



**CITY OF DANA POINT
JUNE 2019 QUARTERLY FINANCIAL REPORT
MANAGEMENT DISCUSSION
(Unaudited)
REVISED**

**FY19
Q4**

SUMMARY – The City’s unaudited finances for the fiscal year ended June 30, 2019 (“FY19”), finished quite a bit better than budget for both revenues and expenditures. The focus of this report is on the General Fund, but year-end reports for all funds are attached.

FY19 General Fund Revenues and Transfers In from Other Funds were \$41,134,000, a \$1,054,000 or 2.6% increase compared to FY18’s \$40,080,000. The main drivers of the increase were Sales and Use Tax (+\$507,000), Hotel Transient Occupancy Tax or “TOT” (+\$355,000), Property Taxes (+\$325,000), Investment Income (+\$221,000) and Short-Term Rental TOT (+\$149,000).

Revenue in FY19 from Licenses and Permits fees of \$2,028,000 were up by \$98,000, or 5.1% compared to \$1,930,000 in FY18. Investment Income for FY19 totaled \$617,000, an increase of \$221,000, or 55.7% over last fiscal year. Building Permit Fees and Plan Check Fees decreased by \$147,000 and \$107,000, respectively, from the prior year’s totals. As was expected, Lantern District Impact fees came in at \$98,000 for FY19, a sharp decline of \$528,000, due to permits processed for a large development in FY18.

FY19’s General Fund Expenditures and Transfers to Other Funds totaled \$43,455,000, an increase of \$4,429,000 compared to FY18. This is attributed to the creation of capital project reserve accounts for future Doheny Village Improvements and capital Community Investments in FY19, as reflected in the increased Operating Transfers Out (+\$4,026,000); other notable increases were seen for Police Services (+\$239,000), and Street Maintenance (+\$194,000), mainly contracted out development-related Reimbursable Costs (+135,000), and for City Attorney services (+\$120,000).

Offsetting cost decreases were experienced for Landscape Maintenance (-\$128,000), Liability Insurance Premiums (-\$126,000), and Storm Drain repairs (-\$124,000).

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

FUND BALANCE SUMMARY - The following details the General Fund’s actual FY19 Fund Balance computation (rounded):

<u>GENERAL FUND</u>	<u>Actuals</u>
Fund Balance, 7/1/18 (audited)	\$ 21,568,000
<i>unaudited:</i>	
Operating Revenues	41,134,000
Operating Expenditures	(34,720,000)
Operating Surplus	6,414,000
Transfers In from Other Funds	-
Transfers Out to Other Funds	(8,735,000)
Net Operating Transfers	(8,735,000)
Fund Balance, 6/30/19	\$ 19,247,000

The General Fund’s Fund Balance at June 30, 2019 is further categorized into Unassigned Fund Balance and specific reserve accounts designated per City Council Policy. Art in Public Places is restricted per the Municipal Code for public art. The remaining balance of funds not specifically designated are listed as unassigned.

The following table details the projected June 30, 2019 ending fund balance, detailed by reserve account:

<u>Fund Balance Designation:</u>	<u>Actual</u>
Art in Public Places	\$ 313,000
Extreme Event Reserve	3,502,000
Economic Stability Reserve	4,280,000
Designated for Special Purpose (Unfunded Pension Liability)	5,000,000
Unassigned Fund Balance	6,152,000
Fund Balance @ 6/30/19	\$ 19,247,000

REVENUES - As mentioned, actual FY19 General Fund Revenues and Transfers In were \$41,134,000, which was \$1,537,000, or 3.9% better than the \$39,597,000 budget.

The six largest revenue sources account for over 93% of the General Fund budget. Those revenues, in order of magnitude, are Transient Occupancy Tax, Property Tax, Sales Tax, In-Lieu Property Tax,



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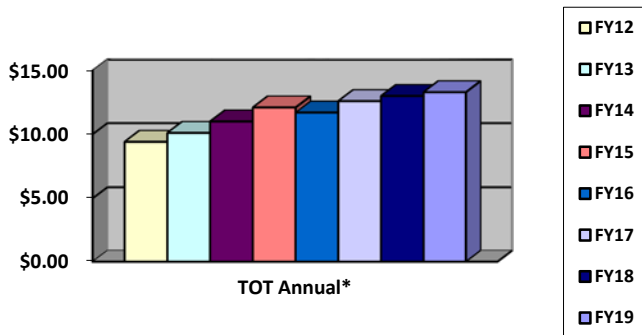
**FY19
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Charges for Services and Licenses & Permits.

Transient Occupancy Tax (TOT) – At \$13,343,000 collected in FY19, TOT receipts were \$355,000, or 2.7% higher than FY18's \$12,988,000. The FY20 TOT budget (excluding Short-Term Rentals) is set at \$12,750,000. Projections this past spring regarding the rest of FY19 and for the FY20 and beyond budget were partly based on then recent TOT collections, and on input from some of the hotel General Managers; the prediction that the hotel industry's recent historic success would wane has yet to happen.

FY19 actual Sales and Use Tax revenue was \$5,891,000, which is a \$507,000 increase over FY18, and \$191,000 higher than the FY19 budget. Increases are evident across all major industry groups; however, a large portion the increase is due to corrections of under-allocations in FY18 due to the State's implementation of a new Sales Tax software program. FY20 Sales & Use Tax is budgeted at \$5,915,000.

Q4 TOT - YTD History



* excludes short-term rental TOT

Property Tax – The City's second largest revenue was budgeted at \$8,788,000 for FY19, and actuals finished right at the budget of \$8,810,000. Actuals showed an increase of \$325,000, or 3.8%, compared to FY18. The FY20 Property Tax budget is set at \$9,095,000 which represents a conservative 3.2% increase.

In-Lieu Property Taxes – In FY19, this revenue finished the year at \$4,261,000, which revealed comparable growth to Property Tax. The In Lieu tax exists because the State cut Vehicle License Fees, historically a revenue source for cities. To keep cities financially whole, the State provided some of its portion of property tax revenue to backfill the taking.

The FY20 In-Lieu Property Tax budget is set at \$4,410,000.

Sales and Use Tax – The City receives 1% of taxable sales occurring in the City, plus a relatively small amount of tax collected for out of state and online sales attributed to Orange County and allocated to cities (the latter is the Use Tax).

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

FY19 revenue totaled \$2,458,000 compared to \$2,697,000 in FY18; a decrease of \$240,000, or 8.9%, mainly due to the prior year collection of one-time revenues from Lantern District Impact Fees; this was offset by increases in grading inspections, engineering fees, and reimbursed expenses.

The reimbursed expense revenue accounts are used for reimbursements for services related to development activity, legal, code enforcement and police services matters. Combined, FY19 reimbursements totaled \$648,000, an increase of \$173,000 over the previous fiscal year.

The FY20 Charges for Services budget is set at \$1,745,000.

Dana Point's five largest Sales Tax producing industry groups make up over 87% of this revenue source, and in current order of magnitude are: Restaurants & Hotels; Allocations from State & County Pools; Fuel & Service Stations; General Consumer Goods; and, Food & Drug Stores. The Hotels & Restaurants Category alone generally accounts for roughly 45% of annual Sales & Use Tax revenue.



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Licenses & Permits – Most structural changes and new construction of buildings on private property require permits. The State Constitution and Government Code place with the City the responsibility and authority to engage in certain regulatory activities in the interest of the community.

Related fees are set by Council resolution and may not exceed the cost of the service. Dana Point’s fees in this area have remained largely unchanged for two decades.

Budgeted at \$1,565,000 in FY19, actual collections were \$2,028,000, or \$463,000 higher than budget. The largest contributors were Grading Permit Plan Checks and Building Permit revenue, which came in at \$165,000 and \$151,000 better than budget, respectively.

Note that these revenues are for one-time projects and thus are not necessarily a good indicator of future activity. Though these revenues finished better than budget, the volatility associated with building activity warrants much restraint in making projections.

The FY20 Licenses & Permits revenue budget is set at \$1,503,800.

Gas Tax Transfer In – In order to remain compliant with requirements regarding limits on use of Gas Tax funding for street maintenance projects, the City will reallocate the historic accounting of Gas Tax funding to go to street-related capital projects accounted for in the Capital Projects Fund. To keep the General Fund whole from this change, a like reduction will be made in General Fund expenditures via Transfers Out to the Capital Projects Funds. Full enactment of this change will occur in FY20.

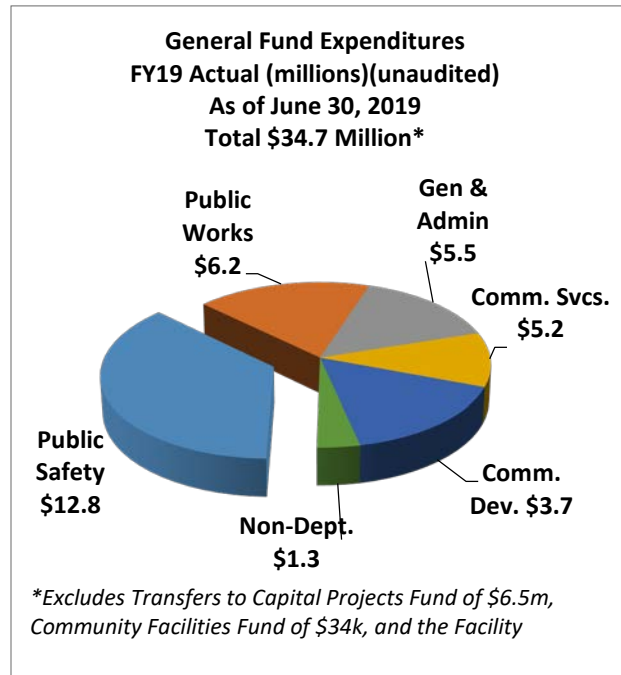
EXPENDITURES – At fiscal year-end, General Fund expenditures totaled \$43,455,000, inclusive of \$8,735,000 in transfers to other funds.

Operating costs (excluding transfers to other funds) were spent on the following functional areas:

Expenditures (in millions)	FY19 Amended Budget	% of Total
Public Safety	\$ 12.8	37%
Public Works	6.2	18
Community Svcs. & Parks	5.2	15
Community Development	3.7	10
Non-Departmental*	1.3	4
General & Admin Services	5.5	16
Total Budget	\$ 34.7	100%

Gen'l & Admin. includes City Council, and City Manager, City Clerk, City Attorney, Public Information, Administrative Services and Risk Mgmt.

*** Non-Dept. excludes Transfers to the CFD Fund (\$34k), the Facilities Improvement Fund (\$2.2m) and CIP Fund (\$6.5m), and includes items such as Technology, contributions for Animal Services and OC Library.*



Expenditures with notable variances from the prior year include:

Police Services Department – Easily the largest cost incurred by the City, the FY19 Police Services Sheriff’s contract was budgeted at \$12,688,000, and finished the year at \$12,459,000. The Police Services budget has seen a steady increase from year to year, and is appropriately planned for in the FY20 budget.



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The FY20 budget for Police Services is set at \$13,376,768.

Street Maintenance – Expenditures for Street Maintenance were \$194,000 higher than the previous fiscal year as a result of City maintenance efforts to repair storm damage during the early part of calendar 2019.

Legal – City Attorney services finished FY19 at \$1,412,000, slightly under the amended budget. At City Council direction, the City Attorney’s firm has been prosecuting several code enforcement matters that have generated higher than normal legal bills. During FY19, a significant amount of legal work went into matters addressing improper land use, residential-based businesses illegally operating without State licenses, and substandard building conditions.

Costs incurred include both non-reimbursable legal work and matters where reimbursements have or will be received from developers and those prosecuted. In FY19, the City received a total of \$202,000 in legal reimbursements. The FY20 City Attorney budget is \$985,000, with associated offsetting revenue budgeted at \$235,000.

Capital Improvement Fund (CIP) - disbursements from the CIP fund for FY19 totaled \$4,646,000. The majority of costs incurred in FY19 were for arterial roadways and pavement preservation (\$3,662,000), street slurry sealing (\$585,000), and residential road resurfacing (\$158,000).

A full listing of capital projects, along with their budgets and expenditures, is shown in Attachment D to this report, as well as the status of each project in Attachment E.

Cash & Investments

The City’s Local Agency Investment Fund (LAIF) account ended the fiscal year with a balance of \$23.1 million. In addition, the T-Note portfolio balance was \$16.2 million and consists of two \$3.4 million, two \$3.2 million, and one \$3.0 million ladder investments maturing at one-year intervals over the next 5 years on each October 31st.

Investment Portfolio	
At June 30, 2019	
Account	Amount
Cash	\$ 1,139,916.65
Petty Cash	5,200.00
LAIF	23,059,417.43
T-Notes	16,200,000.00
Total	\$ 40,404,534.08

ATTACHED FINANCIAL REPORTS:

- i. General Fund Revenues – for Period Ending 6/30/19
- ii. General Fund Expenditures – for Period Ending 6/30/19
- iii. 6/30/19 Balance Sheets All Funds
- iv. CIP Projects – for Period Ending 6/30/19
- v. CIP Projects – Narrative Summary of Project Status
- vi. General Fund Expenditures by Function for Period Ending 6/30/19



City of Dana Point, CA

General Fund Revenues - Budget vs. Actual

Group Summary

For Fiscal: 2018-2019 Period Ending: 06/30/2019

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	8,000,000.00	8,788,000.00	149,346.52	8,810,397.48	8,810,397.48	-22,397.48
6103 - Property Transfer Tax	550,000.00	500,000.00	94,365.02	464,650.26	464,650.26	35,349.74
6105 - Franchise Fees	1,225,000.00	1,375,000.00	319,023.13	1,405,341.78	1,405,341.78	-30,341.78
6106 - PEG Franchise Fees	10,000.00	0.00	0.00	0.00	0.00	0.00
6107 - Homeowners Property Tax Relie	50,000.00	50,000.00	6,849.65	45,664.16	45,664.16	4,335.84
6109 - Transient Occupancy Tax	12,600,000.00	12,800,000.00	1,312,940.62	13,343,290.02	13,343,290.02	-543,290.02
6110 - Short Term Rental TOT	400,000.00	725,000.00	198,465.45	813,469.49	813,469.49	-88,469.49
6111 - Sales & Use Tax	5,900,000.00	5,700,000.00	1,499,602.85	5,891,250.82	5,891,250.82	-191,250.82
6113 - In-lieu Property Taxes	3,970,000.00	4,260,704.00	0.00	4,260,704.00	4,260,704.00	0.00
RevenueType: 10 - Taxes & Franchises Total:	32,705,000.00	34,198,704.00	3,580,593.24	35,034,768.01	35,034,768.01	-836,064.01
RevenueType: 20 - Licenses & Permits						
6201 - Site Development Permit	30,000.00	34,000.00	9,136.00	75,476.00	75,476.00	-41,476.00
6203 - Coastal Development Permit	25,000.00	31,000.00	3,693.00	48,171.00	48,171.00	-17,171.00
6205 - Conditional Use Permit	8,000.00	4,000.00	4,935.00	15,238.00	15,238.00	-11,238.00
6207 - Other Planning Permits	10,000.00	13,500.00	2,208.00	17,886.00	17,886.00	-4,386.00
6209 - Building Permits	1,000,000.00	962,000.00	84,580.98	1,113,498.65	1,113,498.65	-151,498.65
6211 - Plumbing Permits	30,000.00	41,500.00	5,968.50	75,011.75	75,011.75	-33,511.75
6213 - Sewer Permits	0.00	0.00	22.00	110.00	110.00	-110.00
6215 - Electrical Permits	70,000.00	66,000.00	5,165.90	84,021.47	84,021.47	-18,021.47
6217 - Mechanical Permits	25,000.00	21,000.00	2,211.00	23,106.00	23,106.00	-2,106.00
6218 - Short Term Rental Permits	30,000.00	22,000.00	6,600.00	28,000.96	28,000.96	-6,000.96
6219 - Other Building Permits	500.00	1,000.00	296.21	1,798.15	1,798.15	-798.15
6221 - Transportation Permits	1,000.00	1,400.00	0.00	646.00	646.00	754.00
6223 - Encroachment Permits	20,000.00	34,000.00	1,130.00	31,293.45	31,293.45	2,706.55
6225 - Grading Permit Plan Check	270,000.00	305,000.00	65,927.69	470,353.61	470,353.61	-165,353.61
6226 - Licenses & Permits	15,000.00	20,000.00	1,099.22	11,861.51	11,861.51	8,138.49
6227 - Other Engineering Permits	9,000.00	9,000.00	4,525.00	31,625.68	31,625.68	-22,625.68
RevenueType: 20 - Licenses & Permits Total:	1,543,500.00	1,565,400.00	197,498.50	2,028,098.23	2,028,098.23	-462,698.23
RevenueType: 30 - Fines & Forfeitures						
6301 - Vehicle Code Fines	170,000.00	225,000.00	32,628.84	159,364.28	159,364.28	65,635.72
6303 - Penalties, Int. & Restitution	120,000.00	120,000.00	81,919.58	195,460.63	195,460.63	-75,460.63
RevenueType: 30 - Fines & Forfeitures Total:	290,000.00	345,000.00	114,548.42	354,824.91	354,824.91	-9,824.91
RevenueType: 40 - Use Of Money & Property						
6401 - Rental Of Property	60,000.00	60,000.00	7,784.00	77,882.75	77,882.75	-17,882.75
6403 - Investment Income	170,000.00	370,000.00	70,831.25	617,123.04	617,123.04	-247,123.04
6405 - City Plaza Rental Revenue	22,800.00	22,800.00	1,900.00	22,800.00	22,800.00	0.00
6406 - Trolley Rentals	1,000.00	0.00	0.00	0.00	0.00	0.00
RevenueType: 40 - Use Of Money & Property Total:	253,800.00	452,800.00	80,515.25	717,805.79	717,805.79	-265,005.79
RevenueType: 50 - Intergovernmental						
6505 - Motor Vehicle In-lieu	15,000.00	15,000.00	0.00	16,354.33	16,354.33	-1,354.33
6513 - Local Coastal Program Grant	0.00	0.00	0.00	58,460.00	58,460.00	-58,460.00
6514 - Waste Disposal Agreement Allocation	90,000.00	54,000.00	87,015.34	87,015.34	87,015.34	-33,015.34
6515 - Nuclear Power Program	199,000.00	195,000.00	0.00	185,668.00	185,668.00	9,332.00
6521 - Intergovernmental Cost Reimb	100,000.00	65,000.00	46,908.48	67,425.74	67,425.74	-2,425.74
RevenueType: 50 - Intergovernmental Total:	404,000.00	329,000.00	133,923.82	414,923.41	414,923.41	-85,923.41
RevenueType: 60 - Charges For Services						
6607 - Planning Comm. Determin.	500.00	2,000.00	0.00	0.00	0.00	2,000.00
6609 - Variance Minor Amendment	0.00	2,000.00	3,731.00	10,348.00	10,348.00	-8,348.00
6613 - Tentative Parcel Map	0.00	0.00	3,187.00	3,187.00	3,187.00	-3,187.00
6621 - Concept Approval	1,000.00	1,500.00	0.00	300.00	300.00	1,200.00

General Fund Revenues - Budget vs. Actual

For Fiscal: 2018-2019 Period Ending: 06/30/2019

RevenueObject	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
6623 - Planning Plan Check Fee	75,000.00	125,000.00	19,573.32	161,431.73	161,431.73	-36,431.73
6625 - Site Inspection Fee	0.00	1,000.00	0.00	0.00	0.00	1,000.00
6627 - Other Planning Fees	0.00	3,000.00	921.00	3,866.23	3,866.23	-866.23
6631 - Building Plan Check Fee	750,000.00	550,000.00	74,296.99	552,401.34	552,401.34	-2,401.34
6633 - Permit Issuance Fee	40,000.00	69,000.00	5,180.00	60,765.00	60,765.00	8,235.00
6635 - Other Building Fees	0.00	0.00	0.00	66.00	66.00	-66.00
6639 - Addressing Fee	1,000.00	8,000.00	1,065.00	11,927.00	11,927.00	-3,927.00
6641 - Grading Inspection	75,000.00	250,000.00	14,682.04	330,000.11	330,000.11	-80,000.11
6655 - Other Engineering Fees	70,000.00	200,000.00	-60,865.54	178,470.69	178,470.69	21,529.31
6659 - Solid Waste Exemption Fee	2,000.00	2,000.00	256.00	2,330.00	2,330.00	-330.00
6682 - Lantern District Impact Fees	0.00	0.00	0.00	98,493.07	98,493.07	-98,493.07
6683 - Art In Public Places Fees	0.00	0.00	30,947.98	123,973.68	123,973.68	-123,973.68
6685 - Reimbursed Expenses	200,000.00	116,000.00	116,713.44	228,061.93	228,061.93	-112,061.93
6687 - Legal Reimbursements - Development	0.00	32,000.00	0.00	32,738.92	32,738.92	-738.92
6688 - Legal Reimbursements - Other	0.00	175,000.00	0.00	169,721.72	169,721.72	5,278.28
6689 - Police Services Reimbursements	0.00	169,000.00	43,649.53	169,044.50	169,044.50	-44.50
6691 - Recreation Classes	170,000.00	170,000.00	25,514.78	163,015.63	163,015.63	6,984.37
6692 - Planning Reimbursements	0.00	40,000.00	10,220.00	48,244.26	48,244.26	-8,244.26
6693 - Activities & Trips	50,000.00	5,000.00	580.00	3,680.00	3,680.00	1,320.00
6694 - Staff Time Reimbursements	0.00	50,000.00	1,015.84	75,314.57	75,314.57	-25,314.57
6697 - Photocopies	500.00	1,000.00	13.60	663.90	663.90	336.10
6699 - Other P/b/e	40,000.00	32,500.00	2,476.57	29,657.80	29,657.80	2,842.20
RevenueType: 60 - Charges For Services Total:	1,475,000.00	2,004,000.00	293,158.55	2,457,703.08	2,457,703.08	-453,703.08
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	15,000.00	70,000.00	982.60	69,511.06	69,511.06	488.94
6704 - Gain/Loss on Asset Sale	3,000.00	0.00	0.00	-3,234.94	-3,234.94	3,234.94
6705 - Sale Of Recyclable Materials	9,000.00	0.00	0.00	0.00	0.00	0.00
6707 - User Fee Income Solid Waste	55,000.00	55,000.00	14,560.68	59,272.36	59,272.36	-4,272.36
RevenueType: 70 - Other Total:	83,000.00	126,000.00	15,543.28	125,548.48	125,548.48	451.52
RevenueType: 90 - Transfers						
6903 - Tsfs In - Fr Gas Tax Fund	573,216.00	575,828.00	0.00	0.00	0.00	575,828.00
RevenueType: 90 - Transfers Total:	573,216.00	575,828.00	0.00	0.00	0.00	575,828.00
Fund: 01 - GENERAL Total:	37,327,516.00	39,596,732.00	4,415,781.06	41,133,671.91	41,133,671.91	-1,536,939.91
Total Surplus (Deficit):	37,327,516.00	39,596,732.00	4,415,781.06	41,133,671.91	41,133,671.91	

Fund Summary

Fund	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
01 - GENERAL	37,327,516.00	39,596,732.00	4,415,781.06	41,133,671.91	41,133,671.91	-1,536,939.91
Total Surplus (Deficit):	37,327,516.00	39,596,732.00	4,415,781.06	41,133,671.91	41,133,671.91	



City of Dana Point, CA

General Fund Expenditures - Budget vs. Actual

Group Summary

For Fiscal: 2018-2019 Period Ending: 06/30/2019

ExpenseObject	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
Fund: 01 - GENERAL						
ExpenseType: 10 - Personnel						
1010 - Salaries	6,668,112.00	6,140,416.00	438,956.04	5,916,917.23	5,916,917.23	223,498.77
1030 - Hourly	166,497.00	171,617.00	12,739.40	168,528.57	168,528.57	3,088.43
1050 - Overtime	82,000.00	86,300.00	6,975.65	72,655.52	72,655.52	13,644.48
1070 - Stipends	9,000.00	9,000.00	692.30	8,999.90	8,999.90	0.10
1100 - Benefits	1,053,060.00	971,460.00	78,456.72	929,733.56	929,733.56	41,726.44
1120 - Retirement Benefits	871,941.00	843,278.00	40,849.16	792,475.70	792,475.70	50,802.30
1140 - Medi-tax 1.45%	100,421.00	99,532.00	7,059.06	94,214.09	94,214.09	5,317.91
1199 - Organizational Review Savings	-215,000.00	0.00	0.00	0.00	0.00	0.00
1200 - Outside Assistance	0.00	82,500.00	46,705.51	123,778.71	123,778.71	-41,278.71
1990 - Personnel Allocation	0.00	0.00	0.00	0.00	0.00	0.00
ExpenseType: 10 - Personnel Total:	8,736,031.00	8,404,103.00	632,433.84	8,107,303.28	8,107,303.28	296,799.72
ExpenseType: 20 - Materials & Services						
2010 - Communications	126,190.00	127,170.00	16,862.14	126,512.33	126,512.33	657.67
2030 - Equipment Maintenance	346,770.00	529,645.00	102,031.73	533,126.44	533,126.44	-3,481.44
2040 - Copier Usage	16,900.00	17,900.00	0.00	10,231.07	10,231.07	7,668.93
2050 - Vehicle Maintenance	119,532.00	105,090.00	9,051.28	94,012.23	94,012.23	11,077.77
2070 - Office Supplies	102,025.00	97,525.00	15,074.42	81,197.04	81,197.04	16,327.96
2090 - Memberships & Dues	56,390.00	76,040.00	1,082.00	62,784.96	62,784.96	13,255.04
2110 - Operating Supplies	506,592.00	477,867.00	51,306.54	433,850.45	433,850.45	44,016.55
2130 - Books & Subscriptions	32,945.00	20,745.00	1,562.75	16,111.56	16,111.56	4,633.44
2150 - Training	62,750.00	64,400.00	13,104.07	47,735.50	47,735.50	16,664.50
2170 - Postage	32,600.00	32,600.00	2,357.89	30,459.43	30,459.43	2,140.57
2190 - Facil & Equip Lease/Rent	60,300.00	109,800.00	8,851.93	72,035.55	72,035.55	37,764.45
2210 - Utilities	1,251,800.00	1,210,800.00	157,907.70	1,130,558.27	1,130,558.27	80,241.73
2230 - Professional Services	2,288,868.00	3,086,152.00	470,712.88	2,571,881.13	2,571,881.13	514,270.87
2240 - Reimbursable Costs	305,000.00	1,000,000.00	281,493.63	883,226.45	883,226.45	116,773.55
2250 - Advertising	43,100.00	51,950.00	7,867.40	39,109.97	39,109.97	12,840.03
2270 - Travel, Conf. & Meetings	94,900.00	110,200.00	11,804.89	76,638.26	76,638.26	33,561.74
2290 - Auto Allowance	63,200.00	64,400.00	4,551.85	56,606.11	56,606.11	7,793.89
2310 - City Attorney	865,000.00	1,412,000.00	107,903.23	1,411,082.34	1,411,082.34	917.66
2330 - Police Services	12,675,000.00	12,687,516.00	809,824.83	12,458,646.55	12,458,646.55	228,869.45
2340 - Parking Lot Leases	37,830.00	38,930.00	10,862.56	39,905.20	39,905.20	-975.20
2350 - Street Maintenance	1,377,500.00	1,527,500.00	668,201.16	1,600,504.23	1,600,504.23	-73,004.23
2410 - Community Activities	552,750.00	531,475.00	18,796.20	521,874.11	521,874.11	9,600.89
2430 - Recreation Programs	87,000.00	97,000.00	9,022.49	96,157.64	96,157.64	842.36
2450 - Landscape Maintenance	665,000.00	660,207.00	45,678.02	613,972.15	613,972.15	46,234.85
2470 - Tree Maintenance	600,000.00	570,000.00	96,552.00	570,000.00	570,000.00	0.00
2490 - Street Sweeping	258,405.00	255,405.00	41,858.70	238,176.75	238,176.75	17,228.25
2510 - Storm Drains	828,500.00	778,500.00	144,612.74	630,883.51	630,883.51	147,616.49
2530 - Safety Lighting	188,000.00	204,000.00	30,394.35	193,346.53	193,346.53	10,653.47
2550 - Park Maintenance	1,085,000.00	1,145,000.00	115,518.46	1,100,411.98	1,100,411.98	44,588.02
2590 - Data Technology	188,000.00	224,000.00	20,499.18	209,388.31	209,388.31	14,611.69
2600 - Marketing	24,500.00	24,500.00	3,841.88	23,546.86	23,546.86	953.14
2999 - Operations Contingency	250,000.00	76,865.00	0.00	0.00	0.00	76,865.00
ExpenseType: 20 - Materials & Services Total:	25,192,347.00	27,415,182.00	3,279,188.90	25,973,972.91	25,973,972.91	1,441,209.09
ExpenseType: 30 - Capital Outlay						
3010 - Furniture & Equipment	0.00	23,000.00	0.00	22,765.11	22,765.11	234.89
3050 - Park Structures & Improvemnts	0.00	53,500.00	7,756.20	44,631.01	44,631.01	8,868.99
ExpenseType: 30 - Capital Outlay Total:	0.00	76,500.00	7,756.20	67,396.12	67,396.12	9,103.88

General Fund Expenditures - Budget vs. Actual

For Fiscal: 2018-2019 Period Ending: 06/30/2019

ExpenseObject	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
ExpenseType: 40 - Insurance						
4010 - Liability Insur Premiums	489,750.00	361,052.00	1,359.00	358,577.26	358,577.26	2,474.74
4030 - Property Insurance Premiums	65,000.00	98,400.00	0.00	98,363.00	98,363.00	37.00
4050 - Employee Bond Premiums	1,200.00	1,200.00	0.00	1,060.00	1,060.00	140.00
4110 - Workers' Compensation	120,000.00	114,408.00	0.00	114,408.00	114,408.00	0.00
4130 - Consulting/witness Fees	0.00	14,585.00	9,432.10	-824.07	-824.07	15,409.07
4210 - Unemployment Benefits	1,500.00	1,500.00	0.00	0.00	0.00	1,500.00
ExpenseType: 40 - Insurance Total:	677,450.00	591,145.00	10,791.10	571,584.19	571,584.19	19,560.81
ExpenseType: 90 - Operating Transfers Out						
9010 - Tsfs Out - To Facil Imp Fund	100,000.00	2,175,000.00	2,175,000.00	2,175,000.00	2,175,000.00	0.00
9031 - Tsfs Out - To CFD Maint Fund	30,000.00	34,200.00	34,200.00	34,200.00	34,200.00	0.00
9033 - Tsfs Out - To CFD Bondholder Fund	0.00	0.00	0.45	0.45	0.45	-0.45
9050 - Tsfs Out - To Cap Impv Fund	2,200,000.00	6,525,988.00	5,798,849.00	6,525,987.67	6,525,987.67	0.33
ExpenseType: 90 - Operating Transfers Out Total:	2,330,000.00	8,735,188.00	8,008,049.45	8,735,188.12	8,735,188.12	-0.12
Fund: 01 - GENERAL Total:	36,935,828.00	45,222,118.00	11,938,219.49	43,455,444.62	43,455,444.62	1,766,673.38
Total Surplus (Deficit):	-36,935,828.00	-45,222,118.00	-11,938,219.49	-43,455,444.62	-43,455,444.62	

Fund Summary

Fund	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
01 - GENERAL	-36,935,828.00	-45,222,118.00	-11,938,219.49	-43,455,444.62	-43,455,444.62	-1,766,673.38
Total Surplus (Deficit):	-36,935,828.00	-45,222,118.00	-11,938,219.49	-43,455,444.62	-43,455,444.62	



City of Dana Point, CA

BALANCE SHEET

Account Summary

As Of 06/30/2019

Account	Name	Balance
Fund: 01 - GENERAL		
Assets		
01-1011	Claim on Cash	18,109,928.06
01-1020	Petty Cash	5,200.00
01-1050	Taxes Receivable - Current	2,630,494.65
01-1200	Accounts Receivable	441,573.46
01-1250	Advance Deposits	800.00
01-1330	Intergovernmental Receivables	119,606.74
01-1350	Interest Rec On Investments	173,151.89
01-1450	Prepaid Items	138,601.25
01-1530	Prem/disc - U.s. Gov't Secur	-166,780.48
	Total Assets:	21,452,575.57
		<u>21,452,575.57</u>
Liability		
01-2020	Accounts Payable	62,467.43
01-2021	Accounts Payable Pending	2,141,702.28
01-2151	Tenant Security Deposits	1,900.00
	Total Liability:	2,206,069.71
Equity		
01-2470	Fund Balance Desig. for Art in Public Places	312,423.80
01-2550	Fund Balance Desig. for Special Purpose	5,000,000.00
01-2560	Economic Stability Reserve	4,280,199.00
01-2570	Extreme Event Reserve	3,501,981.00
01-9920	Fund Balance - Undesignated	8,473,674.77
	Total Beginning Equity:	21,568,278.57
Total Revenue		41,133,671.91
Total Expense		43,455,444.62
Revenues Over/Under Expenses		-2,321,772.71
	Total Equity and Current Surplus (Deficit):	19,246,505.86
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>21,452,575.57</u>

BALANCE SHEET

As Of 06/30/2019

Account	Name	Balance	
Fund: 02 - GASOLINE TAX			
Assets			
02-1011	Claim on Cash	570,015.89	
	Total Assets:	<u>570,015.89</u>	<u>570,015.89</u>
Liability			
	Total Liability:	<u>0.00</u>	
Equity			
02-9920	Fund Balance	8,721.91	
	Total Beginning Equity:	<u>8,721.91</u>	
Total Revenue		729,295.98	
Total Expense		<u>168,002.00</u>	
Revenues Over/Under Expenses		561,293.98	
	Total Equity and Current Surplus (Deficit):	570,015.89	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>570,015.89</u></u>

BALANCE SHEET

As Of 06/30/2019

Account	Name	Balance	
Fund: 04 - MEASURE M FUND			
Assets			
04-1011	Claim on Cash	727,977.49	
04-1200	Accounts Receivable	98,162.65	
	Total Assets:	826,140.14	<u>826,140.14</u>
Liability			
04-2021	Accounts Payable Pending	4,629.24	
	Total Liability:	4,629.24	
Equity			
04-2480	Fund Balance Restricted for SMP	103,659.00	
04-9920	Fund Balance	63,019.32	
	Total Beginning Equity:	166,678.32	
Total Revenue		679,816.13	
Total Expense		24,983.55	
Revenues Over/Under Expenses		654,832.58	
	Total Equity and Current Surplus (Deficit):	821,510.90	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>826,140.14</u>

BALANCE SHEET

As Of 06/30/2019

Account	Name	Balance
Fund: 05 - AB2766 - CLEAN AIR ACT		
Assets		
05-1011	Claim on Cash	499,378.74
05-1200	Accounts Receivable	11,456.85
	Total Assets:	<u>510,835.59</u>
		<u><u>510,835.59</u></u>
Liability		
	Total Liability:	<u>0.00</u>
Equity		
05-9920	Fund Balance	455,665.15
	Total Beginning Equity:	<u>455,665.15</u>
Total Revenue		55,170.44
Total Expense		<u>0.00</u>
Revenues Over/Under Expenses		55,170.44
	Total Equity and Current Surplus (Deficit):	510,835.59
	Total Liabilities, Equity and Current Surplus (Deficit):	<u><u>510,835.59</u></u>

BALANCE SHEET

As Of 06/30/2019

Account	Name	Balance	
Fund: 06 - COASTAL TRANSIT			
Assets			
06-1011	Claim on Cash	564,418.62	
06-1200	Accounts Receivable	525,781.97	
	Total Assets:	1,090,200.59	<u>1,090,200.59</u>
Liability			
06-2021	Accounts Payable Pending	236,582.08	
06-2391	Deferred Inflow of Resources	525,781.97	
	Total Liability:	762,364.05	
Equity			
06-9920	Fund Balance	571,023.18	
	Total Beginning Equity:	571,023.18	
	Total Revenue	474,718.90	
	Total Expense	717,905.54	
	Revenues Over/Under Expenses	-243,186.64	
	Total Equity and Current Surplus (Deficit):	327,836.54	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>1,090,200.59</u>

BALANCE SHEET

As Of 06/30/2019

Account	Name	Balance	
Fund: 07 - TBID			
Assets			
07-1011	Claim on Cash	981,828.76	
07-1200	Accounts Receivable	91,383.00	
	Total Assets:	1,073,211.76	<u>1,073,211.76</u>
Liability			
07-2021	Accounts Payable Pending	299,691.00	
	Total Liability:	299,691.00	
Equity			
07-9920	Fund Balance	1,727,743.77	
	Total Beginning Equity:	1,727,743.77	
Total Revenue		1,045,767.99	
Total Expense		1,999,991.00	
Revenues Over/Under Expenses		-954,223.01	
	Total Equity and Current Surplus (Deficit):	773,520.76	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>1,073,211.76</u>

BALANCE SHEET

As Of 06/30/2019

Account	Name	Balance	
Fund: 08 - ROAD MAINTENANCE AND REHAB			
Assets			
08-1011	Claim on Cash	491,017.51	
08-1330	Intergovernmental Receivables	<u>111,508.47</u>	
	Total Assets:	602,525.98	<u><u>602,525.98</u></u>
Liability			
	Total Liability:	<u>0.00</u>	
Equity			
08-9920	Fund Balance	77,450.54	
	Total Beginning Equity:	<u>77,450.54</u>	
Total Revenue		632,155.44	
Total Expense		<u>107,080.00</u>	
Revenues Over/Under Expenses		525,075.44	
	Total Equity and Current Surplus (Deficit):	602,525.98	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>602,525.98</u></u>

BALANCE SHEET

As Of 06/30/2019

Account	Name	Balance	
Fund: 09 - HEADLANDS HABITAT (ESHA)			
Assets			
09-1011	Claim on Cash	286,306.95	
	Total Assets:	<u>286,306.95</u>	<u>286,306.95</u>
Liability			
09-2021	Accounts Payable Pending	4,150.39	
	Total Liability:	<u>4,150.39</u>	
Equity			
09-9920	Fund Balance	268,536.15	
	Total Beginning Equity:	<u>268,536.15</u>	
Total Revenue		36,218.11	
Total Expense		<u>22,597.70</u>	
Revenues Over/Under Expenses		13,620.41	
	Total Equity and Current Surplus (Deficit):	282,156.56	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>286,306.95</u></u>

BALANCE SHEET

As Of 06/30/2019

Account	Name	Balance	
Fund: 11 - CAPITAL IMPROVEMENTS			
Assets			
11-1011	Claim on Cash	8,210,151.91	
	Total Assets:	8,210,151.91	<u>8,210,151.91</u>
Liability			
11-2021	Accounts Payable Pending	312,743.06	
	Total Liability:	312,743.06	
Equity			
11-2440	Fund Bal Reserved for Doheny Village Impv	727,138.67	
11-2580	Community Investment Reserve	3,598,849.00	
11-9920	Fund Balance - Undesignated	1,415,320.71	
	Total Beginning Equity:	5,741,308.38	
Total Revenue		6,802,183.67	
Total Expense		4,646,083.20	
Revenues Over/Under Expenses		2,156,100.47	
	Total Equity and Current Surplus (Deficit):	7,897,408.85	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>8,210,151.91</u>

BALANCE SHEET

As Of 06/30/2019

Account	Name	Balance	
Fund: 12 - FACILITIES IMPROVEMENT FUND			
Assets			
12-1011	Claim on Cash	3,969,765.76	
12-1200	Accounts Receivable	35,744.20	
	Total Assets:	4,005,509.96	<u>4,005,509.96</u>
Liability			
12-2021	Accounts Payable Pending	92,444.29	
	Total Liability:	92,444.29	
Equity			
12-2480	Fund Balance Restricted for PEG Fees	296,835.14	
12-9920	Fund Balance	2,084,136.03	
	Total Beginning Equity:	2,380,971.17	
Total Revenue		2,322,839.18	
Total Expense		789,221.44	
Revenues Over/Under Expenses		1,533,617.74	
	Total Equity and Current Surplus (Deficit):	3,914,588.91	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>4,007,033.20</u>
	*** FUND 12 OUT OF BALANCE ***		-1,523.24

BALANCE SHEET

As Of 06/30/2019

Account	Name	Balance	
Fund: 21 - PARK DEVELOPMENT			
Assets			
21-1011	Claim on Cash	69,282.81	
	Total Assets:	<u>69,282.81</u>	<u>69,282.81</u>
Liability			
	Total Liability:	<u>0.00</u>	
Equity			
21-9920	Fund Balance	53,500.44	
	Total Beginning Equity:	<u>53,500.44</u>	
Total Revenue		15,782.37	
Total Expense		<u>0.00</u>	
Revenues Over/Under Expenses		15,782.37	
	Total Equity and Current Surplus (Deficit):	69,282.81	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>69,282.81</u></u>

BALANCE SHEET

As Of 06/30/2019

Account	Name	Balance	
Fund: 25 - SUPP LAW ENFORCEMENT SERVICES			
Assets			
25-1011	Claim on Cash	49,598.61	
	Total Assets:	<u>49,598.61</u>	<u>49,598.61</u>
Liability			
25-2021	Accounts Payable Pending	8,728.18	
	Total Liability:	<u>8,728.18</u>	
Equity			
25-9920	Fund Balance	27,549.95	
	Total Beginning Equity:	<u>27,549.95</u>	
	Total Revenue	152,784.80	
	Total Expense	<u>139,464.32</u>	
	Revenues Over/Under Expenses	13,320.48	
	Total Equity and Current Surplus (Deficit):	40,870.43	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>49,598.61</u></u>

BALANCE SHEET

As Of 06/30/2019

Account	Name	Balance	
Fund: 27 - CFD 2006-1 MAINTENANCE			
Assets			
27-1011	Claim on Cash	534,135.61	
27-1200	Accounts Receivable	<u>15,997.21</u>	
	Total Assets:	550,132.82	<u>550,132.82</u>
Liability			
27-2020	Accounts Payable	69,686.00	
27-2021	Accounts Payable Pending	<u>3,104.80</u>	
	Total Liability:	72,790.80	
Equity			
27-9920	Fund Balance	<u>292,587.44</u>	
	Total Beginning Equity:	292,587.44	
	Total Revenue	341,630.86	
	Total Expense	<u>156,876.28</u>	
	Revenues Over/Under Expenses	184,754.58	
	Total Equity and Current Surplus (Deficit):	477,342.02	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>550,132.82</u>

BALANCE SHEET

As Of 06/30/2019

Account	Name	Balance
Fund: 31 - AGENCY TRUST		
Assets		
31-1011	Claim on Cash	5,302,109.91
	Total Assets:	<u>5,302,109.91</u>
		<u><u>5,302,109.91</u></u>
Liability		
31-2021	Accounts Payable Pending	134,522.19
31-2150	CD 3rd Party Rev & Staff Time (refu	143,711.94
31-2300	Trust Deposits	442,933.55
31-2320	Other Comm Dev Deposits	1,818,446.44
31-2330	Other Gen Gov't Deposits	3,016.00
31-2380	Affordable Housing Program	536,771.55
31-2390	Building Permit Eng Deposits	73,048.04
31-2410	PW Refundable Cash Bonds	2,149,365.00
31-2490	Deposits - ADA (CASP Certification and Train	295.20
	Total Liability:	<u>5,302,109.91</u>
Equity		
	Total Beginning Equity:	<u>0.00</u>
	Total Equity and Current Surplus (Deficit):	<u>0.00</u>
	Total Liabilities, Equity and Current Surplus (Deficit):	<u><u>5,302,109.91</u></u>

BALANCE SHEET

As Of 06/30/2019

Account	Name	Balance
Fund: 33 - CFD 2013 BONDHOLDER FUND		
Assets		
33-1011	Claim on Cash	33,417.45
33-1200	Accounts Receivable	152,864.43
33-1650	Reserve 2014-1 (48480903)	2,697,262.54
33-1660	Admin. Expense Account (48480904)	0.10
33-1670	Bond Payment 2014-1 (48480901)	54,976.52
33-1690	Special Tax 2014-1 (48480900)	2,841,664.41
	Total Assets:	<u>5,780,185.45</u>
		<u><u>5,780,185.45</u></u>
Liability		
33-2021	Accounts Payable Pending	152,864.43
33-2090	Due to Bondholders	5,627,321.02
	Total Liability:	<u>5,780,185.45</u>
Equity		
33-9920	Fund Balance	-0.45
	Total Beginning Equity:	<u>-0.45</u>
Total Revenue		0.45
Total Expense		0.00
Revenues Over/Under Expenses		<u>0.45</u>
	Total Equity and Current Surplus (Deficit):	0.00
	Total Liabilities, Equity and Current Surplus (Deficit):	<u><u>5,780,185.45</u></u>



City of Dana Point, CA

CIP Projects - Budget vs. Actual Group Summary

For Fiscal: 2018-2019 Period Ending: 06/30/2019

CIP	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
Fund: 11 - CAPITAL IMPROVEMENTS						
1277 - Arterial Road Rehab & Repairs	0.00	12,854.00	0.00	0.00	0.00	12,854.00
1281 - FY17 Annual Res Road Resurf	0.00	307,299.00	12,265.71	158,229.85	158,229.85	149,069.15
1284 - Crown Valley Median Drought Conversion	0.00	58,071.00	0.00	38,295.44	38,295.44	19,775.56
1291 - Capo Beach Connectivity Study Enhancements Proj	0.00	77,454.00	3,169.50	7,336.50	7,336.50	70,117.50
1293 - FY18 Citywide Storm Drain Repairs	0.00	13,266.00	0.00	13,266.00	13,266.00	0.00
1294 - FY19 Citywide Storm Drain Repairs	200,000.00	200,000.00	0.00	0.00	0.00	200,000.00
1296 - FY19 WQ/Diversion Repairs & Maintenance	50,000.00	50,000.00	0.00	0.00	0.00	50,000.00
1297 - FY18 Slurry Seal Program	0.00	55,489.00	0.00	45,650.00	45,650.00	9,839.00
1298 - FY19 Slurry Seal Program	350,000.00	750,000.00	114,238.13	585,237.94	585,237.94	164,762.06
1300 - FY19 Roadway Rehabilitation & Repairs	100,000.00	104,250.00	0.00	0.00	0.00	104,250.00
1302 - FY19 Sidewalk/Concrete Repairs & ADA Improvements	100,000.00	100,000.00	17,860.00	17,860.00	17,860.00	82,140.00
1303 - FY18 Traffic Safety Repairs & Improvements	0.00	705.00	0.00	675.00	675.00	30.00
1304 - FY19 Traffic Safety Repairs & Improvements	100,000.00	0.00	0.00	0.00	0.00	0.00
1305 - FY18 Arterial Roadways-Pavement Preservation	0.00	3,694,338.00	183,069.72	3,661,566.21	3,661,566.21	32,771.79
1306 - FY19 Arterial Roadways-Pavement Preservation	250,000.00	0.00	0.00	0.00	0.00	0.00
1307 - FY18 Annual City Parking Lot Repairs	0.00	47,449.00	0.00	0.00	0.00	47,449.00
1308 - FY19 Annual City Parking Lot Repairs	50,000.00	50,000.00	0.00	0.00	0.00	50,000.00
1309 - FY19 Annual Residential Resurfacing	2,375,400.00	2,497,639.00	0.00	1,113.92	1,113.92	2,496,525.08
1310 - FY18 Arterial Roadway Resurfacing	0.00	587,229.00	1,515.75	116,852.34	116,852.34	470,376.66
1311 - FY19 Arterial Roadway Resurfacing	2,000,000.00	0.00	0.00	0.00	0.00	0.00
Fund: 11 - CAPITAL IMPROVEMENTS Total:	5,575,400.00	8,606,043.00	332,118.81	4,646,083.20	4,646,083.20	3,959,959.80
Total Surplus (Deficit):	-5,575,400.00	-8,606,043.00	-332,118.81	-4,646,083.20	-4,646,083.20	

Fund Summary

Fund	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
11 - CAPITAL IMPROVEMENTS	-5,575,400.00	-8,606,043.00	-332,118.81	-4,646,083.20	-4,646,083.20	-3,959,959.80
Total Surplus (Deficit):	-5,575,400.00	-8,606,043.00	-332,118.81	-4,646,083.20	-4,646,083.20	

FY19 Summary of Capital Improvement Project Statuses
As of June 30, 2019

Project No.	Project Name	FY19 Current Budget	PY Total Expenditures	FYTD Activity + Encumbrances	Budget Remaining
1277	Arterial Road Rehab & Repairs (#1277) Summary: Project has been completed and willclose out on 6/30/2019.	12,854.00	12,032.50	-	12,854.00
1281	FY17 Annual Residential Road Resurfacing (#1281) Summary: Project has been completed and willclose out on 6/30/2019.	307,299.00	228,043.31	158,229.85	149,069.15
1284	Crown Valley Median Drought Conversion (#1284) Summary: Project has been completed and willclose out on 6/30/2019.	58,071.00	105,384.75	38,295.44	19,775.56
1291	Capo Beach Connectivity Study Enhancements Proj (#1291) Summary: Preliminary design work ongoing; The City is actively coordinating with Caltrans on this work effort.	77,454.00	-	7,336.50	70,117.50
1293	FY18 Citywide Storm Drain Repairs (#1293) Summary: Project has been completed and willclose out on 6/30/2019.	13,266.00	62,795.50	13,266.00	-
1294	FY19 Citywide Storm Drain Repairs (#1294) Summary: Project has been completed and willclose out on 6/30/2019.	200,000.00	-	-	200,000.00
1296	FY19 WQ/Diversion Repairs & Maintenance (#1296) Summary: Project has been completed and willclose out on 6/30/2019.	50,000.00	-	-	50,000.00
1297	FY18 Slurry Seal Program (#1297) Summary: Project has been completed and willclose out on 6/30/2019.	55,489.00	898,511.05	45,650.00	9,839.00
1298	FY19 Slurry Seal Program (#1298) Summary: The Project has been completed with the final retention payment as pending. Will complete all close out tasks by Fall 2019.	750,000.00	-	585,237.94	164,762.06

FY19 Summary of Capital Improvement Project Statuses
As of June 30, 2019

Project No.	Project Name	FY19 Current Budget	PY Total Expenditures	FYTD Activity + Encumbrances	Budget Remaining
1300	FY19 Roadway Rehabilitation & Repairs (#1300) Summary: Ongoing and as-needed in to FY19/20	104,250.00	-	-	104,250.00
1302	FY19 Sidewalk/Concrete Repairs & ADA Improvements (#1302) Summary: Project close out on 6/30/2019	100,000.00	-	17,860.00	82,140.00
1303	FY18 Traffic Safety Repairs & Improvements (#1303) Summary: Project has been completed and will close out on 6/30/2019.	705.00	45,956.51	675.00	30.00
1305	FY18 Arterial Roadways-Pavement Preservation (#1305) Summary: Project has been completed and will close out on 6/30/2019.	3,694,338.00	13,064.28	3,661,566.21	32,771.79
1307	FY18 Annual City Parking Lot Repairs (#1307) Summary: Project close out on 6/30/2019	47,449.00	-	-	47,449.00
1308	FY19 Annual City Parking Lot Repairs (#1308) Summary: Project close out on 6/30/2019	50,000.00	-	-	50,000.00
1309	FY19 Annual Residential Resurfacing (#1309) Summary: City Council awarded the contract for this Project in June 2019 with construction commencing in August 2019 through the end of the 2019 Calendar Year. Streets included for rehabilitation with the Project include Via California, Pequito and Scenic Drive, along with some miscellaneous work items to address drainage and ADA issues.	2,497,639.00	-	1,113.92	2,496,525.08
1310	FY18 Arterial Roadway Resurfacing (#1310) Summary: Project has been completed and will close out on 6/30/2019.	587,229.00	2,045,950.29	116,852.34	470,376.66
		8,606,043.00	3,411,738.19	4,646,083.20	3,959,959.80
		FY19 Current Budget	PY Total Expenditures	FYTD Activity + Encumbrances	Budget Remaining



City of Dana Point, CA

General Fund Expenditures by Function

Group Summary

For Fiscal: 2018-2019 Period Ending: 06/30/2019

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	1,759,665.00	1,745,505.00	138,172.86	1,684,905.71	1,684,905.71	60,599.29
1030 - Hourly	61,497.00	65,723.00	3,145.18	64,535.30	64,535.30	1,187.70
1050 - Overtime	10,500.00	16,000.00	1,933.77	13,658.61	13,658.61	2,341.39
1100 - Benefits	291,960.00	276,560.00	22,884.85	274,406.95	274,406.95	2,153.05
1120 - Retirement Benefits	437,783.00	439,943.00	13,191.41	417,282.97	417,282.97	22,660.03
1140 - Medi-tax 1.45%	26,559.00	28,280.00	2,273.55	27,665.06	27,665.06	614.94
1199 - Organizational Review Savings	-215,000.00	0.00	0.00	0.00	0.00	0.00
1200 - Outside Assistance	0.00	500.00	0.00	271.28	271.28	228.72
1990 - Personnel Allocation	0.00	0.00	0.00	0.00	0.00	0.00
ExpenseType: 10 - Personnel Total:	2,372,964.00	2,572,511.00	181,601.62	2,482,725.88	2,482,725.88	89,785.12
ExpenseType: 20 - Materials & Services						
2010 - Communications	80,900.00	87,580.00	13,637.12	92,161.63	92,161.63	-4,581.63
2030 - Equipment Maintenance	310,400.00	491,400.00	78,176.10	484,154.72	484,154.72	7,245.28
2040 - Copier Usage	5,500.00	6,500.00	0.00	3,070.53	3,070.53	3,429.47
2050 - Vehicle Maintenance	4,200.00	105,090.00	9,051.28	94,012.23	94,012.23	11,077.77
2070 - Office Supplies	30,300.00	30,800.00	3,526.91	25,934.41	25,934.41	4,865.59
2090 - Memberships & Dues	37,925.00	57,575.00	275.00	53,653.46	53,653.46	3,921.54
2110 - Operating Supplies	116,950.00	122,775.00	9,722.26	115,118.35	115,118.35	7,656.65
2130 - Books & Subscriptions	10,315.00	11,315.00	808.56	10,531.65	10,531.65	783.35
2150 - Training	28,500.00	33,400.00	11,135.18	35,060.48	35,060.48	-1,660.48
2170 - Postage	18,000.00	18,000.00	2,357.89	15,859.43	15,859.43	2,140.57
2190 - Facil & Equip Lease/Rent	19,300.00	107,300.00	8,851.93	72,035.55	72,035.55	35,264.45
2210 - Utilities	160,400.00	139,900.00	17,584.18	142,262.60	142,262.60	-2,362.60
2230 - Professional Services	780,368.00	975,512.00	79,510.70	850,976.21	850,976.21	124,535.79
2250 - Advertising	21,500.00	30,350.00	5,626.40	23,823.47	23,823.47	6,526.53
2270 - Travel, Conf. & Meetings	51,500.00	57,000.00	5,417.42	44,396.75	44,396.75	12,603.25
2290 - Auto Allowance	30,050.00	30,250.00	2,184.29	29,929.43	29,929.43	320.57
2310 - City Attorney	865,000.00	1,412,000.00	107,903.23	1,411,082.34	1,411,082.34	917.66
2410 - Community Activities	20,500.00	22,725.00	5,000.00	22,725.00	22,725.00	0.00
2590 - Data Technology	188,000.00	224,000.00	20,499.18	209,388.31	209,388.31	14,611.69
2999 - Operations Contingency	250,000.00	76,865.00	0.00	0.00	0.00	76,865.00
ExpenseType: 20 - Materials & Services Total:	3,029,608.00	4,040,337.00	381,267.63	3,736,176.55	3,736,176.55	304,160.45
ExpenseType: 40 - Insurance						
4010 - Liability Insur Premiums	489,750.00	361,052.00	1,359.00	358,577.26	358,577.26	2,474.74
4030 - Property Insurance Premiums	65,000.00	98,400.00	0.00	98,363.00	98,363.00	37.00
4050 - Employee Bond Premiums	1,200.00	1,200.00	0.00	1,060.00	1,060.00	140.00
4110 - Workers' Compensation	120,000.00	114,408.00	0.00	114,408.00	114,408.00	0.00
4130 - Consulting/witness Fees	0.00	14,585.00	9,432.10	-824.07	-824.07	15,409.07
4210 - Unemployment Benefits	1,500.00	1,500.00	0.00	0.00	0.00	1,500.00
ExpenseType: 40 - Insurance Total:	677,450.00	591,145.00	10,791.10	571,584.19	571,584.19	19,560.81
ExpenseType: 90 - Operating Transfers Out						
9010 - Tsfs Out - To Facil Imp Fund	100,000.00	2,175,000.00	2,175,000.00	2,175,000.00	2,175,000.00	0.00
9031 - Tsfs Out - To CFD Maint Fund	30,000.00	34,200.00	34,200.00	34,200.00	34,200.00	0.00
9033 - Tsfs Out - To CFD Bondholder Fund	0.00	0.00	0.45	0.45	0.45	-0.45
9050 - Tsfs Out - To Cap Impv Fund	2,200,000.00	6,525,988.00	5,798,849.00	6,525,987.67	6,525,987.67	0.33
ExpenseType: 90 - Operating Transfers Out Total:	2,330,000.00	8,735,188.00	8,008,049.45	8,735,188.12	8,735,188.12	-0.12
Function: 10 - General Government Total:	8,410,022.00	15,939,181.00	8,581,709.80	15,525,674.74	15,525,674.74	413,506.26

General Fund Expenditures by Function

For Fiscal: 2018-2019 Period Ending: 06/30/2019

ExpenseObject	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
Function: 20 - Public Safety						
ExpenseType: 20 - Materials & Services						
2010 - Communications	18,300.00	11,800.00	1,222.19	10,417.91	10,417.91	1,382.09
2030 - Equipment Maintenance	32,000.00	33,875.00	23,855.63	48,971.72	48,971.72	-15,096.72
2040 - Copier Usage	500.00	500.00	0.00	256.13	256.13	243.87
2050 - Vehicle Maintenance	62,000.00	0.00	0.00	0.00	0.00	0.00
2070 - Office Supplies	18,000.00	13,000.00	1,219.56	9,465.52	9,465.52	3,534.48
2090 - Memberships & Dues	200.00	200.00	0.00	0.00	0.00	200.00
2110 - Operating Supplies	82,510.00	52,510.00	3,091.41	29,796.08	29,796.08	22,713.92
2150 - Training	6,600.00	3,300.00	20.00	1,350.50	1,350.50	1,949.50
2230 - Professional Services	152,500.00	139,500.00	12,551.52	125,356.42	125,356.42	14,143.58
2240 - Reimbursable Costs	0.00	130,000.00	76,951.41	168,496.23	168,496.23	-38,496.23
2270 - Travel, Conf. & Meetings	5,100.00	18,100.00	1,510.00	16,447.34	16,447.34	1,652.66
2290 - Auto Allowance	300.00	2,300.00	461.54	1,935.58	1,935.58	364.42
2330 - Police Services	12,675,000.00	12,687,516.00	809,824.83	12,458,646.55	12,458,646.55	228,869.45
ExpenseType: 20 - Materials & Services Total:	13,053,010.00	13,092,601.00	930,708.09	12,871,139.98	12,871,139.98	221,461.02
Function: 20 - Public Safety Total:	13,053,010.00	13,092,601.00	930,708.09	12,871,139.98	12,871,139.98	221,461.02
Function: 40 - Community Development						
ExpenseType: 10 - Personnel						
1010 - Salaries	2,325,868.00	2,139,662.00	135,216.30	1,982,122.35	1,982,122.35	157,539.65
1030 - Hourly	0.00	16,000.00	910.00	14,042.00	14,042.00	1,958.00
1050 - Overtime	33,500.00	32,500.00	1,825.83	23,777.11	23,777.11	8,722.89
1070 - Stipends	9,000.00	9,000.00	692.30	8,999.90	8,999.90	0.10
1100 - Benefits	355,500.00	336,200.00	25,701.15	312,835.31	312,835.31	23,364.69
1120 - Retirement Benefits	200,116.00	196,281.00	11,978.17	169,384.72	169,384.72	26,896.28
1140 - Medi-tax 1.45%	34,341.00	34,307.00	2,063.45	30,085.36	30,085.36	4,221.64
1200 - Outside Assistance	0.00	31,000.00	40,320.00	70,487.80	70,487.80	-39,487.80
1990 - Personnel Allocation	0.00	0.00	0.00	0.00	0.00	0.00
ExpenseType: 10 - Personnel Total:	2,958,325.00	2,794,950.00	218,707.20	2,611,734.55	2,611,734.55	183,215.45
ExpenseType: 20 - Materials & Services						
2010 - Communications	12,980.00	12,980.00	724.65	9,408.00	9,408.00	3,572.00
2030 - Equipment Maintenance	4,220.00	4,220.00	0.00	0.00	0.00	4,220.00
2040 - Copier Usage	6,400.00	6,400.00	0.00	3,682.94	3,682.94	2,717.06
2050 - Vehicle Maintenance	12,357.00	0.00	0.00	0.00	0.00	0.00
2070 - Office Supplies	31,850.00	31,850.00	5,804.48	27,170.80	27,170.80	4,679.20
2090 - Memberships & Dues	8,720.00	8,720.00	807.00	4,933.00	4,933.00	3,787.00
2110 - Operating Supplies	150,952.00	152,302.00	21,473.65	150,142.57	150,142.57	2,159.43
2130 - Books & Subscriptions	21,030.00	7,830.00	754.19	5,550.16	5,550.16	2,279.84
2150 - Training	14,200.00	14,200.00	1,399.24	7,641.98	7,641.98	6,558.02
2190 - Facil & Equip Lease/Rent	12,600.00	0.00	0.00	0.00	0.00	0.00
2230 - Professional Services	240,000.00	905,117.00	217,231.74	729,503.12	729,503.12	175,613.88
2240 - Reimbursable Costs	0.00	50,000.00	20,600.00	62,653.16	62,653.16	-12,653.16
2250 - Advertising	11,600.00	11,600.00	0.00	4,154.00	4,154.00	7,446.00
2270 - Travel, Conf. & Meetings	21,700.00	21,700.00	4,168.34	13,249.39	13,249.39	8,450.61
2290 - Auto Allowance	19,000.00	19,000.00	828.92	12,359.58	12,359.58	6,640.42
2340 - Parking Lot Leases	37,830.00	38,930.00	10,862.56	39,905.20	39,905.20	-975.20
2600 - Marketing	24,500.00	24,500.00	3,841.88	23,546.86	23,546.86	953.14
ExpenseType: 20 - Materials & Services Total:	629,939.00	1,309,349.00	288,496.65	1,093,900.76	1,093,900.76	215,448.24
Function: 40 - Community Development Total:	3,588,264.00	4,104,299.00	507,203.85	3,705,635.31	3,705,635.31	398,663.69
Function: 50 - Community Services						
ExpenseType: 10 - Personnel						
1010 - Salaries	822,892.00	798,406.00	58,081.90	794,813.14	794,813.14	3,592.86
1030 - Hourly	91,500.00	84,704.00	8,359.22	79,011.77	79,011.77	5,692.23
1050 - Overtime	32,500.00	27,500.00	1,094.05	24,042.62	24,042.62	3,457.38
1100 - Benefits	153,000.00	149,500.00	12,419.09	145,231.80	145,231.80	4,268.20
1120 - Retirement Benefits	80,162.00	76,274.00	5,893.18	75,152.71	75,152.71	1,121.29
1140 - Medi-tax 1.45%	13,730.00	14,384.00	1,036.32	13,822.81	13,822.81	561.19

General Fund Expenditures by Function

For Fiscal: 2018-2019 Period Ending: 06/30/2019

ExpenseObject	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
1200 - Outside Assistance	0.00	20,000.00	6,385.51	22,070.26	22,070.26	-2,070.26
ExpenseType: 10 - Personnel Total:	1,193,784.00	1,170,768.00	93,269.27	1,154,145.11	1,154,145.11	16,622.89
ExpenseType: 20 - Materials & Services						
2010 - Communications	4,100.00	4,900.00	452.72	4,815.41	4,815.41	84.59
2030 - Equipment Maintenance	150.00	150.00	0.00	0.00	0.00	150.00
2040 - Copier Usage	2,000.00	2,000.00	0.00	729.84	729.84	1,270.16
2050 - Vehicle Maintenance	18,570.00	0.00	0.00	0.00	0.00	0.00
2070 - Office Supplies	6,200.00	6,200.00	658.21	4,884.15	4,884.15	1,315.85
2090 - Memberships & Dues	2,970.00	2,970.00	0.00	1,365.00	1,365.00	1,605.00
2110 - Operating Supplies	100,550.00	97,650.00	9,661.01	94,833.43	94,833.43	2,816.57
2150 - Training	3,450.00	3,500.00	0.00	1,311.89	1,311.89	2,188.11
2170 - Postage	14,600.00	14,600.00	0.00	14,600.00	14,600.00	0.00
2190 - Facil & Equip Lease/Rent	21,900.00	2,500.00	0.00	0.00	0.00	2,500.00
2210 - Utilities	710,000.00	709,500.00	102,428.53	689,385.34	689,385.34	20,114.66
2230 - Professional Services	398,000.00	339,000.00	37,616.52	247,572.31	247,572.31	91,427.69
2250 - Advertising	10,000.00	10,000.00	2,241.00	11,132.50	11,132.50	-1,132.50
2270 - Travel, Conf. & Meetings	8,600.00	5,400.00	0.00	0.00	0.00	5,400.00
2290 - Auto Allowance	6,800.00	5,800.00	433.72	5,872.26	5,872.26	-72.26
2410 - Community Activities	532,250.00	508,750.00	13,796.20	499,149.11	499,149.11	9,600.89
2430 - Recreation Programs	87,000.00	97,000.00	9,022.49	96,157.64	96,157.64	842.36
2450 - Landscape Maintenance	665,000.00	660,207.00	45,678.02	613,972.15	613,972.15	46,234.85
2470 - Tree Maintenance	600,000.00	570,000.00	96,552.00	570,000.00	570,000.00	0.00
2550 - Park Maintenance	1,085,000.00	1,145,000.00	115,518.46	1,100,411.98	1,100,411.98	44,588.02
ExpenseType: 20 - Materials & Services Total:	4,277,140.00	4,185,127.00	434,058.88	3,956,193.01	3,956,193.01	228,933.99
ExpenseType: 30 - Capital Outlay						
3050 - Park Structures & Improvemnts	0.00	53,500.00	7,756.20	44,631.01	44,631.01	8,868.99
ExpenseType: 30 - Capital Outlay Total:	0.00	53,500.00	7,756.20	44,631.01	44,631.01	8,868.99
Function: 50 - Community Services Total:	5,470,924.00	5,409,395.00	535,084.35	5,154,969.13	5,154,969.13	254,425.87
Function: 60 - Public Works						
ExpenseType: 10 - Personnel						
1010 - Salaries	1,759,687.00	1,456,843.00	107,484.98	1,455,076.03	1,455,076.03	1,766.97
1030 - Hourly	13,500.00	5,190.00	325.00	10,939.50	10,939.50	-5,749.50
1050 - Overtime	5,500.00	10,300.00	2,122.00	11,177.18	11,177.18	-877.18
1100 - Benefits	252,600.00	209,200.00	17,451.63	197,259.50	197,259.50	11,940.50
1120 - Retirement Benefits	153,880.00	130,780.00	9,786.40	130,655.30	130,655.30	124.70
1140 - Medi-tax 1.45%	25,791.00	22,561.00	1,685.74	22,640.86	22,640.86	-79.86
1200 - Outside Assistance	0.00	31,000.00	0.00	30,949.37	30,949.37	50.63
1990 - Personnel Allocation	0.00	0.00	0.00	0.00	0.00	0.00
ExpenseType: 10 - Personnel Total:	2,210,958.00	1,865,874.00	138,855.75	1,858,697.74	1,858,697.74	7,176.26
ExpenseType: 20 - Materials & Services						
2010 - Communications	9,910.00	9,910.00	825.46	9,709.38	9,709.38	200.62
2040 - Copier Usage	2,500.00	2,500.00	0.00	2,491.63	2,491.63	8.37
2050 - Vehicle Maintenance	22,405.00	0.00	0.00	0.00	0.00	0.00
2070 - Office Supplies	15,675.00	15,675.00	3,865.26	13,742.16	13,742.16	1,932.84
2090 - Memberships & Dues	6,575.00	6,575.00	0.00	2,833.50	2,833.50	3,741.50
2110 - Operating Supplies	55,630.00	52,630.00	7,358.21	43,960.02	43,960.02	8,669.98
2130 - Books & Subscriptions	1,600.00	1,600.00	0.00	29.75	29.75	1,570.25
2150 - Training	10,000.00	10,000.00	549.65	2,370.65	2,370.65	7,629.35
2190 - Facil & Equip Lease/Rent	6,500.00	0.00	0.00	0.00	0.00	0.00
2210 - Utilities	381,400.00	361,400.00	37,894.99	298,910.33	298,910.33	62,489.67
2230 - Professional Services	718,000.00	727,023.00	123,802.40	618,473.07	618,473.07	108,549.93
2240 - Reimbursable Costs	305,000.00	820,000.00	183,942.22	652,077.06	652,077.06	167,922.94
2270 - Travel, Conf. & Meetings	8,000.00	8,000.00	709.13	2,544.78	2,544.78	5,455.22
2290 - Auto Allowance	7,050.00	7,050.00	643.38	6,509.26	6,509.26	540.74
2350 - Street Maintenance	1,377,500.00	1,527,500.00	668,201.16	1,600,504.23	1,600,504.23	-73,004.23
2490 - Street Sweeping	258,405.00	255,405.00	41,858.70	238,176.75	238,176.75	17,228.25
2510 - Storm Drains	828,500.00	778,500.00	144,612.74	630,883.51	630,883.51	147,616.49

General Fund Expenditures by Function

For Fiscal: 2018-2019 Period Ending: 06/30/2019

ExpenseObject	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
2530 - Safety Lighting	188,000.00	204,000.00	30,394.35	193,346.53	193,346.53	10,653.47
ExpenseType: 20 - Materials & Services Total:	4,202,650.00	4,787,768.00	1,244,657.65	4,316,562.61	4,316,562.61	471,205.39
ExpenseType: 30 - Capital Outlay						
3010 - Furniture & Equipment	0.00	23,000.00	0.00	22,765.11	22,765.11	234.89
ExpenseType: 30 - Capital Outlay Total:	0.00	23,000.00	0.00	22,765.11	22,765.11	234.89
Function: 60 - Public Works Total:	6,413,608.00	6,676,642.00	1,383,513.40	6,198,025.46	6,198,025.46	478,616.54
Fund: 01 - GENERAL Total:	36,935,828.00	45,222,118.00	11,938,219.49	43,455,444.62	43,455,444.62	1,766,673.38
Total Surplus (Deficit):	-36,935,828.00	-45,222,118.00	-11,938,219.49	-43,455,444.62	-43,455,444.62	

Fund Summary

Fund	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
01 - GENERAL	-36,935,828.00	-45,222,118.00	-11,938,219.49	-43,455,444.62	-43,455,444.62	-1,766,673.38
Total Surplus (Deficit):	-36,935,828.00	-45,222,118.00	-11,938,219.49	-43,455,444.62	-43,455,444.62	