



**CITY OF DANA POINT
SEPTEMBER 2025 QUARTELY FINANCIAL REPORT
MANAGEMENT DISCUSSION**

**FY26
Q1**

SUMMARY – This discussion outlines the City’s finances for the first quarter (Q1) of Fiscal Year 2025-2026 (“FY26”), which ended on September 30, 2025. Much of this report focuses on the General Fund, with specific details on revenues and expenditures through Q1. The City’s General Fund is the primary operating fund used to support a wide range of activities, such as public safety, parks and recreation, public works, and general administration.

Q1 had revenues totaling \$8.6 million. Expenditures for this period, excluding transfers out to other funds, totaled \$11.0 million. Many revenue and expenditure transactions do not occur uniformly or at equal intervals throughout the year. Consequently, although transactions through the first quarter represent 25% of the fiscal year, not all line items will be at 25% of the budget as of the end of the quarter.

BUDGETED FUND BALANCE SUMMARY:

The table below details the computation of the General Fund’s FY26 ending budgeted fund balance:

General Fund Balance <i>(in millions)</i>	Budgeted
Fund Balance, 7/1/25 (unaudited)	\$ 21.6
Budgeted Revenues	51.5
Budgeted Expenditures	(48.9)
Budgeted Operating Transfers In	--
Budgeted Operating Transfers Out	(8.3)
Budgeted Fund Balance, 6/30/26	\$ 15.9

The FY26 amended budget further categorizes fund balance into specific reserve accounts in accordance with City Council policy. The Art in Public Places (AIPP) Reserve is restricted for public art pursuant to the City’s Municipal Code. The Special Purpose Reserve includes set-aside funds designated for specific uses such as addressing unfunded pension liabilities and funding the General Plan Update. The remaining balance of funds not specifically designated is reported as unassigned.

The following table details the FY26 budgeted fund balance, specified by reserve accounts:

Reserve Designation <i>(in millions)</i>	Amended Budget
Art in Public Places*	\$ 0.0
Economic Stability	5.7
Extreme Event	4.6
Special Purpose**	0.5
Investment mark-to-mkt***	(0.3)
Unassigned	5.3
Total Budgeted Fund Balance at 6/30/26	\$ 15.9

**Art in Public Places Reserve balance on 6/30/25 was \$79,206.*

***Includes funds designated to address updates to the General Plan (\$201k), and for the CASA Unfunded Liability (\$335k).*

****Investment mark-to-market/unrealized loss at 6/30/26.*

REVENUES

The FY26 General Fund revenue budget is \$51.5 million. Total General Fund revenue for Q1 was \$8.6 million, which is \$102,700 more than the same period last fiscal year.

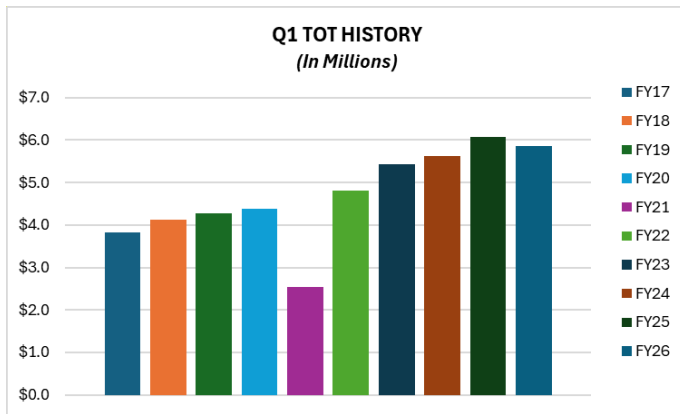
The City’s largest annual revenue sources in order of magnitude are Transient Occupancy Tax, Property Tax, Sales Tax, In-Lieu Property Tax, Charges for Services, and Licenses & Permits Fees.

Transient Occupancy Tax (TOT) – Transient Occupancy Tax (TOT) receipts totaled \$5.9 million through September 30, 2025, representing a decrease of \$212,500 (3.5%) compared to the same period in FY25. The decline is primarily attributable to ongoing renovations at the Ritz-Carlton during the latter half of FY25, which continue to affect occupancy levels into FY26. While most other hotels have reported improved year-over-year TOT performance, these gains have only partially offset the reduction associated with the Ritz-Carlton’s lower occupancy.



CITY OF DANA POINT
SEPTEMBER 2025 QUARTELRY FINANCIAL REPORT
MANAGEMENT DISCUSSION

FY26
Q1



Property Tax – The City’s second largest revenue source, Property Tax, totaled \$248,700 in the first quarter, an increase of \$16,300 compared to the same period in FY25. Property tax revenues follow a predictable distribution pattern each year, with approximately 50% received in the second quarter, 40% in the fourth quarter, and the remaining 10% split between the first and third quarters. Accordingly, lower first-quarter receipts are typical and consistent with prior-year trends. The FY26 budget projects total Property Tax revenue of \$12.3 million.

Sales and Use Tax – The City receives 1% of taxable sales generated within Dana Point, along with a small share of tax collected from out-of-state and online sales that are allocated to Orange County and distributed to cities as use tax. Together, these revenues comprise the City’s total Sales and Use Tax.

The amended FY26 budget for Sales and Use Tax totals \$6.97 million, closely aligning with FY25 actual receipts of \$6.9 million and reflecting an expectation of relatively flat revenue year over year. Through the first quarter, the City received \$565,000, or \$27,000 less than the same period in FY25. This amount represents the first advance payment from the State, which serves as an initial estimate of the City’s share of sales tax for the quarter. The advance is based on prior reporting trends and will be followed by subsequent adjustments once actual sales data are reconciled.

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 affected by the State Legislature reducing the VLF rate in 2004. As expected, no In-Lieu taxes have been received year-to-date. In Lieu Property Taxes are received in January (50%) and the balance in May each year. The FY26 budget for this category is \$6.1 million.

Licenses & Permits – Most structural changes and new construction on private property require building permits. Under the State Constitution and Government Code, the City is responsible for administering these regulatory activities, with related fees established by City Council resolution and limited to the cost of providing the service.

The FY26 Licenses and Permits budget is \$2 million, of which \$638,300 has been received to date, \$118,300 higher than the same period last year. The increase is primarily due to higher revenues from grading permit plan checks and building permit fees.

License and Permit revenues are driven by one-time development activity and are not a reliable indicator of future trends. Because construction activity can fluctuate significantly, revenue projections beyond the current budget year should be made with caution.

Charges for Services – This category includes Planning, Building, Engineering, and Recreation Class Fees. Unlike license and permit fees, which recover regulatory costs, Charges for Services support programs provided directly to the public. These fees are set by City Council resolution and may not exceed the cost of the service.

The FY26 Charges for Services budget is \$1.9 million. The City collected \$636,300 in the first quarter, which is \$144,000 higher than the same period last fiscal year. The increase is primarily due to the timing of Police Services reimbursements, which were \$161,900 higher as a result of the reimbursement for services related to the Ohana Festival.



**CITY OF DANA POINT
SEPTEMBER 2025 QUARTELY FINANCIAL REPORT
MANAGEMENT DISCUSSION**

**FY26
Q1**

EXPENDITURES

The City's FY26 General Fund amended expenditure budget was \$57.1 million, inclusive of \$8.3 million in transfers to other funds, and was committed to the following functional areas:

Expenditures (in millions)	FY26 Budget	% of Total
Public Safety	\$16.6	29%
Public Works	8.4	15%
Community Services & Parks	7.8	14%
Community Development	5.3	9%
General Government*	10.7	19%
Transfers to Other Funds**	8.3	15%
Total Actuals (Unaudited)	\$57.1	100%

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

***Transfers to Other Funds includes transfers-out to the Capital Improvement Fund (\$6.0M), to the Coastal Transit Fund (\$400k), to the Facilities Improvement Fund (\$1.9M).*

Total year to date expenditures, excluding transfers out, were \$11.0 million, which is \$224,500 lower than the same period in FY25.

Personnel Costs – Expenses in this category increased by \$137,700 compared to FY25, primarily due to higher benefit costs resulting from negotiated increases for all employee groups. The increase also reflects one-time cash-out costs incurred during the first quarter of FY26.

Police Services – The FY26 contract with the Orange County Sheriff's Department is budgeted at \$16.0 million, an increase of \$613,700 compared to the FY25 contract. The higher contract amount contributed to a year-over-year expenditure increase of \$153,000 compared to the same period last year.

Street Maintenance – Expenditures totaled \$88,000, a decrease of \$260,000 compared to FY25. The reduction is primarily due to higher costs incurred in the prior fiscal year for street striping under the City's contract with the County of Orange, slope maintenance and repair at Thunderbird Park, and other one-time street maintenance services.

City Attorney - First quarter expenditures were \$445,673 lower than the same period last year. The decrease was due to the timing of billing, as invoices from the City Attorney for services through September 30, 2025, had not yet been received at quarter-end. In FY25, the City had received and paid a full quarter of City Attorney billings by this point in the fiscal year.

Data Technology – Expenditures increased by \$114,800 compared to FY25. The increase reflects the consolidation of various software subscription costs under Data Technology to improve management and tracking of citywide technology-related expenses. A number of these subscription costs were previously charged to individual departments.

Professional Services – Expenses in this category totaled \$904,500 in the first quarter, an increase of \$109,300 compared to the same period in FY25. Most of the increase occurred in the Streets Maintenance Department for new holiday lighting and décor in various areas throughout the city.

CASH AND INVESTMENTS

The City's Local Agency Investment Fund (LAIF) account ended Q1 with a balance of \$22.1 million. The T-Note portfolio balance was \$15.8 million on September 30, 2025, which consists of laddered investments maturing at one-year intervals over the next 5 years. The City's California Asset Management Program Pool has a balance of \$23.9 million.

Investment Portfolio at September 30, 2025	
Account	Amount
Cash	\$3,617,491
Petty Cash	13,500
LAIF	22,148,168
CAMP	23,900,789
T-Notes	15,778,756
Total	\$65,458,704



**CITY OF DANA POINT
SEPTEMBER 2025 QUARTELY FINANCIAL REPORT
MANAGEMENT DISCUSSION**

**FY26
Q1**

ATTACHED FINANCIAL REPORTS:

1. General Fund Revenues – Budget vs. Actual for Period Ending 09/30/25
2. General Fund Expenditures – Budget vs. Actual for Period Ending 09/30/25
3. 09/30/25 Balance Sheets All Funds
4. CIP Projects – Budget vs. Actual for Period Ending 09/30/25
5. CIP Projects – Narrative Summary of Project Status
6. General Fund Expenditures by Function for Period Ending 09/30/25
7. FYTD Revenues, September 2024 vs 2025
8. FYTD Expenditures, September 2024 vs 2025



City of Dana Point, CA

1. General Fund Revenues - Budget vs. Actual Group Summary

For Fiscal: 2025-2026 Period Ending: 09/30/2025

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	12,345,000.00	12,345,000.00	229,060.70	248,748.28	12,096,251.72
6103 - Property Transfer Tax	575,000.00	575,000.00	73,514.61	142,451.32	432,548.68
6105 - Franchise Fees	1,200,000.00	1,200,000.00	0.00	0.00	1,200,000.00
6107 - Homeowners Property Tax Relie	45,000.00	45,000.00	0.00	0.00	45,000.00
6109 - Transient Occupancy Tax	17,350,000.00	17,350,000.00	1,750,432.72	5,863,840.38	11,486,159.62
6110 - Short Term Rental TOT	730,000.00	730,000.00	6,321.30	6,321.30	723,678.70
6111 - Sales & Use Tax	6,977,000.00	6,977,000.00	565,323.45	565,323.45	6,411,676.55
6113 - In-lieu Property Taxes	6,083,000.00	6,083,000.00	0.00	0.00	6,083,000.00
RevenueType: 10 - Taxes & Franchises Total:	45,305,000.00	45,305,000.00	2,624,652.78	6,826,684.73	38,478,315.27
RevenueType: 20 - Licenses & Permits					
6201 - Site Development Permit	140,000.00	140,000.00	11,524.00	10,165.50	129,834.50
6203 - Coastal Development Permit	90,000.00	90,000.00	3,185.00	14,364.00	75,636.00
6205 - Conditional Use Permit	40,000.00	40,000.00	10,096.00	20,192.00	19,808.00
6207 - Other Planning Permits	50,000.00	50,000.00	27,555.00	56,263.00	-6,263.00
6209 - Building Permits	875,000.00	875,000.00	93,096.89	300,384.57	574,615.43
6211 - Plumbing Permits	90,000.00	90,000.00	-9,449.00	1,323.00	88,677.00
6215 - Electrical Permits	120,000.00	120,000.00	11,440.20	23,807.60	96,192.40
6217 - Mechanical Permits	20,000.00	20,000.00	1,287.00	2,597.00	17,403.00
6218 - Short Term Rental Permits	125,000.00	125,000.00	3,841.90	28,283.80	96,716.20
6223 - Encroachment Permits	35,000.00	35,000.00	4,398.00	25,774.50	9,225.50
6225 - Grading Permit Plan Check	350,000.00	350,000.00	51,839.85	135,305.81	214,694.19
6226 - Licenses & Permits	2,500.00	2,500.00	0.00	74.12	2,425.88
6227 - Other Engineering Permits	65,000.00	65,000.00	6,475.00	19,775.00	45,225.00
RevenueType: 20 - Licenses & Permits Total:	2,002,500.00	2,002,500.00	215,289.84	638,309.90	1,364,190.10
RevenueType: 30 - Fines & Forfeitures					
6301 - Vehicle Code Fines	360,000.00	360,000.00	13,159.30	52,978.06	307,021.94
6303 - Penalties, Int. & Restitution	190,000.00	190,000.00	0.00	57,451.60	132,548.40
RevenueType: 30 - Fines & Forfeitures Total:	550,000.00	550,000.00	13,159.30	110,429.66	439,570.34
RevenueType: 40 - Use Of Money & Property					
6401 - Rental Of Property	110,000.00	110,000.00	9,773.93	27,945.85	82,054.15
6403 - Investment Income	1,200,000.00	1,200,000.00	85,362.02	262,671.79	937,328.21
6405 - City Plaza Rental Revenue	24,000.00	24,000.00	0.00	6,000.00	18,000.00
RevenueType: 40 - Use Of Money & Property Total:	1,334,000.00	1,334,000.00	95,135.95	296,617.64	1,037,382.36
RevenueType: 50 - Intergovernmental					
6505 - Motor Vehicle In-lieu	55,000.00	55,000.00	50,665.00	50,665.00	4,335.00
6515 - Nuclear Power Program	174,000.00	174,000.00	0.00	0.00	174,000.00
6521 - Intergovernmental Cost Reimb	50,000.00	50,000.00	0.00	0.00	50,000.00
RevenueType: 50 - Intergovernmental Total:	279,000.00	279,000.00	50,665.00	50,665.00	228,335.00
RevenueType: 60 - Charges For Services					
6607 - Planning Comm. Determin.	0.00	0.00	2,134.00	2,134.00	-2,134.00
6609 - Variance Minor Amendment	25,000.00	25,000.00	0.00	0.00	25,000.00
6623 - Planning Plan Check Fee	130,000.00	130,000.00	14,367.50	40,311.25	89,688.75
6627 - Other Planning Fees	7,500.00	7,500.00	2,548.00	3,822.00	3,678.00
6631 - Building Plan Check Fee	685,000.00	685,000.00	33,828.42	189,878.58	495,121.42
6633 - Permit Issuance Fee	45,000.00	45,000.00	3,270.00	9,995.00	35,005.00
6635 - Other Building Fees	0.00	0.00	0.00	600.00	-600.00
6639 - Addressing Fee	5,000.00	5,000.00	270.00	1,350.00	3,650.00
6641 - Grading Inspection	190,000.00	190,000.00	5,823.00	61,505.38	128,494.62
6655 - Other Engineering Fees	160,000.00	160,000.00	1,839.28	8,325.28	151,674.72
6659 - Solid Waste Exemption Fee	3,000.00	3,000.00	0.00	261.00	2,739.00

1. General Fund Revenues - Budget vs. Actual

For Fiscal: 2025-2026 Period Ending: 09/30/2025

RevenueObject	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
6685 - Reimbursed Expenses	175,000.00	175,000.00	13,430.88	42,559.43	132,440.57
6687 - Legal Reimbursements - Development	75,000.00	75,000.00	0.00	148.00	74,852.00
6688 - Legal Reimbursements - Other	30,000.00	30,000.00	0.00	0.00	30,000.00
6689 - Police Services Reimbursements	75,000.00	75,000.00	161,896.36	161,896.36	-86,896.36
6691 - Recreation Classes	230,000.00	230,000.00	14,536.96	81,667.19	148,332.81
6692 - Planning Reimbursements	25,000.00	27,278.00	0.00	11,714.00	15,564.00
6693 - Activities & Trips	40,000.00	40,000.00	10,425.65	13,181.70	26,818.30
6694 - Staff Time Reimbursements	0.00	0.00	0.00	480.00	-480.00
6699 - Other P/b/e	25,000.00	25,000.00	1,792.60	6,478.80	18,521.20
RevenueType: 60 - Charges For Services Total:	1,925,500.00	1,927,778.00	266,162.65	636,307.97	1,291,470.03
RevenueType: 70 - Other					
6701 - Planning Appeal Fee	0.00	0.00	500.00	1,250.00	-1,250.00
6703 - Miscellaneous Revenues	95,000.00	95,000.00	10,000.00	9,999.99	85,000.01
RevenueType: 70 - Other Total:	95,000.00	95,000.00	10,500.00	11,249.99	83,750.01
Fund: 01 - GENERAL Total:	51,491,000.00	51,493,278.00	3,275,565.52	8,570,264.89	42,923,013.11
Total Surplus (Deficit):	51,491,000.00	51,493,278.00	3,275,565.52	8,570,264.89	

1. General Fund Revenues - Budget vs. Actual

For Fiscal: 2025-2026 Period Ending: 09/30/2025

Fund Summary

Fund	Original	Current	MTD Activity	YTD Activity	Budget
	Total Budget	Total Budget			Remaining
01 - GENERAL	51,491,000.00	51,493,278.00	3,275,565.52	8,570,264.89	42,923,013.11
Total Surplus (Deficit):	51,491,000.00	51,493,278.00	3,275,565.52	8,570,264.89	



City of Dana Point, CA

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

For Fiscal: 2025-2026 Period Ending: 09/30/2025

ExpenseObject	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
Fund: 01 - GENERAL						
ExpenseType: 10 - Personnel						
1010 - Salaries	8,562,400.00	8,462,400.00	613,143.21	1,604,399.09	1,604,399.09	6,858,000.91
1030 - Hourly	512,000.00	512,000.00	35,823.03	104,850.45	104,850.45	407,149.55
1050 - Overtime	113,500.00	113,500.00	16,183.19	42,208.48	42,208.48	71,291.52
1070 - Stipends	9,000.00	9,000.00	692.30	1,831.13	1,831.13	7,168.87
1100 - Benefits	1,656,300.00	1,656,300.00	93,891.12	356,942.17	356,942.17	1,299,357.83
1120 - Retirement Benefits	1,466,900.00	1,466,900.00	67,332.30	597,151.24	597,151.24	869,748.76
1140 - Medi-tax 1.45%	141,300.00	141,300.00	10,040.15	26,417.40	26,417.40	114,882.60
1200 - Outside Assistance	0.00	100,000.00	0.00	0.00	0.00	100,000.00
ExpenseType: 10 - Personnel Total:	12,461,400.00	12,461,400.00	837,105.30	2,733,799.96	2,733,799.96	9,727,600.04
ExpenseType: 20 - Materials & Services						
2010 - Communications	294,000.00	294,000.00	24,644.54	41,666.50	215,819.63	78,180.37
2030 - Equipment Maintenance	669,000.00	787,715.00	54,385.38	144,762.57	595,988.65	191,726.35
2040 - Copier Usage	20,400.00	20,400.00	0.00	0.00	0.00	20,400.00
2050 - Vehicle Maintenance	90,000.00	90,000.00	11,451.23	20,643.00	75,392.84	14,607.16
2090 - Memberships & Dues	84,400.00	84,400.00	455.76	29,098.60	29,098.60	55,301.40
2110 - Operating Supplies	616,700.00	616,700.00	30,220.19	94,233.58	266,685.67	350,014.33
2130 - Books & Subscriptions	5,000.00	5,000.00	0.00	0.00	0.00	5,000.00
2150 - Training	111,500.00	111,500.00	4,131.42	15,911.46	38,711.46	72,788.54
2170 - Postage	40,000.00	40,000.00	1,161.63	17,778.27	35,057.49	4,942.51
2190 - Facil & Equip Lease/Rent	128,000.00	128,000.00	17,609.78	46,468.92	114,495.97	13,504.03
2210 - Utilities	1,596,000.00	1,596,000.00	131,579.30	289,120.37	1,516,000.00	80,000.00
2230 - Professional Services	3,611,600.00	4,571,566.00	379,211.80	904,518.35	3,758,266.02	813,299.98
2240 - Reimbursable Costs	0.00	2,278.00	0.00	0.00	0.04	2,277.96
2250 - Advertising	46,400.00	46,400.00	1,183.12	6,715.85	21,030.99	25,369.01
2270 - Travel, Conf. & Meetings	186,400.00	186,400.00	8,812.54	25,172.47	25,172.47	161,227.53
2290 - Auto Allowance	90,400.00	90,400.00	6,316.26	16,384.98	16,384.98	74,015.02
2310 - City Attorney	1,600,000.00	1,600,000.00	0.00	0.00	0.00	1,600,000.00
2330 - Police Services	15,984,000.00	15,954,000.00	1,328,646.43	3,984,962.29	15,983,763.00	-29,763.00
2340 - Parking Lot Leases	43,000.00	49,000.00	3,392.55	15,536.55	42,698.48	6,301.52
2350 - Street Maintenance	1,560,000.00	1,564,290.00	74,353.88	88,191.18	1,139,530.92	424,759.08
2410 - Community Activities	1,016,000.00	1,016,000.00	61,460.92	578,454.56	606,268.61	409,731.39
2430 - Recreation Programs	205,000.00	205,000.00	8,939.02	21,260.11	22,860.11	182,139.89
2450 - Landscape Maintenance	937,000.00	937,000.00	63,090.43	189,074.42	765,085.00	171,915.00
2470 - Tree Maintenance	720,000.00	720,000.00	47,165.80	113,589.83	640,000.00	80,000.00
2490 - Street Sweeping	5,500.00	5,500.00	0.00	240.00	500.00	5,000.00
2510 - Storm Drains	1,161,500.00	1,189,936.00	6,865.00	47,861.06	1,065,397.74	124,538.26
2530 - Safety Lighting	481,000.00	556,121.00	23,261.64	68,278.33	228,400.80	327,720.20
2550 - Park Maintenance	1,577,800.00	1,641,332.00	162,474.21	398,287.94	1,275,513.71	365,818.29
2590 - Data Technology	775,500.00	995,692.00	49,627.84	243,200.37	565,695.75	429,996.25
2600 - Marketing	107,500.00	107,500.00	3,511.78	18,057.73	22,107.73	85,392.27
2999 - Operations Contingency	250,000.00	221,500.00	0.00	0.00	0.00	221,500.00
ExpenseType: 20 - Materials & Services Total:	34,013,600.00	35,433,630.00	2,503,952.45	7,419,469.29	29,065,926.66	6,367,703.34
ExpenseType: 30 - Capital Outlay						
3010 - Furniture & Equipment	4,500.00	113,420.00	6,579.26	44,498.20	44,858.20	68,561.80
ExpenseType: 30 - Capital Outlay Total:	4,500.00	113,420.00	6,579.26	44,498.20	44,858.20	68,561.80
ExpenseType: 40 - Insurance						
4010 - Liability Insur Premiums	533,800.00	533,800.00	23,006.16	528,529.72	528,529.72	5,270.28
4030 - Property Insurance Premiums	174,700.00	174,700.00	0.00	157,020.00	157,020.00	17,680.00
4050 - Employee Bond Premiums	1,600.00	1,600.00	0.00	1,495.00	1,495.00	105.00
4110 - Workers' Compensation	126,900.00	126,900.00	0.00	126,879.00	126,879.00	21.00

General Fund Expenditures - Budget vs. Actual

For Fiscal: 2025-2026 Period Ending: 09/30/2025

ExpenseObject	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
4210 - Unemployment Benefits	1,500.00	1,500.00	0.00	0.00	0.00	1,500.00
ExpenseType: 40 - Insurance Total:	838,500.00	838,500.00	23,006.16	813,923.72	813,923.72	24,576.28
ExpenseType: 90 - Operating Transfers Out						
9010 - Tsfs Out - To Facil Imp Fund	850,000.00	1,850,000.00	0.00	850,000.00	850,000.00	1,000,000.00
9050 - Tsfs Out - To Cap Impv Fund	2,750,000.00	6,030,382.00	0.00	2,750,000.00	2,750,000.00	3,280,382.00
9060 - Tsfs Out - To Coastal Transit Fund	400,000.00	400,000.00	0.00	400,000.00	400,000.00	0.00
ExpenseType: 90 - Operating Transfers Out Total:	4,000,000.00	8,280,382.00	0.00	4,000,000.00	4,000,000.00	4,280,382.00
Fund: 01 - GENERAL Total:	51,318,000.00	57,127,332.00	3,370,643.17	15,011,691.17	36,658,508.54	20,468,823.46
Total Surplus (Deficit):	-51,318,000.00	-57,127,332.00	-3,370,643.17	-15,011,691.17	-36,658,508.54	

Fund Summary

Fund	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
01 - GENERAL	-51,318,000.00	-57,127,332.00	-3,370,643.17	-15,011,691.17	-36,658,508.54	-20,468,823.46
Total Surplus (Deficit):	-51,318,000.00	-57,127,332.00	-3,370,643.17	-15,011,691.17	-36,658,508.54	



City of Dana Point, CA

3. BALANCE SHEET

Account Summary

As Of 09/30/2025

Account	Name	Balance
Fund: 01 - GENERAL		
Assets		
01-1011	Claim on Cash	13,803,720.12
01-1020	Petty Cash	13,500.00
01-1050	Taxes Receivable - Current	1,750,432.72
01-1200	Accounts Receivable	5,198.40
01-1500	Investments - Adjust To Fmv	-256,136.48
Total Assets:		15,316,714.76
		<u>15,316,714.76</u>
Liability		
01-2020	Accounts Payable	100,048.51
01-2021	Accounts Payable Pending	105,594.86
01-2080	Due To Other Agencies	-292.70
01-2151	Tenant Security Deposits	1,900.00
01-2290	Unearned Revenue	91.60
Total Liability:		207,342.27
Equity		
01-2470	Fund Balance Desig. for Art in Public Place	79,205.69
01-2500	Investments - Adjust To Fmv	-256,136.48
01-2550	Fund Balance Desig. for Special Purpose	535,970.00
01-2560	Economic Stability Reserve	5,664,010.00
01-2570	Extreme Event Reserve	4,634,190.00
01-9920	Fund Balance - Undesignated	10,893,559.56
Total Beginning Equity:		21,550,798.77
Total Revenue		8,570,264.89
Total Expense		15,011,691.17
Revenues Over/Under Expenses		-6,441,426.28
Total Equity and Current Surplus (Deficit):		15,109,372.49
Total Liabilities, Equity and Current Surplus (Deficit):		<u>15,316,714.76</u>

3. BALANCE SHEET

As Of 09/30/2025

Account	Name	Balance	
Fund: 02 - GASOLINE TAX			
Assets			
02-1011	Claim on Cash	2,507,983.43	
02-1500	Investments - Adjust To Fmv	-28,088.77	
	Total Assets:	2,479,894.66	<u>2,479,894.66</u>
Liability			
	Total Liability:	0.00	
Equity			
02-2500	Investments - Adjust To Fmv	-28,088.77	
02-9920	Fund Balance	2,343,946.39	
	Total Beginning Equity:	2,315,857.62	
Total Revenue		164,037.04	
Total Expense		0.00	
Revenues Over/Under Expenses		164,037.04	
	Total Equity and Current Surplus (Deficit):	2,479,894.66	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>2,479,894.66</u>

3. BALANCE SHEET

As Of 09/30/2025

Account	Name	Balance	
Fund: 04 - MEASURE M FUND			
Assets			
04-1011	Claim on Cash	1,895,586.43	
04-1500	Investments - Adjust To Fmv	-19,878.87	
	Total Assets:	1,875,707.56	<u>1,875,707.56</u>
Liability			
	Total Liability:	0.00	
Equity			
04-2480	Fund Balance Restricted for SMP	192,862.12	
04-2500	Investments - Adjust To Fmv	-19,878.87	
04-9920	Fund Balance	1,559,389.93	
	Total Beginning Equity:	1,732,373.18	
Total Revenue		155,536.70	
Total Expense		12,202.32	
Revenues Over/Under Expenses		143,334.38	
	Total Equity and Current Surplus (Deficit):	1,875,707.56	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>1,875,707.56</u>

3. BALANCE SHEET

As Of 09/30/2025

Account	Name	Balance	
Fund: 05 - AB2766 - CLEAN AIR ACT			
Assets			
05-1011	Claim on Cash	86,131.64	
05-1500	Investments - Adjust To Fmv	-927.78	
	Total Assets:	85,203.86	85,203.86
Liability			
	Total Liability:	0.00	
Equity			
05-2500	Investments - Adjust To Fmv	-927.78	
05-9920	Fund Balance	74,785.63	
	Total Beginning Equity:	73,857.85	
Total Revenue		11,346.01	
Total Expense		0.00	
Revenues Over/Under Expenses		11,346.01	
	Total Equity and Current Surplus (Deficit):	85,203.86	
	Total Liabilities, Equity and Current Surplus (Deficit):		85,203.86

3. BALANCE SHEET

As Of 09/30/2025

Account	Name	Balance	
Fund: 06 - COASTAL TRANSIT			
Assets			
06-1011	Claim on Cash	1,001,491.34	
06-1500	Investments - Adjust To Fmv	-17,068.34	
	Total Assets:	984,423.00	984,423.00
Liability			
	Total Liability:	0.00	
Equity			
06-2500	Investments - Adjust To Fmv	-17,068.34	
06-9920	Fund Balance	1,116,367.99	
	Total Beginning Equity:	1,099,299.65	
Total Revenue		400,000.00	
Total Expense		514,876.65	
Revenues Over/Under Expenses		-114,876.65	
	Total Equity and Current Surplus (Deficit):	984,423.00	
	Total Liabilities, Equity and Current Surplus (Deficit):		984,423.00

3. BALANCE SHEET

As Of 09/30/2025

Account	Name	Balance
Fund: 07 - TBID		
Assets		
07-1011	Claim on Cash	324,213.33
07-1200	Accounts Receivable	252,891.23
07-1500	Investments - Adjust To Fmv	-6,381.18
Total Assets:		570,723.38
		<u>570,723.38</u>
Liability		
Total Liability:		0.00
Equity		
07-2500	Investments - Adjust To Fmv	-6,381.18
07-9920	Fund Balance	520,349.86
Total Beginning Equity:		513,968.68
Total Revenue		847,241.47
Total Expense		790,486.77
Revenues Over/Under Expenses		56,754.70
Total Equity and Current Surplus (Deficit):		570,723.38
Total Liabilities, Equity and Current Surplus (Deficit):		<u>570,723.38</u>

3. BALANCE SHEET

As Of 09/30/2025

Account	Name	Balance
Fund: 08 - ROAD MAINTENANCE AND REHAB		
Assets		
08-1011	Claim on Cash	2,576,640.65
08-1500	Investments - Adjust To Fmv	-29,079.27
	Total Assets:	2,547,561.38
		<u>2,547,561.38</u>
Liability		
	Total Liability:	0.00
Equity		
08-2500	Investments - Adjust To Fmv	-29,079.27
08-9920	Fund Balance	2,503,353.68
	Total Beginning Equity:	2,474,274.41
Total Revenue		73,286.97
Total Expense		0.00
Revenues Over/Under Expenses		73,286.97
	Total Equity and Current Surplus (Deficit):	2,547,561.38
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>2,547,561.38</u>

3. BALANCE SHEET

As Of 09/30/2025

Account	Name	Balance
Fund: 09 - HEADLANDS HABITAT (ESHA)		
Assets		
09-1011	Claim on Cash	362,305.41
09-1391	Beneficial Interest Receivable	432,055.00
09-1500	Investments - Adjust To Fmv	-4,643.62
Total Assets:		789,716.79
		<u>789,716.79</u>
Liability		
09-2391	Deferred Inflow of Resources	432,055.00
Total Liability:		432,055.00
Equity		
09-2500	Investments - Adjust To Fmv	-4,643.62
09-9920	Fund Balance	370,307.01
Total Beginning Equity:		365,663.39
Total Revenue		0.00
Total Expense		8,001.60
Revenues Over/Under Expenses		-8,001.60
Total Equity and Current Surplus (Deficit):		357,661.79
Total Liabilities, Equity and Current Surplus (Deficit):		<u>789,716.79</u>

3. BALANCE SHEET

As Of 09/30/2025

Account	Name	Balance
Fund: 11 - CAPITAL IMPROVEMENTS		
Assets		
11-1011	Claim on Cash	29,538,748.43
Total Assets:		29,538,748.43
		29,538,748.43
Liability		
Total Liability:		0.00
Equity		
11-9920	Fund Balance - Undesignated	26,872,595.85
Total Beginning Equity:		26,872,595.85
Total Revenue		2,750,000.00
Total Expense		83,847.42
Revenues Over/Under Expenses		2,666,152.58
Total Equity and Current Surplus (Deficit):		29,538,748.43
Total Liabilities, Equity and Current Surplus (Deficit):		29,538,748.43

3. BALANCE SHEET

As Of 09/30/2025

Account	Name	Balance	
Fund: 12 - FACILITIES IMPROVEMENT FUND			
Assets			
12-1011	Claim on Cash	2,207,511.19	
	Total Assets:	2,207,511.19	<u>2,207,511.19</u>
Liability			
	Total Liability:	0.00	
Equity			
12-2480	Fund Balance Restricted for PEG Fees	201,873.80	
12-9920	Fund Balance	1,240,610.01	
	Total Beginning Equity:	1,442,483.81	
Total Revenue		850,000.00	
Total Expense		84,972.62	
Revenues Over/Under Expenses		765,027.38	
	Total Equity and Current Surplus (Deficit):	2,207,511.19	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>2,207,511.19</u>

3. BALANCE SHEET

As Of 09/30/2025

Account	Name	Balance
Fund: 21 - PARK DEVELOPMENT		
Assets		
21-1011	Claim on Cash	927.30
21-1500	Investments - Adjust To Fmv	-11.50
	Total Assets:	915.80
		915.80
Liability		
	Total Liability:	0.00
Equity		
21-2500	Investments - Adjust To Fmv	-11.50
21-9920	Fund Balance	927.30
	Total Beginning Equity:	915.80
Total Revenue		0.00
Total Expense		0.00
Revenues Over/Under Expenses		0.00
	Total Equity and Current Surplus (Deficit):	915.80
	Total Liabilities, Equity and Current Surplus (Deficit):	915.80

3. BALANCE SHEET

As Of 09/30/2025

Account	Name	Balance	
Fund: 25 - SUPP LAW ENFORCEMENT SERVICES			
Assets			
25-1011	Claim on Cash	69,705.84	
25-1500	Investments - Adjust To Fmv	-1,569.97	
	Total Assets:	68,135.87	68,135.87
Liability			
	Total Liability:	0.00	
Equity			
25-2500	Investments - Adjust To Fmv	-1,569.97	
25-9920	Fund Balance	112,911.16	
	Total Beginning Equity:	111,341.19	
Total Revenue		13,312.25	
Total Expense		56,517.57	
Revenues Over/Under Expenses		-43,205.32	
	Total Equity and Current Surplus (Deficit):	68,135.87	
	Total Liabilities, Equity and Current Surplus (Deficit):		68,135.87

3. BALANCE SHEET

As Of 09/30/2025

Account	Name	Balance	
Fund: 27 - CFD 2006-1 MAINTENANCE			
Assets			
27-1011	Claim on Cash	795,282.35	
27-1500	Investments - Adjust To Fmv	-11,473.12	
	Total Assets:	783,809.23	783,809.23
Liability			
	Total Liability:	0.00	
Equity			
27-2480	Funicular Replacement Reserve	155,000.00	
27-2500	Investments - Adjust To Fmv	-11,473.12	
27-9920	Fund Balance	689,716.17	
	Total Beginning Equity:	833,243.05	
Total Revenue		9,375.98	
Total Expense		58,809.80	
Revenues Over/Under Expenses		-49,433.82	
	Total Equity and Current Surplus (Deficit):	783,809.23	
	Total Liabilities, Equity and Current Surplus (Deficit):		783,809.23

3. BALANCE SHEET

As Of 09/30/2025

Account	Name	Balance
Fund: 31 - AGENCY TRUST		
Assets		
31-1011	Claim on Cash	10,288,456.76
Total Assets:		10,288,456.76
		<u>10,288,456.76</u>
Liability		
31-2150	CD 3rd Party Rev & Staff Time (refu	307,671.47
31-2210	Deposits - San Joaquin Hills TCA	14,844.79
31-2240	Deposits - Smip	3,834.14
31-2270	Deposits - Green Bldg Prog	1,272.00
31-2300	Trust Deposits	741,057.88
31-2310	P/b/e Planning Deposits	2,831.25
31-2320	Other Comm Dev Deposits	1,569,356.78
31-2330	Other Gen Gov't Deposits	200.00
31-2380	Affordable Housing Program	654,321.55
31-2390	Building Permit Eng Deposits	982,514.20
31-2410	PW Refundable Cash Bonds	6,005,830.00
31-2420	Deposits - Foothill/Eastern TCA	4,682.70
31-2490	Deposits - ADA (CAsp Certification and Tra	40.00
Total Liability:		10,288,456.76
Total Equity and Current Surplus (Deficit):		0.00
Total Liabilities, Equity and Current Surplus (Deficit):		<u>10,288,456.76</u>

3. BALANCE SHEET

As Of 09/30/2025

Account	Name	Balance
Fund: 33 - CFD 2013 BONDHOLDER FUND		
Assets		
33-1583	Reserve 2020-1 (92057004)	2,658,627.45
33-1584	Bond Payment 2020-1 (92057001)	16,862.98
33-1585	Special Tax 2020-1 (92057000)	2,043,351.02
33-1660	Admin. Expense Account (92057003)	14.32
Total Assets:		4,718,855.77
		<u>4,718,855.77</u>
Liability		
33-2090	Due to Bondholders	4,718,855.77
Total Liability:		4,718,855.77
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>4,718,855.77</u>



City of Dana Point, CA

4. CIP Projects - Budget vs. Actual Group Summary

For Fiscal: 2025-2026 Period Ending: 09/30/2025

CIP	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
Fund: 11 - CAPITAL IMPROVEMENTS						
1332 - FY22 Citywide Storm Drain Improvements Design	-	62,029.00	-	6,337.20	59,790.40	2,238.60
1338 - FY23 Residential Slurry	-	472,315.00	-	-	143,418.75	328,896.25
1340 - FY22 Doheny Village Connectivity Design/Improvements	-	17,257.00	11,855.00	11,855.00	16,302.14	954.86
1342 - FY23 Roadway Rehab & Repair Design Work	-	12,440.00	-	4,380.00	12,330.00	110.00
1347 - Traffic Signal Synchronization Project-Project P	-	303,580.00	-	-	-	303,580.00
1348 - Stonehill Drive Undergrounding Project/Road Rehabilitation	500,000.00	890,400.00	-	-	0.01	890,399.99
1351 - Stonehill Drive Improvements Project	-	2,671,768.00	20,651.10	20,651.10	436,167.44	2,235,600.56
1352 - FY24 Roadway Resurfacing-Overlay/Asphalt Repairs	-	3,112,382.00	-	1,432.69	3,732.69	3,108,649.31
1355 - Del Prado Public Wi-Fi Design & Build	-	96,813.00	-	-	31,905.76	64,907.24
1356 - Doheny Park Road Median/Parkway Power Supply/Lighting	-	200,000.00	-	-	-	200,000.00
1358 - Calle Real & Calle Portola Storm Drain Improvements	-	3,413,959.00	-	-	-	3,413,959.00
1361 - FY25 Roadway Resurfacing-Overlay/Asphalt Repairs	-	4,200,000.00	-	-	75,500.00	4,124,500.00
1362 - FY25 Arterial Roadway Slurry Program	-	616,038.00	-	-	-	616,038.00
1363 - FY25 Residential Roadway Slurry Program	-	490,090.00	7,723.75	7,723.75	46,992.50	443,097.50
1364 - Doheny Village Connectivity Impr/Construction	750,000.00	4,276,700.00	-	-	-	4,276,700.00
1365 - FY25 Citywide Storm Drain Repairs	200,000.00	200,000.00	-	-	-	200,000.00
1367 - FY25 Traffic Safety Repairs & Improvements	200,000.00	200,000.00	-	1,266.50	20,000.00	180,000.00
1369 - Del Obispo Park Modification Project	-	268,571.00	-	6,084.93	268,290.67	280.33
1370 - Creekside Park Community Gardens	-	180,000.00	-	-	-	180,000.00
1371 - Waterman's Park Statues	-	855,000.00	-	23,181.25	80,681.25	774,318.75
1372 - Doheny Park Road Right of Way	-	750,000.00	-	-	-	750,000.00
1373 - Coast Hwy Sidewalk Gap Closure	-	363,120.00	-	935.00	130,310.00	232,810.00
1374 - FY26 Roadway Resurfacing-Overlay/Asphalt Repairs	4,700,000.00	4,700,000.00	-	-	-	4,700,000.00
1375 - FY26 Residential Roadway Slurry Program	550,000.00	550,000.00	-	-	-	550,000.00
1376 - FY26 Arterial Roadway Slurry	250,000.00	250,000.00	-	-	-	250,000.00
1377 - La Plaza Park Improvements	200,000.00	200,000.00	-	-	-	200,000.00
Fund: 11 - CAPITAL IMPROVEMENTS Total:	7,350,000.00	29,352,462.00	40,229.85	83,847.42	1,325,421.61	28,027,040.39
Total Surplus (Deficit):	(7,350,000.00)	(29,352,462.00)	(40,229.85)	(83,847.42)	(1,325,421.61)	

Fund Summary

Fund	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
11 - CAPITAL IMPROVEMENTS	(7,350,000.00)	(29,352,462.00)	(40,229.85)	83,847.42	1,325,421.61	28,027,040.39
Total Surplus (Deficit):	(7,350,000.00)	(29,352,462.00)	(40,229.85)	(83,847.42)	(1,325,422.00)	

FY26 Summary of Capital Improvement Project Statuses as of September 30, 2025

PROJECT # AND NAME	PROJECT STATUS	FY26 BUDGET	PY TOTAL EXPENDITURES	FY26 ACTIVITY & ENCUMBRANCES	REMAINING BUDGET
1332 - FY22 Citywide Storm Drain Improvements Design	<p>Project is current and ongoing. Project is for the design of storm drain improvements on Violet Lantern, Calle Real/Calle Portola, and Westborne cul-de-sac.</p> <p>Design for the Violet Lantern storm drain was completed on November 2023. Construction component (covered under CIP#1354) was completed in Summer 2024, with the NOC approved by City Council on July 16, 2024.</p> <p>The Calle Real/Calle Portola, and Westborne Storm Drain design will be completed by late Summer 2025 (with construction work covered under CIP#1358).</p>	\$ 62,029	\$ 513,971	\$ 59,790	\$ 2,239
1338 - FY23 Residential Slurry	<p>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 was completed in December 2023, and NOC was approved by City Council on May 2, 2024. Project close out for this portion of FY23 Residential Slurry was completed on June 30, 2024. The remaining project budget will be carried over to FY26.</p>	\$ 472,315	\$ 1,404,750	\$ 143,419	\$ 328,896
1340 - FY22 Doheny Village Connectivity Design/Improvements	<p>Design work is complete (in conjunction with CIP#1291), and is currently awaiting Caltrans' approval of the Request for Authorization (E-76) to meet Federal Grant compliance requirements to proceed with advertising phase. The City continues to work closely with Caltrans on this effort. Design for the City's portion of work will continue into FY25/26. Bid advertisement is anticipated by mid-October 2025, with construction (covered under CIP#1364) estimated to begin in Spring 2026.</p>	\$ 17,257	\$ 872,744	\$ 16,302	\$ 955
1342 - FY23 Roadway Rehab & Repair Design Work	<p>Project is current and ongoing. Project is for the design of street rehabilitation for portions of Violet Lantern, Granada Drive, Valencia Place, Blue Lantern, Calle Rosita, and Calle Almanza.</p> <p>Design for the Violet Lantern street rehabilitation was completed on November 2023 (with construction work covered under CIP#1337: NOC approved on July 16, 2024).</p> <p>Design for Granada Drive, Valencia Place, Blue Lantern, Calle Rosita, and Calle Almanza street rehabilitation will be completed by late Summer 2025 (with construction work covered under CIP#1352). Project ongoing at June 30, 2025.</p>	\$ 12,440	\$ 265,120	\$ 12,330	\$ 110

FY26 Summary of Capital Improvement Project Statuses as of September 30, 2025

PROJECT # AND NAME	PROJECT STATUS	FY26 BUDGET	PY TOTAL EXPENDITURES	FY26 ACTIVITY & ENCUMBRANCES	REMAINING BUDGET
1347 - Traffic Signal Synchronization Project - Project P	Project is current and ongoing. Construction is estimated to begin by Fall 2025.	\$ 303,580	\$ 21,420	\$ -	\$ 303,580
1348 - Stonehill Drive Undergrounding Project/Road Rehabilitation	The City is working with SDG&E to design the planned undergrounding project to allow the City to refine the cost estimate. The City will lead the construction effort with SDG&E only adding cabling, structures and streetlights. Funding for construction of the project will be addressed at a future City Council meeting once the cost estimate has been finalized. Project ongoing.	\$ 890,400	\$ 9,600	\$ -	\$ 890,400
1351 - Stonehill Drive Improvements Project	Outside design funds secured. City initiating design at this time.	\$ 2,671,768	\$ 228,232	\$ 436,167	\$ 2,235,601
1352 - FY24 Roadway Resurfacing-Overlay/Asphalt Repairs	Project is for the construction of the Citywide Asphalt Repairs Project and for the FY23/24 Roadway Resurfacing Project. Construction contract awarded by City Council on September 16, 2025 for CIP#1352.	\$ 3,112,382	\$ 1,123,683	\$ 3,733	\$ 3,108,649
1355 - Del Prado Public Wi-Fi Design & Build	Project is current and ongoing. Additional electrical circuits are being installed to enhance redundancy and reliability, with planned expansion to extend coverage along Amber Lantern	\$ 96,813	\$ 103,187	\$ 31,906	\$ 64,907
1356 - Doheny Park Road Median/Parkway Power Supply/Lighting	Project is current and ongoing.	\$ 200,000	\$ -	\$ -	\$ 200,000
1358 - Calle Real & Calle Portola Storm Drain Improvements	Project is current and ongoing. Project is for the construction of storm drain improvements on Calle Real and Calle Portola. Design work is covered under CIP #1332. Construction contract awarded by City Council on September 16, 2025 for CIP#1358.	\$ 3,413,959	\$ 32,041	\$ -	\$ 3,413,959
1361 - FY25 Roadway Resurfacing-Overlay/Asphalt Repairs	Bid for design services in process. Project is current and ongoing.	\$ 4,200,000	\$ -	\$ 75,500	\$ 4,124,500
1362 - FY25 Arterial Roadway Slurry Program	City Council awarded the construction contract for this project at the May 6, 2025 meeting (in conjunction with CIP #1363). Project is current and ongoing.	\$ 616,038	\$ -	\$ -	\$ 616,038
1363 - FY25 Residential Roadway Slurry Program	City Council awarded the construction contract for this project at the May 6, 2025 meeting (in conjunction with CIP #1362). Project is current and ongoing.	\$ 490,090	\$ 22,808	\$ 46,993	\$ 443,098

FY26 Summary of Capital Improvement Project Statuses as of September 30, 2025

PROJECT # AND NAME	PROJECT STATUS	FY26 BUDGET	PY TOTAL EXPENDITURES	FY26 ACTIVITY & ENCUMBRANCES	REMAINING BUDGET
1364 - Doheny Village Connectivity Impr/Construction	Design work is complete (covered under CIP#1291 and #1340), and is currently awaiting Caltrans' approval of the Request for Authorization (E-76) to meet Federal Grant compliance requirements. The City continues to work closely with Caltrans on this effort. Bid advertisement is anticipated by mid-October 2025, with construction estimated to begin in Spring 2026.	\$ 4,276,700	\$ -	\$ -	\$ 4,276,700
1365 - FY25 Citywide Storm Drain Repairs	Project is current and ongoing.	\$ 200,000	\$ 99,419	\$ -	\$ 200,000
1367 - FY25 Traffic Safety Repairs & Improvements	Project is current and ongoing.	\$ 200,000	\$ 145,885	\$ 20,000	\$ 180,000
1369 - Del Obispo Park Modification Project	City Council awarded the design contract for this project at the March 4, 2025 meeting. Project is current and ongoing.	\$ 268,571	\$ 73,429	\$ 268,291	\$ 280
1370 - Creekside Park Community Gardens	Project is current and ongoing.	\$ 180,000	\$ 20,000	\$ -	\$ 180,000
1371 - Waterman's Park Statues	Work is underway on the Mickey Munoz statue.	\$ 855,000	\$ 145,000	\$ 80,681	\$ 774,319
1372 - Doheny Park Road Right of Way	Project is current and ongoing.	\$ 750,000	\$ -	\$ -	\$ 750,000
1373 - Coast Hwy Sidewalk Gap Closure	City Council awarded the design contract for this project at the April 1, 2025 meeting. Project is current and ongoing.	\$ 363,120	\$ 36,880	\$ 130,310	\$ 232,810
1374 - FY26 Roadway Resurfacing-Overlay/Asphalt Repair	Project is current and ongoing.	\$ 4,700,000	\$ -	\$ -	\$ 4,700,000
1375 - FY26 Residential Roadway Slurry Program	Project is current and ongoing.	\$ 550,000	\$ -	\$ -	\$ 550,000
1376 - FY26 Arterial Roadway Slurry	Project is current and ongoing.	\$ 250,000	\$ -	\$ -	\$ 250,000
1377 - La Plaza Park Improvements	Project is current and ongoing.	\$ 200,000	\$ -	\$ -	\$ 200,000
	TOTALS	\$ 29,352,462	\$ 5,118,167	\$ 1,325,422	\$ 28,027,040



City of Dana Point, CA

6. General Fund Expenditures by Function Group Summary

For Fiscal: 2025-2026 Period Ending: 09/30/2025

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	2,702,400.00	2,702,400.00	171,585.95	451,560.60	2,250,839.40
1030 - Hourly	93,100.00	93,800.00	4,284.00	10,772.12	83,027.88
1050 - Overtime	18,000.00	18,000.00	1,653.92	4,001.88	13,998.12
1100 - Benefits	486,300.00	486,300.00	26,603.64	100,230.97	386,069.03
1120 - Retirement Benefits	751,000.00	751,000.00	17,890.88	445,351.02	305,648.98
1140 - Medi-tax 1.45%	42,500.00	42,500.00	2,684.15	7,028.32	35,471.68
ExpenseType: 10 - Personnel Total:	4,093,300.00	4,094,000.00	224,702.54	1,018,944.91	3,075,055.09
ExpenseType: 20 - Materials & Services					
2010 - Communications	246,600.00	246,600.00	21,308.57	33,948.89	212,651.11
2030 - Equipment Maintenance	614,000.00	732,715.00	54,385.38	136,415.44	596,299.56
2040 - Copier Usage	5,400.00	5,400.00	0.00	0.00	5,400.00
2050 - Vehicle Maintenance	90,000.00	90,000.00	11,451.23	20,643.00	69,357.00
2090 - Memberships & Dues	67,600.00	67,600.00	0.00	26,077.85	41,522.15
2110 - Operating Supplies	187,700.00	187,700.00	8,722.79	31,225.70	156,474.30
2130 - Books & Subscriptions	5,000.00	5,000.00	0.00	0.00	5,000.00
2150 - Training	91,800.00	91,800.00	3,770.90	14,810.94	76,989.06
2170 - Postage	25,000.00	25,000.00	1,161.63	2,778.27	22,221.73
2190 - Facil & Equip Lease/Rent	113,000.00	113,000.00	14,096.05	38,606.61	74,393.39
2210 - Utilities	219,000.00	219,000.00	21,465.47	47,405.82	171,594.18
2230 - Professional Services	866,600.00	866,600.00	59,980.56	185,935.09	680,664.91
2250 - Advertising	20,000.00	20,000.00	265.93	2,068.86	17,931.14
2270 - Travel, Conf. & Meetings	107,000.00	107,000.00	2,080.34	11,905.74	95,094.26
2290 - Auto Allowance	49,100.00	49,100.00	2,963.62	7,785.95	41,314.05
2310 - City Attorney	1,600,000.00	1,600,000.00	0.00	0.00	1,600,000.00
2590 - Data Technology	775,500.00	995,692.00	49,627.84	243,200.37	752,491.63
2999 - Operations Contingency	250,000.00	221,500.00	0.00	0.00	221,500.00
ExpenseType: 20 - Materials & Services Total:	5,333,300.00	5,643,707.00	251,280.31	802,808.53	4,840,898.47
ExpenseType: 30 - Capital Outlay					
3010 - Furniture & Equipment	4,500.00	90,420.00	6,579.26	21,772.46	68,647.54
ExpenseType: 30 - Capital Outlay Total:	4,500.00	90,420.00	6,579.26	21,772.46	68,647.54
ExpenseType: 40 - Insurance					
4010 - Liability Insur Premiums	533,800.00	533,800.00	23,006.16	528,529.72	5,270.28
4030 - Property Insurance Premiums	174,700.00	174,700.00	0.00	157,020.00	17,680.00
4050 - Employee Bond Premiums	1,600.00	1,600.00	0.00	1,495.00	105.00
4110 - Workers' Compensation	126,900.00	126,900.00	0.00	126,879.00	21.00
4210 - Unemployment Benefits	1,500.00	1,500.00	0.00	0.00	1,500.00
ExpenseType: 40 - Insurance Total:	838,500.00	838,500.00	23,006.16	813,923.72	24,576.28
ExpenseType: 90 - Operating Transfers Out					
9010 - Tsfs Out - To Facil Imp Fund	850,000.00	1,850,000.00	0.00	850,000.00	1,000,000.00
9050 - Tsfs Out - To Cap Impv Fund	2,750,000.00	6,030,382.00	0.00	2,750,000.00	3,280,382.00
9060 - Tsfs Out - To Coastal Transit Fund	400,000.00	400,000.00	0.00	400,000.00	0.00
ExpenseType: 90 - Operating Transfers Out Total:	4,000,000.00	8,280,382.00	0.00	4,000,000.00	4,280,382.00
Function: 10 - General Government Total:	14,269,600.00	18,947,009.00	505,568.27	6,657,449.62	12,289,559.38
Function: 20 - Public Safety					
ExpenseType: 10 - Personnel					
1030 - Hourly	41,600.00	41,600.00	3,107.95	6,563.73	35,036.27
1120 - Retirement Benefits	3,300.00	3,300.00	233.10	578.61	2,721.39

6. General Fund Expenditures by Function

For Fiscal: 2025-2026 Period Ending: 09/30/2025

ExpenseObject	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
1140 - Medi-tax 1.45%	700.00	700.00	45.46	96.03	603.97
ExpenseType: 10 - Personnel Total:	45,600.00	45,600.00	3,386.51	7,238.37	38,361.63
ExpenseType: 20 - Materials & Services					
2010 - Communications	6,000.00	6,000.00	540.89	917.95	5,082.05
2030 - Equipment Maintenance	51,500.00	51,500.00	0.00	8,347.13	43,152.87
2040 - Copier Usage	500.00	500.00	0.00	0.00	500.00
2090 - Memberships & Dues	1,000.00	1,000.00	125.00	125.00	875.00
2110 - Operating Supplies	92,500.00	92,500.00	6,495.31	9,641.92	82,858.08
2150 - Training	3,200.00	3,200.00	249.00	249.00	2,951.00
2230 - Professional Services	417,700.00	508,200.00	20,844.90	94,270.76	413,929.24
2270 - Travel, Conf. & Meetings	22,200.00	22,200.00	398.45	1,180.29	21,019.71
2290 - Auto Allowance	1,000.00	1,000.00	99.16	125.96	874.04
2330 - Police Services	15,984,000.00	15,954,000.00	1,328,646.43	3,984,962.29	11,969,037.71
ExpenseType: 20 - Materials & Services Total:	16,579,600.00	16,640,100.00	1,357,399.14	4,099,820.30	12,540,279.70
Function: 20 - Public Safety Total:	16,625,200.00	16,685,700.00	1,360,785.65	4,107,058.67	12,578,641.33
Function: 40 - Community Development					
ExpenseType: 10 - Personnel					
1010 - Salaries	2,648,600.00	2,548,600.00	223,504.51	567,029.39	1,981,570.61
1030 - Hourly	72,800.00	72,100.00	5,487.74	11,965.41	60,134.59
1050 - Overtime	33,500.00	33,500.00	2,232.10	7,135.96	26,364.04
1070 - Stipends	9,000.00	9,000.00	692.30	1,831.13	7,168.87
1100 - Benefits	543,100.00	543,100.00	30,656.73	120,475.21	422,624.79
1120 - Retirement Benefits	307,400.00	307,400.00	21,549.91	66,015.07	241,384.93
1140 - Medi-tax 1.45%	43,100.00	43,100.00	3,474.36	8,815.46	34,284.54
1200 - Outside Assistance	0.00	100,000.00	0.00	0.00	100,000.00
ExpenseType: 10 - Personnel Total:	3,657,500.00	3,656,800.00	287,597.65	783,267.63	2,873,532.37
ExpenseType: 20 - Materials & Services					
2010 - Communications	18,000.00	18,000.00	1,284.48	3,112.05	14,887.95
2030 - Equipment Maintenance	3,500.00	3,500.00	0.00	0.00	3,500.00
2040 - Copier Usage	6,000.00	6,000.00	0.00	0.00	6,000.00
2090 - Memberships & Dues	8,500.00	8,500.00	0.00	1,225.00	7,275.00
2110 - Operating Supplies	70,000.00	70,000.00	858.25	13,591.66	56,408.34
2150 - Training	8,500.00	8,500.00	111.52	111.52	8,388.48
2230 - Professional Services	621,800.00	1,316,205.00	9,272.93	201,194.45	1,115,010.55
2240 - Reimbursable Costs	0.00	2,278.00	0.00	0.00	2,278.00
2250 - Advertising	12,000.00	12,000.00	677.19	1,101.99	10,898.01
2270 - Travel, Conf. & Meetings	30,700.00	30,700.00	3,255.63	4,901.78	25,798.22
2290 - Auto Allowance	19,600.00	19,600.00	1,868.82	4,860.21	14,739.79
2340 - Parking Lot Leases	43,000.00	49,000.00	3,392.55	15,536.55	33,463.45
2600 - Marketing	107,500.00	107,500.00	3,511.78	18,057.73	89,442.27
ExpenseType: 20 - Materials & Services Total:	949,100.00	1,651,783.00	24,233.15	263,692.94	1,388,090.06
Function: 40 - Community Development Total:	4,606,600.00	5,308,583.00	311,830.80	1,046,960.57	4,261,622.43
Function: 50 - Community Services					
ExpenseType: 10 - Personnel					
1010 - Salaries	1,004,200.00	1,004,200.00	61,997.84	166,088.09	838,111.91
1030 - Hourly	255,000.00	255,000.00	18,591.52	64,014.88	190,985.12
1050 - Overtime	32,000.00	32,000.00	5,862.09	18,068.30	13,931.70
1100 - Benefits	239,400.00	239,400.00	12,399.42	45,536.14	193,863.86
1120 - Retirement Benefits	139,500.00	139,500.00	7,970.15	26,178.93	113,321.07
1140 - Medi-tax 1.45%	20,000.00	20,000.00	1,309.20	3,750.78	16,249.22
ExpenseType: 10 - Personnel Total:	1,690,100.00	1,690,100.00	108,130.22	323,637.12	1,366,462.88
ExpenseType: 20 - Materials & Services					
2010 - Communications	6,400.00	6,400.00	316.72	799.31	5,600.69
2040 - Copier Usage	5,000.00	5,000.00	0.00	0.00	5,000.00
2090 - Memberships & Dues	3,000.00	3,000.00	0.00	990.00	2,010.00
2110 - Operating Supplies	182,500.00	182,500.00	6,490.47	27,174.61	155,325.39
2150 - Training	4,000.00	4,000.00	0.00	640.00	3,360.00

6. General Fund Expenditures by Function

For Fiscal: 2025-2026 Period Ending: 09/30/2025

ExpenseObject	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
2170 - Postage	15,000.00	15,000.00	0.00	15,000.00	0.00
2190 - Facil & Equip Lease/Rent	15,000.00	15,000.00	3,513.73	7,862.31	7,137.69
2210 - Utilities	925,000.00	925,000.00	85,534.24	169,838.06	755,161.94
2230 - Professional Services	360,000.00	360,000.00	53,804.28	107,182.49	252,817.51
2250 - Advertising	14,400.00	14,400.00	240.00	3,545.00	10,855.00
2270 - Travel, Conf. & Meetings	13,000.00	13,000.00	2,093.12	6,199.66	6,800.34
2290 - Auto Allowance	9,500.00	9,500.00	325.12	1,101.74	8,398.26
2410 - Community Activities	1,016,000.00	1,016,000.00	61,460.92	578,454.56	437,545.44
2430 - Recreation Programs	205,000.00	205,000.00	8,939.02	21,260.11	183,739.89
2450 - Landscape Maintenance	937,000.00	937,000.00	63,090.43	189,074.42	747,925.58
2470 - Tree Maintenance	720,000.00	720,000.00	47,165.80	113,589.83	606,410.17
2550 - Park Maintenance	1,577,800.00	1,641,332.00	162,474.21	398,287.94	1,243,044.06
ExpenseType: 20 - Materials & Services Total:	6,008,600.00	6,072,132.00	495,448.06	1,641,000.04	4,431,131.96
ExpenseType: 30 - Capital Outlay					
3010 - Furniture & Equipment	0.00	23,000.00	0.00	22,725.74	274.26
ExpenseType: 30 - Capital Outlay Total:	0.00	23,000.00	0.00	22,725.74	274.26
Function: 50 - Community Services Total:	7,698,700.00	7,785,232.00	603,578.28	1,987,362.90	5,797,869.10
Function: 60 - Public Works					
ExpenseType: 10 - Personnel					
1010 - Salaries	2,207,200.00	2,207,200.00	156,054.91	419,721.01	1,787,478.99
1030 - Hourly	49,500.00	49,500.00	4,351.82	11,534.31	37,965.69
1050 - Overtime	30,000.00	30,000.00	6,435.08	13,002.34	16,997.66
1100 - Benefits	387,500.00	387,500.00	24,231.33	90,699.85	296,800.15
1120 - Retirement Benefits	265,700.00	265,700.00	19,688.26	59,027.61	206,672.39
1140 - Medi-tax 1.45%	35,000.00	35,000.00	2,526.98	6,726.81	28,273.19
ExpenseType: 10 - Personnel Total:	2,974,900.00	2,974,900.00	213,288.38	600,711.93	2,374,188.07
ExpenseType: 20 - Materials & Services					
2010 - Communications	17,000.00	17,000.00	1,193.88	2,888.30	14,111.70
2040 - Copier Usage	3,500.00	3,500.00	0.00	0.00	3,500.00
2090 - Memberships & Dues	4,300.00	4,300.00	330.76	680.75	3,619.25
2110 - Operating Supplies	84,000.00	84,000.00	7,653.37	12,599.69	71,400.31
2150 - Training	4,000.00	4,000.00	0.00	100.00	3,900.00
2210 - Utilities	452,000.00	452,000.00	24,579.59	71,876.49	380,123.51
2230 - Professional Services	1,345,500.00	1,520,561.00	235,309.13	315,935.56	1,204,625.44
2270 - Travel, Conf. & Meetings	13,500.00	13,500.00	985.00	985.00	12,515.00
2290 - Auto Allowance	11,200.00	11,200.00	1,059.54	2,511.12	8,688.88
2350 - Street Maintenance	1,560,000.00	1,564,290.00	74,353.88	88,191.18	1,476,098.82
2490 - Street Sweeping	5,500.00	5,500.00	0.00	240.00	5,260.00
2510 - Storm Drains	1,161,500.00	1,189,936.00	6,865.00	47,861.06	1,142,074.94
2530 - Safety Lighting	481,000.00	556,121.00	23,261.64	68,278.33	487,842.67
ExpenseType: 20 - Materials & Services Total:	5,143,000.00	5,425,908.00	375,591.79	612,147.48	4,813,760.52
Function: 60 - Public Works Total:	8,117,900.00	8,400,808.00	588,880.17	1,212,859.41	7,187,948.59
Fund: 01 - GENERAL Total:	51,318,000.00	57,127,332.00	3,370,643.17	15,011,691.17	42,115,640.83
Total Surplus (Deficit):	-51,318,000.00	-57,127,332.00	-3,370,643.17	-15,011,691.17	

Fund Summary

Fund	Original	Current	MTD Activity	YTD Activity	Budget
	Total Budget	Total Budget			Remaining
01 - GENERAL	-51,318,000.00	-57,127,332.00	-3,370,643.17	-15,011,691.17	-42,115,640.83
Total Surplus (Deficit):	-51,318,000.00	-57,127,332.00	-3,370,643.17	-15,011,691.17	



City of Dana Point, CA

7. FYTD Revenues - September 2025 vs. 2024

Group Summary

For the Period Ending 09/30/2025

RevenueObjec...	2024-2025 Sept. Activity	2025-2026 Sept. Activity	Sept. Variance Favorable / (Unfavorable)	Variance %	2024-2025 YTD Activity	2025-2026 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
Fund: 01 - GENERAL								
RevenueType: 10 - Taxes & Franchises								
6101 - Sec & Unsec Property Taxes	217,640.69	229,060.70	11,420.01	5.25%	232,419.65	248,748.28	16,328.63	7.03%
6103 - Property Transfer Tax	59,422.81	73,514.61	14,091.80	23.71%	97,210.81	142,451.32	45,240.51	46.54%
6109 - Transient Occupancy Tax	1,788,045.18	1,750,432.72	-37,612.46	-2.10%	6,075,999.17	5,863,840.38	-212,158.79	-3.49%
6110 - Short Term Rental TOT	9,642.82	6,321.30	-3,321.52	-34.45%	9,642.82	6,321.30	-3,321.52	-34.45%
6111 - Sales & Use Tax	592,442.97	565,323.45	-27,119.52	-4.58%	592,442.97	565,323.45	-27,119.52	-4.58%
RevenueType 10 - Taxes & Franchises Total:	2,667,194.47	2,624,652.78	-42,541.69	-1.59%	7,007,715.42	6,826,684.73	-181,030.69	-2.58%
RevenueType: 20 - Licenses & Permits								
6201 - Site Development Permit	550.00	11,524.00	10,974.00	1,995.27%	19,868.00	10,165.50	-9,702.50	-48.83%
6203 - Coastal Development Permit	0.00	3,185.00	3,185.00	0.00%	14,985.00	14,364.00	-621.00	-4.14%
6205 - Conditional Use Permit	5,202.00	10,096.00	4,894.00	94.08%	7,803.00	20,192.00	12,389.00	158.77%
6207 - Other Planning Permits	18,794.00	27,555.00	8,761.00	46.62%	27,174.00	56,263.00	29,089.00	107.05%
6209 - Building Permits	117,200.29	93,096.89	-24,103.40	-20.57%	252,665.16	300,384.57	47,719.41	18.89%
6211 - Plumbing Permits	22,752.40	-9,449.00	-32,201.40	-141.53%	49,249.40	1,323.00	-47,926.40	-97.31%
6215 - Electrical Permits	7,432.60	11,440.20	4,007.60	53.92%	20,412.90	23,807.60	3,394.70	16.63%
6217 - Mechanical Permits	825.00	1,287.00	462.00	56.00%	4,402.60	2,597.00	-1,805.60	-41.01%
6218 - Short Term Rental Permits	6,645.20	3,841.90	-2,803.30	-42.19%	35,357.55	28,283.80	-7,073.75	-20.01%
6223 - Encroachment Permits	4,233.00	4,398.00	165.00	3.90%	13,279.00	25,774.50	12,495.50	94.10%
6225 - Grading Permit Plan Check	18,713.34	51,839.85	33,126.51	177.02%	53,789.13	135,305.81	81,516.68	151.55%
6226 - Licenses & Permits	0.00	0.00	0.00	0.00%	0.00	74.12	74.12	0.00%
6227 - Other Engineering Permits	7,525.00	6,475.00	-1,050.00	-13.95%	21,000.00	19,775.00	-1,225.00	-5.83%
RevenueType 20 - Licenses & Permits Total:	209,872.83	215,289.84	5,417.01	2.58%	519,985.74	638,309.90	118,324.16	22.76%
RevenueType: 30 - Fines & Forfeitures								
6301 - Vehicle Code Fines	36,938.65	13,159.30	-23,779.35	-64.38%	69,347.75	52,978.06	-16,369.69	-23.61%
6303 - Penalties, Int. & Restitution	83,580.88	0.00	-83,580.88	-100.00%	84,000.88	57,451.60	-26,549.28	-31.61%
RevenueType 30 - Fines & Forfeitures Total:	120,519.53	13,159.30	-107,360.23	-89.08%	153,348.63	110,429.66	-42,918.97	-27.99%
RevenueType: 40 - Use Of Money & Property								
6401 - Rental Of Property	11,295.44	9,773.93	-1,521.51	-13.47%	32,803.00	27,945.85	-4,857.15	-14.81%
6403 - Investment Income	64,891.98	85,362.02	20,470.04	31.54%	212,360.58	262,671.79	50,311.21	23.69%
6405 - City Plaza Rental Revenue	2,000.00	0.00	-2,000.00	-100.00%	8,000.00	6,000.00	-2,000.00	-25.00%
6413 - Unrealized Gain/Loss	0.00	0.00	0.00	0.00%	-0.99	0.00	0.99	100.00%
RevenueType 40 - Use Of Money & Property Total:	78,187.42	95,135.95	16,948.53	21.68%	253,162.59	296,617.64	43,455.05	17.16%
RevenueType: 50 - Intergovernmental								
6505 - Motor Vehicle In-lieu	0.00	50,665.00	50,665.00	0.00%	0.00	50,665.00	50,665.00	0.00%

7. FYTD Revenues - September 2025 vsx 2024

For the Period Ending 09/30/2025

RevenueObjec...	2024-2025 Sept. Activity	2025-2026 Sept. Activity	Sept. Variance Favorable / (Unfavorable)	Variance %	2024-2025 YTD Activity	2025-2026 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
6521 - Intergovernmental Cost Reimb	20,001.30	0.00	-20,001.30	-100.00%	20,001.30	0.00	-20,001.30	-100.00%
RevenueType 50 - Intergovernmental Total:	20,001.30	50,665.00	30,663.70	153.31%	20,001.30	50,665.00	30,663.70	153.31%
RevenueType: 60 - Charges For Services								
6607 - Planning Comm. Determin.	2,134.00	2,134.00	0.00	0.00%	4,268.00	2,134.00	-2,134.00	-50.00%
6609 - Variance Minor Amendment	0.00	0.00	0.00	0.00%	2,101.00	0.00	-2,101.00	-100.00%
6623 - Planning Plan Check Fee	8,881.25	14,367.50	5,486.25	61.77%	29,356.25	40,311.25	10,955.00	37.32%
6627 - Other Planning Fees	0.00	2,548.00	2,548.00	0.00%	1,481.00	3,822.00	2,341.00	158.07%
6631 - Building Plan Check Fee	53,847.49	33,828.42	-20,019.07	-37.18%	156,879.12	189,878.58	32,999.46	21.03%
6633 - Permit Issuance Fee	3,950.00	3,270.00	-680.00	-17.22%	13,150.00	9,995.00	-3,155.00	-23.99%
6635 - Other Building Fees	750.00	0.00	-750.00	-100.00%	900.00	600.00	-300.00	-33.33%
6639 - Addressing Fee	270.00	270.00	0.00	0.00%	1,080.00	1,350.00	270.00	25.00%
6641 - Grading Inspection	12,550.00	5,823.00	-6,727.00	-53.60%	27,821.00	61,505.38	33,684.38	121.08%
6649 - Map Check Fee	0.00	0.00	0.00	0.00%	-259.00	0.00	259.00	100.00%
6655 - Other Engineering Fees	2,941.10	1,839.28	-1,101.82	-37.46%	8,095.84	8,325.28	229.44	2.83%
6659 - Solid Waste Exemption Fee	0.00	0.00	0.00	0.00%	203.00	261.00	58.00	28.57%
6685 - Reimbursed Expenses	50,373.17	13,430.88	-36,942.29	-73.34%	67,231.66	42,559.43	-24,672.23	-36.70%
6687 - Legal Reimbursements - Development	42,158.00	0.00	-42,158.00	-100.00%	79,976.00	148.00	-79,828.00	-99.81%
6688 - Legal Reimbursements - Other	1,842.85	0.00	-1,842.85	-100.00%	1,842.85	0.00	-1,842.85	-100.00%
6689 - Police Services Reimbursements	0.00	161,896.36	161,896.36	0.00%	0.00	161,896.36	161,896.36	0.00%
6691 - Recreation Classes	12,744.03	14,536.96	1,792.93	14.07%	70,904.81	81,667.19	10,762.38	15.18%
6692 - Planning Reimbursements	3,927.50	0.00	-3,927.50	-100.00%	6,773.35	11,714.00	4,940.65	72.94%
6693 - Activities & Trips	5,137.81	10,425.65	5,287.84	102.92%	14,163.52	13,181.70	-981.82	-6.93%
6694 - Staff Time Reimbursements	0.00	0.00	0.00	0.00%	0.00	480.00	480.00	0.00%
6699 - Other P/b/e	1,984.54	1,792.60	-191.94	-9.67%	6,393.38	6,478.80	85.42	1.34%
RevenueType 60 - Charges For Services Total:	203,491.74	266,162.65	62,670.91	30.80%	492,361.78	636,307.97	143,946.19	29.24%
RevenueType: 70 - Other								
6701 - Planning Appeal Fee	0.00	500.00	500.00	0.00%	1,000.00	1,250.00	250.00	25.00%
6703 - Miscellaneous Revenues	0.00	10,000.00	10,000.00	0.00%	20,000.20	9,999.99	-10,000.21	-50.00%
RevenueType 70 - Other Total:	0.00	10,500.00	10,500.00	0.00%	21,000.20	11,249.99	-9,750.21	-46.43%
Fund 01 Total:	3,299,267.29	3,275,565.52	-23,701.77	-0.72%	8,467,575.66	8,570,264.89	102,689.23	1.21%
Total Surplus (Deficit):	3,299,267.29	3,275,565.52	-23,701.77	-0.72%	8,467,575.66	8,570,264.89	102,689.23	1.21%

7. FYTD Revenues - September 2025 vsx 2024

For the Period Ending 09/30/2025
Fund Summary

Fund	2024-2025	2025-2026	Sept. Variance		2024-2025	2025-2026	YTD Variance	
	Sept. Activity	Sept. Activity	Favorable / (Unfavorable)	Variance %	YTD Activity	YTD Activity	Favorable / (Unfavorable)	Variance %
01 - GENERAL	3,299,267.29	3,275,565.52	-23,701.77	-0.72%	8,467,575.66	8,570,264.89	102,689.23	1.21%
Total Surplus (Deficit):	3,299,267.29	3,275,565.52	-23,701.77	-0.72%	8,467,575.66	8,570,264.89	102,689.23	1.21%



City of Dana Point, CA

8. FYTD Expenditures - September 2025 vs 2024

Group Summary

For the Period Ending 09/30/2025

ExpenseObjec...	2024-2025 Sept. Activity	2025-2026 Sept. Activity	Sept. Variance Favorable / (Unfavorable)	Variance %	2024-2025 YTD Activity	2025-2026 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
Fund: 01 - GENERAL								
ExpenseType: 10 - Personnel								
1010 - Salaries	542,393.31	613,143.21	-70,749.90	-13.04%	1,464,528.33	1,604,399.09	-139,870.76	-9.55%
1030 - Hourly	28,360.46	35,823.03	-7,462.57	-26.31%	83,009.92	104,850.45	-21,840.53	-26.31%
1050 - Overtime	9,269.38	16,183.19	-6,913.81	-74.59%	36,423.88	42,208.48	-5,784.60	-15.88%
1070 - Stipends	692.30	692.30	0.00	0.00%	1,869.21	1,831.13	38.08	2.04%
1100 - Benefits	253,904.32	93,891.12	160,013.20	63.02%	390,461.39	356,942.17	33,519.22	8.58%
1120 - Retirement Benefits	64,993.57	67,332.30	-2,338.73	-3.60%	580,582.81	597,151.24	-16,568.43	-2.85%
1140 - Medi-tax 1.45%	8,737.39	10,040.15	-1,302.76	-14.91%	23,858.14	26,417.40	-2,559.26	-10.73%
1200 - Outside Assistance	12,012.50	0.00	12,012.50	100.00%	15,410.30	0.00	15,410.30	100.00%
ExpenseType 10 - Personnel Total:	920,363.23	837,105.30	83,257.93	9.05%	2,596,143.98	2,733,799.96	-137,655.98	-5.30%
ExpenseType: 20 - Materials & Services								
2010 - Communications	17,828.23	24,644.54	-6,816.31	-38.23%	41,284.56	41,666.50	-381.94	-0.93%
2030 - Equipment Maintenance	34,298.49	54,385.38	-20,086.89	-58.56%	134,009.12	144,762.57	-10,753.45	-8.02%
2050 - Vehicle Maintenance	20,243.61	11,451.23	8,792.38	43.43%	28,209.09	20,643.00	7,566.09	26.82%
2070 - Office Supplies	2,747.92	0.00	2,747.92	100.00%	5,318.26	0.00	5,318.26	100.00%
2090 - Memberships & Dues	11,138.95	455.76	10,683.19	95.91%	32,486.05	29,098.60	3,387.45	10.43%
2110 - Operating Supplies	33,976.07	30,220.19	3,755.88	11.05%	170,566.00	94,233.58	76,332.42	44.75%
2130 - Books & Subscriptions	750.47	0.00	750.47	100.00%	4,504.63	0.00	4,504.63	100.00%
2150 - Training	5,251.19	4,131.42	1,119.77	21.32%	15,242.84	15,911.46	-668.62	-4.39%
2170 - Postage	113.91	1,161.63	-1,047.72	-919.78%	2,963.65	17,778.27	-14,814.62	-499.88%
2190 - Facil & Equip Lease/Rent	13,450.31	17,609.78	-4,159.47	-30.92%	25,680.35	46,468.92	-20,788.57	-80.95%
2210 - Utilities	152,376.34	131,579.30	20,797.04	13.65%	276,502.63	289,120.37	-12,617.74	-4.56%
2230 - Professional Services	329,646.88	379,211.80	-49,564.92	-15.04%	795,183.41	904,518.35	-109,334.94	-13.75%
2240 - Reimbursable Costs	-2,490.50	0.00	-2,490.50	-100.00%	-2,190.50	0.00	-2,190.50	-100.00%
2250 - Advertising	10,332.09	1,183.12	9,148.97	88.55%	17,776.77	6,715.85	11,060.92	62.22%
2270 - Travel, Conf. & Meetings	10,180.26	8,812.54	1,367.72	13.44%	26,613.34	25,172.47	1,440.87	5.41%
2290 - Auto Allowance	5,617.47	6,316.26	-698.79	-12.44%	15,135.43	16,384.98	-1,249.55	-8.26%
2310 - City Attorney	120,194.81	0.00	120,194.81	100.00%	445,673.34	0.00	445,673.34	100.00%
2330 - Police Services	1,277,645.19	1,328,646.43	-51,001.24	-3.99%	3,831,944.57	3,984,962.29	-153,017.72	-3.99%
2340 - Parking Lot Leases	4,026.91	3,392.55	634.36	15.75%	16,107.64	15,536.55	571.09	3.55%
2350 - Street Maintenance	327,848.55	74,353.88	253,494.67	77.32%	348,115.92	88,191.18	259,924.74	74.67%
2410 - Community Activities	201,058.04	61,460.92	139,597.12	69.43%	519,472.11	578,454.56	-58,982.45	-11.35%
2430 - Recreation Programs	5,489.40	8,939.02	-3,449.62	-62.84%	12,642.10	21,260.11	-8,618.01	-68.17%
2450 - Landscape Maintenance	65,881.34	63,090.43	2,790.91	4.24%	189,115.04	189,074.42	40.62	0.02%
2470 - Tree Maintenance	152,065.00	47,165.80	104,899.20	68.98%	265,367.00	113,589.83	151,777.17	57.20%

8. FYTD Expenditures - September 2025 vs 2024

For the Period Ending 09/30/2025

ExpenseObjec...	2024-2025	2025-2026	Sept. Variance	Variance %	2024-2025	2025-2026	YTD Variance	Variance %
	Sept. Activity	Sept. Activity	Favorable / (Unfavorable)		YTD Activity	YTD Activity	Favorable / (Unfavorable)	
2490 - Street Sweeping	0.00	0.00	0.00	0.00%	120.00	240.00	-120.00	-100.00%
2510 - Storm Drains	84,869.59	6,865.00	78,004.59	91.91%	101,128.21	47,861.06	53,267.15	52.67%
2530 - Safety Lighting	22,400.78	23,261.64	-860.86	-3.84%	37,885.96	68,278.33	-30,392.37	-80.22%
2550 - Park Maintenance	128,949.85	162,474.21	-33,524.36	-26.00%	326,027.17	398,287.94	-72,260.77	-22.16%
2590 - Data Technology	61,659.86	49,627.84	12,032.02	19.51%	128,368.44	243,200.37	-114,831.93	-89.45%
2600 - Marketing	1,182.56	3,511.78	-2,329.22	-196.96%	32,006.48	18,057.73	13,948.75	43.58%
ExpenseType 20 - Materials & Services Total:	3,098,733.57	2,503,952.45	594,781.12	19.19%	7,843,259.61	7,419,469.29	423,790.32	5.40%
ExpenseType: 30 - Capital Outlay								
3010 - Furniture & Equipment	28,175.66	6,579.26	21,596.40	76.65%	29,560.47	44,498.20	-14,937.73	-50.53%
3030 - Facilities Improvements	19,722.45	0.00	19,722.45	100.00%	19,722.45	0.00	19,722.45	100.00%
ExpenseType 30 - Capital Outlay Total:	47,898.11	6,579.26	41,318.85	86.26%	49,282.92	44,498.20	4,784.72	9.71%
ExpenseType: 40 - Insurance								
4010 - Liability Insur Premiums	21,509.47	23,006.16	-1,496.69	-6.96%	458,659.05	528,529.72	-69,870.67	-15.23%
4030 - Property Insurance Premiums	0.00	0.00	0.00	0.00%	171,104.00	157,020.00	14,084.00	8.23%
4050 - Employee Bond Premiums	0.00	0.00	0.00	0.00%	1,413.00	1,495.00	-82.00	-5.80%
4110 - Workers' Compensation	0.00	0.00	0.00	0.00%	116,383.00	126,879.00	-10,496.00	-9.02%
ExpenseType 40 - Insurance Total:	21,509.47	23,006.16	-1,496.69	-6.96%	747,559.05	813,923.72	-66,364.67	-8.88%
ExpenseType: 90 - Operating Transfers Out								
9010 - Tsfs Out - To Facil Imp Fund	0.00	0.00	0.00	0.00%	500,000.00	850,000.00	-350,000.00	-70.00%
9034 - Tsfs Out - To PARS Section 115 Fund	0.00	0.00	0.00	0.00%	4,413,622.59	0.00	4,413,622.59	100.00%
9050 - Tsfs Out - To Cap Impv Fund	3,021,567.00	0.00	3,021,567.00	100.00%	7,021,567.00	2,750,000.00	4,271,567.00	60.83%
9060 - Tsfs Out - To Coastal Transit Fund	0.00	0.00	0.00	0.00%	235,000.00	400,000.00	-165,000.00	-70.21%
ExpenseType 90 - Operating Transfers Out Total:	3,021,567.00	0.00	3,021,567.00	100.00%	12,170,189.59	4,000,000.00	8,170,189.59	67.13%
Fund 01 Total:	7,110,071.38	3,370,643.17	3,739,428.21	52.59%	23,406,435.15	15,011,691.17	8,394,743.98	35.87%
Total Surplus (Deficit):	-7,110,071.38	-3,370,643.17	3,739,428.21	52.59%	-23,406,435.15	-15,011,691.17	8,394,743.98	35.87%

8. FYTD Expenditures - September 2025 vs 2024

For the Period Ending 09/30/2025
Fund Summary

Fund	2024-2025	2025-2026	Sept. Variance		2024-2025	2025-2026	YTD Variance	
	Sept. Activity	Sept. Activity	Favorable / (Unfavorable)	Variance %	YTD Activity	YTD Activity	Favorable / (Unfavorable)	Variance %
01 - GENERAL	-7,110,071.38	-3,370,643.17	3,739,428.21	52.59%	-23,406,435.15	-15,011,691.17	8,394,743.98	35.87%
Total Surplus (Deficit):	-7,110,071.38	-3,370,643.17	3,739,428.21	52.59%	-23,406,435.15	-15,011,691.17	8,394,743.98	35.87%