



**CITY OF DANA POINT
SEPTEMBER 2017 QUARTERLY FINANCIAL REPORT
MANAGEMENT DISCUSSION**

FY18

Q1

SUMMARY – The City’s finances for the first quarter of Fiscal Year 2017-2018 (“FY18”), which ended September 30, 2017, are tracking on budget. General Fund revenues are up \$479,000 compared to the same period last year, mainly due to continued record collections for transient occupancy taxes, along with increased building permit revenue. First quarter expenditures were \$213,000 lower, with last year having some non-recurring costs associated with litigation and Doheny Village Plan consulting, along with timing differences associated with building inspection contract services and legal services. Details of revenue and expenditure changes from the prior year are explained later in this report.

The City’s Emergency and Cash Flow Reserves were increased a combined \$759,966 on July 1, 2017 in accordance with the City’s Reserve Policy, and are fully funded at \$7,260,780 and \$3,630,390, respectively. In addition, the Capital Projects Reserve remains fully funded at \$2.5 million.

BUDGETED FUND BALANCE SUMMARY:

The table below details the computation of the General Fund’s budgeted FY18 ending fund balance, and includes adjustments to the budget approved by the City Council since it was adopted in June 2017. The beginning Fund Balance at July 1, 2017 is unaudited; the City’s independent auditors are expected to complete their work by early November 2017.

Budgeted Fund Balance (in millions)	Amended Budget
Fund Balance, 7/1/17 (unaudited)	\$ 20.4
Budgeted Revenues	36.4
Budgeted Expenditures	(34.0)
Budgeted Operating Transfers In	0.6
Budgeted Operating Transfers Out	(2.7)
Budgeted Fund Balance, 6/30/18	\$ 20.7

The following table details the projected FY18 budgeted ending fund balance, detailed by reserve account:

The Budgeted Fund Balance at June 30, 2018 is further categorized into specific reserve accounts per City Council Policy as shown in the table below. The Policy designates portions of the fund balance into an Emergency Reserve and a Cash Flow Reserve, set at 20% and 10% of budgeted General Fund revenue, respectively. Art in Public Places (APP) is restricted for public art per the City’s Municipal Code. The Capital Projects fund balance designation is set at a minimum of \$2.5 million; and, the balance of the funds are listed as unassigned.

Reserve Designation (in millions)	Amended Budget
Emergency	\$ 7.3
Cash Flow	3.6
Art in Public Places	0.1
Capital Projects	2.5
Unassigned	7.2
Total Reserves Projected @ 6/30/18	\$ 20.7

REVENUES:

The FY18 General Fund revenue budget is \$37.0 million. Through the first quarter (Q1) of FY18, total General Fund revenue was \$5.9 million, which is \$479,000, or 8.9% more than the same period last fiscal year.

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

Transient Occupancy Tax (TOT) – At \$4.1 million collected for Q1, TOT receipts were \$308,000 higher than the same period last year. Collections for July 2017 hotel stays hit an all-time high for all hotels combined, as was the total collected for the first quarter, which beat last year’s previous first quarter record by 8.1%.



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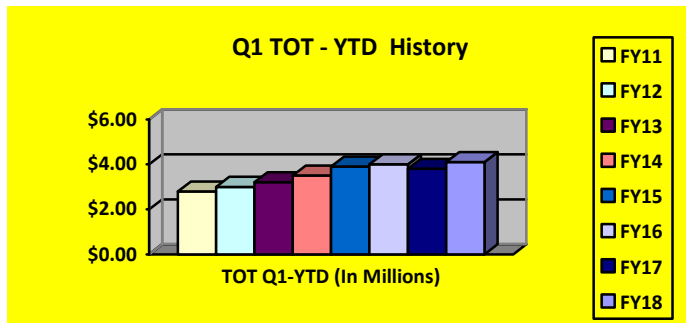
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At 25% of the way through FY18, TOT stands at 33.5%, which is slightly above the annual TOT budget. Average collections for the first quarter normally account for about 31%-32% of total collections for the year. While year to date collections portends to be good news, starting just after Thanksgiving one of the resorts will be undergoing extensive guest room update which will likely have some impact on their revenues; at this time, it appears that FY18's \$12.3 million budget is attainable.

Restaurants Category alone generally accounts for roughly 42% of annual Sales & Use Tax revenue.

Sales and Use Tax revenue year-to-date amounted to \$538,000, which is \$51,000, or 10.6% higher than last fiscal year. While there does appear to be some likely one-time collections included in the Q1 receipts, reports with details confirming this will not be available for a few months. Staff will review those reports and continue to monitor collections, and will provide an update in the mid-year report. At this point the revenue appears to be on budget.



Property Tax – The City's second largest revenue, budgeted at \$7.75 million for FY18, comes from Property Taxes. Year to date revenue was \$207,000, which is \$10k, or 4.9% more than last fiscal year. Property Tax is not received evenly throughout the year, with roughly 50% received in Q2, and 40% in Q4. Based on FY17 actual receipts, the FY18 budget will likely be increased after the first major installment of the annual amount is received in December 2017.

In-Lieu Property Taxes – Currently the City's fourth largest revenue, In-Lieu Property Taxes are budgeted at \$3.875 million for FY18. These exist because the State cut Vehicle License Fees, traditionally a revenue source for cities, and in prior years also took one-fourth of city's Sales Tax revenue (the latter referred to as the "Triple Flip"). In order to keep cities financially whole, the State provided some of the State's portion of property tax revenue to backfill the taking – but did so in the next fiscal year. The Sales Tax Triple Flip portion ended last fiscal year.

As expected, no In-Lieu taxes have been received year-to-date. In Lieu Property Taxes are not received evenly throughout the year, with roughly 49% received in January and again in May each year.

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

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. Dana Point's fees in this area have remained largely unchanged.

Dana Point's five largest Sales Tax producing industry groups make up over 85% of this revenue source, and in current order of magnitude are: Hotels & Restaurants; Allocations from the County Pool; Gas Stations; General Consumer Goods; and, Grocery & Drug Stores. The Hotels &

The FY18 Licenses & Permits budget is \$1.5 million, of which \$422,000 has been collected to date. Note that these revenues are for specific projects that are not recurring and thus are not necessarily a good predictor for future revenue. The first quarter collections are approximately \$54k, or 14.8% ahead



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of last fiscal year; last fiscal year finished at \$1.8 million. The just completed quarter did include some large payments associated with the last phase of a residential development next to the Monarch Beach Resort, along with several more residential projects at the Strand and Monarch Bay. Though these revenues are currently tracking ahead of budget, the volatility associated with building activity warrants much restraint in making projections beyond what is currently budgeted.

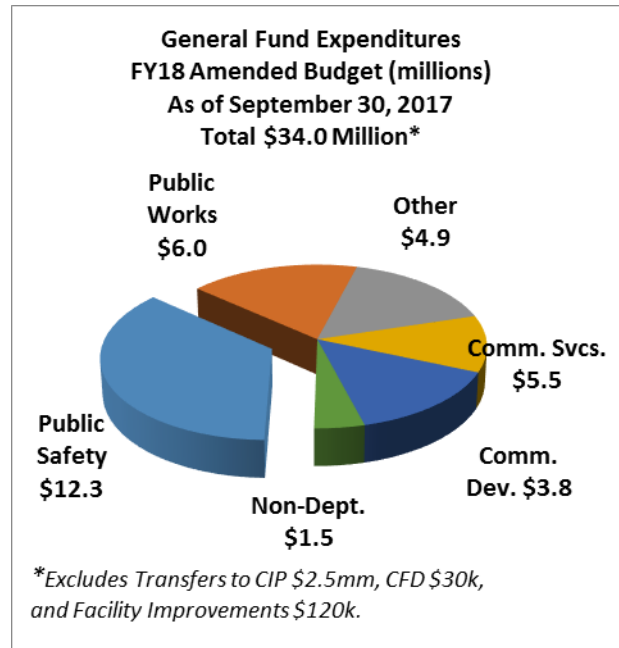
Charges for Services – This category includes Planning, Building & Engineering Fees, and Recreation Class Fees. Charges for services differ from license and permits fees in that the latter are designed to reimburse a city for costs related to regulatory activities, while Charges for Services support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

The FY18 Charges for Services budget is \$1.62 million, placing them as the sixth largest revenue. The City collected \$433,000 in Q1, which is \$111K more than last fiscal year; one-third of that is associated with a timing difference from a special event-related reimbursement for Sheriff’s support, and most of the balance is from planning, building and engineering plan check fees. At 25% of the way through the fiscal year, charges for services are slightly ahead of budget.

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 totals roughly \$1.2 million. One-fourth of Franchise Fees are received in Q2 and again in Q3, and about one-half in Q4.

EXPENDITURES

The City’s FY18 General Fund budget is \$36.7 million, inclusive of \$2.65 million in transfers to other funds. Excluding the transfers to other funds, the budget is committed to the following functional areas:



Expenditures (in millions)	FY18 Amended Budget	% of Total
Police Services	\$ 12.3	36%
Public Works	6.0	18
Community Services & Parks	5.5	16
Community Development	3.8	11
Non-Departmental*	1.5	4
General & Admin Services	4.9	15
Total Budget	\$ 34.0	100%

** Non-Dept. excludes Transfers to the CFD Fund (\$30k), the Facilities Improvement Fund (\$120k) and CIP Fund (\$2.5m), and includes items such as IT, contributions to Animal Services and OC Library.*

During Q1, General Fund expenditures were \$8.2 million, which is \$213k or 2.5% less than the previous fiscal year

Expenditures with notable variances from the prior year include:

Personnel Costs – Personnel expenditures to date totaled \$2.3 million, which is \$101k more than last year at this time, and are in-line with the \$8.5 million annual FY18 budget. Included in the budget was a \$200k, to-be-determined organizational review savings target. To achieve the savings, the new City Manager reorganized portions of the Public Works and the Community Services/Parks



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Departments, resulting in the elimination of a management position.

City Attorney – For the first three months of the fiscal year legal costs totaled \$292k. Included in that amount is: \$29k for reimbursable matters (\$11k from private development and \$18k for a code enforcement receivership); \$46k for a particular code enforcement case; and, another \$22k associated with code cases against unlicensed sober living homes, with additional costs expected to be incurred as additional unlicensed homes are identified.

Professional Services – Encompassing service to multiple departments, contracts for professional services totaled \$389K through September 2017, which is \$176K less than the same period last year. Almost half of the year over year difference is in Community Development that is due to some one-time, planning-related work associated with the Doheny Village Plan and timing and project processing differences with invoices for building inspection services. Another third of the difference is caused by one-time costs associated with a fee study and an actuarial study done in the prior year, and delayed invoicing for public broadcast services. The workload for building inspection services ramped up during the first quarter due to a large-scale, mixed-use project in the Town Center; the workload is being covered under contract.

Litigation – The City incurred no litigation expenditures during the first quarter of fiscal 2018, while last year \$92k had been incurred.

Community Activities – Expenditures to date totaled \$287k, which is lower by \$99k. A third of this is due to a timing difference with the annual Festival of Whales sponsorship that has not been paid yet this fiscal year, and another third due to cancellation of the Dana Point BBQ Championship.

Police Services – Costs to date totaled \$3.0 million, an expected increase of \$140K, or 4.9% over last year.

At 25% of the way through the fiscal year, overall, expenditures are on target at 24% of the budget, excluding transfers out.

Capital Improvement Fund disbursements for July through September 2017 totaled roughly \$30k. A total of \$1.55 million capital projects are under contract, the majority of which relate to annual residential road resurfacing (\$535k), street slurry seal (\$835k) and the Crown Valley Median Drought Conversion (\$100k). See a listing of projects, along with their budgets, actual expenditures and encumbered (contracted) balance in Attachment E to this report.

Investment Portfolio At September 30, 2017	
Account	Amount
Cash	\$ 1,010,278
Petty Cash	5,200
LAIF	13,474,155
T-Notes	16,800,000
Total	\$ 31,289,633

The City's Local Agency Investment Fund (LAIF) account ended the quarter with a balance of \$13.5 million. The T-Note portfolio balance was \$16.8 million at September 30, 2017 and consists of four \$3.4 million, and one \$3.2 million laddered investments maturing at one-year intervals over the next 5 years on October 31st.

ATTACHED FINANCIAL REPORTS:

- General Fund Revenues – Budget vs. Actual for Period Ending 9/30/17;
- General Fund Expenditures – Budget vs. Actual for Period Ending 9/30/17;
- 9/30/17 Balance Sheets All Funds;
- CIP Projects – Budget vs. Actual for Period Ending 9/30/17;
- General Fund Expenditures by Function for Period Ending 9/30/17.



City of Dana Point, CA

General Fund Revenues - Budget vs. Actual

Group Summary

For Fiscal: 2017-2018 Period Ending: 09/30/2017

RevenueObject	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
Fund: 01 - GENERAL					
RevenueType: 10 - Taxes & Franchises					
6101 - Sec & Unsec Property Taxes	7,750,000.00	7,750,000.00	194,704.22	207,278.60	7,542,721.40
6103 - Property Transfer Tax	600,000.00	600,000.00	55,955.86	101,677.86	498,322.14
6105 - Franchise Fees	1,250,000.00	1,250,000.00	0.00	0.00	1,250,000.00
6106 - PEG Franchise Fees	10,000.00	10,000.00	0.00	0.00	10,000.00
6107 - Homeowners Property Tax Relie	50,000.00	50,000.00	0.00	0.00	50,000.00
6109 - Transient Occupancy Tax	12,325,000.00	12,325,000.00	1,231,901.99	4,127,315.33	8,197,684.67
6110 - Short Term Rental TOT	400,000.00	400,000.00	1,221.10	1,371.10	398,628.90
6111 - Sales & Use Tax	5,700,000.00	5,700,000.00	537,813.76	537,813.76	5,162,186.24
6113 - In-lieu Property Taxes	3,875,000.00	3,875,000.00	0.00	0.00	3,875,000.00
RevenueType: 10 - Taxes & Franchises Total:	31,960,000.00	31,960,000.00	2,021,596.93	4,975,456.65	26,984,543.35
RevenueType: 20 - Licenses & Permits					
6201 - Site Development Permit	30,000.00	30,000.00	2,492.00	11,347.00	18,653.00
6203 - Coastal Development Permit	25,000.00	25,000.00	1,633.00	1,920.21	23,079.79
6205 - Conditional Use Permit	8,000.00	8,000.00	392.00	3,531.00	4,469.00
6207 - Other Planning Permits	10,000.00	10,000.00	271.00	3,324.50	6,675.50
6209 - Building Permits	1,000,000.00	1,000,000.00	163,004.29	300,185.97	699,814.03
6211 - Plumbing Permits	30,000.00	30,000.00	1,577.50	4,673.50	25,326.50
6215 - Electrical Permits	70,000.00	70,000.00	2,873.15	12,171.00	57,829.00
6217 - Mechanical Permits	25,000.00	25,000.00	718.50	2,394.50	22,605.50
6218 - Short Term Rental Permits	30,000.00	30,000.00	0.00	2,100.00	27,900.00
6219 - Other Building Permits	500.00	500.00	0.00	150.80	349.20
6221 - Transportation Permits	1,000.00	1,000.00	0.00	382.00	618.00
6223 - Encroachment Permits	20,000.00	20,000.00	2,146.10	5,807.10	14,192.90
6225 - Grading Permit Plan Check	270,000.00	270,000.00	20,705.00	61,154.90	208,845.10
6226 - Licenses & Permits	15,000.00	15,000.00	3,453.26	10,393.78	4,606.22
6227 - Other Engineering Permits	9,000.00	9,000.00	850.00	2,200.00	6,800.00
RevenueType: 20 - Licenses & Permits Total:	1,543,500.00	1,543,500.00	200,115.80	421,736.26	1,121,763.74
RevenueType: 30 - Fines & Forfeitures					
6301 - Vehicle Code Fines	170,000.00	170,000.00	14,294.09	26,211.50	143,788.50
6303 - Penalties, Int. & Restitution	120,000.00	120,000.00	-283.20	7,360.20	112,639.80
RevenueType: 30 - Fines & Forfeitures Total:	290,000.00	290,000.00	14,010.89	33,571.70	256,428.30
RevenueType: 40 - Use Of Money & Property					
6401 - Rental Of Property	60,000.00	60,000.00	5,182.20	11,107.20	48,892.80
6403 - Investment Income	170,000.00	170,000.00	0.00	0.00	170,000.00
6405 - City Plaza Rental Revenue	22,800.00	22,800.00	1,900.00	5,700.00	17,100.00
6406 - Trolley Rentals	1,000.00	1,000.00	0.00	0.00	1,000.00
RevenueType: 40 - Use Of Money & Property Total:	253,800.00	253,800.00	7,082.20	16,807.20	236,992.80
RevenueType: 50 - Intergovernmental					
6505 - Motor Vehicle In-lieu	15,000.00	15,000.00	0.00	0.00	15,000.00
6513 - Local Coastal Program Grant	0.00	135,000.00	0.00	0.00	135,000.00
6514 - Waste Disposal Agreement Allocation	60,000.00	60,000.00	0.00	0.00	60,000.00
6515 - Nuclear Power Program	195,000.00	195,000.00	0.00	0.00	195,000.00
6521 - Intergovernmental Cost Reimb	100,000.00	100,000.00	0.00	0.00	100,000.00
6523 - State Grants	32,000.00	32,000.00	0.00	0.00	32,000.00
RevenueType: 50 - Intergovernmental Total:	402,000.00	537,000.00	0.00	0.00	537,000.00
RevenueType: 60 - Charges For Services					
6607 - Planning Comm. Determin.	500.00	500.00	0.00	0.00	500.00
6609 - Variance Minor Amendment	0.00	0.00	392.00	784.00	-784.00
6621 - Concept Approval	1,500.00	1,500.00	0.00	1,500.00	0.00
6623 - Planning Plan Check Fee	95,000.00	95,000.00	13,019.71	38,526.76	56,473.24

General Fund Revenues - Budget vs. Actual

For Fiscal: 2017-2018 Period Ending: 09/30/2017

RevenueObject	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
6631 - Building Plan Check Fee	850,000.00	850,000.00	79,946.78	191,370.92	658,629.08
6633 - Permit Issuance Fee	40,000.00	40,000.00	3,035.00	8,500.00	31,500.00
6639 - Addressing Fee	1,000.00	1,000.00	1,449.00	1,890.00	-890.00
6641 - Grading Inspection	100,000.00	100,000.00	7,567.22	37,164.81	62,835.19
6649 - Map Check Fee	0.00	0.00	-131.94	-691.94	691.94
6655 - Other Engineering Fees	75,000.00	75,000.00	25,315.41	38,801.42	36,198.58
6659 - Solid Waste Exemption Fee	2,000.00	2,000.00	0.00	210.00	1,790.00
6683 - Art In Public Places Fees	0.00	0.00	0.00	8,469.44	-8,469.44
6685 - Reimbursed Expenses	200,000.00	200,000.00	1,885.00	2,868.16	197,131.84
6687 - Legal Reimbursements - Development	0.00	0.00	5,966.50	5,966.50	-5,966.50
6689 - Police Services Reimbursements	0.00	0.00	35,449.03	35,449.03	-35,449.03
6691 - Recreation Classes	170,000.00	170,000.00	21,830.79	37,643.65	132,356.35
6692 - Planning Reimbursements	0.00	0.00	1,113.75	1,113.75	-1,113.75
6693 - Activities & Trips	50,000.00	50,000.00	770.00	1,195.00	48,805.00
6694 - Staff Time Reimbursements	0.00	0.00	11,389.00	11,389.00	-11,389.00
6697 - Photocopies	1,000.00	1,000.00	626.90	1,151.20	-151.20
6699 - Other P/b/e	34,000.00	34,000.00	3,949.68	9,202.01	24,797.99
RevenueType: 60 - Charges For Services Total:	1,620,000.00	1,620,000.00	213,573.83	432,503.71	1,187,496.29
RevenueType: 70 - Other					
6701 - Planning Appeal Fee	1,000.00	1,000.00	250.00	1,500.00	-500.00
6703 - Miscellaneous Revenues	15,000.00	15,000.00	0.00	5,000.00	10,000.00
6704 - Gain/Loss on Asset Sale	3,000.00	3,000.00	0.00	0.00	3,000.00
6705 - Sale Of Recyclable Materials	9,000.00	9,000.00	0.00	0.00	9,000.00
6707 - User Fee Income Solid Waste	55,000.00	55,000.00	0.00	0.00	55,000.00
6715 - Other Financing Source	151,600.00	151,600.00	0.00	0.00	151,600.00
RevenueType: 70 - Other Total:	234,600.00	234,600.00	250.00	6,500.00	228,100.00
RevenueType: 90 - Transfers					
6903 - Tsfs In - Fr Gas Tax Fund	573,216.00	573,216.00	0.00	0.00	573,216.00
RevenueType: 90 - Transfers Total:	573,216.00	573,216.00	0.00	0.00	573,216.00
Fund: 01 - GENERAL Total:	36,877,116.00	37,012,116.00	2,456,629.65	5,886,575.52	31,125,540.48
Total Surplus (Deficit):	36,877,116.00	37,012,116.00	2,456,629.65	5,886,575.52	31,125,540.48

Fund Summary

Fund	Original	Current	MTD Activity	YTD Activity	Budget
	Total Budget	Total Budget			Remaining
01 - GENERAL	36,877,116.00	37,012,116.00	2,456,629.65	5,886,575.52	31,125,540.48
Total Surplus (Deficit):	36,877,116.00	37,012,116.00	2,456,629.65	5,886,575.52	31,125,540.48



City of Dana Point, CA

General Fund Expenditures - Budget vs. Actual

Group Summary

For Fiscal: 2017-2018 Period Ending: 09/30/2017

ExpenseObject	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
Fund: 01 - GENERAL					
ExpenseType: 10 - Personnel					
1010 - Salaries	6,507,758.00	6,507,758.00	488,294.32	1,632,612.05	4,875,145.95
1030 - Hourly	167,333.00	167,333.00	9,382.57	42,765.88	124,567.12
1050 - Overtime	87,000.00	87,000.00	3,851.74	30,550.98	56,449.02
1070 - Stipends	9,000.00	9,000.00	692.30	2,423.05	6,576.95
1100 - Benefits	1,013,460.00	1,013,460.00	80,777.38	243,619.51	769,840.49
1120 - Retirement Benefits	787,489.00	787,489.00	42,910.47	329,214.13	458,274.87
1140 - Medi-tax 1.45%	98,180.00	98,180.00	7,587.71	25,837.54	72,342.46
1199 - Organizational Review Savings	-200,000.00	-200,000.00	0.00	0.00	-200,000.00
1990 - Personnel Allocation	0.00	0.00	0.00	0.00	0.00
ExpenseType: 10 - Personnel Total:	8,470,220.00	8,470,220.00	633,496.49	2,307,023.14	6,163,196.86
ExpenseType: 20 - Materials & Services					
2010 - Communications	128,690.00	128,690.00	8,058.32	26,112.27	102,577.73
2030 - Equipment Maintenance	340,270.00	340,270.00	34,639.55	110,792.84	229,477.16
2040 - Copier Usage	16,900.00	16,900.00	0.00	114.65	16,785.35
2050 - Vehicle Maintenance	123,952.00	123,952.00	11,716.25	19,018.34	104,933.66
2070 - Office Supplies	102,625.00	102,625.00	6,087.25	12,752.81	89,872.19
2090 - Memberships & Dues	55,090.00	55,090.00	6,486.22	20,748.39	34,341.61
2110 - Operating Supplies	504,413.00	504,413.00	62,921.77	95,476.70	408,936.30
2130 - Books & Subscriptions	21,945.00	21,945.00	709.50	3,665.17	18,279.83
2150 - Training	62,450.00	62,450.00	1,560.00	2,366.90	60,083.10
2170 - Postage	32,600.00	32,600.00	439.04	2,678.54	29,921.46
2190 - Facil & Equip Lease/Rent	46,800.00	46,800.00	1,473.30	4,640.68	42,159.32
2210 - Utilities	1,235,675.00	1,235,675.00	87,773.55	229,658.30	1,006,016.70
2230 - Professional Services	2,384,004.00	2,535,704.00	206,040.79	389,309.78	2,146,394.22
2240 - Reimbursable Costs	305,000.00	305,000.00	40,534.27	87,343.86	217,656.14
2250 - Advertising	43,100.00	43,100.00	340.31	8,525.50	34,574.50
2270 - Travel, Conf. & Meetings	92,650.00	92,650.00	5,843.41	10,973.65	81,676.35
2290 - Auto Allowance	63,200.00	63,200.00	4,536.18	15,177.37	48,022.63
2310 - City Attorney	862,000.00	862,000.00	96,720.08	96,720.08	765,279.92
2330 - Police Services	12,072,713.00	12,072,713.00	1,002,193.88	3,016,770.72	9,055,942.28
2340 - Parking Lot Leases	37,515.00	37,515.00	6,217.64	12,435.28	25,079.72
2350 - Street Maintenance	1,377,500.00	1,377,500.00	85,631.87	201,304.99	1,176,195.01
2410 - Community Activities	632,750.00	632,750.00	5,528.54	287,144.48	345,605.52
2430 - Recreation Programs	84,000.00	84,000.00	4,608.60	7,978.09	76,021.91
2450 - Landscape Maintenance	680,000.00	680,000.00	45,772.91	142,333.48	537,666.52
2470 - Tree Maintenance	600,000.00	600,000.00	54,133.00	109,570.00	490,430.00
2490 - Street Sweeping	258,405.00	258,405.00	18,300.00	40,060.97	218,344.03
2510 - Storm Drains	821,500.00	821,500.00	44,223.19	68,555.87	752,944.13
2530 - Safety Lighting	188,000.00	188,000.00	5,882.06	9,242.04	178,757.96
2550 - Park Maintenance	1,095,000.00	1,095,000.00	85,015.53	195,442.87	899,557.13
2590 - Data Technology	194,500.00	194,500.00	4,190.39	10,437.36	184,062.64
2600 - Marketing	24,500.00	24,500.00	131.46	323.79	24,176.21
2999 - Operations Contingency	250,000.00	250,000.00	0.00	0.00	250,000.00
ExpenseType: 20 - Materials & Services Total:	24,737,747.00	24,889,447.00	1,937,708.86	5,237,675.77	19,651,771.23
ExpenseType: 30 - Capital Outlay					
3030 - Facilities Improvements	0.00	0.00	121.51	121.51	-121.51
ExpenseType: 30 - Capital Outlay Total:	0.00	0.00	121.51	121.51	-121.51
ExpenseType: 40 - Insurance					
4010 - Liability Insur Premiums	489,000.00	489,000.00	-972.00	482,487.26	6,512.74
4030 - Property Insurance Premiums	65,000.00	65,000.00	3,678.00	59,885.00	5,115.00

General Fund Expenditures - Budget vs. Actual

For Fiscal: 2017-2018 Period Ending: 09/30/2017

ExpenseObject	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
4050 - Employee Bond Premiums	1,200.00	1,200.00	0.00	1,060.00	140.00
4110 - Workers' Compensation	116,000.00	116,000.00	0.00	115,980.00	20.00
4210 - Unemployment Benefits	1,500.00	1,500.00	0.00	0.00	1,500.00
ExpenseType: 40 - Insurance Total:	672,700.00	672,700.00	2,706.00	659,412.26	13,287.74
ExpenseType: 90 - Operating Transfers Out					
9010 - Tsfs Out - To Facil Imp Fund	120,000.00	120,000.00	0.00	0.00	120,000.00
9031 - Tsfs Out - To CFD Maint Fund	30,000.00	30,000.00	0.00	0.00	30,000.00
9050 - Tsfs Out - To Cap Impv Fund	2,500,000.00	2,500,000.00	0.00	0.00	2,500,000.00
ExpenseType: 90 - Operating Transfers Out Total:	2,650,000.00	2,650,000.00	0.00	0.00	2,650,000.00
Fund: 01 - GENERAL Total:	36,530,667.00	36,682,367.00	2,574,032.86	8,204,232.68	28,478,134.32
Total Surplus (Deficit):	-36,530,667.00	-36,682,367.00	-2,574,032.86	-8,204,232.68	-28,478,134.32

Fund Summary

Fund	Original	Current	MTD Activity	YTD Activity	Budget
	Total Budget	Total Budget			Remaining
01 - GENERAL	-36,530,667.00	-36,682,367.00	-2,574,032.86	-8,204,232.68	-28,478,134.32
Total Surplus (Deficit):	-36,530,667.00	-36,682,367.00	-2,574,032.86	-8,204,232.68	-11,970,885.16



City of Dana Point, CA

BALANCE SHEET

Account Summary

As Of 09/30/2017

Account	Name	Balance
Fund: 01 - GENERAL		
Assets		
01-1010	Cash	0.00
01-1011	Claim on Cash	16,595,710.50
01-1020	Petty Cash	5,200.00
01-1050	Taxes Receivable - Current	1,231,901.99
01-1090	Int. & Penalty RcbI On Taxes	0.00
01-1100	Allow. Uncoll Int & Penalty	0.00
01-1200	Accounts Receivable	0.00
01-1240	Reimbursed Receivables	0.00
01-1250	Advance Deposits	800.00
01-1280	Receivable - County Of Orange	0.00
01-1290	Reserve For Uncoll N/r - Rda	0.00
01-1310	Due From Other Funds	152,461.25
01-1320	Due From County	0.00
01-1330	Intergovernmental Receivables	0.00
01-1350	Interest Rec On Investments	35,472.06
01-1360	Due From State	0.00
01-1410	Real Property Held For Resale	0.00
01-1450	Prepaid Items	11,000.00
01-1500	Investments - Adjust To Fmv	0.00
01-1511	Investment - Laif	0.00
01-1520	U.s. Gov't Securities (par)	0.00
01-1530	Prem/disc - U.s. Gov't Secur	14,332.73
	Total Assets:	18,046,878.53
		<u>18,046,878.53</u>
Liability		
01-2020	Accounts Payable	0.00
01-2021	Accounts Payable Pending	0.00
01-2070	Due To Other Funds	0.00
01-2080	Due To Other Agencies	0.00
01-2151	Tenant Security Deposits	1,900.00
01-2161	Accrued Payroll	0.00
01-2170	Accrued Taxes	0.00
01-2180	Other Accrued Liabilities	0.00
01-2190	Disability Insurance Reserve	0.00
01-2290	Deferred Revenue	0.00
	Total Liability:	1,900.00
Equity		
01-2450	Fund Balance Designated for Cash Flow	3,630,390.00
01-2460	Fund Balance Designated for Emergencies	7,260,780.00
01-2470	Fund Balance Desig. for Art in Public Places	117,954.00
01-2530	Fund Balance Desig. for State Budget Impact	0.00
01-2540	Fund Balance Desig. for CIP Sinking Fund	2,500,000.00
01-9920	Fund Balance - Undesignated	6,853,511.69
01-9990	Suspense	0.00
	Total Beginning Equity:	20,362,635.69
Total Revenue		5,886,575.52
Total Expense		8,204,232.68
Revenues Over/Under Expenses		-2,317,657.16
	Total Equity and Current Surplus (Deficit):	18,044,978.53
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>18,046,878.53</u>

BALANCE SHEET

As Of 09/30/2017

Account	Name	Balance
Fund: 02 - GASOLINE TAX		
Assets		
02-1010	Cash	0.00
02-1011	Claim on Cash	135,151.50
02-1050	Taxes Receivable - Current	0.00
02-1200	Accounts Receivable	0.00
02-1330	Intergovernmental Receivables	0.00
02-1350	Interest Rec On Investments	0.00
	Total Assets:	135,151.50
		<u>135,151.50</u>
Liability		
02-2020	Accounts Payable	0.00
02-2021	Accounts Payable Pending	0.00
02-2071	Due To General Fund	0.00
	Total Liability:	0.00
Equity		
02-2460	Fund Bal Reserved for Accruals	0.00
02-2530	Unreserved Fund Balance	0.00
02-9920	Fund Balance	8,495.14
02-9990	Suspense	0.00
	Total Beginning Equity:	8,495.14
Total Revenue		126,656.36
Total Expense		0.00
Revenues Over/Under Expenses		<u>126,656.36</u>
	Total Equity and Current Surplus (Deficit):	135,151.50
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>135,151.50</u>

BALANCE SHEET

As Of 09/30/2017

Account	Name	Balance	
Fund: 04 - MEASURE M FUND			
Assets			
04-1010	Cash	0.00	
04-1011	Claim on Cash	221,055.69	
04-1200	Accounts Receivable	0.00	
	Total Assets:	<u>221,055.69</u>	<u>221,055.69</u>
Liability			
04-2020	Accounts Payable	0.00	
04-2021	Accounts Payable Pending	0.00	
04-2070	Due to Other Funds	0.00	
	Total Liability:	<u>0.00</u>	
Equity			
04-2460	Fund Bal Reserved for Accruals	0.00	
04-2530	Unreserved Fund Balance	0.00	
04-9920	Fund Balance	132,376.24	
04-9990	Suspense	0.00	
	Total Beginning Equity:	<u>132,376.24</u>	
Total Revenue		96,423.25	
Total Expense		<u>7,743.80</u>	
Revenues Over/Under Expenses		88,679.45	
	Total Equity and Current Surplus (Deficit):	221,055.69	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>221,055.69</u></u>

BALANCE SHEET

As Of 09/30/2017

Account	Name	Balance
Fund: 05 - AB2766 - CLEAN AIR ACT		
Assets		
05-1010	Cash	0.00
05-1011	Claim on Cash	405,619.38
05-1200	Accounts Receivable	0.00
05-1330	Intergovernmental Receivables	0.00
05-1450	Prepaid Items	0.00
	Total Assets:	405,619.38
		<u>405,619.38</u>
Liability		
05-2020	Accounts Payable	0.00
05-2021	Accounts Payable Pending	0.00
	Total Liability:	0.00
Equity		
05-2460	Fund Bal Reserved for Accruals	0.00
05-9920	Fund Balance	405,619.38
05-9990	Suspense	0.00
	Total Beginning Equity:	405,619.38
Total Revenue		0.00
Total Expense		0.00
Revenues Over/Under Expenses		0.00
	Total Equity and Current Surplus (Deficit):	405,619.38
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>405,619.38</u>

BALANCE SHEET

As Of 09/30/2017

Account	Name	Balance
Fund: 06 - COASTAL TRANSIT		
Assets		
06-1010	Cash	0.00
06-1011	Claim on Cash	372,226.99
06-1200	Accounts Receivable	407,539.92
	Total Assets:	779,766.91
		<u>779,766.91</u>
Liability		
06-2020	Accounts Payable	0.00
06-2021	Accounts Payable Pending	0.00
06-2391	Deferred Inflow of Resources	407,539.92
	Total Liability:	407,539.92
Equity		
06-2460	Fund Bal Reserved for Accruals	0.00
06-9920	Fund Balance	746,132.58
06-9990	Suspense	0.00
	Total Beginning Equity:	746,132.58
Total Revenue		8,520.84
Total Expense		382,426.43
Revenues Over/Under Expenses		-373,905.59
	Total Equity and Current Surplus (Deficit):	372,226.99
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>779,766.91</u>

BALANCE SHEET

As Of 09/30/2017

Account	Name	Balance	
Fund: 07 - TBID			
Assets			
07-1010	Cash	0.00	
07-1011	Claim on Cash	1,896,058.73	
07-1200	Accounts Receivable	95,163.00	
07-1450	Prepaid Items	0.00	
	Total Assets:	<u>1,991,221.73</u>	<u>1,991,221.73</u>
Liability			
07-2020	Accounts Payable	0.00	
07-2021	Accounts Payable Pending	0.00	
07-2391	Deferred Inflow of Resources	0.00	
	Total Liability:	<u>0.00</u>	
Equity			
07-9920	Fund Balance	1,696,142.75	
	Total Beginning Equity:	<u>1,696,142.75</u>	
Total Revenue		295,078.98	
Total Expense		0.00	
Revenues Over/Under Expenses		<u>295,078.98</u>	
	Total Equity and Current Surplus (Deficit):	<u>1,991,221.73</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>1,991,221.73</u></u>

BALANCE SHEET

As Of 09/30/2017

Account	Name	Balance
Fund: 09 - CFD ESHA		
Assets		
09-1010	Cash	0.00
09-1011	Claim on Cash	234,498.81
09-1200	Accounts Receivable	0.00
	Total Assets:	<u>234,498.81</u>
		<u>234,498.81</u>
Liability		
09-2020	Accounts Payable	0.00
09-2021	Accounts Payable Pending	0.00
	Total Liability:	<u>0.00</u>
Equity		
09-2460	Fund Bal Reserved for Accruals	0.00
09-9920	Fund Balance	234,498.81
09-9990	Suspense	0.00
	Total Beginning Equity:	<u>234,498.81</u>
Total Revenue		0.00
Total Expense		0.00
Revenues Over/Under Expenses		<u>0.00</u>
	Total Equity and Current Surplus (Deficit):	<u>234,498.81</u>
	Total Liabilities, Equity and Current Surplus (Deficit):	<u><u>234,498.81</u></u>

BALANCE SHEET

As Of 09/30/2017

Account	Name	Balance	
Fund: 11 - CAPITAL IMPROVEMENTS			
Assets			
11-1010	Cash	0.00	
11-1011	Claim on Cash	5,792,611.53	
11-1200	Accounts Receivable	0.00	
11-1320	Due From County	0.00	
11-1450	Prepaid Items	0.00	
	Total Assets:	5,792,611.53	<u>5,792,611.53</u>
Liability			
11-2020	Accounts Payable	0.00	
11-2021	Accounts Payable Pending	0.00	
11-2071	Due To General Fund	0.00	
11-2290	Deferred Revenue	0.00	
	Total Liability:	0.00	
Equity			
11-2460	Fund Bal Reserved for Accruals	0.00	
11-2480	Fund Balance Restricted for Parks	0.00	
11-2530	Unreserved Fund Balance	0.00	
11-9920	Fund Balance	5,822,917.57	
11-9990	Suspense	0.00	
	Total Beginning Equity:	5,822,917.57	
Total Revenue		0.00	
Total Expense		30,306.04	
Revenues Over/Under Expenses		-30,306.04	
	Total Equity and Current Surplus (Deficit):	5,792,611.53	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>5,792,611.53</u>

BALANCE SHEET

As Of 09/30/2017

Account	Name	Balance
Fund: 12 - FACILITIES IMPROVEMENT FUND		
Assets		
12-1010	Cash	0.00
12-1011	Claim on Cash	446,238.40
12-1200	Accounts Receivable	0.00
	Total Assets:	<u>446,238.40</u> <u>446,238.40</u>
Liability		
12-2020	Accounts Payable	0.00
12-2021	Accounts Payable Pending	0.00
12-2160	Payable	0.00
	Total Liability:	<u>0.00</u>
Equity		
12-2460	Fund Bal Reserved for Accruals	0.00
12-2480	Fund Balance Restricted for PEG Fees	0.00
12-9920	Fund Balance	454,207.40
12-9990	Suspense	0.00
	Total Beginning Equity:	<u>454,207.40</u>
Total Revenue		0.00
Total Expense		<u>7,969.00</u>
Revenues Over/Under Expenses		-7,969.00
	Total Equity and Current Surplus (Deficit):	446,238.40
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>446,238.40</u>

BALANCE SHEET

As Of 09/30/2017

Account	Name	Balance
Fund: 13 - CFD 2006-1 FACILITIES ACQUISITI		
Assets		
13-1010	Cash	0.00
13-1011	Claim on Cash	0.00
13-1200	Accounts Receivable	0.00
13-1540	C&I - Improvement (22962204)	0.00
13-1560	C&I Cost of Issuance (46485006)	0.00
13-1580	C&I Admin Expense (46485004)	0.00
13-1660	CFD Improv Fund 2014 (48480905)	0.00
13-1675	COI (48480907)	0.00
13-1680	CFD Admin Expense Fund 2014 (48480904)	0.00
	Total Assets:	0.00
		<u>0.00</u>
Liability		
13-2020	Accounts Payable	0.00
13-2021	Accounts Payable Pending	0.00
13-2160	Payable	0.00
	Total Liability:	0.00
Equity		
13-2460	Fund Bal Reserved for Accruals	0.00
13-9920	Fund Balance	0.00
13-9990	Suspense	0.00
	Total Beginning Equity:	0.00
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>0.00</u>

BALANCE SHEET

As Of 09/30/2017

Account	Name	Balance
Fund: 21 - PARK DEVELOPMENT		
Assets		
21-1010	Cash	0.00
21-1011	Claim on Cash	53,500.44
21-1050	Taxes Receivable - Current	0.00
21-1200	Accounts Receivable	0.00
21-1350	Interest Rec On Investments	0.00
	Total Assets:	53,500.44
		<u>53,500.44</u>
Liability		
21-2020	Accounts Payable	0.00
21-2021	Accounts Payable Pending	0.00
	Total Liability:	0.00
Equity		
21-2460	Fund Bal Reserved for Accruals	0.00
21-2530	Unreserved Fund Balance	0.00
21-9920	Fund Balance	53,500.44
21-9990	Suspense	0.00
	Total Beginning Equity:	53,500.44
Total Revenue		0.00
Total Expense		0.00
Revenues Over/Under Expenses		0.00
	Total Equity and Current Surplus (Deficit):	53,500.44
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>53,500.44</u>

BALANCE SHEET

As Of 09/30/2017

Account	Name	Balance	
Fund: 25 - SUPP LAW ENFORCEMENT SERVICES			
Assets			
25-1010	Cash	0.00	
25-1011	Claim on Cash	107,463.59	
25-1200	Accounts Receivable	0.00	
25-1350	Interest Rec On Investments	0.00	
	Total Assets:	107,463.59	<u>107,463.59</u>
Liability			
25-2020	Accounts Payable	0.00	
25-2021	Accounts Payable Pending	0.00	
	Total Liability:	0.00	
Equity			
25-2460	Fund Bal Reserved for Accruals	0.00	
25-2530	Unreserved Fund Balance	0.00	
25-9920	Fund Balance	63,251.24	
25-9990	Suspense	0.00	
	Total Beginning Equity:	63,251.24	
Total Revenue		56,103.22	
Total Expense		11,890.87	
Revenues Over/Under Expenses		44,212.35	
	Total Equity and Current Surplus (Deficit):	107,463.59	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>107,463.59</u>

BALANCE SHEET

As Of 09/30/2017

Account	Name	Balance	
Fund: 27 - CFD 2006-1 MAINTENANCE			
Assets			
27-1010	Cash	0.00	
27-1011	Claim on Cash	571,694.03	
27-1200	Accounts Receivable	0.00	
	Total Assets:	<u>571,694.03</u>	<u>571,694.03</u>
Liability			
27-2020	Accounts Payable	0.00	
27-2021	Accounts Payable Pending	0.00	
27-2070	Due to Other Funds	152,461.25	
27-2290	Deferred Revenue	0.00	
	Total Liability:	<u>152,461.25</u>	
Equity			
27-2460	Fund Bal Reserved for Accruals	0.00	
27-9920	Fund Balance	429,668.67	
27-9990	Suspense	0.00	
	Total Beginning Equity:	<u>429,668.67</u>	
Total Revenue		1,419.24	
Total Expense		<u>11,855.13</u>	
Revenues Over/Under Expenses		<u>-10,435.89</u>	
	Total Equity and Current Surplus (Deficit):	419,232.78	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>571,694.03</u></u>

BALANCE SHEET

As Of 09/30/2017

Account	Name	Balance
Fund: 31 - AGENCY TRUST		
Assets		
31-1010	Cash	0.00
31-1011	Claim on Cash	4,452,602.74
31-1200	Accounts Receivable	0.00
31-1350	Interest Rec On Investments	0.00
	Total Assets:	<u>4,452,602.74</u>
		<u>4,452,602.74</u>
Liability		
31-2020	Accounts Payable	0.00
31-2021	Accounts Payable Pending	0.00
31-2150	CD 3rd Party Rev & Staff Time (refu	57,733.54
31-2200	Deposits - Elephant Parade	0.00
31-2210	Deposits - San Joaquin Corr B	0.00
31-2220	Deposits - Carits	40,256.00
31-2230	Deposits - Park Fees	0.00
31-2240	Deposits - Smip	3,530.93
31-2250	Deposits - Coastal Access	0.00
31-2260	Deposits - Salt Creek Park	0.00
31-2270	Deposits - Green Bldg Prog	1,215.00
31-2280	Deposits - Fire Department	0.00
31-2300	Trust Deposits	256,373.28
31-2310	P/b/e Planning Deposits	0.00
31-2320	Other Comm Dev Deposits	1,281,431.85
31-2330	Other Gen Gov't Deposits	0.00
31-2340	Art In Public Places Program	0.00
31-2350	Future Developmnt Impact Fees	0.00
31-2360	CD Projects with Contracts (non-ref	1,667.95
31-2370	Aqmd - Ab2766 Revenues	0.00
31-2380	Affordable Housing Program	455,311.55
31-2390	Building Permit Eng Deposits	89,960.40
31-2400	Fdif - General Government	0.00
31-2410	PW Refundable Cash Bonds	2,230,122.24
31-2420	Fdif - Transporation	0.00
31-2430	Zephyr Affordable Housing Deposit	35,000.00
31-2890	Deposit - Doheny CFD	0.00
31-2900	DP Tourism Bus Imp Dist	0.00
	Total Liability:	<u>4,452,602.74</u>
Equity		
31-9920	Fund Balance	0.00
31-9990	Suspense	0.00
	Total Beginning Equity:	0.00
	Total Equity and Current Surplus (Deficit):	0.00
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>4,452,602.74</u>

BALANCE SHEET

As Of 09/30/2017

Account	Name	Balance	
Fund: 33 - CFD 2013 BONDHOLDER FUND			
Assets			
33-1010	Cash	0.00	
33-1011	Claim on Cash	0.45	
33-1200	Accounts Receivable	0.00	
33-1528	Cap Interest 2013-1 (464850002)	0.00	
33-1581	Escrow Fund 2013-1 (46485100)	0.00	
33-1583	Reserve 2013-1 (46485003)	0.00	
33-1584	Bond Payment 2013-1 (46485001)	0.00	
33-1585	Special Tax 2013 -1 (46485000)	0.00	
33-1586	Cost of Issuance 2013-1 (46485006)	0.00	
33-1605	Cost of Issuance 2014-1 (4848098)	0.00	
33-1610	Escrow Fund 2014-1 (46480907)	0.00	
33-1620	Cap Interest 2014-1 (48480902)	0.00	
33-1650	Reserve 2014-1 (48480903)	930,278.92	
33-1660	Admin. Expense Account (48480904)	0.00	
33-1670	Bond Payment 2014-1 (48480901)	3,865.27	
33-1690	Special Tax 2014-1 (48480900)	2,597,757.90	
	Total Assets:	3,531,902.54	<u>3,531,902.54</u>
Liability			
33-2020	Accounts Payable	0.00	
33-2021	Accounts Payable Pending	0.00	
33-2090	Due to Bondholders	3,531,902.54	
33-2160	Payable	0.00	
	Total Liability:	3,531,902.54	
Equity			
33-2460	Fund Bal Reserved for Accruals	0.00	
33-9920	Fund Balance	0.00	
33-9990	Suspense	0.00	
	Total Beginning Equity:	0.00	
	Total Equity and Current Surplus (Deficit):	0.00	
	Total Liabilities, Equity and Current Surplus (Deficit):	3,531,902.54	<u>3,531,902.54</u>



City of Dana Point, CA

CIP Projects Group Summary

For Fiscal: 2017-2018 Period Ending: 09/30/2017

CIP	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
Fund: 11 - CAPITAL IMPROVEMENTS						
1277 - Arterial Road Rehab & Repairs	0.00	0.00	0.00	0.00	24,886.50	-24,886.50
1281 - FY17 Annual Res Road Resurf	0.00	0.00	0.00	0.00	535,341.78	-535,341.78
1284 - Crown Valley Median Drought Conversion	0.00	0.00	29,185.00	29,185.00	99,990.00	-99,990.00
1291 - Capo Beach Connectivity Study Enhancements Proj	0.00	0.00	0.00	0.00	17,954.00	-17,954.00
1293 - FY18 Citywide Storm Drain Repairs	200,000.00	200,000.00	0.00	0.00	62,842.50	137,157.50
1295 - FY18 WQ/Diversion Repairs & Maintenance	50,000.00	50,000.00	0.00	0.00	0.00	50,000.00
1297 - FY18 Slurry Seal Program	775,000.00	954,000.00	0.00	1,121.04	834,213.95	119,786.05
1299 - FY18 Roadway Rehabilitation & Repairs	100,000.00	11,000.00	0.00	0.00	0.00	11,000.00
1301 - FY18 Sidewalk/Concrete Repairs & ADA Improvements	100,000.00	10,000.00	0.00	0.00	0.00	10,000.00
1303 - FY18 Traffic Safety Repairs & Improvements	100,000.00	100,000.00	0.00	0.00	15,323.22	84,676.78
1305 - FY18 Arterial Roadways-Pavement Preservation	1,200,000.00	1,200,000.00	0.00	0.00	0.00	1,200,000.00
1307 - FY18 Annual City Parking Lot Repairs	50,000.00	50,000.00	0.00	0.00	0.00	50,000.00
1310 - FY18 Arterial Roadway Resurfacing	2,400,000.00	2,400,000.00	0.00	0.00	0.00	2,400,000.00
Fund: 11 - CAPITAL IMPROVEMENTS Total:	4,975,000.00	4,975,000.00	29,185.00	30,306.04	1,590,551.95	3,384,448.05
Total Surplus (Deficit):	-4,975,000.00	-4,975,000.00	-29,185.00	-30,306.04	-1,590,551.95	-3,384,448.05

Fund Summary

Fund	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
11 - CAPITAL IMPROVEMENTS	-4,975,000.00	-4,975,000.00	-29,185.00	-30,306.04	-1,590,551.95	-3,384,448.05
Total Surplus (Deficit):	-4,975,000.00	-4,975,000.00	-29,185.00	-30,306.04	-1,590,551.95	-3,384,448.05



City of Dana Point, CA

GF Expenditures by Function

Group Summary

For Fiscal: 2017-2018 Period Ending: 09/30/2017

ExpenseObject	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
Fund: 01 - GENERAL					
Function: 10 - General Government					
ExpenseType: 10 - Personnel					
1010 - Salaries	1,723,254.00	1,723,254.00	126,754.25	427,423.32	1,295,830.68
1030 - Hourly	65,333.00	65,333.00	3,673.68	13,596.21	51,736.79
1050 - Overtime	10,500.00	10,500.00	1,719.87	6,455.36	4,044.64
1100 - Benefits	281,760.00	281,760.00	23,962.53	69,264.46	212,495.54
1120 - Retirement Benefits	367,195.00	367,195.00	12,803.23	223,732.84	143,462.16
1140 - Medi-tax 1.45%	26,087.00	26,087.00	2,001.81	6,738.02	19,348.98
1199 - Organizational Review Savings	-200,000.00	-200,000.00	0.00	0.00	-200,000.00
1990 - Personnel Allocation	0.00	0.00	0.00	0.00	0.00
ExpenseType: 10 - Personnel Total:	2,274,129.00	2,274,129.00	170,915.37	747,210.21	1,526,918.79
ExpenseType: 20 - Materials & Services					
2010 - Communications	79,400.00	79,400.00	5,265.53	16,935.09	62,464.91
2030 - Equipment Maintenance	303,900.00	303,900.00	34,639.55	106,482.71	197,417.29
2040 - Copier Usage	5,500.00	5,500.00	0.00	114.65	5,385.35
2050 - Vehicle Maintenance	4,200.00	123,952.00	11,716.25	19,018.34	104,933.66
2070 - Office Supplies	29,800.00	29,800.00	2,659.75	6,310.70	23,489.30
2090 - Memberships & Dues	37,225.00	37,225.00	5,146.22	18,064.39	19,160.61
2110 - Operating Supplies	117,035.00	117,035.00	3,426.67	17,248.43	99,786.57
2130 - Books & Subscriptions	10,315.00	10,315.00	614.50	1,320.17	8,994.83
2150 - Training	27,000.00	27,000.00	0.00	0.00	27,000.00
2170 - Postage	18,000.00	18,000.00	439.04	2,678.54	15,321.46
2190 - Facil & Equip Lease/Rent	19,300.00	40,800.00	1,473.30	4,640.68	36,159.32
2210 - Utilities	159,900.00	159,900.00	13,084.30	28,300.39	131,599.61
2230 - Professional Services	808,004.00	809,004.00	84,077.51	160,176.41	648,827.59
2250 - Advertising	21,500.00	21,500.00	340.31	3,045.50	18,454.50
2270 - Travel, Conf. & Meetings	51,500.00	51,500.00	2,499.45	5,763.10	45,736.90
2290 - Auto Allowance	30,050.00	30,050.00	2,256.25	7,737.70	22,312.30
2310 - City Attorney	862,000.00	862,000.00	96,720.08	96,720.08	765,279.92
2410 - Community Activities	20,500.00	20,500.00	0.00	10,650.00	9,850.00
2590 - Data Technology	194,500.00	194,500.00	4,190.39	10,437.36	184,062.64
2999 - Operations Contingency	250,000.00	250,000.00	0.00	0.00	250,000.00
ExpenseType: 20 - Materials & Services Total:	3,049,629.00	3,191,881.00	268,549.10	515,644.24	2,676,236.76
ExpenseType: 30 - Capital Outlay					
3030 - Facilities Improvements	0.00	0.00	121.51	121.51	-121.51
ExpenseType: 30 - Capital Outlay Total:	0.00	0.00	121.51	121.51	-121.51
ExpenseType: 40 - Insurance					
4010 - Liability Insur Premiums	489,000.00	489,000.00	-972.00	482,487.26	6,512.74
4030 - Property Insurance Premiums	65,000.00	65,000.00	3,678.00	59,885.00	5,115.00
4050 - Employee Bond Premiums	1,200.00	1,200.00	0.00	1,060.00	140.00
4110 - Workers' Compensation	116,000.00	116,000.00	0.00	115,980.00	20.00
4210 - Unemployment Benefits	1,500.00	1,500.00	0.00	0.00	1,500.00
ExpenseType: 40 - Insurance Total:	672,700.00	672,700.00	2,706.00	659,412.26	13,287.74
ExpenseType: 90 - Operating Transfers Out					
9010 - Tsfs Out - To Facil Imp Fund	120,000.00	120,000.00	0.00	0.00	120,000.00
9031 - Tsfs Out - To CFD Maint Fund	30,000.00	30,000.00	0.00	0.00	30,000.00
9050 - Tsfs Out - To Cap Impv Fund	2,500,000.00	2,500,000.00	0.00	0.00	2,500,000.00
ExpenseType: 90 - Operating Transfers Out Total:	2,650,000.00	2,650,000.00	0.00	0.00	2,650,000.00
Function: 10 - General Government Total:	8,646,458.00	8,788,710.00	442,291.98	1,922,388.22	6,866,321.78

GF Expenditures by Function

For Fiscal: 2017-2018 Period Ending: 09/30/2017

ExpenseObject	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
Function: 20 - Public Safety					
ExpenseType: 20 - Materials & Services					
2010 - Communications	22,300.00	22,300.00	878.73	2,682.67	19,617.33
2030 - Equipment Maintenance	32,000.00	32,000.00	0.00	4,310.13	27,689.87
2040 - Copier Usage	500.00	500.00	0.00	0.00	500.00
2050 - Vehicle Maintenance	63,000.00	0.00	0.00	0.00	0.00
2070 - Office Supplies	17,700.00	17,700.00	399.99	919.58	16,780.42
2090 - Memberships & Dues	200.00	200.00	0.00	0.00	200.00
2110 - Operating Supplies	82,510.00	82,510.00	4,249.75	16,069.17	66,440.83
2150 - Training	7,800.00	7,800.00	0.00	670.00	7,130.00
2230 - Professional Services	152,500.00	168,200.00	24,853.44	40,245.44	127,954.56
2270 - Travel, Conf. & Meetings	5,100.00	5,100.00	0.00	7.54	5,092.46
2290 - Auto Allowance	300.00	300.00	0.00	0.00	300.00
2330 - Police Services	12,072,713.00	12,072,713.00	1,002,193.88	3,016,770.72	9,055,942.28
ExpenseType: 20 - Materials & Services Total:	12,456,623.00	12,409,323.00	1,032,575.79	3,081,675.25	9,327,647.75
Function: 20 - Public Safety Total:	12,456,623.00	12,409,323.00	1,032,575.79	3,081,675.25	9,327,647.75
Function: 40 - Community Development					
ExpenseType: 10 - Personnel					
1010 - Salaries	2,266,915.00	2,266,915.00	190,976.93	598,535.14	1,668,379.86
1050 - Overtime	38,500.00	38,500.00	1,774.64	8,539.92	29,960.08
1070 - Stipends	9,000.00	9,000.00	692.30	2,423.05	6,576.95
1100 - Benefits	341,700.00	341,700.00	27,960.60	82,980.45	258,719.55
1120 - Retirement Benefits	195,564.00	195,564.00	14,686.62	50,888.33	144,675.67
1140 - Medi-tax 1.45%	33,558.00	33,558.00	2,874.24	9,103.38	24,454.62
1990 - Personnel Allocation	0.00	0.00	0.00	0.00	0.00
ExpenseType: 10 - Personnel Total:	2,885,237.00	2,885,237.00	238,965.33	752,470.27	2,132,766.73
ExpenseType: 20 - Materials & Services					
2010 - Communications	12,980.00	12,980.00	880.91	2,823.49	10,156.51
2030 - Equipment Maintenance	4,220.00	4,220.00	0.00	0.00	4,220.00
2040 - Copier Usage	6,400.00	6,400.00	0.00	0.00	6,400.00
2050 - Vehicle Maintenance	12,357.00	0.00	0.00	0.00	0.00
2070 - Office Supplies	33,250.00	33,250.00	2,121.52	3,533.33	29,716.67
2090 - Memberships & Dues	8,720.00	8,720.00	390.00	1,734.00	6,986.00
2110 - Operating Supplies	149,868.00	149,868.00	44,371.09	45,108.66	104,759.34
2130 - Books & Subscriptions	10,030.00	10,030.00	95.00	2,345.00	7,685.00
2150 - Training	14,200.00	14,200.00	30.00	95.00	14,105.00
2190 - Facil & Equip Lease/Rent	6,000.00	0.00	0.00	0.00	0.00
2230 - Professional Services	375,000.00	510,000.00	36,803.25	45,530.75	464,469.25
2240 - Reimbursable Costs	0.00	0.00	0.00	280.00	-280.00
2250 - Advertising	11,600.00	11,600.00	0.00	1,455.00	10,145.00
2270 - Travel, Conf. & Meetings	19,450.00	19,450.00	1,095.22	1,489.87	17,960.13
2290 - Auto Allowance	19,000.00	19,000.00	1,038.26	3,081.77	15,918.23
2340 - Parking Lot Leases	37,515.00	37,515.00	6,217.64	12,435.28	25,079.72
2600 - Marketing	24,500.00	24,500.00	131.46	323.79	24,176.21
ExpenseType: 20 - Materials & Services Total:	745,090.00	861,733.00	93,174.35	120,235.94	741,497.06
Function: 40 - Community Development Total:	3,630,327.00	3,746,970.00	332,139.68	872,706.21	2,874,263.79
Function: 50 - Community Services					
ExpenseType: 10 - Personnel					
1010 - Salaries	801,889.00	801,889.00	68,246.72	214,080.52	587,808.48
1030 - Hourly	88,500.00	88,500.00	5,708.89	29,169.67	59,330.33
1050 - Overtime	32,500.00	32,500.00	357.23	15,379.21	17,120.79
1100 - Benefits	147,000.00	147,000.00	12,998.59	37,873.33	109,126.67
1120 - Retirement Benefits	74,296.00	74,296.00	5,389.50	19,305.81	54,990.19
1140 - Medi-tax 1.45%	13,382.00	13,382.00	1,132.88	3,951.81	9,430.19
ExpenseType: 10 - Personnel Total:	1,157,567.00	1,157,567.00	93,833.81	319,760.35	837,806.65
ExpenseType: 20 - Materials & Services					
2010 - Communications	4,100.00	4,100.00	373.65	1,190.37	2,909.63

GF Expenditures by Function

For Fiscal: 2017-2018 Period Ending: 09/30/2017

ExpenseObject	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
2030 - Equipment Maintenance	150.00	150.00	0.00	0.00	150.00
2040 - Copier Usage	2,000.00	2,000.00	0.00	0.00	2,000.00
2050 - Vehicle Maintenance	19,640.00	0.00	0.00	0.00	0.00
2070 - Office Supplies	6,200.00	6,200.00	62.99	484.47	5,715.53
2090 - Memberships & Dues	2,970.00	2,970.00	650.00	650.00	2,320.00
2110 - Operating Supplies	100,550.00	100,550.00	10,173.27	15,668.67	84,881.33
2150 - Training	3,450.00	3,450.00	1,530.00	1,530.00	1,920.00
2170 - Postage	14,600.00	14,600.00	0.00	0.00	14,600.00
2190 - Facil & Equip Lease/Rent	15,000.00	6,000.00	0.00	0.00	6,000.00
2210 - Utilities	710,000.00	710,000.00	65,609.58	133,841.91	576,158.09
2230 - Professional Services	400,500.00	400,500.00	15,854.90	51,253.00	349,247.00
2250 - Advertising	10,000.00	10,000.00	0.00	4,025.00	5,975.00
2270 - Travel, Conf. & Meetings	8,600.00	8,600.00	2,248.74	3,703.14	4,896.86
2290 - Auto Allowance	6,800.00	6,800.00	708.48	2,666.41	4,133.59
2410 - Community Activities	612,250.00	612,250.00	5,528.54	276,494.48	335,755.52
2430 - Recreation Programs	84,000.00	84,000.00	4,608.60	7,978.09	76,021.91
2450 - Landscape Maintenance	680,000.00	680,000.00	45,772.91	142,333.48	537,666.52
2470 - Tree Maintenance	600,000.00	600,000.00	54,133.00	109,570.00	490,430.00
2550 - Park Maintenance	1,095,000.00	1,095,000.00	85,015.53	195,442.87	899,557.13
ExpenseType: 20 - Materials & Services Total:	4,375,810.00	4,347,170.00	292,270.19	946,831.89	3,400,338.11
Function: 50 - Community Services Total:	5,533,377.00	5,504,737.00	386,104.00	1,266,592.24	4,238,144.76
Function: 60 - Public Works					
ExpenseType: 10 - Personnel					
1010 - Salaries	1,715,700.00	1,715,700.00	102,316.42	392,573.07	1,323,126.93
1030 - Hourly	13,500.00	13,500.00	0.00	0.00	13,500.00
1050 - Overtime	5,500.00	5,500.00	0.00	176.49	5,323.51
1100 - Benefits	243,000.00	243,000.00	15,855.66	53,501.27	189,498.73
1120 - Retirement Benefits	150,434.00	150,434.00	10,031.12	35,287.15	115,146.85
1140 - Medi-tax 1.45%	25,153.00	25,153.00	1,578.78	6,044.33	19,108.67
1990 - Personnel Allocation	0.00	0.00	0.00	0.00	0.00
ExpenseType: 10 - Personnel Total:	2,153,287.00	2,153,287.00	129,781.98	487,582.31	1,665,704.69
ExpenseType: 20 - Materials & Services					
2010 - Communications	9,910.00	9,910.00	659.50	2,480.65	7,429.35
2040 - Copier Usage	2,500.00	2,500.00	0.00	0.00	2,500.00
2050 - Vehicle Maintenance	24,755.00	0.00	0.00	0.00	0.00
2070 - Office Supplies	15,675.00	15,675.00	843.00	1,504.73	14,170.27
2090 - Memberships & Dues	5,975.00	5,975.00	300.00	300.00	5,675.00
2110 - Operating Supplies	54,450.00	54,450.00	700.99	1,381.77	53,068.23
2130 - Books & Subscriptions	1,600.00	1,600.00	0.00	0.00	1,600.00
2150 - Training	10,000.00	10,000.00	0.00	71.90	9,928.10
2190 - Facil & Equip Lease/Rent	6,500.00	0.00	0.00	0.00	0.00
2210 - Utilities	365,775.00	365,775.00	9,079.67	67,516.00	298,259.00
2230 - Professional Services	648,000.00	648,000.00	44,451.69	92,104.18	555,895.82
2240 - Reimbursable Costs	305,000.00	305,000.00	40,534.27	87,063.86	217,936.14
2270 - Travel, Conf. & Meetings	8,000.00	8,000.00	0.00	10.00	7,990.00
2290 - Auto Allowance	7,050.00	7,050.00	533.19	1,691.49	5,358.51
2350 - Street Maintenance	1,377,500.00	1,377,500.00	85,631.87	201,304.99	1,176,195.01
2490 - Street Sweeping	258,405.00	258,405.00	18,300.00	40,060.97	218,344.03
2510 - Storm Drains	821,500.00	821,500.00	44,223.19	68,555.87	752,944.13
2530 - Safety Lighting	188,000.00	188,000.00	5,882.06	9,242.04	178,757.96
ExpenseType: 20 - Materials & Services Total:	4,110,595.00	4,079,340.00	251,139.43	573,288.45	3,506,051.55
Function: 60 - Public Works Total:	6,263,882.00	6,232,627.00	380,921.41	1,060,870.76	5,171,756.24
Fund: 01 - GENERAL Total:	36,530,667.00	36,682,367.00	2,574,032.86	8,204,232.68	28,478,134.32
Total Surplus (Deficit):	-36,530,667.00	-36,682,367.00	-2,574,032.86	-8,204,232.68	-28,478,134.32

Fund Summary

Fund	Original	Current	MTD Activity	YTD Activity	Budget
	Total Budget	Total Budget			Remaining
01 - GENERAL	-36,530,667.00	-36,682,367.00	-2,574,032.86	-8,204,232.68	-28,478,134.32
Total Surplus (Deficit):	-36,530,667.00	-36,682,367.00	-2,574,032.86	-8,204,232.68	-11,970,885.16