



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

**FY23  
Q4**

**SUMMARY** – The City’s unaudited finances for the fiscal year ended June 30, 2023 (FY23) finished better than the amended budget.

The City’s revenues finished FY23 at \$51.4 million, which is \$5.4 million higher than the amended budget of \$46 million. The increases are attributed to the higher than projected amounts of Transient Occupancy Tax, Licenses & Permits, Investment Income, Property Taxes, and Intergovernmental Grants and Reimbursements.

General Fund expenditures and transfers out to other funds finished FY23 at \$48.9 million, which is \$3 million below the amended budget of \$51.9 million. The variance from the amended to the actual is due to the lower than projected costs of certain line items as detailed in this report.

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 FY23 unaudited, ending fund balance:

Actual Fund Balance <i>(in millions)</i>	Actuals (Unaudited)
Fund Balance, 7/1/22 Actual	\$ 21.2
Actual Revenues	51.4
Actual Expenditures	(42.7)
Actual Operating Transfers In	--
Actual Operating Transfers Out	(6.2)
<b>Fund Balance, 6/30/23**</b>	<b>\$ 23.7</b>

\*\*Includes non-cash entry of \$0.4 million for investment mark-to-market at 6/30/23; value at 6/30/23 pending close out of all funds.

The actual ending Fund Balance at June 30, 2023 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 actual FY23 ending fund balance (unaudited), detailed by reserve

account:

Reserve Designation <i>(in millions)</i>	Actual (Unaudited)
Art in Public Places*	\$ 0.0
Economic Stability	4.5
Extreme Event	3.7
Special Purpose**	1.0
Investment mark-to-mkt***	(0.3)
Unassigned	14.8
<b>Total Reserves, 6/30/23</b>	<b>\$ 23.7</b>

\*Art in Public Places ending FY23 fund balance was \$12,446  
 \*\* Includes funds designated to update the General Plan (\$703k) and for the CASA Unfunded Liability (\$335k).  
 \*\*\*Investment mark-to-market/unrealized gain at 6/30/23.

**REVENUES:**

The City’s revenues finished FY23 at \$51.4 million, which is \$5.4 million higher than the amended budget of \$46 million.

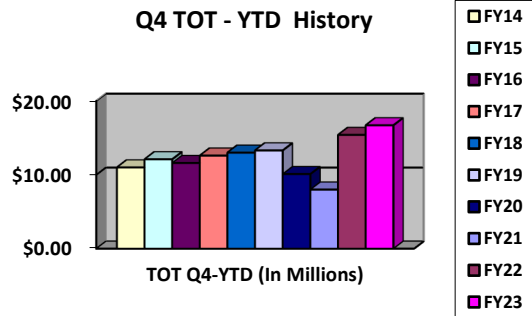
The City’s seven largest annual revenue sources account for over 85% of the General Fund revenue. Those revenues, in order of magnitude, are Transient Occupancy Tax, Property Tax, Sales Tax, In-Lieu Property Tax, Charges for Services, Franchise Fees, and Licenses & Permits.

Transient Occupancy Tax (TOT) – At \$16.7 million collected through June 30, 2023, TOT receipts were \$1.3 million higher than the same period last year. This is attributed to the surge of tourism post pandemic that continued through summer 2022. Note that although TOT set a new record high in FY23, growth is projected to slow down due to inflation and a decrease in consumer spending beginning in FY24.



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**Property Tax** – The City’s second largest revenue totaled \$11.2 million in FY23, or \$1.1 million higher than the previous fiscal year. The FY23 taxable assessed value grew 8.9% from FY22. Residential and commercial increases were driven by changes of ownership, development of vacant land and the annual CPI adjustment.

**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 FY23 totaled \$7.2 million, which is on par with FY22s collected amount of \$7.1 million. Dana Point’s five largest Sales Tax producing industry groups make up roughly 86% of this revenue source, and in current order of magnitude are: Hotels & Restaurants, State & County Use Tax Pools, Food & Drug, General Consumer Goods and Fuel & Service Stations.

**In-Lieu Property Taxes** – 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 \$5.3 million in FY23, which was \$439,800, or 9.0% 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 FY23 Charges for Services budget was \$2.2 million, placing them as the fifth largest revenue. Total collections were \$2.5 million. The amount collected for these charges fluctuate from year to year and have hovered around \$2 million for the past 3 years.

**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 FY23 Licenses & Permits budget was \$2.1 million, and \$2.8 million was collected by year-end. It is important to 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.

**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 \$1.4 million. One-fourth of Franchise Fees are received in Q2 and again in Q3, and about one-half in Q4. FY23 collections is \$36,000 higher than last fiscal year.



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**EXPENDITURES**

The City’s amended FY23 General Fund budget was \$51.9 million, inclusive of \$6.2 million in transfers to other funds, and is committed to the following functional areas:

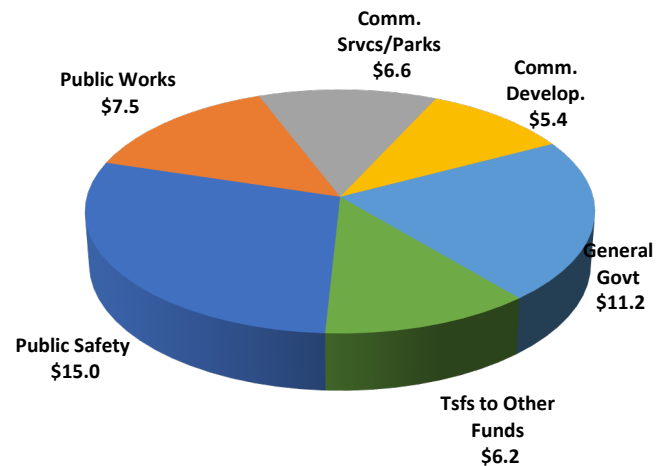
Expenditures (in millions)	FY23 Amended Budget	% of Total
Public Safety	\$ 15.0	29%
Public Works	7.5	14
Community Services & Parks	6.6	13
Community Development	5.4	10
General Government*	11.2	22
Transfers to Other Funds**	6.2	12
<b>Total Budget</b>	<b>\$ 51.9</b>	<b>100%</b>

\*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 include 1) \$5.3M to the Capital Improvement Fund, 2) \$750k to the Coastal Transit Fund, and 3) \$150k to the Facilities Improvement Fund.

Through Q4, and excluding transfers-out to other funds, General Fund operating expenditures totaled \$42.7 million, which is higher than FY22s total of \$36.7 million. The increase in expenditures is largely due to the increase in charges for Retirement Contribution, Police Services, Professional Services, Tree Maintenance, City Attorney, and Personnel costs.

**General Fund Expenditures  
FY23 Amended Budget (millions)  
As of June 30, 2023  
Total \$51.9 Million**



Expenditures with notable variances from the prior year include:

**Retirement Benefits** – Total retirement benefit contributions in FY23 totaled \$3.2 million, of which \$2.0 is attributed to a one-time payment to CalPERS toward the City’s unfunded pension liability. Without the one-time payment, retirement benefit contributions increased \$127,900 from FY22 to FY23.

**Police Services** – The FY23 amended Police Services budget was \$14 million, with \$13.6 million expended through year-end. This was an increase of \$748,000 compared to the previous fiscal year. Staffing vacancies during the previous fiscal year coupled with current year overall OCSA contract increases are contributing factors to the year-over-year increase in expenditures.

**Professional Services** – Costs through fiscal year end totaled \$3.7 million, an increase of \$567,000 compared to last fiscal year. This variance is primarily attributed to costs associated with Phase 1 of the General Plan Update and expansion of the



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citywide holiday décor, specialty displays and street light pole banner programs.

**Tree Maintenance** – In FY23, the City spent \$861,900 in Tree Maintenance, which is an increase of \$266,900 from FY22. Additional services coupled with a 13% increase in operational cost contributed to the rise in costs. There were several trees that were removed and replaced citywide due to public safety concerns. These were prompted by the significant wind and rain that occurred during the beginning of 2023.

**City Attorney** –City Attorney expenses totaled \$1.7 million, an increase of \$354,000 from FY22. This increase is primarily due to matters related to the short-term rental program, city prosecutor expenses and ongoing litigation matters.

**Salaries** – Full-time position salary expenses totaled \$6.7 million in FY23, an increase of \$320,000 from FY22. This increase is largely due to the filling of a number of positions that had been vacant in FY22.

**Capital Improvement Fund** disbursements through June 2023 totaled \$5.6 million, an increase of \$2 million compared to the previous fiscal year. This is due to the near completion of the residential resurfacing that was initiated in FY22.

A total of \$12.5 million was budgeted for these multi-year capital projects, the majority of which relates to Road Resurfacing and Residential Slurry. 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 \$35.3 million. The T-Note portfolio balance was \$24.4 million at June 30, 2023, 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 31<sup>st</sup>.

<b>Investment Portfolio at June 30, 2023</b>	
<b>Account</b>	<b>Amount</b>
Cash	\$ 4,290,272
Petty Cash	5,200
LAIF	35,270,960
T-Notes*	24,400,000
<b>Total</b>	<b>\$ 63,966,432</b>

\*An \$8 million 2-year Treasury Note was purchased in February 2023 using funding from the Community Investment Account.

**ATTACHED FINANCIAL REPORTS:**

1. General Fund Revenues – Budget vs. Actual for Period Ending 6/30/23
2. General Fund Expenditures – Budget vs. Actual for Period Ending 6/30/23
3. 6/30/23 Balance Sheets All Funds
4. CIP Projects – Budget vs. Actual for Period Ending 6/30/23
5. CIP Projects – Narrative Summary of Project Status
6. General Fund Expenditures by Function for Period Ending 6/30/23
7. FYTD Revenues, June 2022 vs 2023
8. FYTD Expenditures, June 2022 vs 2023



City of Dana Point, CA

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

For Fiscal: 2022-2023 Period Ending: 06/30/2023

RevenueObject	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
<b>Fund: 01 - GENERAL</b>						
<b>RevenueType: 10 - Taxes &amp; Franchises</b>						
6101 - Sec & Unsec Property Taxes	10,295,000.00	10,575,000.00	272,331.27	11,157,522.33	11,157,522.33	-582,522.33
6103 - Property Transfer Tax	500,000.00	500,000.00	137,654.71	555,490.15	555,490.15	-55,490.15
6105 - Franchise Fees	1,300,000.00	1,300,000.00	281,406.09	1,432,611.21	1,432,611.21	-132,611.21
6107 - Homeowners Property Tax Relie	45,000.00	45,000.00	6,865.73	45,771.44	45,771.44	-771.44
6109 - Transient Occupancy Tax	13,950,000.00	14,500,000.00	1,604,195.33	16,710,571.82	16,710,571.82	-2,210,571.82
6110 - Short Term Rental TOT	700,000.00	725,000.00	176,555.68	725,616.68	725,616.68	-616.68
6111 - Sales & Use Tax	6,150,000.00	7,200,000.00	1,837,896.60	7,206,850.41	7,206,850.41	-6,850.41
6113 - In-lieu Property Taxes	5,005,000.00	5,286,400.00	4,604.41	5,291,004.41	5,291,004.41	-4,604.41
<b>RevenueType: 10 - Taxes &amp; Franchises Total:</b>	<b>37,945,000.00</b>	<b>40,131,400.00</b>	<b>4,321,509.82</b>	<b>43,125,438.45</b>	<b>43,125,438.45</b>	<b>-2,994,038.45</b>
<b>RevenueType: 20 - Licenses &amp; Permits</b>						
6201 - Site Development Permit	41,000.00	175,000.00	11,855.00	195,216.50	195,216.50	-20,216.50
6203 - Coastal Development Permit	50,000.00	120,000.00	5,353.00	104,263.00	104,263.00	15,737.00
6205 - Conditional Use Permit	15,000.00	55,000.00	5,202.00	44,451.00	44,451.00	10,549.00
6207 - Other Planning Permits	15,000.00	80,000.00	11,475.00	87,220.00	87,220.00	-7,220.00
6209 - Building Permits	700,000.00	850,000.00	129,392.61	1,160,862.11	1,160,862.11	-310,862.11
6211 - Plumbing Permits	60,000.00	56,000.00	4,970.00	69,396.60	69,396.60	-13,396.60
6215 - Electrical Permits	70,000.00	64,000.00	20,412.20	203,842.38	203,842.38	-139,842.38
6217 - Mechanical Permits	21,000.00	16,800.00	1,295.00	20,652.80	20,652.80	-3,852.80
6218 - Short Term Rental Permits	20,000.00	60,000.00	11,375.00	20,075.00	20,075.00	39,925.00
6219 - Other Building Permits	1,000.00	800.00	348.10	1,226.57	1,226.57	-426.57
6221 - Transportation Permits	1,000.00	800.00	0.00	0.00	0.00	800.00
6223 - Encroachment Permits	35,000.00	40,000.00	2,840.00	76,963.00	76,963.00	-36,963.00
6225 - Grading Permit Plan Check	250,000.00	496,774.20	230,674.98	675,521.91	675,521.91	-178,747.71
6226 - Licenses & Permits	8,000.00	11,000.00	0.00	8,378.44	8,378.44	2,621.56
6227 - Other Engineering Permits	25,000.00	60,000.00	11,725.00	82,165.00	82,165.00	-22,165.00
6228 - CASp Certification and Training Fees	0.00	0.00	64.80	331.20	331.20	-331.20
<b>RevenueType: 20 - Licenses &amp; Permits Total:</b>	<b>1,312,000.00</b>	<b>2,086,174.20</b>	<b>446,982.69</b>	<b>2,750,565.51</b>	<b>2,750,565.51</b>	<b>-664,391.31</b>
<b>RevenueType: 30 - Fines &amp; Forfeitures</b>						
6301 - Vehicle Code Fines	175,000.00	220,000.00	81,740.27	297,026.46	297,026.46	-77,026.46
6303 - Penalties, Int. & Restitution	120,000.00	120,000.00	97,813.30	243,704.18	243,704.18	-123,704.18
<b>RevenueType: 30 - Fines &amp; Forfeitures Total:</b>	<b>295,000.00</b>	<b>340,000.00</b>	<b>179,553.57</b>	<b>540,730.64</b>	<b>540,730.64</b>	<b>-200,730.64</b>
<b>RevenueType: 40 - Use Of Money &amp; Property</b>						
6401 - Rental Of Property	60,000.00	70,000.00	7,342.19	76,853.12	76,853.12	-6,853.12
6403 - Investment Income	375,000.00	500,000.00	188,520.21	1,038,488.84	1,038,488.84	-538,488.84
6405 - City Plaza Rental Revenue	22,800.00	22,800.00	0.00	24,000.00	24,000.00	-1,200.00
6413 - Unrealized Gain/Loss	0.00	0.00	423,714.01	423,714.01	423,714.01	-423,714.01
<b>RevenueType: 40 - Use Of Money &amp; Property Total:</b>	<b>457,800.00</b>	<b>592,800.00</b>	<b>619,576.41</b>	<b>1,563,055.97</b>	<b>1,563,055.97</b>	<b>-970,255.97</b>
<b>RevenueType: 50 - Intergovernmental</b>						
6505 - Motor Vehicle In-lieu	15,000.00	20,000.00	0.00	33,991.72	33,991.72	-13,991.72
6514 - Waste Disposal Agreement Allocation	101,000.00	79,000.00	84,948.73	84,948.73	84,948.73	-5,948.73
6515 - Nuclear Power Program	150,000.00	165,000.00	0.00	165,813.82	165,813.82	-813.82
6521 - Intergovernmental Cost Reimb	15,000.00	211,078.00	185,597.01	376,994.30	376,994.30	-165,916.30
6523 - State Grants	0.00	42,000.00	19,023.95	131,147.95	131,147.95	-89,147.95
<b>RevenueType: 50 - Intergovernmental Total:</b>	<b>281,000.00</b>	<b>517,078.00</b>	<b>289,569.69</b>	<b>792,896.52</b>	<b>792,896.52</b>	<b>-275,818.52</b>
<b>RevenueType: 60 - Charges For Services</b>						
6609 - Variance Minor Amendment	2,000.00	25,000.00	2,101.00	17,908.00	17,908.00	7,092.00
6611 - Tentative Tract Map	0.00	4,000.00	0.00	8,890.00	8,890.00	-4,890.00
6613 - Tentative Parcel Map	5,000.00	3,000.00	0.00	0.00	0.00	3,000.00
6621 - Concept Approval	1,000.00	800.00	0.00	300.00	300.00	500.00
6623 - Planning Plan Check Fee	85,000.00	80,000.00	17,675.00	153,123.77	153,123.77	-73,123.77

General Fund Revenue - Budget vs. Actual

For Fiscal: 2022-2023 Period Ending: 06/30/2023

RevenueObject	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
6627 - Other Planning Fees	9,000.00	5,000.00	0.00	8,543.90	8,543.90	-3,543.90
6631 - Building Plan Check Fee	600,000.00	700,000.00	107,295.03	895,837.67	895,837.67	-195,837.67
6633 - Permit Issuance Fee	50,000.00	40,000.00	5,775.00	56,050.00	56,050.00	-16,050.00
6635 - Other Building Fees	0.00	500.00	0.00	1,050.00	1,050.00	-550.00
6639 - Addressing Fee	3,000.00	4,500.00	0.00	6,841.00	6,841.00	-2,341.00
6641 - Grading Inspection	150,000.00	413,461.86	25,357.75	162,747.66	162,747.66	250,714.20
6655 - Other Engineering Fees	80,000.00	120,000.00	29,341.13	208,795.14	208,795.14	-88,795.14
6657 - Engineering Review Fees	2,000.00	0.00	0.00	0.00	0.00	0.00
6659 - Solid Waste Exemption Fee	0.00	1,600.00	1,044.00	3,015.00	3,015.00	-1,415.00
6683 - Art In Public Places Fees	0.00	10,000.00	0.00	5,904.25	5,904.25	4,095.75
6685 - Reimbursed Expenses	50,000.00	115,000.00	80,616.08	214,623.86	214,623.86	-99,623.86
6687 - Legal Reimbursements - Development	10,000.00	60,000.00	907.50	136,204.04	136,204.04	-76,204.04
6688 - Legal Reimbursements - Other	30,000.00	110,000.00	0.00	113,192.40	113,192.40	-3,192.40
6689 - Police Services Reimbursements	125,000.00	130,000.00	-8,095.29	171,386.09	171,386.09	-41,386.09
6691 - Recreation Classes	150,000.00	145,000.00	14,716.91	181,030.60	181,030.60	-36,030.60
6692 - Planning Reimbursements	20,000.00	215,690.00	15,071.75	84,771.75	84,771.75	130,918.25
6693 - Activities & Trips	15,000.00	25,000.00	2,437.46	22,706.68	22,706.68	2,293.32
6694 - Staff Time Reimbursements	20,000.00	2,000.00	0.00	0.00	0.00	2,000.00
6699 - Other P/b/e	20,000.00	20,000.00	3,150.00	31,298.49	31,298.49	-11,298.49
<b>RevenueType: 60 - Charges For Services Total:</b>	<b>1,427,000.00</b>	<b>2,230,551.86</b>	<b>297,393.32</b>	<b>2,484,220.30</b>	<b>2,484,220.30</b>	<b>-253,668.44</b>
<b>RevenueType: 70 - Other</b>						
6701 - Planning Appeal Fee	1,000.00	1,000.00	0.00	1,500.00	1,500.00	-500.00
6703 - Miscellaneous Revenues	20,000.00	60,000.00	3,883.03	84,874.69	84,874.69	-24,874.69
6707 - User Fee Income Solid Waste	60,000.00	60,000.00	5,893.50	63,958.19	63,958.19	-3,958.19
<b>RevenueType: 70 - Other Total:</b>	<b>81,000.00</b>	<b>121,000.00</b>	<b>9,776.53</b>	<b>150,332.88</b>	<b>150,332.88</b>	<b>-29,332.88</b>
<b>Fund: 01 - GENERAL Total:</b>	<b>41,798,800.00</b>	<b>46,019,004.06</b>	<b>6,164,362.03</b>	<b>51,407,240.27</b>	<b>51,407,240.27</b>	<b>-5,388,236.21</b>
<b>Total Surplus (Deficit):</b>	<b>41,798,800.00</b>	<b>46,019,004.06</b>	<b>6,164,362.03</b>	<b>51,407,240.27</b>	<b>51,407,240.27</b>	

**Fund Summary**

Fund	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
01 - GENERAL	41,798,800.00	46,019,004.06	6,164,362.03	51,407,240.27	51,407,240.27	-5,388,236.21
<b>Total Surplus (Deficit):</b>	<b>41,798,800.00</b>	<b>46,019,004.06</b>	<b>6,164,362.03</b>	<b>51,407,240.27</b>	<b>51,407,240.27</b>	





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

For Fiscal: 2022-2023 Period Ending: 06/30/2023

ExpenseObject	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
<b>Fund: 01 - GENERAL</b>						
<b>ExpenseType: 10 - Personnel</b>						
1010 - Salaries	6,927,877.00	6,936,046.00	526,497.39	6,709,113.43	6,709,113.43	226,932.57
1030 - Hourly	273,042.00	292,542.00	21,840.35	257,908.16	257,908.16	34,633.84
1050 - Overtime	85,000.00	93,000.00	7,480.32	69,190.69	69,190.69	23,809.31
1070 - Stipends	9,000.00	9,000.00	692.30	8,653.75	8,653.75	346.25
1100 - Benefits	1,101,516.00	1,103,816.00	122,169.31	963,635.28	963,635.28	140,180.72
1120 - Retirement Benefits	1,184,761.00	3,227,944.00	79,189.17	3,185,534.14	3,185,534.14	42,409.86
1140 - Medi-tax 1.45%	106,015.00	111,183.00	8,233.46	104,478.25	104,478.25	6,704.75
1200 - Outside Assistance	0.00	137,000.00	0.00	125,905.44	125,905.44	11,094.56
<b>ExpenseType: 10 - Personnel Total:</b>	<b>9,687,211.00</b>	<b>11,910,531.00</b>	<b>766,102.30</b>	<b>11,424,419.14</b>	<b>11,424,419.14</b>	<b>486,111.86</b>
<b>ExpenseType: 20 - Materials &amp; Services</b>						
2010 - Communications	125,100.00	196,600.00	27,084.67	186,091.47	186,091.47	10,508.53
2030 - Equipment Maintenance	466,700.00	620,700.00	58,506.56	490,744.72	490,744.72	129,955.28
2040 - Copier Usage	14,700.00	18,400.00	5,482.71	19,129.22	19,129.22	-729.22
2050 - Vehicle Maintenance	79,000.00	114,000.00	21,905.27	110,312.05	110,312.05	3,687.95
2070 - Office Supplies	99,450.00	102,470.00	22,550.58	74,545.28	74,545.28	27,924.72
2090 - Memberships & Dues	76,425.00	69,675.00	391.24	62,232.85	62,232.85	7,442.15
2110 - Operating Supplies	523,050.00	785,925.00	99,534.53	650,154.84	650,154.84	135,770.16
2130 - Books & Subscriptions	47,375.00	46,078.72	3,222.29	32,752.94	32,752.94	13,325.78
2150 - Training	59,050.00	103,050.00	17,642.83	61,961.86	61,961.86	41,088.14
2170 - Postage	33,000.00	18,000.00	7,140.25	21,821.77	21,821.77	-3,821.77
2190 - Facil & Equip Lease/Rent	102,000.00	102,000.00	3,549.66	59,859.01	59,859.01	42,140.99
2210 - Utilities	1,300,400.00	1,549,000.00	211,213.86	1,374,041.15	1,374,041.15	174,958.85
2230 - Professional Services	3,332,450.00	4,492,653.67	632,151.17	3,717,691.06	3,717,691.06	774,962.61
2240 - Reimbursable Costs	268,000.00	768,834.30	361,714.30	999,965.27	999,965.27	-231,130.97
2250 - Advertising	41,700.00	50,700.00	12,792.26	42,063.39	42,063.39	8,636.61
2270 - Travel, Conf. & Meetings	103,900.00	112,825.00	11,147.68	99,174.65	99,174.65	13,650.35
2290 - Auto Allowance	74,250.00	71,350.00	5,584.71	69,654.82	69,654.82	1,695.18
2310 - City Attorney	0.00	1,688,421.28	247,927.40	1,688,421.28	1,688,421.28	0.00
2330 - Police Services	14,619,000.00	14,078,110.00	810,184.11	13,580,532.08	13,580,532.08	497,577.92
2340 - Parking Lot Leases	54,000.00	54,000.00	3,993.37	47,697.69	47,697.69	6,302.31
2350 - Street Maintenance	1,387,000.00	1,447,000.00	611,473.56	1,387,780.52	1,383,456.42	63,543.58
2410 - Community Activities	619,100.00	679,100.00	15,447.71	680,449.38	680,449.38	-1,349.38
2430 - Recreation Programs	134,500.00	156,000.00	33,117.47	113,859.48	113,859.48	42,140.52
2450 - Landscape Maintenance	595,000.00	730,200.00	55,655.13	618,883.06	618,883.06	111,316.94
2470 - Tree Maintenance	600,000.00	938,100.00	193,935.90	861,894.90	861,894.90	76,205.10
2490 - Street Sweeping	262,000.00	212,000.00	66,959.45	202,938.81	202,938.81	9,061.19
2510 - Storm Drains	858,800.00	803,200.00	260,323.40	717,692.66	717,692.66	85,507.34
2530 - Safety Lighting	183,500.00	412,775.00	81,702.48	366,395.01	366,395.01	46,379.99
2550 - Park Maintenance	995,000.00	1,490,400.00	218,830.12	1,370,063.67	1,370,063.67	120,336.33
2590 - Data Technology	300,000.00	631,500.00	175,642.69	540,585.25	540,585.25	90,914.75
2600 - Marketing	115,300.00	155,300.00	13,255.45	142,568.42	142,568.42	12,731.58
2999 - Operations Contingency	250,000.00	94,534.00	0.00	0.00	0.00	94,534.00
<b>ExpenseType: 20 - Materials &amp; Services Total:</b>	<b>27,719,750.00</b>	<b>32,792,901.97</b>	<b>4,290,062.81</b>	<b>30,391,958.56</b>	<b>30,387,634.46</b>	<b>2,405,267.51</b>
<b>ExpenseType: 30 - Capital Outlay</b>						
3010 - Furniture & Equipment	40,000.00	146,700.00	1,600.22	96,811.93	96,811.93	49,888.07
3030 - Facilities Improvements	0.00	10,000.00	0.00	4,913.72	4,913.72	5,086.28
3050 - Park Structures & Improvemnts	0.00	30,000.00	12,253.34	12,253.34	12,253.34	17,746.66
<b>ExpenseType: 30 - Capital Outlay Total:</b>	<b>40,000.00</b>	<b>186,700.00</b>	<b>13,853.56</b>	<b>113,978.99</b>	<b>113,978.99</b>	<b>72,721.01</b>
<b>ExpenseType: 40 - Insurance</b>						
4010 - Liability Insur Premiums	497,000.00	533,500.00	-2,335.48	520,016.88	520,016.88	13,483.12



**General Fund Expenditures - Budget vs. Actual**

**For Fiscal: 2022-2023 Period Ending: 06/30/2023**

<b>ExpenseObject</b>	<b>Original Total Budget</b>	<b>Current Total Budget</b>	<b>MTD Activity</b>	<b>YTD Activity</b>	<b>YTD Activity + Encumbrances</b>	<b>Budget Remaining</b>
4030 - Property Insurance Premiums	130,000.00	125,000.00	0.00	128,737.00	128,737.00	-3,737.00
4050 - Employee Bond Premiums	1,200.00	1,200.00	0.00	1,273.00	1,273.00	-73.00
4110 - Workers' Compensation	130,000.00	138,000.00	0.00	144,081.21	144,081.21	-6,081.21
4210 - Unemployment Benefits	1,500.00	12,000.00	0.00	11,700.00	11,700.00	300.00
<b>ExpenseType: 40 - Insurance Total:</b>	<b>759,700.00</b>	<b>809,700.00</b>	<b>-2,335.48</b>	<b>805,808.09</b>	<b>805,808.09</b>	<b>3,891.91</b>
<b>ExpenseType: 90 - Operating Transfers Out</b>						
9010 - Tsfs Out - To Facil Imp Fund	150,000.00	150,000.00	0.00	150,000.00	150,000.00	0.00
9050 - Tsfs Out - To Cap Impv Fund	1,166,822.00	5,267,997.00	0.00	5,267,997.00	5,267,997.00	0.00
9060 - Tsfs Out - To Coastal Transit Fund	0.00	750,000.00	0.00	750,000.00	750,000.00	0.00
<b>ExpenseType: 90 - Operating Transfers Out Total:</b>	<b>1,316,822.00</b>	<b>6,167,997.00</b>	<b>0.00</b>	<b>6,167,997.00</b>	<b>6,167,997.00</b>	<b>0.00</b>
<b>Fund: 01 - GENERAL Total:</b>	<b>39,523,483.00</b>	<b>51,867,829.97</b>	<b>5,067,683.19</b>	<b>48,904,161.78</b>	<b>48,899,837.68</b>	<b>2,967,992.29</b>
<b>Total Surplus (Deficit):</b>	<b>-39,523,483.00</b>	<b>-51,867,829.97</b>	<b>-5,067,683.19</b>	<b>-48,904,161.78</b>	<b>-48,899,837.68</b>	

**Fund Summary**

Fund	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
01 - GENERAL	-39,523,483.00	-51,867,829.97	-5,067,683.19	-48,904,161.78	-48,899,837.68	-2,967,992.29
<b>Total Surplus (Deficit):</b>	<b>-39,523,483.00</b>	<b>-51,867,829.97</b>	<b>-5,067,683.19</b>	<b>-48,904,161.78</b>	<b>-48,899,837.68</b>	



### 3. BALANCE SHEET

#### Account Summary

As Of 06/30/2023

Account	Name	Balance
<b>Fund: 01 - GENERAL</b>		
<b>Assets</b>		
<a href="#">01-1011</a>	Claim on Cash	21,970,757.10
<a href="#">01-1020</a>	Petty Cash	5,200.00
<a href="#">01-1030</a>	Section 115 Trust (Restricted)	4,036,279.62
<a href="#">01-1050</a>	Taxes Receivable - Current	2,985,564.23
<a href="#">01-1200</a>	Accounts Receivable	675,510.84
<a href="#">01-1330</a>	Intergovernmental Receivables	297,028.20
<a href="#">01-1350</a>	Interest Rec On Investments	272,038.60
<a href="#">01-1450</a>	Prepaid Items	176,685.16
<a href="#">01-1500</a>	Investments - Adjust To Fmv	-347,733.99
<a href="#">01-1530</a>	Prem/disc - U.s. Gov't Secur	-67,708.85
	<b>Total Assets:</b>	<b>30,003,620.91</b>
		<b><u>30,003,620.91</u></b>
<b>Liability</b>		
<a href="#">01-2020</a>	Accounts Payable	100,048.51
<a href="#">01-2021</a>	Accounts Payable Pending	2,148,850.32
<a href="#">01-2080</a>	Due To Other Agencies	-557.76
<a href="#">01-2151</a>	Tenant Security Deposits	1,900.00
<a href="#">01-2290</a>	Unearned Revenue	47,189.61
<a href="#">01-2391</a>	Deferred Inflow of Resources	4,755.00
	<b>Total Liability:</b>	<b>2,302,185.68</b>
<b>Equity</b>		
<a href="#">01-2470</a>	Fund Balance Desig. for Art in Public Place	12,445.88
<a href="#">01-2480</a>	Fund Bal Restricted for Section 115 Trust	4,036,279.62
<a href="#">01-2500</a>	Investments - Adjust To Fmv	-347,733.99
<a href="#">01-2550</a>	Fund Balance Desig. for Special Purpose	1,037,743.00
<a href="#">01-2560</a>	Economic Stability Reserve	4,490,101.00
<a href="#">01-2570</a>	Extreme Event Reserve	3,673,719.00
<a href="#">01-9920</a>	Fund Balance - Undesignated	12,295,812.15
<a href="#">01-9990</a>	Suspense	-9.92
	<b>Total Beginning Equity:</b>	<b>25,198,356.74</b>
Total Revenue		51,407,240.27
Total Expense		48,904,161.78
<b>Revenues Over/Under Expenses</b>		<b>2,503,078.49</b>
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>27,701,435.23</b>
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>	<b><u>30,003,620.91</u></b>

**3. BALANCE SHEET**

**As Of 06/30/2023**

Account	Name	Balance
<b>Fund: 02 - GASOLINE TAX</b>		
<b>Assets</b>		
<a href="#">02-1011</a>	Claim on Cash	1,148,089.62
<a href="#">02-1330</a>	Intergovernmental Receivables	73,948.46
<a href="#">02-1500</a>	Investments - Adjust To Fmv	-18,170.93
	<b>Total Assets:</b>	<b>1,203,867.15</b>
		<u><b>1,203,867.15</b></u>
<b>Liability</b>		
	<b>Total Liability:</b>	<b>0.00</b>
<b>Equity</b>		
<a href="#">02-2500</a>	Investments - Adjust To Fmv	-18,170.93
<a href="#">02-9920</a>	Fund Balance	1,427,243.26
	<b>Total Beginning Equity:</b>	<b>1,409,072.33</b>
Total Revenue		920,654.16
Total Expense		1,125,859.34
<b>Revenues Over/Under Expenses</b>		<b>-205,205.18</b>
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>1,203,867.15</b>
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>	<b><u>1,203,867.15</u></b>

**3. BALANCE SHEET**

**As Of 06/30/2023**

Account	Name	Balance
<b>Fund: 04 - MEASURE M FUND</b>		
<b>Assets</b>		
<a href="#">04-1011</a>	Claim on Cash	1,164,023.10
<a href="#">04-1200</a>	Accounts Receivable	140,969.16
<a href="#">04-1500</a>	Investments - Adjust To Fmv	-18,423.09
	<b>Total Assets:</b>	<b>1,286,569.17</b>
		<u><b>1,286,569.17</b></u>
<b>Liability</b>		
<a href="#">04-2021</a>	Accounts Payable Pending	14,735.19
	<b>Total Liability:</b>	<b>14,735.19</b>
<b>Equity</b>		
<a href="#">04-2480</a>	Fund Balance Restricted for SMP	211,099.33
<a href="#">04-2500</a>	Investments - Adjust To Fmv	-18,423.09
<a href="#">04-9920</a>	Fund Balance	761,360.57
	<b>Total Beginning Equity:</b>	<b>954,036.81</b>
Total Revenue		904,960.73
Total Expense		587,163.56
<b>Revenues Over/Under Expenses</b>		<u><b>317,797.17</b></u>
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>1,271,833.98</b>
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>	<u><b>1,286,569.17</b></u>

3. BALANCE SHEET

As Of 06/30/2023

Account	Name	Balance
<b>Fund: 05 - AB2766 - CLEAN AIR ACT</b>		
<b>Assets</b>		
<a href="#">05-1011</a>	Claim on Cash	467,584.10
<a href="#">05-1500</a>	Investments - Adjust To Fmv	-7,400.21
	<b>Total Assets:</b>	<b>460,183.89</b>
		<u><u>460,183.89</u></u>
<b>Liability</b>		
	<b>Total Liability:</b>	<b>0.00</b>
<b>Equity</b>		
<a href="#">05-2500</a>	Investments - Adjust To Fmv	-7,400.21
<a href="#">05-9920</a>	Fund Balance	625,749.64
	<b>Total Beginning Equity:</b>	<b>618,349.43</b>
Total Revenue		81,834.46
Total Expense		240,000.00
<b>Revenues Over/Under Expenses</b>		<b>-158,165.54</b>
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>460,183.89</b>
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>	<b><u><u>460,183.89</u></u></b>



**3. BALANCE SHEET**

**As Of 06/30/2023**

Account	Name	Balance
<b>Fund: 06 - COASTAL TRANSIT</b>		
<b>Assets</b>		
<a href="#">06-1011</a>	Claim on Cash	567,848.20
<a href="#">06-1200</a>	Accounts Receivable	423,909.44
<a href="#">06-1500</a>	Investments - Adjust To Fmv	-8,987.40
	<b>Total Assets:</b>	<b>982,770.24</b>
		<u><u>982,770.24</u></u>
<b>Liability</b>		
<a href="#">06-2021</a>	Accounts Payable Pending	262,518.84
<a href="#">06-2391</a>	Deferred Inflow of Resources	423,909.44
	<b>Total Liability:</b>	<b>686,428.28</b>
<b>Equity</b>		
<a href="#">06-2500</a>	Investments - Adjust To Fmv	-8,987.40
<a href="#">06-9920</a>	Fund Balance	-208,996.60
	<b>Total Beginning Equity:</b>	<b>-217,984.00</b>
Total Revenue		1,411,183.50
Total Expense		896,857.54
<b>Revenues Over/Under Expenses</b>		<b>514,325.96</b>
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>296,341.96</b>
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>	<b><u><u>982,770.24</u></u></b>

**3. BALANCE SHEET**

**As Of 06/30/2023**

Account	Name	Balance
<b>Fund: 07 - TBID</b>		
<b>Assets</b>		
<a href="#">07-1011</a>	Claim on Cash	480,561.53
<a href="#">07-1200</a>	Accounts Receivable	166,011.00
<a href="#">07-1500</a>	Investments - Adjust To Fmv	-7,605.42
	<b>Total Assets:</b>	<b>638,967.11</b>
		<u><u>638,967.11</u></u>
<b>Liability</b>		
<a href="#">07-2021</a>	Accounts Payable Pending	166,011.00
	<b>Total Liability:</b>	<b>166,011.00</b>
<b>Equity</b>		
<a href="#">07-2480</a>	TBID '89 Act Fund Bal Reserve	486,184.09
<a href="#">07-2500</a>	Investments - Adjust To Fmv	-7,605.42
<a href="#">07-9920</a>	Fund Balance	6,545.89
	<b>Total Beginning Equity:</b>	<b>485,124.56</b>
Total Revenue		1,841,975.79
Total Expense		1,854,144.24
<b>Revenues Over/Under Expenses</b>		<u>-12,168.45</u>
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>472,956.11</b>
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>	<u><u>638,967.11</u></u>

**3. BALANCE SHEET**

**As Of 06/30/2023**

Account	Name	Balance
<b>Fund: 08 - ROAD MAINTENANCE AND REHAB</b>		
<b>Assets</b>		
<a href="#">08-1011</a>	Claim on Cash	796,072.85
<a href="#">08-1330</a>	Intergovernmental Receivables	129,686.41
<a href="#">08-1500</a>	Investments - Adjust To Fmv	-12,583.64
	<b>Total Assets:</b>	<b>913,175.62</b>
		<u><b>913,175.62</b></u>
<b>Liability</b>		
	<b>Total Liability:</b>	<b>0.00</b>
<b>Equity</b>		
<a href="#">08-2500</a>	Investments - Adjust To Fmv	-12,583.64
<a href="#">08-9920</a>	Fund Balance	750,843.52
	<b>Total Beginning Equity:</b>	<b>738,259.88</b>
Total Revenue		775,915.74
Total Expense		601,000.00
<b>Revenues Over/Under Expenses</b>		<b>174,915.74</b>
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>913,175.62</b>
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>	<u><b>913,175.62</b></u>

**3. BALANCE SHEET**

**As Of 06/30/2023**

Account	Name	Balance
<b>Fund: 09 - HEADLANDS HABITAT (ESHA)</b>		
<b>Assets</b>		
<a href="#">09-1011</a>	Claim on Cash	324,275.37
<a href="#">09-1391</a>	Beneficial Interest Receivable	437,530.00
<a href="#">09-1500</a>	Investments - Adjust To Fmv	-5,132.34
	<b>Total Assets:</b>	<b>756,673.03</b>
		<u><u>756,673.03</u></u>
<b>Liability</b>		
<a href="#">09-2391</a>	Deferred Inflow of Resources	437,530.00
	<b>Total Liability:</b>	<b>437,530.00</b>
<b>Equity</b>		
<a href="#">09-2500</a>	Investments - Adjust To Fmv	-5,132.34
<a href="#">09-9920</a>	Fund Balance	304,366.11
	<b>Total Beginning Equity:</b>	<b>299,233.77</b>
Total Revenue		44,389.26
Total Expense		24,480.00
<b>Revenues Over/Under Expenses</b>		<b>19,909.26</b>
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>319,143.03</b>
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>	<b><u><u>756,673.03</u></u></b>

**3. BALANCE SHEET**

**As Of 06/30/2023**

Account	Name	Balance
<b>Fund: 11 - CAPITAL IMPROVEMENTS</b>		
<b>Assets</b>		
<a href="#">11-1011</a>	Claim on Cash	22,249,115.66
	<b>Total Assets:</b>	<b>22,249,115.66</b>
		<u><b>22,249,115.66</b></u>
<b>Liability</b>		
<a href="#">11-2021</a>	Accounts Payable Pending	1,758,886.35
	<b>Total Liability:</b>	<b>1,758,886.35</b>
<b>Equity</b>		
<a href="#">11-2440</a>	Fund Bal Reserved for Doheny Village Imp	323,131.67
<a href="#">11-2580</a>	Community Investment Reserve	14,367,310.00
<a href="#">11-9920</a>	Fund Balance - Undesignated	3,906,381.31
	<b>Total Beginning Equity:</b>	<b>18,596,822.98</b>
Total Revenue		7,494,448.83
Total Expense		5,601,042.50
<b>Revenues Over/Under Expenses</b>		<b>1,893,406.33</b>
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>20,490,229.31</b>
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>	<u><b>22,249,115.66</b></u>

3. BALANCE SHEET

As Of 06/30/2023

Account	Name	Balance
<b>Fund: 12 - FACILITIES IMPROVEMENT FUND</b>		
<b>Assets</b>		
<a href="#">12-1011</a>	Claim on Cash	1,792,149.04
<a href="#">12-1200</a>	Accounts Receivable	51,239.78
	<b>Total Assets:</b>	<b>1,843,388.82</b>
		<b><u>1,843,388.82</u></b>
<b>Liability</b>		
<a href="#">12-2021</a>	Accounts Payable Pending	66,743.75
<a href="#">12-2391</a>	Deferred Inflow of Resources	20,824.00
	<b>Total Liability:</b>	<b>87,567.75</b>
<b>Equity</b>		
<a href="#">12-2480</a>	Fund Balance Restricted for PEG Fees	489,229.45
<a href="#">12-9920</a>	Fund Balance	1,398,887.72
	<b>Total Beginning Equity:</b>	<b>1,888,117.17</b>
Total Revenue		466,852.13
Total Expense		599,148.23
<b>Revenues Over/Under Expenses</b>		<b>-132,296.10</b>
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>1,755,821.07</b>
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>	<b><u>1,843,388.82</u></b>



**3. BALANCE SHEET**

**As Of 06/30/2023**

Account	Name	Balance
<b>Fund: 21 - PARK DEVELOPMENT</b>		
<b>Assets</b>		
<a href="#">21-1011</a>	Claim on Cash	861.95
<a href="#">21-1500</a>	Investments - Adjust To Fmv	-13.61
	<b>Total Assets:</b>	<b>848.34</b>
		<b><u>848.34</u></b>
<b>Liability</b>		
	<b>Total Liability:</b>	<b>0.00</b>
<b>Equity</b>		
<a href="#">21-2500</a>	Investments - Adjust To Fmv	-13.61
<a href="#">21-9920</a>	Fund Balance	823.56
	<b>Total Beginning Equity:</b>	<b>809.95</b>
Total Revenue		38.39
Total Expense		0.00
<b>Revenues Over/Under Expenses</b>		<b>38.39</b>
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>848.34</b>
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>	<b><u>848.34</u></b>

**3. BALANCE SHEET**

**As Of 06/30/2023**

Account	Name	Balance
<b>Fund: 25 - SUPP LAW ENFORCEMENT SERVICES</b>		
<b>Assets</b>		
<a href="#">25-1011</a>	Claim on Cash	138,375.07
<a href="#">25-1500</a>	Investments - Adjust To Fmv	-2,189.69
	<b>Total Assets:</b>	<b>136,185.38</b>
		<u><u>136,185.38</u></u>
<b>Liability</b>		
<a href="#">25-2021</a>	Accounts Payable Pending	14,846.79
	<b>Total Liability:</b>	<b>14,846.79</b>
<b>Equity</b>		
<a href="#">25-2500</a>	Investments - Adjust To Fmv	-2,189.69
<a href="#">25-9920</a>	Fund Balance	78,780.51
	<b>Total Beginning Equity:</b>	<b>76,590.82</b>
Total Revenue		169,936.64
Total Expense		125,188.87
<b>Revenues Over/Under Expenses</b>		<b>44,747.77</b>
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>121,338.59</b>
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>	<b><u><u>136,185.38</u></u></b>

**3. BALANCE SHEET**

**As Of 06/30/2023**

Account	Name	Balance
<b>Fund: 27 - CFD 2006-1 MAINTENANCE</b>		
<b>Assets</b>		
<a href="#">27-1011</a>	Claim on Cash	709,040.93
<a href="#">27-1200</a>	Accounts Receivable	15,882.38
<a href="#">27-1500</a>	Investments - Adjust To Fmv	-11,222.38
	<b>Total Assets:</b>	<b>713,700.93</b>
		<u><u>713,700.93</u></u>
<b>Liability</b>		
<a href="#">27-2021</a>	Accounts Payable Pending	57,428.55
	<b>Total Liability:</b>	<b>57,428.55</b>
<b>Equity</b>		
<a href="#">27-2480</a>	Funicular Replacement Reserve	93,000.00
<a href="#">27-2500</a>	Investments - Adjust To Fmv	-11,222.38
<a href="#">27-9920</a>	Fund Balance	559,800.29
	<b>Total Beginning Equity:</b>	<b>641,577.91</b>
Total Revenue		380,923.84
Total Expense		366,229.37
<b>Revenues Over/Under Expenses</b>		<b>14,694.47</b>
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>656,272.38</b>
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>	<b><u><u>713,700.93</u></u></b>

**3. BALANCE SHEET**

**As Of 06/30/2023**

Account	Name	Balance
<b>Fund: 31 - AGENCY TRUST</b>		
<b>Assets</b>		
<a href="#">31-1011</a>	Claim on Cash	11,346,687.60
	<b>Total Assets:</b>	<b>11,346,687.60</b>
		<b><u>11,346,687.60</u></b>
<b>Liability</b>		
<a href="#">31-2021</a>	Accounts Payable Pending	44,650.00
<a href="#">31-2150</a>	CD 3rd Party Rev & Staff Time (refu)	245,208.80
<a href="#">31-2300</a>	Trust Deposits	642,200.49
<a href="#">31-2310</a>	P/b/e Planning Deposits	2,831.25
<a href="#">31-2320</a>	Other Comm Dev Deposits	1,920,332.82
<a href="#">31-2380</a>	Affordable Housing Program	636,821.55
<a href="#">31-2390</a>	Building Permit Eng Deposits	398,842.69
<a href="#">31-2410</a>	PW Refundable Cash Bonds	7,455,800.00
	<b>Total Liability:</b>	<b>11,346,687.60</b>
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>0.00</b>
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>	<b><u>11,346,687.60</u></b>

**3. BALANCE SHEET**

**As Of 06/30/2023**

Account	Name	Balance
<b>Fund: 33 - CFD 2013 BONDHOLDER FUND</b>		
<b>Assets</b>		
<a href="#">33-1200</a>	Accounts Receivable	118,668.65
<a href="#">33-1583</a>	Reserve 2020-1 (92057004)	2,688,666.29
<a href="#">33-1584</a>	Bond Payment 2020-1 (92057001)	116.80
<a href="#">33-1585</a>	Special Tax 2020-1 (92057000)	3,438,311.01
<a href="#">33-1610</a>	Escrow Fund 2020-1 (92057200)	4.60
<a href="#">33-1660</a>	Admin. Expense Account (92057003)	3.03
	<b>Total Assets:</b>	<b>6,245,770.38</b>
		<b><u>6,245,770.38</u></b>
<b>Liability</b>		
<a href="#">33-2021</a>	Accounts Payable Pending	118,668.65
<a href="#">33-2090</a>	Due to Bondholders	6,127,101.73
	<b>Total Liability:</b>	<b>6,245,770.38</b>
		<b><u>6,245,770.38</u></b>
Total Revenue		0.00
Total Expense		0.00
<b>Revenues Over/Under Expenses</b>		<b>0.00</b>
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>0.00</b>
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>	<b><u>6,245,770.38</u></b>



City of Dana Point, CA

## 4. CIP Projects - Budget vs. Actual Group Summary

For Fiscal: 2022-2023 Period Ending: 06/30/2023

CIP	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
<b>Fund: 11 - CAPITAL IMPROVEMENTS</b>						
1291 - Capo Beach Connectivity Study Enhancements Proj	0.00	47,688.00	7,300.00	7,300.00	7,300.00	40,388.00
1318 - Residential Resurfacing FY21	0.00	257,788.50	17,556.50	114,595.38	114,595.38	143,193.12
1320 - Arterial Roadway Slurry Program FY21	0.00	152,318.22	0.00	0.00	0.00	152,318.22
1322 - Residential Roadway Slurry Program FY21	0.00	484,847.16	0.00	20,934.99	20,934.99	463,912.17
1329 - FY22 Road Resurfacing	0.00	3,216,998.00	1,558,706.23	2,849,411.01	2,849,411.01	367,586.99
1330 - FY22 Residential Slurry	0.00	1,206,859.34	19,750.15	1,205,349.91	1,205,349.91	1,509.43
1331 - FY22 Citywide Storm Drain Repairs	0.00	170,774.53	6,149.76	109,002.62	109,002.62	61,771.91
1332 - FY22 Citywide Storm Drain Improvements Design	0.00	413,590.15	77,238.85	230,053.85	230,053.85	183,536.30
1334 - FY22 Roadway Rehab & Repair Design Work	0.00	23,710.00	0.00	18,905.00	18,905.00	4,805.00
1335 - FY22 Sidewalk/Concrete Repairs & ADA	0.00	83,825.00	0.00	67,680.00	67,680.00	16,145.00
1336 - FY22 Traffic Safety Repairs & Improvements	0.00	13,502.15	11,836.15	11,836.15	11,836.15	1,666.00
1337 - FY23 Road Resurfacing	1,399,000.00	1,399,000.00	0.00	0.00	0.00	1,399,000.00
1338 - FY23 Residential Slurry	2,256,000.00	2,256,000.00	1,028.61	1,592.49	1,592.49	2,254,407.51
1339 - FY23 Citywide Storm Drain Repairs	200,000.00	200,000.00	38,644.00	78,042.64	78,042.64	121,957.36
1340 - FY22 Doheny Village Connectivity Design/Improvements	0.00	550,775.92	75,352.96	203,974.27	203,974.27	346,801.65
1341 - FY23 Water Quality/Diversion Repairs & Mntce.	50,000.00	0.00	0.00	0.00	0.00	0.00
1342 - FY23 Roadway Rehab & Repair Design Work	100,000.00	277,560.00	16,870.00	129,190.00	129,190.00	148,370.00
1343 - FY23 Sidewalk/Concrete Repairs & ADA	100,000.00	100,000.00	41,000.00	99,215.47	99,215.47	784.53
1344 - FY23 Traffic Safety Repairs & Improvements	100,000.00	100,000.00	48,239.08	98,543.18	98,543.18	1,456.82
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	101,164.93	322,760.54	322,760.54	145,239.46
1350 - Calle Portola Storm Drain Improvements	0.00	750,804.00	0.00	4,755.00	4,755.00	746,049.00
1351 - Stonehill Drive Improvements Project	0.00	35,000.00	0.00	27,900.00	27,900.00	7,100.00
<b>Fund: 11 - CAPITAL IMPROVEMENTS Total:</b>	<b>4,205,000.00</b>	<b>12,534,040.97</b>	<b>2,020,837.22</b>	<b>5,601,042.50</b>	<b>5,601,042.50</b>	<b>6,932,998.47</b>
<b>Total Surplus (Deficit):</b>	<b>-4,205,000.00</b>	<b>-12,534,040.97</b>	<b>-2,020,837.22</b>	<b>-5,601,042.50</b>	<b>-5,601,042.50</b>	



### Fund Summary

Fund	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
11 - CAPITAL IMPROVEMENTS	-4,205,000.00	-12,534,040.97	-2,020,837.22	-5,601,042.50	-5,601,042.50	-6,932,998.47
<b>Total Surplus (Deficit):</b>	<b>-4,205,000.00</b>	<b>-12,534,040.97</b>	<b>-2,020,837.22</b>	<b>-5,601,042.50</b>	<b>-5,601,042.50</b>	

**FY23 Summary of Capital Improvement Project Statuses**  
As of JUNE 30, 2023

**ATTACHMENT #5**

<b>Project No.</b>	<b>Project Name</b>	<b>FY23 Current Budget</b>	<b>PY Total Expenditures</b>	<b>FYTD Activity + Encumbrances</b>	<b>Budget Remaining</b>
1291	Capo Beach Connectivity Study Enhancements Proj. (#1291) Summary: Design work is ongoing. The City is actively coordinating with Caltrans on this work effort. Design for the City's portion of work will continue into FY23/24. Additional funding for design is included in CIP#1340.	47,688.00	14,239.75	7,300.00	40,388.00
1318	Residential Resurfacing FY21 (#1318) Summary: Project was substantially completed on May 26, 2022. NOC approved on June 22, 2022. Final retention payment completed in November 2022 with project close out at June 30, 2023.	257,788.50	1,902,711.50	114,595.38	143,193.12
1320	Arterial Roadway Slurry Program FY21 (#1320) Summary: Project was completed in Fall 2021 (in conjunction with CIP#1322). NOC approved by City Council at the November 2, 2021 meeting with project savings being returned to the CIP Fund. Final retention payment completed with project close out at June 30, 2023	152,318.22	347,681.92	-	152,318.22
1322	Residential Roadway Slurry Program FY21 (#1322) Summary: Project was completed in Fall 2021 (in conjunction with CIP#1320). NOC approved by City Council at the November 2, 2021 meeting with project savings being returned to the CIP Fund. Final retention payment completed with project close out at June 30, 2023.	484,847.16	840,152.93	20,934.99	463,912.17
1329	FY22 Road Resurfacing (#1329) Summary: Work is for the construction of FY22 Roadway Rehab & Repair Design Work (CIP#1334). Construction began in late February 2023 with completion estimated by Fall 2023.	3,216,998.00	34,000.00	2,849,411.01	367,586.99
1330	FY22 Residential Slurry (#1330) Summary: Work was divided into 2 separate contracts, the Citywide Asphalt Repairs Project and the Slurry Seal Project. The Citywide Asphalt Repairs Project bid opening occurred on February 24, 2022 and the contract was awarded at the March 1, 2022 City Council meeting. Construction began in April 2022. Project involved completing asphalt repairs Citywide on streets scheduled for slurry seal treatment. The Slurry Seal Project bid opening occurred on April 7, 2022 and the contract was awarded at the April 19, 2022 City Council meeting. Construction began in June 2022 and entails slurry seal application on various streets Citywide. NOC approved by City Council at the November 1, 2022 meeting. The final retention payments for both slurry and asphalt repairs have been paid with project close out at June 30, 2023.	1,206,859.34	570,140.66	1,205,349.91	1,509.43
1331	FY22 Citywide Storm Drain Repairs (#1331) Summary: Project is complete and will close out at June 30, 2023.	170,774.53	29,225.47	109,002.62	61,771.91
1332	FY22 Citywide Storm Drain Improvements Design (#1332) Summary: Project is current and ongoing.	413,590.15	162,409.85	230,053.85	183,536.30
1334	FY22 Roadway Rehab & Repair Design Work (#1334) Summary: Project is current and design completed. Project bid opening occurred on October 20, 2022 and the contract was awarded at the November 1, 2022 City Council meeting. Project includes street rehabilitation of portions of Calle Fortuna, Calle Loma, Palisades Drive, Aurelio Drive, Callita Drive, Doheny Place, Formosa Drive, Moongate Court, Starridge Road, Via Elevado and Via Verde. Construction work is covered under CIP#1329 with completion estimated in Fall 2023.	23,710.00	76,290.00	18,905.00	4,805.00

**5. FY23 Summary of Capital Improvement Project Statuses**  
As of JUNE 30, 2023

Project No.	Project Name	FY23 Current Budget	PY Total Expenditures	FYTD Activity + Encumbrances	Budget Remaining
1335	FY22 Sidewalk/Concrete Repairs & ADA (#1335) Summary: Project is complete and will close out at June 30, 2023.	83,825.00	1,175.00	67,680.00	16,145.00
1336	FY22 Traffic Safety Repairs & Improvements (#1336) Summary: Project is complete and will close out at June 30, 2023.	13,502.15	86,497.85	11,836.15	1,666.00
1337	FY23 Road Resurfacing (#1337) Summary: Project is current and ongoing. This Project is for the construction of FY23 Roadway Rehab & Repair Design Work (CIP#1342)	1,399,000.00	-	-	1,399,000.00
1338	FY23 Residential Slurry (#1338) Summary: Project bid opening occurred on May 25, 2023 and the contract was awarded at the June 20, 2023 City Council meeting for the application of asphalt slurry seal and crack seal on various streets Citywide. Construction is expected to begin in late September 2023 and complete in December 2023.	2,256,000.00	-	1,592.49	2,254,407.51
1339	FY23 Citywide Storm Drain Repairs Summary: Project is complete and will close out at June 30, 2023.	200,000.00	-	78,042.64	121,957.36
1340	FY22 Doheny Village Connectivity Design/Improvements (#1340) Summary: Design work is ongoing (in conjunction with CIP#1291); The City is actively coordinating with Caltrans on this work effort. Design for the City's portion of work will continue into FY23/24.	550,775.92	189,224.08	203,974.27	346,801.65
1341	FY23 Water Quality/Diversion Repairs & Maint. (#1341) Summary: Project is complete and will close out at June 30, 2023.	-	-	-	-
1342	FY23 Roadway Rehab & Repair Design Work (#1342) Summary: Project is current and ongoing. Project includes street rehabilitation of portions of Violet Lantern, Granada Drive, Valencia Place, and Doheny Park Frontage Road. Construction work is covered under CIP#1337.	277,560.00	-	129,190.00	148,370.00
1343	FY23 Sidewalk/Concrete Repairs & ADA (#1343) Summary: Project is complete and will close out at June 30, 2023.	100,000.00	-	99,215.47	784.53
1344	FY23 Traffic Safety Repairs & Improvements (#1344) Summary: Project is complete and will close out at June 30, 2023.	100,000.00	-	98,543.18	1,456.82

**5. FY23 Summary of Capital Improvement Project Statuses**  
As of JUNE 30, 2023

Project No.	Project Name	FY23 Current Budget	PY Total Expenditures	FYTD Activity + Encumbrances	Budget Remaining
1347	Traffic Signal Synchronization Project - Project P (#1347) Summary: Project is current and ongoing. Project award agreement in progress.	325,000.00	-	-	325,000.00
1349	Lantern Bay Park Stairway Art Project (#1349) Summary: Project is current and ongoing with construction of the artwork completed in Summer 2023.	468,000.00	-	322,760.54	145,239.46
1350	Calle Portola Storm Drain Improvements (#1350) Summary: Project is for the construction of storm drain improvements on Calle Portola (from Calle Naranja to Calle Juanita) in conjunction with the construction of the FY22 Roadway Rehab & Repair Project (CIP#1329). Construction began in late February 2023 with completion estimated by late Summer 2023.	750,804.00	-	4,755.00	746,049.00
1351	Stonehill Drive Improvements Project (#1351) Summary: On December 6, 2022, City Council approved the establishment of CIP#1351 (Stonehill Drive Improvement Project) to increase roadway capacity on Stonehill Drive between Del Obispo and the City border with San Juan Capistrano. The project will be partially funded through a mutual funding Agreement with the City of SJC. A contract for topographic survey services was approved in order to initiate the design component of the project. Funding for construction of the project will be addressed at a future City Council meeting.	35,000.00	-	27,900.00	7,100.00



City of Dana Point, CA

## 6. General Fund Expenditures by Function Group Summary

For Fiscal: 2022-2023 Period Ending: 06/30/2023

ExpenseObject	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
<b>Fund: 01 - GENERAL</b>					
<b>Function: 10 - General Government</b>					
<b>ExpenseType: 10 - Personnel</b>					
1010 - Salaries	1,981,794.00	1,995,878.00	164,988.45	1,965,536.15	30,341.85
1030 - Hourly	50,808.00	47,658.00	0.00	37,773.38	9,884.62
1050 - Overtime	13,500.00	11,000.00	26.67	8,326.27	2,673.73
1100 - Benefits	308,016.00	311,516.00	36,915.98	286,164.37	25,351.63
1120 - Retirement Benefits	742,025.00	2,745,918.00	21,350.57	2,709,639.49	36,278.51
1140 - Medi-tax 1.45%	29,908.00	29,861.00	2,491.42	30,415.26	-554.26
<b>ExpenseType: 10 - Personnel Total:</b>	<b>3,126,051.00</b>	<b>5,141,831.00</b>	<b>225,773.09</b>	<b>5,037,854.92</b>	<b>103,976.08</b>
<b>ExpenseType: 20 - Materials &amp; Services</b>					
2010 - Communications	82,400.00	148,700.00	22,714.26	144,691.98	4,008.02
2030 - Equipment Maintenance	417,800.00	571,800.00	55,709.29	451,594.36	120,205.64
2040 - Copier Usage	6,500.00	6,500.00	1,768.04	5,817.64	682.36
2050 - Vehicle Maintenance	79,000.00	114,000.00	21,905.27	110,312.05	3,687.95
2070 - Office Supplies	44,350.00	43,350.00	8,129.15	23,859.24	19,490.76
2090 - Memberships & Dues	59,425.00	53,225.00	81.25	53,878.66	-653.66
2110 - Operating Supplies	130,500.00	191,000.00	25,993.60	171,826.48	19,173.52
2130 - Books & Subscriptions	15,275.00	16,478.72	1,085.09	15,250.46	1,228.26
2150 - Training	34,450.00	79,450.00	16,259.46	56,198.97	23,251.03
2170 - Postage	18,000.00	18,000.00	7,140.25	21,821.77	-3,821.77
2190 - Facil & Equip Lease/Rent	100,000.00	100,000.00	3,549.66	59,859.01	40,140.99
2210 - Utilities	161,400.00	217,000.00	26,031.10	177,421.26	39,578.74
2230 - Professional Services	2,019,950.00	998,190.00	107,338.09	910,603.15	87,586.85
2250 - Advertising	28,500.00	31,000.00	6,730.37	23,656.21	7,343.79
2270 - Travel, Conf. & Meetings	56,000.00	57,600.00	4,229.86	55,428.80	2,171.20
2290 - Auto Allowance	30,050.00	25,750.00	2,326.36	26,798.25	-1,048.25
2310 - City Attorney	0.00	1,688,421.28	247,927.40	1,688,421.28	0.00
2590 - Data Technology	300,000.00	631,500.00	175,642.69	540,585.25	90,914.75
2600 - Marketing	72,500.00	72,500.00	1,080.00	58,652.26	13,847.74
2999 - Operations Contingency	250,000.00	94,534.00	0.00	0.00	94,534.00
<b>ExpenseType: 20 - Materials &amp; Services Total:</b>	<b>3,906,100.00</b>	<b>5,158,999.00</b>	<b>735,641.19</b>	<b>4,596,677.08</b>	<b>562,321.92</b>
<b>ExpenseType: 30 - Capital Outlay</b>					
3010 - Furniture & Equipment	40,000.00	114,800.00	0.00	67,675.80	47,124.20
3030 - Facilities Improvements	0.00	10,000.00	0.00	4,913.72	5,086.28
<b>ExpenseType: 30 - Capital Outlay Total:</b>	<b>40,000.00</b>	<b>124,800.00</b>	<b>0.00</b>	<b>72,589.52</b>	<b>52,210.48</b>
<b>ExpenseType: 40 - Insurance</b>					
4010 - Liability Insur Premiums	497,000.00	533,500.00	-2,335.48	520,016.88	13,483.12
4030 - Property Insurance Premiums	130,000.00	125,000.00	0.00	128,737.00	-3,737.00
4050 - Employee Bond Premiums	1,200.00	1,200.00	0.00	1,273.00	-73.00
4110 - Workers' Compensation	130,000.00	138,000.00	0.00	144,081.21	-6,081.21
4210 - Unemployment Benefits	1,500.00	12,000.00	0.00	11,700.00	300.00
<b>ExpenseType: 40 - Insurance Total:</b>	<b>759,700.00</b>	<b>809,700.00</b>	<b>-2,335.48</b>	<b>805,808.09</b>	<b>3,891.91</b>
<b>ExpenseType: 90 - Operating Transfers Out</b>					
9010 - Tsfs Out - To Facil Imp Fund	150,000.00	150,000.00	0.00	150,000.00	0.00
9050 - Tsfs Out - To Cap Impv Fund	1,166,822.00	5,267,997.00	0.00	5,267,997.00	0.00
9060 - Tsfs Out - To Coastal Transit Fund	0.00	750,000.00	0.00	750,000.00	0.00
<b>ExpenseType: 90 - Operating Transfers Out Total:</b>	<b>1,316,822.00</b>	<b>6,167,997.00</b>	<b>0.00</b>	<b>6,167,997.00</b>	<b>0.00</b>
<b>Function: 10 - General Government Total:</b>	<b>9,148,673.00</b>	<b>17,403,327.00</b>	<b>959,078.80</b>	<b>16,680,926.61</b>	<b>722,400.39</b>

General Fund Expenditures by Function

For Fiscal: 2022-2023 Period Ending: 06/30/2023

ExpenseObject	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
<b>Function: 20 - Public Safety</b>					
<b>ExpenseType: 10 - Personnel</b>					
1030 - Hourly	36,428.00	36,428.00	2,405.60	28,339.93	8,088.07
1120 - Retirement Benefits	2,732.00	2,732.00	267.72	2,054.78	677.22
1140 - Medi-tax 1.45%	528.00	528.00	34.88	410.94	117.06
<b>ExpenseType: 10 - Personnel Total:</b>	<b>39,688.00</b>	<b>39,688.00</b>	<b>2,708.20</b>	<b>30,805.65</b>	<b>8,882.35</b>
<b>ExpenseType: 20 - Materials &amp; Services</b>					
2010 - Communications	14,300.00	14,300.00	491.57	6,678.91	7,621.09
2030 - Equipment Maintenance	43,000.00	43,000.00	2,668.10	39,021.19	3,978.81
2040 - Copier Usage	500.00	500.00	62.50	357.45	142.55
2070 - Office Supplies	7,000.00	7,000.00	437.84	5,556.34	1,443.66
2090 - Memberships & Dues	200.00	1,200.00	0.00	290.00	910.00
2110 - Operating Supplies	75,000.00	126,500.00	21,037.74	114,383.75	12,116.25
2150 - Training	5,500.00	5,500.00	1,149.99	1,934.30	3,565.70
2230 - Professional Services	162,500.00	580,743.00	52,303.94	318,604.82	262,138.18
2240 - Reimbursable Costs	0.00	0.00	46,808.31	166,818.35	-166,818.35
2270 - Travel, Conf. & Meetings	17,500.00	19,000.00	0.00	20,638.85	-1,638.85
2290 - Auto Allowance	7,000.00	7,000.00	507.70	6,811.87	188.13
2330 - Police Services	14,619,000.00	14,078,110.00	810,184.11	13,580,532.08	497,577.92
<b>ExpenseType: 20 - Materials &amp; Services Total:</b>	<b>14,951,500.00</b>	<b>14,882,853.00</b>	<b>935,651.80</b>	<b>14,261,627.91</b>	<b>621,225.09</b>
<b>ExpenseType: 30 - Capital Outlay</b>					
3010 - Furniture & Equipment	0.00	25,000.00	1,600.22	22,248.22	2,751.78
<b>ExpenseType: 30 - Capital Outlay Total:</b>	<b>0.00</b>	<b>25,000.00</b>	<b>1,600.22</b>	<b>22,248.22</b>	<b>2,751.78</b>
<b>Function: 20 - Public Safety Total:</b>	<b>14,991,188.00</b>	<b>14,947,541.00</b>	<b>939,960.22</b>	<b>14,314,681.78</b>	<b>632,859.22</b>
<b>Function: 40 - Community Development</b>					
<b>ExpenseType: 10 - Personnel</b>					
1010 - Salaries	2,552,059.00	2,434,175.00	176,950.02	2,309,264.53	124,910.47
1030 - Hourly	16,936.00	27,586.00	2,725.71	22,796.55	4,789.45
1050 - Overtime	32,500.00	37,000.00	4,932.30	26,851.99	10,148.01
1070 - Stipends	9,000.00	9,000.00	692.30	8,653.75	346.25
1100 - Benefits	405,600.00	421,800.00	41,441.01	350,921.41	70,878.59
1120 - Retirement Benefits	223,398.00	239,588.00	27,326.63	227,146.38	12,441.62
1140 - Medi-tax 1.45%	37,851.00	40,654.00	2,629.10	33,930.75	6,723.25
1200 - Outside Assistance	0.00	137,000.00	0.00	125,905.44	11,094.56
<b>ExpenseType: 10 - Personnel Total:</b>	<b>3,277,344.00</b>	<b>3,346,803.00</b>	<b>256,697.07</b>	<b>3,105,470.80</b>	<b>241,332.20</b>
<b>ExpenseType: 20 - Materials &amp; Services</b>					
2010 - Communications	12,500.00	14,500.00	1,937.38	15,521.66	-1,021.66
2030 - Equipment Maintenance	3,200.00	3,200.00	0.00	0.00	3,200.00
2040 - Copier Usage	5,500.00	5,500.00	1,827.10	5,741.98	-241.98
2070 - Office Supplies	26,500.00	26,500.00	8,028.34	22,721.78	3,778.22
2090 - Memberships & Dues	9,500.00	7,500.00	30.00	3,444.00	4,056.00
2110 - Operating Supplies	153,550.00	274,295.00	32,091.84	186,697.17	87,597.83
2130 - Books & Subscriptions	31,600.00	29,100.00	2,137.20	17,502.48	11,597.52
2150 - Training	11,100.00	10,100.00	0.00	2,166.00	7,934.00
2230 - Professional Services	227,000.00	1,356,538.55	237,508.18	1,098,722.47	257,816.08
2240 - Reimbursable Costs	0.00	90,666.24	21,272.00	86,440.50	4,225.74
2250 - Advertising	1,200.00	7,700.00	6,061.89	6,061.89	1,638.11
2270 - Travel, Conf. & Meetings	17,700.00	22,700.00	5,614.45	18,872.18	3,827.82
2290 - Auto Allowance	22,700.00	22,700.00	1,584.77	21,746.43	953.57
2340 - Parking Lot Leases	54,000.00	54,000.00	3,993.37	47,697.69	6,302.31
2600 - Marketing	42,800.00	82,800.00	12,175.45	83,916.16	-1,116.16
<b>ExpenseType: 20 - Materials &amp; Services Total:</b>	<b>618,850.00</b>	<b>2,007,799.79</b>	<b>334,261.97</b>	<b>1,617,252.39</b>	<b>390,547.40</b>
<b>Function: 40 - Community Development Total:</b>	<b>3,896,194.00</b>	<b>5,354,602.79</b>	<b>590,959.04</b>	<b>4,722,723.19</b>	<b>631,879.60</b>
<b>Function: 50 - Community Services</b>					
<b>ExpenseType: 10 - Personnel</b>					
1010 - Salaries	745,630.00	834,876.00	50,910.10	771,721.51	63,154.49
1030 - Hourly	135,430.00	155,430.00	14,479.79	156,266.40	-836.40



General Fund Expenditures by Function

For Fiscal: 2022-2023 Period Ending: 06/30/2023

ExpenseObject	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
1050 - Overtime	32,500.00	32,500.00	197.82	22,350.16	10,149.84
1100 - Benefits	151,800.00	134,400.00	14,525.11	118,321.46	16,078.54
1120 - Retirement Benefits	73,691.00	76,467.00	9,578.50	81,574.83	-5,107.83
1140 - Medi-tax 1.45%	13,247.00	15,083.00	991.73	14,342.41	740.59
<b>ExpenseType: 10 - Personnel Total:</b>	<b>1,152,298.00</b>	<b>1,248,756.00</b>	<b>90,683.05</b>	<b>1,164,576.77</b>	<b>84,179.23</b>
<b>ExpenseType: 20 - Materials &amp; Services</b>					
2010 - Communications	5,000.00	5,000.00	435.30	5,346.38	-346.38
2040 - Copier Usage	2,200.00	2,200.00	941.64	3,604.63	-1,404.63
2070 - Office Supplies	6,500.00	6,500.00	1,358.75	4,375.66	2,124.34
2090 - Memberships & Dues	3,000.00	3,000.00	0.00	1,755.00	1,245.00
2110 - Operating Supplies	96,000.00	121,000.00	17,395.04	106,863.86	14,136.14
2150 - Training	4,500.00	4,500.00	233.38	1,562.59	2,937.41
2170 - Postage	15,000.00	0.00	0.00	0.00	0.00
2190 - Facil & Equip Lease/Rent	2,000.00	2,000.00	0.00	0.00	2,000.00
2210 - Utilities	754,000.00	885,000.00	109,951.42	763,492.12	121,507.88
2230 - Professional Services	273,500.00	311,200.00	39,640.70	283,708.00	27,492.00
2250 - Advertising	12,000.00	12,000.00	0.00	12,345.29	-345.29
2270 - Travel, Conf. & Meetings	8,700.00	8,700.00	844.66	913.44	7,786.56
2290 - Auto Allowance	7,300.00	7,300.00	391.69	6,297.22	1,002.78
2410 - Community Activities	619,100.00	679,100.00	15,447.71	680,449.38	-1,349.38
2430 - Recreation Programs	134,500.00	156,000.00	33,117.47	113,859.48	42,140.52
2450 - Landscape Maintenance	595,000.00	730,200.00	55,655.13	618,883.06	111,316.94
2470 - Tree Maintenance	600,000.00	938,100.00	193,935.90	861,894.90	76,205.10
2550 - Park Maintenance	995,000.00	1,490,400.00	218,830.12	1,370,063.67	120,336.33
<b>ExpenseType: 20 - Materials &amp; Services Total:</b>	<b>4,133,300.00</b>	<b>5,362,200.00</b>	<b>688,178.91</b>	<b>4,835,414.68</b>	<b>526,785.32</b>
<b>ExpenseType: 30 - Capital Outlay</b>					
3010 - Furniture & Equipment	0.00	6,900.00	0.00	6,887.91	12.09
3050 - Park Structures & Improvemnts	0.00	30,000.00	12,253.34	12,253.34	17,746.66
<b>ExpenseType: 30 - Capital Outlay Total:</b>	<b>0.00</b>	<b>36,900.00</b>	<b>12,253.34</b>	<b>19,141.25</b>	<b>17,758.75</b>
<b>Function: 50 - Community Services Total:</b>	<b>5,285,598.00</b>	<b>6,647,856.00</b>	<b>791,115.30</b>	<b>6,019,132.70</b>	<b>628,723.30</b>
<b>Function: 60 - Public Works</b>					
<b>ExpenseType: 10 - Personnel</b>					
1010 - Salaries	1,648,394.00	1,671,117.00	133,648.82	1,662,591.24	8,525.76
1030 - Hourly	33,440.00	25,440.00	2,229.25	12,731.90	12,708.10
1050 - Overtime	6,500.00	12,500.00	2,323.53	11,662.27	837.73
1100 - Benefits	236,100.00	236,100.00	29,287.21	208,228.04	27,871.96
1120 - Retirement Benefits	142,915.00	163,239.00	20,665.75	165,118.66	-1,879.66
1140 - Medi-tax 1.45%	24,481.00	25,057.00	2,086.33	25,378.89	-321.89
<b>ExpenseType: 10 - Personnel Total:</b>	<b>2,091,830.00</b>	<b>2,133,453.00</b>	<b>190,240.89</b>	<b>2,085,711.00</b>	<b>47,742.00</b>
<b>ExpenseType: 20 - Materials &amp; Services</b>					
2010 - Communications	10,900.00	14,100.00	1,506.16	13,852.54	247.46
2030 - Equipment Maintenance	2,700.00	2,700.00	129.17	129.17	2,570.83
2040 - Copier Usage	0.00	3,700.00	883.43	3,607.52	92.48
2070 - Office Supplies	15,100.00	19,120.00	4,596.50	18,032.26	1,087.74
2090 - Memberships & Dues	4,300.00	4,750.00	279.99	2,865.19	1,884.81
2110 - Operating Supplies	68,000.00	73,130.00	3,016.31	70,383.58	2,746.42
2130 - Books & Subscriptions	500.00	500.00	0.00	0.00	500.00
2150 - Training	3,500.00	3,500.00	0.00	100.00	3,400.00
2210 - Utilities	385,000.00	447,000.00	75,231.34	433,127.77	13,872.23
2230 - Professional Services	649,500.00	1,245,982.12	195,360.26	1,106,052.62	139,929.50
2240 - Reimbursable Costs	268,000.00	678,168.06	293,633.99	746,706.42	-68,538.36
2270 - Travel, Conf. & Meetings	4,000.00	4,825.00	458.71	3,321.38	1,503.62
2290 - Auto Allowance	7,200.00	8,600.00	774.19	8,001.05	598.95
2350 - Street Maintenance	1,387,000.00	1,447,000.00	611,473.56	1,387,780.52	59,219.48
2490 - Street Sweeping	262,000.00	212,000.00	66,959.45	202,938.81	9,061.19
2510 - Storm Drains	858,800.00	803,200.00	260,323.40	717,692.66	85,507.34

**General Fund Expenditures by Function**

**For Fiscal: 2022-2023 Period Ending: 06/30/2023**

ExpenseObject	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
2530 - Safety Lighting	183,500.00	412,775.00	81,702.48	366,395.01	46,379.99
<b>ExpenseType: 20 - Materials &amp; Services Total:</b>	<b>4,110,000.00</b>	<b>5,381,050.18</b>	<b>1,596,328.94</b>	<b>5,080,986.50</b>	<b>300,063.68</b>
<b>Function: 60 - Public Works Total:</b>	<b>6,201,830.00</b>	<b>7,514,503.18</b>	<b>1,786,569.83</b>	<b>7,166,697.50</b>	<b>347,805.68</b>
<b>Fund: 01 - GENERAL Total:</b>	<b>39,523,483.00</b>	<b>51,867,829.97</b>	<b>5,067,683.19</b>	<b>48,904,161.78</b>	<b>2,963,668.19</b>
<b>Total Surplus (Deficit):</b>	<b>-39,523,483.00</b>	<b>-51,867,829.97</b>	<b>-5,067,683.19</b>	<b>-48,904,161.78</b>	

**Fund Summary**

Fund	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
01 - GENERAL	-39,523,483.00	-51,867,829.97	-5,067,683.19	-48,904,161.78	-2,963,668.19
<b>Total Surplus (Deficit):</b>	<b>-39,523,483.00</b>	<b>-51,867,829.97</b>	<b>-5,067,683.19</b>	<b>-48,904,161.78</b>	



City of Dana Point, CA

## 7. FYTD Revenues - June 2023 vs 2022

### Group Summary

For the Period Ending 06/30/2023

RevenueObjec...	2021-2022 June Activity	2022-2023 June Activity	June Variance Favorable / (Unfavorable)	Variance %	2021-2022 YTD Activity	2022-2023 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
<b>Fund: 01 - GENERAL</b>								
<b>RevenueType: 10 - Taxes &amp; Franchises</b>								
6101 - Sec & Unsec Property Taxes	223,730.03	272,331.27	48,601.24	21.72%	10,032,405.56	11,157,522.33	1,125,116.77	11.21%
6103 - Property Transfer Tax	180,647.12	137,654.71	-42,992.41	-23.80%	986,092.15	555,490.15	-430,602.00	-43.67%
6105 - Franchise Fees	313,648.10	281,406.09	-32,242.01	-10.28%	1,397,068.27	1,432,611.21	35,542.94	2.54%
6107 - Homeowners Property Tax Relie	6,547.16	6,865.73	318.57	4.87%	43,647.55	45,771.44	2,123.89	4.87%
6109 - Transient Occupancy Tax	1,650,786.33	1,604,195.33	-46,591.00	-2.82%	15,398,863.93	16,710,571.82	1,311,707.89	8.52%
6110 - Short Term Rental TOT	215,566.57	176,555.68	-39,010.89	-18.10%	796,585.75	725,616.68	-70,969.07	-8.91%
6111 - Sales & Use Tax	1,961,622.28	1,837,896.60	-123,725.68	-6.31%	7,061,818.26	7,206,850.41	145,032.15	2.05%
6113 - In-lieu Property Taxes	725.77	4,604.41	3,878.64	534.42%	4,851,180.77	5,291,004.41	439,823.64	9.07%
<b>RevenueType 10 - Taxes &amp; Franchises Total:</b>	<b>4,553,273.36</b>	<b>4,321,509.82</b>	<b>-231,763.54</b>	<b>-5.09%</b>	<b>40,567,662.24</b>	<b>43,125,438.45</b>	<b>2,557,776.21</b>	<b>6.30%</b>
<b>RevenueType: 20 - Licenses &amp; Permits</b>								
6201 - Site Development Permit	11,190.00	11,855.00	665.00	5.94%	226,703.00	195,216.50	-31,486.50	-13.89%
6203 - Coastal Development Permit	31,735.00	5,353.00	-26,382.00	-83.13%	240,167.00	104,263.00	-135,904.00	-56.59%
6205 - Conditional Use Permit	10,096.00	5,202.00	-4,894.00	-48.47%	66,743.00	44,451.00	-22,292.00	-33.40%
6207 - Other Planning Permits	6,979.00	11,475.00	4,496.00	64.42%	49,547.00	87,220.00	37,673.00	76.03%
6209 - Building Permits	69,831.83	129,392.61	59,560.78	85.29%	882,456.89	1,160,862.11	278,405.22	31.55%
6211 - Plumbing Permits	12,185.00	4,970.00	-7,215.00	-59.21%	124,911.20	69,396.60	-55,514.60	-44.44%
6215 - Electrical Permits	13,993.30	20,412.20	6,418.90	45.87%	124,568.30	203,842.38	79,274.08	63.64%
6217 - Mechanical Permits	1,220.00	1,295.00	75.00	6.15%	22,455.20	20,652.80	-1,802.40	-8.03%
6218 - Short Term Rental Permits	3,150.00	11,375.00	8,225.00	261.11%	18,150.00	20,075.00	1,925.00	10.61%
6219 - Other Building Permits	239.68	348.10	108.42	45.24%	929.96	1,226.57	296.61	31.89%
6223 - Encroachment Permits	2,023.00	2,840.00	817.00	40.39%	146,597.00	76,963.00	-69,634.00	-47.50%
6225 - Grading Permit Plan Check	118,573.70	230,674.98	112,101.28	94.54%	301,648.00	675,521.91	373,873.91	123.94%
6226 - Licenses & Permits	0.00	0.00	0.00	0.00%	4,301.64	8,378.44	4,076.80	94.77%
6227 - Other Engineering Permits	7,525.00	11,725.00	4,200.00	55.81%	82,400.00	82,165.00	-235.00	-0.29%
6228 - CASp Certification and Training Fees	90.00	64.80	-25.20	-28.00%	374.40	331.20	-43.20	-11.54%
<b>RevenueType 20 - Licenses &amp; Permits Total:</b>	<b>288,831.51</b>	<b>446,982.69</b>	<b>158,151.18</b>	<b>54.76%</b>	<b>2,291,952.59</b>	<b>2,750,565.51</b>	<b>458,612.92</b>	<b>20.01%</b>
<b>RevenueType: 30 - Fines &amp; Forfeitures</b>								
6301 - Vehicle Code Fines	66,226.28	81,740.27	15,513.99	23.43%	302,716.80	297,026.46	-5,690.34	-1.88%
6303 - Penalties, Int. & Restitution	9,674.00	97,813.30	88,139.30	911.09%	162,151.53	243,704.18	81,552.65	50.29%
<b>RevenueType 30 - Fines &amp; Forfeitures Total:</b>	<b>75,900.28</b>	<b>179,553.57</b>	<b>103,653.29</b>	<b>136.57%</b>	<b>464,868.33</b>	<b>540,730.64</b>	<b>75,862.31</b>	<b>16.32%</b>
<b>RevenueType: 40 - Use Of Money &amp; Property</b>								
6401 - Rental Of Property	6,295.03	7,342.19	1,047.16	16.63%	72,064.07	76,853.12	4,789.05	6.65%
6403 - Investment Income	124,644.89	188,520.21	63,875.32	51.25%	348,972.87	1,038,488.84	689,515.97	197.58%

FYTD Revenues - June 2023 vs 2022

For the Period Ending 06/30/2023

RevenueObjec...	June Variance				YTD Variance			
	2021-2022 June Activity	2022-2023 June Activity	Favorable / (Unfavorable)	Variance %	2021-2022 YTD Activity	2022-2023 YTD Activity	Favorable / (Unfavorable)	Variance %
6405 - City Plaza Rental Revenue	6,400.00	0.00	-6,400.00	-100.00%	27,300.00	24,000.00	-3,300.00	-12.09%
6413 - Unrealized Gain/Loss	-1,057,407.00	423,714.01	1,481,121.01	140.07%	-1,057,407.00	423,714.01	1,481,121.01	140.07%
<b>RevenueType 40 - Use Of Money &amp; Property Total:</b>	<b>-920,067.08</b>	<b>619,576.41</b>	<b>1,539,643.49</b>	<b>167.34%</b>	<b>-609,070.06</b>	<b>1,563,055.97</b>	<b>2,172,126.03</b>	<b>356.63%</b>
<b>RevenueType: 50 - Intergovernmental</b>								
6505 - Motor Vehicle In-lieu	0.00	0.00	0.00	0.00%	38,528.76	33,991.72	-4,537.04	-11.78%
6514 - Waste Disposal Agreement Allocation	79,279.11	84,948.73	5,669.62	7.15%	160,792.51	84,948.73	-75,843.78	-47.17%
6515 - Nuclear Power Program	0.00	0.00	0.00	0.00%	167,202.19	165,813.82	-1,388.37	-0.83%
6521 - Intergovernmental Cost Reimb	4,171,641.23	185,597.01	-3,986,044.22	-95.55%	4,244,286.28	376,994.30	-3,867,291.98	-91.12%
6523 - State Grants	55,487.63	19,023.95	-36,463.68	-65.71%	162,061.63	131,147.95	-30,913.68	-19.08%
<b>RevenueType 50 - Intergovernmental Total:</b>	<b>4,306,407.97</b>	<b>289,569.69</b>	<b>-4,016,838.28</b>	<b>-93.28%</b>	<b>4,772,871.37</b>	<b>792,896.52</b>	<b>-3,979,974.85</b>	<b>-83.39%</b>
<b>RevenueType: 60 - Charges For Services</b>								
6607 - Planning Comm. Determin.	0.00	0.00	0.00	0.00%	2,134.00	0.00	-2,134.00	-100.00%
6609 - Variance Minor Amendment	0.00	2,101.00	2,101.00	0.00%	49,621.00	17,908.00	-31,713.00	-63.91%
6611 - Tentative Tract Map	0.00	0.00	0.00	0.00%	8,890.00	8,890.00	0.00	0.00%
6613 - Tentative Parcel Map	0.00	0.00	0.00	0.00%	6,041.00	0.00	-6,041.00	-100.00%
6621 - Concept Approval	0.00	0.00	0.00	0.00%	3,450.00	300.00	-3,150.00	-91.30%
6623 - Planning Plan Check Fee	14,896.75	17,675.00	2,778.25	18.65%	142,806.06	153,123.77	10,317.71	7.22%
6627 - Other Planning Fees	66.00	0.00	-66.00	-100.00%	7,917.00	8,543.90	626.90	7.92%
6631 - Building Plan Check Fee	77,263.19	107,295.03	30,031.84	38.87%	942,437.88	895,837.67	-46,600.21	-4.94%
6633 - Permit Issuance Fee	5,725.00	5,775.00	50.00	0.87%	55,560.00	56,050.00	490.00	0.88%
6635 - Other Building Fees	150.00	0.00	-150.00	-100.00%	150.00	1,050.00	900.00	600.00%
6639 - Addressing Fee	279.00	0.00	-279.00	-100.00%	7,258.00	6,841.00	-417.00	-5.75%
6641 - Grading Inspection	38,204.38	25,357.75	-12,846.63	-33.63%	563,458.88	162,747.66	-400,711.22	-71.12%
6655 - Other Engineering Fees	6,408.45	29,341.13	22,932.68	357.85%	147,841.07	208,795.14	60,954.07	41.23%
6659 - Solid Waste Exemption Fee	638.00	1,044.00	406.00	63.64%	3,856.00	3,015.00	-841.00	-21.81%
6682 - Lantern District Impact Fees	0.00	0.00	0.00	0.00%	98,725.50	0.00	-98,725.50	-100.00%
6683 - Art In Public Places Fees	0.00	0.00	0.00	0.00%	56,164.59	5,904.25	-50,260.34	-89.49%
6685 - Reimbursed Expenses	101,170.73	80,616.08	-20,554.65	-20.32%	202,222.19	214,623.86	12,401.67	6.13%
6687 - Legal Reimbursements - Development	32,261.50	907.50	-31,354.00	-97.19%	55,497.00	136,204.04	80,707.04	145.43%
6688 - Legal Reimbursements - Other	38,888.00	0.00	-38,888.00	-100.00%	38,888.00	113,192.40	74,304.40	191.07%
6689 - Police Services Reimbursements	4,166.07	-8,095.29	-12,261.36	-294.31%	143,839.41	171,386.09	27,546.68	19.15%
6691 - Recreation Classes	16,059.26	14,716.91	-1,342.35	-8.36%	153,247.79	181,030.60	27,782.81	18.13%
6692 - Planning Reimbursements	77,323.50	15,071.75	-62,251.75	-80.51%	300,989.76	84,771.75	-216,218.01	-71.84%
6693 - Activities & Trips	2,977.54	2,437.46	-540.08	-18.14%	20,610.99	22,706.68	2,095.69	10.17%
6694 - Staff Time Reimbursements	2,226.00	0.00	-2,226.00	-100.00%	6,919.00	0.00	-6,919.00	-100.00%
6697 - Photocopies	0.00	0.00	0.00	0.00%	200.00	0.00	-200.00	-100.00%
6699 - Other P/b/e	2,796.00	3,150.00	354.00	12.66%	30,499.55	31,298.49	798.94	2.62%
<b>RevenueType 60 - Charges For Services Total:</b>	<b>421,499.37</b>	<b>297,393.32</b>	<b>-124,106.05</b>	<b>-29.44%</b>	<b>3,049,224.67</b>	<b>2,484,220.30</b>	<b>-565,004.37</b>	<b>-18.53%</b>
<b>RevenueType: 70 - Other</b>								
6701 - Planning Appeal Fee	0.00	0.00	0.00	0.00%	500.00	1,500.00	1,000.00	200.00%
6703 - Miscellaneous Revenues	4,553.25	3,883.03	-670.22	-14.72%	135,759.71	84,874.69	-50,885.02	-37.48%

FYTD Revenues - June 2023 vs 2022

For the Period Ending 06/30/2023

RevenueObjec...	2021-2022	2022-2023	June Variance		2021-2022	2022-2023	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%	479.00	0.00	-479.00	-100.00%
6707 - User Fee Income Solid Waste	17,932.85	5,893.50	-12,039.35	-67.14%	71,331.37	63,958.19	-7,373.18	-10.34%
6716 - Inception of Lease - Other Financing Source	425,827.46	0.00	-425,827.46	-100.00%	425,827.46	0.00	-425,827.46	-100.00%
<b>RevenueType 70 - Other Total:</b>	<b>448,313.56</b>	<b>9,776.53</b>	<b>-438,537.03</b>	<b>-97.82%</b>	<b>633,897.54</b>	<b>150,332.88</b>	<b>-483,564.66</b>	<b>-76.28%</b>
<b>RevenueType: 90 - Transfers</b>								
6911 - Tsfs In - Fr CIP Fund	0.00	0.00	0.00	0.00%	7,500.00	0.00	-7,500.00	-100.00%
<b>RevenueType 90 - Transfers Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>	<b>7,500.00</b>	<b>0.00</b>	<b>-7,500.00</b>	<b>-100.00%</b>
<b>Fund 01 Total:</b>	<b>9,174,158.97</b>	<b>6,164,362.03</b>	<b>-3,009,796.94</b>	<b>-32.81%</b>	<b>51,178,906.68</b>	<b>51,407,240.27</b>	<b>228,333.59</b>	<b>0.45%</b>
<b>Total Surplus (Deficit):</b>	<b>9,174,158.97</b>	<b>6,164,362.03</b>	<b>-3,009,796.94</b>	<b>-32.81%</b>	<b>51,178,906.68</b>	<b>51,407,240.27</b>	<b>228,333.59</b>	<b>0.45%</b>

**Fund Summary**

Fund	2021-2022		June Variance		2022-2023		YTD Variance	
	June Activity	June Activity	Favorable / (Unfavorable)	Variance %	YTD Activity	YTD Activity	Favorable / (Unfavorable)	Variance %
01 - GENERAL	9,174,158.97	6,164,362.03	-3,009,796.94	-32.81%	51,178,906.68	51,407,240.27	228,333.59	0.45%
<b>Total Surplus (Deficit):</b>	<b>9,174,158.97</b>	<b>6,164,362.03</b>	<b>-3,009,796.94</b>	<b>-32.81%</b>	<b>51,178,906.68</b>	<b>51,407,240.27</b>	<b>228,333.59</b>	<b>0.45%</b>



City of Dana Point, CA

## 8. FYTD Expenditures - June 2023 vs 2022

### Group Summary

For the Period Ending 06/30/2023

ExpenseObjec...	2021-2022 June Activity	2022-2023 June Activity	June Variance Favorable / (Unfavorable)	Variance %	2021-2022 YTD Activity	2022-2023 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
<b>Fund: 01 - GENERAL</b>								
<b>ExpenseType: 10 - Personnel</b>								
1010 - Salaries	715,867.42	526,497.39	189,370.03	26.45%	6,388,884.31	6,709,113.43	-320,229.12	-5.01%
1030 - Hourly	26,390.81	21,840.35	4,550.46	17.24%	228,592.56	257,908.16	-29,315.60	-12.82%
1050 - Overtime	6,671.95	7,480.32	-808.37	-12.12%	56,922.06	69,190.69	-12,268.63	-21.55%
1070 - Stipends	1,183.83	692.30	491.53	41.52%	9,103.75	8,653.75	450.00	4.94%
1100 - Benefits	79,463.41	122,169.31	-42,705.90	-53.74%	898,638.41	963,635.28	-64,996.87	-7.23%
1120 - Retirement Benefits	66,219.80	79,189.17	-12,969.37	-19.59%	1,057,610.59	3,185,534.14	-2,127,923.55	-201.20%
1140 - Medi-tax 1.45%	11,141.80	8,233.46	2,908.34	26.10%	100,197.51	104,478.25	-4,280.74	-4.27%
1200 - Outside Assistance	0.00	0.00	0.00	0.00%	2,428.13	125,905.44	-123,477.31	-5,085.28%
<b>ExpenseType 10 - Personnel Total:</b>	<b>906,939.02</b>	<b>766,102.30</b>	<b>140,836.72</b>	<b>15.53%</b>	<b>8,742,377.32</b>	<b>11,424,419.14</b>	<b>-2,682,041.82</b>	<b>-30.68%</b>
<b>ExpenseType: 20 - Materials &amp; Services</b>								
2010 - Communications	26,752.11	27,084.67	-332.56	-1.24%	167,329.32	186,091.47	-18,762.15	-11.21%
2030 - Equipment Maintenance	62,024.02	58,506.56	3,517.46	5.67%	479,117.07	490,744.72	-11,627.65	-2.43%
2040 - Copier Usage	4,537.79	5,482.71	-944.92	-20.82%	19,248.81	19,129.22	119.59	0.62%
2050 - Vehicle Maintenance	20,360.78	21,905.27	-1,544.49	-7.59%	89,184.55	110,312.05	-21,127.50	-23.69%
2070 - Office Supplies	17,082.30	22,550.58	-5,468.28	-32.01%	57,801.36	74,545.28	-16,743.92	-28.97%
2090 - Memberships & Dues	3,469.36	391.24	3,078.12	88.72%	55,823.50	62,232.85	-6,409.35	-11.48%
2110 - Operating Supplies	40,718.14	99,534.53	-58,816.39	-144.45%	358,925.55	650,154.84	-291,229.29	-81.14%
2130 - Books & Subscriptions	6,167.46	3,222.29	2,945.17	47.75%	29,753.91	32,752.94	-2,999.03	-10.08%
2150 - Training	5,077.12	17,642.83	-12,565.71	-247.50%	52,906.05	61,961.86	-9,055.81	-17.12%
2170 - Postage	4,139.38	7,140.25	-3,000.87	-72.50%	14,579.40	21,821.77	-7,242.37	-49.68%
2190 - Facil & Equip Lease/Rent	-48,749.26	3,549.66	-52,298.92	-107.28%	20,152.99	59,859.01	-39,706.02	-197.02%
2210 - Utilities	203,376.31	211,213.86	-7,837.55	-3.85%	1,318,581.76	1,374,041.15	-55,459.39	-4.21%
2230 - Professional Services	626,340.36	632,151.17	-5,810.81	-0.93%	3,150,155.94	3,717,691.06	-567,535.12	-18.02%
2240 - Reimbursable Costs	345,675.09	361,714.30	-16,039.21	-4.64%	896,196.57	999,965.27	-103,768.70	-11.58%
2250 - Advertising	4,568.46	12,792.26	-8,223.80	-180.01%	36,849.47	42,063.39	-5,213.92	-14.15%
2270 - Travel, Conf. & Meetings	12,543.62	11,147.68	1,395.94	11.13%	81,354.76	99,174.65	-17,819.89	-21.90%
2290 - Auto Allowance	7,726.24	5,584.71	2,141.53	27.72%	65,440.07	69,654.82	-4,214.75	-6.44%
2310 - City Attorney	107,740.06	247,927.40	-140,187.34	-130.12%	1,334,857.22	1,688,421.28	-353,564.06	-26.49%
2330 - Police Services	432,981.62	810,184.11	-377,202.49	-87.12%	12,832,411.76	13,580,532.08	-748,120.32	-5.83%
2340 - Parking Lot Leases	-36,832.00	3,993.37	-40,825.37	-110.84%	7,886.57	47,697.69	-39,811.12	-504.80%
2350 - Street Maintenance	626,845.66	611,473.56	15,372.10	2.45%	1,300,232.53	1,387,780.52	-87,547.99	-6.73%
2410 - Community Activities	45,998.84	15,447.71	30,551.13	66.42%	590,319.14	680,449.38	-90,130.24	-15.27%
2430 - Recreation Programs	22,398.12	33,117.47	-10,719.35	-47.86%	97,699.93	113,859.48	-16,159.55	-16.54%
2450 - Landscape Maintenance	76,267.87	55,655.13	20,612.74	27.03%	526,611.85	618,883.06	-92,271.21	-17.52%



FYTD Expenditures - June 2023 vs 2022

For the Period Ending 06/30/2023

ExpenseObjec...	2021-2022	2022-2023	June Variance	Variance %	2021-2022	2022-2023	YTD Variance	Variance %
	June Activity	June Activity	Favorable / (Unfavorable)		YTD Activity	YTD Activity	Favorable / (Unfavorable)	
2470 - Tree Maintenance	46,236.00	193,935.90	-147,699.90	-319.45%	594,985.10	861,894.90	-266,909.80	-44.86%
2490 - Street Sweeping	39,360.00	66,959.45	-27,599.45	-70.12%	232,560.36	202,938.81	29,621.55	12.74%
2510 - Storm Drains	195,464.19	260,323.40	-64,859.21	-33.18%	703,649.09	717,692.66	-14,043.57	-2.00%
2530 - Safety Lighting	44,419.65	81,702.48	-37,282.83	-83.93%	318,035.85	366,395.01	-48,359.16	-15.21%
2550 - Park Maintenance	155,721.06	218,830.12	-63,109.06	-40.53%	1,230,337.91	1,370,063.67	-139,725.76	-11.36%
2590 - Data Technology	42,940.49	175,642.69	-132,702.20	-309.04%	317,002.00	540,585.25	-223,583.25	-70.53%
2600 - Marketing	24,509.20	13,255.45	11,253.75	45.92%	194,269.77	142,568.42	51,701.35	26.61%
<b>ExpenseType 20 - Materials &amp; Services Total:</b>	<b>3,165,860.04</b>	<b>4,290,062.81</b>	<b>-1,124,202.77</b>	<b>-35.51%</b>	<b>27,174,260.16</b>	<b>30,391,958.56</b>	<b>-3,217,698.40</b>	<b>-11.84%</b>
<b>ExpenseType: 30 - Capital Outlay</b>								
3010 - Furniture & Equipment	38,071.29	1,600.22	36,471.07	95.80%	40,944.04	96,811.93	-55,867.89	-136.45%
3030 - Facilities Improvements	0.00	0.00	0.00	0.00%	0.00	4,913.72	-4,913.72	0.00%
3050 - Park Structures & Improvemnts	0.00	12,253.34	-12,253.34	0.00%	0.00	12,253.34	-12,253.34	0.00%
3060 - Inception of Lease - Capital Outlay	425,827.46	0.00	425,827.46	100.00%	425,827.46	0.00	425,827.46	100.00%
<b>ExpenseType 30 - Capital Outlay Total:</b>	<b>463,898.75</b>	<b>13,853.56</b>	<b>450,045.19</b>	<b>97.01%</b>	<b>466,771.50</b>	<b>113,978.99</b>	<b>352,792.51</b>	<b>75.58%</b>
<b>ExpenseType: 40 - Insurance</b>								
4010 - Liability Insur Premiums	6,638.30	-2,335.48	8,973.78	135.18%	470,441.35	520,016.88	-49,575.53	-10.54%
4030 - Property Insurance Premiums	0.00	0.00	0.00	0.00%	121,552.00	128,737.00	-7,185.00	-5.91%
4050 - Employee Bond Premiums	0.00	0.00	0.00	0.00%	1,213.00	1,273.00	-60.00	-4.95%
4110 - Workers' Compensation	0.00	0.00	0.00	0.00%	145,792.00	144,081.21	1,710.79	1.17%
4210 - Unemployment Benefits	0.00	0.00	0.00	0.00%	5,765.71	11,700.00	-5,934.29	-102.92%
<b>ExpenseType 40 - Insurance Total:</b>	<b>6,638.30</b>	<b>-2,335.48</b>	<b>8,973.78</b>	<b>135.18%</b>	<b>744,764.06</b>	<b>805,808.09</b>	<b>-61,044.03</b>	<b>-8.20%</b>
<b>ExpenseType: 70 - Other Financing Expenses</b>								
7050 - Debt Service	89,426.03	0.00	89,426.03	100.00%	89,426.03	0.00	89,426.03	100.00%
7051 - Debt Service - Interest	3,883.17	0.00	3,883.17	100.00%	3,883.17	0.00	3,883.17	100.00%
<b>ExpenseType 70 - Other Financing Expenses Total:</b>	<b>93,309.20</b>	<b>0.00</b>	<b>93,309.20</b>	<b>100.00%</b>	<b>93,309.20</b>	<b>0.00</b>	<b>93,309.20</b>	<b>100.00%</b>
<b>ExpenseType: 90 - Operating Transfers Out</b>								
9010 - Tsfs Out - To Facil Imp Fund	0.00	0.00	0.00	0.00%	100,000.00	150,000.00	-50,000.00	-50.00%
9050 - Tsfs Out - To Cap Impv Fund	300,000.00	0.00	300,000.00	100.00%	11,145,624.00	5,267,997.00	5,877,627.00	52.73%
9060 - Tsfs Out - To Coastal Transit Fund	290,000.00	0.00	290,000.00	100.00%	290,000.00	750,000.00	-460,000.00	-158.62%
<b>ExpenseType 90 - Operating Transfers Out Total:</b>	<b>590,000.00</b>	<b>0.00</b>	<b>590,000.00</b>	<b>100.00%</b>	<b>11,535,624.00</b>	<b>6,167,997.00</b>	<b>5,367,627.00</b>	<b>46.53%</b>
<b>Fund 01 Total:</b>	<b>5,226,645.31</b>	<b>5,067,683.19</b>	<b>158,962.12</b>	<b>3.04%</b>	<b>48,757,106.24</b>	<b>48,904,161.78</b>	<b>-147,055.54</b>	<b>-0.30%</b>
<b>Total Surplus (Deficit):</b>	<b>-5,226,645.31</b>	<b>-5,067,683.19</b>	<b>158,962.12</b>	<b>3.04%</b>	<b>-48,757,106.24</b>	<b>-48,904,161.78</b>	<b>-147,055.54</b>	<b>-0.30%</b>

**Fund Summary**

Fund	2021-2022	2022-2023	June Variance		2021-2022	2022-2023	YTD Variance	
	June Activity	June Activity	Favorable / (Unfavorable)	Variance %	YTD Activity	YTD Activity	Favorable / (Unfavorable)	Variance %
01 - GENERAL	-5,226,645.31	-5,067,683.19	158,962.12	3.04%	-48,757,106.24	-48,904,161.78	-147,055.54	-0.30%
<b>Total Surplus (Deficit):</b>	<b>-5,226,645.31</b>	<b>-5,067,683.19</b>	<b>158,962.12</b>	<b>3.04%</b>	<b>-48,757,106.24</b>	<b>-48,904,161.78</b>	<b>-147,055.54</b>	<b>-0.30%</b>