



**CITY OF DANA POINT
JUN 2020 QUARTERLY FINANCIAL REPORT
MANAGEMENT DISCUSSION**

**FY20
Q4**

SUMMARY – The City’s unaudited finances for the fiscal year ended June 30, 2020 (“FY20”), finished better than the amended budget. At the onset of COVID-19, City revenue associated with the hospitality industry was severely impacted, and budget reductions proposed in May 2020 were based on conservative projections and limited data.

FY20 General Fund revenues, budgeted at \$36.8 million, were down \$3.3 million compared to the same period last year. This decrease is attributed to the abrupt decline in hotel Transient Occupancy Tax, and Sales and Use Tax due to COVID-19 closures and restrictions on the hospitality industry. These reductions were offset somewhat by property taxes and fines and forfeitures.

Excluding transfers out to other funds, fiscal year to date expenditures were \$36.3 million, compared to \$34.7 million last fiscal year. Year over year, cost increases were seen in storm drains, police services, City Attorney, and contracted professional services.

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

BUDGETED FUND BALANCE SUMMARY:

The table below details the computation of the General Fund’s budgeted FY20 ending fund balance, and includes adjustments to the budget approved by the City Council since it was adopted in June 2019. Projected reductions to revenue and expenditure budgets resulting from the COVID-19 emergency are not factored into this table.

Budgeted Fund Balance (in millions)	Amended Budget
Fund Balance, 7/1/19 (audited)	\$ 19.3
Budgeted Revenues	36.8
Budgeted Expenditures	(37.9)
Budgeted Operating Transfers In	0.0
Budgeted Operating Transfers Out	(3.5)
Budgeted Fund Balance, 6/30/20	\$ 14.7

The Budgeted Fund Balance at June 30, 2020 is further categorized into specific reserve accounts per City Council Policy; Art in Public Places (AIPP) is restricted for public art per the City’s Municipal Code; the Economic Stability and Extreme Event accounts are set by Council Policy; the Special Purpose Reserve by Council designation; and, the remaining balance is shown as unassigned.

The following table details the FY20 budgeted ending fund balance, detailed by reserve account:

Reserve Designation (in millions)	Amended Budget
Art in Public Places	\$ 0.4
Economic Stability	3.4
Extreme Event	3.5
Special Purpose*	4.8
Unassigned	2.6
Total Reserves Projected @ 6/30/20	\$ 14.7

*Includes funds designated for an Unfunded Pension Liability Section 115 Trust (\$4.0mm) and for a General Plan Update (0.8k).

REVENUES:

The FY20 amended General Fund revenue and transfers in budget was \$36.8 million. Through the final quarter of FY20, total General Fund revenue and transfers in were \$37.8 million, which is \$3.3 million, or 8% less than last fiscal year.

The City’s seven largest revenue sources account for over 90% of the FY20 General Fund budget. Those revenues, in order of magnitude, are currently Transient Occupancy Tax, Property Tax, Sales Tax, In-Lieu Property Tax, Charges for Services, Licenses & Permits Fees, and Franchise Fees.

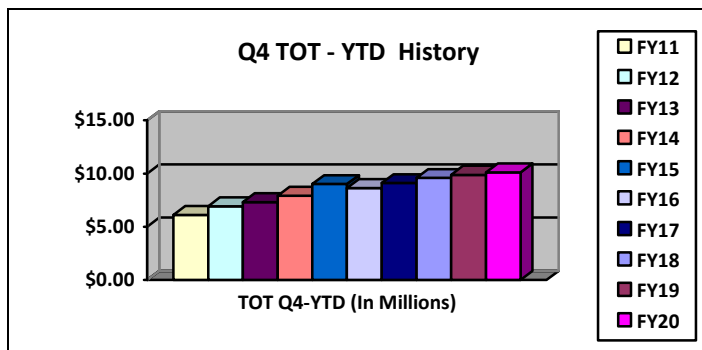
Transient Occupancy Tax (TOT) – At \$10.1 million collected through June 30, 2020, TOT receipts were \$3.3 million, or 24%, lower than the same period last year. This is attributed to hotel closures, and cancellations by hotel guests and groups due to COVID-19 restrictions.



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Most hotels have reopened following the initial stay-at-home order, and some of the larger hotels have experienced better than was projected in April 2020, resulting in actuals that are \$350,000 higher than the amended budget.



Property Tax – The City’s second largest revenue, budgeted at \$9.1 million for FY20, comes from Property Taxes. FY20 revenue was \$9.2 million, which was \$388,000, or 4.4% more than last fiscal year. Although the Treasurer Tax Collector has waived penalties related to second installment payments from property owners directly impacted by COVID-19, it did not eliminate taxpayer responsibility to pay their taxes. 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 town, plus a relatively small but growing amount of tax collected for out of state and online sales that are attributed to Orange County and allocated to cities (the latter is Use Tax).

The FY20 Sales and Use Tax revenue amended budget was \$5.1 million. The City had FY20 collections of \$5.4 million, which was \$508,000, or 8.6% lower than the same period last fiscal year.

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

Restaurants category alone generally accounts for roughly 41% of annual Sales & Use Tax revenue.

In response to the economic impacts of COVID-19, the State of California deferred the tax filing deadline for many businesses by 90 days, and allowed small businesses to take advantage of a 12-month, interest-free, payment plan for sales and use tax liability. This had an impact on the City’s cash flow, and will result in lost taxes from businesses that are unable to recover from the State’s Executive Orders.

In-Lieu Property Taxes – Currently the City’s fourth largest revenue, FY20’s In-Lieu Property Tax budget was \$4.5 million. This tax exists because the State cut Vehicle License Fees, historically a revenue source for cities. In order to keep cities financially whole, the State provided some of the State’s portion of property tax revenue to backfill the taking – but did so in the next fiscal year.

In-Lieu Property Tax revenue collected was \$4.5 million fiscal year-to-date, which was \$208,000, or 4.9% more than last year. These taxes are not received evenly throughout the year, with roughly 49% received in January and again in May.

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

The FY20 Charges for Services amended budget was \$2.1 million, placing them as the fifth largest revenue. The City collected \$2.2 million through June 30, 2020. Compared to last fiscal year, Charges for Services revenue decreased by \$214,000, or 8.7%, and may see continued reductions as a result of COVID-19 mitigation efforts.

Licenses & Permits – Most structural changes and new construction of buildings on private property require permits prior to the beginning of



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construction. The State Constitution and Government Code place with the City the responsibility and authority to engage in certain regulatory activities in the interest of the community. Related fees are set by Council resolution and may not exceed the cost of the service.

The FY20 amended budget was \$1.9 million, and \$1.8 million, or 97% was collected by year end. This is approximately \$218,000 or 10.7% lower than last fiscal year. The volatility associated with building activity warrants much restraint in projecting revenues.

Franchise Fees – These are derived from Cox Communications, SDG&E, SoCal Gas and CR&R, for their right to use public rights-of-way. Revenue was budgeted at \$1.4 million. One-fourth of Franchise Fees are received in Q2, again in Q3, and about one-half in Q4. The City received \$1.3 million through Q4, which is \$68,000, or 4.9% lower than the previous fiscal year.

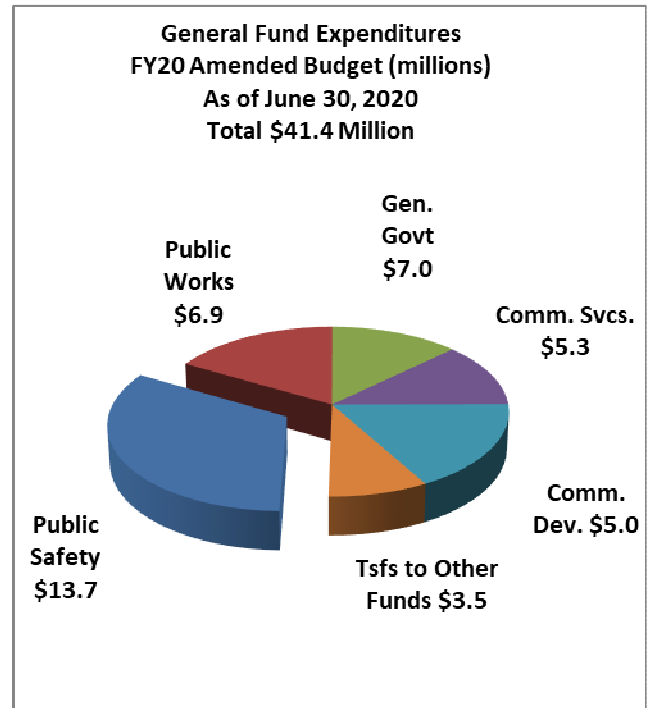
EXPENDITURES

The City’s amended FY20 General Fund budget was \$41.4 million, inclusive of \$3.5 million in transfers to other funds. The budget was committed to the following functions:

Expenditures (in millions)	FY20 Amended Budget	% of Total
Public Safety	\$ 13.7	33%
Public Works	6.9	17
Community Services & Parks	5.3	13
Community Development	5.0	12
General Government*	7.0	17
Transfers to Other Funds**	3.5	8
Total Budget	\$ 41.4	100%

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

**Transfers to the Other Funds includes those to the CFD Fund (\$36k), and Capital Improvement Fund (\$3.5M).



Actual General Fund operating expenditures, , totaled \$36.3 million, which is \$1.5 million less than the previous fiscal year.

Expenditures with notable variances from the prior year include:

Storm Drains – Expenditures totaled \$1.1 million by the end of FY20, which is \$433,000 higher than the same period last year. The majority of the increase is attributed to a one-time emergency repair of a Capistrano Beach storm outlet that was compromised by high surf.

Police Services – This is by far the largest cost incurred by the City, with the amended budget at \$13.3 million. Expenditures for FY20 totaled \$12.9 million, an increase of \$439,000 over the prior fiscal year. Note that \$139,000 of these expenditures were directly related to COVID-19 response efforts and are expected to be reimbursed with Federal, State, and County relief funds.

City Attorney – The FY20 amended legal budget was \$1.8 million. FY20 actual expenditures were \$1.8 million, an increase of \$376,000 over the prior



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fiscal year. At Council direction, the attorney has been prosecuting several code enforcement matters that are the main driver behind the higher costs. Note that beginning in FY20, these costs are allocated from the City Attorney Department (71) to other City departments in accordance with legal efforts associated with functions for which those departments are generally responsible.

Professional Services – Budgeted at \$3.4 million in FY20, actual expenditures totaled \$2.8 million which was \$189,000, or 7.4% higher than the prior fiscal year. This increase is primarily attributed to Building department contracts for plan reviews, building inspections and permit counter services.

Capital Improvement Fund disbursements for FY20 totaled \$3.7 million, a decrease of \$913,000 from the previous fiscal year. A total of \$8.1 million was budgeted for capital projects, the majority of which relate to Residential Resurfacing (\$4.9 million) and the Residential Roadway Slurry Program (\$1.5 million). See a listing of projects, along with their budgets, actual expenditures, and encumbered (contracted) balance in Attachment A5 of this report.

Cash & Investments

Investment Portfolio	
At June 30, 2020	
Account	Amount
Cash*	\$ 5,080,096
Petty Cash	5,200
LAIF	26,564,418
T-Notes	15,400,000
Total	\$ 47,049,714

**Includes checks cut at month end and outstanding.*

The City's Local Agency Investment Fund (LAIF) account ended the third quarter with a balance of \$26.6 million. The T-Note portfolio balance was \$15.4 million at June 30, 2020 and consists of one \$3.4 million, two \$3.2 million, one \$3.0 million, and one \$2.6 million laddered investments maturing at

one-year intervals, over the next 5 years, on October 31st.

ATTACHED FINANCIAL REPORTS:

1. General Fund Revenues – Budget vs. Actual for Period Ending 6/30/20
2. General Fund Expenditures – Budget vs. Actual for Period Ending 6/30/20
3. 6/30/20 Balance Sheets All Funds
4. CIP Projects – Budget vs. Actual for Period Ending 6/30/20
5. CIP Projects – Narrative Summary of Project Status
6. General Fund Expenditures by Function for Period Ending 6/30/20
7. FYTD Revenues, June 2020 vs 2019
8. FYTD Expenditures, June 2020 vs 2019



City of Dana Point, CA

General Fund Revenues - Budget vs. Actual Group Summary

For Fiscal: 2019-2020 Period Ending: 06/30/2020

RevenueObject	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
Fund: 01 - GENERAL						
RevenueType: 10 - Taxes & Franchises						
6101 - Sec & Unsec Property Taxes	9,095,000.00	9,145,000.00	183,121.22	9,198,713.60	9,198,713.60	-53,713.60
6103 - Property Transfer Tax	500,000.00	700,000.00	56,711.84	712,016.11	712,016.11	-12,016.11
6105 - Franchise Fees	1,350,000.00	1,350,000.00	308,174.73	1,337,390.94	1,337,390.94	12,609.06
6107 - Homeowners Property Tax Relie	50,000.00	45,000.00	6,760.49	45,069.84	45,069.84	-69.84
6109 - Transient Occupancy Tax	12,750,000.00	9,725,000.00	562,312.27	10,083,162.96	10,083,162.96	-358,162.96
6110 - Short Term Rental TOT	800,000.00	550,000.00	73,384.97	580,405.25	580,405.25	-30,405.25
6111 - Sales & Use Tax	5,915,000.00	5,140,000.00	1,307,248.98	5,382,811.60	5,382,811.60	-242,811.60
6113 - In-lieu Property Taxes	4,410,000.00	4,466,000.00	2,054.35	4,468,441.35	4,468,441.35	-2,441.35
RevenueType: 10 - Taxes & Franchises Total:	34,870,000.00	31,121,000.00	2,499,768.85	31,808,011.65	31,808,011.65	-687,011.65
RevenueType: 20 - Licenses & Permits						
6201 - Site Development Permit	41,000.00	65,000.00	11,622.00	69,764.00	69,764.00	-4,764.00
6203 - Coastal Development Permit	30,000.00	70,000.00	22,488.00	87,347.00	87,347.00	-17,347.00
6205 - Conditional Use Permit	8,200.00	30,500.00	3,730.00	31,062.00	31,062.00	-562.00
6207 - Other Planning Permits	15,250.00	15,250.00	278.00	13,010.00	13,010.00	2,240.00
6209 - Building Permits	968,000.00	925,000.00	74,466.68	852,476.93	852,476.93	72,523.07
6211 - Plumbing Permits	27,250.00	65,000.00	12,082.50	78,477.50	78,477.50	-13,477.50
6215 - Electrical Permits	51,500.00	100,000.00	7,972.20	100,658.30	100,658.30	-658.30
6217 - Mechanical Permits	21,500.00	20,000.00	1,265.00	17,275.00	17,275.00	2,725.00
6218 - Short Term Rental Permits	20,000.00	15,000.00	4,200.00	20,507.99	20,507.99	-5,507.99
6219 - Other Building Permits	500.00	1,000.00	418.54	1,216.47	1,216.47	-216.47
6221 - Transportation Permits	1,600.00	500.00	0.00	369.00	369.00	131.00
6223 - Encroachment Permits	35,000.00	50,000.00	5,125.00	54,033.50	54,033.50	-4,033.50
6225 - Grading Permit Plan Check	265,000.00	450,000.00	29,597.21	424,728.93	424,728.93	25,271.07
6226 - Licenses & Permits	12,000.00	8,000.00	74.12	7,157.66	7,157.66	842.34
6227 - Other Engineering Permits	7,000.00	50,000.00	5,125.00	52,351.50	52,351.50	-2,351.50
RevenueType: 20 - Licenses & Permits Total:	1,503,800.00	1,865,250.00	178,444.25	1,810,435.78	1,810,435.78	54,814.22
RevenueType: 30 - Fines & Forfeitures						
6301 - Vehicle Code Fines	225,000.00	180,000.00	61,595.89	180,817.33	180,817.33	-817.33
6303 - Penalties, Int. & Restitution	120,000.00	120,000.00	58,378.40	501,914.46	501,914.46	-381,914.46
RevenueType: 30 - Fines & Forfeitures Total:	345,000.00	300,000.00	119,974.29	682,731.79	682,731.79	-382,731.79
RevenueType: 40 - Use Of Money & Property						
6401 - Rental Of Property	60,000.00	70,000.00	3,451.31	64,547.71	64,547.71	5,452.29
6403 - Investment Income	350,000.00	575,000.00	87,653.59	677,977.51	677,977.51	-102,977.51
6405 - City Plaza Rental Revenue	22,800.00	22,800.00	1,900.00	22,800.00	22,800.00	0.00
RevenueType: 40 - Use Of Money & Property Total:	432,800.00	667,800.00	93,004.90	765,325.22	765,325.22	-97,525.22
RevenueType: 50 - Intergovernmental						
6505 - Motor Vehicle In-lieu	15,000.00	27,000.00	0.00	27,106.55	27,106.55	-106.55
6513 - Local Coastal Program Grant	0.00	48,000.00	27,215.00	47,990.00	47,990.00	10.00
6514 - Waste Disposal Agreement Allocation	54,000.00	85,000.00	92,078.30	92,078.30	92,078.30	-7,078.30
6515 - Nuclear Power Program	195,000.00	205,000.00	0.00	204,742.33	204,742.33	257.67
6521 - Intergovernmental Cost Reimb	65,000.00	111,819.00	47,213.38	61,866.38	61,866.38	49,952.62
6523 - State Grants	0.00	160,000.00	10,000.00	10,000.00	10,000.00	150,000.00
RevenueType: 50 - Intergovernmental Total:	329,000.00	636,819.00	176,506.68	443,783.56	443,783.56	193,035.44
RevenueType: 60 - Charges For Services						
6607 - Planning Comm. Determin.	1,000.00	0.00	0.00	0.00	0.00	0.00
6609 - Variance Minor Amendment	2,000.00	15,000.00	1,531.00	13,135.00	13,135.00	1,865.00
6611 - Tentative Tract Map	0.00	6,500.00	0.00	6,374.00	6,374.00	126.00
6613 - Tentative Parcel Map	0.00	5,000.00	4,614.00	9,228.00	9,228.00	-4,228.00
6621 - Concept Approval	1,000.00	1,000.00	0.00	1,200.00	1,200.00	-200.00
6623 - Planning Plan Check Fee	100,000.00	145,000.00	11,861.90	136,270.47	136,270.47	8,729.53

General Fund Revenues - Budget vs. Actual

For Fiscal: 2019-2020 Period Ending: 06/30/2020

RevenueObject	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
6625 - Site Inspection Fee	1,500.00	0.00	0.00	0.00	0.00	0.00
6627 - Other Planning Fees	9,000.00	9,000.00	549.27	25,672.31	25,672.31	-16,672.31
6631 - Building Plan Check Fee	600,000.00	700,000.00	60,533.90	710,330.36	710,330.36	-10,330.36
6633 - Permit Issuance Fee	70,000.00	65,000.00	4,825.00	51,562.50	51,562.50	13,437.50
6635 - Other Building Fees	0.00	0.00	0.00	66.00	66.00	-66.00
6639 - Addressing Fee	2,500.00	9,000.00	197.00	7,593.00	7,593.00	1,407.00
6641 - Grading Inspection	100,000.00	300,000.00	26,122.76	324,397.22	324,397.22	-24,397.22
6655 - Other Engineering Fees	100,000.00	125,000.00	10,668.34	133,545.72	133,545.72	-8,545.72
6659 - Solid Waste Exemption Fee	2,000.00	3,000.00	345.00	2,805.00	2,805.00	195.00
6683 - Art In Public Places Fees	0.00	62,000.00	0.00	61,984.08	61,984.08	15.92
6685 - Reimbursed Expenses	90,000.00	75,000.00	97,348.80	151,258.08	151,258.08	-76,258.08
6687 - Legal Reimbursements - Development	10,000.00	30,000.00	0.00	59,694.75	59,694.75	-29,694.75
6688 - Legal Reimbursements - Other	225,000.00	205,000.00	32,242.00	238,834.00	238,834.00	-33,834.00
6689 - Police Services Reimbursements	131,250.00	80,000.00	0.00	76,813.34	76,813.34	3,186.66
6691 - Recreation Classes	170,000.00	135,000.00	6,644.44	98,914.51	98,914.51	36,085.49
6692 - Planning Reimbursements	30,000.00	66,004.00	18,490.50	72,152.09	72,152.09	-6,148.09
6693 - Activities & Trips	15,000.00	25,000.00	900.60	25,920.57	25,920.57	-920.57
6694 - Staff Time Reimbursements	50,000.00	15,000.00	0.00	10,091.16	10,091.16	4,908.84
6697 - Photocopies	1,000.00	1,500.00	0.00	1,238.82	1,238.82	261.18
6699 - Other P/b/e	33,750.00	25,000.00	935.13	24,976.52	24,976.52	23.48
RevenueType: 60 - Charges For Services Total:	1,745,000.00	2,103,004.00	277,809.64	2,244,057.50	2,244,057.50	-141,053.50
RevenueType: 70 - Other						
6701 - Planning Appeal Fee	1,000.00	1,000.00	0.00	750.00	750.00	250.00
6703 - Miscellaneous Revenues	60,000.00	25,000.00	0.00	6,873.43	6,873.43	18,126.57
6704 - Gain/Loss on Asset Sale	3,000.00	0.00	0.00	0.00	0.00	0.00
6707 - User Fee Income Solid Waste	55,000.00	62,000.00	14,311.88	62,139.60	62,139.60	-139.60
RevenueType: 70 - Other Total:	119,000.00	88,000.00	14,311.88	69,763.03	69,763.03	18,236.97
RevenueType: 90 - Transfers						
6903 - Tsfs In - Fr Gas Tax Fund	572,396.00	0.00	0.00	0.00	0.00	0.00
6906 - Tsfs In - Fr CFD Maint Fund	0.00	0.00	0.00	8,642.00	8,642.00	-8,642.00
RevenueType: 90 - Transfers Total:	572,396.00	0.00	0.00	8,642.00	8,642.00	-8,642.00
Fund: 01 - GENERAL Total:	39,916,996.00	36,781,873.00	3,359,820.49	37,832,750.53	37,832,750.53	-1,050,877.53
Total Surplus (Deficit):	39,916,996.00	36,781,873.00	3,359,820.49	37,832,750.53	37,832,750.53	

Fund Summary

Fund	Original	Current	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget
	Total Budget	Total Budget				Remaining
01 - GENERAL	39,916,996.00	36,781,873.00	3,359,820.49	37,832,750.53	37,832,750.53	-1,050,877.53
Total Surplus (Deficit):	39,916,996.00	36,781,873.00	3,359,820.49	37,832,750.53	37,832,750.53	



City of Dana Point, CA

General Fund Expenditures - Budget vs. Actual

Group Summary

For Fiscal: 2019-2020 Period Ending: 06/30/2020

ExpenseObject	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
Fund: 01 - GENERAL						
ExpenseType: 10 - Personnel						
1010 - Salaries	6,371,826.00	6,037,065.00	446,708.44	6,035,395.50	6,035,395.50	1,669.50
1030 - Hourly	228,260.00	211,335.00	15,989.27	209,893.59	209,893.59	1,441.41
1050 - Overtime	85,000.00	77,850.00	7,029.56	77,057.36	77,057.36	792.64
1070 - Stipends	9,000.00	9,000.00	692.30	8,999.90	8,999.90	0.10
1100 - Benefits	992,616.00	870,004.00	77,798.95	868,347.55	868,347.55	1,656.45
1120 - Retirement Benefits	938,813.00	895,913.00	44,012.05	893,456.15	893,456.15	2,456.85
1140 - Medi-tax 1.45%	97,066.00	97,333.00	7,153.90	96,336.35	96,336.35	996.65
1200 - Outside Assistance	0.00	83,781.00	0.00	83,778.37	83,778.37	2.63
ExpenseType: 10 - Personnel Total:	8,722,581.00	8,282,281.00	599,384.47	8,273,264.77	8,273,264.77	9,016.23
ExpenseType: 20 - Materials & Services						
2010 - Communications	126,310.00	164,810.00	19,334.83	147,711.08	147,711.08	17,098.92
2030 - Equipment Maintenance	462,800.00	553,767.00	68,829.51	506,630.45	506,630.45	47,136.55
2040 - Copier Usage	17,400.00	18,100.00	2,349.46	14,975.21	14,975.21	3,124.79
2050 - Vehicle Maintenance	99,500.00	100,000.00	7,672.53	78,682.09	78,682.09	21,317.91
2070 - Office Supplies	99,350.00	87,300.00	7,379.25	58,760.24	58,760.24	28,539.76
2090 - Memberships & Dues	65,975.00	72,475.00	4,888.00	64,501.83	64,501.83	7,973.17
2110 - Operating Supplies	521,750.00	489,950.00	40,668.72	427,205.16	427,205.16	62,744.84
2130 - Books & Subscriptions	43,550.00	41,350.00	1,657.11	34,925.21	34,925.21	6,424.79
2150 - Training	65,550.00	40,750.00	535.06	14,007.44	14,007.44	26,742.56
2170 - Postage	19,000.00	19,000.00	3,998.56	13,185.50	13,185.50	5,814.50
2190 - Facil & Equip Lease/Rent	116,800.00	115,800.00	7,333.29	96,358.68	96,358.68	19,441.32
2210 - Utilities	1,271,700.00	1,130,000.00	139,506.86	1,112,639.73	1,112,639.73	17,360.27
2230 - Professional Services	2,575,610.00	3,389,430.00	457,916.67	2,760,991.64	3,265,995.67	123,434.33
2240 - Reimbursable Costs	260,000.00	940,004.00	157,472.54	932,003.79	941,033.80	-1,029.80
2250 - Advertising	41,550.00	33,050.00	5,590.14	29,778.04	29,778.04	3,271.96
2270 - Travel, Conf. & Meetings	111,500.00	88,500.00	633.54	59,469.25	59,469.25	29,030.75
2290 - Auto Allowance	62,900.00	70,050.00	4,257.74	60,159.94	60,159.94	9,890.06
2310 - City Attorney	985,000.00	1,787,300.00	151,967.11	1,787,217.64	1,787,217.64	82.36
2320 - City Attorney Allocation	0.00	1,000.00	0.00	0.00	0.00	1,000.00
2330 - Police Services	13,376,768.00	13,276,768.00	914,137.08	12,897,666.36	12,897,666.36	379,101.64
2340 - Parking Lot Leases	42,500.00	48,170.00	3,958.53	45,612.36	45,612.36	2,557.64
2350 - Street Maintenance	1,416,000.00	1,498,179.00	562,618.41	1,499,849.44	1,499,849.44	-1,670.44
2410 - Community Activities	564,050.00	534,050.00	3,674.52	526,092.33	526,092.33	7,957.67
2430 - Recreation Programs	127,000.00	127,000.00	15,390.06	128,004.83	128,004.83	-1,004.83
2450 - Landscape Maintenance	680,000.00	677,500.00	42,311.28	630,707.81	635,535.31	41,964.69
2470 - Tree Maintenance	670,000.00	640,000.00	205,292.00	664,979.76	664,979.76	-24,979.76
2490 - Street Sweeping	259,000.00	234,325.00	36,600.00	234,325.20	234,325.20	-0.20
2510 - Storm Drains	840,500.00	1,067,286.00	187,690.21	1,064,012.05	1,064,012.05	3,273.95
2530 - Safety Lighting	219,100.00	164,100.00	32,347.32	163,388.19	163,388.20	711.80
2550 - Park Maintenance	1,085,000.00	1,154,300.00	87,544.72	1,031,022.47	1,034,534.97	119,765.03
2590 - Data Technology	277,000.00	249,000.00	28,711.76	223,667.77	223,667.77	25,332.23
2600 - Marketing	113,950.00	100,950.00	10,120.23	63,900.85	63,900.85	37,049.15
2999 - Operations Contingency	250,000.00	23,363.00	0.00	0.00	0.00	23,363.00
ExpenseType: 20 - Materials & Services Total:	26,867,113.00	28,937,627.00	3,212,387.04	27,372,432.34	27,894,806.39	1,042,820.61
ExpenseType: 30 - Capital Outlay						
3010 - Furniture & Equipment	0.00	0.00	0.00	21,008.88	21,008.88	-21,008.88
ExpenseType: 30 - Capital Outlay Total:	0.00	0.00	0.00	21,008.88	21,008.88	-21,008.88
ExpenseType: 40 - Insurance						
4010 - Liability Insur Premiums	442,500.00	392,500.00	81.00	383,047.01	383,047.01	9,452.99
4030 - Property Insurance Premiums	97,500.00	97,500.00	0.00	96,860.00	96,860.00	640.00

General Fund Expenditures - Budget vs. Actual

For Fiscal: 2019-2020 Period Ending: 06/30/2020

ExpenseObject	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
4050 - Employee Bond Premiums	1,200.00	1,200.00	0.00	1,100.00	1,100.00	100.00
4110 - Workers' Compensation	133,000.00	125,500.00	12.11	125,310.11	125,310.11	189.89
4130 - Consulting/witness Fees	0.00	13,200.00	0.00	13,072.50	13,072.50	127.50
4210 - Unemployment Benefits	1,500.00	1,500.00	0.00	0.00	0.00	1,500.00
ExpenseType: 40 - Insurance Total:	675,700.00	631,400.00	93.11	619,389.62	619,389.62	12,010.38
ExpenseType: 90 - Operating Transfers Out						
9010 - Tsfs Out - To Facil Imp Fund	100,000.00	0.00	0.00	0.00	0.00	0.00
9031 - Tsfs Out - To CFD Maint Fund	35,500.00	35,500.00	0.00	0.00	0.00	35,500.00
9050 - Tsfs Out - To Cap Impv Fund	3,514,410.00	3,478,973.00	1,942,014.00	3,478,973.00	3,478,973.00	0.00
ExpenseType: 90 - Operating Transfers Out Total:	3,649,910.00	3,514,473.00	1,942,014.00	3,478,973.00	3,478,973.00	35,500.00
Fund: 01 - GENERAL Total:	39,915,304.00	41,365,781.00	5,753,878.62	39,765,068.61	40,287,442.66	1,078,338.34
Total Surplus (Deficit):	-39,915,304.00	-41,365,781.00	-5,753,878.62	-39,765,068.61	-40,287,442.66	

Fund Summary

Fund	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
01 - GENERAL	-39,915,304.00	-41,365,781.00	-5,753,878.62	-39,765,068.61	-40,287,442.66	-1,078,338.34
Total Surplus (Deficit):	-39,915,304.00	-41,365,781.00	-5,753,878.62	-39,765,068.61	-40,287,442.66	



City of Dana Point, CA

Balance Sheet

Account Summary

As Of 06/30/2020

Account	Name	Balance	
Fund: 01 - GENERAL			
Assets			
01-1011	Claim on Cash	17,101,436.85	
01-1020	Petty Cash	5,200.00	
01-1050	Taxes Receivable - Current	1,610,209.63	
01-1200	Accounts Receivable	638,521.05	
01-1250	Advance Deposits	800.00	
01-1330	Intergovernmental Receivables	222,548.70	
01-1350	Interest Rec On Investments	139,311.38	
01-1450	Prepaid Items	147,594.50	
01-1500	Investments - Adjust To Fmv	56,707.00	
01-1530	Prem/disc - U.s. Gov't Secur	-148,798.95	
	Total Assets:	19,773,530.16	<u>19,773,530.16</u>
Liability			
01-2020	Accounts Payable	5,000.00	
01-2021	Accounts Payable Pending	2,295,609.07	
01-2151	Tenant Security Deposits	1,900.00	
01-2391	Deferred Inflow of Resources	79,626.31	
	Total Liability:	2,382,135.38	
Equity			
01-2470	Fund Balance Desig. for Art in Public Place	364,407.88	
01-2500	Investments - Adjust To Fmv	56,707.00	
01-2550	Fund Balance Desig. for Special Purpose	4,799,000.00	
01-2560	Economic Stability Reserve	4,327,906.00	
01-2570	Extreme Event Reserve	3,541,014.00	
01-9920	Fund Balance - Undesignated	6,214,177.98	
	Total Beginning Equity:	19,303,212.86	
Total Revenue		37,832,750.53	
Total Expense		39,744,568.61	
Revenues Over/Under Expenses		-1,911,818.08	
	Total Equity and Current Surplus (Deficit):	17,391,394.78	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>19,773,530.16</u>

Balance Sheet

As Of 06/30/2020

Account	Name	Balance	
Fund: 02 - GASOLINE TAX			
Assets			
02-1011	Claim on Cash	976,149.49	
02-1500	Investments - Adjust To Fmv	12,923.00	
	Total Assets:	989,072.49	<u>989,072.49</u>
Liability			
	Total Liability:	0.00	
Equity			
02-2500	Investments - Adjust To Fmv	12,923.00	
02-9920	Fund Balance	570,015.89	
	Total Beginning Equity:	582,938.89	
Total Revenue		802,184.60	
Total Expense		396,051.00	
Revenues Over/Under Expenses		406,133.60	
	Total Equity and Current Surplus (Deficit):	989,072.49	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>989,072.49</u>

Balance Sheet

As Of 06/30/2020

Account	Name	Balance	
Fund: 04 - MEASURE M FUND			
Assets			
04-1011	Claim on Cash	849,979.16	
04-1200	Accounts Receivable	80,308.66	
04-1500	Investments - Adjust To Fmv	16,505.00	
	Total Assets:	<u>946,792.82</u>	<u>946,792.82</u>
Liability			
04-2021	Accounts Payable Pending	3,840.44	
	Total Liability:	<u>3,840.44</u>	
Equity			
04-2480	Fund Balance Restricted for SMP	103,659.00	
04-2500	Investments - Adjust To Fmv	16,505.00	
04-9920	Fund Balance	717,851.90	
	Total Beginning Equity:	<u>838,015.90</u>	
	Total Revenue	688,352.63	
	Total Expense	<u>583,416.15</u>	
	Revenues Over/Under Expenses	104,936.48	
	Total Equity and Current Surplus (Deficit):	942,952.38	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>946,792.82</u></u>

Balance Sheet

As Of 06/30/2020

Account	Name	Balance	
Fund: 05 - AB2766 - CLEAN AIR ACT			
Assets			
05-1011	Claim on Cash	551,760.15	
05-1500	Investments - Adjust To Fmv	11,322.00	
	Total Assets:	563,082.15	<u>563,082.15</u>
Liability			
	Total Liability:	0.00	
Equity			
05-2500	Investments - Adjust To Fmv	11,322.00	
05-9920	Fund Balance	510,835.59	
	Total Beginning Equity:	522,157.59	
Total Revenue		40,924.56	
Total Expense		0.00	
Revenues Over/Under Expenses		40,924.56	
	Total Equity and Current Surplus (Deficit):	563,082.15	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>563,082.15</u>

Balance Sheet

As Of 06/30/2020

Account	Name	Balance	
Fund: 06 - COASTAL TRANSIT			
Assets			
06-1011	Claim on Cash	354,309.21	
06-1200	Accounts Receivable	368,895.14	
06-1500	Investments - Adjust To Fmv	12,796.00	
	Total Assets:	736,000.35	<u>736,000.35</u>
Liability			
06-2021	Accounts Payable Pending	3,276.00	
06-2391	Deferred Inflow of Resources	368,895.14	
	Total Liability:	372,171.14	
Equity			
06-2500	Investments - Adjust To Fmv	12,796.00	
06-9920	Fund Balance	327,836.54	
	Total Beginning Equity:	340,632.54	
Total Revenue		560,978.25	
Total Expense		537,781.58	
Revenues Over/Under Expenses		23,196.67	
	Total Equity and Current Surplus (Deficit):	363,829.21	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>736,000.35</u>

Balance Sheet

As Of 06/30/2020

Account	Name	Balance	
Fund: 07 - TBID			
Assets			
07-1011	Claim on Cash	513,127.09	
07-1200	Accounts Receivable	31,434.00	
07-1500	Investments - Adjust To Fmv	22,260.00	
	Total Assets:	<u>566,821.09</u>	<u>566,821.09</u>
Liability			
07-2020	Accounts Payable	58,377.00	
	Total Liability:	<u>58,377.00</u>	
Equity			
07-2500	Investments - Adjust To Fmv	22,260.00	
07-9920	Fund Balance	773,520.76	
	Total Beginning Equity:	<u>795,780.76</u>	
Total Revenue		766,725.33	
Total Expense		<u>1,054,062.00</u>	
Revenues Over/Under Expenses		<u>-287,336.67</u>	
	Total Equity and Current Surplus (Deficit):	508,444.09	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>566,821.09</u></u>

Balance Sheet

As Of 06/30/2020

Account	Name	Balance	
Fund: 08 - ROAD MAINTENANCE AND REHAB			
Assets			
08-1011	Claim on Cash	545,246.65	
08-1330	Intergovernmental Receivables	90,583.09	
08-1500	Investments - Adjust To Fmv	11,132.00	
	Total Assets:	<u>646,961.74</u>	<u>646,961.74</u>
Liability			
	Total Liability:	<u>0.00</u>	
Equity			
08-2500	Investments - Adjust To Fmv	11,132.00	
08-9920	Fund Balance	602,525.98	
	Total Beginning Equity:	<u>613,657.98</u>	
Total Revenue		606,014.76	
Total Expense		<u>572,711.00</u>	
Revenues Over/Under Expenses		33,303.76	
	Total Equity and Current Surplus (Deficit):	646,961.74	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>646,961.74</u></u>

Balance Sheet

As Of 06/30/2020

Account	Name	Balance	
Fund: 09 - HEADLANDS HABITAT (ESHA)			
Assets			
09-1011	Claim on Cash	298,617.62	
09-1391	Beneficial Interest Receivable	432,643.00	
09-1500	Investments - Adjust To Fmv	6,491.00	
	Total Assets:	<u>737,751.62</u>	<u>737,751.62</u>
Liability			
09-2391	Deferred Inflow of Resources	432,643.00	
	Total Liability:	<u>432,643.00</u>	
Equity			
09-2500	Investments - Adjust To Fmv	6,491.00	
09-9920	Fund Balance	282,156.56	
	Total Beginning Equity:	<u>288,647.56</u>	
Total Revenue		34,485.66	
Total Expense		<u>18,024.60</u>	
Revenues Over/Under Expenses		16,461.06	
	Total Equity and Current Surplus (Deficit):	305,108.62	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>737,751.62</u></u>

Balance Sheet

As Of 06/30/2020

Account	Name	Balance	
Fund: 11 - CAPITAL IMPROVEMENTS			
Assets			
11-1011	Claim on Cash	10,412,237.41	
	Total Assets:	10,412,237.41	<u>10,412,237.41</u>
Liability			
11-2021	Accounts Payable Pending	1,241,039.61	
	Total Liability:	1,241,039.61	
Equity			
11-2440	Fund Bal Reserved for Doheny Village Imp	825,631.67	
11-2580	Community Investment Reserve	4,037,315.00	
11-9920	Fund Balance - Undesignated	3,034,462.18	
	Total Beginning Equity:	7,897,408.85	
Total Revenue		5,006,634.92	
Total Expense		3,732,845.97	
Revenues Over/Under Expenses		1,273,788.95	
	Total Equity and Current Surplus (Deficit):	9,171,197.80	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>10,412,237.41</u>

Balance Sheet

As Of 06/30/2020

Account	Name	Balance
Fund: 12 - FACILITIES IMPROVEMENT FUND		
Assets		
12-1011	Claim on Cash	3,541,891.18
12-1200	Accounts Receivable	34,519.09
	Total Assets:	<u>3,576,410.27</u>
		<u><u>3,576,410.27</u></u>
Liability		
12-2021	Accounts Payable Pending	407,798.16
	Total Liability:	<u>407,798.16</u>
Equity		
12-2480	Fund Balance Restricted for PEG Fees	210,612.66
12-9920	Fund Balance	3,702,453.01
	Total Beginning Equity:	<u>3,913,065.67</u>
Total Revenue		139,152.13
Total Expense		<u>883,605.69</u>
Revenues Over/Under Expenses		<u>-744,453.56</u>
	Total Equity and Current Surplus (Deficit):	3,168,612.11
	Total Liabilities, Equity and Current Surplus (Deficit):	<u><u>3,576,410.27</u></u>

Balance Sheet

As Of 06/30/2020

Account	Name	Balance	
Fund: 21 - PARK DEVELOPMENT			
Assets			
21-1011	Claim on Cash	70,402.19	
21-1500	Investments - Adjust To Fmv	1,571.00	
	Total Assets:	<u>71,973.19</u>	<u>71,973.19</u>
Liability			
	Total Liability:	<u>0.00</u>	
Equity			
21-2500	Investments - Adjust To Fmv	1,571.00	
21-9920	Fund Balance	69,282.81	
	Total Beginning Equity:	<u>70,853.81</u>	
Total Revenue		1,119.38	
Total Expense		0.00	
Revenues Over/Under Expenses		<u>1,119.38</u>	
	Total Equity and Current Surplus (Deficit):	<u>71,973.19</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>71,973.19</u></u>

Balance Sheet

As Of 06/30/2020

Account	Name	Balance
Fund: 25 - SUPP LAW ENFORCEMENT SERVICES		
Assets		
25-1011	Claim on Cash	73,827.47
25-1500	Investments - Adjust To Fmv	1,124.00
	Total Assets:	74,951.47
		<u>74,951.47</u>
Liability		
25-2021	Accounts Payable Pending	12,149.67
	Total Liability:	12,149.67
Equity		
25-2500	Investments - Adjust To Fmv	1,124.00
25-9920	Fund Balance	40,870.43
	Total Beginning Equity:	41,994.43
Total Revenue		158,820.23
Total Expense		138,012.86
Revenues Over/Under Expenses		20,807.37
	Total Equity and Current Surplus (Deficit):	62,801.80
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>74,951.47</u>

Balance Sheet

As Of 06/30/2020

Account	Name	Balance	
Fund: 27 - CFD 2006-1 MAINTENANCE			
Assets			
27-1011	Claim on Cash	501,577.48	
27-1200	Accounts Receivable	35,067.44	
27-1500	Investments - Adjust To Fmv	12,110.00	
	Total Assets:	<u>548,754.92</u>	<u>548,754.92</u>
Liability			
27-2021	Accounts Payable Pending	36,709.68	
	Total Liability:	<u>36,709.68</u>	
Equity			
27-2500	Investments - Adjust To Fmv	12,110.00	
27-9920	Fund Balance	477,342.02	
	Total Beginning Equity:	<u>489,452.02</u>	
	Total Revenue	345,741.74	
	Total Expense	<u>323,148.52</u>	
	Revenues Over/Under Expenses	<u>22,593.22</u>	
	Total Equity and Current Surplus (Deficit):	<u>512,045.24</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>548,754.92</u></u>

Balance Sheet

As Of 06/30/2020

Account	Name	Balance	
Fund: 31 - AGENCY TRUST			
Assets			
31-1011	Claim on Cash	10,898,098.25	
	Total Assets:	<u>10,898,098.25</u>	<u><u>10,898,098.25</u></u>
Liability			
31-2021	Accounts Payable Pending	328,540.06	
31-2150	CD 3rd Party Rev & Staff Time (refu	347,111.94	
31-2220	Deposits - Carits	-22.52	
31-2240	Deposits - Smip	362.81	
31-2270	Deposits - Green Bldg Prog	59.00	
31-2300	Trust Deposits	499,175.93	
31-2320	Other Comm Dev Deposits	1,602,113.65	
31-2330	Other Gen Gov't Deposits	304,138.29	
31-2380	Affordable Housing Program	546,771.55	
31-2390	Building Permit Eng Deposits	101,185.02	
31-2410	PW Refundable Cash Bonds	7,168,064.92	
31-2490	Deposits - ADA (CASp Certification and Tr	597.60	
	Total Liability:	<u>10,898,098.25</u>	
	Total Equity and Current Surplus (Deficit):	0.00	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>10,898,098.25</u></u>

Balance Sheet

As Of 06/30/2020

Account	Name	Balance	
Fund: 33 - CFD 2013 BONDHOLDER FUND			
Assets			
33-1011	Claim on Cash	355,853.90	
33-1200	Accounts Receivable	374,354.20	
33-1650	Reserve 2014-1 (48480903)	2,683,884.60	
33-1670	Bond Payment 2014-1 (48480901)	99,636.19	
33-1690	Special Tax 2014-1 (48480900)	3,120,438.06	
	Total Assets:	6,634,166.95	<u>6,634,166.95</u>
Liability			
33-2020	Accounts Payable	79,669.99	
33-2021	Accounts Payable Pending	322,436.45	
33-2090	Due to Bondholders	6,232,060.51	
	Total Liability:	6,634,166.95	
Total Revenue		0.00	
Total Expense		0.00	
Revenues Over/Under Expenses		0.00	
	Total Equity and Current Surplus (Deficit):	0.00	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>6,634,166.95</u>



City of Dana Point, CA

CIP Projects - Budget vs. Actual Group Summary

For Fiscal: 2019-2020 Period Ending: 06/30/2020

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	70,117.00	5,475.30	8,188.55	10,617.50	59,499.50
1298 - FY19 Slurry Seal Program	0.00	164,762.00	0.00	29,645.01	29,645.01	135,116.99
1300 - FY19 Roadway Rehabilitation & Repairs	0.00	104,250.00	0.00	104,245.00	104,250.00	0.00
1309 - FY19 Annual Residential Resurfacing	0.00	2,496,525.00	176,073.13	2,217,630.27	2,496,525.00	0.00
1312 - Citywide Storm Drain Repairs	200,000.00	200,000.00	4,824.37	62,429.37	194,965.25	5,034.75
1313 - Water Quality/Diversion Repairs & Mntce.	50,000.00	50,000.00	0.00	0.00	0.00	50,000.00
1314 - Sidewalk/Concrete Repairs & ADA	100,000.00	200,000.00	0.00	106,773.30	106,773.30	93,226.70
1315 - Traffic Safety Repairs & Improvements	100,000.00	100,000.00	13,409.38	44,624.00	44,624.00	55,376.00
1316 - City Parking Lot Repairs/Slurry	50,000.00	50,000.00	0.00	0.00	50,000.00	0.00
1317 - Residential Resurfacing FY20	2,450,000.00	2,450,000.00	0.00	9,100.00	9,100.00	2,440,900.00
1319 - Arterial Roadway Slurry Program FY20	700,000.00	627,000.00	252,018.03	254,860.04	605,440.78	21,559.22
1321 - Residential Roadway Slurry Program FY20	1,207,000.00	1,530,000.00	885,926.83	885,926.83	1,517,524.88	12,475.12
1323 - Stonehill Bridge Deck Treatment	100,000.00	100,000.00	9,423.60	9,423.60	21,055.80	78,944.20
Fund: 11 - CAPITAL IMPROVEMENTS Total:	4,957,000.00	8,142,654.00	1,347,150.64	3,732,845.97	5,190,521.52	2,952,132.48
Total Surplus (Deficit):	-4,957,000.00	-8,142,654.00	-1,347,150.64	-3,732,845.97	-5,190,521.52	

Fund Summary

Fund	Original	Current	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget
	Total Budget	Total Budget				Remaining
11 - CAPITAL IMPROVEMENT	-4,957,000.00	-8,142,654.00	-1,347,150.64	-3,732,845.97	-5,190,521.52	-2,952,132.48
Total Surplus (Deficit):	-4,957,000.00	-8,142,654.00	-1,347,150.64	-3,732,845.97	-5,190,521.52	

FY20 Summary of Capital Improvement Project Statuses
As of June 30, 2020

Project No.	Project Name	FY20 Current Budget	PY Total Expenditures	FYTD Activity + Encumbrances	Budget Remaining
1291	Capo Beach Connectivity Study Enhancements Proj (#1291) Summary: Preliminary design work ongoing; The City is actively coordinating with Caltrans on this work effort.	70,117.00	7,336.50	10,617.50	59,499.50
1298	FY19 Slurry Seal Program (#1298) Summary: The Project has been completed and closed out at FYE	164,762.00	585,237.94	29,645.01	135,116.99
1300	FY19 Roadway Rehabilitation & Repairs (#1300) Summary: The Project has been completed and closed out at FYE.	104,250.00	-	104,250.00	-
1309	FY19 Annual Residential Resurfacing (#1309) Summary: The Notice of Completion for this project was approved by City Council on May 19, 2020. Project close out items being completed with final retention payment anticipated in Fall 2020.	2,496,525.00	1,113.92	2,496,525.00	-
1312	Citywide Storm Drain Repairs (#1312) Summary: This project has been completed and closed out at FYE.	200,000.00	-	194,965.25	5,034.75
1313	Water Quality/Diversion Repairs & Mntce. (#1313) Summary: This project has been completed and closed out at FYE.	50,000.00	-	-	50,000.00
1314	Sidewalk/Concrete Repairs & ADA (#1314) Summary: This project has been completed and closed out at FYE.	200,000.00	-	106,773.30	93,226.70
1315	Traffic Safety Repairs & Improvements (#1315) Summary: This project has been completed and closed out at FYE.	100,000.00	-	44,624.00	55,376.00
1316	City Parking Lot Repairs/Slurry (#1316) Summary: The project is in design in conjunction with CIP#1317. Project includes asphalt repairs in the Del Obispo Community Center	50,000.00	-	50,000.00	-

FY20 Summary of Capital Improvement Project Statuses
As of June 30, 2020

Project No.	Project Name	FY20 Current Budget	PY Total Expenditures	FYTD Activity + Encumbrances	Budget Remaining
	parking lot.				
1317	Residential Resurfacing FY20 (#1317) Summary:	2,450,000.00	-	9,100.00	2,440,900.00
<p>No projects or expenditures made in Q4 2020. Project is in design and anticipated to begin construction in Winter 2020. Streets included for rehabilitation with the Project include portions of Calle Real, Calle Maria, Calle Los Robles, El Contenido Drive and Zarzito Drive, along with some miscellaneous work items to address drainage and ADA issues. In addition, the Project will include the Stonehill & Ritz Carlton Drive Bridge Deck Treatment (CIP#1323), and asphalt repairs in the Del Obispo Community Center (CIP #1316).</p>					
1319	Arterial Roadway Slurry Program FY20 (#1319) Summary:	627,000.00	-	605,440.78	21,559.22
<p>Project ongoing and in progress (in conjunction with CIP#1321). Notice of Completion expected to be taken to City Council in early Fall 2020.</p>					
1321	Residential Roadway Slurry Program FY20 (#1321) Summary:	1,530,000.00	-	1,517,524.88	12,475.12
<p>Project ongoing and in progress (in conjunction with CIP#1319). Notice of Completion expected to be taken to City Council in early Fall 2020.</p>					
1323	Stonehill Bridge Deck Treatment (#1323) Summary:	100,000.00	-	21,055.80	78,944.20
<p>The project is in design in conjunction with CIP#1317.</p>					
		8,142,654.00	593,688.36	5,190,521.52	2,952,132.48
		FY20 Current Budget	PY Total Expenditures	FYTD Activity + Encumbrances	Budget Remaining



City of Dana Point, CA

GF Expenditures by Function Group Summary

For Fiscal: 2019-2020 Period Ending: 06/30/2020

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	1,909,735.00	1,757,454.00	116,747.26	1,756,500.82	1,756,500.82	953.18
1030 - Hourly	47,241.00	36,116.00	1,584.70	35,452.56	35,452.56	663.44
1050 - Overtime	13,500.00	6,750.00	47.76	6,570.71	6,570.71	179.29
1100 - Benefits	287,016.00	236,916.00	19,097.15	236,470.17	236,470.17	445.83
1120 - Retirement Benefits	527,976.00	494,926.00	11,709.82	494,171.71	494,171.71	754.29
1140 - Medi-tax 1.45%	28,572.00	28,614.00	1,861.62	28,212.74	28,212.74	401.26
1200 - Outside Assistance	0.00	27,851.00	0.00	27,848.37	27,848.37	2.63
ExpenseType: 10 - Personnel Total:	2,814,040.00	2,588,627.00	151,048.31	2,585,227.08	2,585,227.08	3,399.92
ExpenseType: 20 - Materials & Services						
2010 - Communications	83,100.00	117,600.00	15,930.68	115,190.59	115,190.59	2,409.41
2030 - Equipment Maintenance	424,500.00	501,367.00	68,733.51	474,659.78	474,659.78	26,707.22
2040 - Copier Usage	6,200.00	6,900.00	559.76	4,281.05	4,281.05	2,618.95
2050 - Vehicle Maintenance	99,500.00	100,000.00	7,672.53	78,682.09	78,682.09	21,317.91
2070 - Office Supplies	30,550.00	29,650.00	3,456.46	22,853.56	22,853.56	6,796.44
2090 - Memberships & Dues	48,125.00	55,625.00	3,192.00	53,631.34	53,631.34	1,993.66
2110 - Operating Supplies	129,250.00	128,450.00	14,176.03	106,077.83	106,077.83	22,372.17
2130 - Books & Subscriptions	10,750.00	15,550.00	1,537.12	13,744.56	13,744.56	1,805.44
2150 - Training	31,500.00	15,700.00	310.06	5,075.83	5,075.83	10,624.17
2170 - Postage	18,000.00	18,000.00	3,998.56	13,185.50	13,185.50	4,814.50
2190 - Facil & Equip Lease/Rent	114,300.00	114,300.00	7,333.29	95,548.43	95,548.43	18,751.57
2210 - Utilities	161,400.00	136,400.00	16,825.12	127,483.53	127,483.53	8,916.47
2230 - Professional Services	824,850.00	786,800.00	69,735.00	761,883.69	764,383.69	22,416.31
2250 - Advertising	28,350.00	19,850.00	3,134.14	18,260.03	18,260.03	1,589.97
2270 - Travel, Conf. & Meetings	57,000.00	48,500.00	698.01	35,756.55	35,756.55	12,743.45
2290 - Auto Allowance	30,050.00	30,300.00	1,652.25	28,329.05	28,329.05	1,970.95
2310 - City Attorney	985,000.00	1,787,300.00	151,967.11	1,787,217.64	1,787,217.64	82.36
2320 - City Attorney Allocation	-455,000.00	-397,900.00	-49,109.62	-398,099.52	-398,099.52	199.52
2590 - Data Technology	277,000.00	249,000.00	28,711.76	223,667.77	223,667.77	25,332.23
2600 - Marketing	72,900.00	59,900.00	1,136.30	19,557.32	19,557.32	40,342.68
2999 - Operations Contingency	250,000.00	23,363.00	0.00	0.00	0.00	23,363.00
ExpenseType: 20 - Materials & Services Total:	3,227,325.00	3,846,655.00	351,650.07	3,586,986.62	3,589,486.62	257,168.38
ExpenseType: 40 - Insurance						
4010 - Liability Insur Premiums	442,500.00	392,500.00	81.00	383,047.01	383,047.01	9,452.99
4030 - Property Insurance Premiums	97,500.00	97,500.00	0.00	96,860.00	96,860.00	640.00
4050 - Employee Bond Premiums	1,200.00	1,200.00	0.00	1,100.00	1,100.00	100.00
4110 - Workers' Compensation	133,000.00	125,500.00	12.11	125,310.11	125,310.11	189.89
4130 - Consulting/witness Fees	0.00	13,200.00	0.00	13,072.50	13,072.50	127.50
4210 - Unemployment Benefits	1,500.00	1,500.00	0.00	0.00	0.00	1,500.00
ExpenseType: 40 - Insurance Total:	675,700.00	631,400.00	93.11	619,389.62	619,389.62	12,010.38
ExpenseType: 90 - Operating Transfers Out						
9010 - Tsfs Out - To Facil Imp Fund	100,000.00	0.00	0.00	0.00	0.00	0.00
9031 - Tsfs Out - To CFD Maint Fund	35,500.00	35,500.00	0.00	0.00	0.00	35,500.00
9050 - Tsfs Out - To Cap Impv Fund	3,514,410.00	3,478,973.00	1,942,014.00	3,478,973.00	3,478,973.00	0.00
ExpenseType: 90 - Operating Transfers Out Total:	3,649,910.00	3,514,473.00	1,942,014.00	3,478,973.00	3,478,973.00	35,500.00
Function: 10 - General Government Total:	10,366,975.00	10,581,155.00	2,444,805.49	10,270,576.32	10,273,076.32	308,078.68
Function: 20 - Public Safety						
ExpenseType: 10 - Personnel						
1030 - Hourly	33,600.00	28,100.00	1,690.50	27,962.25	27,962.25	137.75
1120 - Retirement Benefits	2,520.00	2,120.00	126.79	2,097.22	2,097.22	22.78

GF Expenditures by Function

For Fiscal: 2019-2020 Period Ending: 06/30/2020

ExpenseObject	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
1140 - Medi-tax 1.45%	487.00	487.00	24.52	405.46	405.46	81.54
ExpenseType: 10 - Personnel Total:	36,607.00	30,707.00	1,841.81	30,464.93	30,464.93	242.07
ExpenseType: 20 - Materials & Services						
2010 - Communications	18,350.00	18,350.00	782.11	6,834.16	6,834.16	11,515.84
2030 - Equipment Maintenance	34,500.00	50,600.00	96.00	31,970.67	31,970.67	18,629.33
2040 - Copier Usage	500.00	500.00	146.68	464.86	464.86	35.14
2070 - Office Supplies	18,000.00	18,000.00	209.97	3,596.09	3,596.09	14,403.91
2090 - Memberships & Dues	200.00	700.00	0.00	670.00	670.00	30.00
2110 - Operating Supplies	88,000.00	68,500.00	15,516.03	52,556.92	52,556.92	15,943.08
2150 - Training	6,800.00	6,800.00	200.00	2,281.51	2,281.51	4,518.49
2230 - Professional Services	161,060.00	167,260.00	24,065.88	152,810.41	152,810.41	14,449.59
2240 - Reimbursable Costs	0.00	0.00	0.00	74,606.54	74,606.54	-74,606.54
2270 - Travel, Conf. & Meetings	17,500.00	17,500.00	104.90	15,863.69	15,863.69	1,636.31
2290 - Auto Allowance	0.00	8,000.00	461.54	6,361.56	6,361.56	1,638.44
2330 - Police Services	13,376,768.00	13,276,768.00	914,137.08	12,897,666.36	12,897,666.36	379,101.64
ExpenseType: 20 - Materials & Services Total:	13,721,678.00	13,632,978.00	955,720.19	13,245,682.77	13,245,682.77	387,295.23
ExpenseType: 30 - Capital Outlay						
3010 - Furniture & Equipment	0.00	0.00	0.00	21,008.88	21,008.88	-21,008.88
ExpenseType: 30 - Capital Outlay Total:	0.00	0.00	0.00	21,008.88	21,008.88	-21,008.88
Function: 20 - Public Safety Total:	13,758,285.00	13,663,685.00	957,562.00	13,297,156.58	13,297,156.58	366,528.42
Function: 40 - Community Development						
ExpenseType: 10 - Personnel						
1010 - Salaries	2,257,257.00	2,033,127.00	166,327.90	2,032,872.99	2,032,872.99	254.01
1030 - Hourly	15,747.00	9,747.00	945.00	9,709.00	9,709.00	38.00
1050 - Overtime	32,500.00	14,900.00	1,313.15	14,790.00	14,790.00	110.00
1070 - Stipends	9,000.00	9,000.00	692.30	8,999.90	8,999.90	0.10
1100 - Benefits	352,800.00	319,100.00	31,029.45	318,974.74	318,974.74	125.26
1120 - Retirement Benefits	201,393.00	188,393.00	15,610.70	187,405.70	187,405.70	987.30
1140 - Medi-tax 1.45%	33,561.00	31,061.00	2,507.64	30,715.51	30,715.51	345.49
1200 - Outside Assistance	0.00	55,930.00	0.00	55,930.00	55,930.00	0.00
ExpenseType: 10 - Personnel Total:	2,902,258.00	2,661,258.00	218,426.14	2,659,397.84	2,659,397.84	1,860.16
ExpenseType: 20 - Materials & Services						
2010 - Communications	11,180.00	12,680.00	1,259.94	11,509.72	11,509.72	1,170.28
2030 - Equipment Maintenance	3,650.00	1,650.00	0.00	0.00	0.00	1,650.00
2040 - Copier Usage	6,500.00	6,500.00	709.09	5,382.33	5,382.33	1,117.67
2070 - Office Supplies	28,200.00	21,800.00	2,755.70	18,051.21	18,051.21	3,748.79
2090 - Memberships & Dues	8,800.00	8,800.00	691.00	4,750.99	4,750.99	4,049.01
2110 - Operating Supplies	143,000.00	140,500.00	3,500.00	137,923.72	137,923.72	2,576.28
2130 - Books & Subscriptions	31,200.00	25,200.00	119.99	21,180.65	21,180.65	4,019.35
2150 - Training	13,650.00	9,650.00	25.00	4,200.00	4,200.00	5,450.00
2230 - Professional Services	618,000.00	1,519,100.00	226,276.81	1,011,377.17	1,466,596.14	52,503.86
2240 - Reimbursable Costs	0.00	101,004.00	24,608.50	85,293.73	94,323.74	6,680.26
2250 - Advertising	3,200.00	3,200.00	0.00	299.01	299.01	2,900.99
2270 - Travel, Conf. & Meetings	20,800.00	15,800.00	-169.37	5,126.46	5,126.46	10,673.54
2290 - Auto Allowance	19,000.00	17,400.00	1,315.49	14,852.67	14,852.67	2,547.33
2320 - City Attorney Allocation	385,000.00	355,200.00	45,399.39	355,303.29	355,303.29	-103.29
2340 - Parking Lot Leases	42,500.00	48,170.00	3,958.53	45,612.36	45,612.36	2,557.64
2600 - Marketing	41,050.00	41,050.00	8,983.93	44,343.53	44,343.53	-3,293.53
ExpenseType: 20 - Materials & Services Total:	1,375,730.00	2,327,704.00	319,434.00	1,765,206.84	2,229,455.82	98,248.18
Function: 40 - Community Development Total:	4,277,988.00	4,988,962.00	537,860.14	4,424,604.68	4,888,853.66	100,108.34
Function: 50 - Community Services						
ExpenseType: 10 - Personnel						
1010 - Salaries	695,818.00	740,618.00	50,998.04	740,287.99	740,287.99	330.01
1030 - Hourly	115,925.00	124,825.00	10,716.41	124,378.86	124,378.86	446.14
1050 - Overtime	32,500.00	40,800.00	3,227.18	40,599.55	40,599.55	200.45
1100 - Benefits	138,000.00	126,000.00	11,014.95	125,650.64	125,650.64	349.36
1120 - Retirement Benefits	71,594.00	70,294.00	5,570.17	70,006.90	70,006.90	287.10

GF Expenditures by Function

For Fiscal: 2019-2020 Period Ending: 06/30/2020

ExpenseObject	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
1140 - Medi-tax 1.45%	12,242.00	13,867.00	994.94	13,775.10	13,775.10	91.90
ExpenseType: 10 - Personnel Total:	1,066,079.00	1,116,404.00	82,521.69	1,114,699.04	1,114,699.04	1,704.96
ExpenseType: 20 - Materials & Services						
2010 - Communications	3,850.00	6,350.00	452.96	4,541.46	4,541.46	1,808.54
2030 - Equipment Maintenance	150.00	150.00	0.00	0.00	0.00	150.00
2040 - Copier Usage	1,500.00	1,500.00	194.70	2,047.32	2,047.32	-547.32
2070 - Office Supplies	6,500.00	6,250.00	0.00	5,675.38	5,675.38	574.62
2090 - Memberships & Dues	2,950.00	2,950.00	1,005.00	2,315.00	2,315.00	635.00
2110 - Operating Supplies	95,000.00	90,000.00	6,701.40	73,983.52	73,983.52	16,016.48
2150 - Training	4,500.00	3,500.00	0.00	2,303.10	2,303.10	1,196.90
2170 - Postage	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00
2190 - Facil & Equip Lease/Rent	2,500.00	1,500.00	0.00	810.25	810.25	689.75
2210 - Utilities	722,000.00	667,000.00	93,051.89	658,641.36	658,641.36	8,358.64
2230 - Professional Services	259,500.00	219,500.00	11,747.21	178,552.49	178,552.49	40,947.51
2250 - Advertising	10,000.00	10,000.00	2,456.00	11,219.00	11,219.00	-1,219.00
2270 - Travel, Conf. & Meetings	8,700.00	6,200.00	0.00	2,799.07	2,799.07	3,400.93
2290 - Auto Allowance	6,800.00	7,300.00	260.01	4,098.80	4,098.80	3,201.20
2410 - Community Activities	564,050.00	534,050.00	3,674.52	526,092.33	526,092.33	7,957.67
2430 - Recreation Programs	127,000.00	127,000.00	15,390.06	128,004.83	128,004.83	-1,004.83
2450 - Landscape Maintenance	680,000.00	677,500.00	42,311.28	630,707.81	635,535.31	41,964.69
2470 - Tree Maintenance	670,000.00	640,000.00	205,292.00	664,979.76	664,979.76	-24,979.76
2550 - Park Maintenance	1,085,000.00	1,154,300.00	87,544.72	1,031,022.47	1,034,534.97	119,765.03
ExpenseType: 20 - Materials & Services Total:	4,251,000.00	4,156,050.00	470,081.75	3,927,793.95	3,936,133.95	219,916.05
Function: 50 - Community Services Total:	5,317,079.00	5,272,454.00	552,603.44	5,042,492.99	5,050,832.99	221,621.01
Function: 60 - Public Works						
ExpenseType: 10 - Personnel						
1010 - Salaries	1,509,016.00	1,505,866.00	112,635.24	1,505,733.70	1,505,733.70	132.30
1030 - Hourly	15,747.00	12,547.00	1,052.66	12,390.92	12,390.92	156.08
1050 - Overtime	6,500.00	15,400.00	2,441.47	15,097.10	15,097.10	302.90
1100 - Benefits	214,800.00	187,988.00	16,657.40	187,252.00	187,252.00	736.00
1120 - Retirement Benefits	135,330.00	140,180.00	10,994.57	139,774.62	139,774.62	405.38
1140 - Medi-tax 1.45%	22,204.00	23,304.00	1,765.18	23,227.54	23,227.54	76.46
ExpenseType: 10 - Personnel Total:	1,903,597.00	1,885,285.00	145,546.52	1,883,475.88	1,883,475.88	1,809.12
ExpenseType: 20 - Materials & Services						
2010 - Communications	9,830.00	9,830.00	909.14	9,635.15	9,635.15	194.85
2040 - Copier Usage	2,700.00	2,700.00	739.23	2,799.65	2,799.65	-99.65
2070 - Office Supplies	16,100.00	11,600.00	957.12	8,584.00	8,584.00	3,016.00
2090 - Memberships & Dues	5,900.00	4,400.00	0.00	3,134.50	3,134.50	1,265.50
2110 - Operating Supplies	66,500.00	62,500.00	775.26	56,663.17	56,663.17	5,836.83
2130 - Books & Subscriptions	1,600.00	600.00	0.00	0.00	0.00	600.00
2150 - Training	9,100.00	5,100.00	0.00	147.00	147.00	4,953.00
2210 - Utilities	388,300.00	326,600.00	29,629.85	326,514.84	326,514.84	85.16
2230 - Professional Services	712,200.00	696,770.00	105,591.77	635,867.88	683,152.94	13,617.06
2240 - Reimbursable Costs	260,000.00	839,000.00	132,864.04	772,103.52	772,103.52	66,896.48
2270 - Travel, Conf. & Meetings	7,500.00	500.00	0.00	-76.52	-76.52	576.52
2290 - Auto Allowance	7,050.00	7,050.00	568.45	6,517.86	6,517.86	532.14
2320 - City Attorney Allocation	70,000.00	43,700.00	3,710.23	42,796.23	42,796.23	903.77
2350 - Street Maintenance	1,416,000.00	1,498,179.00	562,618.41	1,499,849.44	1,499,849.44	-1,670.44
2490 - Street Sweeping	259,000.00	234,325.00	36,600.00	234,325.20	234,325.20	-0.20
2510 - Storm Drains	840,500.00	1,067,286.00	187,690.21	1,064,012.05	1,064,012.05	3,273.95
2530 - Safety Lighting	219,100.00	164,100.00	32,347.32	163,388.19	163,388.20	711.80
ExpenseType: 20 - Materials & Services Total:	4,291,380.00	4,974,240.00	1,095,001.03	4,826,262.16	4,873,547.23	100,692.77
Function: 60 - Public Works Total:	6,194,977.00	6,859,525.00	1,240,547.55	6,709,738.04	6,757,023.11	102,501.89
Fund: 01 - GENERAL Total:	39,915,304.00	41,365,781.00	5,733,378.62	39,744,568.61	40,266,942.66	1,098,838.34
Total Surplus (Deficit):	-39,915,304.00	-41,365,781.00	-5,733,378.62	-39,744,568.61	-40,266,942.66	

Fund Summary

Fund	Original	Current	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget
	Total Budget	Total Budget				Remaining
01 - GENERAL	-39,915,304.00	-41,365,781.00	-5,733,378.62	-39,744,568.61	-40,266,942.66	-1,098,838.34
Total Surplus (Deficit):	-39,915,304.00	-41,365,781.00	-5,733,378.62	-39,744,568.61	-40,266,942.66	



City of Dana Point, CA

FYTD Revenues - June 2020 vs 2019

Group Summary

For the Period Ending 06/30/2020

RevenueObject	2018-2019 June Activity	2019-2020 June Activity	June Variance Favorable / (Unfavorable)	Variance %	2018-2019 YTD Activity	2019-2020 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
Fund: 01 - GENERAL								
RevenueType: 10 - Taxes & Franchises								
6101 - Sec & Unsec Property Taxes	149,346.52	183,121.22	33,774.70	22.61%	8,810,397.48	9,198,713.60	388,316.12	4.41%
6103 - Property Transfer Tax	94,365.02	56,711.84	-37,653.18	-39.90%	464,650.26	712,016.11	247,365.85	53.24%
6105 - Franchise Fees	319,023.13	308,174.73	-10,848.40	-3.40%	1,405,341.78	1,337,390.94	-67,950.84	-4.84%
6107 - Homeowners Property Tax Relie	6,849.65	6,760.49	-89.16	-1.30%	45,664.16	45,069.84	-594.32	-1.30%
6109 - Transient Occupancy Tax	1,312,940.62	562,312.27	-750,628.35	-57.17%	13,343,290.02	10,083,162.96	-3,260,127.06	-24.43%
6110 - Short Term Rental TOT	198,465.45	73,384.97	-125,080.48	-63.02%	813,469.49	580,405.25	-233,064.24	-28.65%
6111 - Sales & Use Tax	1,499,602.85	1,307,248.98	-192,353.87	-12.83%	5,891,250.82	5,382,811.60	-508,439.22	-8.63%
6113 - In-lieu Property Taxes	0.00	2,054.35	2,054.35	0.00%	4,260,704.00	4,468,441.35	207,737.35	4.88%
RevenueType 10 - Taxes & Franchises Total:	3,580,593.24	2,499,768.85	-1,080,824.39	-30.19%	35,034,768.01	31,808,011.65	-3,226,756.36	-9.21%
RevenueType: 20 - Licenses & Permits								
6201 - Site Development Permit	9,136.00	11,622.00	2,486.00	27.21%	75,476.00	69,764.00	-5,712.00	-7.57%
6203 - Coastal Development Permit	3,693.00	22,488.00	18,795.00	508.94%	48,171.00	87,347.00	39,176.00	81.33%
6205 - Conditional Use Permit	4,935.00	3,730.00	-1,205.00	-24.42%	15,238.00	31,062.00	15,824.00	103.85%
6207 - Other Planning Permits	2,208.00	278.00	-1,930.00	-87.41%	17,886.00	13,010.00	-4,876.00	-27.26%
6209 - Building Permits	84,580.98	74,466.68	-10,114.30	-11.96%	1,113,498.65	852,476.93	-261,021.72	-23.44%
6211 - Plumbing Permits	5,968.50	12,082.50	6,114.00	102.44%	75,011.75	78,477.50	3,465.75	4.62%
6213 - Sewer Permits	22.00	0.00	-22.00	-100.00%	110.00	0.00	-110.00	-100.00%
6215 - Electrical Permits	5,165.90	7,972.20	2,806.30	54.32%	84,021.47	100,658.30	16,636.83	19.80%
6217 - Mechanical Permits	2,211.00	1,265.00	-946.00	-42.79%	23,106.00	17,275.00	-5,831.00	-25.24%
6218 - Short Term Rental Permits	6,600.00	4,200.00	-2,400.00	-36.36%	28,000.96	20,507.99	-7,492.97	-26.76%
6219 - Other Building Permits	296.21	418.54	122.33	41.30%	1,798.15	1,216.47	-581.68	-32.35%
6221 - Transportation Permits	0.00	0.00	0.00	0.00%	646.00	369.00	-277.00	-42.88%
6223 - Encroachment Permits	1,130.00	5,125.00	3,995.00	353.54%	31,293.45	54,033.50	22,740.05	72.67%
6225 - Grading Permit Plan Check	65,927.69	29,597.21	-36,330.48	-55.11%	470,353.61	424,728.93	-45,624.68	-9.70%
6226 - Licenses & Permits	1,099.22	74.12	-1,025.10	-93.26%	11,861.51	7,157.66	-4,703.85	-39.66%
6227 - Other Engineering Permits	4,525.00	5,125.00	600.00	13.26%	31,625.68	52,351.50	20,725.82	65.53%
RevenueType 20 - Licenses & Permits Total:	197,498.50	178,444.25	-19,054.25	-9.65%	2,028,098.23	1,810,435.78	-217,662.45	-10.73%
RevenueType: 30 - Fines & Forfeitures								
6301 - Vehicle Code Fines	32,628.84	61,595.89	28,967.05	88.78%	159,364.28	180,817.33	21,453.05	13.46%
6303 - Penalties, Int. & Restitution	81,919.58	58,378.40	-23,541.18	-28.74%	195,460.63	501,914.46	306,453.83	156.79%
RevenueType 30 - Fines & Forfeitures Total:	114,548.42	119,974.29	5,425.87	4.74%	354,824.91	682,731.79	327,906.88	92.41%
RevenueType: 40 - Use Of Money & Property								
6401 - Rental Of Property	7,784.00	3,451.31	-4,332.69	-55.66%	77,882.75	64,547.71	-13,335.04	-17.12%

FYTD Revenues - June 2020 vs 2019

For the Period Ending 06/30/2020

RevenueObject	June Variance				YTD Variance			
	2018-2019 June Activity	2019-2020 June Activity	Favorable / (Unfavorable)	Variance %	2018-2019 YTD Activity	2019-2020 YTD Activity	Favorable / (Unfavorable)	Variance %
6403 - Investment Income	70,831.25	87,653.59	16,822.34	23.75%	617,123.04	677,977.51	60,854.47	9.86%
6405 - City Plaza Rental Revenue	1,900.00	1,900.00	0.00	0.00%	22,800.00	22,800.00	0.00	0.00%
RevenueType 40 - Use Of Money & Property Total:	80,515.25	93,004.90	12,489.65	15.51%	717,805.79	765,325.22	47,519.43	6.62%
RevenueType: 50 - Intergovernmental								
6505 - Motor Vehicle In-lieu	0.00	0.00	0.00	0.00%	16,354.33	27,106.55	10,752.22	65.75%
6513 - Local Coastal Program Grant	0.00	27,215.00	27,215.00	0.00%	58,460.00	47,990.00	-10,470.00	-17.91%
6514 - Waste Disposal Agreement Allocation	87,015.34	92,078.30	5,062.96	5.82%	87,015.34	92,078.30	5,062.96	5.82%
6515 - Nuclear Power Program	0.00	0.00	0.00	0.00%	185,668.00	204,742.33	19,074.33	10.27%
6521 - Intergovernmental Cost Reimb	46,908.48	47,213.38	304.90	0.65%	67,425.74	61,866.38	-5,559.36	-8.25%
6523 - State Grants	0.00	10,000.00	10,000.00	0.00%	0.00	10,000.00	10,000.00	0.00%
RevenueType 50 - Intergovernmental Total:	133,923.82	176,506.68	42,582.86	31.80%	414,923.41	443,783.56	28,860.15	6.96%
RevenueType: 60 - Charges For Services								
6609 - Variance Minor Amendment	3,731.00	1,531.00	-2,200.00	-58.97%	10,348.00	13,135.00	2,787.00	26.93%
6611 - Tentative Tract Map	0.00	0.00	0.00	0.00%	0.00	6,374.00	6,374.00	0.00%
6613 - Tentative Parcel Map	3,187.00	4,614.00	1,427.00	44.78%	3,187.00	9,228.00	6,041.00	189.55%
6621 - Concept Approval	0.00	0.00	0.00	0.00%	300.00	1,200.00	900.00	300.00%
6623 - Planning Plan Check Fee	19,573.32	11,861.90	-7,711.42	-39.40%	161,431.73	136,270.47	-25,161.26	-15.59%
6627 - Other Planning Fees	921.00	549.27	-371.73	-40.36%	3,866.23	25,672.31	21,806.08	564.01%
6631 - Building Plan Check Fee	74,296.99	60,533.90	-13,763.09	-18.52%	552,401.34	710,330.36	157,929.02	28.59%
6633 - Permit Issuance Fee	5,180.00	4,825.00	-355.00	-6.85%	60,765.00	51,562.50	-9,202.50	-15.14%
6635 - Other Building Fees	0.00	0.00	0.00	0.00%	66.00	66.00	0.00	0.00%
6639 - Addressing Fee	1,065.00	197.00	-868.00	-81.50%	11,927.00	7,593.00	-4,334.00	-36.34%
6641 - Grading Inspection	14,682.04	26,122.76	11,440.72	77.92%	330,000.11	324,397.22	-5,602.89	-1.70%
6655 - Other Engineering Fees	-60,865.54	10,668.34	71,533.88	117.53%	178,470.69	133,545.72	-44,924.97	-25.17%
6659 - Solid Waste Exemption Fee	256.00	345.00	89.00	34.77%	2,330.00	2,805.00	475.00	20.39%
6682 - Lantern District Impact Fees	0.00	0.00	0.00	0.00%	98,493.07	0.00	-98,493.07	-100.00%
6683 - Art In Public Places Fees	30,947.98	0.00	-30,947.98	-100.00%	123,973.68	61,984.08	-61,989.60	-50.00%
6685 - Reimbursed Expenses	116,713.44	97,348.80	-19,364.64	-16.59%	228,061.93	151,258.08	-76,803.85	-33.68%
6687 - Legal Reimbursements - Development	0.00	0.00	0.00	0.00%	32,738.92	59,694.75	26,955.83	82.34%
6688 - Legal Reimbursements - Other	0.00	32,242.00	32,242.00	0.00%	169,721.72	238,834.00	69,112.28	40.72%
6689 - Police Services Reimbursements	43,649.53	0.00	-43,649.53	-100.00%	169,044.50	76,813.34	-92,231.16	-54.56%
6691 - Recreation Classes	25,514.78	6,644.44	-18,870.34	-73.96%	163,015.63	98,914.51	-64,101.12	-39.32%
6692 - Planning Reimbursements	10,220.00	18,490.50	8,270.50	80.92%	48,244.26	72,152.09	23,907.83	49.56%
6693 - Activities & Trips	580.00	900.60	320.60	55.28%	3,680.00	25,920.57	22,240.57	604.36%
6694 - Staff Time Reimbursements	1,015.84	0.00	-1,015.84	-100.00%	75,314.57	10,091.16	-65,223.41	-86.60%
6697 - Photocopies	13.60	0.00	-13.60	-100.00%	663.90	1,238.82	574.92	86.60%
6699 - Other P/b/e	2,476.57	935.13	-1,541.44	-62.24%	29,657.80	24,976.52	-4,681.28	-15.78%
RevenueType 60 - Charges For Services Total:	293,158.55	277,809.64	-15,348.91	-5.24%	2,457,703.08	2,244,057.50	-213,645.58	-8.69%
RevenueType: 70 - Other								
6701 - Planning Appeal Fee	0.00	0.00	0.00	0.00%	0.00	750.00	750.00	0.00%
6703 - Miscellaneous Revenues	982.60	0.00	-982.60	-100.00%	69,511.06	6,873.43	-62,637.63	-90.11%

FYTD Revenues - June 2020 vs 2019

For the Period Ending 06/30/2020

RevenueObject	2018-2019		June Variance		2019-2020		YTD Variance	
	June Activity	June Activity	Favorable / (Unfavorable)	Variance %	YTD Activity	YTD Activity	Favorable / (Unfavorable)	Variance %
6704 - Gain/Loss on Asset Sale	0.00	0.00	0.00	0.00%	-3,234.94	0.00	3,234.94	100.00%
6707 - User Fee Income Solid Waste	14,560.68	14,311.88	-248.80	-1.71%	59,272.36	62,139.60	2,867.24	4.84%
RevenueType 70 - Other Total:	15,543.28	14,311.88	-1,231.40	-7.92%	125,548.48	69,763.03	-55,785.45	-44.43%
RevenueType: 90 - Transfers								
6906 - Tsfs In - Fr CFD Maint Fund	0.00	0.00	0.00	0.00%	0.00	8,642.00	8,642.00	0.00%
RevenueType 90 - Transfers Total:	0.00	0.00	0.00	0.00%	0.00	8,642.00	8,642.00	0.00%
Fund 01 Total:	4,415,781.06	3,359,820.49	-1,055,960.57	-23.91%	41,133,671.91	37,832,750.53	-3,300,921.38	-8.02%
Total Surplus (Deficit):	4,415,781.06	3,359,820.49	-1,055,960.57	-23.91%	41,133,671.91	37,832,750.53	-3,300,921.38	-8.02%

Fund Summary

Fund	2018-2019	2019-2020	June Variance		2018-2019	2019-2020	YTD Variance	
	June Activity	June Activity	Favorable / (Unfavorable)	Variance %	YTD Activity	YTD Activity	Favorable / (Unfavorable)	Variance %
01 - GENERAL	4,415,781.06	3,359,820.49	-1,055,960.57	-23.91%	41,133,671.91	37,832,750.53	-3,300,921.38	-8.02%
Total Surplus (Deficit):	4,415,781.06	3,359,820.49	-1,055,960.57	-23.91%	41,133,671.91	37,832,750.53	-3,300,921.38	-8.02%



City of Dana Point, CA

FYTD Expenditures, June 2020 vs 2019

Group Summary

For the Period Ending 06/30/2020

ExpenseObjec...	2018-2019 June Activity	2019-2020 June Activity	June Variance Favorable / (Unfavorable)	Variance %	2018-2019 YTD Activity	2019-2020 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
Fund: 01 - GENERAL								
ExpenseType: 10 - Personnel								
1010 - Salaries	438,956.04	446,708.44	-7,752.40	-1.77%	5,916,917.23	6,035,395.50	-118,478.27	-2.00%
1030 - Hourly	12,739.40	15,989.27	-3,249.87	-25.51%	168,528.57	209,893.59	-41,365.02	-24.54%
1050 - Overtime	6,975.65	7,029.56	-53.91	-0.77%	72,655.52	77,057.36	-4,401.84	-6.06%
1070 - Stipends	692.30	692.30	0.00	0.00%	8,999.90	8,999.90	0.00	0.00%
1100 - Benefits	78,456.72	77,798.95	657.77	0.84%	929,733.56	868,347.55	61,386.01	6.60%
1120 - Retirement Benefits	40,849.16	44,012.05	-3,162.89	-7.74%	792,475.70	893,456.15	-100,980.45	-12.74%
1140 - Medi-tax 1.45%	7,059.06	7,153.90	-94.84	-1.34%	94,214.09	96,336.35	-2,122.26	-2.25%
1200 - Outside Assistance	46,705.51	0.00	46,705.51	100.00%	123,778.71	83,778.37	40,000.34	32.32%
1990 - Personnel Allocation	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%
ExpenseType 10 - Personnel Total:	632,433.84	599,384.47	33,049.37	5.23%	8,107,303.28	8,273,264.77	-165,961.49	-2.05%
ExpenseType: 20 - Materials & Services								
2010 - Communications	16,862.14	19,334.83	-2,472.69	-14.66%	126,512.33	147,711.08	-21,198.75	-16.76%
2030 - Equipment Maintenance	102,031.73	68,829.51	33,202.22	32.54%	533,126.44	506,630.45	26,495.99	4.97%
2040 - Copier Usage	0.00	2,349.46	-2,349.46	0.00%	10,231.07	14,975.21	-4,744.14	-46.37%
2050 - Vehicle Maintenance	9,051.28	7,672.53	1,378.75	15.23%	94,012.23	78,682.09	15,330.14	16.31%
2070 - Office Supplies	15,074.42	7,379.25	7,695.17	51.05%	81,197.04	58,760.24	22,436.80	27.63%
2090 - Memberships & Dues	1,082.00	4,888.00	-3,806.00	-351.76%	62,784.96	64,501.83	-1,716.87	-2.73%
2110 - Operating Supplies	51,306.54	40,668.72	10,637.82	20.73%	433,850.45	427,205.16	6,645.29	1.53%
2130 - Books & Subscriptions	1,562.75	1,657.11	-94.36	-6.04%	16,111.56	34,925.21	-18,813.65	-116.77%
2150 - Training	13,104.07	535.06	12,569.01	95.92%	47,735.50	14,007.44	33,728.06	70.66%
2170 - Postage	2,357.89	3,998.56	-1,640.67	-69.58%	30,459.43	13,185.50	17,273.93	56.71%
2190 - Facil & Equip Lease/Rent	8,851.93	7,333.29	1,518.64	17.16%	72,035.55	96,358.68	-24,323.13	-33.77%
2210 - Utilities	157,907.70	139,506.86	18,400.84	11.65%	1,130,558.27	1,112,639.73	17,918.54	1.58%
2230 - Professional Services	470,712.88	457,916.67	12,796.21	2.72%	2,571,881.13	2,760,991.64	-189,110.51	-7.35%
2240 - Reimbursable Costs	281,493.63	157,472.54	124,021.09	44.06%	883,226.45	932,003.79	-48,777.34	-5.52%
2250 - Advertising	7,867.40	5,590.14	2,277.26	28.95%	39,109.97	29,778.04	9,331.93	23.86%
2270 - Travel, Conf. & Meetings	11,804.89	633.54	11,171.35	94.63%	76,638.26	59,469.25	17,169.01	22.40%
2290 - Auto Allowance	4,551.85	4,257.74	294.11	6.46%	56,606.11	60,159.94	-3,553.83	-6.28%
2310 - City Attorney	107,903.23	151,967.11	-44,063.88	-40.84%	1,411,082.34	1,787,217.64	-376,135.30	-26.66%
2320 - City Attorney Allocation	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%
2330 - Police Services	809,824.83	914,137.08	-104,312.25	-12.88%	12,458,646.55	12,897,666.36	-439,019.81	-3.52%
2340 - Parking Lot Leases	10,862.56	3,958.53	6,904.03	63.56%	39,905.20	45,612.36	-5,707.16	-14.30%
2350 - Street Maintenance	668,201.16	562,618.41	105,582.75	15.80%	1,600,504.23	1,499,849.44	100,654.79	6.29%
2410 - Community Activities	18,796.20	3,674.52	15,121.68	80.45%	521,874.11	526,092.33	-4,218.22	-0.81%

FYTD Expenditures, June 2020 vs 2019

For the Period Ending 06/30/2020

ExpenseObjec...	June Variance				YTD Variance			
	2018-2019 June Activity	2019-2020 June Activity	Favorable / (Unfavorable)	Variance %	2018-2019 YTD Activity	2019-2020 YTD Activity	Favorable / (Unfavorable)	Variance %
2430 - Recreation Programs	9,022.49	15,390.06	-6,367.57	-70.57%	96,157.64	128,004.83	-31,847.19	-33.12%
2450 - Landscape Maintenance	45,678.02	42,311.28	3,366.74	7.37%	613,972.15	630,707.81	-16,735.66	-2.73%
2470 - Tree Maintenance	96,552.00	205,292.00	-108,740.00	-112.62%	570,000.00	664,979.76	-94,979.76	-16.66%
2490 - Street Sweeping	41,858.70	36,600.00	5,258.70	12.56%	238,176.75	234,325.20	3,851.55	1.62%
2510 - Storm Drains	144,612.74	187,690.21	-43,077.47	-29.79%	630,883.51	1,064,012.05	-433,128.54	-68.65%
2530 - Safety Lighting	30,394.35	32,347.32	-1,952.97	-6.43%	193,346.53	163,388.19	29,958.34	15.49%
2550 - Park Maintenance	115,518.46	87,544.72	27,973.74	24.22%	1,100,411.98	1,031,022.47	69,389.51	6.31%
2590 - Data Technology	20,499.18	28,711.76	-8,212.58	-40.06%	209,388.31	223,667.77	-14,279.46	-6.82%
2600 - Marketing	3,841.88	10,120.23	-6,278.35	-163.42%	23,546.86	63,900.85	-40,353.99	-171.38%
ExpenseType 20 - Materials & Services Total:	3,279,188.90	3,212,387.04	66,801.86	2.04%	25,973,972.91	27,372,432.34	-1,398,459.43	-5.38%
ExpenseType: 30 - Capital Outlay								
3010 - Furniture & Equipment	0.00	0.00	0.00	0.00%	22,765.11	21,008.88	1,756.23	7.71%
3050 - Park Structures & Improvemnts	7,756.20	0.00	7,756.20	100.00%	44,631.01	0.00	44,631.01	100.00%
ExpenseType 30 - Capital Outlay Total:	7,756.20	0.00	7,756.20	100.00%	67,396.12	21,008.88	46,387.24	68.83%
ExpenseType: 40 - Insurance								
4010 - Liability Insur Premiums	1,359.00	81.00	1,278.00	94.04%	358,577.26	383,047.01	-24,469.75	-6.82%
4030 - Property Insurance Premiums	0.00	0.00	0.00	0.00%	98,363.00	96,860.00	1,503.00	1.53%
4050 - Employee Bond Premiums	0.00	0.00	0.00	0.00%	1,060.00	1,100.00	-40.00	-3.77%
4110 - Workers' Compensation	0.00	12.11	-12.11	0.00%	114,408.00	125,310.11	-10,902.11	-9.53%
4130 - Consulting/witness Fees	9,432.10	0.00	9,432.10	100.00%	-824.07	13,072.50	-13,896.57	-1,686.33%
ExpenseType 40 - Insurance Total:	10,791.10	93.11	10,697.99	99.14%	571,584.19	619,389.62	-47,805.43	-8.36%
ExpenseType: 90 - Operating Transfers Out								
9010 - Tsfs Out - To Facil Imp Fund	2,175,000.00	0.00	2,175,000.00	100.00%	2,175,000.00	0.00	2,175,000.00	100.00%
9031 - Tsfs Out - To CFD Maint Fund	34,200.00	0.00	34,200.00	100.00%	34,200.00	0.00	34,200.00	100.00%
9033 - Tsfs Out - To CFD Bondholder Fund	0.45	0.00	0.45	100.00%	0.45	0.00	0.45	100.00%
9050 - Tsfs Out - To Cap Impv Fund	5,798,849.00	1,942,014.00	3,856,835.00	66.51%	6,525,987.67	3,478,973.00	3,047,014.67	46.69%
ExpenseType 90 - Operating Transfers Out Total:	8,008,049.45	1,942,014.00	6,066,035.45	75.75%	8,735,188.12	3,478,973.00	5,256,215.12	60.17%
Fund 01 Total:	11,938,219.49	5,753,878.62	6,184,340.87	51.80%	43,455,444.62	39,765,068.61	3,690,376.01	8.49%
Total Surplus (Deficit):	-11,938,219.49	-5,753,878.62	6,184,340.87	51.80%	-43,455,444.62	-39,765,068.61	3,690,376.01	8.49%

Fund Summary

Fund	2018-2019	2019-2020	June Variance	Variance %	2018-2019	2019-2020	YTD Variance	Variance %
	June Activity	June Activity	Favorable / (Unfavorable)		YTD Activity	YTD Activity	Favorable / (Unfavorable)	
01 - GENERAL	-11,938,219.49	-5,753,878.62	6,184,340.87	51.80%	-43,455,444.62	-39,765,068.61	3,690,376.01	8.49%
Total Surplus (Deficit):	-11,938,219.49	-5,753,878.62	6,184,340.87	51.80%	-43,455,444.62	-39,765,068.61	3,690,376.01	8.49%