	325,000.00	-	10,000.00	315,000.00
1349 - Lantern Bay Park Stairway Art Project	Project is complete at this time.	145,239.46	322,760.54	144,242.16	997.30
1350 - Calle Portola Storm Drain Improvements	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). This first phase of storm drain construction in this area is now complete.	746,049.00	4,755.00	718,825.71	27,223.29
1351 - Stonehill Drive Improvements Project	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. The City Council authorized the environmental review component of the Project on September 19, 2023. Funding for construction of the project will be addressed at a future City Council meeting once the environmental review component is completed.	232,100.00	27,900.00	106,000.00	126,100.00

5. FY24 Summary of Capital Improvement Project Statuses As of March 31, 2024

PROJECT # AND NAME	PROJECT STATUS	FY24 BUDGET	PY TOTAL EXPENDITURES	FY24 ACTIVITY + ENCUMBRANCES	REMAINING BUDGET
1352 - FY24 Roadway Resurfacing-Overlay/Asphalt Repairs	Project is current and ongoing. Project is for the construction of the Citywide Asphalt Repairs Project and for the FY23/24 Roadway Resurfacing Project. City Council awarded the construction of the citywide asphalt repairs on January 16, 2024 (in conjunction with CIP#1337 and CIP#1354). Construction for the FY23/24 Roadway Resurfacing Project is estimated to begin by late Fall 2024.	3,600,000.00	-	982,650.00	2,617,350.00
1353 - FY24 Residential Roadway Slurry Program	Project is current and ongoing with City Council award of the construction contract on February 6, 2024 (in conjunction with CIP#1368). Construction completion is estimated by Summer 2024.	758,900.00	-	667,145.03	91,754.97
1354 - FY24 Violet Lantern Storm Drain Improvements	Project is current and ongoing with City Council award of the construction contract on January 16, 2024 (in conjunction with CIP#1337 and CIP#1352). Construction completion is estimated by Summer 2024.	411,860.00	-	376,160.00	35,700.00
1355 - Del Prado Public Wi-Fi Design & Build	Project is current and ongoing.	200,000.00	-	72,347.87	127,652.13
1356 - Doheny Park Road Median/Parkway Power Supply/Lighting	Project design is complete. Evaluating options to allow for construction.	200,000.00	-	-	200,000.00
1357 - FY24 Citywide Storm Drain Repairs	Project is current and ongoing.	200,000.00	-	200,625.00	(625.00)
1358 - Calle Real & Calle Portola Storm Drain Improvements	Project is current and ongoing. Project is for the construction of storm drain improvements on Calle Real and Calle Portola. Construction is estimated to begin by late Fall 2024. Design work is covered under CIP #1332.	3,446,000.00	-	-	3,446,000.00
1359 - FY24 Water Quality/Diversion Repairs & Maintenance	Project is current and ongoing.	75,000.00	-	60,639.77	14,360.23
1360 - FY24 Traffic Safety Repairs & Improvements	Project is current and ongoing.	150,000.00	-	101,842.30	48,157.70
1368 - Coast Highway Complete Street Project	Project is current and ongoing with City Council award of the construction contract on February 6, 2024 (in conjunction with CIP #1353). Construction was completed on May 2024.	300,000.00	-	184,344.50	115,655.50
1369 - Del Obispo Park Modification Project	Project is current and ongoing.	200,000.00	-	27,300.00	172,700.00
1370 - Creekside Park Community Gardens	Project is current and ongoing.	200,000.00	-	-	200,000.00
	TOTALS	\$ 16,700,678.91	\$ 4,180,881.89	\$ 7,621,001.76	\$ 9,079,677.15



6. General Fund Expenditures by Function

Group Summary

For Fiscal: 2023-2024 Period Ending: 03/31/2024

ExpenseObject	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
Fund: 01 - GENERAL					
Function: 10 - General Government					
ExpenseType: 10 - Personnel					
1010 - Salaries	2,233,800.00	2,272,100.00	150,751.44	1,488,907.33	783,192.67
1030 - Hourly	34,700.00	44,700.00	1,146.86	9,633.81	35,066.19
1050 - Overtime	16,500.00	22,000.00	1,415.26	8,610.32	13,389.68
1100 - Benefits	355,500.00	367,300.00	41,758.28	235,642.10	131,657.90
1120 - Retirement Benefits	792,600.00	2,611,400.00	1,866,819.56	2,382,466.01	228,933.99
1140 - Medi-tax 1.45%	33,600.00	34,900.00	2,316.08	22,684.32	12,215.68
ExpenseType: 10 - Personnel Total:	3,466,700.00	5,352,400.00	2,064,207.48	4,147,943.89	1,204,456.11
ExpenseType: 20 - Materials & Services					
2010 - Communications	197,700.00	217,700.00	13,712.18	112,182.78	105,517.22
2030 - Equipment Maintenance	490,000.00	644,500.00	39,991.86	364,221.00	280,279.00
2040 - Copier Usage	6,500.00	6,500.00	0.00	2,113.70	4,386.30
2050 - Vehicle Maintenance	97,000.00	97,000.00	11,244.82	58,980.19	38,019.81
2070 - Office Supplies	31,000.00	31,000.00	1,333.04	14,312.13	16,687.87
2090 - Memberships & Dues	58,200.00	58,200.00	0.00	45,558.48	12,641.52
2110 - Operating Supplies	188,500.00	201,500.00	48,117.91	127,491.96	74,008.04
2130 - Books & Subscriptions	16,600.00	16,600.00	136.08	6,555.27	10,044.73
2150 - Training	89,800.00	115,190.00	4,806.96	65,510.57	49,679.43
2170 - Postage	15,000.00	25,000.00	42.05	12,238.39	12,761.61
2190 - Facil & Equip Lease/Rent	98,000.00	98,000.00	14,569.45	67,879.46	30,120.54
2210 - Utilities	211,200.00	236,200.00	14,485.04	145,296.57	90,903.43
2230 - Professional Services	899,600.00	903,100.00	126,442.89	637,161.23	265,938.77
2250 - Advertising	31,000.00	31,000.00	0.00	5,501.86	25,498.14
2270 - Travel, Conf. & Meetings	78,000.00	93,000.00	9,799.18	50,887.22	42,112.78
2290 - Auto Allowance	31,500.00	31,500.00	2,341.58	22,029.73	9,470.27
2310 - City Attorney	1,366,800.00	1,366,800.00	124,139.30	1,014,018.51	352,781.49
2590 - Data Technology	561,500.00	703,672.02	30,882.73	387,119.51	316,552.51
2999 - Operations Contingency	250,000.00	95,500.00	0.00	0.00	95,500.00
ExpenseType: 20 - Materials & Services Total:	4,717,900.00	4,971,962.02	442,045.07	3,139,058.56	1,832,903.46
ExpenseType: 30 - Capital Outlay					
3010 - Furniture & Equipment	0.00	66,800.00	0.00	15,929.80	50,870.20
3030 - Facilities Improvements	0.00	10,000.00	0.00	0.00	10,000.00
ExpenseType: 30 - Capital Outlay Total:	0.00	76,800.00	0.00	15,929.80	60,870.20
ExpenseType: 40 - Insurance					
4010 - Liability Insur Premiums	571,500.00	585,700.00	-1,993.54	579,271.69	6,428.31
4030 - Property Insurance Premiums	159,000.00	159,000.00	0.00	158,771.00	229.00
4050 - Employee Bond Premiums	1,300.00	1,300.00	0.00	0.00	1,300.00
4110 - Workers' Compensation	123,500.00	123,500.00	0.00	123,420.00	80.00
4210 - Unemployment Benefits	1,500.00	1,500.00	0.00	0.00	1,500.00
ExpenseType: 40 - Insurance Total:	856,800.00	871,000.00	-1,993.54	861,462.69	9,537.31
ExpenseType: 90 - Operating Transfers Out					
9010 - Tsfs Out - To Facil Imp Fund	500,000.00	1,500,000.00	0.00	1,500,000.00	0.00
9050 - Tsfs Out - To Cap Impv Fund	2,550,000.00	5,024,268.00	0.00	5,024,268.00	0.00
9060 - Tsfs Out - To Coastal Transit Fund	235,000.00	235,000.00	0.00	235,000.00	0.00
ExpenseType: 90 - Operating Transfers Out Total:	3,285,000.00	6,759,268.00	0.00	6,759,268.00	0.00
Function: 10 - General Government Total:	12,326,400.00	18,031,430.02	2,504,259.01	14,923,662.94	3,107,767.08
Function: 20 - Public Safety					
ExpenseType: 10 - Personnel					
1030 - Hourly	39,000.00	39,000.00	2,860.62	22,394.56	16,605.44

6. General Fund Expenditures by Function

For Fiscal: 2023-2024 Period Ending: 03/31/2024

ExpenseObject	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
1120 - Retirement Benefits	3,000.00	3,000.00	214.55	1,702.07	1,297.93
1140 - Medi-tax 1.45%	600.00	600.00	41.48	324.73	275.27
ExpenseType: 10 - Personnel Total:	42,600.00	42,600.00	3,116.65	24,421.36	18,178.64
ExpenseType: 20 - Materials & Services					
2010 - Communications	22,500.00	22,500.00	450.24	17,034.86	5,465.14
2030 - Equipment Maintenance	43,500.00	43,500.00	0.00	25,747.98	17,752.02
2040 - Copier Usage	500.00	500.00	0.00	147.89	352.11
2070 - Office Supplies	8,000.00	8,000.00	430.99	3,101.44	4,898.56
2090 - Memberships & Dues	1,000.00	1,000.00	0.00	290.00	710.00
2110 - Operating Supplies	107,500.00	100,500.00	3,177.45	40,053.48	60,446.52
2150 - Training	4,500.00	4,500.00	790.00	1,759.97	2,740.03
2230 - Professional Services	480,000.00	685,526.03	27,946.16	411,020.20	274,505.83
2240 - Reimbursable Costs	0.00	0.00	136,345.44	136,345.44	-136,345.44
2270 - Travel, Conf. & Meetings	20,500.00	27,500.00	750.00	19,414.40	8,085.60
2290 - Auto Allowance	7,000.00	7,000.00	507.70	4,696.23	2,303.77
2330 - Police Services	14,720,000.00	14,220,000.00	1,261,930.44	10,370,158.09	3,849,841.91
ExpenseType: 20 - Materials & Services Total:	15,415,000.00	15,120,526.03	1,432,328.42	11,029,769.98	4,090,756.05
ExpenseType: 30 - Capital Outlay					
3010 - Furniture & Equipment	0.00	10,000.00	0.00	0.00	10,000.00
ExpenseType: 30 - Capital Outlay Total:	0.00	10,000.00	0.00	0.00	10,000.00
Function: 20 - Public Safety Total:	15,457,600.00	15,173,126.03	1,435,445.07	11,054,191.34	4,118,934.69
Function: 40 - Community Development					
ExpenseType: 10 - Personnel					
1010 - Salaries	2,746,700.00	2,654,400.00	186,678.81	1,785,791.52	868,608.48
1030 - Hourly	53,100.00	53,100.00	4,966.96	36,223.71	16,876.29
1050 - Overtime	32,500.00	36,000.00	1,713.81	18,042.38	17,957.62
1070 - Stipends	9,000.00	9,000.00	692.30	5,988.40	3,011.60
1100 - Benefits	422,300.00	422,300.00	67,388.64	341,813.05	80,486.95
1120 - Retirement Benefits	288,700.00	295,200.00	20,671.32	196,054.74	99,145.26
1140 - Medi-tax 1.45%	41,700.00	41,700.00	2,863.24	26,806.40	14,893.60
1200 - Outside Assistance	0.00	35,000.00	0.00	32,184.36	2,815.64
ExpenseType: 10 - Personnel Total:	3,594,000.00	3,546,700.00	284,975.08	2,442,904.56	1,103,795.44
ExpenseType: 20 - Materials & Services					
2010 - Communications	15,700.00	17,300.00	1,516.40	12,941.69	4,358.31
2030 - Equipment Maintenance	0.00	3,400.00	0.00	3,475.99	-75.99
2040 - Copier Usage	6,500.00	6,500.00	0.00	2,640.69	3,859.31
2070 - Office Supplies	28,500.00	28,500.00	1,672.85	7,053.10	21,446.90
2090 - Memberships & Dues	9,000.00	9,000.00	2,505.28	7,852.27	1,147.73
2110 - Operating Supplies	171,000.00	184,397.32	4,815.29	129,758.82	54,638.50
2130 - Books & Subscriptions	34,500.00	34,500.00	1,138.21	12,705.97	21,794.03
2150 - Training	12,700.00	12,700.00	0.00	4,132.00	8,568.00
2190 - Facil & Equip Lease/Rent	5,000.00	5,000.00	0.00	0.00	5,000.00
2230 - Professional Services	701,500.00	3,056,059.40	113,105.20	890,867.14	2,165,192.26
2240 - Reimbursable Costs	0.00	43,297.50	3,213.50	42,097.00	1,200.50
2250 - Advertising	1,200.00	16,200.00	379.86	5,307.71	10,892.29
2270 - Travel, Conf. & Meetings	24,000.00	29,000.00	3,451.74	18,650.15	10,349.85
2290 - Auto Allowance	21,800.00	21,800.00	1,541.71	15,301.80	6,498.20
2340 - Parking Lot Leases	54,000.00	54,000.00	1,880.00	37,897.61	16,102.39
2600 - Marketing	127,800.00	177,800.00	8,192.57	117,360.30	60,439.70
ExpenseType: 20 - Materials & Services Total:	1,213,200.00	3,699,454.22	143,412.61	1,308,042.24	2,391,411.98
Function: 40 - Community Development Total:	4,807,200.00	7,246,154.22	428,387.69	3,750,946.80	3,495,207.42
Function: 50 - Community Services					
ExpenseType: 10 - Personnel					
1010 - Salaries	757,800.00	761,800.00	55,774.46	535,125.55	226,674.45
1030 - Hourly	156,000.00	211,000.00	20,157.96	154,567.34	56,432.66
1050 - Overtime	32,500.00	27,500.00	2,349.47	11,678.30	15,821.70
1100 - Benefits	126,200.00	126,200.00	19,814.30	112,768.61	13,431.39

6. General Fund Expenditures by Function

For Fiscal: 2023-2024 Period Ending: 03/31/2024

ExpenseObject	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
1120 - Retirement Benefits	93,000.00	105,500.00	7,986.69	71,372.66	34,127.34
1140 - Medi-tax 1.45%	15,000.00	15,900.00	1,222.20	10,716.73	5,183.27
ExpenseType: 10 - Personnel Total:	1,180,500.00	1,247,900.00	107,305.08	896,229.19	351,670.81
ExpenseType: 20 - Materials & Services					
2010 - Communications	5,400.00	5,400.00	456.31	3,921.65	1,478.35
2040 - Copier Usage	3,600.00	3,600.00	0.00	1,970.94	1,629.06
2070 - Office Supplies	6,500.00	6,500.00	25.84	4,286.70	2,213.30
2090 - Memberships & Dues	3,000.00	3,000.00	1,252.80	3,037.61	-37.61
2110 - Operating Supplies	151,000.00	178,000.00	11,985.67	110,689.31	67,310.69
2150 - Training	3,500.00	3,500.00	0.00	2,040.99	1,459.01
2190 - Facil & Equip Lease/Rent	15,000.00	15,000.00	0.00	0.00	15,000.00
2210 - Utilities	898,000.00	898,000.00	44,739.06	564,957.38	333,042.62
2230 - Professional Services	335,500.00	335,500.00	24,198.02	248,083.69	87,416.31
2250 - Advertising	13,800.00	13,800.00	-5,208.95	2,564.57	11,235.43
2270 - Travel, Conf. & Meetings	9,500.00	9,500.00	2,012.91	3,544.83	5,955.17
2290 - Auto Allowance	8,300.00	8,300.00	514.01	3,439.68	4,860.32
2410 - Community Activities	812,300.00	902,300.00	51,398.87	553,572.90	348,727.10
2430 - Recreation Programs	160,000.00	160,000.00	9,182.45	80,018.82	79,981.18
2450 - Landscape Maintenance	735,000.00	934,570.00	103,487.35	504,915.53	429,654.47
2470 - Tree Maintenance	795,000.00	795,000.00	4,730.00	480,617.73	314,382.27
2550 - Park Maintenance	1,490,000.00	1,553,987.60	146,892.32	897,099.80	656,887.80
ExpenseType: 20 - Materials & Services Total:	5,445,400.00	5,825,957.60	395,666.66	3,464,762.13	2,361,195.47
ExpenseType: 30 - Capital Outlay					
3050 - Park Structures & Improvemnts	0.00	16,500.00	0.00	16,500.00	0.00
ExpenseType: 30 - Capital Outlay Total:	0.00	16,500.00	0.00	16,500.00	0.00
Function: 50 - Community Services Total:	6,625,900.00	7,090,357.60	502,971.74	4,377,491.32	2,712,866.28
Function: 60 - Public Works					
ExpenseType: 10 - Personnel					
1010 - Salaries	1,876,100.00	1,825,900.00	151,988.39	1,349,084.20	476,815.80
1030 - Hourly	35,400.00	17,700.00	779.22	13,384.75	4,315.25
1050 - Overtime	10,000.00	45,000.00	5,179.18	26,299.85	18,700.15
1100 - Benefits	263,800.00	263,800.00	33,123.52	196,451.14	67,348.86
1120 - Retirement Benefits	210,000.00	212,300.00	15,806.24	151,022.20	61,277.80
1140 - Medi-tax 1.45%	28,100.00	31,100.00	2,399.81	21,035.01	10,064.99
1200 - Outside Assistance	0.00	35,000.00	0.00	0.00	35,000.00
ExpenseType: 10 - Personnel Total:	2,423,400.00	2,430,800.00	209,276.36	1,757,277.15	673,522.85
ExpenseType: 20 - Materials & Services					
2010 - Communications	15,600.00	15,600.00	1,176.89	10,041.54	5,558.46
2040 - Copier Usage	3,500.00	3,500.00	0.00	2,170.37	1,329.63
2070 - Office Supplies	12,600.00	12,600.00	903.95	8,801.80	3,798.20
2090 - Memberships & Dues	4,300.00	4,300.00	207.00	2,785.15	1,514.85
2110 - Operating Supplies	70,000.00	67,000.00	4,185.96	37,274.51	29,725.49
2150 - Training	4,000.00	4,000.00	0.00	2,025.00	1,975.00
2210 - Utilities	427,000.00	427,000.00	41,001.78	291,364.47	135,635.53
2230 - Professional Services	1,026,500.00	1,107,700.00	99,359.98	645,729.95	461,970.05
2240 - Reimbursable Costs	10,000.00	147,865.23	107,843.63	137,865.22	10,000.01
2270 - Travel, Conf. & Meetings	4,000.00	4,000.00	267.92	3,662.23	337.77
2290 - Auto Allowance	9,200.00	9,200.00	774.04	6,934.08	2,265.92
2350 - Street Maintenance	1,725,000.00	1,725,000.00	77,073.68	627,460.94	1,097,539.06
2490 - Street Sweeping	15,500.00	15,500.00	0.00	360.00	15,140.00
2510 - Storm Drains	1,084,500.00	1,084,500.00	69,594.18	435,772.67	648,727.33
2530 - Safety Lighting	337,500.00	367,500.00	40,794.91	246,641.65	120,858.35
ExpenseType: 20 - Materials & Services Total:	4,749,200.00	4,995,265.23	443,183.92	2,458,889.58	2,536,375.65
Function: 60 - Public Works Total:	7,172,600.00	7,426,065.23	652,460.28	4,216,166.73	3,209,898.50
Fund: 01 - GENERAL Total:	46,389,700.00	54,967,133.10	5,523,523.79	38,322,459.13	16,644,673.97
Total Surplus (Deficit):	-46,389,700.00	-54,967,133.10	-5,523,523.79	-38,322,459.13	

6. General Fund Expenditures by Function

For Fiscal: 2023-2024 Period Ending: 03/31/2024

Fund Summary

Fund	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
01 - GENERAL	-46,389,700.00	-54,967,133.10	-5,523,523.79	-38,322,459.13	-16,644,673.97
Total Surplus (Deficit):	-46,389,700.00	-54,967,133.10	-5,523,523.79	-38,322,459.13	



City of Dana Point, CA

7. FYTD Revenues - March 2023 vs 2024 Group Summary

For the Period Ending 03/31/2024

RevenueObjec...	2022-2023 March Activity	2023-2024 March Activity	March Variance Favorable / (Unfavorable)	Variance %	2022-2023 YTD Activity	2023-2024 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
Fund: 01 - GENERAL								
RevenueType: 10 - Taxes & Franchises								
6101 - Sec & Unsec Property Taxes	753,756.86	770,982.09	17,225.23	2.29%	7,160,642.52	7,352,140.61	191,498.09	2.67%
6103 - Property Transfer Tax	29,645.22	39,392.35	9,747.13	32.88%	331,005.36	378,655.20	47,649.84	14.40%
6105 - Franchise Fees	0.00	0.00	0.00	0.00%	696,081.51	616,359.55	-79,721.96	-11.45%
6107 - Homeowners Property Tax Relie	0.00	0.00	0.00	0.00%	22,885.71	21,973.20	-912.51	-3.99%
6109 - Transient Occupancy Tax	1,448,030.85	1,365,862.57	-82,168.28	-5.67%	12,414,523.29	12,294,862.17	-119,661.12	-0.96%
6110 - Short Term Rental TOT	16,696.25	170.25	-16,526.00	-98.98%	437,122.40	386,034.35	-51,088.05	-11.69%
6111 - Sales & Use Tax	481,663.52	521,021.82	39,358.30	8.17%	4,251,681.29	4,245,144.98	-6,536.31	-0.15%
6113 - In-lieu Property Taxes	0.00	0.00	0.00	0.00%	2,643,200.00	2,759,974.00	116,774.00	4.42%
RevenueType 10 - Taxes & Franchises Total:	2,729,792.70	2,697,429.08	-32,363.62	-1.19%	27,957,142.08	28,055,144.06	98,001.98	0.35%
RevenueType: 20 - Licenses & Permits								
6201 - Site Development Permit	6,045.50	3,880.00	-2,165.50	-35.82%	156,252.50	94,918.50	-61,334.00	-39.25%
6203 - Coastal Development Permit	18,948.00	18,351.00	-597.00	-3.15%	84,660.00	101,550.00	16,890.00	19.95%
6205 - Conditional Use Permit	2,601.00	6,144.00	3,543.00	136.22%	39,249.00	36,740.00	-2,509.00	-6.39%
6207 - Other Planning Permits	-2,064.00	5,128.00	7,192.00	348.45%	57,477.00	25,835.77	-31,641.23	-55.05%
6209 - Building Permits	67,958.94	55,166.28	-12,792.66	-18.82%	805,316.94	563,228.72	-242,088.22	-30.06%
6211 - Plumbing Permits	2,464.00	7,434.00	4,970.00	201.70%	52,379.60	103,948.50	51,568.90	98.45%
6215 - Electrical Permits	20,677.60	7,266.60	-13,411.00	-64.86%	135,959.88	90,817.90	-45,141.98	-33.20%
6217 - Mechanical Permits	848.80	1,514.00	665.20	78.37%	16,174.80	13,571.00	-2,603.80	-16.10%
6218 - Short Term Rental Permits	1,350.00	4,305.00	2,955.00	218.89%	8,700.00	144,813.75	136,113.75	1,564.53%
6219 - Other Building Permits	0.00	0.00	0.00	0.00%	668.10	364.60	-303.50	-45.43%
6221 - Transportation Permits	0.00	0.00	0.00	0.00%	0.00	90.00	90.00	0.00%
6223 - Encroachment Permits	11,765.00	1,026.00	-10,739.00	-91.28%	51,386.00	36,410.75	-14,975.25	-29.14%
6225 - Grading Permit Plan Check	23,850.18	54,997.10	31,146.92	130.59%	384,603.61	427,357.87	42,754.26	11.12%
6226 - Licenses & Permits	444.72	0.00	-444.72	-100.00%	8,326.38	812.44	-7,513.94	-90.24%
6227 - Other Engineering Permits	5,250.00	5,470.00	220.00	4.19%	56,440.00	58,320.00	1,880.00	3.33%
6228 - CASp Certification and Training Fees	0.00	0.00	0.00	0.00%	234.00	97.20	-136.80	-58.46%
RevenueType 20 - Licenses & Permits Total:	160,139.74	170,681.98	10,542.24	6.58%	1,857,827.81	1,698,877.00	-158,950.81	-8.56%
RevenueType: 30 - Fines & Forfeitures								
6301 - Vehicle Code Fines	31,209.70	22,402.62	-8,807.08	-28.22%	176,607.88	250,399.76	73,791.88	41.78%
6303 - Penalties, Int. & Restitution	36,501.10	73,150.90	36,649.80	100.41%	145,890.88	201,707.82	55,816.94	38.26%
RevenueType 30 - Fines & Forfeitures Total:	67,710.80	95,553.52	27,842.72	41.12%	322,498.76	452,107.58	129,608.82	40.19%
RevenueType: 40 - Use Of Money & Property								
6401 - Rental Of Property	4,534.09	10,187.29	5,653.20	124.68%	56,006.08	60,035.36	4,029.28	7.19%

7. FYTD Revenues - March 2023 vs 2024

For the Period Ending 03/31/2024

RevenueObjec...	March Variance				YTD Variance			
	2022-2023 March Activity	2023-2024 March Activity	Favorable / (Unfavorable)	Variance %	2022-2023 YTD Activity	2023-2024 YTD Activity	Favorable / (Unfavorable)	Variance %
6403 - Investment Income ¹	7.05	157,941.66	157,934.61	240,207.23%	404,055.43	1,394,658.17	990,602.74	245.17%
6405 - City Plaza Rental Revenue	2,000.00	2,000.00	0.00	0.00%	20,000.00	20,000.00	0.00	0.00%
RevenueType 40 - Use Of Money & Property Total:	6,541.14	170,128.95	163,587.81	2,500.91%	480,061.51	1,474,693.53	994,632.02	207.19%
RevenueType: 50 - Intergovernmental								
6505 - Motor Vehicle In-lieu	33,991.72	0.00	-33,991.72	-100.00%	33,991.72	40,962.29	6,970.57	20.51%
6515 - Nuclear Power Program	0.00	0.00	0.00	0.00%	165,813.82	176,757.53	10,943.71	6.60%
6521 - Intergovernmental Cost Reimb	0.00	12,203.11	12,203.11	0.00%	107,614.98	180,264.21	72,649.23	67.51%
6523 - State Grants	0.00	78,392.00	78,392.00	0.00%	41,324.00	78,392.00	37,068.00	89.70%
RevenueType 50 - Intergovernmental Total:	33,991.72	90,595.11	56,603.39	166.52%	348,744.52	476,376.03	127,631.51	36.60%
RevenueType: 60 - Charges For Services								
6609 - Variance Minor Amendment	0.00	2,101.00	2,101.00	0.00%	15,807.00	25,311.00	9,504.00	60.13%
6611 - Tentative Tract Map	8,890.00	0.00	-8,890.00	-100.00%	8,890.00	0.00	-8,890.00	-100.00%
6613 - Tentative Parcel Map	0.00	0.00	0.00	0.00%	0.00	6,041.00	6,041.00	0.00%
6621 - Concept Approval	0.00	0.00	0.00	0.00%	300.00	0.00	-300.00	-100.00%
6623 - Planning Plan Check Fee	10,631.25	7,831.25	-2,800.00	-26.34%	109,120.03	106,039.75	-3,080.28	-2.82%
6627 - Other Planning Fees	658.00	207.00	-451.00	-68.54%	3,663.40	12,355.00	8,691.60	237.26%
6631 - Building Plan Check Fee	50,271.76	43,456.98	-6,814.78	-13.56%	603,331.67	520,388.95	-82,942.72	-13.75%
6633 - Permit Issuance Fee	4,300.00	3,450.00	-850.00	-19.77%	40,150.00	36,490.00	-3,660.00	-9.12%
6635 - Other Building Fees	450.00	300.00	-150.00	-33.33%	1,050.00	1,350.00	300.00	28.57%
6639 - Addressing Fee	1,080.00	1,080.00	0.00	0.00%	6,301.00	5,418.00	-883.00	-14.01%
6641 - Grading Inspection	8,453.81	7,130.67	-1,323.14	-15.65%	123,801.71	161,491.78	37,690.07	30.44%
6655 - Other Engineering Fees	13,782.49	9,890.31	-3,892.18	-28.24%	156,561.70	92,173.07	-64,388.63	-41.13%
6659 - Solid Waste Exemption Fee	313.00	0.00	-313.00	-100.00%	1,971.00	2,146.00	175.00	8.88%
6683 - Art In Public Places Fees	0.00	0.00	0.00	0.00%	5,904.25	0.00	-5,904.25	-100.00%
6685 - Reimbursed Expenses	19,167.37	17,054.08	-2,113.29	-11.03%	88,884.13	238,182.19	149,298.06	167.97%
6687 - Legal Reimbursements - Development	35,534.00	145.00	-35,389.00	-99.59%	87,499.54	79,838.40	-7,661.14	-8.76%
6688 - Legal Reimbursements - Other	0.00	80,000.00	80,000.00	0.00%	113,192.40	106,438.50	-6,753.90	-5.97%
6689 - Police Services Reimbursements	1,745.10	49,892.16	48,147.06	2,758.99%	125,741.18	145,429.49	19,688.31	15.66%
6691 - Recreation Classes	31,636.14	46,354.45	14,718.31	46.52%	123,414.77	170,702.84	47,288.07	38.32%
6692 - Planning Reimbursements	8,959.00	312.50	-8,646.50	-96.51%	35,497.75	46,122.75	10,625.00	29.93%
6693 - Activities & Trips	581.82	-139.69	-721.51	-124.01%	19,475.93	21,877.94	2,402.01	12.33%
6694 - Staff Time Reimbursements	0.00	0.00	0.00	0.00%	0.00	1,400.00	1,400.00	0.00%
6697 - Photocopies	0.00	0.00	0.00	0.00%	0.00	96.00	96.00	0.00%
6699 - Other P/b/e	2,350.54	1,664.02	-686.52	-29.21%	22,322.43	19,015.86	-3,306.57	-14.81%
RevenueType 60 - Charges For Services Total:	198,804.28	270,729.73	71,925.45	36.18%	1,692,879.89	1,798,308.52	105,428.63	6.23%
RevenueType: 70 - Other								
6701 - Planning Appeal Fee	250.00	0.00	-250.00	-100.00%	1,250.00	0.00	-1,250.00	-100.00%
6703 - Miscellaneous Revenues	48,000.00	24,931.26	-23,068.74	-48.06%	68,942.20	79,297.55	10,355.35	15.02%

7. FYTD Revenues - March 2023 vs 2024

For the Period Ending 03/31/2024

RevenueObjec...	2022-2023		2023-2024		March Variance		YTD Variance	
	March Activity	March Activity	Favorable / (Unfavorable)	Variance %	YTD Activity	YTD Activity	Favorable / (Unfavorable)	Variance %
6707 - User Fee Income Solid Waste	0.00	0.00	0.00	0.00%	37,312.33	0.00	-37,312.33	-100.00%
RevenueType 70 - Other Total:	48,250.00	24,931.26	-23,318.74	-48.33%	107,504.53	79,297.55	-28,206.98	-26.24%
Fund 01 Total:	3,245,230.38	3,520,049.63	274,819.25	8.47%	32,766,659.10	34,034,804.27	1,268,145.17	3.87%
Total Surplus (Deficit):	3,245,230.38	3,520,049.63	274,819.25	8.47%	32,766,659.10	34,034,804.27	1,268,145.17	3.87%

¹Investment Income includes \$335,585 of investment income from the City's Section 115 Pension Trust. These funds are restricted and cannot be used for general purposes. Adjusting to exclude these monies reduces the total year to date revenue activity for FY24 to \$33,699,219.

7. FYTD Revenues - March 2023 vs 2024

For the Period Ending 03/31/2024

Fund Summary

Fund	2022-2023	2023-2024	March Variance		2022-2023	2023-2024	YTD Variance	
	March Activity	March Activity	Favorable / (Unfavorable)	Variance %	YTD Activity	YTD Activity	Favorable / (Unfavorable)	Variance %
01 - GENERAL	3,245,230.38	3,520,049.63	274,819.25	8.47%	32,766,659.10	34,034,804.27	1,268,145.17	3.87%
Total Surplus (Deficit):	3,245,230.38	3,520,049.63	274,819.25	8.47%	32,766,659.10	34,034,804.27	1,268,145.17	3.87%

¹Investment Income includes \$335,585 of investment income from the City's Section 115 Pension Trust. These funds are restricted and cannot be used for general purposes. Adjusting to exclude these monies reduces the total year to date revenue activity for FY24 to \$33,699,219.



City of Dana Point, CA

8. FYTD Expenditures - March 2023 vs 2024 Group Summary

For the Period Ending 03/31/2024

ExpenseObjec...	2022-2023 March Activity	2023-2024 March Activity	March Variance Favorable / (Unfavorable)	Variance %	2022-2023 YTD Activity	2023-2024 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
Fund: 01 - GENERAL								
ExpenseType: 10 - Personnel								
1010 - Salaries	506,538.49	545,193.10	-38,654.61	-7.63%	4,833,043.16	5,158,908.60	-325,865.44	-6.74%
1030 - Hourly	18,572.69	29,911.62	-11,338.93	-61.05%	193,684.91	236,204.17	-42,519.26	-21.95%
1050 - Overtime	4,601.48	10,657.72	-6,056.24	-131.62%	52,091.80	64,630.85	-12,539.05	-24.07%
1070 - Stipends	692.30	692.30	0.00	0.00%	6,230.70	5,988.40	242.30	3.89%
1100 - Benefits	84,228.69	162,084.74	-77,856.05	-92.43%	710,613.00	886,674.90	-176,061.90	-24.78%
1120 - Retirement Benefits	2,048,103.72	1,911,498.36	136,605.36	6.67%	3,006,121.55	2,802,617.68	203,503.87	6.77%
1140 - Medi-tax 1.45%	7,829.20	8,842.81	-1,013.61	-12.95%	75,532.89	81,567.19	-6,034.30	-7.99%
1200 - Outside Assistance	19,565.00	0.00	19,565.00	100.00%	66,549.25	32,184.36	34,364.89	51.64%
ExpenseType 10 - Personnel Total:	2,690,131.57	2,668,880.65	21,250.92	0.79%	8,943,867.26	9,268,776.15	-324,908.89	-3.63%
ExpenseType: 20 - Materials & Services								
2010 - Communications	19,114.17	17,312.02	1,802.15	9.43%	131,342.93	156,122.52	-24,779.59	-18.87%
2030 - Equipment Maintenance	35,446.28	39,991.86	-4,545.58	-12.82%	367,023.57	393,444.97	-26,421.40	-7.20%
2040 - Copier Usage	0.00	0.00	0.00	0.00%	8,901.68	9,043.59	-141.91	-1.59%
2050 - Vehicle Maintenance	18,191.09	11,244.82	6,946.27	38.19%	74,720.69	58,980.19	15,740.50	21.07%
2070 - Office Supplies	8,823.93	4,366.67	4,457.26	50.51%	42,194.24	37,555.17	4,639.07	10.99%
2090 - Memberships & Dues	2,234.25	3,965.08	-1,730.83	-77.47%	60,441.61	59,523.51	918.10	1.52%
2110 - Operating Supplies	45,956.56	72,282.28	-26,325.72	-57.28%	480,845.34	445,268.08	35,577.26	7.40%
2130 - Books & Subscriptions	2,439.25	1,274.29	1,164.96	47.76%	26,845.23	19,261.24	7,583.99	28.25%
2150 - Training	8,311.56	5,596.96	2,714.60	32.66%	35,587.45	75,468.53	-39,881.08	-112.07%
2170 - Postage	399.11	42.05	357.06	89.46%	7,379.20	12,238.39	-4,859.19	-65.85%
2190 - Facil & Equip Lease/Rent	5,217.90	14,569.45	-9,351.55	-179.22%	47,336.04	67,879.46	-20,543.42	-43.40%
2210 - Utilities	95,211.22	100,225.88	-5,014.66	-5.27%	981,002.60	1,001,618.42	-20,615.82	-2.10%
2230 - Professional Services	303,477.40	391,052.25	-87,574.85	-28.86%	2,247,785.22	2,832,862.21	-585,076.99	-26.03%
2240 - Reimbursable Costs	106,349.69	247,402.57	-141,052.88	-132.63%	589,114.32	316,307.66	272,806.66	46.31%
2250 - Advertising	3,469.40	-4,829.09	8,298.49	239.19%	26,241.76	13,374.14	12,867.62	49.03%
2270 - Travel, Conf. & Meetings	6,434.32	16,281.75	-9,847.43	-153.05%	82,535.34	96,158.83	-13,623.49	-16.51%
2290 - Auto Allowance	4,980.72	5,679.04	-698.32	-14.02%	50,349.98	52,401.52	-2,051.54	-4.07%
2310 - City Attorney	133,315.38	124,139.30	9,176.08	6.88%	1,328,967.07	1,014,018.51	314,948.56	23.70%
2330 - Police Services	1,137,101.87	1,261,930.44	-124,828.57	-10.98%	10,429,967.66	10,370,158.09	59,809.57	0.57%
2340 - Parking Lot Leases	3,973.12	1,880.00	2,093.12	52.68%	35,758.08	37,897.61	-2,139.53	-5.98%
2350 - Street Maintenance	96,288.85	77,073.68	19,215.17	19.96%	600,837.30	627,460.94	-26,623.64	-4.43%
2410 - Community Activities	66,715.39	51,398.87	15,316.52	22.96%	602,510.57	553,572.90	48,937.67	8.12%
2430 - Recreation Programs	9,753.12	9,182.45	570.67	5.85%	72,640.80	80,018.82	-7,378.02	-10.16%
2450 - Landscape Maintenance	57,166.09	103,487.35	-46,321.26	-81.03%	461,148.90	504,915.53	-43,766.63	-9.49%

8. FYTD Expenditures - March 2023 vs 2024

For the Period Ending 03/31/2024

ExpenseObjec...	March Variance				YTD Variance			
	2022-2023 March Activity	2023-2024 March Activity	Favorable / (Unfavorable)	Variance %	2022-2023 YTD Activity	2023-2024 YTD Activity	Favorable / (Unfavorable)	Variance %
2470 - Tree Maintenance	65,077.05	4,730.00	60,347.05	92.73%	545,701.10	480,617.73	65,083.37	11.93%
2490 - Street Sweeping	20,124.00	0.00	20,124.00	100.00%	135,859.36	360.00	135,499.36	99.74%
2510 - Storm Drains	26,240.52	69,594.18	-43,353.66	-165.22%	379,535.21	435,772.67	-56,237.46	-14.82%
2530 - Safety Lighting	35,771.62	40,794.91	-5,023.29	-14.04%	253,489.07	246,641.65	6,847.42	2.70%
2550 - Park Maintenance	239,030.15	146,892.32	92,137.83	38.55%	954,575.09	897,099.80	57,475.29	6.02%
2590 - Data Technology	29,660.79	30,882.73	-1,221.94	-4.12%	229,582.62	387,119.51	-157,536.89	-68.62%
2600 - Marketing	18,908.21	8,192.57	10,715.64	56.67%	77,060.20	117,360.30	-40,300.10	-52.30%
ExpenseType 20 - Materials & Services Total:	2,605,183.01	2,856,636.68	-251,453.67	-9.65%	21,367,280.23	21,400,522.49	-33,242.26	-0.16%
ExpenseType: 30 - Capital Outlay								
3010 - Furniture & Equipment	0.00	0.00	0.00	0.00%	67,675.80	15,929.80	51,746.00	76.46%
3050 - Park Structures & Improvemnts	0.00	0.00	0.00	0.00%	0.00	16,500.00	-16,500.00	0.00%
ExpenseType 30 - Capital Outlay Total:	0.00	0.00	0.00	0.00%	67,675.80	32,429.80	35,246.00	52.08%
ExpenseType: 40 - Insurance								
4010 - Liability Insur Premiums	-348.00	-1,993.54	1,645.54	472.86%	522,964.85	579,271.69	-56,306.84	-10.77%
4030 - Property Insurance Premiums	0.00	0.00	0.00	0.00%	128,737.00	158,771.00	-30,034.00	-23.33%
4050 - Employee Bond Premiums	0.00	0.00	0.00	0.00%	1,273.00	0.00	1,273.00	100.00%
4110 - Workers' Compensation	0.00	0.00	0.00	0.00%	144,081.21	123,420.00	20,661.21	14.34%
4210 - Unemployment Benefits	0.00	0.00	0.00	0.00%	11,700.00	0.00	11,700.00	100.00%
ExpenseType 40 - Insurance Total:	-348.00	-1,993.54	1,645.54	472.86%	808,756.06	861,462.69	-52,706.63	-6.52%
ExpenseType: 90 - Operating Transfers Out								
9010 - Tsfs Out - To Facil Imp Fund	0.00	0.00	0.00	0.00%	150,000.00	1,500,000.00	-1,350,000.00	-900.00%
9050 - Tsfs Out - To Cap Impv Fund	0.00	0.00	0.00	0.00%	5,267,997.00	5,024,268.00	243,729.00	4.63%
9060 - Tsfs Out - To Coastal Transit Fund	200,000.00	0.00	200,000.00	100.00%	750,000.00	235,000.00	515,000.00	68.67%
ExpenseType 90 - Operating Transfers Out Total:	200,000.00	0.00	200,000.00	100.00%	6,167,997.00	6,759,268.00	-591,271.00	-9.59%
Fund 01 Total:	5,494,966.58	5,523,523.79	-28,557.21	-0.52%	37,355,576.35	38,322,459.13	-966,882.78	-2.59%
Total Surplus (Deficit):	-5,494,966.58	-5,523,523.79	-28,557.21	-0.52%	-37,355,576.35	-38,322,459.13	-966,882.78	-2.59%

8. FYTD Expenditures - March 2023 vs 2024

For the Period Ending 03/31/2024

Fund Summary

Fund	2022-2023	2023-2024	March Variance		2022-2023	2023-2024	YTD Variance	
	March Activity	March Activity	Favorable / (Unfavorable)	Variance %	YTD Activity	YTD Activity	Favorable / (Unfavorable)	Variance %
01 - GENERAL	-5,494,966.58	-5,523,523.79	-28,557.21	-0.52%	-37,355,576.35	-38,322,459.13	-966,882.78	-2.59%
Total Surplus (Deficit):	-5,494,966.58	-5,523,523.79	-28,557.21	-0.52%	-37,355,576.35	-38,322,459.13	-966,882.78	-2.59%