



**CITY OF DANA POINT
JUNE 2018 QUARTERLY FINANCIAL REPORT
MANAGEMENT DISCUSSION
(Unaudited)**

**FY18
Q4**

SUMMARY – The City’s unaudited finances for the fiscal year ended June 30, 2018 (“FY18”), finished better than budget for both revenues and expenditures. The focus of this report is on the General Fund, but year-end reports for all funds are attached.

FY18 General Fund Revenues and Transfers In from Other Funds was \$40,080,000, a \$2,086,000 or 5.5% increase compared to FY17’s \$37,994,000. The main drivers of the increase was Property Tax (\$+731,000), Lantern District Development Impact Fees (+\$626,000), Hotel Transient Occupancy Tax or “TOT” (+\$389,000), In Lieu Property Tax (+\$327,000), Short Term Rental TOT (+\$165,000) and finally Building Permits (+\$125,000).

FY18’s Planning Division fees were flat compared to FY17, and Building Division Plan Check fees at \$660,000 were down significantly (-\$228,000, or 25%). Sales Tax revenue also finished the year with little growth compared to the prior year.

FY18’s General Fund Expenditures and Transfers to Other Funds totaled \$39,026,000, compared to \$37,444,000 in FY17; this equates to a \$1,582,000 increase. This is attributed to investments in capital projects as reflected in the increased transfers to the Facilities Improvement (+\$1,084,000) and Capital Improvement Project funds (+\$650,000); along with Police Services (+\$917,000), Utilities (+\$182,000), City Attorney (+\$132,000), and Equipment Maintenance (+\$130,000);

Offsetting those increases were costs for contract professional services (-\$511,000) and personnel costs (-\$321,000), along with decreases seen in litigation costs (-\$183,000), and those associated with street maintenance (-\$216,000), park maintenance (-\$131,000) and community activities (-\$114,000).

Details of revenue and expenditure versus budget, and their changes from the prior year are explained later in this report.

FUND BALANCE SUMMARY - The following details the General Fund’s actual FY18 Fund Balance computation (rounded):

<u>GENERAL FUND</u>	<u>Actuals</u>
Fund Balance, 7/1/17 (audited)	\$ 20,514,000
<u>unaudited:</u>	
Operating Revenues	39,521,000
Operating Expenditures	<u>(34,362,000)</u>
Operating Surplus	5,159,000
Transfers In from Other Funds	559,000
Transfers Out to Other Funds	<u>(4,664,000)</u>
Net Operating Transfers	<u>(4,105,000)</u>
Fund Balance, 6/30/18	<u>\$ 21,568,000</u>

The Actual Fund Balance at June 30, 2018 is further categorized into Unassigned Fund Balance and specific reserve accounts per City Council Policy. The Policy designates portions of the fund balance into an Emergency Reserve and a Cash Flow Reserve, set at 20% and 10% of budgeted General Fund operating revenue, respectively. Art in Public Places is restricted per code for public art. The Capital Projects fund balance designation is set at a minimum of \$2,500,000. The remaining balance of funds not specifically designated are listed as unassigned.

The following table details the projected June 30, 2018 ending fund balance, detailed by reserve account (rounded):

<u>Reserve Designation</u>	<u>Actual</u>
Emergency	\$ 7,261,000
Cash Flow	3,630,000
Art in Public Places	188,000
Capital Projects	2,500,000
Unassigned	<u>7,989,000</u>
Fund Balance @ 6/30/18	<u>\$ 21,568,000</u>

REVENUES - As mentioned, FY18 actual General Fund Revenues and Transfers In were \$40,080,000, which was \$1,710,000 better than the \$38,370,000 budget.

The six largest revenue sources account for 89% of the General Fund budget. Those revenues, in order of magnitude, are Transient Occupancy Tax,



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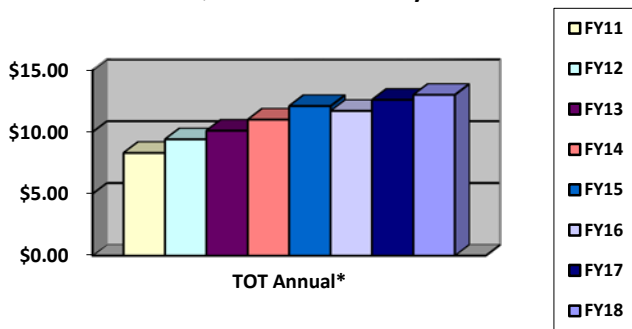
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Property Tax, Sales Tax, In-Lieu Property Tax, Charges for Services and Licenses & Permits.

Transient Occupancy Tax (TOT) – At \$12,989,000 collected in FY18, TOT receipts were \$389,000, or 3.1% higher than FY17’s \$12,600,000. Even with one of the largest hotels undergoing a resort-wide room renovation this fiscal year, total TOT collected still set a new record high.

Dana Point’s five largest Sales Tax producing industry groups make up roughly 88% of this revenue source, and in current order of magnitude are: Restaurants & Hotels; Allocations from State & County Pools; Fuel & Service Stations; General Consumer Goods; and, Food & Drug Stores. The Hotels & Restaurants Category alone generally accounts for roughly 47% of annual Sales & Use Tax revenue.

Q4 TOT - YTD History



* excludes short-term rental TOT

The FY19 TOT (excluding Short-Term Rental TOT) budget is set at \$12,800,000.

Property Tax – was budgeted at \$8,100,000 for FY18, making it the City’s second largest revenue. It finished at \$8,485,000 for FY18, an increase of \$732,000, or 9.4%, compared to FY17. The increase was unprecedented, and was due not only to the continued strong growth in assessed values as have been seen regionally, but also from the recapture of valuations reduced during the Great Recession. Those reduced valuations were associated with property owner appeals in accordance with Proposition 8; that law also includes a mechanism that reestablishes assessed property values back to their pre-appeal bases when market values rebound, which has obviously occurred since the end of the Great Recession.

FY18 actual Sales and Use Tax revenue was \$5,385,000, or only \$47,000 more than FY17, and \$115,000 less than the FY18 budget. The State moved collection responsibility for sales taxes to the new Department of Tax & Fee Administration this past year, and they also implemented a new tax administration computer system. Our Sales Tax audit consultant believes there have been some underreported payments and that the reconciliation currently underway may result in some corrections to the City.

FY19 Sales & Use Tax is budgeted at \$5,635,000.

The FY19 Property Tax Budget is set at \$8,788,000.

Sales and Use Tax – The City receives 1% of taxable sales occurring in the City, plus a relatively small amount of tax collected for out of state and online sales attributed to Orange County and allocated to cities (the latter is the Use Tax).

In-Lieu Property Taxes – In FY18, this revenue finished the year at \$4,082,000, which revealed comparable growth as Property Tax. The In Lieu tax exists because the State cut Vehicle License Fees, historically a revenue source for cities. To keep cities financially whole, the State provided some of its portion of property tax revenue to backfill the taking.

The FY19 In-Lieu Property Tax budget is set at \$4,246,000.

Charges for Services – This category includes Planning, Building & Engineering Fees, along with Recreation related Fees. Charges for Services differ from License and Permit 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 also set by Council resolution and also may not exceed the cost of the service.

FY18 actual revenue totaled \$2,697,000 compared to the budget of \$2,343,000; these amounts both include one-time payments of \$696,000 that is discussed below. Excluding that one-time payment, FY18 revenue for this category finished 16.5% better



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than budget, with actuals at \$2,001,000 and a budget of \$1,717,000.

The \$696,000 of one-time revenues were from developers for the Lantern District Impact Fee (\$626,000) to reimburse the City a portion of the Town Center public improvements, and from the Art in Public Places Fee (\$70,000) that was also paid by a developer.

Reimbursed Expenses is revenue recorded in this category to account for reimbursements for services related to development activity, litigation and code enforcement matters. Prior to FY18 reimbursements were all recorded in one line item. Beginning in FY18, the various types of reimbursements were distributed to new line items including: development related reimbursements covering contract legal and planning efforts, along with reimbursements for in-house personnel costs; in addition, reimbursements for non-development legal costs associated with code enforcement and litigation, and special event reimbursements for police costs incurred by the City. All reimbursements combined in FY18 totaled \$525,000, not including a \$250,000 legal judgment associated with a code enforcement case prosecuted during FY18 where the full payment is not due the City until the middle of FY20. The total for reimbursements for FY17 was \$611,000.

The FY19 Charges for Services budget is set at \$1,609,000.

Licenses & Permits – Most structural changes and new construction of buildings on private property require permits. The State Constitution and Government Code place with the City the responsibility and authority to engage in certain regulatory activities in the interest of the community.

Related fees are set by Council resolution and may not exceed the cost of the service. Dana Point's fees in this area have remained largely unchanged for two decades.

The FY18 budget is \$1,635,000 and actual collections were \$1,930,000, or \$295,000 better than budget. The largest contributor in this category was Building

Permit revenue, which came in \$261,000 better than budget in FY18.

Note that these revenues are for one-time projects and thus are not necessarily a good indicator of future activity. Though these revenues finished better than budget, the volatility associated with building activity warrants much restraint in making projections.

The FY19 Licenses & Permits revenue budget is set at \$1,527,000.

EXPENDITURES - The City's FY18 General Fund total actual expenditures were \$39,026,000. Included in that are Operating Expenditures of \$34,362,000 and Transfers Out to Other funds for capital investments of \$4,664,000. Actual expenditures came in \$1,962,000 under the \$40,988,000 budget.

Operating costs were spent on the following functional areas:

Expenditures (in millions)(Unaudited)	FY18 Actual	% of Total
Public Safety	\$ 12,555,000	36.5%
Public Works	6,140,000	17.9
Community Svcs. & Parks	5,366,000	15.6
Community Development	3,815,000	11.1
General & Admin*	5,284,000	15.4
Non-Department**	1,202,000	3.5
Total Budget	\$ 34,362,000	100.0%

*Gen'l & Admin. Includes City Council, and offices of the City Manager, Clerk, City Attorney, PIO, Administrative Services and Risk Mngt.

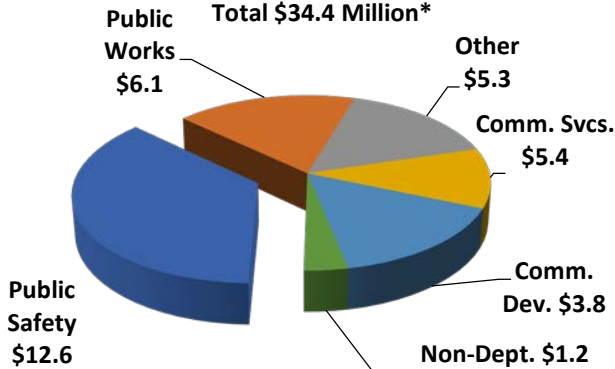
** Non-Dept. excludes Transfers to the CFD Fund (\$44k), the Facilities Improvement Fund (\$2.12m) and CIP Fund (\$2.5m), and includes items such as IT, contributions to Animal Services and OC Library.



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**General Fund Operating Expenditures
FY18 Actual (millions) (unaudited)
As of June 30, 2018
Total \$34.4 Million***



*Excludes Transfers to CIP \$2.5m, CFD \$30k, and Facility Improvements \$2.1m.

Expenditures with notable variances from the prior year include:

Personnel Costs – FY18 actual Personnel expenditures were \$8,122,000, which was \$380,000, or 4.5% less than the \$8,503,000 budget; compared to FY17’s \$8,443,000, the City saw a \$321,000, or 3.8% reduction in personnel costs.

The net reduction results from a combination of eliminating a management position; savings from positions being vacant; a one-time vested leave pay out in FY17; and, a \$41,000 increase in the City’s unfunded pension liability payment (from \$141,000 in FY17 to \$182,000 in FY18).

The personnel cost budget included a City Council directive to achieve \$200,000 in organizational savings; to achieve this target, the City Manager reorganized the Community Services & Parks Department, and in doing so eliminated a management position.

The FY19 Personnel Cost budget is \$8,404,000, including an additional City Council directed \$200,000 of to-be-determined organizational savings for the City Manager to attain.

Professional Services – Encompassing services to multiple departments, FY18’s cost for contracted professional services totaled \$2,518,000, which was \$511,000 less than last fiscal year. The majority of the year over year difference occurred for work in FY17 by Community Development and in regards to

Planning Division work on the Doheny Village Plan, and Building Division’s code enforcement work demolishing a substandard structure. The remaining difference is a net result between the fiscal years due to the following: biennial Solid Waste Franchisee audit; community survey; fee study; pension actuary services; and facility repairs.

The FY19 Professional Services for all departments is \$2,654,000.

Police Services Department – Easily the largest cost incurred by the City, the Police Services budget Sheriff’s contract was budgeted for FY18 at \$12,500,000, and it finished the year at \$12,492,000.

The FY19 budget for Police Services is set at \$12,688,000.

Operations Contingency – The City’s budget included a \$250,000 line item for unforeseen operational contingencies in the Non-Department (99), of which \$160,000 was allocated to cover items such as additional sidewalk repairs (\$50,000); PCH pedestrian bridge gates (\$10,000) and security (\$14,000); emergency HVAC repairs (\$5,000); OpenGov transparency software purchase/install (\$48,000); and, California Voters Rights Act litigation payment and demographics consulting (\$33,000).

Legal – The FY18 budget was \$1,347,000, with actuals finishing at \$1,291,000. At Council direction, the City Attorney’s firm has been prosecuting several code enforcement matters that have generated higher than normal legal bills. During FY18 a significant amount of legal work went into matters addressing improper land uses, sober living homes illegally operating without State licenses, and threatened litigation regarding the California Voting Rights Act.

Reimbursements totaling \$174,000 were received in FY18 from litigation settlements, and a settlement agreement reached regarding the most expensive effort, and from which the City will be receiving another \$250,000 reimbursement.

The FY19 City Attorney budget is \$975,000.

Capital Improvement Fund (CIP) - disbursements from the CIP fund for FY18 totaled \$3,412,000, with an additional \$320,000 under contract at year end. The majority of costs incurred in FY18 were for arterial



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road resurfacing (\$2,046,000), street slurry sealing (\$899,000), residential road resurfacing (\$228,000), and Crown Valley Median Improvements (\$105,000).

A full listing of capital projects, along with their budgets, expenditures and encumbered (contracted) balances are shown in Attachment D to this report, as well as a recently added report in Attachment E that shows the status for each project.

Cash & Investments

The City's Local Agency Investment Fund (LAIF) account ended the fiscal year with a balance of \$22.1 million. In addition, the T-Note portfolio balance was \$16.4 million and consists of three \$3.4 million, one \$3.2 million, and one \$3.0 million laddered investments maturing at one-year intervals over the next 5 years on each October 31st.

- E. CIP Projects – Narrative Summary of Project Status
- F. General Fund Expenditures by Function for Period Ending 6/30/18

Investment Portfolio	
At June 30, 2018	
Account	Amount
Cash	\$ 817,127.29
Petty Cash	5,200.00
LAIF*	22,124,080.72
T-Notes	16,400,000.00
Total	\$ 39,346,408.01

**Note that LAIF represented 56.2% of the portfolio @ 6/30/18. Investment Policy limits any investment to 50% of portfolio, with the exception of LAIF that under City Manager authority can exceed 50% for no more than 120 days; this is the case here. A change to increase this limit will be recommended to Council.*

ATTACHED FINANCIAL REPORTS:

- A. General Fund Revenues – Budget vs. Actual for Period Ending 6/30/18
- B. General Fund Expenditures – Budget vs. Actual for Period Ending 6/30/18
- C. 6/30/18 Balance Sheets All Funds
- D. CIP Projects – Budget vs. Actual for Period Ending 6/30/18



City of Dana Point, CA

General Fund Revenues - Budget vs. Actual

Group Summary

For Fiscal: 2017-2018 Period Ending: 06/30/2018

RevenueObject	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
Fund: 01 - GENERAL						
RevenueType: 10 - Taxes & Franchises						
6101 - Sec & Unsec Property Taxes	7,750,000.00	8,100,000.00	154,650.52	8,485,019.09	8,485,019.09	-385,019.09
6103 - Property Transfer Tax	600,000.00	500,000.00	159,012.20	553,436.56	553,436.56	-53,436.56
6105 - Franchise Fees	1,250,000.00	1,275,000.00	324,872.93	1,379,813.05	1,379,813.05	-104,813.05
6106 - PEG Franchise Fees	10,000.00	0.00	0.00	0.00	0.00	0.00
6107 - Homeowners Property Tax Relie	50,000.00	50,000.00	7,032.33	46,881.98	46,881.98	3,118.02
6109 - Transient Occupancy Tax	12,325,000.00	12,600,000.00	1,308,696.01	12,988,630.40	12,988,630.40	-388,630.40
6110 - Short Term Rental TOT	400,000.00	450,000.00	187,885.54	664,569.47	664,569.47	-214,569.47
6111 - Sales & Use Tax	5,700,000.00	5,500,000.00	1,317,100.61	5,384,643.27	5,384,643.27	115,356.73
6113 - In-lieu Property Taxes	3,875,000.00	4,075,000.00	0.00	4,082,322.00	4,082,322.00	-7,322.00
RevenueType: 10 - Taxes & Franchises Total:	31,960,000.00	32,550,000.00	3,459,250.14	33,585,315.82	33,585,315.82	-1,035,315.82
RevenueType: 20 - Licenses & Permits						
6201 - Site Development Permit	30,000.00	25,000.00	1,261.00	16,463.00	16,463.00	8,537.00
6203 - Coastal Development Permit	25,000.00	20,000.00	1,633.00	7,603.21	7,603.21	12,396.79
6205 - Conditional Use Permit	8,000.00	8,000.00	3,531.00	8,687.00	8,687.00	-687.00
6207 - Other Planning Permits	10,000.00	13,000.00	-85.60	18,093.94	18,093.94	-5,093.94
6209 - Building Permits	1,000,000.00	1,000,000.00	86,053.26	1,260,865.96	1,260,865.96	-260,865.96
6211 - Plumbing Permits	30,000.00	30,000.00	2,027.00	31,939.15	31,939.15	-1,939.15
6215 - Electrical Permits	70,000.00	75,000.00	-4,209.81	63,336.81	63,336.81	11,663.19
6217 - Mechanical Permits	25,000.00	20,000.00	2,660.00	20,156.50	20,156.50	-156.50
6218 - Short Term Rental Permits	30,000.00	25,000.00	5,700.00	22,800.00	22,800.00	2,200.00
6219 - Other Building Permits	500.00	2,500.00	0.00	3,076.64	3,076.64	-576.64
6221 - Transportation Permits	1,000.00	1,000.00	302.00	1,702.00	1,702.00	-702.00
6223 - Encroachment Permits	20,000.00	20,000.00	2,846.75	22,991.30	22,991.30	-2,991.30
6225 - Grading Permit Plan Check	270,000.00	350,000.00	35,306.10	403,345.49	403,345.49	-53,345.49
6226 - Licenses & Permits	15,000.00	35,000.00	2,897.05	37,787.30	37,787.30	-2,787.30
6227 - Other Engineering Permits	9,000.00	10,000.00	1,300.00	11,050.00	11,050.00	-1,050.00
RevenueType: 20 - Licenses & Permits Total:	1,543,500.00	1,634,500.00	141,221.75	1,929,898.30	1,929,898.30	-295,398.30
RevenueType: 30 - Fines & Forfeitures						
6301 - Vehicle Code Fines	170,000.00	170,000.00	34,662.26	150,086.90	150,086.90	19,913.10
6303 - Penalties, Int. & Restitution	120,000.00	120,000.00	-9,876.77	94,282.61	94,282.61	25,717.39
RevenueType: 30 - Fines & Forfeitures Total:	290,000.00	290,000.00	24,785.49	244,369.51	244,369.51	45,630.49
RevenueType: 40 - Use Of Money & Property						
6401 - Rental Of Property	60,000.00	60,000.00	3,170.00	58,452.20	58,452.20	1,547.80
6403 - Investment Income	170,000.00	220,000.00	51,560.67	396,465.61	396,465.61	-176,465.61
6405 - City Plaza Rental Revenue	22,800.00	22,800.00	0.00	22,800.00	22,800.00	0.00
6406 - Trolley Rentals	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00
RevenueType: 40 - Use Of Money & Property Total:	253,800.00	303,800.00	54,730.67	477,717.81	477,717.81	-173,917.81
RevenueType: 50 - Intergovernmental						
6505 - Motor Vehicle In-lieu	15,000.00	15,000.00	0.00	17,738.63	17,738.63	-2,738.63
6513 - Local Coastal Program Grant	0.00	135,000.00	10,285.00	28,515.00	28,515.00	106,485.00
6514 - Waste Disposal Agreement Allocation	60,000.00	0.00	78,545.08	78,545.08	78,545.08	-78,545.08
6515 - Nuclear Power Program	195,000.00	195,000.00	200,420.00	200,420.00	200,420.00	-5,420.00
6521 - Intergovernmental Cost Reimb	100,000.00	70,000.00	20,462.66	117,019.17	117,019.17	-47,019.17
6523 - State Grants	32,000.00	0.00	0.00	26,310.05	26,310.05	-26,310.05
RevenueType: 50 - Intergovernmental Total:	402,000.00	415,000.00	309,712.74	468,547.93	468,547.93	-53,547.93
RevenueType: 60 - Charges For Services						
6607 - Planning Comm. Determin.	500.00	500.00	0.00	0.00	0.00	500.00
6609 - Variance Minor Amendment	0.00	1,000.00	0.00	1,568.00	1,568.00	-568.00
6621 - Concept Approval	1,500.00	2,000.00	300.00	2,400.00	2,400.00	-400.00
6623 - Planning Plan Check Fee	95,000.00	120,000.00	11,786.67	148,189.88	148,189.88	-28,189.88

General Fund Revenues - Budget vs. Actual

For Fiscal: 2017-2018 Period Ending: 06/30/2018

RevenueObject	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
6631 - Building Plan Check Fee	850,000.00	700,000.00	52,598.90	659,853.25	659,853.25	40,146.75
6633 - Permit Issuance Fee	40,000.00	40,000.00	3,755.00	38,560.00	38,560.00	1,440.00
6635 - Other Building Fees	0.00	0.00	0.00	22.00	22.00	-22.00
6639 - Addressing Fee	1,000.00	5,000.00	252.00	17,073.00	17,073.00	-12,073.00
6641 - Grading Inspection	100,000.00	140,000.00	13,200.42	240,624.05	240,624.05	-100,624.05
6649 - Map Check Fee	0.00	0.00	0.00	-691.94	-691.94	691.94
6655 - Other Engineering Fees	75,000.00	95,000.00	6,676.44	154,021.33	154,021.33	-59,021.33
6659 - Solid Waste Exemption Fee	2,000.00	2,000.00	190.00	1,670.00	1,670.00	330.00
6682 - Lantern District Impact Fees	0.00	626,062.00	0.00	626,062.08	626,062.08	-0.08
6683 - Art In Public Places Fees	0.00	0.00	0.00	70,496.59	70,496.59	-70,496.59
6685 - Reimbursed Expenses	200,000.00	25,000.00	87,824.70	121,860.07	121,860.07	-96,860.07
6687 - Legal Reimbursements - Development	0.00	50,000.00	-40,514.07	18,162.03	18,162.03	31,837.97
6688 - Legal Reimbursements - Other	0.00	155,000.00	20,325.00	156,135.05	156,135.05	-1,135.05
6689 - Police Services Reimbursements	0.00	125,600.00	-3,576.98	127,352.66	127,352.66	-1,752.66
6691 - Recreation Classes	170,000.00	170,000.00	19,209.61	155,437.88	155,437.88	14,562.12
6692 - Planning Reimbursements	0.00	3,000.00	33,168.14	51,347.54	51,347.54	-48,347.54
6693 - Activities & Trips	50,000.00	20,000.00	0.00	19,545.00	19,545.00	455.00
6694 - Staff Time Reimbursements	0.00	20,000.00	11,704.16	50,445.27	50,445.27	-30,445.27
6697 - Photocopies	1,000.00	3,000.00	321.80	3,024.40	3,024.40	-24.40
6699 - Other P/b/e	34,000.00	40,000.00	2,211.20	34,124.57	34,124.57	5,875.43
RevenueType: 60 - Charges For Services Total:	1,620,000.00	2,343,162.00	219,432.99	2,697,282.71	2,697,282.71	-354,120.71
RevenueType: 70 - Other						
6701 - Planning Appeal Fee	1,000.00	2,000.00	0.00	2,500.00	2,500.00	-500.00
6703 - Miscellaneous Revenues	15,000.00	15,000.00	5,959.27	19,791.11	19,791.11	-4,791.11
6704 - Gain/Loss on Asset Sale	3,000.00	28,000.00	0.00	36,649.70	36,649.70	-8,649.70
6705 - Sale Of Recyclable Materials	9,000.00	9,000.00	0.00	0.00	0.00	9,000.00
6707 - User Fee Income Solid Waste	55,000.00	55,000.00	14,848.08	59,259.15	59,259.15	-4,259.15
6715 - Other Financing Source	151,600.00	151,600.00	0.00	0.00	0.00	151,600.00
RevenueType: 70 - Other Total:	234,600.00	260,600.00	20,807.35	118,199.96	118,199.96	142,400.04
RevenueType: 90 - Transfers						
6903 - Tsfs In - Fr Gas Tax Fund	573,216.00	573,216.00	558,777.00	558,777.00	558,777.00	14,439.00
6907 - Tsfs In - Fr CFD Bond Fund	0.00	0.00	0.00	0.45	0.45	-0.45
RevenueType: 90 - Transfers Total:	573,216.00	573,216.00	558,777.00	558,777.45	558,777.45	14,438.55
Fund: 01 - GENERAL Total:	36,877,116.00	38,370,278.00	4,788,718.13	40,080,109.49	40,080,109.49	-1,709,831.49
Total Surplus (Deficit):	36,877,116.00	38,370,278.00	4,788,718.13	40,080,109.49	40,080,109.49	-1,709,831.49

Fund Summary

Fund	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
01 - GENERAL	36,877,116.00	38,370,278.00	4,788,718.13	40,080,109.49	40,080,109.49	-1,709,831.49
Total Surplus (Deficit):	36,877,116.00	38,370,278.00	4,788,718.13	40,080,109.49	40,080,109.49	-1,709,831.49



City of Dana Point, CA

General Fund Expenditures - Budget vs. Actual

Group Summary

For Fiscal: 2017-2018 Period Ending: 06/30/2018

ExpenseObject	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
Fund: 01 - GENERAL						
ExpenseType: 10 - Personnel						
1010 - Salaries	6,507,758.00	6,253,140.00	472,524.44	6,016,408.04	6,016,408.04	236,731.96
1030 - Hourly	167,333.00	199,200.00	15,054.86	164,472.46	164,472.46	34,727.54
1050 - Overtime	87,000.00	101,350.00	4,318.67	78,626.76	78,626.76	22,723.24
1070 - Stipends	9,000.00	9,000.00	692.30	8,999.90	8,999.90	0.10
1100 - Benefits	1,013,460.00	977,603.00	79,902.23	914,441.14	914,441.14	63,161.86
1120 - Retirement Benefits	787,489.00	774,058.00	42,120.36	733,013.10	733,013.10	41,044.90
1140 - Medi-tax 1.45%	98,180.00	95,618.00	7,474.74	95,423.84	95,423.84	194.16
1199 - Organizational Review Savings	-200,000.00	0.00	0.00	0.00	0.00	0.00
1200 - Outside Assistance	0.00	92,724.00	36,428.33	110,982.24	110,982.24	-18,258.24
1990 - Personnel Allocation	0.00	0.00	0.00	0.00	0.00	0.00
ExpenseType: 10 - Personnel Total:	8,470,220.00	8,502,693.00	658,515.93	8,122,367.48	8,122,367.48	380,325.52
ExpenseType: 20 - Materials & Services						
2010 - Communications	128,690.00	128,690.00	18,580.81	119,776.26	119,776.26	8,913.74
2030 - Equipment Maintenance	340,270.00	616,312.00	70,127.09	532,152.91	533,775.80	82,536.20
2040 - Copier Usage	16,900.00	16,900.00	3,086.26	14,253.15	14,253.15	2,646.85
2050 - Vehicle Maintenance	123,952.00	123,952.00	12,162.95	108,844.92	108,844.92	15,107.08
2070 - Office Supplies	102,625.00	107,975.00	20,286.58	85,277.23	85,277.23	22,697.77
2090 - Memberships & Dues	55,090.00	65,690.00	1,372.00	58,368.22	58,368.22	7,321.78
2110 - Operating Supplies	504,413.00	472,413.00	76,757.36	383,562.23	383,562.23	88,850.77
2130 - Books & Subscriptions	21,945.00	21,945.00	2,037.85	15,027.39	15,027.39	6,917.61
2150 - Training	62,450.00	62,450.00	6,880.18	37,549.84	37,549.84	24,900.16
2170 - Postage	32,600.00	32,600.00	2,256.39	16,072.85	16,072.85	16,527.15
2190 - Facil & Equip Lease/Rent	46,800.00	55,610.00	1,487.06	19,638.08	19,638.08	35,971.92
2210 - Utilities	1,235,675.00	1,235,675.00	192,182.33	1,215,259.51	1,215,259.51	20,415.49
2230 - Professional Services	2,384,004.00	3,313,381.00	547,237.24	2,517,827.20	2,525,755.95	787,625.05
2240 - Reimbursable Costs	305,000.00	680,000.00	174,332.87	727,409.33	727,409.33	-47,409.33
2250 - Advertising	43,100.00	43,100.00	8,540.47	42,945.89	42,945.89	154.11
2270 - Travel, Conf. & Meetings	92,650.00	93,300.00	10,404.90	65,560.35	65,560.35	27,739.65
2290 - Auto Allowance	63,200.00	63,200.00	4,367.94	58,387.63	58,387.63	4,812.37
2310 - City Attorney	862,000.00	1,347,000.00	424,120.59	1,290,893.69	1,290,893.69	56,106.31
2330 - Police Services	12,072,713.00	12,204,313.00	1,032,691.71	12,219,190.99	12,219,190.99	-14,877.99
2340 - Parking Lot Leases	37,515.00	37,515.00	3,311.50	38,927.28	38,927.28	-1,412.28
2350 - Street Maintenance	1,377,500.00	1,427,500.00	429,224.68	1,406,706.92	1,406,706.92	20,793.08
2410 - Community Activities	632,750.00	632,750.00	17,051.20	588,080.69	588,080.69	44,669.31
2430 - Recreation Programs	84,000.00	84,000.00	12,071.30	89,510.30	89,510.30	-5,510.30
2450 - Landscape Maintenance	680,000.00	830,000.00	68,940.27	742,244.53	742,244.53	87,755.47
2470 - Tree Maintenance	600,000.00	550,000.00	134,742.00	535,146.00	535,146.00	14,854.00
2490 - Street Sweeping	258,405.00	258,405.00	53,885.00	253,164.77	253,164.77	5,240.23
2510 - Storm Drains	821,500.00	846,500.00	246,974.41	754,737.88	754,737.88	91,762.12
2530 - Safety Lighting	188,000.00	188,000.00	63,616.05	167,492.72	167,492.72	20,507.28
2550 - Park Maintenance	1,095,000.00	1,095,000.00	101,745.07	1,059,580.74	1,059,580.74	35,419.26
2590 - Data Technology	194,500.00	242,500.00	28,139.33	218,672.76	218,672.76	23,827.24
2600 - Marketing	24,500.00	41,800.00	13,358.83	34,665.04	34,665.04	7,134.96
2999 - Operations Contingency	250,000.00	89,835.00	0.00	0.00	0.00	89,835.00
ExpenseType: 20 - Materials & Services Total:	24,737,747.00	27,008,311.00	3,781,972.22	25,416,927.30	25,426,478.94	1,581,832.06
ExpenseType: 30 - Capital Outlay						
3010 - Furniture & Equipment	0.00	60,000.00	0.00	55,508.56	55,508.56	4,491.44
3030 - Facilities Improvements	0.00	0.00	0.00	121.51	121.51	-121.51
3050 - Park Structures & Improvemnts	0.00	60,947.00	60,947.00	60,947.00	60,947.00	0.00
ExpenseType: 30 - Capital Outlay Total:	0.00	120,947.00	60,947.00	116,577.07	116,577.07	4,369.93

General Fund Expenditures - Budget vs. Actual

For Fiscal: 2017-2018 Period Ending: 06/30/2018

ExpenseObject	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
ExpenseType: 40 - Insurance						
4010 - Liability Insur Premiums	489,000.00	489,000.00	1,441.00	484,139.26	484,139.26	4,860.74
4030 - Property Insurance Premiums	65,000.00	65,000.00	0.00	59,885.00	59,885.00	5,115.00
4050 - Employee Bond Premiums	1,200.00	1,200.00	0.00	1,060.00	1,060.00	140.00
4090 - Litigation	0.00	33,165.00	33,000.00	33,164.50	33,164.50	0.50
4110 - Workers' Compensation	116,000.00	116,000.00	0.00	115,980.00	115,980.00	20.00
4130 - Consulting/witness Fees	0.00	0.00	11,952.00	11,952.00	11,952.00	-11,952.00
4210 - Unemployment Benefits	1,500.00	1,500.00	0.00	0.00	0.00	1,500.00
ExpenseType: 40 - Insurance Total:	672,700.00	705,865.00	46,393.00	706,180.76	706,180.76	-315.76
ExpenseType: 90 - Operating Transfers Out						
9010 - Tsfs Out - To Facil Imp Fund	120,000.00	2,120,000.00	2,120,000.00	2,120,000.00	2,120,000.00	0.00
9031 - Tsfs Out - To CFD Maint Fund	30,000.00	30,000.00	44,014.00	44,014.00	44,014.00	-14,014.00
9050 - Tsfs Out - To Cap Impv Fund	2,500,000.00	2,500,000.00	2,500,000.00	2,500,000.00	2,500,000.00	0.00
ExpenseType: 90 - Operating Transfers Out Total:	2,650,000.00	4,650,000.00	4,664,014.00	4,664,014.00	4,664,014.00	-14,014.00
Fund: 01 - GENERAL Total:	36,530,667.00	40,987,816.00	9,211,842.15	39,026,066.61	39,035,618.25	1,952,197.75
Total Surplus (Deficit):	-36,530,667.00	-40,987,816.00	-9,211,842.15	-39,026,066.61	-39,035,618.25	-1,952,197.75

Fund Summary

Fund	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
01 - GENERAL	-36,530,667.00	-40,987,816.00	-9,211,842.15	-39,026,066.61	-39,035,618.25	-1,952,197.75
Total Surplus (Deficit):	-36,530,667.00	-40,987,816.00	-9,211,842.15	-39,026,066.61	-39,035,618.25	-1,952,197.75



City of Dana Point, CA

BALANCE SHEET

Account Summary

As Of 06/30/2018

Account	Name	Balance
Fund: 01 - GENERAL		
Assets		
01-1010	Cash	0.00
01-1011	Claim on Cash	21,269,446.50
01-1020	Petty Cash	5,200.00
01-1050	Taxes Receivable - Current	2,383,168.68
01-1090	Int. & Penalty RcbI On Taxes	0.00
01-1100	Allow. Uncoll Int & Penalty	0.00
01-1200	Accounts Receivable	427,642.49
01-1240	Reimbursed Receivables	0.00
01-1250	Advance Deposits	800.00
01-1280	Receivable - County Of Orange	0.00
01-1290	Reserve For Uncoll N/r - Rda	0.00
01-1310	Due From Other Funds	0.00
01-1320	Due From County	0.00
01-1330	Intergovernmental Receivables	118,756.93
01-1350	Interest Rec On Investments	136,022.35
01-1360	Due From State	0.00
01-1410	Real Property Held For Resale	0.00
01-1450	Prepaid Items	72,890.25
01-1500	Investments - Adjust To Fmv	0.00
01-1511	Investment - Laif	0.00
01-1520	U.s. Gov't Securities (par)	0.00
01-1530	Prem/disc - U.s. Gov't Secur	5,541.84
	Total Assets:	24,419,469.04
		<u>24,419,469.04</u>
Liability		
01-2020	Accounts Payable	31,495.68
01-2021	Accounts Payable Pending	2,817,855.65
01-2070	Due To Other Funds	0.00
01-2080	Due To Other Agencies	0.00
01-2151	Tenant Security Deposits	1,900.00
01-2161	Accrued Payroll	0.00
01-2170	Accrued Taxes	0.00
01-2180	Other Accrued Liabilities	0.00
01-2190	Disability Insurance Reserve	0.00
01-2290	Deferred Revenue	0.00
	Total Liability:	2,851,251.33
Equity		
01-2450	Fund Balance Designated for Cash Flow	3,630,390.00
01-2460	Fund Balance Designated for Emergencies	7,260,780.00
01-2470	Fund Balance Desig. for Art in Public Places	188,450.12
01-2530	Fund Balance Desig. for State Budget Impact	0.00
01-2540	Fund Balance Desig. for CIP Sinking Fund	2,500,000.00
01-9920	Fund Balance - Undesignated	6,934,615.57
01-9990	Suspense	-60.86
	Total Beginning Equity:	20,514,174.83
Total Revenue		40,080,109.49
Total Expense		39,026,066.61
Revenues Over/Under Expenses		1,054,042.88
	Total Equity and Current Surplus (Deficit):	21,568,217.71
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>24,419,469.04</u>

BALANCE SHEET

As Of 06/30/2018

Account	Name	Balance
Fund: 02 - GASOLINE TAX		
Assets		
02-1010	Cash	0.00
02-1011	Claim on Cash	8,721.91
02-1050	Taxes Receivable - Current	0.00
02-1200	Accounts Receivable	0.00
02-1330	Intergovernmental Receivables	0.00
02-1350	Interest Rec On Investments	0.00
	Total Assets:	8,721.91
		<u>8,721.91</u>
Liability		
02-2020	Accounts Payable	0.00
02-2021	Accounts Payable Pending	0.00
02-2071	Due To General Fund	0.00
	Total Liability:	0.00
Equity		
02-2460	Fund Bal Reserved for Accruals	0.00
02-2530	Unreserved Fund Balance	0.00
02-9920	Fund Balance	8,495.14
02-9990	Suspense	0.00
	Total Beginning Equity:	8,495.14
Total Revenue		727,179.77
Total Expense		726,953.00
Revenues Over/Under Expenses		226.77
	Total Equity and Current Surplus (Deficit):	8,721.91
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>8,721.91</u>

BALANCE SHEET

As Of 06/30/2018

Account	Name	Balance	
Fund: 04 - MEASURE M FUND			
Assets			
04-1010	Cash	0.00	
04-1011	Claim on Cash	60,786.08	
04-1200	Accounts Receivable	108,270.00	
	Total Assets:	<u>169,056.08</u>	<u>169,056.08</u>
Liability			
04-2020	Accounts Payable	0.00	
04-2021	Accounts Payable Pending	2,377.76	
04-2070	Due to Other Funds	0.00	
	Total Liability:	<u>2,377.76</u>	
Equity			
04-2460	Fund Bal Reserved for Accruals	0.00	
04-2530	Unreserved Fund Balance	0.00	
04-9920	Fund Balance	132,376.24	
04-9990	Suspense	0.00	
	Total Beginning Equity:	<u>132,376.24</u>	
Total Revenue		632,366.05	
Total Expense		<u>598,063.97</u>	
Revenues Over/Under Expenses		34,302.08	
	Total Equity and Current Surplus (Deficit):	166,678.32	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>169,056.08</u></u>

BALANCE SHEET

As Of 06/30/2018

Account	Name	Balance
Fund: 05 - AB2766 - CLEAN AIR ACT		
Assets		
05-1010	Cash	0.00
05-1011	Claim on Cash	444,570.50
05-1200	Accounts Receivable	11,094.65
05-1330	Intergovernmental Receivables	0.00
05-1450	Prepaid Items	0.00
	Total Assets:	<u>455,665.15</u>
		<u><u>455,665.15</u></u>
Liability		
05-2020	Accounts Payable	0.00
05-2021	Accounts Payable Pending	0.00
	Total Liability:	<u>0.00</u>
Equity		
05-2460	Fund Bal Reserved for Accruals	0.00
05-9920	Fund Balance	405,619.38
05-9990	Suspense	0.00
	Total Beginning Equity:	<u>405,619.38</u>
Total Revenue		50,045.77
Total Expense		<u>0.00</u>
Revenues Over/Under Expenses		<u>50,045.77</u>
	Total Equity and Current Surplus (Deficit):	<u>455,665.15</u>
	Total Liabilities, Equity and Current Surplus (Deficit):	<u><u>455,665.15</u></u>

BALANCE SHEET

As Of 06/30/2018

Account	Name	Balance
Fund: 06 - COASTAL TRANSIT		
Assets		
06-1010	Cash	0.00
06-1011	Claim on Cash	718,755.05
06-1200	Accounts Receivable	438,900.70
	Total Assets:	<u>1,157,655.75</u>
		<u><u>1,157,655.75</u></u>
Liability		
06-2020	Accounts Payable	0.00
06-2021	Accounts Payable Pending	147,731.87
06-2391	Deferred Inflow of Resources	438,900.70
	Total Liability:	<u>586,632.57</u>
Equity		
06-2460	Fund Bal Reserved for Accruals	0.00
06-9920	Fund Balance	746,132.58
06-9990	Suspense	0.00
	Total Beginning Equity:	<u>746,132.58</u>
Total Revenue		433,056.16
Total Expense		<u>608,165.56</u>
Revenues Over/Under Expenses		-175,109.40
	Total Equity and Current Surplus (Deficit):	571,023.18
	Total Liabilities, Equity and Current Surplus (Deficit):	<u><u>1,157,655.75</u></u>

BALANCE SHEET

As Of 06/30/2018

Account	Name	Balance
Fund: 07 - TBID		
Assets		
07-1010	Cash	0.00
07-1011	Claim on Cash	1,891,465.77
07-1200	Accounts Receivable	90,732.00
07-1450	Prepaid Items	0.00
	Total Assets:	<u>1,982,197.77</u>
		<u>1,982,197.77</u>
Liability		
07-2020	Accounts Payable	0.00
07-2021	Accounts Payable Pending	254,454.00
07-2391	Deferred Inflow of Resources	0.00
	Total Liability:	<u>254,454.00</u>
Equity		
07-9920	Fund Balance	1,696,142.75
	Total Beginning Equity:	<u>1,696,142.75</u>
Total Revenue		1,037,809.00
Total Expense		<u>1,006,207.98</u>
Revenues Over/Under Expenses		31,601.02
	Total Equity and Current Surplus (Deficit):	<u>1,727,743.77</u>
	Total Liabilities, Equity and Current Surplus (Deficit):	<u><u>1,982,197.77</u></u>

BALANCE SHEET

As Of 06/30/2018

Account	Name	Balance	
Fund: 08 - ROAD MAINTENANCE AND REHAB			
Assets			
08-1011	Claim on Cash	6,025.92	
08-1330	Intergovernmental Receivables	29,303.99	
	Total Assets:	35,329.91	<u>35,329.91</u>
Liability			
08-2021	Accounts Payable Pending	0.00	
	Total Liability:	0.00	
Equity			
08-2480	Fund Balance Restricted for SB1 RMRA	0.00	
08-9920	Fund Balance	0.00	
	Total Beginning Equity:	0.00	
Total Revenue		155,682.91	
Total Expense		120,353.00	
Revenues Over/Under Expenses		35,329.91	
	Total Equity and Current Surplus (Deficit):	35,329.91	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>35,329.91</u>

BALANCE SHEET

As Of 06/30/2018

Account	Name	Balance	
Fund: 09 - CFD ESHA			
Assets			
09-1010	Cash	0.00	
09-1011	Claim on Cash	268,536.15	
09-1200	Accounts Receivable	0.00	
	Total Assets:	268,536.15	<u>268,536.15</u>
Liability			
09-2020	Accounts Payable	0.00	
09-2021	Accounts Payable Pending	0.00	
	Total Liability:	0.00	
Equity			
09-2460	Fund Bal Reserved for Accruals	0.00	
09-9920	Fund Balance	234,498.81	
09-9990	Suspense	0.00	
	Total Beginning Equity:	234,498.81	
Total Revenue		34,037.34	
Total Expense		0.00	
Revenues Over/Under Expenses		34,037.34	
	Total Equity and Current Surplus (Deficit):	268,536.15	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>268,536.15</u>

BALANCE SHEET

As Of 06/30/2018

Account	Name	Balance
Fund: 11 - CAPITAL IMPROVEMENTS		
Assets		
11-1010	Cash	0.00
11-1011	Claim on Cash	6,356,170.05
11-1200	Accounts Receivable	0.00
11-1320	Due From County	0.00
11-1450	Prepaid Items	0.00
	Total Assets:	<u>6,356,170.05</u>
		<u><u>6,356,170.05</u></u>
Liability		
11-2020	Accounts Payable	0.00
11-2021	Accounts Payable Pending	614,861.67
11-2071	Due To General Fund	0.00
11-2290	Deferred Revenue	0.00
	Total Liability:	<u>614,861.67</u>
Equity		
11-2460	Fund Bal Reserved for Accruals	0.00
11-2480	Fund Balance Restricted for Parks	0.00
11-2530	Unreserved Fund Balance	0.00
11-9920	Fund Balance	5,822,917.57
11-9990	Suspense	0.00
	Total Beginning Equity:	<u>5,822,917.57</u>
Total Revenue		3,330,129.00
Total Expense		<u>3,411,738.19</u>
Revenues Over/Under Expenses		-81,609.19
	Total Equity and Current Surplus (Deficit):	5,741,308.38
	Total Liabilities, Equity and Current Surplus (Deficit):	<u><u>6,356,170.05</u></u>

BALANCE SHEET

As Of 06/30/2018

Account	Name	Balance
Fund: 12 - FACILITIES IMPROVEMENT FUND		
Assets		
12-1010	Cash	0.00
12-1011	Claim on Cash	2,529,117.41
12-1200	Accounts Receivable	38,328.95
	Total Assets:	<u>2,567,446.36</u>
		<u>2,567,446.36</u>
Liability		
12-2020	Accounts Payable	0.00
12-2021	Accounts Payable Pending	186,475.19
12-2160	Payable	0.00
	Total Liability:	<u>186,475.19</u>
Equity		
12-2460	Fund Bal Reserved for Accruals	0.00
12-2480	Fund Balance Restricted for PEG Fees	150,519.20
12-9920	Fund Balance	303,688.20
12-9990	Suspense	0.00
	Total Beginning Equity:	<u>454,207.40</u>
Total Revenue		2,270,519.20
Total Expense		<u>343,755.43</u>
Revenues Over/Under Expenses		1,926,763.77
	Total Equity and Current Surplus (Deficit):	2,380,971.17
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>2,567,446.36</u>

BALANCE SHEET

As Of 06/30/2018

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

BALANCE SHEET

As Of 06/30/2018

Account	Name	Balance
Fund: 25 - SUPP LAW ENFORCEMENT SERVICES		
Assets		
25-1010	Cash	0.00
25-1011	Claim on Cash	40,939.52
25-1200	Accounts Receivable	0.00
25-1350	Interest Rec On Investments	0.00
	Total Assets:	40,939.52
		<u>40,939.52</u>
Liability		
25-2020	Accounts Payable	0.00
25-2021	Accounts Payable Pending	13,389.57
	Total Liability:	13,389.57
Equity		
25-2460	Fund Bal Reserved for Accruals	0.00
25-2530	Unreserved Fund Balance	0.00
25-9920	Fund Balance	63,251.24
25-9990	Suspense	0.00
	Total Beginning Equity:	63,251.24
Total Revenue		143,969.03
Total Expense		179,670.32
Revenues Over/Under Expenses		-35,701.29
	Total Equity and Current Surplus (Deficit):	27,549.95
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>40,939.52</u>

BALANCE SHEET

As Of 06/30/2018

Account	Name	Balance
Fund: 27 - CFD 2006-1 MAINTENANCE		
Assets		
27-1010	Cash	0.00
27-1011	Claim on Cash	287,840.14
27-1200	Accounts Receivable	9,665.85
	Total Assets:	297,505.99
		<u>297,505.99</u>
Liability		
27-2020	Accounts Payable	0.00
27-2021	Accounts Payable Pending	4,918.55
27-2070	Due to Other Funds	0.00
27-2290	Deferred Revenue	0.00
	Total Liability:	4,918.55
Equity		
27-2460	Fund Bal Reserved for Accruals	0.00
27-9920	Fund Balance	278,068.67
27-9990	Suspense	0.00
	Total Beginning Equity:	278,068.67
Total Revenue		364,090.87
Total Expense		349,572.10
Revenues Over/Under Expenses		14,518.77
	Total Equity and Current Surplus (Deficit):	292,587.44
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>297,505.99</u>

BALANCE SHEET

As Of 06/30/2018

Account	Name	Balance
Fund: 31 - AGENCY TRUST		
Assets		
31-1010	Cash	0.00
31-1011	Claim on Cash	5,371,915.57
31-1200	Accounts Receivable	0.00
31-1350	Interest Rec On Investments	0.00
	Total Assets:	<u>5,371,915.57</u>
		<u>5,371,915.57</u>
Liability		
31-2020	Accounts Payable	0.00
31-2021	Accounts Payable Pending	1.20
31-2150	CD 3rd Party Rev & Staff Time (refu	150,684.81
31-2200	Deposits - Elephant Parade	0.00
31-2210	Deposits - San Joaquin Hills TCA	2,462.00
31-2220	Deposits - Carits	319,821.66
31-2230	Deposits - Park Fees	0.00
31-2240	Deposits - Smip	7,655.79
31-2250	Deposits - Coastal Access	0.00
31-2260	Deposits - Salt Creek Park	0.00
31-2270	Deposits - Green Bldg Prog	2,386.00
31-2280	Deposits - Fire Department	0.00
31-2300	Trust Deposits	327,704.99
31-2310	P/b/e Planning Deposits	0.00
31-2320	Other Comm Dev Deposits	1,498,011.94
31-2330	Other Gen Gov't Deposits	0.00
31-2340	Art In Public Places Program	0.00
31-2350	Future Developmnt Impact Fees	0.00
31-2360	CD Projects with Contracts (non-ref	0.00
31-2370	Aqmd - Ab2766 Revenues	0.00
31-2380	Affordable Housing Program	519,221.55
31-2390	Building Permit Eng Deposits	88,708.59
31-2400	Fdif - General Government	0.00
31-2410	PW Refundable Cash Bonds	2,448,622.24
31-2420	Deposits - Foothill/Eastern TCA	6,624.00
31-2430	Zephyr Affordable Housing Deposit	0.00
31-2490	Deposits - ADA (CAsp)	10.80
31-2890	Deposit - Doheny CFD	0.00
31-2900	DP Tourism Bus Imp Dist	0.00
	Total Liability:	<u>5,371,915.57</u>
Equity		
31-9920	Fund Balance	0.00
31-9990	Suspense	0.00
	Total Beginning Equity:	0.00
	Total Equity and Current Surplus (Deficit):	0.00
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>5,371,915.57</u>

BALANCE SHEET

As Of 06/30/2018

Account	Name	Balance	
Fund: 33 - CFD 2013 BONDHOLDER FUND			
Assets			
33-1010	Cash	0.00	
33-1011	Claim on Cash	33,417.00	
33-1200	Accounts Receivable	89,021.13	
33-1528	Cap Interest 2013-1 (464850002)	0.00	
33-1581	Escrow Fund 2013-1 (46485100)	0.00	
33-1583	Reserve 2013-1 (46485003)	0.00	
33-1584	Bond Payment 2013-1 (46485001)	0.00	
33-1585	Special Tax 2013 -1 (46485000)	0.00	
33-1586	Cost of Issuance 2013-1 (46485006)	0.00	
33-1605	Cost of Issuance 2014-1 (4848098)	0.00	
33-1610	Escrow Fund 2014-1 (46480907)	0.00	
33-1620	Cap Interest 2014-1 (48480902)	0.00	
33-1650	Reserve 2014-1 (48480903)	2,689,995.93	
33-1660	Admin. Expense Account (48480904)	-520.90	
33-1670	Bond Payment 2014-1 (48480901)	10,267.36	
33-1690	Special Tax 2014-1 (48480900)	2,702,115.76	
	Total Assets:	5,524,296.28	<u>5,524,296.28</u>
Liability			
33-2020	Accounts Payable	0.00	
33-2021	Accounts Payable Pending	0.00	
33-2090	Due to Bondholders	5,524,296.73	
33-2160	Payable	0.00	
	Total Liability:	5,524,296.73	
Equity			
33-2460	Fund Bal Reserved for Accruals	0.00	
33-9920	Fund Balance	0.00	
33-9990	Suspense	0.00	
	Total Beginning Equity:	0.00	
Total Expense		0.45	
Revenues Over/Under Expenses		-0.45	
	Total Equity and Current Surplus (Deficit):	-0.45	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>5,524,296.28</u>



City of Dana Point, CA

CIP Projects Group Summary

For Fiscal: 2017-2018 Period Ending: 06/30/2018

CIP	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
Fund: 11 - CAPITAL IMPROVEMENTS						
1277 - Arterial Road Rehab & Repairs	0.00	24,887.00	3,967.50	12,032.50	12,032.50	12,854.50
1281 - FY17 Annual Res Road Resurf	0.00	535,342.00	18,650.00	228,043.31	228,043.31	307,298.69
1284 - Crown Valley Median Drought Conversion	0.00	163,456.00	24,244.25	105,384.75	105,384.75	58,071.25
1291 - Capo Beach Connectivity Study Enhancements Proj	0.00	77,454.00	0.00	0.00	0.00	77,454.00
1293 - FY18 Citywide Storm Drain Repairs	200,000.00	200,000.00	0.00	62,795.50	62,795.50	137,204.50
1295 - FY18 WQ/Diversion Repairs & Maintenance	50,000.00	50,000.00	0.00	0.00	0.00	50,000.00
1297 - FY18 Slurry Seal Program	775,000.00	954,000.00	0.00	898,511.05	898,511.05	55,488.95
1299 - FY18 Roadway Rehabilitation & Repairs	100,000.00	11,000.00	0.00	0.00	0.00	11,000.00
1301 - FY18 Sidewalk/Concrete Repairs & ADA Improvements	100,000.00	10,000.00	0.00	0.00	0.00	10,000.00
1303 - FY18 Traffic Safety Repairs & Improvements	100,000.00	100,000.00	18,662.00	45,956.51	45,956.51	54,043.49
1305 - FY18 Arterial Roadways-Pavement Preservation	1,200,000.00	1,200,000.00	2,782.50	13,064.28	13,064.28	1,186,935.72
1307 - FY18 Annual City Parking Lot Repairs	50,000.00	50,000.00	0.00	0.00	0.00	50,000.00
1310 - FY18 Arterial Roadway Resurfacing	2,400,000.00	3,145,179.00	944,751.84	2,045,950.29	2,045,950.29	1,099,228.71
Fund: 11 - CAPITAL IMPROVEMENTS Total:	4,975,000.00	6,521,318.00	1,013,058.09	3,411,738.19	3,411,738.19	3,109,579.81
Total Surplus (Deficit):	-4,975,000.00	-6,521,318.00	-1,013,058.09	-3,411,738.19	-3,411,738.19	-3,109,579.81

Fund Summary

Fund	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
11 - CAPITAL IMPROVEMENTS	-4,975,000.00	-6,521,318.00	-1,013,058.09	-3,411,738.19	-3,411,738.19	-3,109,579.81
Total Surplus (Deficit):	-4,975,000.00	-6,521,318.00	-1,013,058.09	-3,411,738.19	-3,411,738.19	-3,109,579.81

FY18 Summary of Capital Improvement Project Statuses
As of June 30, 2018

Project #	Project Name	FY18 Current Budget	PY Total Expenditures	FYTD Activity + Encumbrances	Budget Remaining
1277	Arterial Road Rehab & Repairs (#1277) Summary: Design effort for the rehabilitation of PCH from Niguel Road to Green Lantern is tied to the Arterial Roadways-Pavement Preservation construction project budgeted for FY19 (CIP#1305), per City Council action on 7/ 17/18.	24,887.00	40,113.50	12,032.50	12,854.50
1281	FY17 Annual Residential Road Resurfacing (#1281) Summary: Construction complete with Notice of Completion approved by City Council on 8/15/17. Project close out tasks being finalized through Fall 2018.	535,342.00	1,885,424.90	228,043.31	307,298.69
1284	Crown Valley Median Drought Conversion (#1284) Summary: Project being constructed in conjunction with Crown Valley Resurfacing Project (CIP#1310). NOC to City Council on 7/17/2018. Final punchlist items in process with project close out expected in mid-Fall 2018.	163,456.00	161,365.00	105,384.75	58,071.25
1291	Capo Beach Connectivity Study Enhancements Proj (#1291) Summary: Preliminary design work ongoing; Resubmitting revised preliminary design to Caltrans within a couple weeks	77,454.00	22,546.00	-	77,454.00
1293	FY18 Citywide Storm Drain Repairs (#1293) Summary: Ongoing and as-needed; Project has been identified on Pequito Drive which may be where these funds are utilized	200,000.00	-	62,795.50	137,204.50
1295	FY18 WQ/Diversion Repairs & Maintenance (#1295) Summary: Ongoing and as-needed	50,000.00	-	-	50,000.00
1297	FY18 Slurry Seal Program (#1297) Summary: Notice of Completion presented to City Council on 02/20/18 for Slurry Seal Construction portion of the project. Miscellaneous project close out tasks in process.	954,000.00	-	898,511.05	55,488.95

FY18 Summary of Capital Improvement Project Statuses
As of June 30, 2018

Project #	Project Name	FY18 Current Budget	PY Total Expenditures	FYTD Activity + Encumbrances	Budget Remaining
1299	FY18 Roadway Rehabilitation & Repairs (#1299)	11,000.00	-	-	11,000.00
<p>Summary:</p> <p>Project complete with savings returned to CIP Fund.</p>					
1301	FY18 Sidewalk/Concrete Repairs & ADA Improvements (#1301)	10,000.00	-	-	10,000.00
<p>Summary:</p> <p>Project complete with savings returned to CIP Fund.</p>					
1303	FY18 Traffic Safety Repairs & Improvements (#1303)	100,000.00	-	45,956.51	54,043.49
<p>Summary:</p> <p>As-needed funding source to address traffic safety improvement needs in the community, including railroad grade crossing reviews.</p>					
1305	FY18 Arterial Roadways-Pavement Preservation (#1305)	1,200,000.00	-	13,064.28	1,186,935.72
<p>Summary:</p> <p>Contract award presented to City Council on 7/17/18 and construction has commenced in September 2018. CIP Project #'s 1303, 1304, 1306, 1310 and 1311 combined into this project commencement in FY19.</p>					
1307	FY18 Annual City Parking Lot Repairs (#1307)	50,000.00	-	-	50,000.00
<p>Summary:</p> <p>No work currently planned. The City is monitoring the parking lots for action in FY19.</p>					
1310	FY18 Arterial Roadway Resurfacing - Crown Valley (#1310)	3,145,179.00	-	2,045,950.29	1,099,228.71
<p>Summary:</p> <p>The final punchlist items being completed with project close out expected mid-Fall 2018. This project is being completed in conjunction with CIP#1284</p>					



GF Expenditures by Function

Group Summary

For Fiscal: 2017-2018 Period Ending: 06/30/2018

ExpenseObject	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
Fund: 01 - GENERAL						
Function: 10 - General Government						
ExpenseType: 10 - Personnel						
1010 - Salaries	1,723,254.00	1,702,605.00	131,280.19	1,640,300.46	1,640,300.46	62,304.54
1030 - Hourly	65,333.00	89,200.00	7,786.81	67,601.38	67,601.38	21,598.62
1050 - Overtime	10,500.00	17,500.00	1,370.47	17,860.84	17,860.84	-360.84
1100 - Benefits	281,760.00	282,203.00	22,003.71	264,610.61	264,610.61	17,592.39
1120 - Retirement Benefits	367,195.00	368,896.00	11,780.58	341,017.47	341,017.47	27,878.53
1140 - Medi-tax 1.45%	26,087.00	26,360.00	2,121.99	26,212.11	26,212.11	147.89
1199 - Organizational Review Savings	-200,000.00	0.00	0.00	0.00	0.00	0.00
1990 - Personnel Allocation	0.00	0.00	0.00	0.00	0.00	0.00
ExpenseType: 10 - Personnel Total:	2,274,129.00	2,486,764.00	176,343.75	2,357,602.87	2,357,602.87	129,161.13
ExpenseType: 20 - Materials & Services						
2010 - Communications	79,400.00	79,400.00	11,233.41	79,253.25	79,253.25	146.75
2030 - Equipment Maintenance	303,900.00	492,800.00	67,906.54	428,128.42	429,751.31	63,048.69
2040 - Copier Usage	5,500.00	5,500.00	1,187.16	4,753.08	4,753.08	746.92
2050 - Vehicle Maintenance	4,200.00	123,952.00	12,162.95	108,844.92	108,844.92	15,107.08
2070 - Office Supplies	29,800.00	31,800.00	4,107.13	27,877.60	27,877.60	3,922.40
2090 - Memberships & Dues	37,225.00	47,825.00	0.00	49,362.72	49,362.72	-1,537.72
2110 - Operating Supplies	117,035.00	97,035.00	11,842.25	80,458.25	80,458.25	16,576.75
2130 - Books & Subscriptions	10,315.00	10,315.00	1,860.95	9,700.77	9,700.77	614.23
2150 - Training	27,000.00	27,000.00	6,517.16	26,034.01	26,034.01	965.99
2170 - Postage	18,000.00	18,000.00	2,256.39	15,926.60	15,926.60	2,073.40
2190 - Facil & Equip Lease/Rent	19,300.00	49,610.00	1,487.06	19,638.08	19,638.08	29,971.92
2210 - Utilities	159,900.00	159,900.00	18,266.77	131,776.23	131,776.23	28,123.77
2230 - Professional Services	808,004.00	994,781.00	139,690.96	765,781.90	765,781.90	228,999.10
2250 - Advertising	21,500.00	21,500.00	3,703.20	25,511.84	25,511.84	-4,011.84
2270 - Travel, Conf. & Meetings	51,500.00	55,500.00	2,850.62	39,024.59	39,024.59	16,475.41
2290 - Auto Allowance	30,050.00	30,050.00	2,265.77	29,436.45	29,436.45	613.55
2310 - City Attorney	862,000.00	1,347,000.00	424,120.59	1,290,893.69	1,290,893.69	56,106.31
2410 - Community Activities	20,500.00	20,500.00	0.00	16,800.00	16,800.00	3,700.00
2590 - Data Technology	194,500.00	242,500.00	28,139.33	218,672.76	218,672.76	23,827.24
2999 - Operations Contingency	250,000.00	89,835.00	0.00	0.00	0.00	89,835.00
ExpenseType: 20 - Materials & Services Total:	3,049,629.00	3,944,803.00	739,598.24	3,367,875.16	3,369,498.05	575,304.95
ExpenseType: 30 - Capital Outlay						
3010 - Furniture & Equipment	0.00	60,000.00	0.00	55,508.56	55,508.56	4,491.44
3030 - Facilities Improvements	0.00	0.00	0.00	121.51	121.51	-121.51
ExpenseType: 30 - Capital Outlay Total:	0.00	60,000.00	0.00	55,630.07	55,630.07	4,369.93
ExpenseType: 40 - Insurance						
4010 - Liability Insur Premiums	489,000.00	489,000.00	1,441.00	484,139.26	484,139.26	4,860.74
4030 - Property Insurance Premiums	65,000.00	65,000.00	0.00	59,885.00	59,885.00	5,115.00
4050 - Employee Bond Premiums	1,200.00	1,200.00	0.00	1,060.00	1,060.00	140.00
4090 - Litigation	0.00	33,165.00	33,000.00	33,164.50	33,164.50	0.50
4110 - Workers' Compensation	116,000.00	116,000.00	0.00	115,980.00	115,980.00	20.00
4130 - Consulting/witness Fees	0.00	0.00	11,952.00	11,952.00	11,952.00	-11,952.00
4210 - Unemployment Benefits	1,500.00	1,500.00	0.00	0.00	0.00	1,500.00
ExpenseType: 40 - Insurance Total:	672,700.00	705,865.00	46,393.00	706,180.76	706,180.76	-315.76
ExpenseType: 90 - Operating Transfers Out						
9010 - Tsfs Out - To Facil Imp Fund	120,000.00	2,120,000.00	2,120,000.00	2,120,000.00	2,120,000.00	0.00
9031 - Tsfs Out - To CFD Maint Fund	30,000.00	30,000.00	44,014.00	44,014.00	44,014.00	-14,014.00

GF Expenditures by Function

For Fiscal: 2017-2018 Period Ending: 06/30/2018

ExpenseObject	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
9050 - Tsfs Out - To Cap Impv Fund	2,500,000.00	2,500,000.00	2,500,000.00	2,500,000.00	2,500,000.00	0.00
ExpenseType: 90 - Operating Transfers Out Total:	2,650,000.00	4,650,000.00	4,664,014.00	4,664,014.00	4,664,014.00	-14,014.00
Function: 10 - General Government Total:	8,646,458.00	11,847,432.00	5,626,348.99	11,151,302.86	11,152,925.75	694,506.25
Function: 20 - Public Safety						
ExpenseType: 20 - Materials & Services						
2010 - Communications	22,300.00	22,300.00	5,125.92	16,554.97	16,554.97	5,745.03
2030 - Equipment Maintenance	32,000.00	119,142.00	2,220.55	102,947.99	102,947.99	16,194.01
2040 - Copier Usage	500.00	500.00	109.66	509.51	509.51	-9.51
2050 - Vehicle Maintenance	63,000.00	0.00	0.00	0.00	0.00	0.00
2070 - Office Supplies	17,700.00	17,700.00	881.51	6,394.49	6,394.49	11,305.51
2090 - Memberships & Dues	200.00	200.00	0.00	0.00	0.00	200.00
2110 - Operating Supplies	82,510.00	66,510.00	6,133.87	59,234.97	59,234.97	7,275.03
2150 - Training	7,800.00	7,800.00	0.00	1,249.00	1,249.00	6,551.00
2230 - Professional Services	152,500.00	153,200.00	12,054.72	146,000.57	146,000.57	7,199.43
2270 - Travel, Conf. & Meetings	5,100.00	5,100.00	2,026.83	2,903.00	2,903.00	2,197.00
2290 - Auto Allowance	300.00	300.00	0.00	0.00	0.00	300.00
2330 - Police Services	12,072,713.00	12,204,313.00	1,032,691.71	12,219,190.99	12,219,190.99	-14,877.99
ExpenseType: 20 - Materials & Services Total:	12,456,623.00	12,597,065.00	1,061,244.77	12,554,985.49	12,554,985.49	42,079.51
Function: 20 - Public Safety Total:	12,456,623.00	12,597,065.00	1,061,244.77	12,554,985.49	12,554,985.49	42,079.51
Function: 40 - Community Development						
ExpenseType: 10 - Personnel						
1010 - Salaries	2,266,915.00	2,222,995.00	157,905.58	2,139,418.26	2,139,418.26	83,576.74
1050 - Overtime	38,500.00	38,500.00	1,032.08	24,172.19	24,172.19	14,327.81
1070 - Stipends	9,000.00	9,000.00	692.30	8,999.90	8,999.90	0.10
1100 - Benefits	341,700.00	332,300.00	27,218.80	306,684.93	306,684.93	25,615.07
1120 - Retirement Benefits	195,564.00	191,788.00	14,535.20	186,712.78	186,712.78	5,075.22
1140 - Medi-tax 1.45%	33,558.00	32,930.00	2,394.42	32,712.68	32,712.68	217.32
1200 - Outside Assistance	0.00	92,724.00	36,428.33	110,982.24	110,982.24	-18,258.24
1990 - Personnel Allocation	0.00	0.00	0.00	0.00	0.00	0.00
ExpenseType: 10 - Personnel Total:	2,885,237.00	2,920,237.00	240,206.71	2,809,682.98	2,809,682.98	110,554.02
ExpenseType: 20 - Materials & Services						
2010 - Communications	12,980.00	12,980.00	961.99	9,909.43	9,909.43	3,070.57
2030 - Equipment Maintenance	4,220.00	4,220.00	0.00	1,076.50	1,076.50	3,143.50
2040 - Copier Usage	6,400.00	6,400.00	1,103.32	5,121.27	5,121.27	1,278.73
2050 - Vehicle Maintenance	12,357.00	0.00	0.00	0.00	0.00	0.00
2070 - Office Supplies	33,250.00	33,250.00	6,767.57	27,459.06	27,459.06	5,790.94
2090 - Memberships & Dues	8,720.00	8,720.00	547.00	3,859.00	3,859.00	4,861.00
2110 - Operating Supplies	149,868.00	149,868.00	26,972.08	112,154.55	112,154.55	37,713.45
2130 - Books & Subscriptions	10,030.00	10,030.00	165.00	5,267.12	5,267.12	4,762.88
2150 - Training	14,200.00	14,200.00	0.00	4,575.28	4,575.28	9,624.72
2190 - Facil & Equip Lease/Rent	6,000.00	0.00	0.00	0.00	0.00	0.00
2230 - Professional Services	375,000.00	996,800.00	188,208.74	646,850.74	654,779.49	342,020.51
2240 - Reimbursable Costs	0.00	0.00	34,077.90	78,560.71	78,560.71	-78,560.71
2250 - Advertising	11,600.00	11,600.00	4,342.27	8,383.30	8,383.30	3,216.70
2270 - Travel, Conf. & Meetings	19,450.00	19,450.00	4,605.49	13,826.04	13,826.04	5,623.96
2290 - Auto Allowance	19,000.00	19,000.00	947.65	14,232.51	14,232.51	4,767.49
2340 - Parking Lot Leases	37,515.00	37,515.00	3,311.50	38,927.28	38,927.28	-1,412.28
2600 - Marketing	24,500.00	41,800.00	13,358.83	34,665.04	34,665.04	7,134.96
ExpenseType: 20 - Materials & Services Total:	745,090.00	1,365,833.00	285,369.34	1,004,867.83	1,012,796.58	353,036.42
Function: 40 - Community Development Total:	3,630,327.00	4,286,070.00	525,576.05	3,814,550.81	3,822,479.56	463,590.44
Function: 50 - Community Services						
ExpenseType: 10 - Personnel						
1010 - Salaries	801,889.00	805,439.00	67,373.16	801,164.00	801,164.00	4,275.00
1030 - Hourly	88,500.00	96,500.00	7,268.05	96,871.08	96,871.08	-371.08
1050 - Overtime	32,500.00	32,850.00	712.48	25,990.33	25,990.33	6,859.67
1100 - Benefits	147,000.00	147,700.00	13,855.32	147,195.33	147,195.33	504.67
1120 - Retirement Benefits	74,296.00	75,096.00	5,776.94	73,086.87	73,086.87	2,009.13

GF Expenditures by Function

For Fiscal: 2017-2018 Period Ending: 06/30/2018

ExpenseObject	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
1140 - Medi-tax 1.45%	13,382.00	13,982.00	1,164.82	14,249.31	14,249.31	-267.31
ExpenseType: 10 - Personnel Total:	1,157,567.00	1,171,567.00	96,150.77	1,158,556.92	1,158,556.92	13,010.08
ExpenseType: 20 - Materials & Services						
2010 - Communications	4,100.00	4,100.00	452.72	4,782.01	4,782.01	-682.01
2030 - Equipment Maintenance	150.00	150.00	0.00	0.00	0.00	150.00
2040 - Copier Usage	2,000.00	2,000.00	212.11	1,209.44	1,209.44	790.56
2050 - Vehicle Maintenance	19,640.00	0.00	0.00	0.00	0.00	0.00
2070 - Office Supplies	6,200.00	6,200.00	2,267.70	5,541.90	5,541.90	658.10
2090 - Memberships & Dues	2,970.00	2,970.00	475.00	2,104.00	2,104.00	866.00
2110 - Operating Supplies	100,550.00	104,550.00	27,229.02	100,679.56	100,679.56	3,870.44
2150 - Training	3,450.00	3,450.00	75.00	2,464.19	2,464.19	985.81
2170 - Postage	14,600.00	14,600.00	0.00	146.25	146.25	14,453.75
2190 - Facil & Equip Lease/Rent	15,000.00	6,000.00	0.00	0.00	0.00	6,000.00
2210 - Utilities	710,000.00	710,000.00	113,272.89	694,587.08	694,587.08	15,412.92
2230 - Professional Services	400,500.00	390,200.00	43,260.86	310,788.65	310,788.65	79,411.35
2250 - Advertising	10,000.00	10,000.00	495.00	9,050.75	9,050.75	949.25
2270 - Travel, Conf. & Meetings	8,600.00	8,600.00	236.96	8,987.67	8,987.67	-387.67
2290 - Auto Allowance	6,800.00	6,800.00	429.96	8,034.59	8,034.59	-1,234.59
2410 - Community Activities	612,250.00	612,250.00	17,051.20	571,280.69	571,280.69	40,969.31
2430 - Recreation Programs	84,000.00	84,000.00	12,071.30	89,510.30	89,510.30	-5,510.30
2450 - Landscape Maintenance	680,000.00	830,000.00	68,940.27	742,244.53	742,244.53	87,755.47
2470 - Tree Maintenance	600,000.00	550,000.00	134,742.00	535,146.00	535,146.00	14,854.00
2550 - Park Maintenance	1,095,000.00	1,095,000.00	101,745.07	1,059,580.74	1,059,580.74	35,419.26
ExpenseType: 20 - Materials & Services Total:	4,375,810.00	4,440,870.00	522,957.06	4,146,138.35	4,146,138.35	294,731.65
ExpenseType: 30 - Capital Outlay						
3050 - Park Structures & Improvemnts	0.00	60,947.00	60,947.00	60,947.00	60,947.00	0.00
ExpenseType: 30 - Capital Outlay Total:	0.00	60,947.00	60,947.00	60,947.00	60,947.00	0.00
Function: 50 - Community Services Total:	5,533,377.00	5,673,384.00	680,054.83	5,365,642.27	5,365,642.27	307,741.73
Function: 60 - Public Works						
ExpenseType: 10 - Personnel						
1010 - Salaries	1,715,700.00	1,522,101.00	115,965.51	1,435,525.32	1,435,525.32	86,575.68
1030 - Hourly	13,500.00	13,500.00	0.00	0.00	0.00	13,500.00
1050 - Overtime	5,500.00	12,500.00	1,203.64	10,603.40	10,603.40	1,896.60
1100 - Benefits	243,000.00	215,400.00	16,824.40	195,950.27	195,950.27	19,449.73
1120 - Retirement Benefits	150,434.00	138,278.00	10,027.64	132,195.98	132,195.98	6,082.02
1140 - Medi-tax 1.45%	25,153.00	22,346.00	1,793.51	22,249.74	22,249.74	96.26
1990 - Personnel Allocation	0.00	0.00	0.00	0.00	0.00	0.00
ExpenseType: 10 - Personnel Total:	2,153,287.00	1,924,125.00	145,814.70	1,796,524.71	1,796,524.71	127,600.29
ExpenseType: 20 - Materials & Services						
2010 - Communications	9,910.00	9,910.00	806.77	9,276.60	9,276.60	633.40
2040 - Copier Usage	2,500.00	2,500.00	474.01	2,659.85	2,659.85	-159.85
2050 - Vehicle Maintenance	24,755.00	0.00	0.00	0.00	0.00	0.00
2070 - Office Supplies	15,675.00	19,025.00	6,262.67	18,004.18	18,004.18	1,020.82
2090 - Memberships & Dues	5,975.00	5,975.00	350.00	3,042.50	3,042.50	2,932.50
2110 - Operating Supplies	54,450.00	54,450.00	4,580.14	31,034.90	31,034.90	23,415.10
2130 - Books & Subscriptions	1,600.00	1,600.00	11.90	59.50	59.50	1,540.50
2150 - Training	10,000.00	10,000.00	288.02	3,227.36	3,227.36	6,772.64
2190 - Facil & Equip Lease/Rent	6,500.00	0.00	0.00	0.00	0.00	0.00
2210 - Utilities	365,775.00	365,775.00	60,642.67	388,896.20	388,896.20	-23,121.20
2230 - Professional Services	648,000.00	778,400.00	164,021.96	648,405.34	648,405.34	129,994.66
2240 - Reimbursable Costs	305,000.00	680,000.00	140,254.97	648,848.62	648,848.62	31,151.38
2270 - Travel, Conf. & Meetings	8,000.00	4,650.00	685.00	819.05	819.05	3,830.95
2290 - Auto Allowance	7,050.00	7,050.00	724.56	6,684.08	6,684.08	365.92
2350 - Street Maintenance	1,377,500.00	1,427,500.00	429,224.68	1,406,706.92	1,406,706.92	20,793.08
2490 - Street Sweeping	258,405.00	258,405.00	53,885.00	253,164.77	253,164.77	5,240.23
2510 - Storm Drains	821,500.00	846,500.00	246,974.41	754,737.88	754,737.88	91,762.12

GF Expenditures by Function

For Fiscal: 2017-2018 Period Ending: 06/30/2018

ExpenseObject	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
2530 - Safety Lighting	188,000.00	188,000.00	63,616.05	167,492.72	167,492.72	20,507.28
ExpenseType: 20 - Materials & Services Total:	4,110,595.00	4,659,740.00	1,172,802.81	4,343,060.47	4,343,060.47	316,679.53
Function: 60 - Public Works Total:	6,263,882.00	6,583,865.00	1,318,617.51	6,139,585.18	6,139,585.18	444,279.82
Fund: 01 - GENERAL Total:	36,530,667.00	40,987,816.00	9,211,842.15	39,026,066.61	39,035,618.25	1,952,197.75
Total Surplus (Deficit):	-36,530,667.00	-40,987,816.00	-9,211,842.15	-39,026,066.61	-39,035,618.25	-1,952,197.75

Fund Summary

Fund	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
01 - GENERAL	-36,530,667.00	-40,987,816.00	-9,211,842.15	-39,026,066.61	-39,035,618.25	-1,952,197.75
Total Surplus (Deficit):	-36,530,667.00	-40,987,816.00	-9,211,842.15	-39,026,066.61	-39,035,618.25	-1,952,197.75