



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

**FY22
Q4**

SUMMARY – The City’s unaudited finances for the fiscal year ended June 30, 2022 (FY22) finished better than the amended budget.

The City’s revenues finished FY22 at \$50.8 million, or \$5.1 million better than the \$45.7 million amended budget. This was also \$9.4 million more than last fiscal year. The increases were mainly due to Transient Occupancy Tax (+\$7.4M), Sales & Use Tax (+\$1.8M), Charges for Services (+\$909k), and Property Taxes (+\$400k).

General Fund expenditures and transfers out to other funds finished FY22 at \$48.2 million, or \$3.2 million below the amended budget of \$51.5 million. This was \$11.7 million higher than last fiscal year. The majority of this variance is due to increases in transfers to other funds (+\$9M), police services (+\$655k), salaries (+\$550K), park maintenance (+\$380k), community activities (+\$208k), and professional services (+\$163k) in the current fiscal year.

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 FY22 budgeted ending fund balance, and includes adjustments to the budget approved by the City Council since it was adopted in June 2021.

Actual Fund Balance (Unaudited) <i>(in millions)</i>	Actuals
Fund Balance, 7/1/21	\$ 22.7
Actual Revenues	50.8
Actual Expenditures	(36.7)
Actual Operating Transfers In	--
Actual Operating Transfers Out	(11.5)
Section 115 Trust Transfer Out*	(4.0)
Fund Balance, 6/30/22**	\$ 21.3

*\$4.0 million was transferred to a new Section 115 Trust account in May 2022 and is restricted for pension and unfunded liabilities.

**Includes non-cash entry of \$0.6 million for investment mark-to-market at 6/30/21; value at 6/30/22 pending close out of all funds.

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

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

Reserve Designation <i>(in millions)</i>	Amended Budget
Art in Public Places	\$ 0.0
Economic Stability	4.2
Extreme Event	3.4
Special Purpose*	1.1
Investment mark-to-mkt**	(0.6)
Unassigned	13.2
Total Reserves, 6/30/22	\$ 21.3

*Includes funds designated to update the General Plan (\$799k) and for the CASA Unfunded Liability (\$335k).

**Investment mark-to-market/unrealized loss at 6/30/22.

REVENUES:

The amended FY22 General Fund revenue budget was \$45.7 million. Total General Fund revenue and transfers-in were \$50.8 million, which was \$9.4 million, or 22.7% more than the prior fiscal year.

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

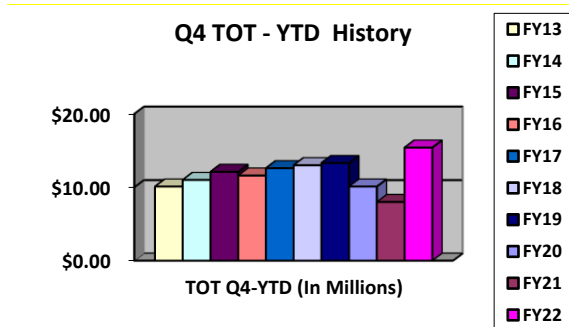
Transient Occupancy Tax (TOT) – At \$15.4 million collected through June 30, 2022, TOT receipts were \$7.4 million, or 91.6% higher than the same period last year. This is attributed to the Federal and State government’s removal of pandemic restrictions, pent up travel demand, and a complete year of the major hotels being fully operational. Note that TOT set a



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new record high in FY22, exceeding the FY19 pre-pandemic record by \$2.0 million, or 15.3%.



Property Tax – The City’s second largest revenue, with an FY22 amended budget of \$10.0 million, comes from Property Taxes. Actual revenue finished above budget by \$400,000, or 4.1% more than last fiscal year.

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

Actual collections for FY22 totaled \$7.1 million, which was 14.8% more than the \$6.2 million amended budget. This is an increase of \$1.8 million, or 33.4% compared to the previous fiscal year and was driven mostly by the rebound in the hotel industry.

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

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

agencies effected by the State Legislature reducing the VLF rate in 2004.

As expected, In-Lieu Property Tax revenue collections totaled \$4.9 million for the fiscal year, which was \$193,000, or 4.1% more than the same period last year. These taxes are not received evenly throughout the year, with roughly 49% received in January and the remainder in May.

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

The FY22 Charges for Services budget was \$2.0 million, placing them as the fifth largest revenue. Total collections were \$3.0 million, which was \$909,000, or 42.9% higher than last year. The largest variances originated from Building Plan Check Fees (+\$349k), Grading Inspections (+\$258k), Police Services Reimbursements for special events (+\$144k), and one-time Lantern District Impact Fees (+\$99k).

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

The amended FY22 Licenses & Permits budget was \$1.7 million, and \$2.2 million was collected by year-end. This is \$60,000, or 2.7% higher than last year. Note that these revenues are for specific one-time projects and thus are not necessarily a good predictor for future revenue. The volatility associated with building activity warrants much restraint in making projections beyond what is currently budgeted.



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Franchise Fees – Dana Point’s franchise fees derive from Cox Communications, SDG&E, SoCal Gas, and CR&R, and are charged for the right to use public rights-of-way for public or private purposes. This revenue is consistent year to year, and totaled roughly \$1.3 million. One-fourth of Franchise Fees are received in Q2 and again in Q3, and about one-half in Q4. FY22 collections totaled \$1.4 million, which is \$45,000, or 3.3% higher than last year.

EXPENDITURES

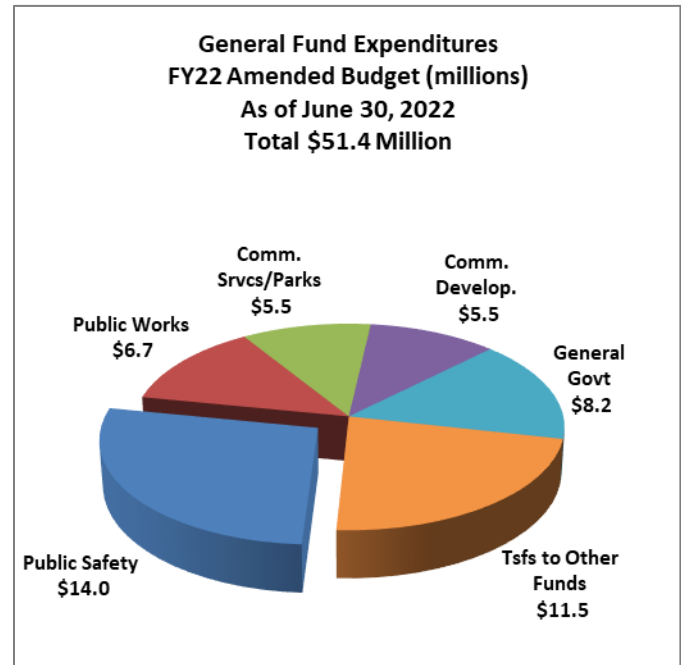
The City’s amended FY22 General Fund budget was \$51.5 million, inclusive of \$11.5 million in transfers to other funds, and is committed to the following functional areas:

Expenditures (in millions)	FY22 Amended Budget	% of Total
Public Safety	\$ 14.0	27%
Public Works	6.7	13
Community Services & Parks	5.5	11
Community Development	5.5	11
General Government*	8.2	16
Transfers to Other Funds**	11.5	22
Total Budget	\$ 51.4	100%

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

**Transfers to Other Funds includes 1) \$11.1M to the Capital Improvement Fund (\$3.4M CIP and \$7.7M Community Investment Account), 2) \$290k to the Coastal Transit Fund, and 3) \$100k to the Facilities Improvement Fund.

Through Q4, and excluding transfers-out to other funds, General Fund operating expenditures totaled \$36.7 million, which was \$2.6 million, or 7.7% higher than the previous fiscal year.



Expenditures with notable variances from the prior year include:

Police Services – The FY22 amended Police Services budget was \$13.3 million, with \$12.8 million expended through year-end. This was an increase of \$655,000, or 5.4% compared to the previous fiscal year. Staffing vacancies during the previous fiscal year coupled with current year overall OCSD contract increases were contributing factors to the year over year increase in expenditures.

Salaries – FY22 costs totaled \$6.4 million, an increase of \$550,000 compared to last fiscal year. This increase is primarily attributed to vacancies being filled, an increase in paid leave cash-outs, and reinstatement of the merit-pool that was suspended in 2020.

Park Maintenance – At \$1.2 million spent for the fiscal year, these costs increased by \$380,000 compared to FY21. The variance is mainly a result of new maintenance projects in the current fiscal year, including the Creekside Park Restroom, Sea Terrace Dog Fun Zone, DHHS Sports Park, and Del Obispo baseball field backstop.



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Community Activities – Expenditures totaled \$590,000, an increase of \$208,000 over the same period last fiscal year. Much of the increase is due to the reinstatement of Recreation programs that had been paused because of pandemic restrictions, coupled with overall service cost increases.

Professional Services – Costs through fiscal year end totaled \$3.1 million, an increase of \$163,000 compared to last fiscal year. This variance is primarily attributed to the addition of a contracted emergency management consultant in General Services, as well as increased street maintenance work including inspection of the Stonehill Bridge, painting for the Sea Terrace Park tunnel and Del Prado historic lanterns, guardrail repair on Stonehill, signage for street sweeping, and road closures due to Festival of Whales and the Redo Market (both of which did not occur in FY21).

Marketing – FY22 marketing expenses were up \$132,000 compared to the previous fiscal year, with total expenditures of \$194,000. Much of the increase can be attributed to having two State of the City Events in FY22. The majority of expenses related to both events were offset by sponsorship revenues.

Capital Improvement Fund disbursements through June 2022 totaled \$3.6 million, a decrease of \$577,000 compared to the previous fiscal year.

A total of \$10.6 million was budgeted for these multi-year capital projects, the majority of which relates to Residential Resurfacing (\$2.5 million), Road Resurfacing (\$2.3 million) and Slurry Program (\$3.3 million). See a listing of projects, along with their budgets, actual expenditures, and encumbered (contracted) balances in Attachment 5 to this report.

Cash & Investments

The City’s Local Agency Investment Fund (LAIF) account ended the fiscal year with a balance of \$34.4 million. The T-Note portfolio balance was \$15.4 million at June 30, 2022, and consists of one \$3.4 million investment maturing in April 2025, as well as 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.

Investment Portfolio at June 30, 2022	
Account	Amount
Cash	\$ 2,647,434
Petty Cash	5,200
LAIF	34,384,892
T-Notes	15,400,000
Total	\$ 52,437,526

ATTACHED FINANCIAL REPORTS:

1. General Fund Revenues – Budget vs. Actual for Period Ending 6/30/22
2. General Fund Expenditures – Budget vs. Actual for Period Ending 6/30/22
3. 6/30/22 Balance Sheets All Funds
4. CIP Projects – Budget vs. Actual for Period Ending 6/30/22
5. CIP Projects – Narrative Summary of Project Status
6. General Fund Expenditures by Function for Period Ending 6/30/22
7. FYTD Revenues, June 2022 vs 2021
8. FYTD Expenditures, June 2022 vs 2021



City of Dana Point, CA

General Fund Revenues - Budget vs. Actual

Group Summary

For Fiscal: 2021-2022 Period Ending: 06/30/2022

RevenueObject	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
Fund: 01 - GENERAL						
RevenueType: 10 - Taxes & Franchises						
6101 - Sec & Unsec Property Taxes	9,950,000.00	9,950,000.00	223,730.03	10,032,405.56	10,032,405.56	-82,405.56
6103 - Property Transfer Tax	500,000.00	650,000.00	180,647.12	986,092.15	986,092.15	-336,092.15
6105 - Franchise Fees	1,325,000.00	1,325,000.00	313,648.10	1,397,068.27	1,397,068.27	-72,068.27
6107 - Homeowners Property Tax Relie	45,000.00	45,000.00	6,547.16	43,647.55	43,647.55	1,352.45
6109 - Transient Occupancy Tax	11,000,000.00	13,000,000.00	1,650,786.33	15,398,863.93	15,398,863.93	-2,398,863.93
6110 - Short Term Rental TOT	700,000.00	700,000.00	215,566.57	796,585.75	796,585.75	-96,585.75
6111 - Sales & Use Tax	5,800,000.00	6,150,000.00	1,961,622.28	7,061,818.26	7,061,818.26	-911,818.26
6113 - In-lieu Property Taxes	4,835,000.00	4,850,400.00	725.77	4,851,180.77	4,851,180.77	-780.77
RevenueType: 10 - Taxes & Franchises Total:	34,155,000.00	36,670,400.00	4,553,273.36	40,567,662.24	40,567,662.24	-3,897,262.24
RevenueType: 20 - Licenses & Permits						
6201 - Site Development Permit	41,000.00	150,000.00	11,190.00	226,703.00	226,703.00	-76,703.00
6203 - Coastal Development Permit	50,000.00	170,000.00	31,735.00	240,167.00	240,167.00	-70,167.00
6205 - Conditional Use Permit	15,000.00	55,000.00	10,096.00	66,743.00	66,743.00	-11,743.00
6207 - Other Planning Permits	15,000.00	20,000.00	6,979.00	49,547.00	49,547.00	-29,547.00
6209 - Building Permits	700,000.00	700,000.00	69,831.83	882,456.89	882,456.89	-182,456.89
6211 - Plumbing Permits	60,000.00	70,000.00	12,185.00	124,911.20	124,911.20	-54,911.20
6215 - Electrical Permits	70,000.00	80,000.00	13,993.30	124,568.30	124,568.30	-44,568.30
6217 - Mechanical Permits	21,000.00	21,000.00	1,220.00	22,455.20	22,455.20	-1,455.20
6218 - Short Term Rental Permits	20,000.00	20,000.00	3,150.00	18,150.00	18,150.00	1,850.00
6219 - Other Building Permits	1,000.00	1,000.00	239.68	929.96	929.96	70.04
6221 - Transportation Permits	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00
6223 - Encroachment Permits	35,000.00	70,000.00	2,023.00	146,597.00	146,597.00	-76,597.00
6225 - Grading Permit Plan Check	250,000.00	301,410.00	14,363.15	200,280.58	200,280.58	101,129.42
6226 - Licenses & Permits	8,000.00	8,000.00	0.00	4,301.64	4,301.64	3,698.36
6227 - Other Engineering Permits	25,000.00	60,000.00	7,525.00	82,400.00	82,400.00	-22,400.00
6228 - CASp Certification and Training Fees	0.00	0.00	90.00	374.40	374.40	-374.40
RevenueType: 20 - Licenses & Permits Total:	1,312,000.00	1,727,410.00	184,620.96	2,190,585.17	2,190,585.17	-463,175.17
RevenueType: 30 - Fines & Forfeitures						
6301 - Vehicle Code Fines	175,000.00	220,000.00	66,226.28	302,716.80	302,716.80	-82,716.80
6303 - Penalties, Int. & Restitution	120,000.00	170,000.00	9,674.00	162,151.53	162,151.53	7,848.47
RevenueType: 30 - Fines & Forfeitures Total:	295,000.00	390,000.00	75,900.28	464,868.33	464,868.33	-74,868.33
RevenueType: 40 - Use Of Money & Property						
6401 - Rental Of Property	60,000.00	60,000.00	6,295.03	72,064.07	72,064.07	-12,064.07
6403 - Investment Income	350,000.00	275,000.00	124,644.89	348,972.87	348,972.87	-73,972.87
6405 - City Plaza Rental Revenue	22,800.00	22,800.00	6,400.00	27,300.00	27,300.00	-4,500.00
6413 - Unrealized Gain/Loss	0.00	0.00	-880,872.00	-880,872.00	-880,872.00	880,872.00
RevenueType: 40 - Use Of Money & Property Total:	432,800.00	357,800.00	-743,532.08	-432,535.06	-432,535.06	790,335.06
RevenueType: 50 - Intergovernmental						
6505 - Motor Vehicle In-lieu	15,000.00	38,500.00	0.00	38,528.76	38,528.76	-28.76
6514 - Waste Disposal Agreement Allocation	98,000.00	81,500.00	79,279.11	160,792.51	160,792.51	-79,292.51
6515 - Nuclear Power Program	168,000.00	168,000.00	0.00	167,202.19	167,202.19	797.81
6521 - Intergovernmental Cost Reimb	3,079,828.00	4,088,700.00	4,171,641.23	4,244,286.28	4,244,286.28	-155,586.28
6523 - State Grants	0.00	0.00	55,487.63	162,061.63	162,061.63	-162,061.63
RevenueType: 50 - Intergovernmental Total:	3,360,828.00	4,376,700.00	4,306,407.97	4,772,871.37	4,772,871.37	-396,171.37
RevenueType: 60 - Charges For Services						
6607 - Planning Comm. Determin.	0.00	0.00	0.00	2,134.00	2,134.00	-2,134.00
6609 - Variance Minor Amendment	2,000.00	45,000.00	0.00	49,621.00	49,621.00	-4,621.00
6611 - Tentative Tract Map	0.00	9,000.00	0.00	8,890.00	8,890.00	110.00
6613 - Tentative Parcel Map	5,000.00	6,500.00	0.00	6,041.00	6,041.00	459.00
6621 - Concept Approval	1,000.00	1,000.00	0.00	3,450.00	3,450.00	-2,450.00

General Fund Revenues - Budget vs. Actual

For Fiscal: 2021-2022 Period Ending: 06/30/2022

RevenueObject	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
6623 - Planning Plan Check Fee	85,000.00	85,000.00	14,896.75	142,806.06	142,806.06	-57,806.06
6627 - Other Planning Fees	9,000.00	9,000.00	66.00	7,917.00	7,917.00	1,083.00
6631 - Building Plan Check Fee	600,000.00	600,000.00	77,263.19	942,437.88	942,437.88	-342,437.88
6633 - Permit Issuance Fee	50,000.00	50,000.00	5,725.00	55,560.00	55,560.00	-5,560.00
6635 - Other Building Fees	0.00	0.00	150.00	150.00	150.00	-150.00
6639 - Addressing Fee	3,000.00	3,000.00	279.00	7,258.00	7,258.00	-4,258.00
6641 - Grading Inspection	150,000.00	380,354.00	36,449.38	561,703.88	561,703.88	-181,349.88
6655 - Other Engineering Fees	80,000.00	95,000.00	6,395.45	147,900.80	147,900.80	-52,900.80
6659 - Solid Waste Exemption Fee	2,000.00	2,000.00	638.00	3,856.00	3,856.00	-1,856.00
6682 - Lantern District Impact Fees	0.00	0.00	0.00	98,725.50	98,725.50	-98,725.50
6683 - Art In Public Places Fees	0.00	35,000.00	0.00	56,164.59	56,164.59	-21,164.59
6685 - Reimbursed Expenses	50,000.00	75,000.00	101,170.73	202,222.19	202,222.19	-127,222.19
6687 - Legal Reimbursements - Development	10,000.00	20,000.00	32,261.50	55,497.00	55,497.00	-35,497.00
6688 - Legal Reimbursements - Other	30,000.00	5,000.00	38,888.00	38,888.00	38,888.00	-33,888.00
6689 - Police Services Reimbursements	125,000.00	134,000.00	4,166.07	143,839.41	143,839.41	-9,839.41
6691 - Recreation Classes	150,000.00	150,000.00	16,059.26	153,247.79	153,247.79	-3,247.79
6692 - Planning Reimbursements	20,000.00	227,473.00	59,618.50	283,284.76	283,284.76	-55,811.76
6693 - Activities & Trips	15,000.00	15,000.00	2,977.54	20,610.99	20,610.99	-5,610.99
6694 - Staff Time Reimbursements	20,000.00	5,000.00	2,226.00	6,919.00	6,919.00	-1,919.00
6697 - Photocopies	0.00	0.00	0.00	200.00	200.00	-200.00
6699 - Other P/b/e	20,000.00	20,000.00	2,796.00	30,499.55	30,499.55	-10,499.55
RevenueType: 60 - Charges For Services Total:	1,427,000.00	1,972,327.00	402,026.37	3,029,824.40	3,029,824.40	-1,057,497.40
RevenueType: 70 - Other						
6701 - Planning Appeal Fee	1,000.00	1,000.00	0.00	500.00	500.00	500.00
6703 - Miscellaneous Revenues	20,000.00	87,000.00	4,553.25	135,759.71	135,759.71	-48,759.71
6704 - Gain/Loss on Asset Sale	0.00	0.00	0.00	479.00	479.00	-479.00
6707 - User Fee Income Solid Waste	60,000.00	60,000.00	17,932.85	71,331.37	71,331.37	-11,331.37
RevenueType: 70 - Other Total:	81,000.00	148,000.00	22,486.10	208,070.08	208,070.08	-60,070.08
RevenueType: 90 - Transfers						
6911 - Tsfs In - Fr CIP Fund	0.00	7,500.00	0.00	7,500.00	7,500.00	0.00
RevenueType: 90 - Transfers Total:	0.00	7,500.00	0.00	7,500.00	7,500.00	0.00
Fund: 01 - GENERAL Total:	41,063,628.00	45,650,137.00	8,801,182.96	50,808,846.53	50,808,846.53	-5,158,709.53
Total Surplus (Deficit):	41,063,628.00	45,650,137.00	8,801,182.96	50,808,846.53	50,808,846.53	

Fund Summary

Fund	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
01 - GENERAL	41,063,628.00	45,650,137.00	8,801,182.96	50,808,846.53	50,808,846.53	-5,158,709.53
Total Surplus (Deficit):	41,063,628.00	45,650,137.00	8,801,182.96	50,808,846.53	50,808,846.53	



General Fund Expenditures - Budget vs. Actual

Group Summary

For Fiscal: 2021-2022 Period Ending: 06/30/2022

ExpenseObject	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
Fund: 01 - GENERAL						
ExpenseType: 10 - Personnel						
1010 - Salaries	7,067,559.00	6,964,104.00	715,867.42	6,388,884.31	6,388,884.31	575,219.69
1030 - Hourly	265,092.00	269,892.00	26,390.81	228,592.56	228,592.56	41,299.44
1050 - Overtime	85,000.00	85,100.00	6,671.95	56,922.06	56,922.06	28,177.94
1070 - Stipends	9,346.00	9,346.00	1,038.45	8,958.37	8,958.37	387.63
1100 - Benefits	1,067,316.00	1,058,216.00	79,463.41	898,638.41	898,638.41	159,577.59
1120 - Retirement Benefits	1,120,291.00	1,117,191.00	66,219.80	1,057,610.59	1,057,610.59	59,580.41
1140 - Medi-tax 1.45%	107,931.00	107,931.00	11,144.59	100,200.30	100,200.30	7,730.70
1200 - Outside Assistance	0.00	2,430.00	0.00	2,428.13	2,428.13	1.87
ExpenseType: 10 - Personnel Total:	9,722,535.00	9,614,210.00	906,796.43	8,742,234.73	8,742,234.73	871,975.27
ExpenseType: 20 - Materials & Services						
2010 - Communications	142,100.00	187,545.00	26,752.11	167,329.32	167,329.32	20,215.68
2030 - Equipment Maintenance	465,900.00	541,730.00	71,728.32	488,821.37	488,821.37	52,908.63
2040 - Copier Usage	17,400.00	19,600.00	4,537.79	19,248.81	19,248.81	351.19
2050 - Vehicle Maintenance	79,000.00	92,500.00	20,360.78	89,184.55	89,184.55	3,315.45
2070 - Office Supplies	84,850.00	85,450.00	17,082.30	57,801.36	57,801.36	27,648.64
2090 - Memberships & Dues	75,425.00	75,425.00	3,469.36	55,823.50	55,823.50	19,601.50
2110 - Operating Supplies	558,050.00	587,181.20	40,718.14	358,925.55	358,925.55	228,255.65
2130 - Books & Subscriptions	32,375.00	32,375.00	6,167.46	29,753.91	29,753.91	2,621.09
2150 - Training	56,550.00	72,850.00	5,077.12	52,906.05	52,906.05	19,943.95
2170 - Postage	33,000.00	25,000.00	4,139.38	14,579.40	14,579.40	10,420.60
2190 - Facil & Equip Lease/Rent	102,000.00	102,000.00	3,754.82	72,657.07	72,657.07	29,342.93
2210 - Utilities	1,288,400.00	1,383,400.00	203,376.31	1,318,581.76	1,318,581.76	64,818.24
2230 - Professional Services	2,277,800.00	3,851,093.80	626,340.36	3,150,155.94	3,150,155.94	700,937.86
2240 - Reimbursable Costs	268,000.00	793,612.00	222,004.54	772,526.02	772,526.02	21,085.98
2250 - Advertising	41,550.00	43,550.00	4,568.46	36,849.47	36,849.47	6,700.53
2270 - Travel, Conf. & Meetings	103,900.00	113,200.00	12,543.62	81,354.76	81,354.76	31,845.24
2290 - Auto Allowance	74,250.00	75,850.00	7,677.78	65,391.61	65,391.61	10,458.39
2310 - City Attorney	1,095,000.00	1,350,000.00	107,740.06	1,334,857.22	1,334,857.22	15,142.78
2330 - Police Services	13,694,000.00	13,305,025.00	432,981.62	12,832,411.76	12,832,411.76	472,613.24
2340 - Parking Lot Leases	52,000.00	52,000.00	3,973.12	48,691.69	48,691.69	3,308.31
2350 - Street Maintenance	1,372,000.00	1,337,000.00	626,845.66	1,300,232.53	1,300,232.53	36,767.47
2410 - Community Activities	582,850.00	593,700.00	45,998.84	590,319.14	590,319.14	3,380.86
2430 - Recreation Programs	134,500.00	134,500.00	22,398.12	97,699.93	97,699.93	36,800.07
2450 - Landscape Maintenance	595,000.00	565,000.00	76,267.87	526,611.85	526,611.85	38,388.15
2470 - Tree Maintenance	610,000.00	610,000.00	46,236.00	594,985.10	594,985.10	15,014.90
2490 - Street Sweeping	262,000.00	260,500.00	39,360.00	232,560.36	232,560.36	27,939.64
2510 - Storm Drains	857,800.00	857,800.00	195,464.19	703,649.09	703,649.09	154,150.91
2530 - Safety Lighting	183,500.00	348,500.00	44,419.65	318,035.85	318,035.85	30,464.15
2550 - Park Maintenance	985,000.00	1,238,300.00	155,721.06	1,230,337.91	1,230,337.91	7,962.09
2590 - Data Technology	287,500.00	421,500.00	42,940.49	317,002.00	317,002.00	104,498.00
2600 - Marketing	115,000.00	200,000.00	24,509.20	194,269.77	194,269.77	5,730.23
2999 - Operations Contingency	250,000.00	74,275.00	0.00	0.00	0.00	74,275.00
ExpenseType: 20 - Materials & Services Total:	26,776,700.00	29,430,462.00	3,145,154.53	27,153,554.65	27,153,554.65	2,276,907.35
ExpenseType: 30 - Capital Outlay						
3010 - Furniture & Equipment	5,000.00	109,665.29	38,071.29	40,944.04	40,944.04	68,721.25
ExpenseType: 30 - Capital Outlay Total:	5,000.00	109,665.29	38,071.29	40,944.04	40,944.04	68,721.25
ExpenseType: 40 - Insurance						
4010 - Liability Insur Premiums	497,000.00	470,700.00	6,638.30	470,441.35	470,441.35	258.65
4030 - Property Insurance Premiums	130,000.00	125,500.00	0.00	121,552.00	121,552.00	3,948.00
4050 - Employee Bond Premiums	1,200.00	1,200.00	0.00	1,213.00	1,213.00	-13.00

General Fund Expenditures - Budget vs. Actual

For Fiscal: 2021-2022 Period Ending: 06/30/2022

ExpenseObject	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
4110 - Workers' Compensation	130,000.00	145,800.00	0.00	145,792.00	145,792.00	8.00
4210 - Unemployment Benefits	1,500.00	16,500.00	0.00	5,765.71	5,765.71	10,734.29
ExpenseType: 40 - Insurance Total:	759,700.00	759,700.00	6,638.30	744,764.06	744,764.06	14,935.94
ExpenseType: 90 - Operating Transfers Out						
9010 - Tsfs Out - To Facil Imp Fund	100,000.00	100,000.00	0.00	100,000.00	100,000.00	0.00
9050 - Tsfs Out - To Cap Impv Fund	4,204,863.00	11,145,624.00	300,000.00	11,145,624.00	11,145,624.00	0.00
9060 - Tsfs Out - To Coastal Transit Fund	0.00	290,000.00	290,000.00	290,000.00	290,000.00	0.00
ExpenseType: 90 - Operating Transfers Out Total:	4,304,863.00	11,535,624.00	590,000.00	11,535,624.00	11,535,624.00	0.00
Fund: 01 - GENERAL Total:	41,568,798.00	51,449,661.29	4,686,660.55	48,217,121.48	48,217,121.48	3,232,539.81
Total Surplus (Deficit):	-41,568,798.00	-51,449,661.29	-4,686,660.55	-48,217,121.48	-48,217,121.48	

Fund Summary

Fund	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
01 - GENERAL	-41,568,798.00	-51,449,661.29	-4,686,660.55	-48,217,121.48	-48,217,121.48	-3,232,539.81
Total Surplus (Deficit):	-41,568,798.00	-51,449,661.29	-4,686,660.55	-48,217,121.48	-48,217,121.48	



3. BALANCE SHEET

Account Summary

As Of 06/30/2022

Account	Name	Balance
Fund: 01 - GENERAL		
Assets		
01-1011	Claim on Cash	15,183,243.83
01-1020	Petty Cash	5,200.00
01-1030	Section 115 Trust (Restricted)	4,000,000.00
01-1050	Taxes Receivable - Current	3,420,390.22
01-1200	Accounts Receivable	485,728.19
01-1250	Advance Deposits	800.00
01-1310	Due From Other Funds	253,541.05
01-1330	Intergovernmental Receivables	4,473,307.01
01-1350	Interest Rec On Investments	115,011.64
01-1450	Prepaid Items	210,337.30
01-1500	Investments - Adjust To Fmv	-594,913.00
01-1530	Prem/disc - U.s. Gov't Secur	-76,527.66
	Total Assets:	27,476,118.58
		<u>27,476,118.58</u>
Liability		
01-2020	Accounts Payable	126,484.15
01-2021	Accounts Payable Pending	1,962,428.58
01-2080	Due To Other Agencies	-382.16
01-2151	Tenant Security Deposits	1,900.00
01-2290	Unearned Revenue	48,921.36
01-2391	Deferred Inflow of Resources	4,755.00
	Total Liability:	2,144,106.93
Equity		
01-2470	Fund Balance Desig. for Art in Public Places	6,541.63
01-2480	Fund Bal Restricted for Section 115 Trust	4,000,000.00
01-2500	Investments - Adjust To Fmv	-594,913.00
01-2550	Fund Balance Desig. for Special Purpose	1,133,720.00
01-2560	Economic Stability Reserve	4,179,868.00
01-2570	Extreme Event Reserve	3,419,892.00
01-9920	Fund Balance - Undesignated	10,595,177.97
	Total Beginning Equity:	22,740,286.60
Total Revenue		50,808,846.53
Total Expense		48,217,121.48
Revenues Over/Under Expenses		2,591,725.05
	Total Equity and Current Surplus (Deficit):	25,332,011.65
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>27,476,118.58</u>

3. BALANCE SHEET

As Of 06/30/2022

Account	Name	Balance
Fund: 02 - GASOLINE TAX		
Assets		
02-1011	Claim on Cash	1,466,534.33
02-1500	Investments - Adjust To Fmv	-57,462.00
	Total Assets:	1,409,072.33
		<u><u>1,409,072.33</u></u>
Liability		
	Total Liability:	0.00
Equity		
02-2500	Investments - Adjust To Fmv	-57,462.00
02-9920	Fund Balance	1,509,159.67
	Total Beginning Equity:	1,451,697.67
Total Revenue		724,367.32
Total Expense		766,992.66
Revenues Over/Under Expenses		<u><u>-42,625.34</u></u>
	Total Equity and Current Surplus (Deficit):	1,409,072.33
	Total Liabilities, Equity and Current Surplus (Deficit):	<u><u>1,409,072.33</u></u>

3. BALANCE SHEET

As Of 06/30/2022

Account	Name	Balance
Fund: 04 - MEASURE M FUND		
Assets		
04-1011	Claim on Cash	866,236.32
04-1200	Accounts Receivable	140,496.19
04-1500	Investments - Adjust To Fmv	-33,941.00
	Total Assets:	972,791.51
		<u><u>972,791.51</u></u>
Liability		
04-2021	Accounts Payable Pending	18,754.70
	Total Liability:	18,754.70
Equity		
04-2480	Fund Balance Restricted for SMP	224,442.00
04-2500	Investments - Adjust To Fmv	-33,941.00
04-9920	Fund Balance	799,882.59
	Total Beginning Equity:	990,383.59
Total Revenue		762,986.82
Total Expense		799,333.60
Revenues Over/Under Expenses		-36,346.78
	Total Equity and Current Surplus (Deficit):	954,036.81
	Total Liabilities, Equity and Current Surplus (Deficit):	<u><u>972,791.51</u></u>

3. BALANCE SHEET

As Of 06/30/2022

Account	Name	Balance
Fund: 05 - AB2766 - CLEAN AIR ACT		
Assets		
05-1011	Claim on Cash	643,565.43
05-1500	Investments - Adjust To Fmv	-25,216.00
	Total Assets:	618,349.43
		<u><u>618,349.43</u></u>
Liability		
	Total Liability:	0.00
Equity		
05-2500	Investments - Adjust To Fmv	-25,216.00
05-9920	Fund Balance	643,511.66
	Total Beginning Equity:	618,295.66
Total Revenue		53.77
Total Expense		0.00
Revenues Over/Under Expenses		53.77
	Total Equity and Current Surplus (Deficit):	618,349.43
	Total Liabilities, Equity and Current Surplus (Deficit):	<u><u>618,349.43</u></u>

3. BALANCE SHEET

As Of 06/30/2022

Account	Name	Balance
Fund: 06 - COASTAL TRANSIT		
Assets		
06-1200	Accounts Receivable	1,095,182.05
	Total Assets:	1,095,182.05
		<u>1,095,182.05</u>
Liability		
06-2021	Accounts Payable Pending	209,973.00
06-2071	Due To General Fund	253,541.05
06-2391	Deferred Inflow of Resources	849,652.00
	Total Liability:	1,313,166.05
Equity		
06-9920	Fund Balance	395,619.83
	Total Beginning Equity:	395,619.83
Total Revenue		532,019.05
Total Expense		1,145,622.88
Revenues Over/Under Expenses		-613,603.83
	Total Equity and Current Surplus (Deficit):	-217,984.00
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>1,095,182.05</u>

3. BALANCE SHEET

As Of 06/30/2022

Account	Name	Balance
Fund: 07 - TBID		
Assets		
07-1011	Claim on Cash	491,434.56
07-1200	Accounts Receivable	182,292.00
07-1500	Investments - Adjust To Fmv	-19,255.00
	Total Assets:	654,471.56
		<u><u>654,471.56</u></u>
Liability		
07-2021	Accounts Payable Pending	169,347.00
	Total Liability:	169,347.00
Equity		
07-2480	TBID '89 Act Fund Bal Reserve	486,184.09
07-2500	Investments - Adjust To Fmv	-19,255.00
07-9920	Fund Balance	29,813.65
	Total Beginning Equity:	496,742.74
Total Revenue		1,615,336.82
Total Expense		1,626,955.00
Revenues Over/Under Expenses		-11,618.18
	Total Equity and Current Surplus (Deficit):	485,124.56
	Total Liabilities, Equity and Current Surplus (Deficit):	<u><u>654,471.56</u></u>

3. BALANCE SHEET

As Of 06/30/2022

Account	Name	Balance
Fund: 08 - ROAD MAINTENANCE AND REHAB		
Assets		
08-1011	Claim on Cash	648,255.56
08-1330	Intergovernmental Receivables	115,404.32
08-1500	Investments - Adjust To Fmv	-25,400.00
	Total Assets:	738,259.88
		<u>738,259.88</u>
Liability		
	Total Liability:	0.00
Equity		
08-2500	Investments - Adjust To Fmv	-25,400.00
08-9920	Fund Balance	667,893.33
	Total Beginning Equity:	642,493.33
Total Revenue		640,497.55
Total Expense		544,731.00
Revenues Over/Under Expenses		95,766.55
	Total Equity and Current Surplus (Deficit):	738,259.88
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>738,259.88</u>

3. BALANCE SHEET

As Of 06/30/2022

Account	Name	Balance
Fund: 09 - HEADLANDS HABITAT (ESHA)		
Assets		
09-1011	Claim on Cash	319,226.77
09-1391	Beneficial Interest Receivable	440,028.00
09-1500	Investments - Adjust To Fmv	-12,508.00
	Total Assets:	746,746.77
		<u><u>746,746.77</u></u>
Liability		
09-2021	Accounts Payable Pending	7,485.00
09-2391	Deferred Inflow of Resources	440,028.00
	Total Liability:	447,513.00
Equity		
09-2500	Investments - Adjust To Fmv	-12,508.00
09-9920	Fund Balance	325,478.93
	Total Beginning Equity:	312,970.93
Total Revenue		14,067.48
Total Expense		27,804.64
Revenues Over/Under Expenses		-13,737.16
	Total Equity and Current Surplus (Deficit):	299,233.77
	Total Liabilities, Equity and Current Surplus (Deficit):	<u><u>746,746.77</u></u>

3. BALANCE SHEET

As Of 06/30/2022

Account	Name	Balance
Fund: 11 - CAPITAL IMPROVEMENTS		
Assets		
11-1011	Claim on Cash	18,902,109.49
	Total Assets:	18,902,109.49
		<u>18,902,109.49</u>
Liability		
11-2021	Accounts Payable Pending	305,286.51
	Total Liability:	305,286.51
Equity		
11-2440	Fund Bal Reserved for Doheny Village Impv	418,131.67
11-2580	Community Investment Reserve	11,016,939.00
11-9920	Fund Balance - Undesignated	-2,439,646.63
	Total Beginning Equity:	8,995,424.04
Total Revenue		13,225,626.66
Total Expense		3,624,227.72
Revenues Over/Under Expenses		9,601,398.94
	Total Equity and Current Surplus (Deficit):	18,596,822.98
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>18,902,109.49</u>

3. BALANCE SHEET

As Of 06/30/2022

Account	Name	Balance
Fund: 12 - FACILITIES IMPROVEMENT FUND		
Assets		
12-1011	Claim on Cash	1,910,492.37
12-1200	Accounts Receivable	231,105.10
	Total Assets:	2,141,597.47
		<u>2,141,597.47</u>
Liability		
12-2021	Accounts Payable Pending	45,000.00
12-2391	Deferred Inflow of Resources	198,776.00
	Total Liability:	243,776.00
Equity		
12-2480	Fund Balance Restricted for PEG Fees	371,153.32
12-9920	Fund Balance	2,147,375.08
	Total Beginning Equity:	2,518,528.40
Total Revenue		296,816.00
Total Expense		917,522.93
Revenues Over/Under Expenses		-620,706.93
	Total Equity and Current Surplus (Deficit):	1,897,821.47
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>2,141,597.47</u>

3. BALANCE SHEET

As Of 06/30/2022

Account	Name	Balance
Fund: 21 - PARK DEVELOPMENT		
Assets		
21-1011	Claim on Cash	842.95
21-1500	Investments - Adjust To Fmv	-33.00
	Total Assets:	809.95
		<u><u>809.95</u></u>
Liability		
	Total Liability:	0.00
Equity		
21-2500	Investments - Adjust To Fmv	-33.00
21-9920	Fund Balance	68,731.88
	Total Beginning Equity:	68,698.88
Total Revenue		-1,034.93
Total Expense		66,854.00
Revenues Over/Under Expenses		-67,888.93
	Total Equity and Current Surplus (Deficit):	809.95
	Total Liabilities, Equity and Current Surplus (Deficit):	<u><u>809.95</u></u>

3. BALANCE SHEET

As Of 06/30/2022

Account	Name	Balance
Fund: 25 - SUPP LAW ENFORCEMENT SERVICES		
Assets		
25-1011	Claim on Cash	81,143.62
25-1500	Investments - Adjust To Fmv	-3,179.00
	Total Assets:	77,964.62
		<u><u>77,964.62</u></u>
Liability		
25-2021	Accounts Payable Pending	1,373.80
	Total Liability:	1,373.80
Equity		
25-2500	Investments - Adjust To Fmv	-3,179.00
25-9920	Fund Balance	57,111.51
	Total Beginning Equity:	53,932.51
Total Revenue		157,996.47
Total Expense		135,338.16
Revenues Over/Under Expenses		22,658.31
	Total Equity and Current Surplus (Deficit):	76,590.82
	Total Liabilities, Equity and Current Surplus (Deficit):	<u><u>77,964.62</u></u>

3. BALANCE SHEET

As Of 06/30/2022

Account	Name	Balance
Fund: 27 - CFD 2006-1 MAINTENANCE		
Assets		
27-1011	Claim on Cash	670,960.29
27-1200	Accounts Receivable	8,986.46
27-1500	Investments - Adjust To Fmv	-26,290.00
	Total Assets:	653,656.75
		<u><u>653,656.75</u></u>
Liability		
27-2021	Accounts Payable Pending	12,078.84
	Total Liability:	12,078.84
Equity		
27-2480	Funicular Replacement Reserve	62,000.00
27-2500	Investments - Adjust To Fmv	-26,290.00
27-9920	Fund Balance	608,765.06
	Total Beginning Equity:	644,475.06
Total Revenue		309,729.56
Total Expense		312,626.71
Revenues Over/Under Expenses		-2,897.15
	Total Equity and Current Surplus (Deficit):	641,577.91
	Total Liabilities, Equity and Current Surplus (Deficit):	<u><u>653,656.75</u></u>

3. BALANCE SHEET

As Of 06/30/2022

Account	Name	Balance
Fund: 31 - AGENCY TRUST		
Assets		
31-1011	Claim on Cash	11,100,254.85
Total Assets:		11,100,254.85
		<u>11,100,254.85</u>
Liability		
31-2021	Accounts Payable Pending	18,368.07
31-2150	CD 3rd Party Rev & Staff Time (refu	281,382.17
31-2300	Trust Deposits	678,188.60
31-2310	P/b/e Planning Deposits	2,831.25
31-2320	Other Comm Dev Deposits	1,746,456.52
31-2360	CD Projects with Contracts (non-ref	-19,400.00
31-2380	Affordable Housing Program	559,271.55
31-2390	Building Permit Eng Deposits	316,156.69
31-2410	PW Refundable Cash Bonds	7,517,000.00
Total Liability:		11,100,254.85
Total Equity and Current Surplus (Deficit):		0.00
Total Liabilities, Equity and Current Surplus (Deficit):		<u>11,100,254.85</u>

3. BALANCE SHEET

As Of 06/30/2022

Account	Name	Balance
Fund: 33 - CFD 2013 BONDHOLDER FUND		
Assets		
33-1011	Claim on Cash	148,025.46
33-1200	Accounts Receivable	79,669.98
33-1583	Reserve 2020-1 (92057004)	2,650,884.27
33-1584	Bond Payment 2020-1 (92057001)	409.51
33-1585	Special Tax 2020-1 (92057000)	3,275,029.93
33-1610	Escrow Fund 2020-1 (92057200)	4.69
33-1660	Admin. Expense Account (92057003)	0.08
	Total Assets:	6,154,023.92
		<u>6,154,023.92</u>
Liability		
33-2021	Accounts Payable Pending	79,669.98
33-2090	Due to Bondholders	6,074,353.94
	Total Liability:	6,154,023.92
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>6,154,023.92</u>



City of Dana Point, CA

CIP Projects - Budget vs. Actual Group Summary

For Fiscal: 2021-2022 Period Ending: 06/30/2022

CIP	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
Fund: 11 - CAPITAL IMPROVEMENTS						
1291 - Capo Beach Connectivity Study Enhancements Proj	0.00	47,688.00	0.00	0.00	0.00	47,688.00
1317 - Residential Resurfacing FY20	0.00	367,896.00	0.00	113,948.59	113,948.59	253,947.41
1318 - Residential Resurfacing FY21	0.00	2,130,000.00	158,974.20	1,872,211.50	1,872,211.50	257,788.50
1320 - Arterial Roadway Slurry Program FY21	0.00	312,343.00	0.00	160,024.78	160,024.78	152,318.22
1322 - Residential Roadway Slurry Program FY21	0.00	781,200.00	0.00	296,352.84	296,352.84	484,847.16
1323 - Stonehill Bridge Deck Treatment	0.00	21,681.00	0.00	2,579.60	2,579.60	19,101.40
1324 - Citywide Storm Drain Repairs	0.00	59,707.00	10,137.50	23,647.50	23,647.50	36,059.50
1329 - FY22 Road Resurfacing	2,250,000.00	2,250,000.00	0.00	34,000.00	34,000.00	2,216,000.00
1330 - FY22 Residential Slurry	2,252,000.00	2,252,000.00	566,848.86	570,140.66	570,140.66	1,681,859.34
1331 - FY22 Citywide Storm Drain Repairs	200,000.00	200,000.00	29,225.47	29,225.47	29,225.47	170,774.53
1332 - FY22 Citywide Storm Drain Improvements Design	400,000.00	400,000.00	42,246.25	162,409.85	162,409.85	237,590.15
1333 - FY22 Water Quality/Diversion Repairs & Mntce.	50,000.00	50,000.00	0.00	0.00	0.00	50,000.00
1334 - FY22 Roadway Rehab & Repair Design Work	100,000.00	100,000.00	23,195.00	76,290.00	76,290.00	23,710.00
1335 - FY22 Sidewalk/Concrete Repairs & ADA	100,000.00	100,000.00	1,175.00	1,175.00	1,175.00	98,825.00
1336 - FY22 Traffic Safety Repairs & Improvements	100,000.00	100,000.00	0.00	86,497.85	86,497.85	13,502.15
1340 - FY22 Doheny Village Connectivity Design/Improvements	400,000.00	644,000.00	0.00	188,224.08	188,224.08	455,775.92
1347 - Traffic Signal Synchronization Project-Project P	0.00	325,000.00	0.00	0.00	0.00	325,000.00
1349 - Lantern Bay Park Stairway Art Project	0.00	468,000.00	0.00	0.00	0.00	468,000.00
Fund: 11 - CAPITAL IMPROVEMENTS Total:	5,852,000.00	10,609,515.00	831,802.28	3,616,727.72	3,616,727.72	6,992,787.28
Total Surplus (Deficit):	-5,852,000.00	-10,609,515.00	-831,802.28	-3,616,727.72	-3,616,727.72	

Fund Summary

Fund	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
11 - CAPITAL IMPROVEMENTS	-5,852,000.00	-10,609,515.00	-831,802.28	-3,616,727.72	-3,616,727.72	-6,992,787.28
Total Surplus (Deficit):	-5,852,000.00	-10,609,515.00	-831,802.28	-3,616,727.72	-3,616,727.72	

FY22 Summary of Capital Improvement Project Statuses
As of June 30, 2022

Project Name	FY22 Current Budget	PY Total Expenditures	FYTD Activity + Encumbrances	Budget Remaining
Capo Beach Connectivity Study Enhancements Proj (#1291) Summary: Preliminary design work ongoing; The City is actively coordinating with Caltrans on this work effort. Design for the City's portion of work will continue into FY 22/23; RFP process being initiated	47,688.00	14,239.75	-	47,688.00
Residential Resurfacing FY20 (#1317) Summary: Project was completed in Summer 2021. NOC approved by City Council on June 1, 2021. Final retention payment completed in September 2021, with project savings being returned to the CIP Fund. Project Close Out effective 6/30/22.	367,896.00	2,270,807.99	113,948.59	253,947.41
Residential Resurfacing FY21 (#1318) Summary: Project was substantially completed on May 26, 2022. NOC approved on June 22, 2022. Final retention payment to be completed by November 2022.	2,130,000.00	30,500.00	1,872,211.50	257,788.50
Arterial Roadway Slurry Program FY21 (#1320) Summary: Project was completed in Fall 2021 (in conjunction with CIP#1322). NOC approved by City Council at the November 2, 2021 meeting with project savings being returned to the CIP Fund. Project Close Out effective 6/30/22.	312,343.00	187,657.14	160,024.78	152,318.22
Residential Roadway Slurry Program FY21 (#1322) Summary: Project was completed in Fall 2021 (in conjunction with CIP#1320). NOC approved by City Council at the November 2, 2021 meeting with project savings being returned to the CIP Fund. Project Close Out effective 6/30/22.	781,200.00	543,800.09	296,352.84	484,847.16
Stonehill Bridge Deck Treatment (#1323) Summary: The Project was completed in Summer 2021, in conjunction with CIP#1317 and asphalt repairs in the Del Obispo Community Center (Fund 12 Project #2004). NOC approved by City Council on June 1, 2021. Project close out and final retention payment completed in September 2021 with project savings returned to the CIP fund. Project Close Out effective 6/30/22.	21,681.00	68,894.69	2,579.60	19,101.40
Citywide Storm Drain Repairs (#1324) Summary: Project Close Out effective 6/30/22	59,707.00	140,292.49	23,647.50	36,059.50
FY22 Road Resurfacing (#1329) Summary: Project is current and ongoing.	2,250,000.00	-	34,000.00	2,216,000.00
FY22 Residential Slurry (#1330) Summary: Work was divided into 2 separate contracts, the Citywide Asphalt Repairs Project and the Slurry Seal Project. The Citywide Asphalt Repairs Project bid opening occurred on February 24, 2022 and the contract was awarded at the March 1, 2022 City Council meeting. Construction began in April, 2022. Project involved completing asphalt repairs Citywide on streets scheduled for slurry seal treatment. The Slurry Seal Project bid opening occurred on April 7, 2022 and the contract was awarded at the April 19, 2022 City Council meeting. Construction began in June, 2022. Project entails slurry seal application on various streets Citywide.	2,252,000.00	-	570,140.66	1,681,859.34

FY22 Summary of Capital Improvement Project Statuses
As of June 30, 2022

Project Name	FY22 Current Budget	PY Total Expenditures	FYTD Activity + Encumbrances	Budget Remaining
FY22 Citywide Storm Drain Repairs (#1331) Summary: Project is current and ongoing. Project includes a new storm drain line on Calle Portola from Calle Juanita to Calle Naranja	200,000.00	-	29,225.47	170,774.53
FY22 Citywide Storm Drain Improvements Design (#1332) Summary: Project is current and ongoing.	400,000.00	-	162,409.85	237,590.15
FY22 Water Quality/Diversion Repairs & Mntce. (#1333) Summary: Project close out effective 6/30/22.	50,000.00	-	-	50,000.00
FY22 Roadway Rehab & Repair Design Work (#1334) Summary: Project is current and design work ongoing. Project includes street rehabilitation of portions of Calle Fortuna, Calle Loma, Palisades Drive, Aurelio Drive, Callita Drive, Doheny Place, Formosa Drive, Moongate Court, Starridge Road, Via Elevado and Via Verde.	100,000.00	-	76,290.00	23,710.00
FY22 Sidewalk/Concrete Repairs & ADA (#1335) Summary: Project is current and ongoing.	100,000.00	-	1,175.00	98,825.00
FY22 Traffic Safety Repairs & Improvements (#1336) Summary: Project is current and ongoing.	100,000.00	-	86,497.85	13,502.15
FY22 Doheny Village Connectivity Design/Improvements (#1340) Summary: On May 18, 2021, City Council approved the acquisition of the Holder Property as part of the Doheny Village Connectivity/ Improvement Project in the amount of \$165,000. The City owns the open space lot now and has completed clean up activities including new fencing and landscaping. Project is current and ongoing.	644,000.00	1,000.00	188,224.08	455,775.92
Traffic Signal Synchronization Project - Project P (#1347) Summary: Project is current and ongoing. Project award agreement anticipated in Fall 2022.	325,000.00	-	-	325,000.00
Lantern Bay Park Stairway Art Project (#1349) Summary: Project is current and ongoing.	468,000.00	-	-	468,000.00
	10,609,515.00	3,257,192.15	3,616,727.72	6,992,787.28
	FY22 Current Budget	PY Total Expenditures	FYTD Activity + Encumbrances	Budget Remaining



General Fund Expenditures by Function

Group Summary

For Fiscal: 2021-2022 Period Ending: 06/30/2022

ExpenseObject	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
Fund: 01 - GENERAL						
Function: 10 - General Government						
ExpenseType: 10 - Personnel						
1010 - Salaries	2,019,553.00	2,022,862.00	192,862.86	1,790,829.81	1,790,829.81	232,032.19
1030 - Hourly	49,329.00	31,186.00	4,464.00	30,271.60	30,271.60	914.40
1050 - Overtime	13,500.00	14,700.00	1,580.98	12,538.56	12,538.56	2,161.44
1100 - Benefits	299,016.00	316,916.00	22,116.71	229,459.47	229,459.47	87,456.53
1120 - Retirement Benefits	677,474.00	644,922.00	13,731.95	588,485.19	588,485.19	56,436.81
1140 - Medi-tax 1.45%	30,433.00	31,088.00	3,000.44	28,373.55	28,373.55	2,714.45
1200 - Outside Assistance	0.00	2,430.00	0.00	2,428.13	2,428.13	1.87
ExpenseType: 10 - Personnel Total:	3,089,305.00	3,064,104.00	237,756.94	2,682,386.31	2,682,386.31	381,717.69
ExpenseType: 20 - Materials & Services						
2010 - Communications	99,400.00	137,240.00	20,754.86	126,324.28	126,324.28	10,915.72
2030 - Equipment Maintenance	419,700.00	495,530.00	69,592.23	451,710.71	451,710.71	43,819.29
2040 - Copier Usage	6,500.00	6,500.00	1,187.32	5,708.85	5,708.85	791.15
2050 - Vehicle Maintenance	79,000.00	92,500.00	20,360.78	89,184.55	89,184.55	3,315.45
2070 - Office Supplies	29,750.00	27,750.00	6,954.73	20,796.02	20,796.02	6,953.98
2090 - Memberships & Dues	58,425.00	58,425.00	240.00	45,145.14	45,145.14	13,279.86
2110 - Operating Supplies	182,000.00	176,550.00	28,762.20	58,484.03	58,484.03	118,065.97
2130 - Books & Subscriptions	15,275.00	15,275.00	1,832.96	15,074.10	15,074.10	200.90
2150 - Training	31,950.00	48,950.00	2,264.77	47,583.23	47,583.23	1,366.77
2170 - Postage	18,000.00	18,000.00	4,139.38	14,579.40	14,579.40	3,420.60
2190 - Facil & Equip Lease/Rent	100,000.00	100,000.00	3,754.82	70,741.99	70,741.99	29,258.01
2210 - Utilities	161,400.00	161,400.00	21,920.71	147,882.41	147,882.41	13,517.59
2230 - Professional Services	864,300.00	938,500.00	68,858.07	839,065.70	839,065.70	99,434.30
2250 - Advertising	28,350.00	30,350.00	3,176.46	26,193.93	26,193.93	4,156.07
2270 - Travel, Conf. & Meetings	56,000.00	59,100.00	7,350.43	38,309.38	38,309.38	20,790.62
2290 - Auto Allowance	30,050.00	30,050.00	2,802.17	23,569.83	23,569.83	6,480.17
2310 - City Attorney	1,095,000.00	1,350,000.00	107,740.06	1,334,857.22	1,334,857.22	15,142.78
2590 - Data Technology	287,500.00	421,500.00	42,940.49	317,002.00	317,002.00	104,498.00
2600 - Marketing	72,500.00	72,500.00	1,240.00	67,419.13	67,419.13	5,080.87
2999 - Operations Contingency	250,000.00	74,275.00	0.00	0.00	0.00	74,275.00
ExpenseType: 20 - Materials & Services Total:	3,885,100.00	4,314,395.00	415,872.44	3,739,631.90	3,739,631.90	574,763.10
ExpenseType: 30 - Capital Outlay						
3010 - Furniture & Equipment	0.00	104,665.29	38,071.29	38,071.29	38,071.29	66,594.00
ExpenseType: 30 - Capital Outlay Total:	0.00	104,665.29	38,071.29	38,071.29	38,071.29	66,594.00
ExpenseType: 40 - Insurance						
4010 - Liability Insur Premiums	497,000.00	470,700.00	6,638.30	470,441.35	470,441.35	258.65
4030 - Property Insurance Premiums	130,000.00	125,500.00	0.00	121,552.00	121,552.00	3,948.00
4050 - Employee Bond Premiums	1,200.00	1,200.00	0.00	1,213.00	1,213.00	-13.00
4110 - Workers' Compensation	130,000.00	145,800.00	0.00	145,792.00	145,792.00	8.00
4210 - Unemployment Benefits	1,500.00	16,500.00	0.00	5,765.71	5,765.71	10,734.29
ExpenseType: 40 - Insurance Total:	759,700.00	759,700.00	6,638.30	744,764.06	744,764.06	14,935.94
ExpenseType: 90 - Operating Transfers Out						
9010 - Tsfs Out - To Facil Imp Fund	100,000.00	100,000.00	0.00	100,000.00	100,000.00	0.00
9050 - Tsfs Out - To Cap Impv Fund	4,204,863.00	11,145,624.00	300,000.00	11,145,624.00	11,145,624.00	0.00
9060 - Tsfs Out - To Coastal Transit Fund	0.00	290,000.00	290,000.00	290,000.00	290,000.00	0.00
ExpenseType: 90 - Operating Transfers Out Total:	4,304,863.00	11,535,624.00	590,000.00	11,535,624.00	11,535,624.00	0.00
Function: 10 - General Government Total:	12,038,968.00	19,778,488.29	1,288,338.97	18,740,477.56	18,740,477.56	1,038,010.73

General Fund Expenditures by Function

For Fiscal: 2021-2022 Period Ending: 06/30/2022

ExpenseObject	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
Function: 20 - Public Safety						
ExpenseType: 10 - Personnel						
1030 - Hourly	35,367.00	35,367.00	3,007.09	23,937.03	23,937.03	11,429.97
1120 - Retirement Benefits	2,652.00	2,652.00	225.54	1,789.86	1,789.86	862.14
1140 - Medi-tax 1.45%	513.00	513.00	43.60	349.10	349.10	163.90
ExpenseType: 10 - Personnel Total:	38,532.00	38,532.00	3,276.23	26,075.99	26,075.99	12,456.01
ExpenseType: 20 - Materials & Services						
2010 - Communications	14,300.00	14,300.00	2,070.89	10,894.18	10,894.18	3,405.82
2030 - Equipment Maintenance	43,000.00	43,000.00	2,136.09	37,110.66	37,110.66	5,889.34
2040 - Copier Usage	500.00	500.00	108.18	452.74	452.74	47.26
2070 - Office Supplies	7,000.00	7,000.00	1,070.24	4,921.67	4,921.67	2,078.33
2090 - Memberships & Dues	200.00	200.00	0.00	200.00	200.00	0.00
2110 - Operating Supplies	75,000.00	66,270.00	8,147.29	41,472.61	41,472.61	24,797.39
2150 - Training	5,500.00	5,500.00	0.00	46.00	46.00	5,454.00
2230 - Professional Services	157,500.00	319,725.00	77,757.68	283,765.69	283,765.69	35,959.31
2240 - Reimbursable Costs	0.00	147,375.00	8,891.29	147,369.29	147,369.29	5.71
2270 - Travel, Conf. & Meetings	17,500.00	17,500.00	393.50	16,241.40	16,241.40	1,258.60
2290 - Auto Allowance	7,000.00	7,000.00	761.55	6,703.93	6,703.93	296.07
2330 - Police Services	13,694,000.00	13,305,025.00	432,981.62	12,832,411.76	12,832,411.76	472,613.24
ExpenseType: 20 - Materials & Services Total:	14,021,500.00	13,933,395.00	534,318.33	13,381,589.93	13,381,589.93	551,805.07
ExpenseType: 30 - Capital Outlay						
3010 - Furniture & Equipment	5,000.00	5,000.00	0.00	2,872.75	2,872.75	2,127.25
ExpenseType: 30 - Capital Outlay Total:	5,000.00	5,000.00	0.00	2,872.75	2,872.75	2,127.25
Function: 20 - Public Safety Total:	14,065,032.00	13,976,927.00	537,594.56	13,410,538.67	13,410,538.67	566,388.33
Function: 40 - Community Development						
ExpenseType: 10 - Personnel						
1010 - Salaries	2,603,774.00	2,596,974.00	260,142.31	2,354,433.87	2,354,433.87	242,540.13
1030 - Hourly	16,443.00	32,886.00	3,385.52	21,422.00	21,422.00	11,464.00
1050 - Overtime	32,500.00	28,400.00	1,281.78	9,056.02	9,056.02	19,343.98
1070 - Stipends	9,346.00	9,346.00	1,038.45	8,958.37	8,958.37	387.63
1100 - Benefits	393,000.00	382,200.00	28,826.46	357,229.30	357,229.30	24,970.70
1120 - Retirement Benefits	223,195.00	236,428.00	26,173.78	236,166.81	236,166.81	261.19
1140 - Medi-tax 1.45%	38,600.00	38,838.00	3,855.86	34,710.01	34,710.01	4,127.99
ExpenseType: 10 - Personnel Total:	3,316,858.00	3,325,072.00	324,704.16	3,021,976.38	3,021,976.38	303,095.62
ExpenseType: 20 - Materials & Services						
2010 - Communications	12,500.00	19,345.00	1,609.54	13,648.64	13,648.64	5,696.36
2030 - Equipment Maintenance	3,200.00	3,200.00	0.00	0.00	0.00	3,200.00
2040 - Copier Usage	5,500.00	6,600.00	1,528.37	6,549.75	6,549.75	50.25
2070 - Office Supplies	26,500.00	26,500.00	5,132.03	15,304.19	15,304.19	11,195.81
2090 - Memberships & Dues	9,500.00	9,500.00	801.00	5,262.50	5,262.50	4,237.50
2110 - Operating Supplies	157,050.00	187,065.00	-7,168.66	119,611.78	119,611.78	67,453.22
2130 - Books & Subscriptions	16,600.00	16,600.00	4,334.50	14,679.81	14,679.81	1,920.19
2150 - Training	11,100.00	11,100.00	0.00	2,429.76	2,429.76	8,670.24
2230 - Professional Services	335,000.00	1,439,065.00	210,715.89	1,042,917.20	1,042,917.20	396,147.80
2240 - Reimbursable Costs	0.00	216,473.00	67,913.50	218,414.01	218,414.01	-1,941.01
2250 - Advertising	1,200.00	1,200.00	0.00	0.00	0.00	1,200.00
2270 - Travel, Conf. & Meetings	17,700.00	25,200.00	3,381.22	21,138.69	21,138.69	4,061.31
2290 - Auto Allowance	22,700.00	22,700.00	2,711.93	22,873.88	22,873.88	-173.88
2340 - Parking Lot Leases	52,000.00	52,000.00	3,973.12	48,691.69	48,691.69	3,308.31
2600 - Marketing	42,500.00	127,500.00	23,269.20	126,850.64	126,850.64	649.36
ExpenseType: 20 - Materials & Services Total:	713,050.00	2,164,048.00	318,201.64	1,658,372.54	1,658,372.54	505,675.46
Function: 40 - Community Development Total:	4,029,908.00	5,489,120.00	642,905.80	4,680,348.92	4,680,348.92	808,771.08
Function: 50 - Community Services						
ExpenseType: 10 - Personnel						
1010 - Salaries	762,509.00	685,745.00	90,181.11	669,778.38	669,778.38	15,966.62
1030 - Hourly	131,486.00	137,986.00	14,468.22	135,135.32	135,135.32	2,850.68
1050 - Overtime	32,500.00	32,500.00	2,536.80	27,401.63	27,401.63	5,098.37

General Fund Expenditures by Function

For Fiscal: 2021-2022 Period Ending: 06/30/2022

ExpenseObject	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
1100 - Benefits	147,000.00	130,800.00	11,317.23	118,494.35	118,494.35	12,305.65
1120 - Retirement Benefits	73,614.00	76,033.00	8,526.09	74,007.19	74,007.19	2,025.81
1140 - Medi-tax 1.45%	13,435.00	12,542.00	1,616.09	12,656.14	12,656.14	-114.14
ExpenseType: 10 - Personnel Total:	1,160,544.00	1,075,606.00	128,645.54	1,037,473.01	1,037,473.01	38,132.99
ExpenseType: 20 - Materials & Services						
2010 - Communications	5,000.00	4,160.00	396.82	3,313.01	3,313.01	846.99
2040 - Copier Usage	2,200.00	2,200.00	790.30	2,748.15	2,748.15	-548.15
2070 - Office Supplies	6,500.00	7,000.00	1,958.33	3,999.56	3,999.56	3,000.44
2090 - Memberships & Dues	3,000.00	3,000.00	1,448.37	2,228.37	2,228.37	771.63
2110 - Operating Supplies	96,000.00	113,200.00	6,094.16	101,071.16	101,071.16	12,128.84
2150 - Training	4,500.00	3,800.00	912.35	947.06	947.06	2,852.94
2170 - Postage	15,000.00	7,000.00	0.00	0.00	0.00	7,000.00
2190 - Facil & Equip Lease/Rent	2,000.00	2,000.00	0.00	1,915.08	1,915.08	84.92
2210 - Utilities	742,000.00	837,000.00	146,363.73	827,441.35	827,441.35	9,558.65
2230 - Professional Services	271,500.00	269,900.00	20,445.96	207,817.49	207,817.49	62,082.51
2250 - Advertising	12,000.00	12,000.00	1,392.00	10,655.54	10,655.54	1,344.46
2270 - Travel, Conf. & Meetings	8,700.00	7,400.00	1,062.82	4,934.64	4,934.64	2,465.36
2290 - Auto Allowance	7,300.00	7,300.00	452.61	4,238.00	4,238.00	3,062.00
2410 - Community Activities	582,850.00	593,700.00	45,998.84	590,319.14	590,319.14	3,380.86
2430 - Recreation Programs	134,500.00	134,500.00	22,398.12	97,699.93	97,699.93	36,800.07
2450 - Landscape Maintenance	595,000.00	565,000.00	76,267.87	526,611.85	526,611.85	38,388.15
2470 - Tree Maintenance	610,000.00	610,000.00	46,236.00	594,985.10	594,985.10	15,014.90
2550 - Park Maintenance	985,000.00	1,238,300.00	155,721.06	1,230,337.91	1,230,337.91	7,962.09
ExpenseType: 20 - Materials & Services Total:	4,083,050.00	4,417,460.00	527,939.34	4,211,263.34	4,211,263.34	206,196.66
Function: 50 - Community Services Total:	5,243,594.00	5,493,066.00	656,584.88	5,248,736.35	5,248,736.35	244,329.65
Function: 60 - Public Works						
ExpenseType: 10 - Personnel						
1010 - Salaries	1,681,723.00	1,658,523.00	172,681.14	1,573,842.25	1,573,842.25	84,680.75
1030 - Hourly	32,467.00	32,467.00	1,065.98	17,826.61	17,826.61	14,640.39
1050 - Overtime	6,500.00	9,500.00	1,272.39	7,925.85	7,925.85	1,574.15
1100 - Benefits	228,300.00	228,300.00	17,203.01	193,455.29	193,455.29	34,844.71
1120 - Retirement Benefits	143,356.00	157,156.00	17,562.44	157,161.54	157,161.54	-5.54
1140 - Medi-tax 1.45%	24,950.00	24,950.00	2,628.60	24,111.50	24,111.50	838.50
ExpenseType: 10 - Personnel Total:	2,117,296.00	2,110,896.00	212,413.56	1,974,323.04	1,974,323.04	136,572.96
ExpenseType: 20 - Materials & Services						
2010 - Communications	10,900.00	12,500.00	1,920.00	13,149.21	13,149.21	-649.21
2040 - Copier Usage	2,700.00	3,800.00	923.62	3,789.32	3,789.32	10.68
2070 - Office Supplies	15,100.00	17,200.00	1,966.97	12,779.92	12,779.92	4,420.08
2090 - Memberships & Dues	4,300.00	4,300.00	979.99	2,987.49	2,987.49	1,312.51
2110 - Operating Supplies	48,000.00	44,096.20	4,883.15	38,285.97	38,285.97	5,810.23
2130 - Books & Subscriptions	500.00	500.00	0.00	0.00	0.00	500.00
2150 - Training	3,500.00	3,500.00	1,900.00	1,900.00	1,900.00	1,600.00
2210 - Utilities	385,000.00	385,000.00	35,091.87	343,258.00	343,258.00	41,742.00
2230 - Professional Services	649,500.00	883,903.80	248,562.76	776,589.86	776,589.86	107,313.94
2240 - Reimbursable Costs	268,000.00	429,764.00	145,199.75	406,742.72	406,742.72	23,021.28
2270 - Travel, Conf. & Meetings	4,000.00	4,000.00	355.65	730.65	730.65	3,269.35
2290 - Auto Allowance	7,200.00	8,800.00	949.52	8,005.97	8,005.97	794.03
2350 - Street Maintenance	1,372,000.00	1,337,000.00	626,845.66	1,300,232.53	1,300,232.53	36,767.47
2490 - Street Sweeping	262,000.00	260,500.00	39,360.00	232,560.36	232,560.36	27,939.64
2510 - Storm Drains	857,800.00	857,800.00	195,464.19	703,649.09	703,649.09	154,150.91
2530 - Safety Lighting	183,500.00	348,500.00	44,419.65	318,035.85	318,035.85	30,464.15
ExpenseType: 20 - Materials & Services Total:	4,074,000.00	4,601,164.00	1,348,822.78	4,162,696.94	4,162,696.94	438,467.06
Function: 60 - Public Works Total:	6,191,296.00	6,712,060.00	1,561,236.34	6,137,019.98	6,137,019.98	575,040.02
Fund: 01 - GENERAL Total:	41,568,798.00	51,449,661.29	4,686,660.55	48,217,121.48	48,217,121.48	3,232,539.81
Total Surplus (Deficit):	-41,568,798.00	-51,449,661.29	-4,686,660.55	-48,217,121.48	-48,217,121.48	

Fund Summary

Fund	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
01 - GENERAL	-41,568,798.00	-51,449,661.29	-4,686,660.55	-48,217,121.48	-48,217,121.48	-3,232,539.81
Total Surplus (Deficit):	-41,568,798.00	-51,449,661.29	-4,686,660.55	-48,217,121.48	-48,217,121.48	



City of Dana Point, CA

FYTD Revenues - June 2022 vs 2021 Group Summary

For the Period Ending 06/30/2022

RevenueObjec...	2020-2021 June Activity	2021-2022 June Activity	June Variance Favorable / (Unfavorable)	Variance %	2020-2021 YTD Activity	2021-2022 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
Fund: 01 - GENERAL								
RevenueType: 10 - Taxes & Franchises								
6101 - Sec & Unsec Property Taxes	188,136.51	223,730.03	35,593.52	18.92%	9,635,195.67	10,032,405.56	397,209.89	4.12%
6103 - Property Transfer Tax	308,183.50	180,647.12	-127,536.38	-41.38%	1,236,203.62	986,092.15	-250,111.47	-20.23%
6105 - Franchise Fees	309,952.72	313,648.10	3,695.38	1.19%	1,352,462.96	1,397,068.27	44,605.31	3.30%
6107 - Homeowners Property Tax Relie	6,613.73	6,547.16	-66.57	-1.01%	44,091.29	43,647.55	-443.74	-1.01%
6109 - Transient Occupancy Tax	1,284,502.87	1,650,786.33	366,283.46	28.52%	8,035,175.02	15,398,863.93	7,363,688.91	91.64%
6110 - Short Term Rental TOT	205,357.75	215,566.57	10,208.82	4.97%	712,272.22	796,585.75	84,313.53	11.84%
6111 - Sales & Use Tax	1,536,694.20	1,961,622.28	424,928.08	27.65%	5,293,742.81	7,061,818.26	1,768,075.45	33.40%
6113 - In-lieu Property Taxes	1,167.52	725.77	-441.75	-37.84%	4,658,597.52	4,851,180.77	192,583.25	4.13%
RevenueType 10 - Taxes & Franchises Total:	3,840,608.80	4,553,273.36	712,664.56	18.56%	30,967,741.11	40,567,662.24	9,599,921.13	31.00%
RevenueType: 20 - Licenses & Permits								
6201 - Site Development Permit	7,510.00	11,190.00	3,680.00	49.00%	96,852.00	226,703.00	129,851.00	134.07%
6203 - Coastal Development Permit	4,628.00	31,735.00	27,107.00	585.72%	110,920.00	240,167.00	129,247.00	116.52%
6205 - Conditional Use Permit	0.00	10,096.00	10,096.00	0.00%	13,398.00	66,743.00	53,345.00	398.16%
6207 - Other Planning Permits	1,557.00	6,979.00	5,422.00	348.23%	12,631.00	49,547.00	36,916.00	292.27%
6209 - Building Permits	74,559.59	69,831.83	-4,727.76	-6.34%	1,176,565.14	882,456.89	-294,108.25	-25.00%
6211 - Plumbing Permits	8,464.00	12,185.00	3,721.00	43.96%	109,379.20	124,911.20	15,532.00	14.20%
6215 - Electrical Permits	11,134.40	13,993.30	2,858.90	25.68%	120,153.50	124,568.30	4,414.80	3.67%
6217 - Mechanical Permits	1,974.20	1,220.00	-754.20	-38.20%	28,744.40	22,455.20	-6,289.20	-21.88%
6218 - Short Term Rental Permits	2,850.00	3,150.00	300.00	10.53%	19,950.00	18,150.00	-1,800.00	-9.02%
6219 - Other Building Permits	288.23	239.68	-48.55	-16.84%	1,267.92	929.96	-337.96	-26.65%
6221 - Transportation Permits	150.22	0.00	-150.22	-100.00%	150.22	0.00	-150.22	-100.00%
6223 - Encroachment Permits	59,205.38	2,023.00	-57,182.38	-96.58%	96,828.13	146,597.00	49,768.87	51.40%
6225 - Grading Permit Plan Check	174,703.80	14,363.15	-160,340.65	-91.78%	381,908.51	200,280.58	-181,627.93	-47.56%
6226 - Licenses & Permits	0.00	0.00	0.00	0.00%	1,037.68	4,301.64	3,263.96	314.54%
6227 - Other Engineering Permits	8,225.00	7,525.00	-700.00	-8.51%	79,625.00	82,400.00	2,775.00	3.49%
6228 - CASp Certification and Training Fees	943.20	90.00	-853.20	-90.46%	943.20	374.40	-568.80	-60.31%
RevenueType 20 - Licenses & Permits Total:	356,193.02	184,620.96	-171,572.06	-48.17%	2,250,353.90	2,190,585.17	-59,768.73	-2.66%
RevenueType: 30 - Fines & Forfeitures								
6301 - Vehicle Code Fines	58,549.50	66,226.28	7,676.78	13.11%	350,108.98	302,716.80	-47,392.18	-13.54%
6303 - Penalties, Int. & Restitution	30,827.02	9,674.00	-21,153.02	-68.62%	271,880.37	162,151.53	-109,728.84	-40.36%
RevenueType 30 - Fines & Forfeitures Total:	89,376.52	75,900.28	-13,476.24	-15.08%	621,989.35	464,868.33	-157,121.02	-25.26%
RevenueType: 40 - Use Of Money & Property								
6401 - Rental Of Property	6,346.90	6,295.03	-51.87	-0.82%	55,217.71	72,064.07	16,846.36	30.51%

FYTD Revenues - June 2022 vs 2021

For the Period Ending 06/30/2022

RevenueObjec...	June Variance				YTD Variance			
	2020-2021 June Activity	2021-2022 June Activity	Favorable / (Unfavorable)	Variance %	2020-2021 YTD Activity	2021-2022 YTD Activity	Favorable / (Unfavorable)	Variance %
6403 - Investment Income	80,447.19	124,644.89	44,197.70	54.94%	388,206.97	348,972.87	-39,234.10	-10.11%
6405 - City Plaza Rental Revenue	1,900.00	6,400.00	4,500.00	236.84%	22,800.00	27,300.00	4,500.00	19.74%
6413 - Unrealized Gain/Loss	-246,848.00	-880,872.00	-634,024.00	-256.85%	-246,848.00	-880,872.00	-634,024.00	-256.85%
RevenueType 40 - Use Of Money & Property Total:	-158,153.91	-743,532.08	-585,378.17	-370.13%	219,376.68	-432,535.06	-651,911.74	-297.17%
RevenueType: 50 - Intergovernmental								
6505 - Motor Vehicle In-lieu	0.00	0.00	0.00	0.00%	24,460.92	38,528.76	14,067.84	57.51%
6513 - Local Coastal Program Grant	0.00	0.00	0.00	0.00%	22,180.00	0.00	-22,180.00	-100.00%
6514 - Waste Disposal Agreement Allocation	0.00	79,279.11	79,279.11	0.00%	0.00	160,792.51	160,792.51	0.00%
6515 - Nuclear Power Program	0.00	0.00	0.00	0.00%	217,924.00	167,202.19	-50,721.81	-23.27%
6521 - Intergovernmental Cost Reimb	4,027,274.00	4,171,641.23	144,367.23	3.58%	4,824,620.29	4,244,286.28	-580,334.01	-12.03%
6523 - State Grants	2,500.00	55,487.63	52,987.63	2,119.51%	59,567.00	162,061.63	102,494.63	172.07%
RevenueType 50 - Intergovernmental Total:	4,029,774.00	4,306,407.97	276,633.97	6.86%	5,148,752.21	4,772,871.37	-375,880.84	-7.30%
RevenueType: 60 - Charges For Services								
6607 - Planning Comm. Determin.	0.00	0.00	0.00	0.00%	2,134.00	2,134.00	0.00	0.00%
6609 - Variance Minor Amendment	0.00	0.00	0.00	0.00%	20,324.00	49,621.00	29,297.00	144.15%
6611 - Tentative Tract Map	0.00	0.00	0.00	0.00%	9,595.00	8,890.00	-705.00	-7.35%
6613 - Tentative Parcel Map	0.00	0.00	0.00	0.00%	16,696.00	6,041.00	-10,655.00	-63.82%
6621 - Concept Approval	300.00	0.00	-300.00	-100.00%	300.00	3,450.00	3,150.00	1,050.00%
6623 - Planning Plan Check Fee	10,986.86	14,896.75	3,909.89	35.59%	141,660.99	142,806.06	1,145.07	0.81%
6627 - Other Planning Fees	0.00	66.00	66.00	0.00%	12,044.98	7,917.00	-4,127.98	-34.27%
6631 - Building Plan Check Fee	48,360.68	77,263.19	28,902.51	59.76%	593,637.39	942,437.88	348,800.49	58.76%
6633 - Permit Issuance Fee	5,100.00	5,725.00	625.00	12.25%	54,605.00	55,560.00	955.00	1.75%
6635 - Other Building Fees	166.00	150.00	-16.00	-9.64%	208.00	150.00	-58.00	-27.88%
6639 - Addressing Fee	394.00	279.00	-115.00	-29.19%	9,344.00	7,258.00	-2,086.00	-22.32%
6641 - Grading Inspection	-107,795.65	36,449.38	144,245.03	133.81%	303,665.36	561,703.88	258,038.52	84.97%
6655 - Other Engineering Fees	42,043.98	6,395.45	-35,648.53	-84.79%	157,635.47	147,900.80	-9,734.67	-6.18%
6659 - Solid Waste Exemption Fee	580.00	638.00	58.00	10.00%	3,772.00	3,856.00	84.00	2.23%
6682 - Lantern District Impact Fees	0.00	0.00	0.00	0.00%	0.00	98,725.50	98,725.50	0.00%
6683 - Art In Public Places Fees	0.00	0.00	0.00	0.00%	54,569.16	56,164.59	1,595.43	2.92%
6685 - Reimbursed Expenses	106,560.86	101,170.73	-5,390.13	-5.06%	179,817.46	202,222.19	22,404.73	12.46%
6687 - Legal Reimbursements - Development	0.00	32,261.50	32,261.50	0.00%	32,796.50	55,497.00	22,700.50	69.22%
6688 - Legal Reimbursements - Other	6,195.00	38,888.00	32,693.00	527.73%	24,009.78	38,888.00	14,878.22	61.97%
6689 - Police Services Reimbursements	0.00	4,166.07	4,166.07	0.00%	0.00	143,839.41	143,839.41	0.00%
6691 - Recreation Classes	12,173.30	16,059.26	3,885.96	31.92%	66,614.54	153,247.79	86,633.25	130.05%
6692 - Planning Reimbursements	45,512.44	59,618.50	14,106.06	30.99%	392,031.38	283,284.76	-108,746.62	-27.74%
6693 - Activities & Trips	1,029.83	2,977.54	1,947.71	189.13%	1,802.29	20,610.99	18,808.70	1,043.60%
6694 - Staff Time Reimbursements	0.00	2,226.00	2,226.00	0.00%	14,254.50	6,919.00	-7,335.50	-51.46%
6697 - Photocopies	0.00	0.00	0.00	0.00%	0.00	200.00	200.00	0.00%
6699 - Other P/b/e	2,770.80	2,796.00	25.20	0.91%	29,475.81	30,499.55	1,023.74	3.47%
RevenueType 60 - Charges For Services Total:	174,378.10	402,026.37	227,648.27	130.55%	2,120,993.61	3,029,824.40	908,830.79	42.85%

FYTD Revenues - June 2022 vs 2021

For the Period Ending 06/30/2022

RevenueObjec...	June Variance				YTD Variance			
	2020-2021 June Activity	2021-2022 June Activity	Favorable / (Unfavorable)	Variance %	2020-2021 YTD Activity	2021-2022 YTD Activity	Favorable / (Unfavorable)	Variance %
RevenueType: 70 - Other								
6701 - Planning Appeal Fee	0.00	0.00	0.00	0.00%	250.00	500.00	250.00	100.00%
6703 - Miscellaneous Revenues	5,578.55	4,553.25	-1,025.30	-18.38%	19,386.75	135,759.71	116,372.96	600.27%
6704 - Gain/Loss on Asset Sale	1,615.00	0.00	-1,615.00	-100.00%	1,615.00	479.00	-1,136.00	-70.34%
6707 - User Fee Income Solid Waste	16,647.70	17,932.85	1,285.15	7.72%	65,081.23	71,331.37	6,250.14	9.60%
RevenueType 70 - Other Total:	23,841.25	22,486.10	-1,355.15	-5.68%	86,332.98	208,070.08	121,737.10	141.01%
RevenueType: 90 - Transfers								
6911 - Tsfs In - Fr CIP Fund	0.00	0.00	0.00	0.00%	0.00	7,500.00	7,500.00	0.00%
RevenueType 90 - Transfers Total:	0.00	0.00	0.00	0.00%	0.00	7,500.00	7,500.00	0.00%
Fund 01 Total:	8,356,017.78	8,801,182.96	445,165.18	5.33%	41,415,539.84	50,808,846.53	9,393,306.69	22.68%
Total Surplus (Deficit):	8,356,017.78	8,801,182.96	445,165.18	5.33%	41,415,539.84	50,808,846.53	9,393,306.69	22.68%

Fund Summary

Fund	2020-2021	2021-2022	June Variance	Variance %	2020-2021	2021-2022	YTD Variance	Variance %
	June Activity	June Activity	Favorable / (Unfavorable)		YTD Activity	YTD Activity	Favorable / (Unfavorable)	
01 - GENERAL	8,356,017.78	8,801,182.96	445,165.18	5.33%	41,415,539.84	50,808,846.53	9,393,306.69	22.68%
Total Surplus (Deficit):	8,356,017.78	8,801,182.96	445,165.18	5.33%	41,415,539.84	50,808,846.53	9,393,306.69	22.68%



City of Dana Point, CA

FYTD Expenditures - June 2022 vs 2021

Group Summary

For the Period Ending 06/30/2022

ExpenseObjec...	2020-2021 June Activity	2021-2022 June Activity	June Variance Favorable / (Unfavorable)	Variance %	2020-2021 YTD Activity	2021-2022 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
Fund: 01 - GENERAL								
ExpenseType: 10 - Personnel								
1010 - Salaries	512,866.62	715,867.42	-203,000.80	-39.58%	5,838,861.42	6,388,884.31	-550,022.89	-9.42%
1030 - Hourly	12,937.50	26,390.81	-13,453.31	-103.99%	215,281.11	228,592.56	-13,311.45	-6.18%
1050 - Overtime	8,048.93	6,671.95	1,376.98	17.11%	94,647.06	56,922.06	37,725.00	39.86%
1070 - Stipends	692.30	1,038.45	-346.15	-50.00%	8,806.06	8,958.37	-152.31	-1.73%
1100 - Benefits	64,654.09	79,463.41	-14,809.32	-22.91%	870,428.97	898,638.41	-28,209.44	-3.24%
1120 - Retirement Benefits	44,336.73	66,219.80	-21,883.07	-49.36%	971,925.67	1,057,610.59	-85,684.92	-8.82%
1140 - Medi-tax 1.45%	8,000.29	11,144.59	-3,144.30	-39.30%	88,729.87	100,200.30	-11,470.43	-12.93%
1200 - Outside Assistance	10,597.64	0.00	10,597.64	100.00%	34,825.76	2,428.13	32,397.63	93.03%
ExpenseType 10 - Personnel Total:	662,134.10	906,796.43	-244,662.33	-36.95%	8,123,505.92	8,742,234.73	-618,728.81	-7.62%
ExpenseType: 20 - Materials & Services								
2010 - Communications	18,070.32	26,752.11	-8,681.79	-48.04%	131,652.58	167,329.32	-35,676.74	-27.10%
2030 - Equipment Maintenance	98,930.88	71,728.32	27,202.56	27.50%	456,094.79	488,821.37	-32,726.58	-7.18%
2040 - Copier Usage	41.95	4,537.79	-4,495.84	-10,717.14%	6,303.95	19,248.81	-12,944.86	-205.35%
2050 - Vehicle Maintenance	16,161.39	20,360.78	-4,199.39	-25.98%	79,114.19	89,184.55	-10,070.36	-12.73%
2070 - Office Supplies	13,609.59	17,082.30	-3,472.71	-25.52%	45,526.23	57,801.36	-12,275.13	-26.96%
2090 - Memberships & Dues	6,008.00	3,469.36	2,538.64	42.25%	59,078.23	55,823.50	3,254.73	5.51%
2110 - Operating Supplies	91,960.75	40,718.14	51,242.61	55.72%	455,603.41	358,925.55	96,677.86	21.22%
2130 - Books & Subscriptions	6,732.45	6,167.46	564.99	8.39%	29,747.53	29,753.91	-6.38	-0.02%
2150 - Training	3,464.53	5,077.12	-1,612.59	-46.55%	20,838.64	52,906.05	-32,067.41	-153.88%
2170 - Postage	3,764.63	4,139.38	-374.75	-9.95%	9,477.50	14,579.40	-5,101.90	-53.83%
2190 - Facil & Equip Lease/Rent	6,971.19	3,754.82	3,216.37	46.14%	74,237.22	72,657.07	1,580.15	2.13%
2210 - Utilities	216,777.14	203,376.31	13,400.83	6.18%	1,247,632.64	1,318,581.76	-70,949.12	-5.69%
2230 - Professional Services	556,749.43	626,340.36	-69,590.93	-12.50%	2,987,284.58	3,150,155.94	-162,871.36	-5.45%
2240 - Reimbursable Costs	226,611.86	222,004.54	4,607.32	2.03%	803,824.11	772,526.02	31,298.09	3.89%
2250 - Advertising	5,583.82	4,568.46	1,015.36	18.18%	35,639.48	36,849.47	-1,209.99	-3.40%
2270 - Travel, Conf. & Meetings	7,515.06	12,543.62	-5,028.56	-66.91%	24,040.67	81,354.76	-57,314.09	-238.40%
2290 - Auto Allowance	4,651.48	7,677.78	-3,026.30	-65.06%	57,831.64	65,391.61	-7,559.97	-13.07%
2310 - City Attorney	121,460.26	107,740.06	13,720.20	11.30%	1,275,184.49	1,334,857.22	-59,672.73	-4.68%
2320 - City Attorney Allocation	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%
2330 - Police Services	32,004.70	432,981.62	-400,976.92	-1,252.87%	12,176,876.56	12,832,411.76	-655,535.20	-5.38%
2340 - Parking Lot Leases	3,738.71	3,973.12	-234.41	-6.27%	46,049.66	48,691.69	-2,642.03	-5.74%
2350 - Street Maintenance	488,096.70	626,845.66	-138,748.96	-28.43%	1,122,129.11	1,300,232.53	-178,103.42	-15.87%
2410 - Community Activities	13,134.66	45,998.84	-32,864.18	-250.21%	382,547.64	590,319.14	-207,771.50	-54.31%
2430 - Recreation Programs	6,037.80	22,398.12	-16,360.32	-270.96%	91,864.48	97,699.93	-5,835.45	-6.35%

FYTD Expenditures - June 2022 vs 2021

For the Period Ending 06/30/2022

ExpenseObjec...	June Variance				YTD Variance			
	2020-2021 June Activity	2021-2022 June Activity	Favorable / (Unfavorable)	Variance %	2020-2021 YTD Activity	2021-2022 YTD Activity	Favorable / (Unfavorable)	Variance %
2450 - Landscape Maintenance	56,762.56	76,267.87	-19,505.31	-34.36%	503,170.79	526,611.85	-23,441.06	-4.66%
2470 - Tree Maintenance	150,539.00	46,236.00	104,303.00	69.29%	606,652.00	594,985.10	11,666.90	1.92%
2490 - Street Sweeping	37,720.00	39,360.00	-1,640.00	-4.35%	223,710.00	232,560.36	-8,850.36	-3.96%
2510 - Storm Drains	108,155.21	195,464.19	-87,308.98	-80.73%	627,352.01	703,649.09	-76,297.08	-12.16%
2530 - Safety Lighting	74,417.98	44,419.65	29,998.33	40.31%	290,758.79	318,035.85	-27,277.06	-9.38%
2550 - Park Maintenance	77,456.12	155,721.06	-78,264.94	-101.04%	850,213.95	1,230,337.91	-380,123.96	-44.71%
2590 - Data Technology	103,428.80	42,940.49	60,488.31	58.48%	392,783.05	317,002.00	75,781.05	19.29%
2600 - Marketing	9,874.14	24,509.20	-14,635.06	-148.22%	62,225.76	194,269.77	-132,044.01	-212.20%
ExpenseType 20 - Materials & Services Total:	2,566,431.11	3,145,154.53	-578,723.42	-22.55%	25,175,445.68	27,153,554.65	-1,978,108.97	-7.86%
ExpenseType: 30 - Capital Outlay								
3010 - Furniture & Equipment	0.00	38,071.29	-38,071.29	0.00%	0.00	40,944.04	-40,944.04	0.00%
ExpenseType 30 - Capital Outlay Total:	0.00	38,071.29	-38,071.29	0.00%	0.00	40,944.04	-40,944.04	0.00%
ExpenseType: 40 - Insurance								
4010 - Liability Insur Premiums	1,734.00	6,638.30	-4,904.30	-282.83%	482,814.24	470,441.35	12,372.89	2.56%
4030 - Property Insurance Premiums	0.00	0.00	0.00	0.00%	127,026.00	121,552.00	5,474.00	4.31%
4050 - Employee Bond Premiums	0.00	0.00	0.00	0.00%	1,155.00	1,213.00	-58.00	-5.02%
4110 - Workers' Compensation	0.00	0.00	0.00	0.00%	144,410.00	145,792.00	-1,382.00	-0.96%
4210 - Unemployment Benefits	0.00	0.00	0.00	0.00%	0.00	5,765.71	-5,765.71	0.00%
ExpenseType 40 - Insurance Total:	1,734.00	6,638.30	-4,904.30	-282.83%	755,405.24	744,764.06	10,641.18	1.41%
ExpenseType: 90 - Operating Transfers Out								
9010 - Tsfs Out - To Facil Imp Fund	0.00	0.00	0.00	0.00%	0.00	100,000.00	-100,000.00	0.00%
9050 - Tsfs Out - To Cap Impv Fund	2,492,695.00	300,000.00	2,192,695.00	87.96%	2,492,695.00	11,145,624.00	-8,652,929.00	-347.13%
9060 - Tsfs Out - To Coastal Transit Fund	0.00	290,000.00	-290,000.00	0.00%	0.00	290,000.00	-290,000.00	0.00%
ExpenseType 90 - Operating Transfers Out Total:	2,492,695.00	590,000.00	1,902,695.00	76.33%	2,492,695.00	11,535,624.00	-9,042,929.00	-362.78%
Fund 01 Total:	5,722,994.21	4,686,660.55	1,036,333.66	18.11%	36,547,051.84	48,217,121.48	-11,670,069.64	-31.93%
Total Surplus (Deficit):	-5,722,994.21	-4,686,660.55	1,036,333.66	18.11%	-36,547,051.84	-48,217,121.48	-11,670,069.64	-31.93%

Fund Summary

Fund	2020-2021	2021-2022	June Variance	Variance %	2020-2021	2021-2022	YTD Variance	Variance %
	June Activity	June Activity	Favorable / (Unfavorable)		YTD Activity	YTD Activity	Favorable / (Unfavorable)	
01 - GENERAL	-5,722,994.21	-4,686,660.55	1,036,333.66	18.11%	-36,547,051.84	-48,217,121.48	-11,670,069.64	-31.93%
Total Surplus (Deficit):	-5,722,994.21	-4,686,660.55	1,036,333.66	18.11%	-36,547,051.84	-48,217,121.48	-11,670,069.64	-31.93%