



**CITY OF DANA POINT
JUNE 2016 QUARTERLY FINANCIAL REPORT
MANAGEMENT DISCUSSION**

FY16

Q4

SUMMARY – The City’s finances for the year ended June 30, 2016 finished above budget for revenues and below budget on expenditures. General Fund revenues are up \$1.4 million as compared to the same period in fiscal year 2014-2015. The Community Development Planning and Building counters continue to serve extraordinary levels of activity.

City expenditures are down \$4 million, or 10.2%, compared to last fiscal year. The large decrease is mostly attributable to a \$5.9 million decrease in funds transferred to the CIP fund for Lantern District improvements in the prior year, combined with current fiscal year increases for legal fees (\$551K), materials and services (\$1.3M), personnel (\$421K), and a one-time capital outlay for upgraded police radios (\$144K). Details of revenue and expenditure changes from the prior year are explained later in this report.

The City’s Emergency and Cash Flow Reserves remain fully funded at \$6,575,000 and \$3,287,000, respectively. Per the council approved budget for FY16, the Capital Projects Reserve has been returned to a fully funded status of \$2.5 million.

BUDGETED FUND BALANCE SUMMARY:

The following details the General Fund’s budgeted FY16 Fund Balance computation:

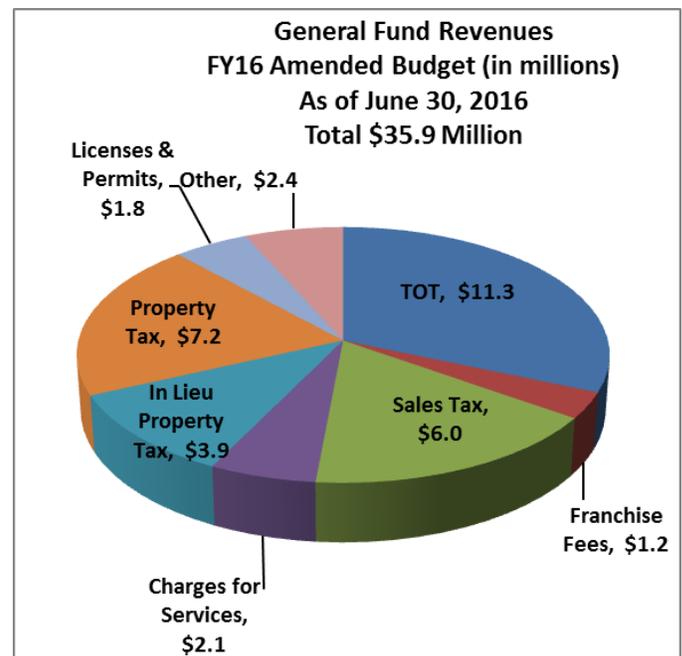
Budgeted Fund Balance (in millions)	Amended Budget
Fund Balance, 7/1/15	\$ 18.2
Budgeted Revenues	35.9
Budgeted Expenditures	(35.5)
Budgeted Operating Transfers In	0.6
Budgeted Operating Transfers Out	(2.7)
Budgeted Fund Balance, 6/30/16	\$ 16.5

The following table details the projected FY16 budgeted ending fund balance, detailed by reserve account:

Reserve Designation (in millions)	Amended Budget
Emergency	\$ 6.6
Cash Flow	3.3
Art in Public Places	0.1
Capital Projects	2.5
Unassigned	4.0
Total Reserves Projected @ 6/30/16	\$ 16.5

REVENUES:

For the fiscal year ended June 30, 2016, total General Fund revenue was \$36.9 million, which is \$1.4 million, or 4.1% greater than last fiscal year. The increase is mostly due to increases in Property Tax (\$566K), Licenses & Permits (\$135k), Property Transfer Tax (\$465k), and Sales & Use tax (\$1.2M), and offset by a decrease in In-lieu Property Tax (\$669k), TOT (\$423k), and State Grants (\$120k).





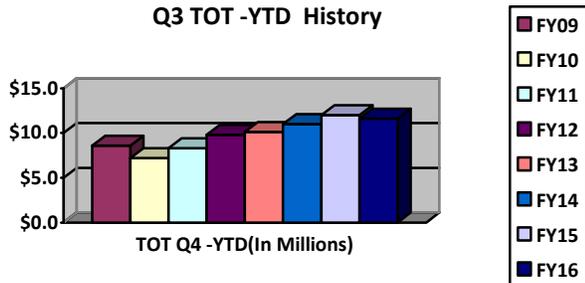
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The City's seven largest annual revenue sources typically account for over 90% of the General Fund budget. Those revenues, in order of magnitude, are currently Transient Occupancy Tax, Property Tax, Sales Tax, In-Lieu Property Tax, Charges for Services,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

Transient Occupancy Tax (TOT) – At \$11.6 million collected for fiscal 2016, TOT receipts were about \$423k, or 3.5% lower than last year. Despite the remodel of a major hotel that closed approximately 50% of its rooms for a few months, TOT fared relatively well. One of the major hotels changed from operating under a national brand to its own, new brand during the 4th quarter. With this in mind, and to assist with any budget adjustments that may be warranted, staff will be monitoring the TOT closely in the coming months.



Property Tax – The City's second largest revenue, budgeted at \$7.2 million for FY16, comes from Property Taxes. FY 16 revenue was right on budget at \$7.2 million, which is \$566k, or 8.5% more than last fiscal year which finished at \$6.7 million.

In-Lieu Property Taxes – Previously the City's third largest revenue, In-Lieu Property Taxes were budgeted at \$3.9 million for FY16. These exist because the State cut Vehicle License Fees, traditionally a revenue source for cities, and also took one-fourth of cities Sales Tax revenue (the latter referred to as the "Triple Flip"). In order to keep cities financially whole, the State provided some of the State's portion of property tax revenue to backfill the taking – in the next fiscal year. These actions were simply a shell game to help the

State balance its budget. The Sales Tax Triple Flip portion has ended this fiscal year.

In-Lieu Property Tax revenue was \$3.9 million for Fiscal Year 2016, which is \$669k, or 14.5% less than the same period last year, and the decrease is attributed to the unwinding of the triple flip.

Sales and Use Tax – This is now the third largest revenue source for the City. With the unwinding of the Triple Flip, the City now receives its full 1% of taxable sales occurring in the City, plus a small percentage for out of state and online taxable sales that are attributed to Orange County and allocated to cities (the latter is Use Tax).

Dana Point's five largest Sales & Use Tax producing industry groups make up over 75% of this revenue source, and in order of magnitude are:

- Hotels & Restaurants (roughly 38% of total);
- Fuel & Service Stations (11%);
- State & County pooled tax (10%);
- General Consumer Goods (10%); and,
- Food & Drug Stores (8%).

Sales Tax revenue for Fiscal Year 2016 amounted to \$5.3 million; an increase of \$1.2M, or 29.3%, as compared to last fiscal year. \$719k of the increase is due to a one-time payment received from the unwinding of the triple flip.

Charges for Services – This category includes Planning, Building & Engineering Fees, and Recreation Class Fees. Charges for services differ from license and permits fees (discussed later) 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; in fact, for Dana Point the rates have not been increased since 1998.

The FY16 amended budget for Charges for Services was \$2.1 million, placing them as the City's fifth largest revenue. The City collected \$2.3 million in Fiscal Year 2016, which was \$17K or .8% more than last fiscal year.



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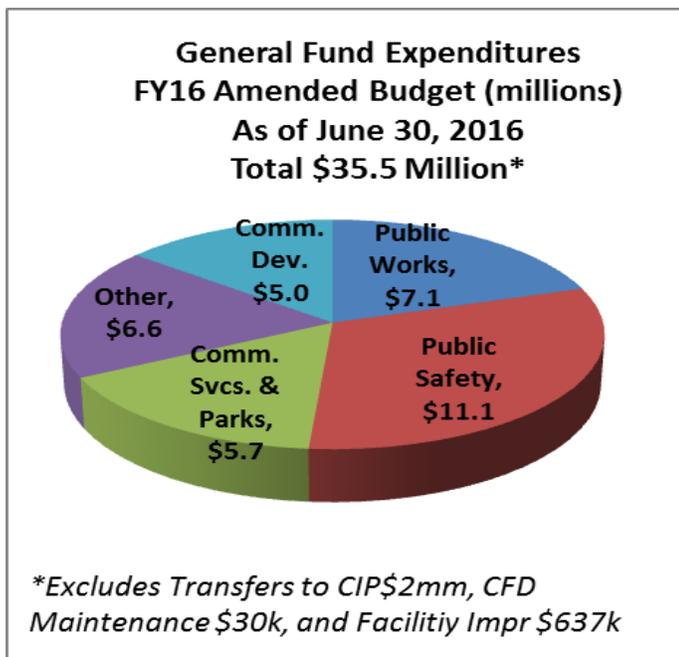
Franchise Fees – Dana Point’s franchise fees derive from Cox Communications, SDG&E, SoCal Gas and CR&R, and are charged for the right to use public rights-of-way for public or private purposes. Franchise Fee revenue in Fiscal Year 2016 totaled \$1.38M, down 1.6% from the previous year.

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; as is the case with Charges for Services mentioned above, Dana Point’s fees in this area have not been changed since 1998.

The budget was \$1.8 million. Fiscal Year 2016 License and Permit revenue totaled \$1.9M, which was \$135k, or 7.5% more than last fiscal year.

EXPENDITURES

The City’s FY16 General Fund amended budget was committed to the following functional areas:



Function (in millions)	FY16 Amended Budget	% of Total
Public Safety	\$ 11.1	31%
Public Works	7.1	20
Community Services & Parks	5.7	16
Community Development	5.0	14
Non-Departmental	1.0	3
General & Admin Services	5.6	16
Total Budget	\$ 35.5	100%

** Non-Dept. excludes Transfers to the CFD Fund (\$30k), the Facilities Improvement Fund (\$637K) and CIP Fund (\$2.0m), and includes items such as IT, contributions to Animal Services and OC Library.*

*** City Council, City Manager, City Attorney, City Clerk, Administrative Services, Risk Management and Facilities O&M.*

In Fiscal Year 2016, General Fund expenditures net of transfers out to other funds were \$32.8 million, which is \$2.1 million, or 6.8%, greater than last fiscal year.

Personnel costs were \$421k, or 5.5% higher than the previous year, attributed to additional hourly staff brought in to augment Community Development staffing, and negotiated salary increases granted in October 2015.

Expenditures with notable variances from the prior year include:

City Attorney and Litigation– Costs totaled \$1.5 million, which is an increase of \$551k over the prior fiscal year. Much of the increase is attributable to Strands Beach access matters which the City expects to be reimbursed, offset by decreases in various other areas.

Professional Services – Expenditures totaled \$3.4 million in Fiscal Year 2016, which is \$778K, or 30.1% higher than the same period last year. This increase is a combination of one-time reimbursable service for the proposed Zephyr project financing that was not incurred in the prior year (\$49K), customer service training (\$26K), coastal commission consultant (\$50K), economic



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development consulting services (\$38K), holiday lighting services that included new and refurbished supplies(\$118K), Doheny Village planning costs (\$190K), plus building department contract services (\$339K).

Street Maintenance – Outlays were up \$137k, or 10.5% in Fiscal Year 2016. The increase includes prior year work that was delayed, plus some current year sidewalk grinding and repairs that did not take place in the previous year.

Tree and Park Maintenance – Costs were down \$157k due to one-time items in the prior year.

Storm Drains – Expenditures were \$92K, or 26.2% higher than the previous fiscal year. In Fiscal Year 2016 a handful of new services were implemented which included the GIS storm drain updates, water quality BMP inspections, and abatement services. Additionally, there were some additional maintenance costs for the Salt Creek Ozone facility.

Equipment Maintenance – Outlays were down \$134k, or 34.8% over the previous year. Most of the decrease is attributed to a change in custodial vendors plus one-time expenses in FY15 for repairs to the PCH bridge, City Hall parking lot, and City Hall access control systems.

Capital Improvement Fund disbursements for Fiscal Year 2016 totaled \$7.3 million. Disbursements were mostly for Lantern District Improvements (\$4.0 million), Residential Road Resurfacing (\$2.3 million), Slurry Seal (\$384k), Storm Drain Repairs (\$120k), Wayfinding Signage (\$69k), and Creekside Park Playground Improvements (\$324k)

INVESTMENT PORTFOLIO – At June 30, 2016, the City’s investment portfolio totaled \$33.2 million, including \$3.8 million of monies held in trust and \$1.9 million in the TBID Fund.

Investment Portfolio	
At June 30, 2016	
Account	Amount
Cash	\$ 1,365,400
Petty Cash	5,200
LAIF	14,850,607
T-Notes	17,000,000
Total	\$ 33,221,207

The City’s Local Agency Investment Fund (LAIF) account ended the month with a balance of \$14.8 million. The T-Note portfolio balance was \$17.0 million at June 30, 2016 and consists of five \$3.4 million laddered investments maturing at one-year intervals over the next 5 years.

ATTACHED FINANCIAL REPORTS:

- General Fund Revenues – Budget vs. Actual for Period Ending 6/30/16;
- General Fund Expenditures – Budget vs. Actual for Period Ending 6/30/16;
- 6/30/16 Balance Sheets All Funds;
- CIP Projects – Budget vs. Actual for Period Ending 6/30/16.



General Fund Revenues - Budget vs. Actual Group Summary

For Fiscal: 2015-2016 Period Ending: 06/30/2016

RevenueObject	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
Fund: 01 - GENERAL					
RevenueType: 10 - Taxes & Franchises					
6101 - Sec & Unsec Property Taxes	6,815,000.00	7,215,000.00	0.00	7,250,747.49	-35,747.49
6103 - Property Transfer Tax	350,000.00	800,000.00	0.00	904,177.62	-104,177.62
6105 - Franchise Fees	1,235,000.00	1,235,000.00	0.00	1,381,938.97	-146,938.97
6107 - Homeowners Property Tax Relie	50,000.00	50,000.00	0.00	47,123.11	2,876.89
6109 - Transient Occupancy Tax	11,600,000.00	11,300,000.00	0.00	11,648,006.98	-348,006.98
6110 - Short Term Rental TOT	360,000.00	360,000.00	0.00	443,053.72	-83,053.72
6111 - Sales & Use Tax	5,640,000.00	6,000,000.00	0.00	5,315,519.06	684,480.94
6113 - In-lieu Property Taxes	3,200,000.00	3,950,000.00	0.00	3,953,335.01	-3,335.01
RevenueType: 10 - Taxes & Franchises Total:	29,250,000.00	30,910,000.00	0.00	30,943,901.96	-33,901.96
RevenueType: 20 - Licenses & Permits					
6201 - Site Development Permit	25,000.00	35,000.00	0.00	43,562.00	-8,562.00
6203 - Coastal Development Permit	30,000.00	35,000.00	0.00	36,318.00	-1,318.00
6205 - Conditional Use Permit	15,000.00	8,000.00	0.00	7,846.00	154.00
6207 - Other Planning Permits	25,000.00	6,000.00	0.00	3,573.00	2,427.00
6209 - Building Permits	820,000.00	1,060,000.00	0.00	1,081,229.15	-21,229.15
6211 - Plumbing Permits	30,000.00	60,000.00	0.00	65,166.09	-5,166.09
6213 - Sewer Permits	0.00	0.00	0.00	16.00	-16.00
6215 - Electrical Permits	51,000.00	100,000.00	0.00	104,428.30	-4,428.30
6217 - Mechanical Permits	13,000.00	20,000.00	0.00	28,556.00	-8,556.00
6218 - Short Term Rental Permits	20,000.00	22,000.00	0.00	24,775.00	-2,775.00
6219 - Other Building Permits	1,000.00	1,000.00	0.00	530.90	469.10
6221 - Transportation Permits	1,000.00	1,000.00	0.00	1,680.00	-680.00
6223 - Encroachment Permits	15,000.00	15,000.00	0.00	15,670.30	-670.30
6225 - Grading Permit Plan Check	220,000.00	475,000.00	0.00	510,715.51	-35,715.51
6226 - Licenses & Permits	0.00	1,500.00	0.00	1,331.91	168.09
6227 - Other Engineering Permits	7,000.00	7,000.00	0.00	9,416.00	-2,416.00
RevenueType: 20 - Licenses & Permits Total:	1,273,000.00	1,846,500.00	0.00	1,934,814.16	-88,314.16
RevenueType: 30 - Fines & Forfeitures					
6301 - Vehicle Code Fines	250,000.00	170,000.00	0.00	167,622.24	2,377.76
6303 - Penalties, Int. & Restitution	50,000.00	120,000.00	0.00	152,160.14	-32,160.14
RevenueType: 30 - Fines & Forfeitures Total:	300,000.00	290,000.00	0.00	319,782.38	-29,782.38
RevenueType: 40 - Use Of Money & Property					
6401 - Rental Of Property	60,000.00	60,000.00	0.00	65,482.40	-5,482.40
6403 - Investment Income	87,800.00	100,000.00	0.00	166,855.81	-66,855.81
6405 - City Plaza Rental Revenue	75,000.00	38,000.00	0.00	38,899.96	-899.96
RevenueType: 40 - Use Of Money & Property Total:	222,800.00	198,000.00	0.00	271,238.17	-73,238.17
RevenueType: 50 - Intergovernmental					
6505 - Motor Vehicle In-lieu	0.00	14,000.00	0.00	13,802.36	197.64
6515 - Nuclear Power Program	140,000.00	223,000.00	0.00	223,722.18	-722.18
6521 - Intergovernmental Cost Reimb	100,000.00	100,000.00	0.00	105,724.84	-5,724.84
RevenueType: 50 - Intergovernmental Total:	240,000.00	337,000.00	0.00	343,249.38	-6,249.38
RevenueType: 60 - Charges For Services					
6609 - Variance Minor Amendment	4,000.00	4,500.00	0.00	6,120.00	-1,620.00
6615 - Initial Study	0.00	0.00	0.00	50.00	-50.00
6621 - Concept Approval	0.00	0.00	0.00	300.00	-300.00
6623 - Planning Plan Check Fee	90,000.00	105,000.00	0.00	106,601.10	-1,601.10
6625 - Site Inspection Fee	0.00	0.00	0.00	320.07	-320.07
6627 - Other Planning Fees	1,000.00	1,000.00	0.00	1,158.00	-158.00
6631 - Building Plan Check Fee	515,000.00	1,090,000.00	0.00	1,092,944.25	-2,944.25
6633 - Permit Issuance Fee	34,000.00	58,000.00	0.00	55,885.00	2,115.00

General Fund Revenues - Budget vs. Actual

For Fiscal: 2015-2016 Period Ending: 06/30/2016

RevenueObject	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
6635 - Other Building Fees	1,000.00	1,000.00	0.00	218.00	782.00
6639 - Addressing Fee	0.00	1,200.00	0.00	1,827.00	-627.00
6641 - Grading Inspection	17,000.00	71,000.00	0.00	88,962.26	-17,962.26
6643 - Precise Grade Plan Check	0.00	0.00	0.00	544.00	-544.00
6649 - Map Check Fee	0.00	2,000.00	0.00	3,467.72	-1,467.72
6651 - Lot Line Adjustment Fee	0.00	0.00	0.00	682.00	-682.00
6655 - Other Engineering Fees	32,000.00	42,000.00	0.00	46,359.70	-4,359.70
6659 - Solid Waste Exemption Fee	2,000.00	2,000.00	0.00	1,900.00	100.00
6682 - Lantern District Impact Fees	0.00	100,000.00	0.00	101,076.59	-1,076.59
6685 - Reimbursed Expenses	235,000.00	323,289.00	0.00	430,366.69	-107,077.69
6691 - Recreation Classes	225,000.00	185,000.00	0.00	188,615.28	-3,615.28
6692 - Reimb Developer Exp Revenue	300,000.00	20,000.00	0.00	45,955.65	-25,955.65
6693 - Activities & Trips	55,000.00	55,000.00	0.00	51,790.00	3,210.00
6697 - Photocopies	1,000.00	1,000.00	0.00	1,029.95	-29.95
6699 - Other P/b/e	0.00	40,000.00	0.00	45,212.95	-5,212.95
RevenueType: 60 - Charges For Services Total:	1,512,000.00	2,101,989.00	0.00	2,271,386.21	-169,397.21
RevenueType: 70 - Other					
6701 - Planning Appeal Fee	1,000.00	1,250.00	0.00	1,750.00	-500.00
6703 - Miscellaneous Revenues	25,000.00	100,000.00	0.00	93,903.39	6,096.61
6704 - Gain/Loss on Asset Sale	0.00	11,500.00	0.00	14,751.43	-3,251.43
6705 - Sale Of Recyclable Materials	0.00	9,000.00	0.00	9,222.00	-222.00
6707 - User Fee Income Solid Waste	50,000.00	50,000.00	0.00	55,303.35	-5,303.35
RevenueType: 70 - Other Total:	76,000.00	171,750.00	0.00	174,930.17	-3,180.17
RevenueType: 90 - Transfers					
6903 - Tsfs In - Fr Gas Tax Fund	625,551.00	606,513.00	0.00	606,513.00	0.00
6904 - Transfers In From Measure M Fund	0.00	0.00	0.00	74,045.00	-74,045.00
RevenueType: 90 - Transfers Total:	625,551.00	606,513.00	0.00	680,558.00	-74,045.00
Fund: 01 - GENERAL Total:	33,499,351.00	36,461,752.00	0.00	36,939,860.43	-478,108.43
Total Surplus (Deficit):	33,499,351.00	36,461,752.00	0.00	36,939,860.43	-478,108.43

Fund Summary

Fund	Original	Current	MTD Activity	YTD Activity	Budget
	Total Budget	Total Budget			Remaining
01 - GENERAL	33,499,351.00	36,461,752.00	0.00	36,939,860.43	-478,108.43
Total Surplus (Deficit):	33,499,351.00	36,461,752.00	0.00	36,939,860.43	-478,108.43



City of Dana Point, CA

General Fund Expenditures - Budget vs. Actual Group Summary

For Fiscal: 2015-2016 Period Ending: 06/30/2016

ExpenseObject	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
Fund: 01 - GENERAL						
ExpenseType: 10 - Personnel						
1010 - Salaries	6,109,475.21	5,942,078.21	0.00	5,894,574.87	5,894,574.87	47,503.34
1030 - Hourly	189,131.78	333,131.78	0.00	301,089.30	301,089.30	32,042.48
1050 - Overtime	72,199.96	72,199.96	0.00	86,360.12	86,360.12	-14,160.16
1070 - Stipends	9,000.00	9,000.00	0.00	8,446.06	8,446.06	553.94
1100 - Benefits	928,182.00	945,190.00	0.00	877,592.17	877,592.17	67,597.83
1120 - Retirement Benefits	690,720.96	700,607.96	0.00	643,365.84	643,365.84	57,242.12
1140 - Medi-tax 1.45%	92,507.11	94,170.11	0.00	95,133.31	95,133.31	-963.20
1200 - Outside Assistance	0.00	126,839.00	0.00	124,180.20	124,180.20	2,658.80
1990 - Personnel Allocation	0.00	0.00	0.00	0.00	0.00	0.00
ExpenseType: 10 - Personnel Total:	8,091,217.02	8,223,217.02	0.00	8,030,741.87	8,030,741.87	192,475.15
ExpenseType: 20 - Materials & Services						
2010 - Communications	124,000.00	126,000.00	0.00	110,647.32	110,647.32	15,352.68
2030 - Equipment Maintenance	399,830.00	415,830.00	0.00	326,817.07	326,817.07	89,012.93
2040 - Copier Usage	0.00	0.00	0.00	2,374.51	2,374.51	-2,374.51
2050 - Vehicle Maintenance	147,023.00	147,366.00	0.00	122,956.91	122,956.91	24,409.09
2070 - Office Supplies	106,425.00	106,425.00	0.00	86,366.87	86,366.87	20,058.13
2090 - Memberships & Dues	64,700.00	64,700.00	0.00	60,937.64	60,937.64	3,762.36
2110 - Operating Supplies	499,240.00	583,214.52	0.00	464,440.15	464,440.15	118,774.37
2130 - Books & Subscriptions	34,623.00	34,623.00	0.00	23,151.17	23,151.17	11,471.83
2150 - Training	72,750.00	75,750.00	0.00	54,474.10	54,474.10	21,275.90
2170 - Postage	30,600.00	30,600.00	0.00	25,650.11	25,650.11	4,949.89
2190 - Facil & Equip Lease/Rent	8,500.00	8,500.00	0.00	8,019.64	8,019.64	480.36
2210 - Utilities	1,149,800.00	1,149,800.00	0.00	1,132,853.85	1,132,853.85	16,946.15
2230 - Professional Services	2,746,645.00	4,415,734.57	0.00	3,365,689.21	3,365,689.21	1,050,045.36
2240 - Reimbursable Costs	220,000.00	560,400.00	0.00	440,822.79	440,822.79	119,577.21
2250 - Advertising	54,700.00	52,358.00	0.00	38,407.05	38,407.05	13,950.95
2270 - Travel, Conf. & Meetings	120,875.00	119,375.00	0.00	110,210.94	110,210.94	9,164.06
2290 - Auto Allowance	53,650.00	53,650.00	0.00	48,916.89	48,916.89	4,733.11
2310 - City Attorney	696,000.00	1,268,272.00	0.00	1,256,480.65	1,256,480.65	11,791.35
2330 - Police Services	10,492,902.00	10,492,902.00	0.00	10,288,589.13	10,288,589.13	204,312.87
2340 - Parking Lot Leases	0.00	13,575.00	0.00	12,215.00	12,215.00	1,360.00
2350 - Street Maintenance	1,414,500.00	1,440,025.00	0.00	1,439,942.81	1,439,942.81	82.19
2410 - Community Activities	760,000.00	760,000.00	0.00	767,477.67	767,477.67	-7,477.67
2430 - Recreation Programs	131,000.00	131,000.00	0.00	124,944.27	124,944.27	6,055.73
2450 - Landscape Maintenance	755,000.00	710,000.00	0.00	519,401.48	519,401.48	190,598.52
2470 - Tree Maintenance	550,000.00	550,000.00	0.00	567,371.60	567,371.60	-17,371.60
2490 - Street Sweeping	278,405.00	278,405.00	0.00	244,232.29	244,232.29	34,172.71
2510 - Storm Drains	994,500.00	994,500.00	0.00	847,597.78	847,597.78	146,902.22
2530 - Safety Lighting	199,000.00	199,000.00	0.00	188,296.03	188,296.03	10,703.97
2550 - Park Maintenance	1,150,000.00	1,193,400.00	0.00	1,010,638.80	1,010,638.80	182,761.20
2590 - Data Technology	156,100.00	156,100.00	0.00	136,706.93	136,706.93	19,393.07
2600 - Marketing	57,500.00	52,814.00	0.00	44,117.63	44,117.63	8,696.37
2990 - Rsv For Serv Enhancmnts	125,000.00	125,000.00	0.00	0.00	0.00	125,000.00
ExpenseType: 20 - Materials & Services Total:	23,593,268.00	26,309,319.09	0.00	23,870,748.29	23,870,748.29	2,438,570.80
ExpenseType: 30 - Capital Outlay						
3010 - Furniture & Equipment	100,200.00	250,200.00	0.00	148,306.30	148,306.30	101,893.70
ExpenseType: 30 - Capital Outlay Total:	100,200.00	250,200.00	0.00	148,306.30	148,306.30	101,893.70
ExpenseType: 40 - Insurance						
4010 - Liability Insur Premiums	391,000.00	391,000.00	0.00	359,989.26	359,989.26	31,010.74
4030 - Property Insurance Premiums	89,300.00	89,300.00	0.00	66,654.00	66,654.00	22,646.00

General Fund Expenditures - Budget vs. Actual

For Fiscal: 2015-2016 Period Ending: 06/30/2016

ExpenseObject	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
4050 - Employee Bond Premiums	1,200.00	1,200.00	0.00	1,006.00	1,006.00	194.00
4090 - Litigation	0.00	160,000.00	0.00	259,725.67	259,725.67	-99,725.67
4110 - Workers' Compensation	140,000.00	140,000.00	0.00	105,596.00	105,596.00	34,404.00
4210 - Unemployment Benefits	1,500.00	1,500.00	0.00	0.00	0.00	1,500.00
ExpenseType: 40 - Insurance Total:	623,000.00	783,000.00	0.00	792,970.93	792,970.93	-9,970.93
ExpenseType: 90 - Operating Transfers Out						
9010 - Tsfs Out - To Facil Imp Fund	637,074.00	637,074.00	0.00	143,216.00	143,216.00	493,858.00
9031 - Tsfs Out - To CFD Maint Fund	30,000.00	30,000.00	0.00	30,000.00	30,000.00	0.00
9050 - Tsfs Out - To Cap Impv Fund	0.00	2,000,000.00	0.00	2,000,000.00	2,000,000.00	0.00
ExpenseType: 90 - Operating Transfers Out Total:	667,074.00	2,667,074.00	0.00	2,173,216.00	2,173,216.00	493,858.00
Fund: 01 - GENERAL Total:	33,074,759.02	38,232,810.11	0.00	35,015,983.39	35,015,983.39	3,216,826.72
Total Surplus (Deficit):	-33,074,759.02	-38,232,810.11	0.00	-35,015,983.39	-35,015,983.39	-3,216,826.72

Fund Summary

Fund	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
01 - GENERAL	-33,074,759.02	-38,232,810.11	0.00	-35,015,983.39	-35,015,983.39	-3,216,826.72
Total Surplus (Deficit):	-33,074,759.02	-38,232,810.11	0.00	-35,015,983.39	-35,015,983.39	-3,216,826.72



City of Dana Point, CA

Balance Sheet

Account Summary

As Of 06/30/2016

Account	Name	Balance	
Fund: 01 - GENERAL			
Assets			
01-1010	Cash	0.00	
01-1011	Claim on Cash	18,163,652.97	
01-1020	Petty Cash	5,200.00	
01-1050	Taxes Receivable - Current	1,281,374.22	
01-1090	Int. & Penalty RcbI On Taxes	0.00	
01-1100	Allow. Uncoll Int & Penalty	0.00	
01-1200	Accounts Receivable	462,492.55	
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	301,810.15	
01-1320	Due From County	7,944.61	
01-1330	Intergovernmental Receivables	1,684,686.34	
01-1350	Interest Rec On Investments	50,697.50	
01-1360	Due From State	0.00	
01-1410	Real Property Held For Resale	0.00	
01-1450	Prepaid Items	148,490.27	
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	31,880.91	
	Total Assets:	22,139,029.52	<u>22,139,029.52</u>
Liability			
01-2020	Accounts Payable	0.00	
01-2021	Accounts Payable Pending	2,022,378.46	
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	662.09	
01-2190	Disability Insurance Reserve	0.00	
01-2290	Deferred Revenue	0.00	
	Total Liability:	2,024,940.55	
Equity			
01-2450	Fund Balance Designated for Cash Flow	3,287,380.00	
01-2460	Fund Balance Designated for Emergencies	6,574,760.00	
01-2470	Fund Balance Desig. for Art in Public Place	117,954.00	
01-2530	Fund Balance Desig. for State Budget Imp:	0.00	
01-2540	Fund Balance Desig. for CIP Sinking Fund	2,500,000.00	
01-9920	Fund Balance - Undesignated	5,710,117.93	
01-9990	Suspense	0.00	
	Total Beginning Equity:	18,190,211.93	
Total Revenue		36,939,860.43	
Total Expense		35,015,983.39	
Revenues Over/Under Expenses		1,923,877.04	
	Total Equity and Current Surplus (Deficit):	20,114,088.97	
	Total Liabilities, Equity and Current Surplus (Deficit):	22,139,029.52	<u>22,139,029.52</u>

Balance Sheet

As Of 06/30/2016

Account	Name	Balance	
Fund: 02 - GASOLINE TAX			
Assets			
02-1010	Cash	0.00	
02-1011	Claim on Cash	63,936.04	
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	
02-1510	Investments	0.00	
	Total Assets:	63,936.04	<u>63,936.04</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	77,179.98	
02-9990	Suspense	0.00	
	Total Beginning Equity:	77,179.98	
Total Revenue		752,793.06	
Total Expense		766,037.00	
Revenues Over/Under Expenses		-13,243.94	
	Total Equity and Current Surplus (Deficit):	63,936.04	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>63,936.04</u>

Balance Sheet

As Of 06/30/2016

Account	Name	Balance	
Fund: 04 - MEASURE M FUND			
Assets			
04-1010	Cash	0.00	
04-1011	Claim on Cash	-19,723.62	
04-1200	Accounts Receivable	104,861.67	
	Total Assets:	85,138.05	<u>85,138.05</u>
Liability			
04-2020	Accounts Payable	0.00	
04-2021	Accounts Payable Pending	0.00	
04-2070	Due to Other Funds	0.00	
	Total Liability:	0.00	
Equity			
04-2460	Fund Bal Reserved for Accruals	0.00	
04-2530	Unreserved Fund Balance	0.00	
04-9920	Fund Balance	109,718.25	
04-9990	Suspense	0.00	
	Total Beginning Equity:	109,718.25	
Total Revenue		582,995.00	
Total Expense		607,575.20	
Revenues Over/Under Expenses		-24,580.20	
	Total Equity and Current Surplus (Deficit):	85,138.05	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>85,138.05</u>

Balance Sheet

As Of 06/30/2016

Account	Name	Balance	
Fund: 05 - AB2766 - CLEAN AIR ACT			
Assets			
05-1010	Cash	0.00	
05-1011	Claim on Cash	347,649.47	
05-1200	Accounts Receivable	11,704.00	
05-1330	Intergovernmental Receivables	0.00	
05-1450	Prepaid Items	0.00	
	Total Assets:	359,353.47	<u>359,353.47</u>
Liability			
05-2020	Accounts Payable	0.00	
05-2021	Accounts Payable Pending	0.00	
	Total Liability:	0.00	
Equity			
05-2460	Fund Bal Reserved for Accruals	0.00	
05-9920	Fund Balance	313,760.15	
05-9990	Suspense	0.00	
	Total Beginning Equity:	313,760.15	
Total Revenue		45,593.32	
Total Expense		0.00	
Revenues Over/Under Expenses		45,593.32	
	Total Equity and Current Surplus (Deficit):	359,353.47	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>359,353.47</u>

Balance Sheet

As Of 06/30/2016

Account	Name	Balance
Fund: 06 - COASTAL TRANSIT		
Assets		
06-1010	Cash	0.00
06-1011	Claim on Cash	1,174,049.54
06-1200	Accounts Receivable	196,598.45
	Total Assets:	<u>1,370,647.99</u>
		<u>1,370,647.99</u>
Liability		
06-2020	Accounts Payable	0.00
06-2021	Accounts Payable Pending	78,620.96
	Total Liability:	<u>78,620.96</u>
Equity		
06-2460	Fund Bal Reserved for Accruals	0.00
06-9920	Fund Balance	1,317,475.37
06-9990	Suspense	0.00
	Total Beginning Equity:	<u>1,317,475.37</u>
Total Revenue		230,548.68
Total Expense		<u>255,997.02</u>
Revenues Over/Under Expenses		-25,448.34
	Total Equity and Current Surplus (Deficit):	1,292,027.03
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>1,370,647.99</u>

Balance Sheet

As Of 06/30/2016

Account	Name	Balance	
Fund: 07 - TBID			
Assets			
07-1010	Cash	0.00	
07-1011	Claim on Cash	1,849,748.83	
07-1200	Receivable Account	138,725.00	
07-1450	Prepaid Items	21,100.00	
	Total Assets:	<u>2,009,573.83</u>	<u>2,009,573.83</u>
Liability			
07-2020	Accounts Payable	0.00	
07-2021	Accounts Payable Pending	2,780.00	
	Total Liability:	<u>2,780.00</u>	
Equity			
07-9920	Fund Balance	1,461,422.19	
	Total Beginning Equity:	<u>1,461,422.19</u>	
	Total Revenue	1,181,014.65	
	Total Expense	635,643.01	
	Revenues Over/Under Expenses	<u>545,371.64</u>	
	Total Equity and Current Surplus (Deficit):	<u>2,006,793.83</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>2,009,573.83</u></u>

Balance Sheet

As Of 06/30/2016

Account	Name	Balance
Fund: 09 - CFD ESHA		
Assets		
09-1010	Cash	0.00
09-1011	Claim on Cash	221,815.05
09-1200	Accounts Receivable	0.00
	Total Assets:	<u>221,815.05</u>
		<u><u>221,815.05</u></u>
Liability		
09-2020	Accounts Payable	0.00
09-2021	Accounts Payable Pending	0.00
	Total Liability:	<u>0.00</u>
Equity		
09-2460	Fund Bal Reserved for Accruals	0.00
09-9920	Fund Balance	209,124.62
09-9990	Suspense	0.00
	Total Beginning Equity:	<u>209,124.62</u>
Total Revenue		31,374.93
Total Expense		<u>18,684.50</u>
Revenues Over/Under Expenses		12,690.43
	Total Equity and Current Surplus (Deficit):	221,815.05
	Total Liabilities, Equity and Current Surplus (Deficit):	<u><u>221,815.05</u></u>

Balance Sheet

As Of 06/30/2016

Account	Name	Balance
Fund: 11 - CAPITAL IMPROVEMENTS		
Assets		
11-1010	Cash	0.00
11-1011	Claim on Cash	6,582,356.70
11-1200	Accounts Receivable	0.00
11-1320	Due From County	0.00
	Total Assets:	<u>6,582,356.70</u> <u>6,582,356.70</u>
Liability		
11-2020	Accounts Payable	0.00
11-2021	Accounts Payable Pending	343,221.02
11-2071	Due To General Fund	0.00
11-2290	Deferred Revenue	0.00
	Total Liability:	<u>343,221.02</u>
Equity		
11-2460	Fund Bal Reserved for Accruals	0.00
11-2530	Unreserved Fund Balance	0.00
11-9920	Fund Balance	10,357,522.13
11-9990	Suspense	0.00
	Total Beginning Equity:	<u>10,357,522.13</u>
Total Revenue		3,143,054.20
Total Expense		<u>7,261,440.65</u>
Revenues Over/Under Expenses		-4,118,386.45
	Total Equity and Current Surplus (Deficit):	6,239,135.68
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>6,582,356.70</u>

Balance Sheet

As Of 06/30/2016

Account	Name	Balance
Fund: 12 - FACILITIES IMPROVEMENT FUND		
Assets		
12-1010	Cash	0.00
12-1011	Claim on Cash	172,926.25
12-1200	Accounts Receivable	0.00
	Total Assets:	<u>172,926.25</u>
		<u><u>172,926.25</u></u>
Liability		
12-2020	Accounts Payable	0.00
12-2021	Accounts Payable Pending	0.00
12-2160	Payable	0.00
	Total Liability:	<u>0.00</u>
Equity		
12-2460	Fund Bal Reserved for Accruals	0.00
12-9920	Fund Balance	172,926.10
12-9990	Suspense	0.00
	Total Beginning Equity:	<u>172,926.10</u>
Total Revenue		143,216.00
Total Expense		<u>143,215.85</u>
Revenues Over/Under Expenses		0.15
	Total Equity and Current Surplus (Deficit):	172,926.25
	Total Liabilities, Equity and Current Surplus (Deficit):	<u><u>172,926.25</u></u>

Balance Sheet

As Of 06/30/2016

Account	Name	Balance	
Fund: 21 - PARK DEVELOPMENT			
Assets			
21-1010	Cash	0.00	
21-1011	Claim on Cash	133,500.44	
21-1050	Taxes Receivable - Current	0.00	
21-1200	Accounts Receivable	0.00	
21-1350	Interest Rec On Investments	0.00	
21-1510	Investments	0.00	
	Total Assets:	133,500.44	<u>133,500.44</u>
Liability			
21-2020	Accounts Payable	0.00	
21-2021	Accounts Payable Pending	0.00	
	Total Liability:	0.00	
Equity			
21-2460	Fund Bal Reserved for Accruals	0.00	
21-2530	Unreserved Fund Balance	0.00	
21-9920	Fund Balance	583,500.44	
21-9990	Suspense	0.00	
	Total Beginning Equity:	583,500.44	
Total Revenue		0.00	
Total Expense		450,000.00	
Revenues Over/Under Expenses		-450,000.00	
	Total Equity and Current Surplus (Deficit):	133,500.44	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>133,500.44</u>

Balance Sheet

As Of 06/30/2016

Account	Name	Balance
Fund: 25 - SUPP LAW ENFORCEMENT SERVICES		
Assets		
25-1010	Cash	0.00
25-1011	Claim on Cash	35,674.09
25-1200	Accounts Receivable	138.12
25-1350	Interest Rec On Investments	0.00
	Total Assets:	<u>35,812.21</u>
		<u>35,812.21</u>
Liability		
25-2020	Accounts Payable	0.00
25-2021	Accounts Payable Pending	3,949.19
	Total Liability:	<u>3,949.19</u>
Equity		
25-2460	Fund Bal Reserved for Accruals	0.00
25-2530	Unreserved Fund Balance	0.00
25-9920	Fund Balance	95,491.56
25-9990	Suspense	0.00
	Total Beginning Equity:	<u>95,491.56</u>
Total Revenue		115,138.16
Total Expense		<u>178,766.70</u>
Revenues Over/Under Expenses		-63,628.54
	Total Equity and Current Surplus (Deficit):	31,863.02
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>35,812.21</u>

Balance Sheet

As Of 06/30/2016

Account	Name	Balance
Fund: 27 - CFD 2006-1 MAINTENANCE		
Assets		
27-1010	Cash	0.00
27-1011	Claim on Cash	669,501.12
27-1200	Accounts Receivable	5,171.83
	Total Assets:	<u>674,672.95</u>
Liability		
27-2020	Accounts Payable	0.00
27-2021	Accounts Payable Pending	217.82
27-2070	Due to Other Funds	301,810.15
27-2290	Deferred Revenue	0.00
	Total Liability:	<u>302,027.97</u>
Equity		
27-2460	Fund Bal Reserved for Accruals	0.00
27-9920	Fund Balance	346,013.62
27-9990	Suspense	0.00
	Total Beginning Equity:	<u>346,013.62</u>
Total Revenue		325,535.68
Total Expense		<u>298,904.32</u>
Revenues Over/Under Expenses		26,631.36
	Total Equity and Current Surplus (Deficit):	372,644.98
	Total Liabilities, Equity and Current Surplus (Deficit):	<u><u>674,672.95</u></u>

Balance Sheet

As Of 06/30/2016

Account	Name	Balance	
Fund: 31 - AGENCY TRUST			
Assets			
31-1010	Cash	0.00	
31-1011	Claim on Cash	3,837,242.39	
31-1200	Accounts Receivable	0.00	
31-1350	Interest Rec On Investments	0.00	
31-1510	Investments	0.00	
	Total Assets:	3,837,242.39	<u>3,837,242.39</u>
Liability			
31-2020	Accounts Payable	0.00	
31-2021	Accounts Payable Pending	0.00	
31-2150	CD 3rd Party Rev & Staff Time (refu	46,756.19	
31-2200	Deposits - Elephant Parade	0.00	
31-2210	Deposits - San Joaquin Corr B	0.00	
31-2220	Deposits - Carits	3,916.00	
31-2230	Deposits - Park Fees	0.00	
31-2240	Deposits - Smip	7,035.60	
31-2250	Deposits - Coastal Access	0.00	
31-2260	Deposits - Salt Creek Park	0.00	
31-2270	Deposits - Green Bldg Prog	1,534.00	
31-2280	Deposits - Fire Department	0.00	
31-2300	Trust Deposits	328,407.30	
31-2310	P/b/e Planning Deposits	0.00	
31-2320	Other Comm Dev Deposits	1,155,600.90	
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	18,711.91	
31-2370	Aqmd - Ab2766 Revenues	0.00	
31-2380	Affordable Housing Program	422,940.00	
31-2390	Building Permit Eng Deposits	31,518.25	
31-2400	Fdif - General Government	0.00	
31-2410	PW Refundable Cash Bonds	1,820,822.24	
31-2420	Fdif - Transporation	0.00	
31-2890	Deposit - Doheny CFD	0.00	
31-2900	DP Tourism Bus Imp Dist	0.00	
	Total Liability:	3,837,242.39	
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>3,837,242.39</u>	

Balance Sheet

As Of 06/30/2016

Account	Name	Balance	
Fund: 33 - CFD 2013 BONDHOLDER FUND			
Assets			
33-1010	Cash	0.00	
33-1011	Claim on Cash	0.45	
33-1200	Accounts Receivable	52,684.98	
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)	2,678,769.08	
33-1660	Admin. Expense Account (48480904)	0.00	
33-1670	Bond Payment 2014-1 (4848091)	0.00	
33-1690	Special Tax 2014-1 (48480900)	2,277,661.95	
	Total Assets:	5,009,116.46	<u>5,009,116.46</u>
Liability			
33-2020	Accounts Payable	0.00	
33-2021	Accounts Payable Pending	0.00	
33-2090	Due to Bondholders	5,009,116.46	
33-2160	Payable	0.00	
	Total Liability:	5,009,116.46	
Equity			
33-2460	Fund Bal Reserved for Accruals	0.00	
33-9920	Fund Balance	0.00	
33-9990	Suspense	0.00	
	Total Beginning Equity:	0.00	
	Total Equity and Current Surplus (Deficit):	0.00	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>5,009,116.46</u>

Balance Sheet

As Of 06/30/2016

Account	Name	Balance	
Fund: 41 - GENERAL FIXED ASSETS GROUP			
Assets			
41-1010	Cash	0.00	
41-1011	Claim on Cash	0.00	
41-1200	Accounts Receivable	0.00	
41-1630	Land	33,408,865.00	
41-1640	Buildings	5,579,491.22	
41-1655	Office Furniture & Equipment	854,729.09	
	Total Assets:	39,843,085.31	<u>39,843,085.31</u>
Liability			
41-2020	Accounts Payable	0.00	
41-2021	Accounts Payable Pending	0.00	
	Total Liability:	0.00	
Equity			
41-2650	Investmt In Gfa - Genl Fund	39,843,085.31	
41-9920	Fund Balance	0.00	
41-9990	Suspense	0.00	
	Total Beginning Equity:	39,843,085.31	
	Total Equity and Current Surplus (Deficit):	39,843,085.31	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>39,843,085.31</u>

Balance Sheet

As Of 06/30/2016

Account	Name	Balance
Fund: 42 - GENERAL LONG TERM DEBT GROUP		
Assets		
42-1010	Cash	0.00
42-1011	Claim on Cash	0.00
42-1200	Accounts Receivable	0.00
42-1700	Amt To Be Prov - Earnd Leave	521,365.58
	Total Assets:	<u>521,365.58</u>
		<u>521,365.58</u>
Liability		
42-1260	Amt To Be Prov. - N/p Genl Fd	0.00
42-1270	Amt To Be Prov. - Cap. Lease	0.00
42-2020	Accounts Payable	0.00
42-2021	Accounts Payable Pending	0.00
42-2140	Accrued Earned Leave Payable	521,365.58
42-2221	Capital Lease Payable	0.00
42-2261	Advance From Other Funds	0.00
	Total Liability:	<u>521,365.58</u>
Equity		
42-9920	Fund Balance	0.00
42-9990	Suspense	0.00
	Total Beginning Equity:	<u>0.00</u>
	Total Equity and Current Surplus (Deficit):	0.00
	Total Liabilities, Equity and Current Surplus (Deficit):	<u><u>521,365.58</u></u>

Balance Sheet

As Of 06/30/2016

Account	Name	Balance	
Fund: 98 - POOLED CASH FUND			
Assets			
98-1010	Cash	1,381,722.52	
98-1310	Due From Other Funds	2,456,167.45	
98-1510	Investments	0.00	
98-1511	Investment - LAIF	14,850,607.20	
98-1520	US Government Securities (Par)	17,000,000.00	
	Total Assets:	35,688,497.17	<u>35,688,497.17</u>
Liability			
98-2020	Accounts Payable	2,456,167.45	
98-2070	Due to Other Funds	33,232,329.72	
	Total Liability:	35,688,497.17	
Equity			
98-9920	Fund Balance	0.00	
	Total Beginning Equity:	0.00	
	Total Equity and Current Surplus (Deficit):	0.00	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>35,688,497.17</u>



City of Dana Point, CA

CIP Projects Group Summary

For Fiscal: 2015-2016 Period Ending: 06/30/2016

CIP	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
Fund: 11 - CAPITAL IMPROVEMENTS						
1223 - PCH/Del Prado Impv	0.00	6,537.26	0.00	2,687.26	2,687.26	3,850.00
1242 - PCH/Del Prado Streetscape	0.00	4,054,681.15	0.00	4,025,215.44	4,025,215.44	29,465.71
1261 - FY14 Slurry Seal	0.00	3,906.30	0.00	0.00	0.00	3,906.30
1267 - FY14 Resid Road Resurf Ph2	0.00	60,632.50	0.00	58,196.40	58,196.40	2,436.10
1268 - FY15 Resid Road Resurf Ph 1	0.00	2,252,995.00	0.00	2,212,634.30	2,212,634.30	40,360.70
1270 - SJ Creek Storm Drain Wtr Qual	0.00	200,000.00	0.00	0.00	0.00	200,000.00
1272 - PCH Class 1 Bikeway Ext 1	0.00	505,000.00	0.00	17,280.00	17,280.00	487,720.00
1274 - FY16 Storm Drain Repairs	200,000.00	200,000.00	0.00	119,887.94	119,887.94	80,112.06
1275 - Water Quality Plant Repairs	50,000.00	50,000.00	0.00	0.00	0.00	50,000.00
1276 - Slurry Seal Program	100,000.00	600,000.00	0.00	383,713.04	383,713.04	216,286.96
1277 - Arterial Road Rehab & Repairs	100,000.00	100,000.00	0.00	0.00	0.00	100,000.00
1278 - Sidewalk & Concrete Repairs	100,000.00	100,000.00	0.00	0.00	0.00	100,000.00
1279 - Sidewalk ADA Repairs	100,000.00	100,000.00	0.00	17,549.96	17,549.96	82,450.04
1280 - Traffic Safety Repairs & Improv	150,000.00	150,000.00	0.00	7,152.00	7,152.00	142,848.00
1281 - FY17 Annual Res Road Resurf	595,681.00	595,681.00	0.00	0.00	0.00	595,681.00
1282 - Arterial Rd Resurf Del Ob to Stone to PCH	0.00	0.00	0.00	2,700.48	2,700.48	-2,700.48
1283 - Smart Irrig Syst Drought Alterations	75,000.00	75,000.00	0.00	0.00	0.00	75,000.00
1284 - Crown Valley Median Drought Conversion	450,000.00	920,000.00	0.00	0.00	0.00	920,000.00
1285 - La Plaza & LB Parks Drought Conversion	0.00	27,050.00	0.00	21,850.00	21,850.00	5,200.00
1288 - City Wayfinding Signage Phase 1	0.00	500,000.00	0.00	68,606.72	68,606.72	431,393.28
1289 - Creekside Pk Play Impr	0.00	323,612.00	0.00	323,967.11	323,967.11	-355.11
1290 - Sunset Pk Restroom Impr	0.00	24,338.00	0.00	0.00	0.00	24,338.00
Fund: 11 - CAPITAL IMPROVEMENTS Total:	1,920,681.00	10,849,433.21	0.00	7,261,440.65	7,261,440.65	3,587,992.56
Total Surplus (Deficit):	-1,920,681.00	-10,849,433.21	0.00	-7,261,440.65	-7,261,440.65	-3,587,992.56

Fund Summary

Fund	Original	Current	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget
	Total Budget	Total Budget				Remaining
11 - CAPITAL IMPROVEMENT	-1,920,681.00	-10,849,433.21	0.00	-7,261,440.65	-7,261,440.65	-3,587,992.56
Total Surplus (Deficit):	-1,920,681.00	-10,849,433.21	0.00	-7,261,440.65	-7,261,440.65	-3,587,992.56