



**CITY OF DANA POINT
SEPTEMBER 2019 QUARTERLY FINANCIAL REPORT
MANAGEMENT DISCUSSION**

**FY20
Q1**

SUMMARY – The City’s finances for the first quarter of Fiscal Year 2019-2020 (“FY20”), which ended on September 30, 2019, are tracking on budget.

General Fund revenues are up \$40k compared to the same period last year, with the largest increases seen in Transient Occupancy Tax (+\$117k), Building Plan Check fees (+\$99k) and Grading Permit Plan Check fees (+\$81k); and the largest decreases in Sales Taxes (-\$119k), Legal Reimbursements (-\$70k) and Art in Public Places (-\$60k).

First quarter General Fund expenditures were \$1.8 million higher than the same quarter last year. Budgeted Transfers to the Capital Projects Fund account for the majority of the increase, and amounted to \$1.54mm of the increase. Included in the Transfers out was \$1.44mm to the Community Investment Account, and \$98k to the Doheny Village Improvements reserve.

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

BUDGETED FUND BALANCE SUMMARY:

The table below details the computation of the General Fund’s budgeted FY20 ending fund balance, and includes adjustments to the budget approved by the City Council since it was adopted in June 2019. The beginning Fund Balance at July 1, 2019 is unaudited; the City’s independent auditors are expected to complete their work shortly.

Budgeted Fund Balance <i>(in millions)</i>	Amended Budget
Fund Balance, 7/1/19 (unaudited)	\$ 19.2
Budgeted Revenues	39.3
Budgeted Expenditures	(37.2)
Budgeted Operating Transfers In	0.0
Budgeted Operating Transfers Out	(4.6)
Budgeted Fund Balance, 6/30/20	\$ 16.7

The Budgeted Fund Balance at June 30, 2020 is further categorized into specific reserve accounts per City Council Policy. Art in Public Places (APP) is restricted for public art per the City’s Municipal Code. The remaining balance of funds not specifically designated are listed as unassigned.

The following table details the projected FY20 budgeted ending fund balance, detailed by reserve account:

Reserve Designation <i>(in millions)</i>	Amended Budget
Art in Public Places	\$ 0.3
Economic Stability	4.3
Extreme Event	3.5
Special Purpose*	6.0
Unassigned	2.6
Total Reserves Projected @ 6/30/20	\$ 16.7

**Includes funds designated for an Unfunded Pension Liability Section 115 Trust of \$5mm; and, for a General Plan Update of \$1mm.*

REVENUES:

The FY20 General Fund revenue budget is \$39.3 million. Through the first quarter (Q1) of FY20, total General Fund revenue was \$6.1 million, which is \$40,000 more than the same period last fiscal year.

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

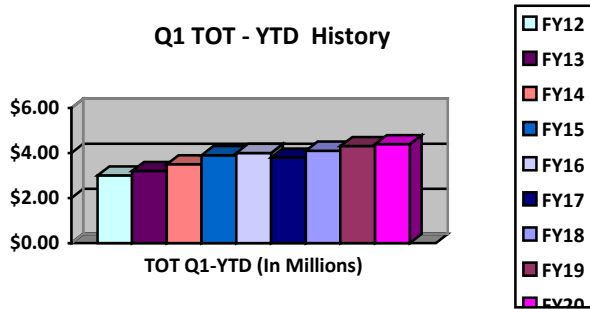
Transient Occupancy Tax (TOT) – At \$4.4 million collected for Q1, TOT receipts were \$117,000 higher than the same period last year. At 25% of the way through FY20, TOT stands at 34.4%, which is slightly above the annual TOT budget. Average collections for the first quarter normally



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**FY20
Q1**

account for about 31%-32% of total collections for the year. At this time, it appears that FY20's \$12.8 million budget is attainable.



Property Tax – The City's second largest revenue, budgeted at \$9.1 million for FY20, comes from Property Taxes, of which \$179,000 has been collected to date. Property Tax is not received evenly throughout the year, with roughly 50% received in Q2, and 40% in Q4. Based on FY19 actual receipts, the FY20 budget will likely be increased after the first major installment of the annual amount is received in December 2019.

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

Dana Point's five largest Sales Tax producing industry groups make up over 88% of this revenue source, and in current order of magnitude are: Hotels & Restaurants; Allocations from the County Pool; Gas Stations; Grocery & Drug Stores; and General Consumer Goods Stores. The Hotels & Restaurants Category alone generally accounts for roughly 45% of annual Sales & Use Tax revenue.

Sales and Use Tax revenue year-to-date amounted to \$405,000, which is \$119,000 lower than last fiscal year due to one-time allocation corrections in the first quarter of FY19. At this point the revenue appears to be on budget.

In-Lieu Property Taxes – Currently the City's fourth largest revenue, In-Lieu Property Taxes are budgeted at \$4.4 million for FY20. These exist because the State cut Vehicle License Fees, traditionally a revenue source for cities. In order to keep cities financially whole, the State provided some of the State's portion of property tax revenue to backfill the taking – but did so in the next fiscal year.

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

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

The FY20 Charges for Services budget is \$1.75 million, placing them as the fifth largest revenue. The City collected \$513,000 in Q1, which is only \$1,000 more than the same period last fiscal 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. Dana Point's fees in this area have remained largely unchanged.

The FY20 Licenses & Permits budget is \$1.5 million, of which \$469,000 has been collected to date. Note that these revenues are for specific projects that are not recurring and thus are not necessarily a good predictor for future revenue. These revenues are currently tracking ahead of last year by \$90k; last year's collections finished at over \$2mm. The



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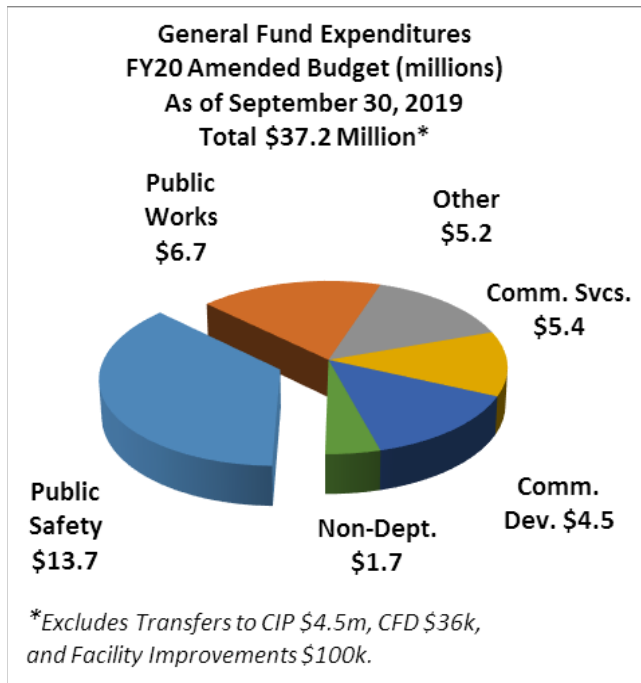
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volatility associated with building activity warrants much restraint in making projections beyond what is currently budgeted.

Franchise Fees – Dana Point's franchise fees derive from Cox Communications, SDG&E, SoCal Gas and CR&R, and are charged for the right to use public rights-of-way for public or private purposes. This revenue is consistent year to year, and totals roughly \$1.4 million. One-fourth of Franchise Fees are received in Q2 and again in Q3, and about one-half in Q4.

EXPENDITURES

The City's FY20 General Fund amended budget is \$41.8 million, inclusive of \$4.6 million in transfers to other funds. Excluding the transfers to other funds, the \$37.2 million amended budget is committed to the following functional areas:



* Non-Dept. excludes Transfers to the CFD Fund (\$36k), the Facilities Improvement Fund (\$100K) and CIP Fund (\$4.5M), and includes items such as IT, contributions to Animal Services and OC Library.

Expenditures (in millions)	FY20 Amended Budget	% of Total
Police Services	\$ 13.7	37%
Public Works	6.7	18
Community Services & Parks	5.4	15
Community Development	4.5	12
General & Admin Services	5.2	14
Non-Departmental*	1.7	5
Total Budget	\$ 37.2	100%

* Non-Dept. excludes Transfers to the CFD Fund (\$36k), the Facilities Improvement Fund (\$100K) and CIP Fund (\$4.5M), and includes items such as IT, contributions to Animal Services and OC Library.

During Q1, General Fund expenditures were \$8.8 million (excluding transfers), which is \$230,000 more than the previous fiscal year.

Expenditures with notable variances from the prior year include:

Retirement Benefits – Retirement benefits increased by \$65,000 in FY20 due to an expected rise in the unfunded liability payment based on the most recent valuation dated June 30, 2017.

Professional Services – Costs to date totaled \$413,000, an increase of \$63,000, or 18% over last year. This variance is primarily attributed to timing, as several payments made in the first quarter of FY20 were issued in the second quarter of the previous fiscal year. An increase in credit card and payroll processing fees, and street maintenance expenditures, also contributed to the increase in professional services in the current fiscal year.

City Attorney – Costs to date totaled \$443,000, an increase of \$30,000 over last year. It is of significance to note that, beginning in FY20, City Attorney fees are now being accounted for in line-item account 2320, rather than 2310 as done in the prior year. The change was made to allocate City Attorney expenditures to other City departments in accordance with legal efforts associated with functions for which those departments are generally responsible.



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Tree Maintenance – Current year costs to date total \$147,000, an increase of \$45,000 over the prior year. This increase is primarily attributed to a substantial number of palm trees that were replaced along the Town Center parkways and medians on Pacific Coast Highway.

Capital Improvement Fund disbursements for July through September 2019 totaled \$51,000, up from \$1,000 in the previous fiscal year. This increase is due to sidewalk and concrete repairs in FY20. A total of \$7.9 million has been budgeted for capital projects, the majority of which relates to Residential Resurfacing (\$5M) and the Residential Roadway Slurry Program (\$1.2M). See a listing of projects, along with their budgets, actual expenditures, and encumbered (contracted) balances in Attachment E to this report.

ATTACHED FINANCIAL REPORTS:

- A. General Fund Revenues – Budget vs. Actual for Period Ending 9/30/19
- B. General Fund Expenditures – Budget vs. Actual for Period Ending 9/30/19
- C. 9/30/19 Balance Sheets All Funds
- D. CIP Projects – Budget vs. Actual for Period Ending 9/30/19
- E. CIP Projects – Narrative Summary of Project Status
- F. General Fund Expenditures by Function for Period Ending 9/30/19

Investment Portfolio At September 30, 2019	
Account	Amount
Cash	\$ 1,594,732
Petty Cash	5,200
LAIF	20,189,636
T-Notes	16,200,000
Total	\$ 37,989,568

The City’s Local Agency Investment Fund (LAIF) account ended the quarter with a balance of \$20.2 million. The T-Note portfolio balance was \$16.2 million at September 30, 2019 and consists of two \$3.4 million, two \$3.2 million, and one \$3.0 million laddered investments maturing at one-year intervals over the next 5 years on October 31st.



City of Dana Point, CA

General Fund Revenues - Budget vs. Actual Group Summary

For Fiscal: 2019-2020 Period Ending: 09/30/2019

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	9,095,000.00	9,095,000.00	167,723.12	178,996.59	178,996.59	8,916,003.41
6103 - Property Transfer Tax	500,000.00	500,000.00	39,229.78	86,865.21	86,865.21	413,134.79
6105 - Franchise Fees	1,350,000.00	1,350,000.00	0.00	0.00	0.00	1,350,000.00
6107 - Homeowners Property Tax Relie	50,000.00	50,000.00	0.00	0.00	0.00	50,000.00
6109 - Transient Occupancy Tax	12,750,000.00	12,750,000.00	1,219,830.03	4,387,165.76	4,387,165.76	8,362,834.24
6110 - Short Term Rental TOT	800,000.00	800,000.00	2,932.39	2,932.39	2,932.39	797,067.61
6111 - Sales & Use Tax	5,915,000.00	5,915,000.00	404,616.15	404,616.15	404,616.15	5,510,383.85
6113 - In-lieu Property Taxes	4,410,000.00	4,410,000.00	0.00	0.00	0.00	4,410,000.00
RevenueType: 10 - Taxes & Franchises Total:	34,870,000.00	34,870,000.00	1,834,331.47	5,060,576.10	5,060,576.10	29,809,423.90
RevenueType: 20 - Licenses & Permits						
6201 - Site Development Permit	41,000.00	41,000.00	8,179.00	13,376.00	13,376.00	27,624.00
6203 - Coastal Development Permit	30,000.00	30,000.00	14,573.00	20,683.00	20,683.00	9,317.00
6205 - Conditional Use Permit	8,200.00	8,200.00	6,063.00	8,319.00	8,319.00	-119.00
6207 - Other Planning Permits	15,250.00	15,250.00	483.00	3,729.00	3,729.00	11,521.00
6209 - Building Permits	968,000.00	968,000.00	68,073.31	207,388.13	207,388.13	760,611.87
6211 - Plumbing Permits	27,250.00	27,250.00	4,499.75	11,990.00	11,990.00	15,260.00
6215 - Electrical Permits	51,500.00	51,500.00	9,665.10	23,738.40	23,738.40	27,761.60
6217 - Mechanical Permits	21,500.00	21,500.00	853.00	6,012.00	6,012.00	15,488.00
6218 - Short Term Rental Permits	20,000.00	20,000.00	450.00	2,957.99	2,957.99	17,042.01
6219 - Other Building Permits	500.00	500.00	0.00	0.00	0.00	500.00
6221 - Transportation Permits	1,600.00	1,600.00	369.00	369.00	369.00	1,231.00
6223 - Encroachment Permits	35,000.00	35,000.00	1,560.00	7,473.00	7,473.00	27,527.00
6225 - Grading Permit Plan Check	265,000.00	265,000.00	47,252.20	147,925.97	147,925.97	117,074.03
6226 - Licenses & Permits	12,000.00	12,000.00	2,119.83	3,748.14	3,748.14	8,251.86
6227 - Other Engineering Permits	7,000.00	7,000.00	3,825.00	11,400.00	11,400.00	-4,400.00
RevenueType: 20 - Licenses & Permits Total:	1,503,800.00	1,503,800.00	167,965.19	469,109.63	469,109.63	1,034,690.37
RevenueType: 30 - Fines & Forfeitures						
6301 - Vehicle Code Fines	225,000.00	225,000.00	13,446.88	25,457.84	25,457.84	199,542.16
6303 - Penalties, Int. & Restitution	120,000.00	120,000.00	1,130.00	24,181.50	24,181.50	95,818.50
RevenueType: 30 - Fines & Forfeitures Total:	345,000.00	345,000.00	14,576.88	49,639.34	49,639.34	295,360.66
RevenueType: 40 - Use Of Money & Property						
6401 - Rental Of Property	60,000.00	60,000.00	4,224.67	19,470.17	19,470.17	40,529.83
6403 - Investment Income	350,000.00	350,000.00	0.00	-42,932.97	-42,932.97	392,932.97
6405 - City Plaza Rental Revenue	22,800.00	22,800.00	1,900.00	5,700.00	5,700.00	17,100.00
RevenueType: 40 - Use Of Money & Property Total:	432,800.00	432,800.00	6,124.67	-17,762.80	-17,762.80	450,562.80
RevenueType: 50 - Intergovernmental						
6505 - Motor Vehicle In-lieu	15,000.00	15,000.00	0.00	0.00	0.00	15,000.00
6513 - Local Coastal Program Grant	0.00	0.00	6,500.00	6,500.00	6,500.00	-6,500.00
6514 - Waste Disposal Agreement Allocation	54,000.00	54,000.00	0.00	0.00	0.00	54,000.00
6515 - Nuclear Power Program	195,000.00	195,000.00	0.00	0.00	0.00	195,000.00
6521 - Intergovernmental Cost Reimb	65,000.00	65,000.00	0.00	14,653.00	14,653.00	50,347.00
RevenueType: 50 - Intergovernmental Total:	329,000.00	329,000.00	6,500.00	21,153.00	21,153.00	307,847.00
RevenueType: 60 - Charges For Services						
6607 - Planning Comm. Determin.	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00
6609 - Variance Minor Amendment	2,000.00	2,000.00	962.00	1,924.00	1,924.00	76.00
6611 - Tentative Tract Map	0.00	0.00	6,374.00	6,374.00	6,374.00	-6,374.00
6621 - Concept Approval	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00
6623 - Planning Plan Check Fee	100,000.00	100,000.00	11,791.15	38,847.11	38,847.11	61,152.89
6625 - Site Inspection Fee	1,500.00	1,500.00	0.00	0.00	0.00	1,500.00
6627 - Other Planning Fees	9,000.00	9,000.00	466.10	1,105.22	1,105.22	7,894.78

General Fund Revenues - Budget vs. Actual

For Fiscal: 2019-2020 Period Ending: 09/30/2019

RevenueObject	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
6631 - Building Plan Check Fee	600,000.00	600,000.00	53,271.22	204,370.16	204,370.16	395,629.84
6633 - Permit Issuance Fee	70,000.00	70,000.00	5,090.00	15,200.00	15,200.00	54,800.00
6635 - Other Building Fees	0.00	0.00	22.00	44.00	44.00	-44.00
6639 - Addressing Fee	2,500.00	2,500.00	1,580.00	3,101.00	3,101.00	-601.00
6641 - Grading Inspection	100,000.00	100,000.00	21,212.44	72,211.52	72,211.52	27,788.48
6655 - Other Engineering Fees	100,000.00	100,000.00	2,783.38	13,499.81	13,499.81	86,500.19
6659 - Solid Waste Exemption Fee	2,000.00	2,000.00	112.00	224.00	224.00	1,776.00
6685 - Reimbursed Expenses	90,000.00	90,000.00	4,325.24	6,940.66	6,940.66	83,059.34
6687 - Legal Reimbursements - Development	10,000.00	10,000.00	0.00	0.00	0.00	10,000.00
6688 - Legal Reimbursements - Other	225,000.00	225,000.00	0.00	0.00	0.00	225,000.00
6689 - Police Services Reimbursements	131,250.00	131,250.00	72,854.00	72,854.00	72,854.00	58,396.00
6691 - Recreation Classes	170,000.00	170,000.00	26,881.39	62,921.09	62,921.09	107,078.91
6692 - Planning Reimbursements	30,000.00	30,000.00	0.00	1,863.09	1,863.09	28,136.91
6693 - Activities & Trips	15,000.00	15,000.00	245.00	105.00	105.00	14,895.00
6694 - Staff Time Reimbursements	50,000.00	50,000.00	1,064.00	4,128.66	4,128.66	45,871.34
6697 - Photocopies	1,000.00	1,000.00	20.10	383.22	383.22	616.78
6699 - Other P/b/e	33,750.00	33,750.00	2,572.00	6,490.00	6,490.00	27,260.00
RevenueType: 60 - Charges For Services Total:	1,745,000.00	1,745,000.00	211,626.02	512,586.54	512,586.54	1,232,413.46
RevenueType: 70 - Other						
6701 - Planning Appeal Fee	1,000.00	1,000.00	500.00	500.00	500.00	500.00
6703 - Miscellaneous Revenues	60,000.00	60,000.00	0.00	44.52	44.52	59,955.48
6704 - Gain/Loss on Asset Sale	3,000.00	3,000.00	0.00	0.00	0.00	3,000.00
6707 - User Fee Income Solid Waste	55,000.00	55,000.00	0.00	0.00	0.00	55,000.00
RevenueType: 70 - Other Total:	119,000.00	119,000.00	500.00	544.52	544.52	118,455.48
RevenueType: 90 - Transfers						
6903 - Tsfs In - Fr Gas Tax Fund	572,396.00	0.00	0.00	0.00	0.00	0.00
RevenueType: 90 - Transfers Total:	572,396.00	0.00	0.00	0.00	0.00	0.00
Fund: 01 - GENERAL Total:	39,916,996.00	39,344,600.00	2,241,624.23	6,095,846.33	6,095,846.33	33,248,753.67
Total Surplus (Deficit):	39,916,996.00	39,344,600.00	2,241,624.23	6,095,846.33	6,095,846.33	

Fund Summary

Fund	Original	Current	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget
	Total Budget	Total Budget				Remaining
01 - GENERAL	39,916,996.00	39,344,600.00	2,241,624.23	6,095,846.33	6,095,846.33	33,248,753.67
Total Surplus (Deficit):	39,916,996.00	39,344,600.00	2,241,624.23	6,095,846.33	6,095,846.33	



City of Dana Point, CA

General Fund Expenditures - Budget vs. Actual Group Summary

For Fiscal: 2019-2020 Period Ending: 09/30/2019

ExpenseObject	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
Fund: 01 - GENERAL						
ExpenseType: 10 - Personnel						
1010 - Salaries	6,371,826.00	6,371,826.00	438,674.30	1,548,729.84	1,548,729.84	4,823,096.16
1030 - Hourly	228,260.00	228,260.00	13,474.79	59,086.23	59,086.23	169,173.77
1050 - Overtime	85,000.00	85,000.00	2,300.99	28,301.17	28,301.17	56,698.83
1070 - Stipends	9,000.00	9,000.00	692.30	2,423.05	2,423.05	6,576.95
1100 - Benefits	992,616.00	992,616.00	58,663.45	212,956.31	212,956.31	779,659.69
1120 - Retirement Benefits	938,813.00	938,813.00	41,210.58	465,109.97	465,109.97	473,703.03
1140 - Medi-tax 1.45%	97,066.00	97,066.00	6,966.15	25,042.66	25,042.66	72,023.34
1200 - Outside Assistance	0.00	40,000.00	1,771.86	21,231.86	39,610.73	389.27
ExpenseType: 10 - Personnel Total:	8,722,581.00	8,762,581.00	563,754.42	2,362,881.09	2,381,259.96	6,381,321.04
ExpenseType: 20 - Materials & Services						
2010 - Communications	126,310.00	126,310.00	11,152.19	31,683.07	92,178.64	34,131.36
2030 - Equipment Maintenance	462,800.00	462,800.00	50,462.40	122,529.23	352,401.36	110,398.64
2040 - Copier Usage	17,400.00	17,400.00	0.00	3,272.35	3,272.35	14,127.65
2050 - Vehicle Maintenance	99,500.00	99,500.00	5,864.04	16,382.00	80,485.92	19,014.08
2070 - Office Supplies	99,350.00	99,350.00	2,220.21	13,125.95	38,854.59	60,495.41
2090 - Memberships & Dues	65,975.00	65,975.00	1,525.00	23,763.34	23,763.34	42,211.66
2110 - Operating Supplies	521,750.00	521,750.00	46,687.64	79,417.93	254,678.28	267,071.72
2130 - Books & Subscriptions	43,550.00	43,550.00	3,385.79	7,210.82	12,699.17	30,850.83
2150 - Training	65,550.00	65,550.00	3,986.00	3,713.59	3,713.59	61,836.41
2170 - Postage	19,000.00	19,000.00	2,190.32	2,327.93	18,000.00	1,000.00
2190 - Facil & Equip Lease/Rent	116,800.00	116,800.00	9,138.08	25,473.01	111,086.20	5,713.80
2210 - Utilities	1,271,700.00	1,271,700.00	114,267.65	240,038.85	1,141,610.00	130,090.00
2230 - Professional Services	2,575,610.00	2,968,460.00	212,602.53	413,320.82	1,655,256.97	1,313,203.03
2240 - Reimbursable Costs	260,000.00	260,000.00	21,482.69	20,336.66	243,150.00	16,850.00
2250 - Advertising	41,550.00	41,550.00	1,168.75	3,951.66	30,826.93	10,723.07
2270 - Travel, Conf. & Meetings	111,500.00	111,500.00	4,581.40	8,387.83	8,387.83	103,112.17
2290 - Auto Allowance	62,900.00	62,900.00	5,127.70	16,677.21	16,677.21	46,222.79
2310 - City Attorney	985,000.00	985,000.00	-160,332.87	0.00	0.00	985,000.00
2320 - City Attorney Allocation	0.00	0.00	305,566.26	442,902.34	442,902.34	-442,902.34
2330 - Police Services	13,376,768.00	13,376,768.00	1,072,881.08	3,218,643.24	12,860,092.00	516,676.00
2340 - Parking Lot Leases	42,500.00	48,170.00	3,328.53	9,985.59	28,662.34	19,507.66
2350 - Street Maintenance	1,416,000.00	1,516,000.00	17,524.71	143,210.64	1,498,881.59	17,118.41
2410 - Community Activities	564,050.00	564,050.00	30,826.86	338,684.46	339,170.70	224,879.30
2430 - Recreation Programs	127,000.00	127,000.00	10,632.08	17,005.35	19,960.56	107,039.44
2450 - Landscape Maintenance	680,000.00	680,000.00	55,480.07	147,447.34	328,628.34	351,371.66
2470 - Tree Maintenance	670,000.00	670,000.00	55,984.76	147,387.76	670,000.00	0.00
2490 - Street Sweeping	259,000.00	259,000.00	18,300.00	37,532.70	225,500.00	33,500.00
2510 - Storm Drains	840,500.00	1,175,500.00	18,358.90	35,798.59	709,289.51	466,210.49
2530 - Safety Lighting	219,100.00	219,100.00	11,529.25	11,529.25	139,400.00	79,700.00
2550 - Park Maintenance	1,085,000.00	1,119,400.00	75,721.09	184,525.36	435,981.41	683,418.59
2590 - Data Technology	277,000.00	277,000.00	7,240.00	7,803.19	99,563.19	177,436.81
2600 - Marketing	113,950.00	113,950.00	2,800.00	12,997.11	12,997.11	100,952.89
2999 - Operations Contingency	250,000.00	244,330.00	0.00	0.00	0.00	244,330.00
ExpenseType: 20 - Materials & Services Total:	26,867,113.00	27,729,363.00	2,021,683.11	5,787,065.17	21,898,071.47	5,831,291.53
ExpenseType: 40 - Insurance						
4010 - Liability Insur Premiums	442,500.00	442,500.00	-486.00	367,910.00	367,910.00	74,590.00
4030 - Property Insurance Premiums	97,500.00	97,500.00	0.00	96,860.00	96,860.00	640.00
4050 - Employee Bond Premiums	1,200.00	1,200.00	0.00	1,100.00	1,100.00	100.00
4110 - Workers' Compensation	133,000.00	133,000.00	0.00	125,298.00	125,298.00	7,702.00
4130 - Consulting/witness Fees	0.00	0.00	12,232.50	12,232.50	12,232.50	-12,232.50

General Fund Expenditures - Budget vs. Actual

For Fiscal: 2019-2020 Period Ending: 09/30/2019

ExpenseObject	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
4210 - Unemployment Benefits	1,500.00	1,500.00	0.00	0.00	0.00	1,500.00
ExpenseType: 40 - Insurance Total:	675,700.00	675,700.00	11,746.50	603,400.50	603,400.50	72,299.50
ExpenseType: 90 - Operating Transfers Out						
9010 - Tsfs Out - To Facil Imp Fund	100,000.00	100,000.00	0.00	0.00	0.00	100,000.00
9031 - Tsfs Out - To CFD Maint Fund	35,500.00	35,500.00	0.00	0.00	0.00	35,500.00
9050 - Tsfs Out - To Cap Impv Fund	3,514,410.00	4,478,973.00	1,536,959.00	1,536,959.00	1,536,959.00	2,942,014.00
ExpenseType: 90 - Operating Transfers Out Total:	3,649,910.00	4,614,473.00	1,536,959.00	1,536,959.00	1,536,959.00	3,077,514.00
Fund: 01 - GENERAL Total:	39,915,304.00	41,782,117.00	4,134,143.03	10,290,305.76	26,419,690.93	15,362,426.07
Total Surplus (Deficit):	-39,915,304.00	-41,782,117.00	-4,134,143.03	-10,290,305.76	-26,419,690.93	

Fund Summary

Fund	Original	Current	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget
	Total Budget	Total Budget				Remaining
01 - GENERAL	-39,915,304.00	-41,782,117.00	-4,134,143.03	-10,290,305.76	-26,419,690.93	-15,362,426.07
Total Surplus (Deficit):	-39,915,304.00	-41,782,117.00	-4,134,143.03	-10,290,305.76	-26,419,690.93	



City of Dana Point, CA

BALANCE SHEET

Account Summary

As Of 06/30/2019

Account	Name	Balance
Fund: 01 - GENERAL		
Assets		
01-1011	Claim on Cash	18,109,928.06
01-1020	Petty Cash	5,200.00
01-1050	Taxes Receivable - Current	2,630,494.65
01-1200	Accounts Receivable	441,573.46
01-1250	Advance Deposits	800.00
01-1330	Intergovernmental Receivables	119,606.74
01-1350	Interest Rec On Investments	173,151.89
01-1450	Prepaid Items	138,601.25
01-1530	Prem/disc - U.s. Gov't Secur	-166,780.48
	Total Assets:	<u>21,452,575.57</u>
		<u>21,452,575.57</u>
Liability		
01-2020	Accounts Payable	62,467.43
01-2021	Accounts Payable Pending	2,141,702.28
01-2151	Tenant Security Deposits	1,900.00
	Total Liability:	<u>2,206,069.71</u>
Equity		
01-2470	Fund Balance Desig. for Art in Public Places	312,423.80
01-2550	Fund Balance Desig. for Special Purpose	5,000,000.00
01-2560	Economic Stability Reserve	4,280,199.00
01-2570	Extreme Event Reserve	3,501,981.00
01-9920	Fund Balance - Undesignated	8,473,674.77
	Total Beginning Equity:	<u>21,568,278.57</u>
Total Revenue		41,133,671.91
Total Expense		<u>43,455,444.62</u>
Revenues Over/Under Expenses		-2,321,772.71
	Total Equity and Current Surplus (Deficit):	19,246,505.86
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>21,452,575.57</u>

BALANCE SHEET

As Of 06/30/2019

Account	Name	Balance	
Fund: 02 - GASOLINE TAX			
Assets			
02-1011	Claim on Cash	570,015.89	
	Total Assets:	<u>570,015.89</u>	<u>570,015.89</u>
Liability			
	Total Liability:	<u>0.00</u>	
Equity			
02-9920	Fund Balance	8,721.91	
	Total Beginning Equity:	<u>8,721.91</u>	
Total Revenue		729,295.98	
Total Expense		<u>168,002.00</u>	
Revenues Over/Under Expenses		561,293.98	
	Total Equity and Current Surplus (Deficit):	570,015.89	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>570,015.89</u></u>

BALANCE SHEET

As Of 06/30/2019

Account	Name	Balance	
Fund: 04 - MEASURE M FUND			
Assets			
04-1011	Claim on Cash	727,977.49	
04-1200	Accounts Receivable	98,162.65	
	Total Assets:	826,140.14	826,140.14
Liability			
04-2021	Accounts Payable Pending	4,629.24	
	Total Liability:	4,629.24	
Equity			
04-2480	Fund Balance Restricted for SMP	103,659.00	
04-9920	Fund Balance	63,019.32	
	Total Beginning Equity:	166,678.32	
Total Revenue		679,816.13	
Total Expense		24,983.55	
Revenues Over/Under Expenses		654,832.58	
	Total Equity and Current Surplus (Deficit):	821,510.90	
	Total Liabilities, Equity and Current Surplus (Deficit):		826,140.14

BALANCE SHEET

As Of 06/30/2019

Account	Name	Balance	
Fund: 05 - AB2766 - CLEAN AIR ACT			
Assets			
05-1011	Claim on Cash	499,378.74	
05-1200	Accounts Receivable	11,456.85	
	Total Assets:	510,835.59	<u>510,835.59</u>
Liability			
	Total Liability:	0.00	
Equity			
05-9920	Fund Balance	455,665.15	
	Total Beginning Equity:	455,665.15	
Total Revenue		55,170.44	
Total Expense		0.00	
Revenues Over/Under Expenses		55,170.44	
	Total Equity and Current Surplus (Deficit):	510,835.59	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>510,835.59</u>

BALANCE SHEET

As Of 06/30/2019

Account	Name	Balance	
Fund: 06 - COASTAL TRANSIT			
Assets			
06-1011	Claim on Cash	564,418.62	
06-1200	Accounts Receivable	525,781.97	
	Total Assets:	1,090,200.59	<u>1,090,200.59</u>
Liability			
06-2021	Accounts Payable Pending	236,582.08	
06-2391	Deferred Inflow of Resources	525,781.97	
	Total Liability:	762,364.05	
Equity			
06-9920	Fund Balance	571,023.18	
	Total Beginning Equity:	571,023.18	
	Total Revenue	474,718.90	
	Total Expense	717,905.54	
	Revenues Over/Under Expenses	-243,186.64	
	Total Equity and Current Surplus (Deficit):	327,836.54	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>1,090,200.59</u>

BALANCE SHEET

As Of 06/30/2019

Account	Name	Balance	
Fund: 07 - TBID			
Assets			
07-1011	Claim on Cash	981,828.76	
07-1200	Accounts Receivable	91,383.00	
	Total Assets:	1,073,211.76	<u>1,073,211.76</u>
Liability			
07-2021	Accounts Payable Pending	299,691.00	
	Total Liability:	299,691.00	
Equity			
07-9920	Fund Balance	1,727,743.77	
	Total Beginning Equity:	1,727,743.77	
Total Revenue		1,045,767.99	
Total Expense		1,999,991.00	
Revenues Over/Under Expenses		-954,223.01	
	Total Equity and Current Surplus (Deficit):	773,520.76	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>1,073,211.76</u>

BALANCE SHEET

As Of 06/30/2019

Account	Name	Balance	
Fund: 08 - ROAD MAINTENANCE AND REHAB			
Assets			
08-1011	Claim on Cash	491,017.51	
08-1330	Intergovernmental Receivables	<u>111,508.47</u>	
	Total Assets:	602,525.98	<u><u>602,525.98</u></u>
Liability			
	Total Liability:	<u>0.00</u>	
Equity			
08-9920	Fund Balance	77,450.54	
	Total Beginning Equity:	<u>77,450.54</u>	
Total Revenue		632,155.44	
Total Expense		<u>107,080.00</u>	
Revenues Over/Under Expenses		525,075.44	
	Total Equity and Current Surplus (Deficit):	602,525.98	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>602,525.98</u></u>

BALANCE SHEET

As Of 06/30/2019

Account	Name	Balance	
Fund: 09 - HEADLANDS HABITAT (ESHA)			
Assets			
09-1011	Claim on Cash	286,306.95	
	Total Assets:	<u>286,306.95</u>	<u>286,306.95</u>
Liability			
09-2021	Accounts Payable Pending	4,150.39	
	Total Liability:	<u>4,150.39</u>	
Equity			
09-9920	Fund Balance	268,536.15	
	Total Beginning Equity:	<u>268,536.15</u>	
Total Revenue		36,218.11	
Total Expense		<u>22,597.70</u>	
Revenues Over/Under Expenses		13,620.41	
	Total Equity and Current Surplus (Deficit):	282,156.56	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>286,306.95</u></u>

BALANCE SHEET

As Of 06/30/2019

Account	Name	Balance	
Fund: 11 - CAPITAL IMPROVEMENTS			
Assets			
11-1011	Claim on Cash	8,210,151.91	
	Total Assets:	<u>8,210,151.91</u>	<u><u>8,210,151.91</u></u>
Liability			
11-2021	Accounts Payable Pending	312,743.06	
	Total Liability:	<u>312,743.06</u>	
Equity			
11-2440	Fund Bal Reserved for Doheny Village Impv	727,138.67	
11-2580	Community Investment Reserve	3,598,849.00	
11-9920	Fund Balance - Undesignated	<u>1,415,320.71</u>	
	Total Beginning Equity:	5,741,308.38	
Total Revenue		6,802,183.67	
Total Expense		<u>4,646,083.20</u>	
Revenues Over/Under Expenses		2,156,100.47	
	Total Equity and Current Surplus (Deficit):	7,897,408.85	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>8,210,151.91</u></u>

BALANCE SHEET

As Of 06/30/2019

Account	Name	Balance	
Fund: 12 - FACILITIES IMPROVEMENT FUND			
Assets			
12-1011	Claim on Cash	3,969,765.76	
12-1200	Accounts Receivable	35,744.20	
	Total Assets:	4,005,509.96	<u>4,005,509.96</u>
Liability			
12-2021	Accounts Payable Pending	92,444.29	
	Total Liability:	92,444.29	
Equity			
12-2480	Fund Balance Restricted for PEG Fees	296,835.14	
12-9920	Fund Balance	2,084,136.03	
	Total Beginning Equity:	2,380,971.17	
Total Revenue		2,322,839.18	
Total Expense		789,221.44	
Revenues Over/Under Expenses		1,533,617.74	
	Total Equity and Current Surplus (Deficit):	3,914,588.91	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>4,007,033.20</u>
	*** FUND 12 OUT OF BALANCE ***		-1,523.24

BALANCE SHEET

As Of 06/30/2019

Account	Name	Balance	
Fund: 21 - PARK DEVELOPMENT			
Assets			
21-1011	Claim on Cash	69,282.81	
	Total Assets:	<u>69,282.81</u>	<u>69,282.81</u>
Liability			
	Total Liability:	<u>0.00</u>	
Equity			
21-9920	Fund Balance	53,500.44	
	Total Beginning Equity:	<u>53,500.44</u>	
Total Revenue		15,782.37	
Total Expense		<u>0.00</u>	
Revenues Over/Under Expenses		15,782.37	
	Total Equity and Current Surplus (Deficit):	69,282.81	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>69,282.81</u></u>

BALANCE SHEET

As Of 06/30/2019

Account	Name	Balance
Fund: 25 - SUPP LAW ENFORCEMENT SERVICES		
Assets		
25-1011	Claim on Cash	49,598.61
	Total Assets:	<u>49,598.61</u>
		<u><u>49,598.61</u></u>
Liability		
25-2021	Accounts Payable Pending	8,728.18
	Total Liability:	<u>8,728.18</u>
Equity		
25-9920	Fund Balance	27,549.95
	Total Beginning Equity:	<u>27,549.95</u>
Total Revenue		152,784.80
Total Expense		<u>139,464.32</u>
Revenues Over/Under Expenses		13,320.48
	Total Equity and Current Surplus (Deficit):	40,870.43
	Total Liabilities, Equity and Current Surplus (Deficit):	<u><u>49,598.61</u></u>

BALANCE SHEET

As Of 06/30/2019

Account	Name	Balance	
Fund: 27 - CFD 2006-1 MAINTENANCE			
Assets			
27-1011	Claim on Cash	534,135.61	
27-1200	Accounts Receivable	15,997.21	
	Total Assets:	550,132.82	550,132.82
Liability			
27-2020	Accounts Payable	69,686.00	
27-2021	Accounts Payable Pending	3,104.80	
	Total Liability:	72,790.80	
Equity			
27-9920	Fund Balance	292,587.44	
	Total Beginning Equity:	292,587.44	
	Total Revenue	341,630.86	
	Total Expense	156,876.28	
	Revenues Over/Under Expenses	184,754.58	
	Total Equity and Current Surplus (Deficit):	477,342.02	
	Total Liabilities, Equity and Current Surplus (Deficit):		550,132.82

BALANCE SHEET

As Of 06/30/2019

Account	Name	Balance	
Fund: 31 - AGENCY TRUST			
Assets			
31-1011	Claim on Cash	5,302,109.91	
	Total Assets:	<u>5,302,109.91</u>	<u>5,302,109.91</u>
Liability			
31-2021	Accounts Payable Pending	134,522.19	
31-2150	CD 3rd Party Rev & Staff Time (refu	143,711.94	
31-2300	Trust Deposits	442,933.55	
31-2320	Other Comm Dev Deposits	1,818,446.44	
31-2330	Other Gen Gov't Deposits	3,016.00	
31-2380	Affordable Housing Program	536,771.55	
31-2390	Building Permit Eng Deposits	73,048.04	
31-2410	PW Refundable Cash Bonds	2,149,365.00	
31-2490	Deposits - ADA (CASP Certification and Train	295.20	
	Total Liability:	<u>5,302,109.91</u>	
Equity			
	Total Beginning Equity:	<u>0.00</u>	
	Total Equity and Current Surplus (Deficit):	<u>0.00</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>5,302,109.91</u>

BALANCE SHEET

As Of 06/30/2019

Account	Name	Balance
Fund: 33 - CFD 2013 BONDHOLDER FUND		
Assets		
33-1011	Claim on Cash	33,417.45
33-1200	Accounts Receivable	152,864.43
33-1650	Reserve 2014-1 (48480903)	2,697,262.54
33-1660	Admin. Expense Account (48480904)	0.10
33-1670	Bond Payment 2014-1 (48480901)	54,976.52
33-1690	Special Tax 2014-1 (48480900)	2,841,664.41
	Total Assets:	<u>5,780,185.45</u>
		<u><u>5,780,185.45</u></u>
Liability		
33-2021	Accounts Payable Pending	152,864.43
33-2090	Due to Bondholders	5,627,321.02
	Total Liability:	<u>5,780,185.45</u>
Equity		
33-9920	Fund Balance	-0.45
	Total Beginning Equity:	<u>-0.45</u>
Total Revenue		0.45
Total Expense		0.00
Revenues Over/Under Expenses		<u>0.45</u>
	Total Equity and Current Surplus (Deficit):	0.00
	Total Liabilities, Equity and Current Surplus (Deficit):	<u><u>5,780,185.45</u></u>



City of Dana Point, CA

CIP Projects - Budget vs. Actual Group Summary

For Fiscal: 2019-2020 Period Ending: 09/30/2019

CIP	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
Fund: 11 - CAPITAL IMPROVEMENTS						
1291 - Capo Beach Connectivity Study Enhancements Proj	0.00	70,117.00	0.00	0.00	10,617.50	59,499.50
1298 - FY19 Slurry Seal Program	0.00	164,762.00	0.00	0.00	39,096.51	125,665.49
1300 - FY19 Roadway Rehabilitation & Repairs	0.00	104,250.00	0.00	0.00	104,250.00	0.00
1309 - FY19 Annual Residential Resurfacing	0.00	2,496,525.00	1,070.00	1,070.00	2,496,525.00	0.00
1312 - Citywide Storm Drain Repairs	200,000.00	200,000.00	0.00	0.00	148,938.00	51,062.00
1313 - Water Quality/Diversion Repairs & Mntce.	50,000.00	50,000.00	0.00	0.00	0.00	50,000.00
1314 - Sidewalk/Concrete Repairs & ADA	100,000.00	200,000.00	50,192.55	50,192.55	125,000.00	75,000.00
1315 - Traffic Safety Repairs & Improvements	100,000.00	100,000.00	0.00	0.00	0.00	100,000.00
1316 - City Parking Lot Repairs/Slurry	50,000.00	50,000.00	0.00	0.00	50,000.00	0.00
1317 - Residential Resurfacing FY20/FY21	2,450,000.00	2,450,000.00	0.00	0.00	0.00	2,450,000.00
1319 - Arterial Roadway Slurry Program FY20/FY21	700,000.00	700,000.00	0.00	0.00	0.00	700,000.00
1321 - Residential Roadway Slurry Program FY20/FY21	1,207,000.00	1,207,000.00	0.00	0.00	0.00	1,207,000.00
1323 - Stonehill Bridge Deck Treatment	100,000.00	100,000.00	0.00	0.00	0.00	100,000.00
Fund: 11 - CAPITAL IMPROVEMENTS Total:	4,957,000.00	7,892,654.00	51,262.55	51,262.55	2,974,427.01	4,918,226.99
Total Surplus (Deficit):	-4,957,000.00	-7,892,654.00	-51,262.55	-51,262.55	-2,974,427.01	

Fund Summary

Fund	Original	Current	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget
	Total Budget	Total Budget				Remaining
11 - CAPITAL IMPROVEMENT	-4,957,000.00	-7,892,654.00	-51,262.55	-51,262.55	-2,974,427.01	-4,918,226.99
Total Surplus (Deficit):	-4,957,000.00	-7,892,654.00	-51,262.55	-51,262.55	-2,974,427.01	

FY20 Summary of Capital Improvement Project Statuses
As of September 30, 2019

Project No.	Project Name	FY20 Current Budget	PY Total Expenditures	FYTD Activity + Encumbrances	Budget Remaining
1291	Capo Beach Connectivity Study Enhancements Proj (#1291) Summary: Preliminary design work ongoing; The City is actively coordinating with Caltrans on this work effort.	70,117.00	7,336.50	10,617.50	59,499.50
1298	FY19 Slurry Seal Program (#1298) Summary: The Project has been completed with the final retention payment as pending. Will complete all close out tasks by Fall 2019.	164,762.00	585,237.94	39,096.51	125,665.49
1300	FY19 Roadway Rehabilitation & Repairs (#1300) Summary: Project funding transferred to CIP#1309 (FY19 Annual Residential Resurfacing Project), via City Council action on 6/18/19.	104,250.00	-	104,250.00	-
1309	FY19 Annual Residential Resurfacing (#1309) Summary: Construction commenced in September 2019 and anticipated to conclude in December 2019. Streets included for rehabilitation with the Project include Via California, Pequito and Scenic Drive, along with some miscellaneous work items to address drainage and ADA issues.	2,496,525.00	1,113.92	2,496,525.00	-
1312	Citywide Storm Drain Repairs (#1312) Summary: Project is active and ongoing. Storm drain repair work being completed in conjunction with CIP#1309 (FY19 Annual Residential Resurfacing Project).	200,000.00	-	148,938.00	51,062.00
1313	Water Quality/Diversion Repairs & Mntce. (#1313) Summary: No projects or expenditures made in Q1 2020.	50,000.00	-	-	50,000.00
1314	Sidewalk/Concrete Repairs & ADA (#1314) Summary: Project is active and ongoing for as needed Citywide concrete and sidewalk repairs.	200,000.00	-	125,000.00	75,000.00
1315	Traffic Safety Repairs & Improvements (#1315) Summary: No projects or expenditures made in Q1 2020.	100,000.00	-	-	100,000.00
1316	City Parking Lot Repairs/Slurry (#1316) Summary:	50,000.00	-	50,000.00	-

FY20 Summary of Capital Improvement Project Statuses
As of September 30, 2019

Project No.	Project Name	FY20 Current Budget	PY Total Expenditures	FYTD Activity + Encumbrances	Budget Remaining
	Project is active and ongoing. Parking lot repair work being completed in conjunction with CIP#1309 (FY19 Annual Residential Resurfacing Project).				
1317	Residential Resurfacing FY20 (#1317) Summary: No projects or expenditures made in Q1 2020.	2,450,000.00	-	-	2,450,000.00
1319	Arterial Roadway Slurry Program FY20/21 (#1319) Summary: No projects or expenditures made in Q1 2020.	700,000.00	-	-	700,000.00
1321	Residential Roadway Slurry Program FY20 (#1321) Summary: No projects or expenditures made in Q1 2020.	1,207,000.00	-	-	1,207,000.00
1323	Stonehill Bridge Deck Treatment (#1323) Summary: No projects or expenditures made in Q1 2020. Scheduled to be done with CIP #1217.	100,000.00	-	-	100,000.00
		7,892,654.00	593,688.36	2,974,427.01	4,918,226.99
		FY20 Current Budget	PY Total Expenditures	FYTD Activity + Encumbrances	Budget Remaining



City of Dana Point, CA

GF Expenditures by Function Group Summary

For Fiscal: 2019-2020 Period Ending: 09/30/2019

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	1,909,735.00	1,909,735.00	126,258.98	431,402.52	431,402.52	1,478,332.48
1030 - Hourly	47,241.00	47,241.00	2,570.50	13,819.93	13,819.93	33,421.07
1050 - Overtime	13,500.00	13,500.00	185.62	1,764.02	1,764.02	11,735.98
1100 - Benefits	287,016.00	287,016.00	17,336.50	64,986.66	64,986.66	222,029.34
1120 - Retirement Benefits	527,976.00	527,976.00	11,993.71	362,853.16	362,853.16	165,122.84
1140 - Medi-tax 1.45%	28,572.00	28,572.00	2,048.33	7,096.93	7,096.93	21,475.07
1200 - Outside Assistance	0.00	40,000.00	1,771.86	1,771.86	20,150.73	19,849.27
ExpenseType: 10 - Personnel Total:	2,814,040.00	2,854,040.00	162,165.50	883,695.08	902,073.95	1,951,966.05
ExpenseType: 20 - Materials & Services						
2010 - Communications	83,100.00	83,100.00	7,596.94	23,451.13	77,045.53	6,054.47
2030 - Equipment Maintenance	424,500.00	424,500.00	50,462.40	118,268.23	344,140.36	80,359.64
2040 - Copier Usage	6,200.00	6,200.00	0.00	781.00	781.00	5,419.00
2050 - Vehicle Maintenance	99,500.00	99,500.00	5,864.04	16,382.00	80,485.92	19,014.08
2070 - Office Supplies	30,550.00	30,550.00	1,425.63	6,613.80	29,130.10	1,419.90
2090 - Memberships & Dues	48,125.00	48,125.00	150.00	21,168.34	21,168.34	26,956.66
2110 - Operating Supplies	129,250.00	129,250.00	8,573.04	24,381.38	75,156.64	54,093.36
2130 - Books & Subscriptions	10,750.00	10,750.00	1,571.60	3,303.01	8,791.36	1,958.64
2150 - Training	31,500.00	31,500.00	1,981.00	1,164.46	1,164.46	30,335.54
2170 - Postage	18,000.00	18,000.00	2,190.32	2,327.93	18,000.00	0.00
2190 - Facil & Equip Lease/Rent	114,300.00	114,300.00	9,138.08	25,473.01	111,086.20	3,213.80
2210 - Utilities	161,400.00	161,400.00	14,112.33	28,728.84	138,800.00	22,600.00
2230 - Professional Services	824,850.00	864,600.00	78,270.40	183,082.01	652,666.38	211,933.62
2250 - Advertising	28,350.00	28,350.00	1,168.75	3,071.66	20,826.93	7,523.07
2270 - Travel, Conf. & Meetings	57,000.00	57,000.00	3,101.46	5,309.46	5,309.46	51,690.54
2290 - Auto Allowance	30,050.00	30,050.00	2,335.70	7,812.14	7,812.14	22,237.86
2310 - City Attorney	985,000.00	985,000.00	-160,332.87	0.00	0.00	985,000.00
2320 - City Attorney Allocation	-455,000.00	-455,000.00	168,841.06	242,139.37	242,139.37	-697,139.37
2590 - Data Technology	277,000.00	277,000.00	7,240.00	7,803.19	99,563.19	177,436.81
2600 - Marketing	72,900.00	72,900.00	0.00	9,906.50	9,906.50	62,993.50
2999 - Operations Contingency	250,000.00	244,330.00	0.00	0.00	0.00	244,330.00
ExpenseType: 20 - Materials & Services Total:	3,227,325.00	3,261,405.00	203,689.88	731,167.46	1,943,973.88	1,317,431.12
ExpenseType: 40 - Insurance						
4010 - Liability Insur Premiums	442,500.00	442,500.00	-486.00	367,910.00	367,910.00	74,590.00
4030 - Property Insurance Premiums	97,500.00	97,500.00	0.00	96,860.00	96,860.00	640.00
4050 - Employee Bond Premiums	1,200.00	1,200.00	0.00	1,100.00	1,100.00	100.00
4110 - Workers' Compensation	133,000.00	133,000.00	0.00	125,298.00	125,298.00	7,702.00
4130 - Consulting/witness Fees	0.00	0.00	12,232.50	12,232.50	12,232.50	-12,232.50
4210 - Unemployment Benefits	1,500.00	1,500.00	0.00	0.00	0.00	1,500.00
ExpenseType: 40 - Insurance Total:	675,700.00	675,700.00	11,746.50	603,400.50	603,400.50	72,299.50
ExpenseType: 90 - Operating Transfers Out						
9010 - Tsfs Out - To Facil Imp Fund	100,000.00	100,000.00	0.00	0.00	0.00	100,000.00
9031 - Tsfs Out - To CFD Maint Fund	35,500.00	35,500.00	0.00	0.00	0.00	35,500.00
9050 - Tsfs Out - To Cap Impv Fund	3,514,410.00	4,478,973.00	1,536,959.00	1,536,959.00	1,536,959.00	2,942,014.00
ExpenseType: 90 - Operating Transfers Out Total:	3,649,910.00	4,614,473.00	1,536,959.00	1,536,959.00	1,536,959.00	3,077,514.00
Function: 10 - General Government Total:	10,366,975.00	11,405,618.00	1,914,560.88	3,755,222.04	4,986,407.33	6,419,210.67
Function: 20 - Public Safety						
ExpenseType: 10 - Personnel						
1030 - Hourly	33,600.00	33,600.00	1,707.75	6,589.50	6,589.50	27,010.50
1120 - Retirement Benefits	2,520.00	2,520.00	128.09	494.23	494.23	2,025.77

GF Expenditures by Function

For Fiscal: 2019-2020 Period Ending: 09/30/2019

ExpenseObject	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
1140 - Medi-tax 1.45%	487.00	487.00	24.76	95.54	95.54	391.46
ExpenseType: 10 - Personnel Total:	36,607.00	36,607.00	1,860.60	7,179.27	7,179.27	29,427.73
ExpenseType: 20 - Materials & Services						
2010 - Communications	18,350.00	18,350.00	1,410.93	1,967.81	8,868.98	9,481.02
2030 - Equipment Maintenance	34,500.00	34,500.00	0.00	4,261.00	8,261.00	26,239.00
2040 - Copier Usage	500.00	500.00	0.00	95.15	95.15	404.85
2070 - Office Supplies	18,000.00	18,000.00	60.87	322.78	1,322.78	16,677.22
2090 - Memberships & Dues	200.00	200.00	285.00	670.00	670.00	-470.00
2110 - Operating Supplies	88,000.00	88,000.00	1,817.84	5,389.65	5,389.65	82,610.35
2150 - Training	6,800.00	6,800.00	930.00	930.00	930.00	5,870.00
2230 - Professional Services	161,060.00	161,060.00	10,280.24	28,506.24	146,261.88	14,798.12
2270 - Travel, Conf. & Meetings	17,500.00	17,500.00	458.72	515.90	515.90	16,984.10
2290 - Auto Allowance	0.00	0.00	500.98	1,654.83	1,654.83	-1,654.83
2330 - Police Services	13,376,768.00	13,376,768.00	1,072,881.08	3,218,643.24	12,860,092.00	516,676.00
ExpenseType: 20 - Materials & Services Total:	13,721,678.00	13,721,678.00	1,088,625.66	3,262,956.60	13,034,062.17	687,615.83
Function: 20 - Public Safety Total:	13,758,285.00	13,758,285.00	1,090,486.26	3,270,135.87	13,041,241.44	717,043.56
Function: 40 - Community Development						
ExpenseType: 10 - Personnel						
1010 - Salaries	2,257,257.00	2,257,257.00	143,259.70	492,235.41	492,235.41	1,765,021.59
1030 - Hourly	15,747.00	15,747.00	812.00	1,204.00	1,204.00	14,543.00
1050 - Overtime	32,500.00	32,500.00	886.95	4,798.52	4,798.52	27,701.48
1070 - Stipends	9,000.00	9,000.00	692.30	2,423.05	2,423.05	6,576.95
1100 - Benefits	352,800.00	352,800.00	20,076.03	68,791.42	68,791.42	284,008.58
1120 - Retirement Benefits	201,393.00	201,393.00	13,731.36	46,935.54	46,935.54	154,457.46
1140 - Medi-tax 1.45%	33,561.00	33,561.00	2,175.36	7,473.22	7,473.22	26,087.78
1200 - Outside Assistance	0.00	0.00	0.00	19,460.00	19,460.00	-19,460.00
ExpenseType: 10 - Personnel Total:	2,902,258.00	2,902,258.00	181,633.70	643,321.16	643,321.16	2,258,936.84
ExpenseType: 20 - Materials & Services						
2010 - Communications	11,180.00	11,180.00	774.64	2,452.37	2,452.37	8,727.63
2030 - Equipment Maintenance	3,650.00	3,650.00	0.00	0.00	0.00	3,650.00
2040 - Copier Usage	6,500.00	6,500.00	0.00	1,516.20	1,516.20	4,983.80
2070 - Office Supplies	28,200.00	28,200.00	17.17	3,178.29	3,178.29	25,021.71
2090 - Memberships & Dues	8,800.00	8,800.00	160.00	975.00	975.00	7,825.00
2110 - Operating Supplies	143,000.00	143,000.00	25,153.03	25,650.84	64,150.84	78,849.16
2130 - Books & Subscriptions	31,200.00	31,200.00	1,814.19	3,907.81	3,907.81	27,292.19
2150 - Training	13,650.00	13,650.00	780.00	825.00	825.00	12,825.00
2230 - Professional Services	618,000.00	883,100.00	70,530.73	51,522.17	128,607.15	754,492.85
2240 - Reimbursable Costs	0.00	0.00	3,750.00	-16,850.00	-16,850.00	16,850.00
2250 - Advertising	3,200.00	3,200.00	0.00	0.00	0.00	3,200.00
2270 - Travel, Conf. & Meetings	20,800.00	20,800.00	121.22	1,455.87	1,455.87	19,344.13
2290 - Auto Allowance	19,000.00	19,000.00	1,475.56	3,786.56	3,786.56	15,213.44
2320 - City Attorney Allocation	385,000.00	385,000.00	134,085.20	195,559.47	195,559.47	189,440.53
2340 - Parking Lot Leases	42,500.00	48,170.00	3,328.53	9,985.59	28,662.34	19,507.66
2600 - Marketing	41,050.00	41,050.00	2,800.00	3,090.61	3,090.61	37,959.39
ExpenseType: 20 - Materials & Services Total:	1,375,730.00	1,646,500.00	244,790.27	287,055.78	421,317.51	1,225,182.49
Function: 40 - Community Development Total:	4,277,988.00	4,548,758.00	426,423.97	930,376.94	1,064,638.67	3,484,119.33
Function: 50 - Community Services						
ExpenseType: 10 - Personnel						
1010 - Salaries	695,818.00	695,818.00	58,897.43	250,889.10	250,889.10	444,928.90
1030 - Hourly	115,925.00	115,925.00	7,331.54	34,014.80	34,014.80	81,910.20
1050 - Overtime	32,500.00	32,500.00	993.32	15,815.76	15,815.76	16,684.24
1100 - Benefits	138,000.00	138,000.00	8,116.77	33,716.56	33,716.56	104,283.44
1120 - Retirement Benefits	71,594.00	71,594.00	4,994.22	19,115.11	19,115.11	52,478.89
1140 - Medi-tax 1.45%	12,242.00	12,242.00	1,023.48	4,546.19	4,546.19	7,695.81
ExpenseType: 10 - Personnel Total:	1,066,079.00	1,066,079.00	81,356.76	358,097.52	358,097.52	707,981.48
ExpenseType: 20 - Materials & Services						
2010 - Communications	3,850.00	3,850.00	622.31	1,313.10	1,313.10	2,536.90

GF Expenditures by Function

For Fiscal: 2019-2020 Period Ending: 09/30/2019

ExpenseObject	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
2030 - Equipment Maintenance	150.00	150.00	0.00	0.00	0.00	150.00
2040 - Copier Usage	1,500.00	1,500.00	0.00	275.40	275.40	1,224.60
2070 - Office Supplies	6,500.00	6,500.00	332.50	1,938.73	4,151.07	2,348.93
2090 - Memberships & Dues	2,950.00	2,950.00	930.00	930.00	930.00	2,020.00
2110 - Operating Supplies	95,000.00	95,000.00	9,682.07	21,272.85	74,439.40	20,560.60
2150 - Training	4,500.00	4,500.00	295.00	689.13	689.13	3,810.87
2170 - Postage	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00
2190 - Facil & Equip Lease/Rent	2,500.00	2,500.00	0.00	0.00	0.00	2,500.00
2210 - Utilities	722,000.00	722,000.00	73,439.74	134,756.73	660,200.00	61,800.00
2230 - Professional Services	259,500.00	259,500.00	8,452.20	84,478.48	110,978.48	148,521.52
2250 - Advertising	10,000.00	10,000.00	0.00	880.00	10,000.00	0.00
2270 - Travel, Conf. & Meetings	8,700.00	8,700.00	900.00	900.00	900.00	7,800.00
2290 - Auto Allowance	6,800.00	6,800.00	291.39	1,346.70	1,346.70	5,453.30
2410 - Community Activities	564,050.00	564,050.00	30,826.86	338,684.46	339,170.70	224,879.30
2430 - Recreation Programs	127,000.00	127,000.00	10,632.08	17,005.35	19,960.56	107,039.44
2450 - Landscape Maintenance	680,000.00	680,000.00	55,480.07	147,447.34	328,628.34	351,371.66
2470 - Tree Maintenance	670,000.00	670,000.00	55,984.76	147,387.76	670,000.00	0.00
2550 - Park Maintenance	1,085,000.00	1,119,400.00	75,721.09	184,525.36	435,981.41	683,418.59
ExpenseType: 20 - Materials & Services Total:	4,251,000.00	4,285,400.00	323,590.07	1,083,831.39	2,658,964.29	1,626,435.71
Function: 50 - Community Services Total:	5,317,079.00	5,351,479.00	404,946.83	1,441,928.91	3,017,061.81	2,334,417.19
Function: 60 - Public Works						
ExpenseType: 10 - Personnel						
1010 - Salaries	1,509,016.00	1,509,016.00	110,258.19	374,202.81	374,202.81	1,134,813.19
1030 - Hourly	15,747.00	15,747.00	1,053.00	3,458.00	3,458.00	12,289.00
1050 - Overtime	6,500.00	6,500.00	235.10	5,922.87	5,922.87	577.13
1100 - Benefits	214,800.00	214,800.00	13,134.15	45,461.67	45,461.67	169,338.33
1120 - Retirement Benefits	135,330.00	135,330.00	10,363.20	35,711.93	35,711.93	99,618.07
1140 - Medi-tax 1.45%	22,204.00	22,204.00	1,694.22	5,830.78	5,830.78	16,373.22
ExpenseType: 10 - Personnel Total:	1,903,597.00	1,903,597.00	136,737.86	470,588.06	470,588.06	1,433,008.94
ExpenseType: 20 - Materials & Services						
2010 - Communications	9,830.00	9,830.00	747.37	2,498.66	2,498.66	7,331.34
2040 - Copier Usage	2,700.00	2,700.00	0.00	604.60	604.60	2,095.40
2070 - Office Supplies	16,100.00	16,100.00	384.04	1,072.35	1,072.35	15,027.65
2090 - Memberships & Dues	5,900.00	5,900.00	0.00	20.00	20.00	5,880.00
2110 - Operating Supplies	66,500.00	66,500.00	1,461.66	2,723.21	35,541.75	30,958.25
2130 - Books & Subscriptions	1,600.00	1,600.00	0.00	0.00	0.00	1,600.00
2150 - Training	9,100.00	9,100.00	0.00	105.00	105.00	8,995.00
2210 - Utilities	388,300.00	388,300.00	26,715.58	76,553.28	342,610.00	45,690.00
2230 - Professional Services	712,200.00	800,200.00	45,068.96	65,731.92	616,743.08	183,456.92
2240 - Reimbursable Costs	260,000.00	260,000.00	17,732.69	37,186.66	260,000.00	0.00
2270 - Travel, Conf. & Meetings	7,500.00	7,500.00	0.00	206.60	206.60	7,293.40
2290 - Auto Allowance	7,050.00	7,050.00	524.07	2,076.98	2,076.98	4,973.02
2320 - City Attorney Allocation	70,000.00	70,000.00	2,640.00	5,203.50	5,203.50	64,796.50
2350 - Street Maintenance	1,416,000.00	1,516,000.00	17,524.71	143,210.64	1,498,881.59	17,118.41
2490 - Street Sweeping	259,000.00	259,000.00	18,300.00	37,532.70	225,500.00	33,500.00
2510 - Storm Drains	840,500.00	1,175,500.00	18,358.90	35,798.59	709,289.51	466,210.49
2530 - Safety Lighting	219,100.00	219,100.00	11,529.25	11,529.25	139,400.00	79,700.00
ExpenseType: 20 - Materials & Services Total:	4,291,380.00	4,814,380.00	160,987.23	422,053.94	3,839,753.62	974,626.38
Function: 60 - Public Works Total:	6,194,977.00	6,717,977.00	297,725.09	892,642.00	4,310,341.68	2,407,635.32
Fund: 01 - GENERAL Total:	39,915,304.00	41,782,117.00	4,134,143.03	10,290,305.76	26,419,690.93	15,362,426.07
Total Surplus (Deficit):	-39,915,304.00	-41,782,117.00	-4,134,143.03	-10,290,305.76	-26,419,690.93	

Fund Summary

Fund	Original	Current	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget
	Total Budget	Total Budget				Remaining
01 - GENERAL	-39,915,304.00	-41,782,117.00	-4,134,143.03	-10,290,305.76	-26,419,690.93	-15,362,426.07
Total Surplus (Deficit):	-39,915,304.00	-41,782,117.00	-4,134,143.03	-10,290,305.76	-26,419,690.93	