



**CITY OF DANA POINT  
DECEMBER 2024 QUARTERLY FINANCIAL REPORT  
MANAGEMENT DISCUSSION**

**FY25  
Q2**

**SUMMARY**

This financial report primarily focuses on the revenues and expenditures related to the General Fund, with an emphasis on activities during the second quarter of Fiscal Year 2024-2025 (FY25), which ended on December 31, 2024. The City's General Fund serves as the primary operating fund, supporting a wide range of activities such as public safety, parks and recreation, public works, and general administration.

It is important to note that General Fund revenue and expenditure transactions do not occur uniformly or at consistent intervals throughout the year. As a result, the posted revenues and expenditures will not necessarily equate to 50% of the budgeted line items for FY25.

As of the end of Q2, total General Fund revenues amounted to \$22.4 million, while General Fund expenditures—excluding transfers to other funds—totaled \$22.5 million. Further details on revenue and expenditure performance versus the budget, along with year-over-year changes, are provided in this report.

**BUDGETED FUND BALANCE SUMMARY**

The table below details the computation of the General Fund's FY25 budgeted ending fund balance, including adjustments to the budget approved by the City Council. The beginning fund balance reflects the audited ending fund balance for FY24.

| Budgeted Fund Balance Actual<br>(in millions) | Amended<br>Budget |
|---|-------------------|
| Fund Balance, 7/1/24 (audited)                | \$ 28.2           |
| Budgeted Revenues                             | 48.0              |
| Budgeted Expenditures                         | (47.5)            |
| Budgeted Operating Transfers In               | --                |
| Budgeted Operating Transfers Out              | (12.2)            |
| <b>Budgeted Fund Balance, 6/30/25</b>         | <b>\$ 16.6</b>    |

The budgeted FY25 ending Fund Balance is further categorized into specific reserve accounts per City Council Policy. Note that the Art in Public Places Reserve is restricted for public art per the City's Municipal Code.

The following table details the projected FY25 budgeted ending fund balance, detailed by reserve account:

| Reserve Designation<br>(in millions)          | Amended<br>Budget |
|---|-------------------|
| Art in Public Places*                         | \$ 0.0            |
| Economic Stability                            | 5.3               |
| Extreme Event                                 | 4.3               |
| Special Purpose**                             | 2.4               |
| Investment mark-to-mkt***                     | (0.9)             |
| Unassigned                                    | 5.6               |
| <b>Total Reserves Projected<br/>@ 6/30/25</b> | <b>\$ 16.6</b>    |

\*Art in Public Places Reserve balance on 12/31/24 was \$12,446.

\*\*Includes funds designated to address Unfunded Pension Obligations (\$1.9M), to update the General Plan (\$201k), and for the CASA Unfunded Liability (\$335k).

\*\*\*Investment mark-to-market/unrealized loss at 6/30/24.

**REVENUES:**

The FY25 General Fund revenue budget is \$48 million. Overall, General Fund revenues are currently on track with the amended budget. Total General Fund revenue received through Q2 amounted to \$22.4 million, which is \$70,000 lower compared to the same period in the previous fiscal year.

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

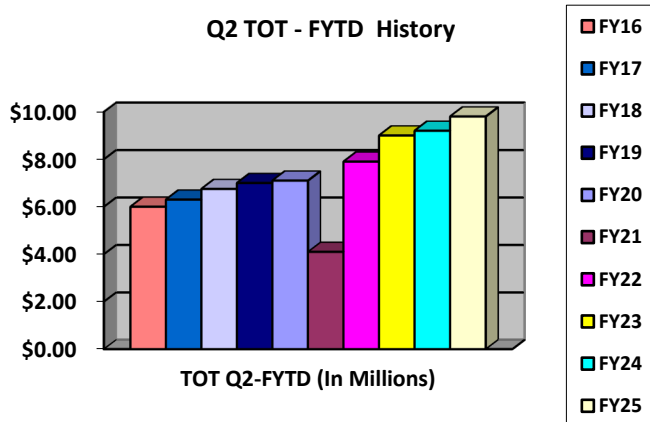
**Transient Occupancy Tax (TOT)** – Total Transient Occupancy Tax (TOT) revenue received through the end of Q2 was \$9.8 million, an increase of \$678k compared to the same period last year. Staff does anticipate a decline in TOT revenue during the second half of FY25 due to planned renovations at one of the City's larger hotel properties.

The amended TOT budget is \$15.2 million. Given the strong performance in the first half of the fiscal year, staff plans to recommend a modest budget increase in the FY25 Mid-Year Budget Report.



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**Property Tax** – Property Taxes represent the City’s second-largest revenue source, with a FY25 budget of \$11.8 million. As of Q2, a total of \$5.6 million has been collected, reflecting a decrease of \$553,000 compared to the same period in the prior fiscal year.

It is important to note that property tax revenue is not evenly distributed throughout the year. Typically, approximately 50% of property tax revenue is received in Q2, 40% in Q4, and the remaining portion is split between Q1 and Q3. In January 2025, the City received a larger distribution than is typically expected for this time of year, likely due to a timing issue with the distribution of first installment payments. After accounting for these later-than-usual distributions, property tax receipts are currently tracking within the amended budget.

**Sales and Use Tax** – Sales Tax is the City’s third-largest revenue source. The City receives 1% of taxable sales occurring within its boundaries, along with a small percentage of tax collected from out-of-state and online sales attributed to Orange County and allocated to cities (the latter referred to as Use Tax).

The amended FY25 Sales and Use Tax budget is \$6.7 million. To date, the City has received \$2.4 million, compared to \$2.5 million during the same quarter last fiscal year—a slight decrease of \$98,000. Notably, Q1 of FY24 included sales tax receipts from a major contributor that has since left the City. Excluding receipts from this business, the sales tax revenue received through December 2024 is consistent with the revenue from the same period in FY24.

**In-Lieu Property Taxes** – Currently, the City’s fourth-largest revenue source, In-Lieu Property Taxes, is budgeted at \$5.8 million for FY25. This revenue stream was established in 2004 when the State reduced Vehicle License Fees (VLF), which had traditionally been a key revenue source for cities. To offset the lost VLF revenue, cities now receive additional property tax funds.

As expected, no In-Lieu Property Taxes had been received as of December 2024. These taxes are distributed in two installments: approximately 50% in January and the remaining balance in May. The City has since received the first installment in January 2025, and the receipts are consistent with the FY25 amended budget.

**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 FY25 Charges for Services budget is \$2.0 million, placing them as the fifth largest revenue. The City has collected \$1.1 million through Q2, which is a decrease of \$115,000 from the same period last year. Reimbursed expenses are down \$90,000 primarily due to the changes to the City’s franchise agreement with CR&R, which eliminated administrative cost reimbursements.

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

The FY25 Licenses & Permits amended budget is \$2.0 million, with \$1.2 million collected to date, consistent with receipts from the same period last year. It is important to note that these revenues are tied to specific, non-recurring projects and are therefore not reliable indicators of future revenue.



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**EXPENDITURES**

The City's FY25 General Fund amended expenditure budget is \$59.6 million, inclusive of \$12.2 million in transfers to other funds, and is committed to the following functional areas:

| Expenditures<br>(in millions) | FY25<br>Amended<br>Budget | %<br>of<br>Total |
|-------------------------------|---------------------------|------------------|
| Public Safety                 | \$ 16.1                   | 30%              |
| Public Works                  | 7.8                       | 14               |
| Community Services & Parks    | 7.2                       | 13               |
| Community Development         | 6.3                       | 12               |
| General Government*           | 10.0                      | 18               |
| Transfers to Other Funds**    | 12.2                      | 13               |
| Total Budget                  | \$ 59.6                   | 100%             |

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

*\*\*Transfers to Other Funds includes transfers-out to the PARS Fund (\$4.4M), Capital Improvement Fund (\$7M), Coastal Transit Fund (\$235k), and to the Facilities Improvement Fund (\$500k)*

General Fund expenditures, excluding transfers-out to other funds, totaled \$22.5 million through Q2. Expenditures were \$3.0 million higher than the same period in FY24.

Expenditures with notable variances from the prior year include:

Police Services – The FY25 contract with the Orange County Sheriff's Department (OCSD) is budgeted at \$15.4 million, reflecting a \$1.2 million increase compared to the FY24 contract. As anticipated, the increase cost of the OCSD contract resulted in a year over year-to-date increase of \$834,000.

Personnel Costs – Personnel expenditures totaled \$3.5 million through December 2024, representing a \$356,000 increase compared to FY24. This increase is primarily attributed to higher benefit costs resulting from negotiated increases for all employee groups.

Street Maintenance – Street Maintenance expenditures totaled \$616,000, an increase of \$319,000 compared to Q2 of FY24. This increase is

primarily due to higher costs associated with street striping performed under the City's contract with the County of Orange, slope maintenance and repair at Thunderbird Park, and additional street maintenance services.

Reimbursable Costs – These expenses are cost-neutral due to offsetting revenues, with recorded expenditures reflecting collected reimbursements. Reimbursable costs stem from permitting activities in Community Development, Public Works, and OCSD expenses.

As of December, the City incurred \$329,000 in reimbursable costs, a \$297,000 increase from the same period last year. Increased costs related to OCSD services for the Ohana and Palm Festivals contributed to much of the increase.

Professional Services – Costs to date totaled \$1.9 million, an increase of \$217,000 from the same period last year. The increase in FY25 compared to the prior fiscal year is due to traffic engineering services for camera network services, consultant costs for the General Plan update and consultant costs for the citywide classification and compensation study.

City Attorney – Expenses in Q2 are higher by \$209,000 from the previous year. Various litigation and development matters resulted in increased legal costs.



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**CASH AND INVESTMENTS**

The City's Local Agency Investment Fund (LAIF) account ended the quarter with a balance of \$18.7 million. The T-Note portfolio had a balance of \$27.2 million as of December 31, 2024, consisting of laddered investments maturing at one-year intervals over the next five years. The City's California Asset Management Program Pool has a balance of \$15.2 million.

| <b>Investment Portfolio<br/>at December 31, 2024</b> |                      |
|--|----------------------|
| <b>Account</b>                                       | <b>Amount</b>        |
| Cash   | \$2,972,297          |
| Petty Cash   | 13,500               |
| LAIF   | 18,686,464           |
| CAMP   | 15,220,533           |
| T-Notes  | 27,178,756           |
| <b>Total</b>   | <b>\$ 64,071,550</b> |

**ATTACHED FINANCIAL REPORTS:**

1. General Fund Revenues – Budget vs. Actual for Period Ending 12/31/24
2. General Fund Expenditures – Budget vs. Actual for Period Ending 12/31/24
3. Balance Sheets All Funds Ending 12/31/24
4. CIP Projects – Budget vs. Actual for Period Ending 12/31/24
5. CIP Projects – Narrative Summary of Project Status
6. General Fund Expenditures by Function for Period Ending 12/31/24
7. FYTD Revenues, December 2023 vs 2024
8. FYTD Expenditures, December 2023 vs 2024



City of Dana Point, CA

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

For Fiscal: 2024-2025 Period Ending: 12/31/2024

| RevenueObject   | Original<br>Total Budget | Current<br>Total Budget | MTD Activity        | YTD Activity         | YTD Activity +<br>Encumbrances | Budget<br>Remaining  |
|---|--------------------------|-------------------------|---------------------|----------------------|--------------------------------|----------------------|
| <b>Fund: 01 - GENERAL</b>                                   |                          |                         |                     |                      |                                |                      |
| <b>RevenueType: 10 - Taxes &amp; Franchises</b>             |                          |                         |                     |                      |                                |                      |
| 6101 - Sec & Unsec Property Taxes                           | 11,800,000.00            | 11,800,000.00           | 3,125,130.13        | 5,556,067.70         | 5,556,067.70                   | 6,243,932.30         |
| 6103 - Property Transfer Tax                                | 550,000.00               | 550,000.00              | 37,200.34           | 244,728.93           | 244,728.93                     | 305,271.07           |
| 6105 - Franchise Fees                                       | 1,050,000.00             | 1,100,000.00            | 0.00                | 279,361.28           | 279,361.28                     | 820,638.72           |
| 6107 - Homeowners Property Tax Relie                        | 45,000.00                | 45,000.00               | 6,559.43            | 6,559.43             | 6,559.43                       | 38,440.57            |
| 6109 - Transient Occupancy Tax                              | 15,990,000.00            | 15,200,000.00           | 1,157,673.76        | 9,839,363.23         | 9,839,363.23                   | 5,360,636.77         |
| 6110 - Short Term Rental TOT                                | 850,000.00               | 700,000.00              | 2,388.96            | 339,760.02           | 339,760.02                     | 360,239.98           |
| 6111 - Sales & Use Tax                                      | 6,900,000.00             | 6,700,000.00            | 576,384.30          | 2,383,415.35         | 2,383,415.35                   | 4,316,584.65         |
| 6113 - In-lieu Property Taxes                               | 5,715,000.00             | 5,768,000.00            | 0.00                | 0.00                 | 0.00                           | 5,768,000.00         |
| <b>RevenueType: 10 - Taxes &amp; Franchises Total:</b>      | <b>42,900,000.00</b>     | <b>41,863,000.00</b>    | <b>4,905,336.92</b> | <b>18,649,255.94</b> | <b>18,649,255.94</b>           | <b>23,213,744.06</b> |
| <b>RevenueType: 20 - Licenses &amp; Permits</b>             |                          |                         |                     |                      |                                |                      |
| 6201 - Site Development Permit                              | 170,000.00               | 150,000.00              | 19,349.00           | 58,351.00            | 58,351.00                      | 91,649.00            |
| 6203 - Coastal Development Permit                           | 89,000.00                | 89,000.00               | 7,172.00            | 36,662.00            | 36,662.00                      | 52,338.00            |
| 6205 - Conditional Use Permit                               | 45,000.00                | 45,000.00               | 0.00                | 13,005.00            | 13,005.00                      | 31,995.00            |
| 6207 - Other Planning Permits                               | 67,000.00                | 50,000.00               | 6,387.00            | 53,254.00            | 53,254.00                      | -3,254.00            |
| 6209 - Building Permits                                     | 803,000.00               | 803,000.00              | 107,992.03          | 567,202.77           | 567,202.77                     | 235,797.23           |
| 6211 - Plumbing Permits                                     | 58,000.00                | 58,000.00               | 17,607.00           | 142,833.40           | 142,833.40                     | -84,833.40           |
| 6215 - Electrical Permits                                   | 121,000.00               | 121,000.00              | 4,530.00            | 65,669.20            | 65,669.20                      | 55,330.80            |
| 6217 - Mechanical Permits                                   | 16,000.00                | 16,000.00               | 923.00              | 8,926.60             | 8,926.60                       | 7,073.40             |
| 6218 - Short Term Rental Permits                            | 27,000.00                | 150,000.00              | 5,303.80            | 57,423.85            | 57,423.85                      | 92,576.15            |
| 6219 - Other Building Permits                               | 1,000.00                 | 1,000.00                | 0.00                | 152.16               | 152.16                         | 847.84               |
| 6223 - Encroachment Permits                                 | 27,000.00                | 27,000.00               | 2,072.00            | 21,966.50            | 21,966.50                      | 5,033.50             |
| 6225 - Grading Permit Plan Check                            | 375,000.00               | 435,593.00              | 46,712.87           | 178,580.19           | 178,580.19                     | 257,012.81           |
| 6226 - Licenses & Permits                                   | 9,000.00                 | 9,000.00                | 0.00                | 0.00                 | 0.00                           | 9,000.00             |
| 6227 - Other Engineering Permits                            | 58,000.00                | 58,000.00               | 6,475.00            | 42,965.00            | 42,965.00                      | 15,035.00            |
| 6228 - CASp Certification and Training Fees                 | 0.00                     | 0.00                    | 0.00                | 86.40                | 86.40                          | -86.40               |
| <b>RevenueType: 20 - Licenses &amp; Permits Total:</b>      | <b>1,866,000.00</b>      | <b>2,012,593.00</b>     | <b>224,523.70</b>   | <b>1,247,078.07</b>  | <b>1,247,078.07</b>            | <b>765,514.93</b>    |
| <b>RevenueType: 30 - Fines &amp; Forfeitures</b>            |                          |                         |                     |                      |                                |                      |
| 6301 - Vehicle Code Fines                                   | 200,000.00               | 275,000.00              | 10,772.91           | 132,066.39           | 132,066.39                     | 142,933.61           |
| 6303 - Penalties, Int. & Restitution                        | 120,000.00               | 175,000.00              | 69,542.10           | 154,805.37           | 154,805.37                     | 20,194.63            |
| <b>RevenueType: 30 - Fines &amp; Forfeitures Total:</b>     | <b>320,000.00</b>        | <b>450,000.00</b>       | <b>80,315.01</b>    | <b>286,871.76</b>    | <b>286,871.76</b>              | <b>163,128.24</b>    |
| <b>RevenueType: 40 - Use Of Money &amp; Property</b>        |                          |                         |                     |                      |                                |                      |
| 6401 - Rental Of Property                                   | 60,000.00                | 60,000.00               | 3,078.47            | 49,790.36            | 49,790.36                      | 10,209.64            |
| 6403 - Investment Income                                    | 375,000.00               | 1,200,000.00            | 60,695.89           | 790,556.93           | 790,556.93                     | 409,443.07           |
| 6405 - City Plaza Rental Revenue                            | 24,000.00                | 24,000.00               | 0.00                | 12,000.00            | 12,000.00                      | 12,000.00            |
| 6413 - Unrealized Gain/Loss                                 | 0.00                     | 0.00                    | 0.22                | -0.77                | -0.77                          | 0.77                 |
| <b>RevenueType: 40 - Use Of Money &amp; Property Total:</b> | <b>459,000.00</b>        | <b>1,284,000.00</b>     | <b>63,774.58</b>    | <b>852,346.52</b>    | <b>852,346.52</b>              | <b>431,653.48</b>    |
| <b>RevenueType: 50 - Intergovernmental</b>                  |                          |                         |                     |                      |                                |                      |
| 6505 - Motor Vehicle In-lieu                                | 20,000.00                | 35,000.00               | 0.00                | 0.00                 | 0.00                           | 35,000.00            |
| 6514 - Waste Disposal Agreement Allocation                  | 85,000.00                | 85,000.00               | 0.00                | 0.00                 | 0.00                           | 85,000.00            |
| 6515 - Nuclear Power Program                                | 165,000.00               | 181,000.00              | 0.00                | 170,757.00           | 170,757.00                     | 10,243.00            |
| 6521 - Intergovernmental Cost Reimb                         | 15,000.00                | 50,000.00               | 0.00                | 20,001.30            | 20,001.30                      | 29,998.70            |
| <b>RevenueType: 50 - Intergovernmental Total:</b>           | <b>285,000.00</b>        | <b>351,000.00</b>       | <b>0.00</b>         | <b>190,758.30</b>    | <b>190,758.30</b>              | <b>160,241.70</b>    |
| <b>RevenueType: 60 - Charges For Services</b>               |                          |                         |                     |                      |                                |                      |
| 6607 - Planning Comm. Determin.                             | 0.00                     | 0.00                    | 0.00                | 4,268.00             | 4,268.00                       | -4,268.00            |
| 6609 - Variance Minor Amendment                             | 20,000.00                | 20,000.00               | 2,101.00            | 6,303.00             | 6,303.00                       | 13,697.00            |
| 6623 - Planning Plan Check Fee                              | 117,000.00               | 117,000.00              | 6,825.00            | 54,764.19            | 54,764.19                      | 62,235.81            |
| 6627 - Other Planning Fees                                  | 3,000.00                 | 3,000.00                | 0.00                | 7,438.00             | 7,438.00                       | -4,438.00            |
| 6631 - Building Plan Check Fee                              | 680,000.00               | 680,000.00              | 54,756.17           | 323,004.26           | 323,004.26                     | 356,995.74           |
| 6633 - Permit Issuance Fee                                  | 39,000.00                | 39,000.00               | 3,175.00            | 23,500.00            | 23,500.00                      | 15,500.00            |
| 6635 - Other Building Fees                                  | 1,000.00                 | 1,000.00                | 0.00                | 900.00               | 900.00                         | 100.00               |

# 1. General Fund Revenue - Budget vs. Actual

For Fiscal: 2024-2025 Period Ending: 12/31/2024

| RevenueObject  | Original<br>Total Budget | Current<br>Total Budget | MTD Activity        | YTD Activity         | YTD Activity +<br>Encumbrances | Budget<br>Remaining  |
|--|--------------------------|-------------------------|---------------------|----------------------|--------------------------------|----------------------|
| 6639 - Addressing Fee                                | 5,000.00                 | 5,000.00                | 0.00                | 1,620.00             | 1,620.00                       | 3,380.00             |
| 6641 - Grading Inspection                            | 292,000.00               | 250,000.00              | 6,886.00            | 60,012.32            | 60,012.32                      | 189,987.68           |
| 6649 - Map Check Fee                                 | 0.00                     | 0.00                    | 0.00                | -259.00              | -259.00                        | 259.00               |
| 6655 - Other Engineering Fees                        | 161,000.00               | 157,195.76              | 2,460.41            | 14,390.81            | 14,390.81                      | 142,804.95           |
| 6659 - Solid Waste Exemption Fee                     | 2,000.00                 | 2,000.00                | 406.00              | 1,102.00             | 1,102.00                       | 898.00               |
| 6683 - Art In Public Places Fees                     | 7,000.00                 | 0.00                    | 0.00                | 0.00                 | 0.00                           | 0.00                 |
| 6685 - Reimbursed Expenses                           | 87,000.00                | 120,000.00              | 5,456.10            | 97,309.60            | 97,309.60                      | 22,690.40            |
| 6687 - Legal Reimbursements - Development            | 78,000.00                | 78,000.00               | 0.00                | 79,976.00            | 79,976.00                      | -1,976.00            |
| 6688 - Legal Reimbursements - Other                  | 122,000.00               | 75,000.00               | 0.00                | 1,842.85             | 1,842.85                       | 73,157.15            |
| 6689 - Police Services Reimbursements                | 126,000.00               | 130,000.00              | -23,844.35          | 217,257.51           | 217,257.51                     | -87,257.51           |
| 6691 - Recreation Classes                            | 141,000.00               | 190,000.00              | 10,301.84           | 122,972.33           | 122,972.33                     | 67,027.67            |
| 6692 - Planning Reimbursements                       | 29,000.00                | 81,454.44               | 0.00                | 52,453.94            | 52,453.94                      | 29,000.50            |
| 6693 - Activities & Trips                            | 24,000.00                | 24,000.00               | 87.65               | 31,803.74            | 31,803.74                      | -7,803.74            |
| 6699 - Other P/b/e                                   | 24,000.00                | 24,000.00               | 1,781.24            | 12,271.32            | 12,271.32                      | 11,728.68            |
| <b>RevenueType: 60 - Charges For Services Total:</b> | <b>1,958,000.00</b>      | <b>1,996,650.20</b>     | <b>70,392.06</b>    | <b>1,112,930.87</b>  | <b>1,112,930.87</b>            | <b>883,719.33</b>    |
| <b>RevenueType: 70 - Other</b>                       |                          |                         |                     |                      |                                |                      |
| 6701 - Planning Appeal Fee                           | 1,000.00                 | 1,000.00                | 0.00                | 1,000.00             | 1,000.00                       | 0.00                 |
| 6703 - Miscellaneous Revenues                        | 22,000.00                | 75,000.00               | 2.16                | 27,975.79            | 27,975.79                      | 47,024.21            |
| 6707 - User Fee Income Solid Waste                   | 64,000.00                | 0.00                    | 0.00                | 0.00                 | 0.00                           | 0.00                 |
| <b>RevenueType: 70 - Other Total:</b>                | <b>87,000.00</b>         | <b>76,000.00</b>        | <b>2.16</b>         | <b>28,975.79</b>     | <b>28,975.79</b>               | <b>47,024.21</b>     |
| <b>Fund: 01 - GENERAL Total:</b>                     | <b>47,875,000.00</b>     | <b>48,033,243.20</b>    | <b>5,344,344.43</b> | <b>22,368,217.25</b> | <b>22,368,217.25</b>           | <b>25,665,025.95</b> |
| <b>Total Surplus (Deficit):</b>                      | <b>47,875,000.00</b>     | <b>48,033,243.20</b>    | <b>5,344,344.43</b> | <b>22,368,217.25</b> | <b>22,368,217.25</b>           |                      |

Fund Summary

| Fund                     | Original<br>Total Budget | Current<br>Total Budget | MTD Activity | YTD Activity  | YTD Activity +<br>Encumbrances | Budget<br>Remaining |
|--------------------------|--------------------------|-------------------------|--------------|---------------|--------------------------------|---------------------|
| 01 - GENERAL             | 47,875,000.00            | 48,033,243.20           | 5,344,344.43 | 22,368,217.25 | 22,368,217.25                  | 25,665,025.95       |
| Total Surplus (Deficit): | 47,875,000.00            | 48,033,243.20           | 5,344,344.43 | 22,368,217.25 | 22,368,217.25                  |                     |





City of Dana Point, CA

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

For Fiscal: 2024-2025 Period Ending: 12/31/2024

| ExpenseObject  | Original<br>Total Budget | Current<br>Total Budget | MTD Activity        | YTD Activity         | YTD Activity +<br>Encumbrances | Budget<br>Remaining |
|--|--------------------------|-------------------------|---------------------|----------------------|--------------------------------|---------------------|
| <b>Fund: 01 - GENERAL</b>                                |                          |                         |                     |                      |                                |                     |
| <b>ExpenseType: 10 - Personnel</b>                       |                          |                         |                     |                      |                                |                     |
| 1010 - Salaries  | 7,875,600.00             | 8,089,800.00            | 613,843.44          | 3,541,969.88         | 3,541,969.88                   | 4,547,830.12        |
| 1030 - Hourly  | 313,700.00               | 435,100.00              | 29,935.54           | 179,864.03           | 179,864.03                     | 255,235.97          |
| 1050 - Overtime  | 109,100.00               | 137,500.00              | 4,515.19            | 71,164.55            | 71,164.55                      | 66,335.45           |
| 1070 - Stipends  | 9,000.00                 | 9,000.00                | 692.30              | 4,292.26             | 4,292.26                       | 4,707.74            |
| 1100 - Benefits  | 1,210,100.00             | 1,459,200.00            | 31,743.31           | 613,366.22           | 613,366.22                     | 845,833.78          |
| 1120 - Retirement Benefits                               | 1,495,300.00             | 1,351,200.00            | 63,657.68           | 803,657.44           | 803,657.44                     | 547,542.56          |
| 1140 - Medi-tax 1.45%                                    | 122,700.00               | 139,900.00              | 9,776.31            | 57,217.88            | 57,217.88                      | 82,682.12           |
| 1200 - Outside Assistance                                | 0.00                     | 42,649.00               | 0.00                | 42,535.30            | 35,631.87                      | 7,017.13            |
| <b>ExpenseType: 10 - Personnel Total:</b>                | <b>11,135,500.00</b>     | <b>11,664,349.00</b>    | <b>754,163.77</b>   | <b>5,314,067.56</b>  | <b>5,307,164.13</b>            | <b>6,357,184.87</b> |
| <b>ExpenseType: 20 - Materials &amp; Services</b>        |                          |                         |                     |                      |                                |                     |
| 2010 - Communications                                    | 243,400.00               | 278,300.00              | 18,585.02           | 108,614.80           | 208,920.72                     | 69,379.28           |
| 2030 - Equipment Maintenance                             | 537,400.00               | 799,900.00              | 45,187.11           | 306,085.05           | 575,029.55                     | 224,870.45          |
| 2040 - Copier Usage                                      | 20,600.00                | 20,600.00               | 0.00                | 4,786.74             | 4,786.74                       | 15,813.26           |
| 2050 - Vehicle Maintenance                               | 97,000.00                | 97,000.00               | 8,924.13            | 49,213.05            | 89,135.07                      | 7,864.93            |
| 2070 - Office Supplies                                   | 86,600.00                | 88,600.00               | 3,695.65            | 16,458.66            | 31,594.04                      | 57,005.96           |
| 2090 - Memberships & Dues                                | 76,500.00                | 82,045.00               | 10,065.76           | 49,036.28            | 49,036.28                      | 33,008.72           |
| 2110 - Operating Supplies                                | 690,000.00               | 699,755.00              | 39,842.11           | 303,231.65           | 445,452.62                     | 254,302.38          |
| 2130 - Books & Subscriptions                             | 36,100.00                | 40,000.00               | 4,947.32            | 20,729.62            | 20,729.62                      | 19,270.38           |
| 2150 - Training  | 111,500.00               | 144,000.00              | 4,631.00            | 46,404.92            | 94,704.92                      | 49,295.08           |
| 2170 - Postage   | 15,000.00                | 20,000.00               | 2,688.88            | 9,666.50             | 20,000.00                      | 0.00                |
| 2190 - Facil & Equip Lease/Rent                          | 118,000.00               | 118,000.00              | 170.24              | 37,439.10            | 101,000.00                     | 17,000.00           |
| 2210 - Utilities   | 1,557,000.00             | 1,557,000.00            | 109,460.19          | 670,605.77           | 1,409,000.00                   | 148,000.00          |
| 2230 - Professional Services                             | 3,363,000.00             | 4,686,234.00            | 218,484.14          | 1,908,029.38         | 4,221,335.25                   | 464,898.75          |
| 2240 - Reimbursable Costs                                | 10,000.00                | 130,243.20              | 281,417.02          | 328,834.61           | 328,834.70                     | -198,591.50         |
| 2250 - Advertising                                       | 46,600.00                | 61,600.00               | 1,725.73            | 16,161.88            | 39,103.22                      | 22,496.78           |
| 2270 - Travel, Conf. & Meetings                          | 134,000.00               | 157,200.00              | 6,992.25            | 76,357.10            | 76,357.10                      | 80,842.90           |
| 2290 - Auto Allowance                                    | 77,800.00                | 82,900.00               | 6,212.19            | 38,486.65            | 38,486.65                      | 44,413.35           |
| 2310 - City Attorney                                     | 1,407,000.00             | 1,407,000.00            | 98,806.60           | 863,540.35           | 1,139,886.06                   | 267,113.94          |
| 2330 - Police Services                                   | 15,302,000.00            | 15,364,500.00           | 1,277,645.19        | 7,664,880.14         | 15,364,246.00                  | 254.00              |
| 2340 - Parking Lot Leases                                | 54,000.00                | 54,000.00               | 4,026.91            | 28,188.37            | 48,344.01                      | 5,655.99            |
| 2350 - Street Maintenance                                | 1,750,000.00             | 1,760,705.00            | 123,109.86          | 616,021.81           | 1,716,390.01                   | 44,314.99           |
| 2410 - Community Activities                              | 826,300.00               | 913,300.00              | 25,219.66           | 609,824.84           | 631,329.64                     | 281,970.36          |
| 2430 - Recreation Programs                               | 160,000.00               | 168,000.00              | 13,455.31           | 49,132.69            | 50,627.02                      | 117,372.98          |
| 2450 - Landscape Maintenance                             | 741,000.00               | 895,531.25              | 83,067.73           | 394,991.91           | 786,080.00                     | 109,451.25          |
| 2470 - Tree Maintenance                                  | 800,000.00               | 800,000.00              | 83,765.00           | 505,582.00           | 756,000.00                     | 44,000.00           |
| 2490 - Street Sweeping                                   | 15,500.00                | 15,500.00               | 0.00                | 240.00               | 500.00                         | 15,000.00           |
| 2510 - Storm Drains                                      | 1,099,500.00             | 1,116,500.00            | 77,263.93           | 359,217.55           | 1,050,700.30                   | 65,799.70           |
| 2530 - Safety Lighting                                   | 342,500.00               | 402,500.00              | 53,429.16           | 140,833.78           | 263,962.93                     | 138,537.07          |
| 2550 - Park Maintenance                                  | 1,478,000.00             | 1,485,065.00            | 123,856.78          | 765,893.36           | 1,442,031.82                   | 43,033.18           |
| 2590 - Data Technology                                   | 534,000.00               | 1,087,231.00            | 38,814.01           | 310,599.51           | 739,419.75                     | 347,811.25          |
| 2600 - Marketing   | 127,800.00               | 181,300.00              | 10,687.42           | 64,214.60            | 66,914.60                      | 114,385.40          |
| 2999 - Operations Contingency                            | 250,000.00               | 191,065.00              | 0.00                | 0.00                 | 0.00                           | 191,065.00          |
| <b>ExpenseType: 20 - Materials &amp; Services Total:</b> | <b>32,108,100.00</b>     | <b>34,905,574.45</b>    | <b>2,776,176.30</b> | <b>16,363,302.67</b> | <b>31,809,938.62</b>           | <b>3,095,635.83</b> |
| <b>ExpenseType: 30 - Capital Outlay</b>                  |                          |                         |                     |                      |                                |                     |
| 3010 - Furniture & Equipment                             | 0.00                     | 82,868.75               | 7,172.24            | 61,279.64            | 81,836.42                      | 1,032.33            |
| 3030 - Facilities Improvements                           | 0.00                     | 40,000.00               | 0.00                | 19,722.45            | 39,722.45                      | 277.55              |
| <b>ExpenseType: 30 - Capital Outlay Total:</b>           | <b>0.00</b>              | <b>122,868.75</b>       | <b>7,172.24</b>     | <b>81,002.09</b>     | <b>121,558.87</b>              | <b>1,309.88</b>     |
| <b>ExpenseType: 40 - Insurance</b>                       |                          |                         |                     |                      |                                |                     |
| 4010 - Liability Insur Premiums                          | 577,500.00               | 467,000.00              | -561.54             | 453,957.47           | 453,957.47                     | 13,042.53           |
| 4030 - Property Insurance Premiums                       | 163,700.00               | 172,000.00              | 0.00                | 171,104.00           | 171,104.00                     | 896.00              |



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

For Fiscal: 2024-2025 Period Ending: 12/31/2024

| ExpenseObject   | Original<br>Total Budget | Current<br>Total Budget | MTD Activity         | YTD Activity          | YTD Activity +<br>Encumbrances | Budget<br>Remaining |
|---|--------------------------|-------------------------|----------------------|-----------------------|--------------------------------|---------------------|
| 4050 - Employee Bond Premiums                           | 1,300.00                 | 1,500.00                | 0.00                 | 1,413.00              | 1,413.00                       | 87.00               |
| 4110 - Workers' Compensation                            | 127,000.00               | 117,000.00              | 0.00                 | 116,383.00            | 116,383.00                     | 617.00              |
| 4210 - Unemployment Benefits                            | 1,500.00                 | 15,000.00               | 0.00                 | 6,300.00              | 6,300.00                       | 8,700.00            |
| <b>ExpenseType: 40 - Insurance Total:</b>               | <b>871,000.00</b>        | <b>772,500.00</b>       | <b>-561.54</b>       | <b>749,157.47</b>     | <b>749,157.47</b>              | <b>23,342.53</b>    |
| <b>ExpenseType: 90 - Operating Transfers Out</b>        |                          |                         |                      |                       |                                |                     |
| 9010 - Tsfs Out - To Facil Imp Fund                     | 500,000.00               | 500,000.00              | 0.00                 | 500,000.00            | 500,000.00                     | 0.00                |
| 9034 - Tsfs Out - To PARS Section 115 Fund              | 0.00                     | 4,413,623.00            | 0.00                 | 4,413,622.59          | 4,413,622.59                   | 0.41                |
| 9050 - Tsfs Out - To Cap Impv Fund                      | 4,000,000.00             | 7,021,567.00            | 0.00                 | 7,021,567.00          | 7,021,567.00                   | 0.00                |
| 9060 - Tsfs Out - To Coastal Transit Fund               | 235,000.00               | 235,000.00              | 0.00                 | 235,000.00            | 235,000.00                     | 0.00                |
| <b>ExpenseType: 90 - Operating Transfers Out Total:</b> | <b>4,735,000.00</b>      | <b>12,170,190.00</b>    | <b>0.00</b>          | <b>12,170,189.59</b>  | <b>12,170,189.59</b>           | <b>0.41</b>         |
| <b>Fund: 01 - GENERAL Total:</b>                        | <b>48,849,600.00</b>     | <b>59,635,482.20</b>    | <b>3,536,950.77</b>  | <b>34,677,719.38</b>  | <b>50,158,008.68</b>           | <b>9,477,473.52</b> |
| <b>Total Surplus (Deficit):</b>                         | <b>-48,849,600.00</b>    | <b>-59,635,482.20</b>   | <b>-3,536,950.77</b> | <b>-34,677,719.38</b> | <b>-50,158,008.68</b>          |                     |

2. General Fund Expenditures - Budget vs. Actual

For Fiscal: 2024-2025 Period Ending: 12/31/2024

Fund Summary

| Fund                     | Original<br>Total Budget | Current<br>Total Budget | MTD Activity  | YTD Activity   | YTD Activity +<br>Encumbrances | Budget<br>Remaining |
|--------------------------|--------------------------|-------------------------|---------------|----------------|--------------------------------|---------------------|
| 01 - GENERAL             | -48,849,600.00           | -59,635,482.20          | -3,536,950.77 | -34,677,719.38 | -50,158,008.68                 | -9,477,473.52       |
| Total Surplus (Deficit): | -48,849,600.00           | -59,635,482.20          | -3,536,950.77 | -34,677,719.38 | -50,158,008.68                 |                     |



City of Dana Point, CA

### 3. BALANCE SHEET

#### Account Summary

As Of 12/31/2024

| Account   | Name  | Balance               |
|---|---|-----------------------|
| <b>Fund: 01 - GENERAL</b>                                       |   |                       |
| <b>Assets</b>   |   |                       |
| <a href="#">01-1011</a>   | Claim on Cash                               | 15,960,310.59         |
| <a href="#">01-1020</a>   | Petty Cash                                  | 13,500.00             |
| <a href="#">01-1050</a>   | Taxes Receivable - Current                  | 1,157,823.46          |
| <a href="#">01-1200</a>   | Accounts Receivable                         | 116,821.74            |
| <a href="#">01-1450</a>   | Prepaid Items                               | 20,250.00             |
| <a href="#">01-1500</a>   | Investments - Adjust To Fmv                 | -944,388.45           |
| <b>Total Assets:</b>  |   | <b>16,324,317.34</b>  |
|   |   | <b>16,324,317.34</b>  |
| <b>Liability</b>  |   |                       |
| <a href="#">01-2020</a>   | Accounts Payable                            | 198,855.11            |
| <a href="#">01-2021</a>   | Accounts Payable Pending                    | 106,094.86            |
| <a href="#">01-2151</a>   | Tenant Security Deposits                    | 1,900.00              |
| <a href="#">01-2290</a>   | Unearned Revenue                            | 35.00                 |
| <a href="#">01-2391</a>   | Deferred Inflow of Resources                | 116,821.74            |
| <b>Total Liability:</b>   |   | <b>423,706.71</b>     |
| <b>Equity</b>   |   |                       |
| <a href="#">01-2470</a>   | Fund Balance Desig. for Art in Public Place | 12,445.88             |
| <a href="#">01-2500</a>   | Investments - Adjust To Fmv                 | -944,388.45           |
| <a href="#">01-2550</a>   | Fund Balance Desig. for Special Purpose     | 2,385,970.00          |
| <a href="#">01-2560</a>   | Economic Stability Reserve                  | 5,266,250.00          |
| <a href="#">01-2570</a>   | Extreme Event Reserve                       | 4,308,750.00          |
| <a href="#">01-9920</a>   | Fund Balance - Undesignated                 | 17,181,085.33         |
| <b>Total Beginning Equity:</b>                                  |   | <b>28,210,112.76</b>  |
| Total Revenue   |   | 22,368,217.25         |
| Total Expense   |   | 34,677,719.38         |
| <b>Revenues Over/Under Expenses</b>                             |   | <b>-12,309,502.13</b> |
| <b>Total Equity and Current Surplus (Deficit):</b>              |   | <b>15,900,610.63</b>  |
| <b>Total Liabilities, Equity and Current Surplus (Deficit):</b> |   | <b>16,324,317.34</b>  |

## 3. BALANCE SHEET

As Of 12/31/2024

| Account                             | Name  | Balance                    |
|-------------------------------------|---|----------------------------|
| <b>Fund: 02 - GASOLINE TAX</b>      |   |                            |
| <b>Assets</b>                       |   |                            |
| <a href="#">02-1011</a>             | Claim on Cash   | 1,769,181.59               |
| <a href="#">02-1500</a>             | Investments - Adjust To Fmv                                     | -49,458.44                 |
|                                     | <b>Total Assets:</b>  | <b>1,719,723.15</b>        |
|                                     |   | <b><u>1,719,723.15</u></b> |
| <b>Liability</b>                    |   |                            |
|                                     | <b>Total Liability:</b>   | <b>0.00</b>                |
| <b>Equity</b>                       |   |                            |
| <a href="#">02-2500</a>             | Investments - Adjust To Fmv                                     | -49,458.44                 |
| <a href="#">02-9920</a>             | Fund Balance  | 1,338,494.54               |
|                                     | <b>Total Beginning Equity:</b>                                  | <b>1,289,036.10</b>        |
| Total Revenue                       |   | 430,687.05                 |
| Total Expense                       |   | 0.00                       |
| <b>Revenues Over/Under Expenses</b> |   | <b>430,687.05</b>          |
|                                     | <b>Total Equity and Current Surplus (Deficit):</b>              | <b>1,719,723.15</b>        |
|                                     | <b>Total Liabilities, Equity and Current Surplus (Deficit):</b> | <b><u>1,719,723.15</u></b> |

### 3. BALANCE SHEET

As Of 12/31/2024

| Account                             | Name  | Balance             |                            |
|-------------------------------------|---|---------------------|----------------------------|
| <b>Fund: 04 - MEASURE M FUND</b>    |   |                     |                            |
| <b>Assets</b>                       |   |                     |                            |
| <a href="#">04-1011</a>             | Claim on Cash   | 1,522,134.11        |                            |
| <a href="#">04-1500</a>             | Investments - Adjust To Fmv                                     | -45,448.45          |                            |
|                                     | <b>Total Assets:</b>  | <b>1,476,685.66</b> | <b><u>1,476,685.66</u></b> |
| <b>Liability</b>                    |   |                     |                            |
|                                     | <b>Total Liability:</b>   | <b>0.00</b>         |                            |
| <b>Equity</b>                       |   |                     |                            |
| <a href="#">04-2480</a>             | Fund Balance Restricted for SMP                                 | 233,467.66          |                            |
| <a href="#">04-2500</a>             | Investments - Adjust To Fmv                                     | -45,448.45          |                            |
| <a href="#">04-9920</a>             | Fund Balance  | 1,064,617.73        |                            |
|                                     | <b>Total Beginning Equity:</b>                                  | <b>1,252,636.94</b> |                            |
| Total Revenue                       |   | 289,283.07          |                            |
| Total Expense                       |   | 65,234.35           |                            |
| <b>Revenues Over/Under Expenses</b> |   | <b>224,048.72</b>   |                            |
|                                     | <b>Total Equity and Current Surplus (Deficit):</b>              | <b>1,476,685.66</b> |                            |
|                                     | <b>Total Liabilities, Equity and Current Surplus (Deficit):</b> |                     | <b><u>1,476,685.66</u></b> |

## 3. BALANCE SHEET

As Of 12/31/2024

| Account                           | Name   | Balance     |                  |
|-----------------------------------|--|-------------|------------------|
| Fund: 05 - AB2766 - CLEAN AIR ACT |  |             |                  |
| Assets                            |  |             |                  |
| <a href="#">05-1011</a>           | Claim on Cash  | 51,842.85   |                  |
| <a href="#">05-1500</a>           | Investments - Adjust To Fmv                              | -10,585.51  |                  |
|                                   | Total Assets:  | 41,257.34   | <u>41,257.34</u> |
| Liability                         |  |             |                  |
|                                   | Total Liability:   | 0.00        |                  |
| Equity                            |  |             |                  |
| <a href="#">05-2500</a>           | Investments - Adjust To Fmv                              | -10,585.51  |                  |
| <a href="#">05-9920</a>           | Fund Balance   | 269,605.03  |                  |
|                                   | Total Beginning Equity:                                  | 259,019.52  |                  |
| Total Revenue                     |  | 22,237.82   |                  |
| Total Expense                     |  | 240,000.00  |                  |
| Revenues Over/Under Expenses      |  | -217,762.18 |                  |
|                                   | Total Equity and Current Surplus (Deficit):              | 41,257.34   |                  |
|                                   | Total Liabilities, Equity and Current Surplus (Deficit): |             | <u>41,257.34</u> |

## 3. BALANCE SHEET

As Of 12/31/2024

| Account                             | Name  | Balance             |                   |
|-------------------------------------|---|---------------------|-------------------|
| Fund: 06 - COASTAL TRANSIT          |   |                     |                   |
| Assets                              |   |                     |                   |
| <a href="#">06-1011</a>             | Claim on Cash   | 902,138.28          |                   |
| <a href="#">06-1500</a>             | Investments - Adjust To Fmv                                     | -20,709.77          |                   |
|                                     | <b>Total Assets:</b>  | <b>881,428.51</b>   | <b>881,428.51</b> |
| Liability                           |   |                     |                   |
|                                     | <b>Total Liability:</b>   | <b>0.00</b>         |                   |
| Equity                              |   |                     |                   |
| <a href="#">06-2500</a>             | Investments - Adjust To Fmv                                     | -20,709.77          |                   |
| <a href="#">06-9920</a>             | Fund Balance  | 1,064,900.82        |                   |
|                                     | <b>Total Beginning Equity:</b>                                  | <b>1,044,191.05</b> |                   |
| Total Revenue                       |   | 475,000.00          |                   |
| Total Expense                       |   | 637,762.54          |                   |
| <b>Revenues Over/Under Expenses</b> |   | <b>-162,762.54</b>  |                   |
|                                     | <b>Total Equity and Current Surplus (Deficit):</b>              | <b>881,428.51</b>   |                   |
|                                     | <b>Total Liabilities, Equity and Current Surplus (Deficit):</b> |                     | <b>881,428.51</b> |



### 3. BALANCE SHEET

As Of 12/31/2024

| Account   | Name                        | Balance                  |
|---|-----------------------------|--------------------------|
| <b>Fund: 07 - TBID</b>  |                             |                          |
| <b>Assets</b>   |                             |                          |
| <a href="#">07-1011</a>   | Claim on Cash               | 642,430.59               |
| <a href="#">07-1200</a>   | Accounts Receivable         | 140,902.00               |
| <a href="#">07-1500</a>   | Investments - Adjust To Fmv | -19,560.19               |
| <b>Total Assets:</b>  |                             | <b>763,772.40</b>        |
|   |                             | <b><u>763,772.40</u></b> |
| <b>Liability</b>  |                             |                          |
| <b>Total Liability:</b>   |                             | <b>0.00</b>              |
| <b>Equity</b>   |                             |                          |
| <a href="#">07-2500</a>   | Investments - Adjust To Fmv | -19,560.19               |
| <a href="#">07-9920</a>   | Fund Balance                | 498,184.59               |
| <b>Total Beginning Equity:</b>                                  |                             | <b>478,624.40</b>        |
| Total Revenue   |                             | 988,725.68               |
| Total Expense   |                             | 703,577.68               |
| <b>Revenues Over/Under Expenses</b>                             |                             | <b>285,148.00</b>        |
| <b>Total Equity and Current Surplus (Deficit):</b>              |                             | <b>763,772.40</b>        |
| <b>Total Liabilities, Equity and Current Surplus (Deficit):</b> |                             | <b><u>763,772.40</u></b> |

## 3. BALANCE SHEET

As Of 12/31/2024

| Account                                      | Name  | Balance             |
|--|---|---------------------|
| <b>Fund: 08 - ROAD MAINTENANCE AND REHAB</b> |   |                     |
| <b>Assets</b>                                |   |                     |
| <a href="#">08-1011</a>                      | Claim on Cash   | 1,897,367.77        |
| <a href="#">08-1500</a>                      | Investments - Adjust To Fmv                                     | -59,294.51          |
|  | <b>Total Assets:</b>  | <b>1,838,073.26</b> |
|  |   | <b>1,838,073.26</b> |
| <b>Liability</b>                             |   |                     |
|  | <b>Total Liability:</b>   | <b>0.00</b>         |
| <b>Equity</b>                                |   |                     |
| <a href="#">08-2500</a>                      | Investments - Adjust To Fmv                                     | -59,294.51          |
| <a href="#">08-9920</a>                      | Fund Balance  | 1,659,330.35        |
|  | <b>Total Beginning Equity:</b>                                  | <b>1,600,035.84</b> |
| Total Revenue                                |   | 302,088.73          |
| Total Expense                                |   | 64,051.31           |
| <b>Revenues Over/Under Expenses</b>          |   | <b>238,037.42</b>   |
|  | <b>Total Equity and Current Surplus (Deficit):</b>              | <b>1,838,073.26</b> |
|  | <b>Total Liabilities, Equity and Current Surplus (Deficit):</b> | <b>1,838,073.26</b> |

### 3. BALANCE SHEET

As Of 12/31/2024

| Account   | Name                           | Balance           |
|---|--------------------------------|-------------------|
| <b>Fund: 09 - HEADLANDS HABITAT (ESHA)</b>                      |                                |                   |
| <b>Assets</b>   |                                |                   |
| <a href="#">09-1011</a>   | Claim on Cash                  | 338,933.68        |
| <a href="#">09-1391</a>   | Beneficial Interest Receivable | 434,875.00        |
| <a href="#">09-1500</a>   | Investments - Adjust To Fmv    | -13,778.72        |
| <b>Total Assets:</b>  |                                | <b>760,029.96</b> |
|   |                                | <b>760,029.96</b> |
| <b>Liability</b>  |                                |                   |
| <a href="#">09-2391</a>   | Deferred Inflow of Resources   | 434,875.00        |
| <b>Total Liability:</b>   |                                | <b>434,875.00</b> |
| <b>Equity</b>   |                                |                   |
| <a href="#">09-2500</a>   | Investments - Adjust To Fmv    | -13,778.72        |
| <a href="#">09-9920</a>   | Fund Balance                   | 350,933.68        |
| <b>Total Beginning Equity:</b>                                  |                                | <b>337,154.96</b> |
| Total Revenue   |                                | 0.00              |
| Total Expense   |                                | 12,000.00         |
| <b>Revenues Over/Under Expenses</b>                             |                                | <b>-12,000.00</b> |
| <b>Total Equity and Current Surplus (Deficit):</b>              |                                | <b>325,154.96</b> |
| <b>Total Liabilities, Equity and Current Surplus (Deficit):</b> |                                | <b>760,029.96</b> |

## 3. BALANCE SHEET

As Of 12/31/2024

| Account   | Name                        | Balance                     |
|---|-----------------------------|-----------------------------|
| <b>Fund: 11 - CAPITAL IMPROVEMENTS</b>                          |                             |                             |
| <b>Assets</b>   |                             |                             |
| <a href="#">11-1011</a>   | Claim on Cash               | 27,376,055.01               |
| <b>Total Assets:</b>  |                             | <b>27,376,055.01</b>        |
|   |                             | <b><u>27,376,055.01</u></b> |
| <b>Liability</b>  |                             |                             |
| <b>Total Liability:</b>   |                             | <b>0.00</b>                 |
| <b>Equity</b>   |                             |                             |
| <a href="#">11-9920</a>   | Fund Balance - Undesignated | 20,770,275.58               |
| <b>Total Beginning Equity:</b>                                  |                             | <b>20,770,275.58</b>        |
| Total Revenue   |                             | 7,270,618.31                |
| Total Expense   |                             | 664,838.88                  |
| <b>Revenues Over/Under Expenses</b>                             |                             | <b>6,605,779.43</b>         |
| <b>Total Equity and Current Surplus (Deficit):</b>              |                             | <b>27,376,055.01</b>        |
| <b>Total Liabilities, Equity and Current Surplus (Deficit):</b> |                             | <b><u>27,376,055.01</u></b> |

## 3. BALANCE SHEET

As Of 12/31/2024

| Account   | Name                                 | Balance                    |
|---|--------------------------------------|----------------------------|
| <b>Fund: 12 - FACILITIES IMPROVEMENT FUND</b>                   |                                      |                            |
| <b>Assets</b>   |                                      |                            |
| <a href="#">12-1011</a>   | Claim on Cash                        | 2,272,222.21               |
| <b>Total Assets:</b>  |                                      | <b>2,272,222.21</b>        |
|   |                                      | <b><u>2,272,222.21</u></b> |
| <b>Liability</b>  |                                      |                            |
| <b>Total Liability:</b>   |                                      | <b>0.00</b>                |
| <b>Equity</b>   |                                      |                            |
| <a href="#">12-2480</a>   | Fund Balance Restricted for PEG Fees | 146,471.22                 |
| <a href="#">12-9920</a>   | Fund Balance                         | 1,773,659.32               |
| <b>Total Beginning Equity:</b>                                  |                                      | <b>1,920,130.54</b>        |
| Total Revenue   |                                      | 525,123.61                 |
| Total Expense   |                                      | 173,031.94                 |
| <b>Revenues Over/Under Expenses</b>                             |                                      | <b>352,091.67</b>          |
| <b>Total Equity and Current Surplus (Deficit):</b>              |                                      | <b>2,272,222.21</b>        |
| <b>Total Liabilities, Equity and Current Surplus (Deficit):</b> |                                      | <b><u>2,272,222.21</u></b> |

## 3. BALANCE SHEET

As Of 12/31/2024

| Account                             | Name  | Balance       |               |
|-------------------------------------|---|---------------|---------------|
| <b>Fund: 21 - PARK DEVELOPMENT</b>  |   |               |               |
| <b>Assets</b>                       |   |               |               |
| <a href="#">21-1011</a>             | Claim on Cash   | 892.81        |               |
| <a href="#">21-1500</a>             | Investments - Adjust To Fmv                                     | -35.05        |               |
|                                     | <b>Total Assets:</b>  | <b>857.76</b> | <b>857.76</b> |
| <b>Liability</b>                    |   |               |               |
|                                     | <b>Total Liability:</b>   | <b>0.00</b>   |               |
| <b>Equity</b>                       |   |               |               |
| <a href="#">21-2500</a>             | Investments - Adjust To Fmv                                     | -35.05        |               |
| <a href="#">21-9920</a>             | Fund Balance  | 892.81        |               |
|                                     | <b>Total Beginning Equity:</b>                                  | <b>857.76</b> |               |
| Total Revenue                       |   | 0.00          |               |
| Total Expense                       |   | 0.00          |               |
| <b>Revenues Over/Under Expenses</b> |   | <b>0.00</b>   |               |
|                                     | <b>Total Equity and Current Surplus (Deficit):</b>              | <b>857.76</b> |               |
|                                     | <b>Total Liabilities, Equity and Current Surplus (Deficit):</b> |               | <b>857.76</b> |

## 3. BALANCE SHEET

As Of 12/31/2024

| Account   | Name  | Balance           |                   |
|---|---|-------------------|-------------------|
| <b>Fund: 25 - SUPP LAW ENFORCEMENT SERVICES</b> |   |                   |                   |
| <b>Assets</b>                                   |   |                   |                   |
| <a href="#">25-1011</a>                         | Claim on Cash   | 164,776.78        |                   |
| <a href="#">25-1500</a>                         | Investments - Adjust To Fmv                                     | -4,756.89         |                   |
|   | <b>Total Assets:</b>  | <b>160,019.89</b> | <b>160,019.89</b> |
| <b>Liability</b>                                |   |                   |                   |
|   | <b>Total Liability:</b>   | <b>0.00</b>       |                   |
| <b>Equity</b>                                   |   |                   |                   |
| <a href="#">25-2500</a>                         | Investments - Adjust To Fmv                                     | -4,756.89         |                   |
| <a href="#">25-9920</a>                         | Fund Balance  | 98,424.43         |                   |
|   | <b>Total Beginning Equity:</b>                                  | <b>93,667.54</b>  |                   |
| Total Revenue                                   |   | 179,402.51        |                   |
| Total Expense                                   |   | 113,050.16        |                   |
| <b>Revenues Over/Under Expenses</b>             |   | <b>66,352.35</b>  |                   |
|   | <b>Total Equity and Current Surplus (Deficit):</b>              | <b>160,019.89</b> |                   |
|   | <b>Total Liabilities, Equity and Current Surplus (Deficit):</b> |                   | <b>160,019.89</b> |



## 3. BALANCE SHEET

As Of 12/31/2024

| Account                                  | Name  | Balance           |                   |
|--|---|-------------------|-------------------|
| <b>Fund: 27 - CFD 2006-1 MAINTENANCE</b> |   |                   |                   |
| <b>Assets</b>                            |   |                   |                   |
| <a href="#">27-1011</a>                  | Claim on Cash   | 885,410.69        |                   |
| <a href="#">27-1500</a>                  | Investments - Adjust To Fmv                                     | -34,461.44        |                   |
|  | <b>Total Assets:</b>  | <b>850,949.25</b> | <b>850,949.25</b> |
| <b>Liability</b>                         |   |                   |                   |
|  | <b>Total Liability:</b>   | <b>0.00</b>       |                   |
| <b>Equity</b>                            |   |                   |                   |
| <a href="#">27-2480</a>                  | Funicular Replacement Reserve                                   | 155,000.00        |                   |
| <a href="#">27-2500</a>                  | Investments - Adjust To Fmv                                     | -34,461.44        |                   |
| <a href="#">27-9920</a>                  | Fund Balance  | 706,594.93        |                   |
|  | <b>Total Beginning Equity:</b>                                  | <b>827,133.49</b> |                   |
| Total Revenue                            |   | 195,598.48        |                   |
| Total Expense                            |   | 171,782.72        |                   |
| <b>Revenues Over/Under Expenses</b>      |   | <b>23,815.76</b>  |                   |
|  | <b>Total Equity and Current Surplus (Deficit):</b>              | <b>850,949.25</b> |                   |
|  | <b>Total Liabilities, Equity and Current Surplus (Deficit):</b> |                   | <b>850,949.25</b> |

### 3. BALANCE SHEET

As Of 12/31/2024

| Account   | Name                                       | Balance                     |
|---|--|-----------------------------|
| <b>Fund: 31 - AGENCY TRUST</b>                                  |  |                             |
| <b>Assets</b>   |  |                             |
| <a href="#">31-1011</a>   | Claim on Cash                              | 10,295,232.85               |
| <b>Total Assets:</b>  |  | <b>10,295,232.85</b>        |
|   |  | <b><u>10,295,232.85</u></b> |
| <b>Liability</b>  |  |                             |
| <a href="#">31-2150</a>   | CD 3rd Party Rev & Staff Time (refu        | 324,784.74                  |
| <a href="#">31-2210</a>   | Deposits - San Joaquin Hills TCA           | 19,948.59                   |
| <a href="#">31-2220</a>   | Deposits - Carits                          | 13,108.00                   |
| <a href="#">31-2240</a>   | Deposits - Smip                            | 4,376.06                    |
| <a href="#">31-2270</a>   | Deposits - Green Bldg Prog                 | 1,422.80                    |
| <a href="#">31-2300</a>   | Trust Deposits                             | 723,545.95                  |
| <a href="#">31-2310</a>   | P/b/e Planning Deposits                    | 2,831.25                    |
| <a href="#">31-2320</a>   | Other Comm Dev Deposits                    | 1,525,699.02                |
| <a href="#">31-2330</a>   | Other Gen Gov't Deposits                   | 200.00                      |
| <a href="#">31-2380</a>   | Affordable Housing Program                 | 654,321.55                  |
| <a href="#">31-2390</a>   | Building Permit Eng Deposits               | 872,173.19                  |
| <a href="#">31-2410</a>   | PW Refundable Cash Bonds                   | 6,152,030.00                |
| <a href="#">31-2420</a>   | Deposits - Foothill/Eastern TCA            | 739.70                      |
| <a href="#">31-2490</a>   | Deposits - ADA (CASp Certification and Tra | 52.00                       |
| <b>Total Liability:</b>   |  | <b>10,295,232.85</b>        |
| <b>Total Equity and Current Surplus (Deficit):</b>              |  | <b>0.00</b>                 |
| <b>Total Liabilities, Equity and Current Surplus (Deficit):</b> |  | <b><u>10,295,232.85</u></b> |

## 3. BALANCE SHEET

As Of 12/31/2024

| Account   | Name                              | Balance                    |
|---|-----------------------------------|----------------------------|
| <b>Fund: 33 - CFD 2013 BONDHOLDER FUND</b>                      |                                   |                            |
| <b>Assets</b>   |                                   |                            |
| <a href="#">33-1583</a>   | Reserve 2020-1 (92057004)         | 2,692,712.11               |
| <a href="#">33-1584</a>   | Bond Payment 2020-1 (92057001)    | 71,898.71                  |
| <a href="#">33-1585</a>   | Special Tax 2020-1 (92057000)     | 3,061,417.92               |
| <a href="#">33-1660</a>   | Admin. Expense Account (92057003) | 3.03                       |
| <b>Total Assets:</b>  |                                   | <b>5,826,031.77</b>        |
|   |                                   | <b><u>5,826,031.77</u></b> |
| <b>Liability</b>  |                                   |                            |
| <a href="#">33-2090</a>   | Due to Bondholders                | 5,826,031.77               |
| <b>Total Liability:</b>   |                                   | <b>5,826,031.77</b>        |
| Total Revenue   |                                   | 0.00                       |
| Total Expense   |                                   | 0.00                       |
| <b>Revenues Over/Under Expenses</b>                             |                                   | <b>0.00</b>                |
| <b>Total Equity and Current Surplus (Deficit):</b>              |                                   | <b>0.00</b>                |
| <b>Total Liabilities, Equity and Current Surplus (Deficit):</b> |                                   | <b><u>5,826,031.77</u></b> |

## 3. BALANCE SHEET

As Of 12/31/2024

| Account  | Name          | Balance             |
|--|---------------|---------------------|
| Fund: 51 - PARS SECTION 115 TRUST                        |               |                     |
| Assets   |               |                     |
| <a href="#">51-1011</a>                                  | Claim on Cash | 4,583,731.53        |
| Total Assets:  |               | 4,583,731.53        |
|  |               | <u>4,583,731.53</u> |
| Liability  |               |                     |
| Total Liability:   |               | 0.00                |
| Total Revenue  |               | 4,583,731.53        |
| Revenues Over/Under Expenses                             |               | 4,583,731.53        |
| Total Equity and Current Surplus (Deficit):              |               | 4,583,731.53        |
| Total Liabilities, Equity and Current Surplus (Deficit): |               | <u>4,583,731.53</u> |



City of Dana Point, CA

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

For Fiscal: 2024-2025 Period Ending: 12/31/2024

| CIP   | Original<br>Total Budget | Current<br>Total Budget | MTD Activity       | YTD Activity       | YTD Activity +<br>Encumbrances | Budget<br>Remaining  |
|---|--------------------------|-------------------------|--------------------|--------------------|--------------------------------|----------------------|
| <b>Fund: 11 - CAPITAL IMPROVEMENTS</b>                            |                          |                         |                    |                    |                                |                      |
| 1291 - Capo Beach Connectivity Study Enhancements Proj            | 0.00                     | 14,758.00               | 0.00               | 0.00               | 0.00                           | 14,758.00            |
| 1332 - FY22 Citywide Storm Drain Improvements Design              | 0.00                     | 127,030.00              | 0.00               | 1,170.75           | 121,990.05                     | 5,039.95             |
| 1337 - FY23 Road Resurfacing                                      | 0.00                     | 130,591.00              | 0.00               | 112,287.00         | 130,589.50                     | 1.50                 |
| 1338 - FY23 Residential Slurry                                    | 0.00                     | 1,352,231.00            | 0.00               | 0.00               | 108,047.57                     | 1,244,183.43         |
| 1340 - FY22 Doheny Village Connectivity Design/Improvements       | 0.00                     | 145,305.00              | 2,162.50           | 90,146.00          | 144,630.64                     | 674.36               |
| 1342 - FY23 Roadway Rehab & Repair Design Work                    | 0.00                     | 53,820.00               | 16,125.00          | 31,545.00          | 53,710.00                      | 110.00               |
| 1347 - Traffic Signal Synchronization Project-Project P           | 0.00                     | 325,000.00              | 0.00               | 0.00               | 10,000.00                      | 315,000.00           |
| 1348 - Stonehill Drive Undergrounding Project/Road Rehabilitation | 0.00                     | 400,000.00              | 0.00               | 2,400.00           | 9,600.00                       | 390,400.00           |
| 1351 - Stonehill Drive Improvements Project                       | 2,580,000.00             | 2,768,563.00            | 0.00               | 608.00             | 2,528.84                       | 2,766,034.16         |
| 1352 - FY24 Roadway Resurfacing-Overlay/Asphalt Repairs           | 0.00                     | 2,611,315.00            | 10,778.53          | 64,051.31          | 119,124.71                     | 2,492,190.29         |
| 1353 - FY24 Residential Roadway Slurry Program                    | 0.00                     | 150,785.00              | 59,000.00          | 121,045.63         | 150,473.54                     | 311.46               |
| 1354 - Violet Lantern Storm Drain Improvements                    | 0.00                     | 46,225.00               | 0.00               | 35,700.00          | 46,224.75                      | 0.25                 |
| 1355 - Del Prado Public Wi-Fi Design & Build                      | 0.00                     | 125,905.00              | 0.00               | 18,094.24          | 55,400.00                      | 70,505.00            |
| 1356 - Doheny Park Road Median/Parkway Power Supply/Lighting      | 0.00                     | 200,000.00              | 0.00               | 0.00               | 0.00                           | 200,000.00           |
| 1358 - Calle Real & Calle Portola Storm Drain Improvements        | 0.00                     | 3,446,000.00            | 0.00               | 32,041.00          | 32,041.00                      | 3,413,959.00         |
| 1361 - FY25 Roadway Resurfacing-Overlay/Asphalt Repairs           | 4,200,000.00             | 4,200,000.00            | 0.00               | 0.00               | 0.00                           | 4,200,000.00         |
| 1362 - FY25 Arterial Roadway Slurry Program                       | 350,000.00               | 350,000.00              | 0.00               | 0.00               | 0.00                           | 350,000.00           |
| 1363 - FY25 Residential Roadway Slurry Program                    | 400,000.00               | 400,000.00              | 7,681.25           | 7,681.25           | 27,760.00                      | 372,240.00           |
| 1364 - Doheny Village Connectivity Impr/Construction              | 2,729,000.00             | 3,526,700.00            | 0.00               | 0.00               | 0.00                           | 3,526,700.00         |
| 1365 - FY25 Citywide Storm Drain Repairs                          | 200,000.00               | 200,000.00              | 0.00               | 39,419.62          | 104,418.62                     | 95,581.38            |
| 1366 - FY25 Water Quality/Diversion Repairs & Mntce.              | 75,000.00                | 75,000.00               | 0.00               | 0.00               | 0.00                           | 75,000.00            |
| 1367 - FY25 Traffic Safety Repairs & Improvements                 | 150,000.00               | 150,000.00              | 1,971.00           | 36,351.00          | 124,868.92                     | 25,131.08            |
| 1368 - Coast Hwy Complete Street Project                          | 0.00                     | 99,472.00               | 17,064.33          | 42,298.08          | 72,945.25                      | 26,526.75            |
| 1369 - Del Obispo Park Modification Project                       | 0.00                     | 272,700.00              | 0.00               | 0.00               | 22,205.00                      | 250,495.00           |
| 1370 - Creekside Park Community Gardens                           | 0.00                     | 180,000.00              | 0.00               | 0.00               | 0.00                           | 180,000.00           |
| 1371 - Waterman's Park Statues                                    | 0.00                     | 1,000,000.00            | 30,000.00          | 30,000.00          | 202,500.00                     | 797,500.00           |
| 1372 - Doheny Park Road Right of Way                              | 0.00                     | 750,000.00              | 0.00               | 0.00               | 0.00                           | 750,000.00           |
| 1373 - Coast Hwy Sidewalk Gap Closure                             | 0.00                     | 400,000.00              | 0.00               | 0.00               | 30,000.00                      | 370,000.00           |
| <b>Fund: 11 - CAPITAL IMPROVEMENTS Total:</b>                     | <b>10,684,000.00</b>     | <b>23,501,400.00</b>    | <b>144,782.61</b>  | <b>664,838.88</b>  | <b>1,569,058.39</b>            | <b>21,932,341.61</b> |
| <b>Total Surplus (Deficit):</b>                                   | <b>-10,684,000.00</b>    | <b>-23,501,400.00</b>   | <b>-144,782.61</b> | <b>-664,838.88</b> | <b>-1,569,058.39</b>           |                      |

4. CIP Projects - Budget vs. Actual

For Fiscal: 2024-2025 Period Ending: 12/31/2024

Fund Summary

| Fund                      | Original<br>Total Budget | Current<br>Total Budget | MTD Activity | YTD Activity | YTD Activity +<br>Encumbrances | Budget<br>Remaining |
|---------------------------|--------------------------|-------------------------|--------------|--------------|--------------------------------|---------------------|
| 11 - CAPITAL IMPROVEMENTS | -10,684,000.00           | -23,501,400.00          | -144,782.61  | -664,838.88  | -1,569,058.39                  | -21,932,341.61      |
| Total Surplus (Deficit):  | -10,684,000.00           | -23,501,400.00          | -144,782.61  | -664,838.88  | -1,569,058.39                  |                     |

### 5. FY25 Summary of Capital Improvement Project Statuses as of December 31, 2024

| PROJECT # AND NAME   | PROJECT STATUS  | FY25 BUDGET  | PY TOTAL EXPENDITURES | FY25 ACTIVITY + ENCUMBRANCES | REMAINING BUDGET |
|--|---|--------------|-----------------------|------------------------------|------------------|
| <b>1291 - Capo Beach Connectivity Study Enhancements Project</b>   | Design work is ongoing. The City is actively coordinating with Caltrans on this work effort. Design for the City's portion of work will continue into FY24/25. Additional funding for design is included in CIP#1340 (with construction work covered under CIP#1364).   | \$ 14,758.00 | \$ 85,240.80          | \$ -                         | \$ 14,758.00     |
| <b>1332 - FY22 Citywide Storm Drain Improvements Design</b>        | Project is current and ongoing. Project is for the design of storm drain improvements on Violet Lantern, Calle Real, and Calle Portola. Design for the Violet Lantern storm drain was completed on November 2023. Construction component (CIP#1354) was completed in Summer 2024 with the NOC approved by City Council on July 16, 2024. The Calle Real/Calle Portola Storm Drain design will be completed by late Spring 2025 (with construction work covered under CIP#1358).   | 127,030.00   | \$ 570,960.00         | 121,990.05                   | \$ 5,039.95      |
| <b>1337 - FY23 Road Resurfacing</b>                                | City Council awarded the construction contract on January 16, 2024 (in conjunction with CIP #1352 and CIP#1354). This Project is for the construction of FY23 Roadway Rehab & Repair, Phase 1. Phase 1 of the Project was completed in Summer 2024 with the NOC approved by City Council on July 16, 2024.  | 130,591.00   | \$ 2,066,802.95       | 130,589.50                   | \$ 150           |
| <b>1338 - FY23 Residential Slurry</b>                              | 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 Notice of Completion was presented at the May 2, 2024 City Council meeting. Project close out for this portion of FY23 Residential Slurry is completed at June 30, 2024. The remaining project budget will be carried over to FY25.   | 1,352,231.00 | \$ 1,011,816.22       | 108,047.57                   | \$ 1,244,183.43  |
| <b>1340 - FY22 Doheny Village Connectivity Design/Improvements</b> | Design work is ongoing (in conjunction with CIP#1291). The City is actively coordinating with Caltrans on this work effort. Design for the City's portion of work will continue throughout FY24/25 (with construction work covered under CIP#1364)  | 145,305.00   | \$ 739,326.14         | 144,630.64                   | \$ 674.36        |
| <b>1342 - FY23 Roadway Rehab &amp; Repair Design Work</b>          | Project is current and ongoing. Project is for the design of street rehabilitation for portions of Violet Lantern, Granada Drive, Valencia Place, Calle Rosita, and Calle Almanza. 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). Design for Granada Drive, Valencia Place, Calle Rosita, and Calle Almanza street rehabilitation will be completed by late Spring 2025 (with construction work covered under CIP#1352) | 53,820.00    | \$ 277,450.00         | 53,710.00                    | \$ 110.00        |



### 5. FY25 Summary of Capital Improvement Project Statuses as of December 31, 2024

| PROJECT # AND NAME   | PROJECT STATUS   | FY25 BUDGET  | PY TOTAL EXPENDITURES | FY25 ACTIVITY + ENCUMBRANCES | REMAINING BUDGET |
|--|--|--------------|-----------------------|------------------------------|------------------|
| <b>1347 - Traffic Signal Synchronization Project - Project P</b>         | Project is current and ongoing. Design work is in progress.  | 325,000.00   | \$ 10,000.00          | 10,000.00                    | \$ 315,000.00    |
| <b>1348 - Stonehill Drive Undergrounding Project/Road Rehabilitation</b> | 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.   | 400,000.00   | \$ -                  | 9,600.00                     | \$ 390,400.00    |
| <b>1351 - Stonehill Drive Improvements Project</b>                       | Outside design funds secured. City initiating design at this time.   | 2,768,563.00 | \$ 46,065.80          | 2,528.84                     | \$ 2,766,034.16  |
| <b>1352 - FY24 Roadway Resurfacing-Overlay/Asphalt Repairs</b>           | Project is for the construction of the Citywide Asphalt Repairs Project and for the FY23/24 Roadway Resurfacing Project. City Council awarded the construction of the citywide asphalt repairs on January 16, 2024 (in conjunction with CIP#1337 and CIP#1354) with the NOC being approved by City Council on July 16, 2024. Construction for the FY23/24 Roadway Resurfacing Project is estimated to begin by late Spring 2025. | 2,611,315.00 | \$ 1,020,764.30       | 119,124.71                   | \$ 2,492,190.29  |
| <b>1353 - FY24 Residential Roadway Slurry Program</b>                    | City Council awarded the construction contract on February 6, 2024 (in conjunction with CIP#1368). Construction is complete with the NOC approved by City Council on September 3, 2024.  | 150,785.00   | \$ 667,145.03         | 150,473.54                   | \$ 311.46        |
| <b>1354 - FY24 Violet Lantern Storm Drain Improvements</b>               | City Council award of the construction contract approved on January 16, 2024 (in conjunction with CIP#1337 and CIP#1352). Construction is complete with NOC approved by City Council on July 16, 2024  | 46,225.00    | \$ 376,160.00         | 46,224.75                    | \$ 0.25          |
| <b>1355 - Del Prado Public Wi-Fi Design &amp; Build</b>                  | Project is current and ongoing. New electrical circuits being added for redundancy and consistency.  | 125,905.00   | \$ 74,095.07          | 55,400.00                    | \$ 70,505.00     |
| <b>1356 - Doheny Park Road Median/Parkway Power Supply/Lighting</b>      | Project is current and ongoing.  | 200,000.00   | \$ -                  | -                            | \$ 200,000.00    |
| <b>1358 - Calle Real &amp; Calle Portola Storm Drain Improvements</b>    | Project is current and ongoing. Project is for the construction of storm drain improvements on Calle Real and Calle Portola. Construction is estimated to begin by late Spring 2025. Design work is covered under CIP #1332.   | 3,446,000.00 | \$ -                  | 32,041.00                    | \$ 3,413,959.00  |
| <b>1361 - FY25 Roadway Resurfacing-Overlay/Asphalt Repairs</b>           | Project is current and ongoing.  | 4,200,000.00 | \$ -                  | -                            | \$ 4,200,000.00  |

**5. FY25 Summary of Capital Improvement Project Statuses as of December 31, 2024**

| <b>PROJECT # AND NAME</b>  | <b>PROJECT STATUS</b>   | <b>FY25 BUDGET</b>      | <b>PY TOTAL EXPENDITURES</b> | <b>FY25 ACTIVITY + ENCUMBRANCES</b> | <b>REMAINING BUDGET</b> |
|--|---|-------------------------|------------------------------|-------------------------------------|-------------------------|
| <b>1362 - FY25 Arterial Roadway Slurry Program</b>                   | Project is current and ongoing.   | 350,000.00              | \$ -                         | -                                   | \$ 350,000.00           |
| <b>1363 - FY25 Residential Roadway Slurry Program</b>                | Project is current and ongoing.   | 400,000.00              | \$ -                         | 27,760.00                           | \$ 372,240.00           |
| <b>1364 - Doheny Village Connectivity Impr/Construction</b>          | Design work is ongoing (in conjunction with CIP#1291 and #1364). The City is actively coordinating with Caltrans on this work effort. Design for the City's portion of work will continue throughout FY24/25. Construction is estimated to begin by Summer 2025 | 3,526,700.00            | \$ -                         | -                                   | \$ 3,526,700.00         |
| <b>1365 - FY25 Citywide Storm Drain Repairs</b>                      | Project is current and ongoing.   | 200,000.00              | \$ -                         | 104,418.62                          | \$ 95,581.38            |
| <b>1366 - FY25 Water Quality/Diversion Repairs &amp; Maintenance</b> | Project is current and ongoing.   | 75,000.00               | \$ -                         | -                                   | \$ 75,000.00            |
| <b>1367 - FY25 Traffic Safety Repairs &amp; Improvements</b>         | Project is current and ongoing.   | 150,000.00              | \$ -                         | 124,868.92                          | \$ 25,131.08            |
| <b>1368 - Coast Highway Complete Street Project</b>                  | Project is current and ongoing with City Council award of the construction contract on February 6, 2024 (in conjunction with CIP #1353). Construction is complete with the NOC approved by City Council on September 3, 2024.                                   | 99,472.00               | \$ 259,459.50                | 72,945.25                           | \$ 26,526.75            |
| <b>1369 - Del Obispo Park Modification Project</b>                   | Design services for Contract Plans being initiated.   | 272,700.00              | \$ 27,300.00                 | 22,205.00                           | \$ 250,495.00           |
| <b>1370 - Creekside Park Community Gardens</b>                       | Project is current and ongoing.   | 180,000.00              | \$ 20,000.00                 | -                                   | \$ 180,000.00           |
| <b>1371 - Waterman's Park Statues</b>                                | Project is current and ongoing.   | 1,000,000.00            | \$ -                         | 202,500.00                          | \$ 797,500.00           |
| <b>1372 - Doheny Park Road Right of Way</b>                          | Project is current and ongoing.   | 750,000.00              | \$ -                         | -                                   | \$ 750,000.00           |
| <b>1373 - Coast Hwy Sidewalk Gap Closure</b>                         | Project is current and ongoing.   | 400,000.00              | \$ -                         | 30,000.00                           | \$ 370,000.00           |
| <b>TOTALS</b>  |   | <b>\$ 23,501,400.00</b> | <b>\$ 7,252,585.81</b>       | <b>\$ 1,569,058.39</b>              | <b>\$ 21,932,341.61</b> |



City of Dana Point, CA

## 6. General Fund Expenditures by Function

### Group Summary

For Fiscal: 2024-2025 Period Ending: 12/31/2024

| ExpenseObject  | Original<br>Total Budget | Current<br>Total Budget | MTD Activity      | YTD Activity         | Budget<br>Remaining |
|--|--------------------------|-------------------------|-------------------|----------------------|---------------------|
| <b>Fund: 01 - GENERAL</b>                                |                          |                         |                   |                      |                     |
| <b>Function: 10 - General Government</b>                 |                          |                         |                   |                      |                     |
| <b>ExpenseType: 10 - Personnel</b>                       |                          |                         |                   |                      |                     |
| 1010 - Salaries  | 2,311,700.00             | 2,373,000.00            | 174,977.91        | 1,037,685.79         | 1,335,314.21        |
| 1030 - Hourly  | 18,400.00                | 91,400.00               | 5,000.25          | 31,390.90            | 60,009.10           |
| 1050 - Overtime  | 34,100.00                | 22,500.00               | 111.28            | 6,132.22             | 16,367.78           |
| 1100 - Benefits  | 368,400.00               | 448,500.00              | 7,224.71          | 165,164.66           | 283,335.34          |
| 1120 - Retirement Benefits                               | 876,900.00               | 667,500.00              | 14,140.05         | 499,479.53           | 168,020.47          |
| 1140 - Medi-tax 1.45%                                    | 34,800.00                | 40,200.00               | 2,704.10          | 16,106.04            | 24,093.96           |
| <b>ExpenseType: 10 - Personnel Total:</b>                | <b>3,644,300.00</b>      | <b>3,643,100.00</b>     | <b>204,158.30</b> | <b>1,755,959.14</b>  | <b>1,887,140.86</b> |
| <b>ExpenseType: 20 - Materials &amp; Services</b>        |                          |                         |                   |                      |                     |
| 2010 - Communications                                    | 197,700.00               | 228,500.00              | 16,235.81         | 88,727.38            | 139,772.62          |
| 2030 - Equipment Maintenance                             | 492,900.00               | 748,000.00              | 41,797.49         | 284,577.63           | 463,422.37          |
| 2040 - Copier Usage                                      | 6,500.00                 | 6,500.00                | 0.00              | 1,187.51             | 5,312.49            |
| 2050 - Vehicle Maintenance                               | 97,000.00                | 97,000.00               | 8,924.13          | 49,213.05            | 47,786.95           |
| 2070 - Office Supplies                                   | 31,000.00                | 31,000.00               | 1,672.78          | 5,511.89             | 25,488.11           |
| 2090 - Memberships & Dues                                | 59,200.00                | 59,700.00               | 9,148.76          | 37,227.16            | 22,472.84           |
| 2110 - Operating Supplies                                | 188,500.00               | 195,000.00              | 13,598.49         | 73,034.16            | 121,965.84          |
| 2130 - Books & Subscriptions                             | 16,600.00                | 17,000.00               | 127.97            | 549.37               | 16,450.63           |
| 2150 - Training  | 89,800.00                | 120,600.00              | 3,756.00          | 39,238.63            | 81,361.37           |
| 2170 - Postage   | 15,000.00                | 20,000.00               | 2,688.88          | 9,666.50             | 10,333.50           |
| 2190 - Facil & Equip Lease/Rent                          | 98,000.00                | 98,000.00               | 0.00              | 33,510.45            | 64,489.55           |
| 2210 - Utilities   | 217,000.00               | 217,000.00              | 11,033.36         | 88,575.70            | 128,424.30          |
| 2230 - Professional Services                             | 857,500.00               | 942,400.00              | 38,665.61         | 435,993.25           | 506,406.75          |
| 2250 - Advertising                                       | 31,000.00                | 31,000.00               | 126.84            | 4,058.66             | 26,941.34           |
| 2270 - Travel, Conf. & Meetings                          | 78,000.00                | 89,000.00               | 5,654.75          | 37,920.80            | 51,079.20           |
| 2290 - Auto Allowance                                    | 31,500.00                | 38,100.00               | 2,898.20          | 18,421.22            | 19,678.78           |
| 2310 - City Attorney                                     | 1,407,000.00             | 1,407,000.00            | 98,806.60         | 863,540.35           | 543,459.65          |
| 2590 - Data Technology                                   | 534,000.00               | 1,087,231.00            | 38,814.01         | 310,599.51           | 776,631.49          |
| 2999 - Operations Contingency                            | 250,000.00               | 191,065.00              | 0.00              | 0.00                 | 191,065.00          |
| <b>ExpenseType: 20 - Materials &amp; Services Total:</b> | <b>4,698,200.00</b>      | <b>5,624,096.00</b>     | <b>293,949.68</b> | <b>2,381,553.22</b>  | <b>3,242,542.78</b> |
| <b>ExpenseType: 30 - Capital Outlay</b>                  |                          |                         |                   |                      |                     |
| 3010 - Furniture & Equipment                             | 0.00                     | 56,500.00               | 438.24            | 34,913.98            | 21,586.02           |
| 3030 - Facilities Improvements                           | 0.00                     | 40,000.00               | 0.00              | 19,722.45            | 20,277.55           |
| <b>ExpenseType: 30 - Capital Outlay Total:</b>           | <b>0.00</b>              | <b>96,500.00</b>        | <b>438.24</b>     | <b>54,636.43</b>     | <b>41,863.57</b>    |
| <b>ExpenseType: 40 - Insurance</b>                       |                          |                         |                   |                      |                     |
| 4010 - Liability Insur Premiums                          | 577,500.00               | 467,000.00              | -561.54           | 453,957.47           | 13,042.53           |
| 4030 - Property Insurance Premiums                       | 163,700.00               | 172,000.00              | 0.00              | 171,104.00           | 896.00              |
| 4050 - Employee Bond Premiums                            | 1,300.00                 | 1,500.00                | 0.00              | 1,413.00             | 87.00               |
| 4110 - Workers' Compensation                             | 127,000.00               | 117,000.00              | 0.00              | 116,383.00           | 617.00              |
| 4210 - Unemployment Benefits                             | 1,500.00                 | 15,000.00               | 0.00              | 6,300.00             | 8,700.00            |
| <b>ExpenseType: 40 - Insurance Total:</b>                | <b>871,000.00</b>        | <b>772,500.00</b>       | <b>-561.54</b>    | <b>749,157.47</b>    | <b>23,342.53</b>    |
| <b>ExpenseType: 90 - Operating Transfers Out</b>         |                          |                         |                   |                      |                     |
| 9010 - Tsfs Out - To Facil Imp Fund                      | 500,000.00               | 500,000.00              | 0.00              | 500,000.00           | 0.00                |
| 9034 - Tsfs Out - To PARS Section 115 Fund               | 0.00                     | 4,413,623.00            | 0.00              | 4,413,622.59         | 0.41                |
| 9050 - Tsfs Out - To Cap Impv Fund                       | 4,000,000.00             | 7,021,567.00            | 0.00              | 7,021,567.00         | 0.00                |
| 9060 - Tsfs Out - To Coastal Transit Fund                | 235,000.00               | 235,000.00              | 0.00              | 235,000.00           | 0.00                |
| <b>ExpenseType: 90 - Operating Transfers Out Total:</b>  | <b>4,735,000.00</b>      | <b>12,170,190.00</b>    | <b>0.00</b>       | <b>12,170,189.59</b> | <b>0.41</b>         |
| <b>Function: 10 - General Government Total:</b>          | <b>13,948,500.00</b>     | <b>22,306,386.00</b>    | <b>497,984.68</b> | <b>17,111,495.85</b> | <b>5,194,890.15</b> |

## 6. General Fund Expenditures by Function

For Fiscal: 2024-2025 Period Ending: 12/31/2024

| ExpenseObject  | Original<br>Total Budget | Current<br>Total Budget | MTD Activity        | YTD Activity        | Budget<br>Remaining |
|--|--------------------------|-------------------------|---------------------|---------------------|---------------------|
| <b>Function: 20 - Public Safety</b>                      |                          |                         |                     |                     |                     |
| <b>ExpenseType: 10 - Personnel</b>                       |                          |                         |                     |                     |                     |
| 1030 - Hourly  | 40,500.00                | 42,100.00               | 3,111.84            | 16,826.62           | 25,273.38           |
| 1120 - Retirement Benefits                               | 3,000.00                 | 3,200.00                | 233.39              | 1,324.96            | 1,875.04            |
| 1140 - Medi-tax 1.45%                                    | 600.00                   | 700.00                  | 45.52               | 246.46              | 453.54              |
| <b>ExpenseType: 10 - Personnel Total:</b>                | <b>44,100.00</b>         | <b>46,000.00</b>        | <b>3,390.75</b>     | <b>18,398.04</b>    | <b>27,601.96</b>    |
| <b>ExpenseType: 20 - Materials &amp; Services</b>        |                          |                         |                     |                     |                     |
| 2010 - Communications                                    | 9,000.00                 | 9,500.00                | 303.47              | 2,401.25            | 7,098.75            |
| 2030 - Equipment Maintenance                             | 44,500.00                | 48,500.00               | 3,389.62            | 21,507.42           | 26,992.58           |
| 2040 - Copier Usage                                      | 500.00                   | 500.00                  | 0.00                | 54.02               | 445.98              |
| 2070 - Office Supplies                                   | 8,000.00                 | 8,000.00                | 383.79              | 1,784.72            | 6,215.28            |
| 2090 - Memberships & Dues                                | 1,000.00                 | 1,000.00                | 0.00                | 125.00              | 875.00              |
| 2110 - Operating Supplies                                | 114,500.00               | 119,500.00              | 10,186.93           | 31,596.40           | 87,903.60           |
| 2150 - Training  | 3,200.00                 | 3,200.00                | 0.00                | 0.00                | 3,200.00            |
| 2230 - Professional Services                             | 483,500.00               | 442,700.00              | 50,411.87           | 186,689.20          | 256,010.80          |
| 2240 - Reimbursable Costs                                | 0.00                     | 0.00                    | 213,629.35          | 213,629.35          | -213,629.35         |
| 2270 - Travel, Conf. & Meetings                          | 20,500.00                | 20,500.00               | 0.00                | 15,687.39           | 4,812.61            |
| 2290 - Auto Allowance                                    | 7,000.00                 | 1,000.00                | 0.00                | 162.01              | 837.99              |
| 2330 - Police Services                                   | 15,302,000.00            | 15,364,500.00           | 1,277,645.19        | 7,664,880.14        | 7,699,619.86        |
| <b>ExpenseType: 20 - Materials &amp; Services Total:</b> | <b>15,993,700.00</b>     | <b>16,018,900.00</b>    | <b>1,555,950.22</b> | <b>8,138,516.90</b> | <b>7,880,383.10</b> |
| <b>Function: 20 - Public Safety Total:</b>               | <b>16,037,800.00</b>     | <b>16,064,900.00</b>    | <b>1,559,340.97</b> | <b>8,156,914.94</b> | <b>7,907,985.06</b> |
| <b>Function: 40 - Community Development</b>              |                          |                         |                     |                     |                     |
| <b>ExpenseType: 10 - Personnel</b>                       |                          |                         |                     |                     |                     |
| 1010 - Salaries  | 2,844,200.00             | 2,764,700.00            | 201,608.91          | 1,163,703.14        | 1,600,996.86        |
| 1030 - Hourly  | 55,200.00                | 54,600.00               | 2,400.91            | 12,246.10           | 42,353.90           |
| 1050 - Overtime  | 32,500.00                | 35,000.00               | 834.61              | 21,225.92           | 13,774.08           |
| 1070 - Stipends  | 9,000.00                 | 9,000.00                | 692.30              | 4,292.26            | 4,707.74            |
| 1100 - Benefits  | 439,100.00               | 504,700.00              | 7,853.67            | 214,023.10          | 290,676.90          |
| 1120 - Retirement Benefits                               | 299,400.00               | 319,300.00              | 22,348.06           | 137,173.50          | 182,126.50          |
| 1140 - Medi-tax 1.45%                                    | 42,900.00                | 48,000.00               | 3,054.62            | 17,795.78           | 30,204.22           |
| 1200 - Outside Assistance                                | 0.00                     | 39,240.00               | 0.00                | 39,137.50           | 102.50              |
| <b>ExpenseType: 10 - Personnel Total:</b>                | <b>3,722,300.00</b>      | <b>3,774,540.00</b>     | <b>238,793.08</b>   | <b>1,609,597.30</b> | <b>2,164,942.70</b> |
| <b>ExpenseType: 20 - Materials &amp; Services</b>        |                          |                         |                     |                     |                     |
| 2010 - Communications                                    | 15,700.00                | 18,200.00               | 766.22              | 7,052.36            | 11,147.64           |
| 2030 - Equipment Maintenance                             | 0.00                     | 3,400.00                | 0.00                | 0.00                | 3,400.00            |
| 2040 - Copier Usage                                      | 6,500.00                 | 6,500.00                | 0.00                | 1,317.24            | 5,182.76            |
| 2070 - Office Supplies                                   | 28,500.00                | 28,500.00               | 981.87              | 3,803.09            | 24,696.91           |
| 2090 - Memberships & Dues                                | 9,000.00                 | 9,700.00                | 490.00              | 4,232.00            | 5,468.00            |
| 2110 - Operating Supplies                                | 166,000.00               | 166,000.00              | 1,705.19            | 75,489.60           | 90,510.40           |
| 2130 - Books & Subscriptions                             | 19,500.00                | 23,000.00               | 4,819.35            | 20,180.25           | 2,819.75            |
| 2150 - Training  | 12,200.00                | 12,200.00               | 25.00               | 4,348.54            | 7,851.46            |
| 2190 - Facil & Equip Lease/Rent                          | 5,000.00                 | 5,000.00                | 0.00                | 0.00                | 5,000.00            |
| 2230 - Professional Services                             | 701,500.00               | 1,850,241.00            | 77,690.46           | 563,260.80          | 1,286,980.20        |
| 2240 - Reimbursable Costs                                | 0.00                     | 52,454.44               | 0.00                | 47,417.59           | 5,036.85            |
| 2250 - Advertising                                       | 1,200.00                 | 16,200.00               | 773.89              | 2,960.80            | 13,239.20           |
| 2270 - Travel, Conf. & Meetings                          | 22,000.00                | 30,700.00               | 943.66              | 9,764.86            | 20,935.14           |
| 2290 - Auto Allowance                                    | 21,800.00                | 24,300.00               | 1,816.93            | 10,733.78           | 13,566.22           |
| 2340 - Parking Lot Leases                                | 54,000.00                | 54,000.00               | 4,026.91            | 28,188.37           | 25,811.63           |
| 2600 - Marketing   | 127,800.00               | 181,300.00              | 10,687.42           | 64,214.60           | 117,085.40          |
| <b>ExpenseType: 20 - Materials &amp; Services Total:</b> | <b>1,190,700.00</b>      | <b>2,481,695.44</b>     | <b>104,726.90</b>   | <b>842,963.88</b>   | <b>1,638,731.56</b> |
| <b>Function: 40 - Community Development Total:</b>       | <b>4,913,000.00</b>      | <b>6,256,235.44</b>     | <b>343,519.98</b>   | <b>2,452,561.18</b> | <b>3,803,674.26</b> |
| <b>Function: 50 - Community Services</b>                 |                          |                         |                     |                     |                     |
| <b>ExpenseType: 10 - Personnel</b>                       |                          |                         |                     |                     |                     |
| 1010 - Salaries  | 782,300.00               | 884,500.00              | 76,372.77           | 391,728.72          | 492,771.28          |
| 1030 - Hourly  | 163,500.00               | 210,000.00              | 18,147.54           | 111,135.01          | 98,864.99           |
| 1050 - Overtime  | 32,500.00                | 30,000.00               | 1,302.61            | 17,601.50           | 12,398.50           |
| 1100 - Benefits  | 128,100.00               | 169,800.00              | 6,334.64            | 79,086.88           | 90,713.12           |

## 6. General Fund Expenditures by Function

For Fiscal: 2024-2025 Period Ending: 12/31/2024

| ExpenseObject  | Original<br>Total Budget | Current<br>Total Budget | MTD Activity         | YTD Activity          | Budget<br>Remaining  |
|--|--------------------------|-------------------------|----------------------|-----------------------|----------------------|
| 1120 - Retirement Benefits                               | 97,000.00                | 119,500.00              | 9,187.00             | 55,154.83             | 64,345.17            |
| 1140 - Medi-tax 1.45%                                    | 15,500.00                | 18,500.00               | 1,470.29             | 8,087.27              | 10,412.73            |
| <b>ExpenseType: 10 - Personnel Total:</b>                | <b>1,218,900.00</b>      | <b>1,432,300.00</b>     | <b>112,814.85</b>    | <b>662,794.21</b>     | <b>769,505.79</b>    |
| <b>ExpenseType: 20 - Materials &amp; Services</b>        |                          |                         |                      |                       |                      |
| 2010 - Communications                                    | 5,400.00                 | 6,500.00                | 444.06               | 2,693.16              | 3,806.84             |
| 2040 - Copier Usage                                      | 3,600.00                 | 3,600.00                | 0.00                 | 1,373.80              | 2,226.20             |
| 2070 - Office Supplies                                   | 6,500.00                 | 6,500.00                | 0.00                 | 2,680.89              | 3,819.11             |
| 2090 - Memberships & Dues                                | 3,000.00                 | 6,345.00                | 125.00               | 5,535.00              | 810.00               |
| 2110 - Operating Supplies                                | 151,000.00               | 146,755.00              | 7,966.62             | 73,012.58             | 73,742.42            |
| 2150 - Training  | 2,300.00                 | 4,000.00                | 850.00               | 867.75                | 3,132.25             |
| 2190 - Facil & Equip Lease/Rent                          | 15,000.00                | 15,000.00               | 170.24               | 3,928.65              | 11,071.35            |
| 2210 - Utilities   | 913,000.00               | 913,000.00              | 65,267.87            | 406,484.64            | 506,515.36           |
| 2230 - Professional Services                             | 326,000.00               | 326,000.00              | 10,577.22            | 152,635.00            | 173,365.00           |
| 2250 - Advertising                                       | 14,400.00                | 14,400.00               | 825.00               | 9,142.42              | 5,257.58             |
| 2270 - Travel, Conf. & Meetings                          | 9,500.00                 | 12,500.00               | 0.00                 | 9,069.50              | 3,430.50             |
| 2290 - Auto Allowance                                    | 8,300.00                 | 8,300.00                | 740.57               | 3,657.04              | 4,642.96             |
| 2410 - Community Activities                              | 826,300.00               | 913,300.00              | 25,219.66            | 609,824.84            | 303,475.16           |
| 2430 - Recreation Programs                               | 160,000.00               | 168,000.00              | 13,455.31            | 49,132.69             | 118,867.31           |
| 2450 - Landscape Maintenance                             | 741,000.00               | 895,531.25              | 83,067.73            | 394,991.91            | 500,539.34           |
| 2470 - Tree Maintenance                                  | 800,000.00               | 800,000.00              | 83,765.00            | 505,582.00            | 294,418.00           |
| 2550 - Park Maintenance                                  | 1,478,000.00             | 1,485,065.00            | 123,856.78           | 765,893.36            | 719,171.64           |
| <b>ExpenseType: 20 - Materials &amp; Services Total:</b> | <b>5,463,300.00</b>      | <b>5,724,796.25</b>     | <b>416,331.06</b>    | <b>2,996,505.23</b>   | <b>2,728,291.02</b>  |
| <b>ExpenseType: 30 - Capital Outlay</b>                  |                          |                         |                      |                       |                      |
| 3010 - Furniture & Equipment                             | 0.00                     | 26,368.75               | 6,734.00             | 26,365.66             | 3.09                 |
| <b>ExpenseType: 30 - Capital Outlay Total:</b>           | <b>0.00</b>              | <b>26,368.75</b>        | <b>6,734.00</b>      | <b>26,365.66</b>      | <b>3.09</b>          |
| <b>Function: 50 - Community Services Total:</b>          | <b>6,682,200.00</b>      | <b>7,183,465.00</b>     | <b>535,879.91</b>    | <b>3,685,665.10</b>   | <b>3,497,799.90</b>  |
| <b>Function: 60 - Public Works</b>                       |                          |                         |                      |                       |                      |
| <b>ExpenseType: 10 - Personnel</b>                       |                          |                         |                      |                       |                      |
| 1010 - Salaries  | 1,937,400.00             | 2,067,600.00            | 160,883.85           | 948,852.23            | 1,118,747.77         |
| 1030 - Hourly  | 36,100.00                | 37,000.00               | 1,275.00             | 8,265.40              | 28,734.60            |
| 1050 - Overtime  | 10,000.00                | 50,000.00               | 2,266.69             | 26,204.91             | 23,795.09            |
| 1100 - Benefits  | 274,500.00               | 336,200.00              | 10,330.29            | 155,091.58            | 181,108.42           |
| 1120 - Retirement Benefits                               | 219,000.00               | 241,700.00              | 17,749.18            | 110,524.62            | 131,175.38           |
| 1140 - Medi-tax 1.45%                                    | 28,900.00                | 32,500.00               | 2,501.78             | 14,982.33             | 17,517.67            |
| 1200 - Outside Assistance                                | 0.00                     | 3,409.00                | 0.00                 | 3,397.80              | 11.20                |
| <b>ExpenseType: 10 - Personnel Total:</b>                | <b>2,505,900.00</b>      | <b>2,768,409.00</b>     | <b>195,006.79</b>    | <b>1,267,318.87</b>   | <b>1,501,090.13</b>  |
| <b>ExpenseType: 20 - Materials &amp; Services</b>        |                          |                         |                      |                       |                      |
| 2010 - Communications                                    | 15,600.00                | 15,600.00               | 835.46               | 7,740.65              | 7,859.35             |
| 2040 - Copier Usage                                      | 3,500.00                 | 3,500.00                | 0.00                 | 854.17                | 2,645.83             |
| 2070 - Office Supplies                                   | 12,600.00                | 14,600.00               | 657.21               | 2,678.07              | 11,921.93            |
| 2090 - Memberships & Dues                                | 4,300.00                 | 5,300.00                | 302.00               | 1,917.12              | 3,382.88             |
| 2110 - Operating Supplies                                | 70,000.00                | 72,500.00               | 6,384.88             | 50,098.91             | 22,401.09            |
| 2150 - Training  | 4,000.00                 | 4,000.00                | 0.00                 | 1,950.00              | 2,050.00             |
| 2210 - Utilities   | 427,000.00               | 427,000.00              | 33,158.96            | 175,545.43            | 251,454.57           |
| 2230 - Professional Services                             | 994,500.00               | 1,124,893.00            | 41,138.98            | 569,451.13            | 555,441.87           |
| 2240 - Reimbursable Costs                                | 10,000.00                | 77,788.76               | 67,787.67            | 67,787.67             | 10,001.09            |
| 2270 - Travel, Conf. & Meetings                          | 4,000.00                 | 4,500.00                | 393.84               | 3,914.55              | 585.45               |
| 2290 - Auto Allowance                                    | 9,200.00                 | 11,200.00               | 756.49               | 5,512.60              | 5,687.40             |
| 2350 - Street Maintenance                                | 1,750,000.00             | 1,760,705.00            | 123,109.86           | 616,021.81            | 1,144,683.19         |
| 2490 - Street Sweeping                                   | 15,500.00                | 15,500.00               | 0.00                 | 240.00                | 15,260.00            |
| 2510 - Storm Drains                                      | 1,099,500.00             | 1,116,500.00            | 77,263.93            | 359,217.55            | 757,282.45           |
| 2530 - Safety Lighting                                   | 342,500.00               | 402,500.00              | 53,429.16            | 140,833.78            | 261,666.22           |
| <b>ExpenseType: 20 - Materials &amp; Services Total:</b> | <b>4,762,200.00</b>      | <b>5,056,086.76</b>     | <b>405,218.44</b>    | <b>2,003,763.44</b>   | <b>3,052,323.32</b>  |
| <b>Function: 60 - Public Works Total:</b>                | <b>7,268,100.00</b>      | <b>7,824,495.76</b>     | <b>600,225.23</b>    | <b>3,271,082.31</b>   | <b>4,553,413.45</b>  |
| <b>Fund: 01 - GENERAL Total:</b>                         | <b>48,849,600.00</b>     | <b>59,635,482.20</b>    | <b>3,536,950.77</b>  | <b>34,677,719.38</b>  | <b>24,957,762.82</b> |
| <b>Total Surplus (Deficit):</b>                          | <b>-48,849,600.00</b>    | <b>-59,635,482.20</b>   | <b>-3,536,950.77</b> | <b>-34,677,719.38</b> |                      |

Fund Summary

| Fund                     | Original       | Current        | MTD Activity  | YTD Activity   | Budget         |
|--------------------------|----------------|----------------|---------------|----------------|----------------|
|                          | Total Budget   | Total Budget   |               |                | Remaining      |
| 01 - GENERAL             | -48,849,600.00 | -59,635,482.20 | -3,536,950.77 | -34,677,719.38 | -24,957,762.82 |
| Total Surplus (Deficit): | -48,849,600.00 | -59,635,482.20 | -3,536,950.77 | -34,677,719.38 |                |



City of Dana Point, CA

## 7. FYTD Revenues - December 2023 vs 2024

### Group Summary

For the Period Ending 12/31/2024

| RevenueObjec...  | 2023-2024<br>Dec. Activity | 2024-2025<br>Dec. Activity | Dec. Variance<br>Favorable /<br>(Unfavorable) | Variance %    | 2023-2024<br>YTD Activity | 2024-2025<br>YTD Activity | YTD Variance<br>Favorable /<br>(Unfavorable) | Variance %   |
|--|----------------------------|----------------------------|---|---------------|---------------------------|---------------------------|--|--------------|
| <b>Fund: 01 - GENERAL</b>                              |                            |                            |   |               |                           |                           |  |              |
| <b>RevenueType: 10 - Taxes &amp; Franchises</b>        |                            |                            |   |               |                           |                           |  |              |
| 6101 - Sec & Unsec Property Taxes                      | 3,726,687.03               | 3,125,130.13               | -601,556.90                                   | -16.14%       | 6,109,224.16              | 5,556,067.70              | -553,156.46                                  | -9.05%       |
| 6103 - Property Transfer Tax                           | 53,382.44                  | 37,200.34                  | -16,182.10                                    | -30.31%       | 276,868.71                | 244,728.93                | -32,139.78                                   | -11.61%      |
| 6105 - Franchise Fees                                  | 0.00                       | 0.00                       | 0.00  | 0.00%         | 263,381.75                | 279,361.28                | 15,979.53                                    | 6.07%        |
| 6107 - Homeowners Property Tax Relie                   | 6,591.94                   | 6,559.43                   | -32.51  | -0.49%        | 6,591.94                  | 6,559.43                  | -32.51                                       | -0.49%       |
| 6109 - Transient Occupancy Tax                         | 1,122,724.22               | 1,157,673.76               | 34,949.54                                     | 3.11%         | 9,161,319.37              | 9,839,363.23              | 678,043.86                                   | 7.40%        |
| 6110 - Short Term Rental TOT                           | 660.17                     | 2,388.96                   | 1,728.79                                      | 261.87%       | 221,389.86                | 339,760.02                | 118,370.16                                   | 53.47%       |
| 6111 - Sales & Use Tax                                 | 497,523.81                 | 576,384.30                 | 78,860.49                                     | 15.85%        | 2,481,942.44              | 2,383,415.35              | -98,527.09                                   | -3.97%       |
| <b>RevenueType 10 - Taxes &amp; Franchises Total:</b>  | <b>5,407,569.61</b>        | <b>4,905,336.92</b>        | <b>-502,232.69</b>                            | <b>-9.29%</b> | <b>18,520,718.23</b>      | <b>18,649,255.94</b>      | <b>128,537.71</b>                            | <b>0.69%</b> |
| <b>RevenueType: 20 - Licenses &amp; Permits</b>        |                            |                            |   |               |                           |                           |  |              |
| 6201 - Site Development Permit                         | 11,040.00                  | 19,349.00                  | 8,309.00                                      | 75.26%        | 55,973.50                 | 58,351.00                 | 2,377.50                                     | 4.25%        |
| 6203 - Coastal Development Permit                      | 16,428.00                  | 7,172.00                   | -9,256.00                                     | -56.34%       | 77,430.00                 | 36,662.00                 | -40,768.00                                   | -52.65%      |
| 6205 - Conditional Use Permit                          | 0.00                       | 0.00                       | 0.00  | 0.00%         | 27,995.00                 | 13,005.00                 | -14,990.00                                   | -53.55%      |
| 6207 - Other Planning Permits                          | 11,289.00                  | 6,387.00                   | -4,902.00                                     | -43.42%       | 12,221.77                 | 53,254.00                 | 41,032.23                                    | 335.73%      |
| 6209 - Building Permits                                | 42,244.67                  | 107,992.03                 | 65,747.36                                     | 155.63%       | 391,167.64                | 567,202.77                | 176,035.13                                   | 45.00%       |
| 6211 - Plumbing Permits                                | 4,114.00                   | 17,607.00                  | 13,493.00                                     | 327.98%       | 70,390.40                 | 142,833.40                | 72,443.00                                    | 102.92%      |
| 6215 - Electrical Permits                              | 9,206.50                   | 4,530.00                   | -4,676.50                                     | -50.80%       | 68,077.20                 | 65,669.20                 | -2,408.00                                    | -3.54%       |
| 6217 - Mechanical Permits                              | 1,067.00                   | 923.00                     | -144.00                                       | -13.50%       | 8,310.00                  | 8,926.60                  | 616.60                                       | 7.42%        |
| 6218 - Short Term Rental Permits                       | 6,825.00                   | 5,303.80                   | -1,521.20                                     | -22.29%       | 130,255.00                | 57,423.85                 | -72,831.15                                   | -55.91%      |
| 6219 - Other Building Permits                          | 0.00                       | 0.00                       | 0.00  | 0.00%         | 190.34                    | 152.16                    | -38.18                                       | -20.06%      |
| 6221 - Transportation Permits                          | 0.00                       | 0.00                       | 0.00  | 0.00%         | 90.00                     | 0.00                      | -90.00                                       | -100.00%     |
| 6223 - Encroachment Permits                            | 1,253.00                   | 2,072.00                   | 819.00  | 65.36%        | 27,193.00                 | 21,966.50                 | -5,226.50                                    | -19.22%      |
| 6225 - Grading Permit Plan Check                       | 84,118.27                  | 46,712.87                  | -37,405.40                                    | -44.47%       | 328,154.73                | 178,580.19                | -149,574.54                                  | -45.58%      |
| 6226 - Licenses & Permits                              | 0.00                       | 0.00                       | 0.00  | 0.00%         | 293.60                    | 0.00                      | -293.60                                      | -100.00%     |
| 6227 - Other Engineering Permits                       | 3,675.00                   | 6,475.00                   | 2,800.00                                      | 76.19%        | 41,125.00                 | 42,965.00                 | 1,840.00                                     | 4.47%        |
| 6228 - CASp Certification and Training Fees            | 0.00                       | 0.00                       | 0.00  | 0.00%         | 39.60                     | 86.40                     | 46.80  | 118.18%      |
| <b>RevenueType 20 - Licenses &amp; Permits Total:</b>  | <b>191,260.44</b>          | <b>224,523.70</b>          | <b>33,263.26</b>                              | <b>17.39%</b> | <b>1,238,906.78</b>       | <b>1,247,078.07</b>       | <b>8,171.29</b>                              | <b>0.66%</b> |
| <b>RevenueType: 30 - Fines &amp; Forfeitures</b>       |                            |                            |   |               |                           |                           |  |              |
| 6301 - Vehicle Code Fines                              | 31,065.33                  | 10,772.91                  | -20,292.42                                    | -65.32%       | 147,039.38                | 132,066.39                | -14,972.99                                   | -10.18%      |
| 6303 - Penalties, Int. & Restitution                   | 57,196.50                  | 69,542.10                  | 12,345.60                                     | 21.58%        | 130,784.92                | 154,805.37                | 24,020.45                                    | 18.37%       |
| <b>RevenueType 30 - Fines &amp; Forfeitures Total:</b> | <b>88,261.83</b>           | <b>80,315.01</b>           | <b>-7,946.82</b>                              | <b>-9.00%</b> | <b>277,824.30</b>         | <b>286,871.76</b>         | <b>9,047.46</b>                              | <b>3.26%</b> |
| <b>RevenueType: 40 - Use Of Money &amp; Property</b>   |                            |                            |   |               |                           |                           |  |              |
| 6401 - Rental Of Property                              | 3,532.47                   | 3,078.47                   | -454.00                                       | -12.85%       | 33,578.01                 | 49,790.36                 | 16,212.35                                    | 48.28%       |
| 6403 - Investment Income                               | 235,117.22                 | 60,695.89                  | -174,421.33                                   | -74.18%       | 784,031.98                | 790,556.93                | 6,524.95                                     | 0.83%        |



7. FYTD Revenues - December 2023 vs 2024

For the Period Ending 12/31/2024

| RevenueObjec...  | 2023-2024<br>Dec. Activity | 2024-2025<br>Dec. Activity | Dec. Variance<br>Favorable /<br>(Unfavorable) | Variance %     | 2023-2024<br>YTD Activity | 2024-2025<br>YTD Activity | YTD Variance<br>Favorable /<br>(Unfavorable) | Variance %     |
|--|----------------------------|----------------------------|---|----------------|---------------------------|---------------------------|--|----------------|
| 6405 - City Plaza Rental Revenue                           | 2,000.00                   | 0.00                       | -2,000.00                                     | -100.00%       | 14,000.00                 | 12,000.00                 | -2,000.00                                    | -14.29%        |
| 6413 - Unrealized Gain/Loss                                | 0.00                       | 0.22                       | 0.22  | 0.00%          | 0.00                      | -0.77                     | -0.77  | 0.00%          |
| <b>RevenueType 40 - Use Of Money &amp; Property Total:</b> | <b>240,649.69</b>          | <b>63,774.58</b>           | <b>-176,875.11</b>                            | <b>-73.50%</b> | <b>831,609.99</b>         | <b>852,346.52</b>         | <b>20,736.53</b>                             | <b>2.49%</b>   |
| <b>RevenueType: 50 - Intergovernmental</b>                 |                            |                            |   |                |                           |                           |  |                |
| 6515 - Nuclear Power Program                               | 0.00                       | 0.00                       | 0.00  | 0.00%          | 176,757.53                | 170,757.00                | -6,000.53                                    | -3.39%         |
| 6521 - Intergovernmental Cost Reimb                        | 0.00                       | 0.00                       | 0.00  | 0.00%          | 156,965.10                | 20,001.30                 | -136,963.80                                  | -87.26%        |
| <b>RevenueType 50 - Intergovernmental Total:</b>           | <b>0.00</b>                | <b>0.00</b>                | <b>0.00</b>                                   | <b>0.00%</b>   | <b>333,722.63</b>         | <b>190,758.30</b>         | <b>-142,964.33</b>                           | <b>-42.84%</b> |
| <b>RevenueType: 60 - Charges For Services</b>              |                            |                            |   |                |                           |                           |  |                |
| 6607 - Planning Comm. Determin.                            | 0.00                       | 0.00                       | 0.00  | 0.00%          | 0.00                      | 4,268.00                  | 4,268.00                                     | 0.00%          |
| 6609 - Variance Minor Amendment                            | 9,504.00                   | 2,101.00                   | -7,403.00                                     | -77.89%        | 21,109.00                 | 6,303.00                  | -14,806.00                                   | -70.14%        |
| 6613 - Tentative Parcel Map                                | 0.00                       | 0.00                       | 0.00  | 0.00%          | 6,041.00                  | 0.00                      | -6,041.00                                    | -100.00%       |
| 6623 - Planning Plan Check Fee                             | 9,668.75                   | 6,825.00                   | -2,843.75                                     | -29.41%        | 72,755.00                 | 54,764.19                 | -17,990.81                                   | -24.73%        |
| 6627 - Other Planning Fees                                 | 0.00                       | 0.00                       | 0.00  | 0.00%          | 1,764.00                  | 7,438.00                  | 5,674.00                                     | 321.66%        |
| 6631 - Building Plan Check Fee                             | 50,542.28                  | 54,756.17                  | 4,213.89                                      | 8.34%          | 374,925.74                | 323,004.26                | -51,921.48                                   | -13.85%        |
| 6633 - Permit Issuance Fee                                 | 3,475.00                   | 3,175.00                   | -300.00                                       | -8.63%         | 24,765.00                 | 23,500.00                 | -1,265.00                                    | -5.11%         |
| 6635 - Other Building Fees                                 | 150.00                     | 0.00                       | -150.00                                       | -100.00%       | 750.00                    | 900.00                    | 150.00                                       | 20.00%         |
| 6639 - Addressing Fee                                      | 0.00                       | 0.00                       | 0.00  | 0.00%          | 4,068.00                  | 1,620.00                  | -2,448.00                                    | -60.18%        |
| 6641 - Grading Inspection                                  | 28,105.00                  | 6,886.00                   | -21,219.00                                    | -75.50%        | 131,878.56                | 60,012.32                 | -71,866.24                                   | -54.49%        |
| 6649 - Map Check Fee                                       | 0.00                       | 0.00                       | 0.00  | 0.00%          | 0.00                      | -259.00                   | -259.00                                      | 0.00%          |
| 6655 - Other Engineering Fees                              | 19,937.68                  | 2,460.41                   | -17,477.27                                    | -87.66%        | 71,607.05                 | 14,390.81                 | -57,216.24                                   | -79.90%        |
| 6659 - Solid Waste Exemption Fee                           | 0.00                       | 406.00                     | 406.00  | 0.00%          | 1,247.00                  | 1,102.00                  | -145.00                                      | -11.63%        |
| 6685 - Reimbursed Expenses                                 | 8,552.33                   | 5,456.10                   | -3,096.23                                     | -36.20%        | 188,072.27                | 97,309.60                 | -90,762.67                                   | -48.26%        |
| 6687 - Legal Reimbursements - Development                  | 290.00                     | 0.00                       | -290.00                                       | -100.00%       | 20,365.00                 | 79,976.00                 | 59,611.00                                    | 292.71%        |
| 6688 - Legal Reimbursements - Other                        | 0.00                       | 0.00                       | 0.00  | 0.00%          | 26,438.50                 | 1,842.85                  | -24,595.65                                   | -93.03%        |
| 6689 - Police Services Reimbursements                      | 1,181.65                   | -23,844.35                 | -25,026.00                                    | -2,117.89%     | 95,537.33                 | 217,257.51                | 121,720.18                                   | 127.41%        |
| 6691 - Recreation Classes                                  | 10,593.29                  | 10,301.84                  | -291.45                                       | -2.75%         | 110,489.78                | 122,972.33                | 12,482.55                                    | 11.30%         |
| 6692 - Planning Reimbursements                             | 3,774.00                   | 0.00                       | -3,774.00                                     | -100.00%       | 39,806.75                 | 52,453.94                 | 12,647.19                                    | 31.77%         |
| 6693 - Activities & Trips                                  | -40.48                     | 87.65                      | 128.13  | 316.53%        | 22,906.43                 | 31,803.74                 | 8,897.31                                     | 38.84%         |
| 6697 - Photocopies   | 0.00                       | 0.00                       | 0.00  | 0.00%          | 96.00                     | 0.00                      | -96.00                                       | -100.00%       |
| 6699 - Other P/b/e   | 2,502.38                   | 1,781.24                   | -721.14                                       | -28.82%        | 13,502.29                 | 12,271.32                 | -1,230.97                                    | -9.12%         |
| <b>RevenueType 60 - Charges For Services Total:</b>        | <b>148,235.88</b>          | <b>70,392.06</b>           | <b>-77,843.82</b>                             | <b>-52.51%</b> | <b>1,228,124.70</b>       | <b>1,112,930.87</b>       | <b>-115,193.83</b>                           | <b>-9.38%</b>  |
| <b>RevenueType: 70 - Other</b>                             |                            |                            |   |                |                           |                           |  |                |
| 6701 - Planning Appeal Fee                                 | 0.00                       | 0.00                       | 0.00  | 0.00%          | 0.00                      | 1,000.00                  | 1,000.00                                     | 0.00%          |
| 6703 - Miscellaneous Revenues                              | 300.00                     | 2.16                       | -297.84                                       | -99.28%        | 7,721.09                  | 27,975.79                 | 20,254.70                                    | 262.33%        |
| <b>RevenueType 70 - Other Total:</b>                       | <b>300.00</b>              | <b>2.16</b>                | <b>-297.84</b>                                | <b>-99.28%</b> | <b>7,721.09</b>           | <b>28,975.79</b>          | <b>21,254.70</b>                             | <b>275.28%</b> |
| <b>Fund 01 Total:</b>                                      | <b>6,076,277.45</b>        | <b>5,344,344.43</b>        | <b>-731,933.02</b>                            | <b>-12.05%</b> | <b>22,438,627.72</b>      | <b>22,368,217.25</b>      | <b>-70,410.47</b>                            | <b>-0.31%</b>  |
| <b>Total Surplus (Deficit):</b>                            | <b>6,076,277.45</b>        | <b>5,344,344.43</b>        | <b>-731,933.02</b>                            | <b>-12.05%</b> | <b>22,438,627.72</b>      | <b>22,368,217.25</b>      | <b>-70,410.47</b>                            | <b>-0.31%</b>  |

7. FYTD Revenues - December 2023 vs 2024

For the Period Ending 12/31/2024  
**Fund Summary**

| Fund                     | 2023-2024     | 2024-2025     | Dec. Variance                |            | 2023-2024     | 2024-2025     | YTD Variance                 |            |
|--------------------------|---------------|---------------|------------------------------|------------|---------------|---------------|------------------------------|------------|
|                          | Dec. Activity | Dec. Activity | Favorable /<br>(Unfavorable) | Variance % | YTD Activity  | YTD Activity  | Favorable /<br>(Unfavorable) | Variance % |
| 01 - GENERAL             | 6,076,277.45  | 5,344,344.43  | -731,933.02                  | -12.05%    | 22,438,627.72 | 22,368,217.25 | -70,410.47                   | -0.31%     |
| Total Surplus (Deficit): | 6,076,277.45  | 5,344,344.43  | -731,933.02                  | -12.05%    | 22,438,627.72 | 22,368,217.25 | -70,410.47                   | -0.31%     |



City of Dana Point, CA

## 8. FYTD Expenditures - December 2023 vs 2024

### Group Summary

For the Period Ending 12/31/2024

| ExpenseObjec...                                   | 2023-2024<br>Dec. Activity | 2024-2025<br>Dec. Activity | Dec. Variance<br>Favorable /<br>(Unfavorable) | Variance %   | 2023-2024<br>YTD Activity | 2024-2025<br>YTD Activity | YTD Variance<br>Favorable /<br>(Unfavorable) | Variance %    |
|---|----------------------------|----------------------------|---|--------------|---------------------------|---------------------------|--|---------------|
| <b>Fund: 01 - GENERAL</b>                         |                            |                            |   |              |                           |                           |  |               |
| <b>ExpenseType: 10 - Personnel</b>                |                            |                            |   |              |                           |                           |  |               |
| 1010 - Salaries                                   | 566,236.94                 | 613,843.44                 | -47,606.50                                    | -8.41%       | 3,402,958.20              | 3,541,969.88              | -139,011.68                                  | -4.09%        |
| 1030 - Hourly                                     | 22,744.24                  | 29,935.54                  | -7,191.30                                     | -31.62%      | 150,170.35                | 179,864.03                | -29,693.68                                   | -19.77%       |
| 1050 - Overtime                                   | 3,520.22                   | 4,515.19                   | -994.97                                       | -28.26%      | 39,997.66                 | 71,164.55                 | -31,166.89                                   | -77.92%       |
| 1070 - Stipends                                   | 692.30                     | 692.30                     | 0.00  | 0.00%        | 3,911.50                  | 4,292.26                  | -380.76                                      | -9.73%        |
| 1100 - Benefits                                   | 83,345.97                  | 31,743.31                  | 51,602.66                                     | 61.91%       | 521,096.79                | 613,366.22                | -92,269.43                                   | -17.71%       |
| 1120 - Retirement Benefits                        | 59,440.05                  | 63,657.68                  | -4,217.63                                     | -7.10%       | 774,800.06                | 803,657.44                | -28,857.38                                   | -3.72%        |
| 1140 - Medi-tax 1.45%                             | 8,802.46                   | 9,776.31                   | -973.85                                       | -11.06%      | 53,464.12                 | 57,217.88                 | -3,753.76                                    | -7.02%        |
| 1200 - Outside Assistance                         | 11,655.59                  | 0.00                       | 11,655.59                                     | 100.00%      | 11,655.59                 | 42,535.30                 | -30,879.71                                   | -264.93%      |
| <b>ExpenseType 10 - Personnel Total:</b>          | <b>756,437.77</b>          | <b>754,163.77</b>          | <b>2,274.00</b>                               | <b>0.30%</b> | <b>4,958,054.27</b>       | <b>5,314,067.56</b>       | <b>-356,013.29</b>                           | <b>-7.18%</b> |
| <b>ExpenseType: 20 - Materials &amp; Services</b> |                            |                            |   |              |                           |                           |  |               |
| 2010 - Communications                             | 16,925.60                  | 18,585.02                  | -1,659.42                                     | -9.80%       | 89,920.20                 | 108,614.80                | -18,694.60                                   | -20.79%       |
| 2030 - Equipment Maintenance                      | 52,123.87                  | 45,187.11                  | 6,936.76                                      | 13.31%       | 274,092.59                | 306,085.05                | -31,992.46                                   | -11.67%       |
| 2040 - Copier Usage                               | 0.00                       | 0.00                       | 0.00  | 0.00%        | 4,769.27                  | 4,786.74                  | -17.47                                       | -0.37%        |
| 2050 - Vehicle Maintenance                        | 6,816.44                   | 8,924.13                   | -2,107.69                                     | -30.92%      | 36,597.90                 | 49,213.05                 | -12,615.15                                   | -34.47%       |
| 2070 - Office Supplies                            | 5,944.51                   | 3,695.65                   | 2,248.86                                      | 37.83%       | 21,893.16                 | 16,458.66                 | 5,434.50                                     | 24.82%        |
| 2090 - Memberships & Dues                         | 14,786.88                  | 10,065.76                  | 4,721.12                                      | 31.93%       | 43,375.19                 | 49,036.28                 | -5,661.09                                    | -13.05%       |
| 2110 - Operating Supplies                         | 33,309.57                  | 39,842.11                  | -6,532.54                                     | -19.61%      | 315,765.33                | 303,231.65                | 12,533.68                                    | 3.97%         |
| 2130 - Books & Subscriptions                      | 3,248.44                   | 4,947.32                   | -1,698.88                                     | -52.30%      | 19,201.75                 | 20,729.62                 | -1,527.87                                    | -7.96%        |
| 2150 - Training                                   | 2,500.00                   | 4,631.00                   | -2,131.00                                     | -85.24%      | 36,179.68                 | 46,404.92                 | -10,225.24                                   | -28.26%       |
| 2170 - Postage                                    | 2,474.02                   | 2,688.88                   | -214.86                                       | -8.68%       | 9,672.33                  | 9,666.50                  | 5.83   | 0.06%         |
| 2190 - Facil & Equip Lease/Rent                   | 9,429.01                   | 170.24                     | 9,258.77                                      | 98.19%       | 34,152.68                 | 37,439.10                 | -3,286.42                                    | -9.62%        |
| 2210 - Utilities                                  | 130,411.06                 | 109,460.19                 | 20,950.87                                     | 16.07%       | 674,884.54                | 670,605.77                | 4,278.77                                     | 0.63%         |
| 2230 - Professional Services                      | 160,652.66                 | 218,484.14                 | -57,831.48                                    | -36.00%      | 1,691,257.65              | 1,908,029.38              | -216,771.73                                  | -12.82%       |
| 2240 - Reimbursable Costs                         | 0.00                       | 281,417.02                 | -281,417.02                                   | 0.00%        | 31,678.25                 | 328,834.61                | -297,156.36                                  | -938.05%      |
| 2250 - Advertising                                | 1,393.27                   | 1,725.73                   | -332.46                                       | -23.86%      | 7,862.48                  | 16,161.88                 | -8,299.40                                    | -105.56%      |
| 2270 - Travel, Conf. & Meetings                   | 8,779.97                   | 6,992.25                   | 1,787.72                                      | 20.36%       | 58,892.03                 | 76,357.10                 | -17,465.07                                   | -29.66%       |
| 2290 - Auto Allowance                             | 5,374.15                   | 6,212.19                   | -838.04                                       | -15.59%      | 35,421.34                 | 38,486.65                 | -3,065.31                                    | -8.65%        |
| 2310 - City Attorney                              | 111,251.98                 | 98,806.60                  | 12,445.38                                     | 11.19%       | 654,740.58                | 863,540.35                | -208,799.77                                  | -31.89%       |
| 2330 - Police Services                            | 1,136,015.67               | 1,277,645.19               | -141,629.52                                   | -12.47%      | 6,831,306.37              | 7,664,880.14              | -833,573.77                                  | -12.20%       |
| 2340 - Parking Lot Leases                         | 4,006.24                   | 4,026.91                   | -20.67  | -0.52%       | 23,998.89                 | 28,188.37                 | -4,189.48                                    | -17.46%       |
| 2350 - Street Maintenance                         | 19,690.03                  | 123,109.86                 | -103,419.83                                   | -525.24%     | 297,092.47                | 616,021.81                | -318,929.34                                  | -107.35%      |
| 2410 - Community Activities                       | 6,851.31                   | 25,219.66                  | -18,368.35                                    | -268.10%     | 525,740.80                | 609,824.84                | -84,084.04                                   | -15.99%       |
| 2430 - Recreation Programs                        | 14,418.86                  | 13,455.31                  | 963.55  | 6.68%        | 48,390.86                 | 49,132.69                 | -741.83                                      | -1.53%        |
| 2450 - Landscape Maintenance                      | 59,738.83                  | 83,067.73                  | -23,328.90                                    | -39.05%      | 329,823.75                | 394,991.91                | -65,168.16                                   | -19.76%       |

# 8. FYTD Expenditures - December 2023 vs 2024

For the Period Ending 12/31/2024

| ExpenseObjec...   | 2023-2024            | 2024-2025            | Dec. Variance             | Variance %     | 2023-2024             | 2024-2025             | YTD Variance              | Variance %      |
|---|----------------------|----------------------|---------------------------|----------------|-----------------------|-----------------------|---------------------------|-----------------|
|   | Dec. Activity        | Dec. Activity        | Favorable / (Unfavorable) |                | YTD Activity          | YTD Activity          | Favorable / (Unfavorable) |                 |
| 2470 - Tree Maintenance                                 | 15,402.75            | 83,765.00            | -68,362.25                | -443.83%       | 306,054.58            | 505,582.00            | -199,527.42               | -65.19%         |
| 2490 - Street Sweeping                                  | 0.00                 | 0.00                 | 0.00                      | 0.00%          | 240.00                | 240.00                | 0.00                      | 0.00%           |
| 2510 - Storm Drains                                     | 34,088.55            | 77,263.93            | -43,175.38                | -126.66%       | 268,172.56            | 359,217.55            | -91,044.99                | -33.95%         |
| 2530 - Safety Lighting                                  | 1,402.77             | 53,429.16            | -52,026.39                | -3,708.83%     | 87,576.17             | 140,833.78            | -53,257.61                | -60.81%         |
| 2550 - Park Maintenance                                 | 122,380.45           | 123,856.78           | -1,476.33                 | -1.21%         | 609,567.26            | 765,893.36            | -156,326.10               | -25.65%         |
| 2590 - Data Technology                                  | 28,948.56            | 38,814.01            | -9,865.45                 | -34.08%        | 220,225.06            | 310,599.51            | -90,374.45                | -41.04%         |
| 2600 - Marketing  | 815.00               | 10,687.42            | -9,872.42                 | -1,211.34%     | 63,547.12             | 64,214.60             | -667.48                   | -1.05%          |
| <b>ExpenseType 20 - Materials &amp; Services Total:</b> | <b>2,009,180.45</b>  | <b>2,776,176.30</b>  | <b>-766,995.85</b>        | <b>-38.17%</b> | <b>13,652,092.84</b>  | <b>16,363,302.67</b>  | <b>-2,711,209.83</b>      | <b>-19.86%</b>  |
| <b>ExpenseType: 30 - Capital Outlay</b>                 |                      |                      |                           |                |                       |                       |                           |                 |
| 3010 - Furniture & Equipment                            | 0.00                 | 7,172.24             | -7,172.24                 | 0.00%          | 3,298.50              | 61,279.64             | -57,981.14                | -1,757.80%      |
| 3030 - Facilities Improvements                          | 0.00                 | 0.00                 | 0.00                      | 0.00%          | 0.00                  | 19,722.45             | -19,722.45                | 0.00%           |
| 3050 - Park Structures & Improvemnts                    | 0.00                 | 0.00                 | 0.00                      | 0.00%          | 16,500.00             | 0.00                  | 16,500.00                 | 100.00%         |
| <b>ExpenseType 30 - Capital Outlay Total:</b>           | <b>0.00</b>          | <b>7,172.24</b>      | <b>-7,172.24</b>          | <b>0.00%</b>   | <b>19,798.50</b>      | <b>81,002.09</b>      | <b>-61,203.59</b>         | <b>-309.13%</b> |
| <b>ExpenseType: 40 - Insurance</b>                      |                      |                      |                           |                |                       |                       |                           |                 |
| 4010 - Liability Insur Premiums                         | 21,029.59            | -561.54              | 21,591.13                 | 102.67%        | 585,683.13            | 453,957.47            | 131,725.66                | 22.49%          |
| 4030 - Property Insurance Premiums                      | 0.00                 | 0.00                 | 0.00                      | 0.00%          | 158,771.00            | 171,104.00            | -12,333.00                | -7.77%          |
| 4050 - Employee Bond Premiums                           | 0.00                 | 0.00                 | 0.00                      | 0.00%          | 0.00                  | 1,413.00              | -1,413.00                 | 0.00%           |
| 4110 - Workers' Compensation                            | 0.00                 | 0.00                 | 0.00                      | 0.00%          | 123,420.00            | 116,383.00            | 7,037.00                  | 5.70%           |
| 4210 - Unemployment Benefits                            | 0.00                 | 0.00                 | 0.00                      | 0.00%          | 0.00                  | 6,300.00              | -6,300.00                 | 0.00%           |
| <b>ExpenseType 40 - Insurance Total:</b>                | <b>21,029.59</b>     | <b>-561.54</b>       | <b>21,591.13</b>          | <b>102.67%</b> | <b>867,874.13</b>     | <b>749,157.47</b>     | <b>118,716.66</b>         | <b>13.68%</b>   |
| <b>ExpenseType: 90 - Operating Transfers Out</b>        |                      |                      |                           |                |                       |                       |                           |                 |
| 9010 - Tsfs Out - To Facil Imp Fund                     | 0.00                 | 0.00                 | 0.00                      | 0.00%          | 1,500,000.00          | 500,000.00            | 1,000,000.00              | 66.67%          |
| 9034 - Tsfs Out - To PARS Section 115 Fund              | 0.00                 | 0.00                 | 0.00                      | 0.00%          | 0.00                  | 4,413,622.59          | -4,413,622.59             | 0.00%           |
| 9050 - Tsfs Out - To Cap Impv Fund                      | 2,550,000.00         | 0.00                 | 2,550,000.00              | 100.00%        | 5,024,268.00          | 7,021,567.00          | -1,997,299.00             | -39.75%         |
| 9060 - Tsfs Out - To Coastal Transit Fund               | 0.00                 | 0.00                 | 0.00                      | 0.00%          | 235,000.00            | 235,000.00            | 0.00                      | 0.00%           |
| <b>ExpenseType 90 - Operating Transfers Out Total:</b>  | <b>2,550,000.00</b>  | <b>0.00</b>          | <b>2,550,000.00</b>       | <b>100.00%</b> | <b>6,759,268.00</b>   | <b>12,170,189.59</b>  | <b>-5,410,921.59</b>      | <b>-80.05%</b>  |
| <b>Fund 01 Total:</b>                                   | <b>5,336,647.81</b>  | <b>3,536,950.77</b>  | <b>1,799,697.04</b>       | <b>33.72%</b>  | <b>26,257,087.74</b>  | <b>34,677,719.38</b>  | <b>-8,420,631.64</b>      | <b>-32.07%</b>  |
| <b>Total Surplus (Deficit):</b>                         | <b>-5,336,647.81</b> | <b>-3,536,950.77</b> | <b>1,799,697.04</b>       | <b>33.72%</b>  | <b>-26,257,087.74</b> | <b>-34,677,719.38</b> | <b>-8,420,631.64</b>      | <b>-32.07%</b>  |

8. FYTD Expenditures - December 2023 vs 2024

For the Period Ending 12/31/2024  
**Fund Summary**

| Fund                     | 2023-2024     | 2024-2025     | Dec. Variance                | Variance % | 2023-2024      | 2024-2025      | YTD Variance                 | Variance % |
|--------------------------|---------------|---------------|------------------------------|------------|----------------|----------------|------------------------------|------------|
|                          | Dec. Activity | Dec. Activity | Favorable /<br>(Unfavorable) |            | YTD Activity   | YTD Activity   | Favorable /<br>(Unfavorable) |            |
| 01 - GENERAL             | -5,336,647.81 | -3,536,950.77 | 1,799,697.04                 | 33.72%     | -26,257,087.74 | -34,677,719.38 | -8,420,631.64                | -32.07%    |
| Total Surplus (Deficit): | -5,336,647.81 | -3,536,950.77 | 1,799,697.04                 | 33.72%     | -26,257,087.74 | -34,677,719.38 | -8,420,631.64                | -32.07%    |