



**CITY OF DANA POINT
JUNE 2021 QUARTERLY FINANCIAL REPORT
MANAGEMENT DISCUSSION**

**FY21
Q4**

SUMMARY – The City’s unaudited finances for the fiscal year ended June 30, 2021 (“FY21”), finished better than the amended budget.

FY21 General Fund revenues, with an amended budget of \$38.3 million, were up \$3.0 million compared to last year, mainly due to an increase in Intergovernmental Cost Reimbursements (+\$4.8M) attributable to CARES (Coronavirus Aid, Relief, and Economic Security) Act and ARPA (American Rescue Plan Act) revenues. This increase helped to offset the decline in Transient Occupancy Tax revenues (-\$4.8M) when compared to the original budget. Sales and Use tax also had a notable decline of \$800,000 when compared to the original budget.

General Fund expenditures through June 2021 were \$3.2 million lower than the last fiscal year. The majority of this variance is due to a decrease in transfers in the current fiscal year to the Capital Improvement Fund (-\$986k), coupled with notable decreases in Police Services (-\$721k), City Attorney (-\$512k), Storm Drains (-\$437k), and Street Maintenance (-\$378k).

Details of revenue and expenditure 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 FY21 ending fund balance and includes adjustments to the budget approved by the City Council since it was originally adopted in June 2019.

Budgeted Fund Balance (in millions)	Amended Budget
Fund Balance, 7/1/20	\$ 17.9
Budgeted Revenues	38.3
Budgeted Expenditures	(36.5)
Budgeted Operating Transfers In	--
Budgeted Operating Transfers Out	(2.5)
Budgeted Fund Balance, 6/30/21*	\$ 17.2

*Includes non-cash entry of \$0.2 million for investment

mark-to-market at 6/30/21.

The Budgeted Fund Balance at June 30, 2021 is further categorized into specific reserve accounts per City Council Policy. Art in Public Places (AIPP) is restricted for public art per the City’s Municipal Code; the Economic Stability and Extreme Event accounts are set by Council Policy; the Special Purpose Reserve by Council designation; the Investment Mark to Market per accounting guidelines; and, the remaining balance is shown as unassigned.

The following table details the FY21 budgeted ending fund balance, detailed by reserve account:

Reserve Designation (in millions)	Amended Budget
Art in Public Places	\$ 0.2
Economic Stability (11%)*	4.4
Extreme Event (9%)*	3.6
Special Purpose**	4.8
Investment mark-to-mkt.	0.5
Unassigned	3.7
Total Reserves Projected @ 6/30/21	\$ 17.2

*Reserves are fully funded as a percentage of the original adopted GF operating budget, excluding transfers.

**Includes funds designated for an Unfunded Pension Liability (\$4M); and to update the General Plan (\$799k).

REVENUES:

The amended FY21 General Fund revenue budget was \$38.3 million. Total General Fund revenue and transfers in were \$41.3 million, which is \$3.0 million, or 7.8% more than the prior fiscal year.

The City’s seven largest revenue sources account for almost 90% of the FY21 General Fund budget. Those revenues, in order of magnitude, are Property Tax, Transient Occupancy Tax, Sales Tax, In-Lieu Property Tax, Charges for Services, Licenses & Permits Fees, and Franchise Fees. In addition, stimulus and COVID-19 relief funds,



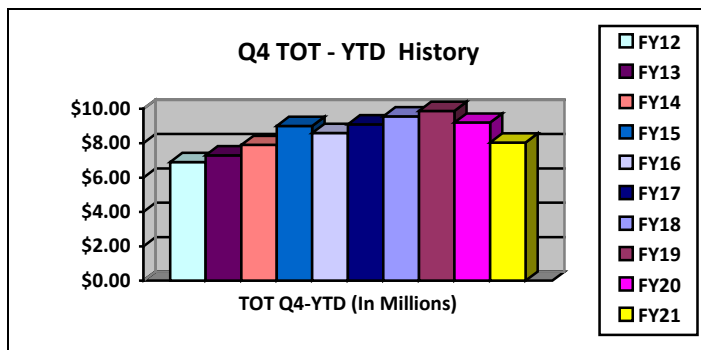
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classified as Intergovernmental Cost Reimbursements, contributed substantially to year-end revenues being better than the amended budget.

Property Tax – The City’s largest budgeted revenue at \$9.6 million for FY21 was Property Taxes. Actual revenue finished at \$9.64 million, which was \$436,000, or 4.8% more than last fiscal year.

Transient Occupancy Tax (TOT) – At \$8.0 million collected through June 30, 2021, TOT receipts were \$2.0 million, or 20%, lower than the same period last year. This may be attributed to one of the major hotels not reopening until Jan 2021, and continued restrictions imposed on hotel guests and large groups by all hotels. Note that the original FY21 budget adopted prior to the pandemic was \$12.8 million.



Sales and Use Tax – This is the third largest revenue source for the City, which receives 1% of taxable sales occurring in town, plus a relatively small but growing amount 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).

The FY21 Sales and Use Tax amended budget was \$5.2 million. The City had actual collections of \$5.3 million, which was \$89k or 1.65% lower than last fiscal year.

Dana Point’s five largest Sales Tax producing industry groups make up roughly 84% of this revenue source, and in current order of magnitude

are: Hotels & Restaurants, State & County Use Tax Pools, Food & Drug, General Consumer Goods, and Fuel & Service Stations. The Hotels & Restaurants category alone generally accounts for roughly 34% of annual Sales & Use Tax revenue. The original FY21 budget, adopted pre-pandemic was \$6.1 million.

In-Lieu Property Taxes – Currently the City’s fourth largest revenue, FY21’s In-Lieu Property Taxes were budgeted at \$4.7 million. This revenue exists because the State cut Vehicle License Fees, historically 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.

In-Lieu Property Tax collections totaled \$4.7 million for the fiscal year, which was \$190,000, or 4.3% more than the prior fiscal year.

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

The FY21 Charges for Services budget was \$2.0 million, placing them as the fifth largest revenue source, and total collections are on par with the previous fiscal year.

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

The FY21 amended budget was \$1.8 million, and



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\$2.0 million was collected by year-end. This is approximately \$227,000 or 12.5% higher than last fiscal year.

Franchise Fees – These are derived from Cox Communications, SDG&E, SoCal Gas and CR&R, for their right to use public rights-of-way. Revenue was budgeted at \$1.4 million. The City received \$1.4 million, which is \$15,000 or 1.1% higher than the previous fiscal year.

Intergovernmental Cost Reimbursements – These revenues increased \$4.8 million compared to the previous fiscal year due to coronavirus relief funds received from the County (\$301k), State (\$409k) and Federal government funds (\$4.0M). These payments were intended to replenish lost revenues and reimburse the City for expenditures incurred in response to the COVID-19 public health emergency.

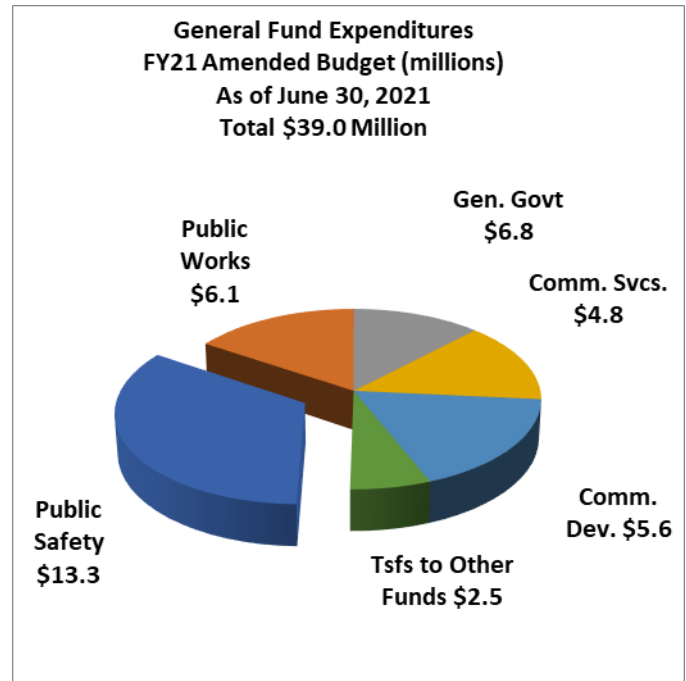
EXPENDITURES

The City’s amended FY21 General Fund budget was \$39.0 million, inclusive of \$2.5 million in transfers to other funds, and was for the following functional areas:

Expenditures (in millions)	FY21 Amended Budget	% of Total
Public Safety	\$ 13.3	34%
Public Works	6.1	16
Community Svcs. & Parks	4.8	12
Community Development	5.6	14
General Government*	6.8	17
Transfers to Other Funds**	2.5	6
Total Budget	\$ 39.0	100%

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

**Transfers to the Other Funds includes a transfer to the Capital Improvement Fund (\$2.5M).



Through Q4, and excluding transfers out to other funds, General Fund operating expenditures totaled \$34.0 million, which was \$2.3 million less than the previous fiscal year. Expenditures with notable variances from the prior year include:

Police Services – The FY21 amended Police Services budget was \$12.9 million, with \$12.2 incurred through year end. This was a decrease of \$721,000 compared to the previous fiscal year, and is primarily due to staffing vacancies with shifts covered by less expensive overtime.

City Attorney – The FY21 amended legal budget was \$1.3 million, with \$1.28 million incurred through year end; this is a decrease of \$512,000 when compared to last fiscal year. This decrease was mainly attributed to reduced activity associated with the prosecution of specific code enforcement matters.

Storm Drains – Budgeted at \$720,000, fiscal year expenditures totaled \$627,000, which was \$437,000 or 41% less than last year. The majority of the decrease was attributed to a one-time emergency repair of a Capistrano Beach storm outlet in the prior fiscal year.



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Street Maintenance – At \$1.1 million spent for the fiscal year, these expenditures were down \$378,000 when compared to FY20. This is primarily due to the temporary elimination of a County position to create budget savings.

Capital Improvement Fund disbursements through Q4 totaled \$4.2 million, an increase of \$469,000 from the previous fiscal year. A total of \$8.6 million was budgeted for these multiyear capital projects, the majority of which relates to Residential Resurfacing (\$4.9M) and the Residential Roadway Slurry Program (\$2.8M). See a listing of projects, along with their budgets, actual expenditures, and encumbered (contracted) balances in Attachment 5 of this report.

Cash & Investments

Investment Portfolio	
At June 30, 2021	
Account	Amount
Cash*	\$ 2,229,113
Petty Cash	5,200
LAIF	32,792,757
T-Notes	12,000,000
Total	\$ 47,027,070

**Includes checks cut at month end and outstanding.*

The City’s Local Agency Investment Fund (LAIF) account ended the fourth quarter with a balance of \$32.8 million. The T-Note portfolio balance was \$12 million at June 30, 2021 and consists of one \$3.0 million, two \$3.2 million, and one \$2.6 million laddered investments maturing at one-year intervals over the next 4 years on October 31st.

ATTACHED FINANCIAL REPORTS:

1. General Fund Revenues – Budget vs. Actual for Period Ending 6/30/21
2. General Fund Expenditures – Budget vs. Actual for Period Ending 6/30/21
3. 6/30/21 Balance Sheets All Funds
4. CIP Projects – Budget vs. Actual for Period Ending 6/30/21
5. CIP Projects – Narrative Summary of Project Status
6. General Fund Expenditures by Function for Period Ending 6/30/21
7. FYTD Revenues, June 2021 vs 2020
8. FYTD Expenditures, June 2021 vs 2020



City of Dana Point, CA

General Fund Revenues - Budget vs. Actual Group Summary

For Fiscal: 2020-2021 Period Ending: 06/30/2021

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	9,410,000.00	9,600,000.00	188,136.51	9,635,195.67	9,635,195.67	-35,195.67
6103 - Property Transfer Tax	475,000.00	850,000.00	308,183.50	1,236,203.62	1,236,203.62	-386,203.62
6105 - Franchise Fees	1,350,000.00	1,350,000.00	309,952.72	1,352,462.96	1,352,462.96	-2,462.96
6107 - Homeowners Property Tax Relie	50,000.00	50,000.00	6,613.73	44,091.29	44,091.29	5,908.71
6109 - Transient Occupancy Tax	12,800,000.00	7,000,000.00	1,284,502.87	8,035,175.02	8,035,175.02	-1,035,175.02
6110 - Short Term Rental TOT	800,000.00	550,000.00	205,357.75	712,272.22	712,272.22	-162,272.22
6111 - Sales & Use Tax	6,090,000.00	5,182,000.00	1,536,694.20	5,293,742.81	5,293,742.81	-111,742.81
6113 - In-lieu Property Taxes	4,564,000.00	4,657,000.00	1,167.52	4,658,597.52	4,658,597.52	-1,597.52
RevenueType: 10 - Taxes & Franchises Total:	35,539,000.00	29,239,000.00	3,840,608.80	30,967,741.11	30,967,741.11	-1,728,741.11
RevenueType: 20 - Licenses & Permits						
6201 - Site Development Permit	41,000.00	80,000.00	7,510.00	96,852.00	96,852.00	-16,852.00
6203 - Coastal Development Permit	30,000.00	95,000.00	4,628.00	110,920.00	110,920.00	-15,920.00
6205 - Conditional Use Permit	8,200.00	20,000.00	0.00	13,398.00	13,398.00	6,602.00
6207 - Other Planning Permits	15,250.00	13,000.00	1,557.00	12,631.00	12,631.00	369.00
6209 - Building Permits	800,000.00	1,000,000.00	67,390.84	1,169,396.39	1,169,396.39	-169,396.39
6211 - Plumbing Permits	27,250.00	115,000.00	8,464.00	109,379.20	109,379.20	5,620.80
6215 - Electrical Permits	51,500.00	105,000.00	11,134.40	120,153.50	120,153.50	-15,153.50
6217 - Mechanical Permits	21,500.00	25,000.00	1,974.20	28,744.40	28,744.40	-3,744.40
6218 - Short Term Rental Permits	20,000.00	20,000.00	2,850.00	19,950.00	19,950.00	50.00
6219 - Other Building Permits	500.00	1,000.00	288.23	1,267.92	1,267.92	-267.92
6221 - Transportation Permits	1,600.00	500.00	0.00	0.00	0.00	500.00
6223 - Encroachment Permits	35,000.00	40,000.00	17,830.00	55,452.75	55,452.75	-15,452.75
6225 - Grading Permit Plan Check	247,500.00	225,000.00	10,995.00	218,199.71	218,199.71	6,800.29
6226 - Licenses & Permits	12,000.00	2,000.00	0.00	1,037.68	1,037.68	962.32
6227 - Other Engineering Permits	7,000.00	60,000.00	8,225.00	79,625.00	79,625.00	-19,625.00
RevenueType: 20 - Licenses & Permits Total:	1,318,300.00	1,801,500.00	142,846.67	2,037,007.55	2,037,007.55	-235,507.55
RevenueType: 30 - Fines & Forfeitures						
6301 - Vehicle Code Fines	225,000.00	275,000.00	58,549.50	350,108.98	350,108.98	-75,108.98
6303 - Penalties, Int. & Restitution	120,000.00	185,000.00	30,804.50	271,857.85	271,857.85	-86,857.85
RevenueType: 30 - Fines & Forfeitures Total:	345,000.00	460,000.00	89,354.00	621,966.83	621,966.83	-161,966.83
RevenueType: 40 - Use Of Money & Property						
6401 - Rental Of Property	60,000.00	36,000.00	6,346.90	55,217.71	55,217.71	-19,217.71
6403 - Investment Income	350,000.00	350,000.00	80,447.19	388,206.97	388,206.97	-38,206.97
6405 - City Plaza Rental Revenue	22,800.00	22,800.00	1,900.00	22,800.00	22,800.00	0.00
6413 - Unrealized Gain/Loss	0.00	0.00	-249,569.00	-249,569.00	-249,569.00	249,569.00
RevenueType: 40 - Use Of Money & Property Total:	432,800.00	408,800.00	-160,874.91	216,655.68	216,655.68	192,144.32
RevenueType: 50 - Intergovernmental						
6505 - Motor Vehicle In-lieu	15,000.00	25,000.00	0.00	24,460.92	24,460.92	539.08
6513 - Local Coastal Program Grant	0.00	0.00	0.00	22,180.00	22,180.00	-22,180.00
6514 - Waste Disposal Agreement Allocation	54,000.00	95,000.00	0.00	0.00	0.00	95,000.00
6515 - Nuclear Power Program	195,000.00	217,900.00	0.00	217,924.00	217,924.00	-24.00
6521 - Intergovernmental Cost Reimb	65,000.00	3,875,828.00	4,027,274.00	4,824,620.29	4,824,620.29	-948,792.29
6523 - State Grants	0.00	150,000.00	2,500.00	59,567.00	59,567.00	90,433.00
RevenueType: 50 - Intergovernmental Total:	329,000.00	4,363,728.00	4,029,774.00	5,148,752.21	5,148,752.21	-785,024.21
RevenueType: 60 - Charges For Services						
6607 - Planning Comm. Determin.	1,000.00	500.00	0.00	2,134.00	2,134.00	-1,634.00
6609 - Variance Minor Amendment	2,500.00	13,000.00	0.00	20,324.00	20,324.00	-7,324.00
6611 - Tentative Tract Map	0.00	1,000.00	0.00	9,595.00	9,595.00	-8,595.00
6613 - Tentative Parcel Map	0.00	15,000.00	0.00	16,696.00	16,696.00	-1,696.00
6621 - Concept Approval	1,000.00	1,000.00	300.00	300.00	300.00	700.00

General Fund Revenues - Budget vs. Actual

For Fiscal: 2020-2021 Period Ending: 06/30/2021

RevenueObject	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
6623 - Planning Plan Check Fee	85,000.00	125,000.00	10,740.50	141,414.63	141,414.63	-16,414.63
6625 - Site Inspection Fee	1,500.00	1,000.00	0.00	0.00	0.00	1,000.00
6627 - Other Planning Fees	9,000.00	20,000.00	0.00	12,044.98	12,044.98	7,955.02
6631 - Building Plan Check Fee	500,000.00	575,000.00	48,360.68	593,637.39	593,637.39	-18,637.39
6633 - Permit Issuance Fee	70,000.00	50,000.00	5,100.00	54,605.00	54,605.00	-4,605.00
6635 - Other Building Fees	0.00	0.00	166.00	208.00	208.00	-208.00
6639 - Addressing Fee	2,000.00	7,000.00	394.00	9,344.00	9,344.00	-2,344.00
6641 - Grading Inspection	75,000.00	375,000.00	44,432.72	455,893.73	455,893.73	-80,893.73
6655 - Other Engineering Fees	75,000.00	125,000.00	5,425.01	121,016.50	121,016.50	3,983.50
6659 - Solid Waste Exemption Fee	2,000.00	2,500.00	580.00	3,772.00	3,772.00	-1,272.00
6682 - Lantern District Impact Fees	250,000.00	0.00	0.00	0.00	0.00	0.00
6683 - Art In Public Places Fees	0.00	23,000.00	0.00	54,569.16	54,569.16	-31,569.16
6685 - Reimbursed Expenses	140,000.00	80,000.00	106,560.86	179,817.46	179,817.46	-99,817.46
6687 - Legal Reimbursements - Development	10,000.00	10,000.00	0.00	32,796.50	32,796.50	-22,796.50
6688 - Legal Reimbursements - Other	25,000.00	30,000.00	6,195.00	24,009.78	24,009.78	5,990.22
6689 - Police Services Reimbursements	137,812.00	5,000.00	0.00	0.00	0.00	5,000.00
6691 - Recreation Classes	170,000.00	25,000.00	12,173.30	66,614.54	66,614.54	-41,614.54
6692 - Planning Reimbursements	30,000.00	464,110.00	45,512.44	392,031.38	392,031.38	72,078.62
6693 - Activities & Trips	15,000.00	0.00	1,029.83	1,802.29	1,802.29	-1,802.29
6694 - Staff Time Reimbursements	50,000.00	25,000.00	0.00	14,254.50	14,254.50	10,745.50
6697 - Photocopies	1,000.00	0.00	0.00	0.00	0.00	0.00
6699 - Other P/b/e	28,750.00	24,000.00	2,770.80	29,475.81	29,475.81	-5,475.81
RevenueType: 60 - Charges For Services Total:	1,681,562.00	1,997,110.00	289,741.14	2,236,356.65	2,236,356.65	-239,246.65
RevenueType: 70 - Other						
6701 - Planning Appeal Fee	1,000.00	0.00	0.00	250.00	250.00	-250.00
6703 - Miscellaneous Revenues	60,000.00	15,000.00	5,578.55	19,386.75	19,386.75	-4,386.75
6704 - Gain/Loss on Asset Sale	2,000.00	0.00	1,615.00	1,615.00	1,615.00	-1,615.00
6707 - User Fee Income Solid Waste	55,000.00	55,000.00	16,647.70	65,081.23	65,081.23	-10,081.23
RevenueType: 70 - Other Total:	118,000.00	70,000.00	23,841.25	86,332.98	86,332.98	-16,332.98
RevenueType: 90 - Transfers						
6903 - Tsfs In - Fr Gas Tax Fund	589,857.00	0.00	0.00	0.00	0.00	0.00
RevenueType: 90 - Transfers Total:	589,857.00	0.00	0.00	0.00	0.00	0.00
Fund: 01 - GENERAL Total:	40,353,519.00	38,340,138.00	8,255,290.95	41,314,813.01	41,314,813.01	-2,974,675.01
Total Surplus (Deficit):	40,353,519.00	38,340,138.00	8,255,290.95	41,314,813.01	41,314,813.01	

Fund Summary

Fund	Original	Current	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget
	Total Budget	Total Budget				Remaining
01 - GENERAL	40,353,519.00	38,340,138.00	8,255,290.95	41,314,813.01	41,314,813.01	-2,974,675.01
Total Surplus (Deficit):	40,353,519.00	38,340,138.00	8,255,290.95	41,314,813.01	41,314,813.01	



City of Dana Point, CA

General Fund Expenditures - Budget vs. Actual Group Summary

For Fiscal: 2020-2021 Period Ending: 06/30/2021

ExpenseObject	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
Fund: 01 - GENERAL						
ExpenseType: 10 - Personnel						
1010 - Salaries	6,522,334.00	6,363,572.00	512,866.62	5,838,861.42	5,838,861.42	524,710.58
1030 - Hourly	238,624.00	224,634.00	12,937.50	215,281.11	215,281.11	9,352.89
1050 - Overtime	85,000.00	118,400.00	8,048.93	94,647.06	94,647.06	23,752.94
1070 - Stipends	9,000.00	9,000.00	692.30	8,806.06	8,806.06	193.94
1100 - Benefits	1,017,516.00	953,116.00	64,654.09	870,428.97	870,428.97	82,687.03
1120 - Retirement Benefits	1,010,547.00	1,052,131.00	44,336.73	971,925.67	971,925.67	80,205.33
1140 - Medi-tax 1.45%	99,397.00	98,778.00	8,000.29	88,729.87	88,729.87	10,048.13
1199 - Organizational Review Savings	0.00	-525,000.00	0.00	0.00	0.00	-525,000.00
1200 - Outside Assistance	0.00	36,490.00	10,597.64	34,825.76	34,825.76	1,664.24
ExpenseType: 10 - Personnel Total:	8,982,418.00	8,331,121.00	662,134.10	8,123,505.92	8,123,505.92	207,615.08
ExpenseType: 20 - Materials & Services						
2010 - Communications	126,310.00	154,610.00	18,070.32	131,652.58	131,652.58	22,957.42
2030 - Equipment Maintenance	469,300.00	503,350.00	64,736.88	421,900.79	421,900.79	81,449.21
2040 - Copier Usage	17,400.00	15,400.00	41.95	6,303.95	6,303.95	9,096.05
2050 - Vehicle Maintenance	94,500.00	94,500.00	16,161.39	79,114.19	79,114.19	15,385.81
2070 - Office Supplies	100,350.00	85,450.00	13,609.59	45,526.23	45,526.23	39,923.77
2090 - Memberships & Dues	67,975.00	65,175.00	6,008.00	59,078.23	59,078.23	6,096.77
2110 - Operating Supplies	503,700.00	501,300.00	91,960.75	455,603.41	455,603.41	45,696.59
2130 - Books & Subscriptions	28,150.00	33,250.00	6,732.45	29,747.53	29,747.53	3,502.47
2150 - Training	65,550.00	45,650.00	3,464.53	20,838.64	20,838.64	24,811.36
2170 - Postage	19,000.00	19,000.00	3,764.63	9,477.50	9,477.50	9,522.50
2190 - Facil & Equip Lease/Rent	141,800.00	115,800.00	6,971.19	74,237.22	74,237.22	41,562.78
2210 - Utilities	1,290,800.00	1,336,300.00	216,777.14	1,247,632.64	1,247,632.64	88,667.36
2230 - Professional Services	2,437,900.00	3,614,872.00	556,749.43	2,987,284.58	2,987,284.58	627,587.42
2240 - Reimbursable Costs	185,000.00	880,640.00	226,611.86	803,824.11	803,824.11	76,815.89
2250 - Advertising	41,550.00	32,200.00	5,583.82	35,639.48	35,639.48	-3,439.48
2270 - Travel, Conf. & Meetings	113,000.00	99,747.00	7,515.06	24,040.67	24,040.67	75,706.33
2290 - Auto Allowance	62,900.00	63,050.00	4,651.48	57,831.64	57,831.64	5,218.36
2310 - City Attorney	949,000.00	1,309,000.00	121,460.26	1,275,184.49	1,275,184.49	33,815.51
2320 - City Attorney Allocation	0.00	-6,000.00	0.00	0.00	0.00	-6,000.00
2330 - Police Services	14,045,021.00	12,860,709.00	32,004.70	12,176,876.56	12,176,876.56	683,832.44
2340 - Parking Lot Leases	45,000.00	50,000.00	3,738.71	46,049.66	46,049.66	3,950.34
2350 - Street Maintenance	1,451,000.00	1,134,400.00	488,096.70	1,122,129.11	1,122,129.11	12,270.89
2410 - Community Activities	575,050.00	497,550.00	18,384.66	387,797.64	387,797.64	109,752.36
2430 - Recreation Programs	127,000.00	87,500.00	6,037.80	91,864.48	91,864.48	-4,364.48
2450 - Landscape Maintenance	695,000.00	575,000.00	56,762.56	503,170.79	503,170.79	71,829.21
2470 - Tree Maintenance	670,000.00	590,000.00	150,539.00	606,652.00	606,652.00	-16,652.00
2490 - Street Sweeping	267,000.00	231,500.00	37,720.00	223,710.00	223,710.00	7,790.00
2510 - Storm Drains	854,500.00	720,500.00	108,155.21	627,352.01	627,352.01	93,147.99
2530 - Safety Lighting	225,200.00	292,900.00	74,417.98	290,758.79	290,758.79	2,141.21
2550 - Park Maintenance	1,085,000.00	905,000.00	77,456.12	850,213.95	850,213.95	54,786.05
2590 - Data Technology	230,175.00	416,685.00	103,428.80	392,783.05	392,783.05	23,901.95
2600 - Marketing	113,850.00	82,850.00	9,874.14	62,225.76	62,225.76	20,624.24
2999 - Operations Contingency	250,000.00	0.00	0.00	0.00	0.00	0.00
ExpenseType: 20 - Materials & Services Total:	27,347,981.00	27,407,888.00	2,537,487.11	25,146,501.68	25,146,501.68	2,261,386.32
ExpenseType: 40 - Insurance						
4010 - Liability Insur Premiums	467,500.00	484,243.00	1,734.00	482,814.24	482,814.24	1,428.76
4030 - Property Insurance Premiums	100,000.00	127,184.00	0.00	127,026.00	127,026.00	158.00
4050 - Employee Bond Premiums	1,200.00	1,200.00	0.00	1,155.00	1,155.00	45.00
4110 - Workers' Compensation	120,000.00	144,410.00	0.00	144,410.00	144,410.00	0.00

General Fund Expenditures - Budget vs. Actual

For Fiscal: 2020-2021 Period Ending: 06/30/2021

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:	690,200.00	758,537.00	1,734.00	755,405.24	755,405.24	3,131.76
ExpenseType: 90 - Operating Transfers Out						
9010 - Tsfs Out - To Facil Imp Fund	100,000.00	0.00	0.00	0.00	0.00	0.00
9031 - Tsfs Out - To CFD Maint Fund	36,000.00	0.00	0.00	0.00	0.00	0.00
9050 - Tsfs Out - To Cap Impv Fund	3,082,552.00	2,492,695.00	2,492,695.00	2,492,695.00	2,492,695.00	0.00
ExpenseType: 90 - Operating Transfers Out Total:	3,218,552.00	2,492,695.00	2,492,695.00	2,492,695.00	2,492,695.00	0.00
Fund: 01 - GENERAL Total:	40,239,151.00	38,990,241.00	5,694,050.21	36,518,107.84	36,518,107.84	2,472,133.16
Total Surplus (Deficit):	-40,239,151.00	-38,990,241.00	-5,694,050.21	-36,518,107.84	-36,518,107.84	

Fund Summary

Fund	Original	Current	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget
	Total Budget	Total Budget				Remaining
01 - GENERAL	-40,239,151.00	-38,990,241.00	-5,694,050.21	-36,518,107.84	-36,518,107.84	-2,472,133.16
Total Surplus (Deficit):	-40,239,151.00	-38,990,241.00	-5,694,050.21	-36,518,107.84	-36,518,107.84	



City of Dana Point, CA

Balance Sheet

Account Summary

As Of 06/30/2021

Account	Name	Balance	
Fund: 01 - GENERAL			
Assets			
01-1011	Claim on Cash	16,586,870.76	
01-1020	Petty Cash	5,200.00	
01-1050	Taxes Receivable - Current	2,637,211.69	
01-1200	Accounts Receivable	596,939.99	
01-1250	Advance Deposits	800.00	
01-1330	Intergovernmental Receivables	4,315,449.23	
01-1350	Interest Rec On Investments	57,423.35	
01-1450	Prepaid Items	364,725.75	
01-1500	Investments - Adjust To Fmv	283,238.00	
01-1530	Prem/disc - U.s. Gov't Secur	-104,836.46	
	Total Assets:	24,743,022.31	<u>24,743,022.31</u>
Liability			
01-2020	Accounts Payable	96,941.80	
01-2021	Accounts Payable Pending	1,753,407.71	
01-2080	Due To Other Agencies	326.98	
01-2151	Tenant Security Deposits	1,900.00	
01-2290	Unearned Revenue	2,351.00	
01-2391	Deferred Inflow of Resources	219,591.05	
	Total Liability:	2,074,518.54	
Equity			
01-2470	Fund Balance Desig. for Art in Public Place	278,377.04	
01-2500	Investments - Adjust To Fmv	283,238.00	
01-2550	Fund Balance Desig. for Special Purpose	4,799,000.00	
01-2560	Economic Stability Reserve	4,374,003.00	
01-2570	Extreme Event Reserve	3,578,730.00	
01-9920	Fund Balance - Undesignated	4,558,450.56	
	Total Beginning Equity:	17,871,798.60	
Total Revenue		41,314,813.01	
Total Expense		36,518,107.84	
Revenues Over/Under Expenses		4,796,705.17	
	Total Equity and Current Surplus (Deficit):	22,668,503.77	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>24,743,022.31</u>

Balance Sheet

As Of 06/30/2021

Account	Name	Balance
Fund: 02 - GASOLINE TAX		
Assets		
02-1011	Claim on Cash	1,427,324.67
02-1500	Investments - Adjust To Fmv	24,373.00
	Total Assets:	<u>1,451,697.67</u> <u><u>1,451,697.67</u></u>
Liability		
	Total Liability:	<u>0.00</u>
Equity		
02-2500	Investments - Adjust To Fmv	24,373.00
02-9920	Fund Balance	984,007.49
	Total Beginning Equity:	<u>1,008,380.49</u>
Total Revenue		733,899.18
Total Expense		<u>290,582.00</u>
Revenues Over/Under Expenses		<u>443,317.18</u>
	Total Equity and Current Surplus (Deficit):	<u>1,451,697.67</u>
	Total Liabilities, Equity and Current Surplus (Deficit):	<u><u>1,451,697.67</u></u>

Balance Sheet

As Of 06/30/2021

Account	Name	Balance	
Fund: 04 - MEASURE M FUND			
Assets			
04-1011	Claim on Cash	828,691.31	
04-1200	Accounts Receivable	147,541.28	
04-1500	Investments - Adjust To Fmv	14,151.00	
	Total Assets:	<u>990,383.59</u>	<u>990,383.59</u>
Liability			
	Total Liability:	<u>0.00</u>	
Equity			
04-2480	Fund Balance Restricted for SMP	188,480.00	
04-2500	Investments - Adjust To Fmv	14,151.00	
04-9920	Fund Balance	746,618.38	
	Total Beginning Equity:	<u>949,249.38</u>	
Total Revenue		659,942.21	
Total Expense		<u>618,808.00</u>	
Revenues Over/Under Expenses		41,134.21	
	Total Equity and Current Surplus (Deficit):	<u>990,383.59</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>990,383.59</u></u>

Balance Sheet

As Of 06/30/2021

Account	Name	Balance	
Fund: 05 - AB2766 - CLEAN AIR ACT			
Assets			
05-1011	Claim on Cash	597,094.44	
05-1200	Accounts Receivable	11,005.22	
05-1500	Investments - Adjust To Fmv	10,196.00	
	Total Assets:	<u>618,295.66</u>	<u>618,295.66</u>
Liability			
	Total Liability:	<u>0.00</u>	
Equity			
05-2500	Investments - Adjust To Fmv	10,196.00	
05-9920	Fund Balance	578,965.93	
	Total Beginning Equity:	<u>589,161.93</u>	
Total Revenue		29,133.73	
Total Expense		0.00	
Revenues Over/Under Expenses		<u>29,133.73</u>	
	Total Equity and Current Surplus (Deficit):	<u>618,295.66</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>618,295.66</u></u>

Balance Sheet

As Of 06/30/2021

Account	Name	Balance	
Fund: 06 - COASTAL TRANSIT			
Assets			
06-1011	Claim on Cash	205,602.52	
06-1200	Accounts Receivable	631,431.16	
06-1500	Investments - Adjust To Fmv	3,511.00	
	Total Assets:	840,544.68	<u>840,544.68</u>
Liability			
06-2021	Accounts Payable Pending	173,712.51	
06-2391	Deferred Inflow of Resources	271,212.34	
	Total Liability:	444,924.85	
Equity			
06-2500	Investments - Adjust To Fmv	3,511.00	
06-9920	Fund Balance	401,337.18	
	Total Beginning Equity:	404,848.18	
	Total Revenue	342,458.79	
	Total Expense	351,687.14	
	Revenues Over/Under Expenses	-9,228.35	
	Total Equity and Current Surplus (Deficit):	395,619.83	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>840,544.68</u>

Balance Sheet

As Of 06/30/2021

Account	Name	Balance
Fund: 07 - TBID		
Assets		
07-1011	Claim on Cash	488,105.99
07-1200	Accounts Receivable	120,699.00
07-1500	Investments - Adjust To Fmv	8,335.00
	Total Assets:	<u>617,139.99</u>
Liability		
07-2021	Accounts Payable Pending	120,397.25
	Total Liability:	<u>120,397.25</u>
Equity		
07-2480	TBID '89 Act Fund Bal Reserve	486,184.09
07-2500	Investments - Adjust To Fmv	8,335.00
07-9920	Fund Balance	28,210.00
	Total Beginning Equity:	<u>522,729.09</u>
Total Revenue		920,781.67
Total Expense		<u>946,768.02</u>
Revenues Over/Under Expenses		-25,986.35
	Total Equity and Current Surplus (Deficit):	496,742.74
	Total Liabilities, Equity and Current Surplus (Deficit):	<u><u>617,139.99</u></u>

Balance Sheet

As Of 06/30/2021

Account	Name	Balance
Fund: 08 - ROAD MAINTENANCE AND REHAB		
Assets		
08-1011	Claim on Cash	520,930.16
08-1330	Intergovernmental Receivables	112,668.17
08-1500	Investments - Adjust To Fmv	8,895.00
	Total Assets:	<u>642,493.33</u>
		<u><u>642,493.33</u></u>
Liability		
	Total Liability:	<u>0.00</u>
Equity		
08-2500	Investments - Adjust To Fmv	8,895.00
08-9920	Fund Balance	669,190.74
	Total Beginning Equity:	<u>678,085.74</u>
Total Revenue		588,160.59
Total Expense		<u>623,753.00</u>
Revenues Over/Under Expenses		<u>-35,592.41</u>
	Total Equity and Current Surplus (Deficit):	<u>642,493.33</u>
	Total Liabilities, Equity and Current Surplus (Deficit):	<u><u>642,493.33</u></u>

Balance Sheet

As Of 06/30/2021

Account	Name	Balance
Fund: 09 - HEADLANDS HABITAT (ESHA)		
Assets		
09-1011	Claim on Cash	310,871.59
09-1391	Beneficial Interest Receivable	454,328.00
09-1500	Investments - Adjust To Fmv	5,308.00
	Total Assets:	<u>770,507.59</u>
Liability		
09-2021	Accounts Payable Pending	3,208.66
09-2391	Deferred Inflow of Resources	454,328.00
	Total Liability:	<u>457,536.66</u>
Equity		
09-2500	Investments - Adjust To Fmv	5,308.00
09-9920	Fund Balance	308,113.62
	Total Beginning Equity:	<u>313,421.62</u>
Total Revenue		21,719.17
Total Expense		<u>22,169.86</u>
Revenues Over/Under Expenses		-450.69
	Total Equity and Current Surplus (Deficit):	312,970.93
	Total Liabilities, Equity and Current Surplus (Deficit):	<u><u>770,507.59</u></u>

Balance Sheet

As Of 06/30/2021

Account	Name	Balance	
Fund: 11 - CAPITAL IMPROVEMENTS			
Assets			
11-1011	Claim on Cash	9,921,384.87	
	Total Assets:	<u>9,921,384.87</u>	<u><u>9,921,384.87</u></u>
Liability			
11-2021	Accounts Payable Pending	925,960.83	
	Total Liability:	<u>925,960.83</u>	
Equity			
11-2440	Fund Bal Reserved for Doheny Village Imp	825,631.67	
11-2580	Community Investment Reserve	3,792,315.00	
11-9920	Fund Balance - Undesignated	4,553,251.13	
	Total Beginning Equity:	<u>9,171,197.80</u>	
Total Revenue		4,025,838.00	
Total Expense		<u>4,201,611.76</u>	
Revenues Over/Under Expenses		<u>-175,773.76</u>	
	Total Equity and Current Surplus (Deficit):	<u>8,995,424.04</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>9,921,384.87</u></u>

Balance Sheet

As Of 06/30/2021

Account	Name	Balance	
Fund: 12 - FACILITIES IMPROVEMENT FUND			
Assets			
12-1011	Claim on Cash	2,589,262.35	
12-1200	Accounts Receivable	33,733.44	
	Total Assets:	2,622,995.79	<u>2,622,995.79</u>
Liability			
12-2020	Accounts Payable	-9,715.00	
12-2021	Accounts Payable Pending	148,376.39	
	Total Liability:	138,661.39	
Equity			
12-2480	Fund Balance Restricted for PEG Fees	347,164.28	
12-9920	Fund Balance	2,821,447.83	
	Total Beginning Equity:	3,168,612.11	
Total Revenue		139,697.14	
Total Expense		823,974.85	
Revenues Over/Under Expenses		-684,277.71	
	Total Equity and Current Surplus (Deficit):	2,484,334.40	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>2,622,995.79</u>

Balance Sheet

As Of 06/30/2021

Account	Name	Balance	
Fund: 21 - PARK DEVELOPMENT			
Assets			
21-1011	Claim on Cash	67,545.88	
21-1500	Investments - Adjust To Fmv	1,153.00	
	Total Assets:	68,698.88	<u><u>68,698.88</u></u>
Liability			
	Total Liability:	0.00	
Equity			
21-2500	Investments - Adjust To Fmv	1,153.00	
21-9920	Fund Balance	72,780.19	
	Total Beginning Equity:	73,933.19	
Total Revenue		-2,088.79	
Total Expense		3,145.52	
Revenues Over/Under Expenses		-5,234.31	
	Total Equity and Current Surplus (Deficit):	68,698.88	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u><u>68,698.88</u></u>

Balance Sheet

As Of 06/30/2021

Account	Name	Balance
Fund: 25 - SUPP LAW ENFORCEMENT SERVICES		
Assets		
25-1011	Claim on Cash	73,118.31
25-1500	Investments - Adjust To Fmv	1,249.00
	Total Assets:	74,367.31
		<u>74,367.31</u>
Liability		
25-2021	Accounts Payable Pending	20,434.80
	Total Liability:	20,434.80
Equity		
25-2500	Investments - Adjust To Fmv	1,249.00
25-9920	Fund Balance	63,607.80
	Total Beginning Equity:	64,856.80
Total Revenue		155,924.76
Total Expense		166,849.05
Revenues Over/Under Expenses		-10,924.29
	Total Equity and Current Surplus (Deficit):	53,932.51
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>74,367.31</u>

Balance Sheet

As Of 06/30/2021

Account	Name	Balance
Fund: 27 - CFD 2006-1 MAINTENANCE		
Assets		
27-1011	Claim on Cash	657,264.15
27-1200	Accounts Receivable	16,065.10
27-1500	Investments - Adjust To Fmv	11,223.00
	Total Assets:	<u>684,552.25</u>
Liability		
27-2021	Accounts Payable Pending	40,077.19
	Total Liability:	<u>40,077.19</u>
Equity		
27-2480	Funicular Replacement Reserve	31,000.00
27-2500	Investments - Adjust To Fmv	11,223.00
27-9920	Fund Balance	466,681.12
	Total Beginning Equity:	<u>508,904.12</u>
Total Revenue		339,660.05
Total Expense		<u>204,089.11</u>
Revenues Over/Under Expenses		135,570.94
	Total Equity and Current Surplus (Deficit):	644,475.06
	Total Liabilities, Equity and Current Surplus (Deficit):	<u><u>684,552.25</u></u>

Balance Sheet

As Of 06/30/2021

Account	Name	Balance
Fund: 31 - AGENCY TRUST		
Assets		
31-1011	Claim on Cash	11,453,668.39
	Total Assets:	11,453,668.39
		<u>11,453,668.39</u>
Liability		
31-2021	Accounts Payable Pending	33,415.34
31-2150	CD 3rd Party Rev & Staff Time (refu	230,225.45
31-2220	Deposits - Carits	22.52
31-2300	Trust Deposits	709,883.33
31-2310	P/b/e Planning Deposits	10,000.00
31-2320	Other Comm Dev Deposits	1,680,016.80
31-2380	Affordable Housing Program	549,271.55
31-2390	Building Permit Eng Deposits	213,890.20
31-2410	PW Refundable Cash Bonds	8,026,000.00
31-2490	Deposits - ADA (CASp Certification and Tr	943.20
	Total Liability:	11,453,668.39
	Total Equity and Current Surplus (Deficit):	0.00
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>11,453,668.39</u>

Balance Sheet

As Of 06/30/2021

Account	Name	Balance	
Fund: 33 - CFD 2013 BONDHOLDER FUND			
Assets			
33-1011	Claim on Cash	1,294,134.68	
33-1200	Accounts Receivable	145,675.89	
33-1583	Reserve 2020-1 (92057004)	2,649,280.74	
33-1584	Bond Payment 2020-1 (92057001)	297.81	
33-1585	Special Tax 2020-1 (92057000)	1,690,470.65	
33-1610	Escrow Fund 2020-1 (92057200)	4.04	
33-1660	Admin. Expense Account (92057003)	0.26	
	Total Assets:	5,779,864.07	<u>5,779,864.07</u>
Liability			
33-2021	Accounts Payable Pending	1,291,785.11	
33-2090	Due to Bondholders	4,488,078.96	
	Total Liability:	5,779,864.07	
Total Revenue		0.00	
Total Expense		0.00	
Revenues Over/Under Expenses		0.00	
	Total Equity and Current Surplus (Deficit):	0.00	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>5,779,864.07</u>



City of Dana Point, CA

CIP Projects - Budget vs. Actual Group Summary

For Fiscal: 2020-2021 Period Ending: 06/30/2021

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	61,928.00	0.00	14,239.75	14,239.75	47,688.25
1309 - FY19 Annual Residential Resurfacing	0.00	278,895.00	0.00	107,752.17	107,752.17	171,142.83
1317 - Residential Resurfacing FY20	0.00	2,638,704.00	401,526.56	2,270,807.99	2,270,807.99	367,896.01
1318 - Residential Resurfacing FY21	1,965,000.00	1,965,000.00	3,500.00	30,500.00	30,500.00	1,934,500.00
1319 - Arterial Roadway Slurry Program FY20	0.00	372,140.00	0.00	283,589.44	283,589.44	88,550.56
1320 - Arterial Roadway Slurry Program FY21	500,000.00	500,000.00	187,657.14	187,657.14	187,657.14	312,342.86
1321 - Residential Roadway Slurry Program FY20	0.00	644,073.00	0.00	452,745.59	452,745.59	191,327.41
1322 - Residential Roadway Slurry Program FY21	1,325,000.00	1,325,000.00	540,431.19	543,800.09	543,800.09	781,199.91
1323 - Stonehill Bridge Deck Treatment	0.00	90,576.00	18,733.81	68,894.69	68,894.69	21,681.31
1324 - Citywide Storm Drain Repairs	200,000.00	200,000.00	112,855.00	140,292.49	140,292.49	59,707.51
1325 - Water Quality/Diversion Repairs & Mntce.	50,000.00	50,000.00	0.00	0.00	0.00	50,000.00
1326 - Sidewalk/Concrete Repairs & ADA	100,000.00	100,000.00	0.00	0.00	0.00	100,000.00
1327 - Traffic Safety Repairs & Improvements	100,000.00	100,000.00	12,437.40	100,332.41	100,332.41	-332.41
1328 - City Parking Lot Repairs/Slurry	50,000.00	50,000.00	0.00	0.00	0.00	50,000.00
1340 - FY22 Doheny Village Connectivity Design/Improvements	0.00	245,000.00	1,000.00	1,000.00	1,000.00	244,000.00
Fund: 11 - CAPITAL IMPROVEMENTS Total:	4,290,000.00	8,621,316.00	1,278,141.10	4,201,611.76	4,201,611.76	4,419,704.24
Total Surplus (Deficit):	-4,290,000.00	-8,621,316.00	-1,278,141.10	-4,201,611.76	-4,201,611.76	

Fund Summary

Fund	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
11 - CAPITAL IMPROVEMENT	-4,290,000.00	-8,621,316.00	-1,278,141.10	-4,201,611.76	-4,201,611.76	-4,419,704.24
Total Surplus (Deficit):	-4,290,000.00	-8,621,316.00	-1,278,141.10	-4,201,611.76	-4,201,611.76	

FY21 Summary of Capital Improvement Project Statuses
As of June 30, 2021

Project No.	Project Name	FY21 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. City will commence design for our portion	61,928.00	8,188.55	14,239.75	47,688.25
1309	FY19 Annual Residential Resurfacing (#1309) Summary: The Notice of Completion for this project was approved by City Council on May 19, 2020 and final retention payment made on February 2021. Project was closed out with savings returned to the CIP Unassigned Fund Balance at June 30, 2021	278,895.00	2,217,630.27	107,752.17	171,142.83
1317	Residential Resurfacing FY20 (#1317) Summary: Construction contract awarded at the October 6, 2020 City Council meeting with the project commencing in Winter 2020. Streets included for rehabilitation with the Project include portions of Calle Real, Calle Maria, Calle Los Robles, El Contento Drive and Zarzito Drive, along with some miscellaneous work items to address drainage and ADA issues. In addition, the Project includes the Stonehill & Ritz Carlton Drive Bridge Deck Treatment (CIP#1323), and asphalt repairs in the Del Obispo Community Center (Fund 12 Project #2004). Notice of Completion taken to City Council on June 1, 2021. Project close out anticipated in Fall 2021	2,638,704.00	9,100.00	2,270,807.99	367,896.01
1318	Residential Resurfacing FY21 (#1318) Summary: Final design work in process with bid opening and City Council award anticipated in November and December 2021, respectively. Construction to commence in early 2022.	1,965,000.00	-	30,500.00	1,934,500.00
1319	Arterial Roadway Slurry Program FY20 (#1319) Summary: Project ongoing and in progress (in conjunction with CIP#1321). Notice of Completion taken to City Council on 9/1/2020 with project close out at June 30, 2021.	372,140.00	254,860.04	283,589.44	88,550.56
1320	Arterial Roadway Slurry Program FY21 (#1320) Summary: Construction in process (in conjunction with CIP#1322). Project completion anticipated in Fall 2021. NOC to City Council after work is complete.	500,000.00	-	187,657.14	312,342.86

FY21 Summary of Capital Improvement Project Statuses
As of June 30, 2021

Project No.	Project Name	FY21 Current Budget	PY Total Expenditures	FYTD Activity + Encumbrances	Budget Remaining
1321	Residential Roadway Slurry Program FY20 (#1321) Summary: Project ongoing and in progress (in conjunction with CIP#1319). Notice of Completion taken to City Council on 9/1/2020 with project close out at June 30, 2021.	644,073.00	885,926.83	452,745.59	191,327.41
1322	Residential Roadway Slurry Program FY21 (#1322) Summary: Construction in process (in conjunction with CIP#1320). Project completion anticipated in Fall 2021. NOC to City Council after work is complete.	1,325,000.00	-	543,800.09	781,199.91
1323	Stonehill Bridge Deck Treatment (#1323) Summary: The project is ongoing and in progress, in conjunction with CIP#1317 and asphalt repairs in the Del Obispo Community Center (Fund 12 Project #2004). Notice of Completion taken to City Council on June 1, 2021. Project close out anticipated in Fall 2021.	90,576.00	9,423.60	68,894.69	21,681.31
1324	Citywide Storm Drain Repairs (#1324) Summary: Project is current and ongoing.	200,000.00	-	140,292.49	59,707.51
1325	Water Quality/Diversion Repairs & Mntce. (#1325) Summary: Project is current and ongoing.	50,000.00	-	-	50,000.00
1326	Sidewalk/Concrete Repairs & ADA (#1326) Summary: Project is current and ongoing.	100,000.00	-	-	100,000.00
1327	Traffic Safety Repairs & Improvements (#1327) Summary: Project is current and ongoing.	100,000.00	-	100,332.41	(332.41)

FY21 Summary of Capital Improvement Project Statuses
As of June 30, 2021

Project No.	Project Name	FY21 Current Budget	PY Total Expenditures	FYTD Activity + Encumbrances	Budget Remaining
1328	City Parking Lot Repairs/Slurry (#1328) Summary:	50,000.00	-	-	50,000.00
1340	FY22 Doheny Village Connectivity Design/Improvements (#1340) Summary: On May 18, 2021, City Council approved the acquisition of the Holder Property as part of the Doheny Village Connectivity/Improvement Project in the amount of \$165,000. The City owns the lot now and has initiated clean up activities. All of the aged fencing has been removed and replaced and landscaping/trees have been installed. The gate is nearly done and will be installed in September 2021.	245,000.00	-	1,000.00	244,000.00
		8,621,316.00	3,385,129.29	4,201,611.76	4,419,704.24
		FY20 Current Budget	PY Total Expenditures	FYTD Activity + Encumbrances	Budget Remaining



GF Expenditures by Function Group Summary

For Fiscal: 2020-2021 Period Ending: 06/30/2021

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	1,956,154.00	1,865,254.00	128,214.78	1,533,738.76	1,533,738.76	331,515.24
1030 - Hourly	49,328.00	24,679.00	1,763.84	23,439.78	23,439.78	1,239.22
1050 - Overtime	13,500.00	14,200.00	1,191.99	6,374.52	6,374.52	7,825.48
1100 - Benefits	292,116.00	271,116.00	14,500.52	214,797.44	214,797.44	56,318.56
1120 - Retirement Benefits	583,486.00	600,346.00	10,217.33	526,440.87	526,440.87	73,905.13
1140 - Medi-tax 1.45%	29,275.00	28,082.00	2,021.80	23,366.72	23,366.72	4,715.28
1199 - Organizational Review Savings	0.00	-315,000.00	0.00	0.00	0.00	-315,000.00
1200 - Outside Assistance	0.00	1,400.00	0.00	1,349.28	1,349.28	50.72
ExpenseType: 10 - Personnel Total:	2,923,859.00	2,490,077.00	157,910.26	2,329,507.37	2,329,507.37	160,569.63
ExpenseType: 20 - Materials & Services						
2010 - Communications	83,100.00	109,900.00	12,737.73	94,249.48	94,249.48	15,650.52
2030 - Equipment Maintenance	430,500.00	460,000.00	62,084.31	393,768.95	393,768.95	66,231.05
2040 - Copier Usage	6,200.00	4,200.00	41.95	1,827.93	1,827.93	2,372.07
2050 - Vehicle Maintenance	94,500.00	94,500.00	16,161.39	79,114.19	79,114.19	15,385.81
2070 - Office Supplies	30,550.00	31,050.00	4,543.83	17,004.82	17,004.82	14,045.18
2090 - Memberships & Dues	50,025.00	50,725.00	4,348.00	50,680.81	50,680.81	44.19
2110 - Operating Supplies	130,250.00	127,500.00	67,415.75	140,947.80	140,947.80	-13,447.80
2130 - Books & Subscriptions	10,250.00	15,850.00	1,879.96	12,727.32	12,727.32	3,122.68
2150 - Training	31,500.00	23,000.00	960.78	9,386.32	9,386.32	13,613.68
2170 - Postage	18,000.00	18,000.00	3,764.63	9,477.50	9,477.50	8,522.50
2190 - Facil & Equip Lease/Rent	139,300.00	114,300.00	5,971.19	73,237.22	73,237.22	41,062.78
2210 - Utilities	161,400.00	160,900.00	18,803.25	128,899.36	128,899.36	32,000.64
2230 - Professional Services	882,850.00	878,100.00	84,679.82	741,213.65	741,213.65	136,886.35
2250 - Advertising	28,350.00	26,000.00	3,035.82	22,488.65	22,488.65	3,511.35
2270 - Travel, Conf. & Meetings	57,000.00	55,000.00	472.75	12,050.02	12,050.02	42,949.98
2290 - Auto Allowance	30,050.00	23,100.00	1,694.10	20,817.56	20,817.56	2,282.44
2310 - City Attorney	949,000.00	1,309,000.00	121,460.26	1,275,184.49	1,275,184.49	33,815.51
2320 - City Attorney Allocation	-425,000.00	-426,000.00	-69,660.37	-396,702.10	-396,702.10	-29,297.90
2590 - Data Technology	230,175.00	416,685.00	103,428.80	392,783.05	392,783.05	23,901.95
2600 - Marketing	72,500.00	45,500.00	1,940.00	44,088.08	44,088.08	1,411.92
2999 - Operations Contingency	250,000.00	0.00	0.00	0.00	0.00	0.00
ExpenseType: 20 - Materials & Services Total:	3,260,500.00	3,537,310.00	445,763.95	3,123,245.10	3,123,245.10	414,064.90
ExpenseType: 40 - Insurance						
4010 - Liability Insur Premiums	467,500.00	484,243.00	1,734.00	482,814.24	482,814.24	1,428.76
4030 - Property Insurance Premiums	100,000.00	127,184.00	0.00	127,026.00	127,026.00	158.00
4050 - Employee Bond Premiums	1,200.00	1,200.00	0.00	1,155.00	1,155.00	45.00
4110 - Workers' Compensation	120,000.00	144,410.00	0.00	144,410.00	144,410.00	0.00
4210 - Unemployment Benefits	1,500.00	1,500.00	0.00	0.00	0.00	1,500.00
ExpenseType: 40 - Insurance Total:	690,200.00	758,537.00	1,734.00	755,405.24	755,405.24	3,131.76
ExpenseType: 90 - Operating Transfers Out						
9010 - Tsfs Out - To Facil Imp Fund	100,000.00	0.00	0.00	0.00	0.00	0.00
9031 - Tsfs Out - To CFD Maint Fund	36,000.00	0.00	0.00	0.00	0.00	0.00
9050 - Tsfs Out - To Cap Impv Fund	3,082,552.00	2,492,695.00	2,492,695.00	2,492,695.00	2,492,695.00	0.00
ExpenseType: 90 - Operating Transfers Out Total:	3,218,552.00	2,492,695.00	2,492,695.00	2,492,695.00	2,492,695.00	0.00
Function: 10 - General Government Total:	10,093,111.00	9,278,619.00	3,098,103.21	8,700,852.71	8,700,852.71	577,766.29
Function: 20 - Public Safety						
ExpenseType: 10 - Personnel						
1030 - Hourly	35,367.00	25,108.00	2,001.00	24,546.75	24,546.75	561.25
1120 - Retirement Benefits	2,652.00	2,595.00	150.08	1,841.06	1,841.06	753.94

GF Expenditures by Function

For Fiscal: 2020-2021 Period Ending: 06/30/2021

ExpenseObject	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
1140 - Medi-tax 1.45%	513.00	502.00	29.42	359.38	359.38	142.62
ExpenseType: 10 - Personnel Total:	38,532.00	28,205.00	2,180.50	26,747.19	26,747.19	1,457.81
ExpenseType: 20 - Materials & Services						
2010 - Communications	18,350.00	17,350.00	2,645.21	9,367.19	9,367.19	7,982.81
2030 - Equipment Maintenance	35,000.00	40,000.00	2,652.57	28,131.84	28,131.84	11,868.16
2040 - Copier Usage	500.00	500.00	0.00	53.15	53.15	446.85
2070 - Office Supplies	19,000.00	19,000.00	2,982.19	6,574.49	6,574.49	12,425.51
2090 - Memberships & Dues	200.00	200.00	0.00	380.00	380.00	-180.00
2110 - Operating Supplies	88,000.00	88,000.00	4,308.72	59,641.25	59,641.25	28,358.75
2150 - Training	6,800.00	6,800.00	0.00	132.22	132.22	6,667.78
2230 - Professional Services	163,250.00	178,250.00	14,124.84	169,987.27	169,987.27	8,262.73
2270 - Travel, Conf. & Meetings	17,500.00	17,500.00	5,772.23	6,544.99	6,544.99	10,955.01
2290 - Auto Allowance	0.00	7,000.00	461.54	6,000.02	6,000.02	999.98
2330 - Police Services	14,045,021.00	12,860,709.00	32,004.70	12,176,876.56	12,176,876.56	683,832.44
ExpenseType: 20 - Materials & Services Total:	14,393,621.00	13,235,309.00	64,952.00	12,463,688.98	12,463,688.98	771,620.02
Function: 20 - Public Safety Total:	14,432,153.00	13,263,514.00	67,132.50	12,490,436.17	12,490,436.17	773,077.83
Function: 40 - Community Development						
ExpenseType: 10 - Personnel						
1010 - Salaries	2,310,371.00	2,280,957.00	175,062.70	2,158,931.26	2,158,931.26	122,025.74
1030 - Hourly	16,443.00	16,090.00	915.00	15,122.00	15,122.00	968.00
1050 - Overtime	32,500.00	48,200.00	3,479.75	46,757.04	46,757.04	1,442.96
1070 - Stipends	9,000.00	9,000.00	692.30	8,806.06	8,806.06	193.94
1100 - Benefits	362,700.00	349,900.00	26,312.84	343,154.81	343,154.81	6,745.19
1120 - Retirement Benefits	209,215.00	218,728.00	16,798.19	216,985.13	216,985.13	1,742.87
1140 - Medi-tax 1.45%	34,341.00	34,175.00	2,619.24	32,531.99	32,531.99	1,643.01
1199 - Organizational Review Savings	0.00	-100,000.00	0.00	0.00	0.00	-100,000.00
1200 - Outside Assistance	0.00	20,090.00	3,535.00	19,667.44	19,667.44	422.56
ExpenseType: 10 - Personnel Total:	2,974,570.00	2,877,140.00	229,415.02	2,841,955.73	2,841,955.73	35,184.27
ExpenseType: 20 - Materials & Services						
2010 - Communications	11,180.00	12,580.00	1,419.54	13,239.31	13,239.31	-659.31
2030 - Equipment Maintenance	3,650.00	3,200.00	0.00	0.00	0.00	3,200.00
2040 - Copier Usage	6,500.00	6,500.00	0.00	2,171.07	2,171.07	4,328.93
2070 - Office Supplies	28,200.00	21,700.00	3,796.03	15,561.64	15,561.64	6,138.36
2090 - Memberships & Dues	8,900.00	6,900.00	710.00	3,790.00	3,790.00	3,110.00
2110 - Operating Supplies	125,000.00	165,750.00	6,059.70	160,296.72	160,296.72	5,453.28
2130 - Books & Subscriptions	16,300.00	15,800.00	4,852.49	17,020.21	17,020.21	-1,220.21
2150 - Training	13,650.00	8,650.00	309.75	5,404.70	5,404.70	3,245.30
2230 - Professional Services	368,000.00	1,527,272.00	179,815.15	1,184,187.96	1,184,187.96	343,084.04
2240 - Reimbursable Costs	0.00	438,140.00	111,900.94	434,434.80	434,434.80	3,705.20
2250 - Advertising	3,200.00	1,200.00	0.00	400.83	400.83	799.17
2270 - Travel, Conf. & Meetings	22,300.00	14,047.00	1,201.43	2,885.23	2,885.23	11,161.77
2290 - Auto Allowance	19,000.00	19,100.00	1,702.80	20,896.12	20,896.12	-1,796.12
2320 - City Attorney Allocation	363,000.00	370,000.00	66,016.29	355,504.51	355,504.51	14,495.49
2340 - Parking Lot Leases	45,000.00	50,000.00	3,738.71	46,049.66	46,049.66	3,950.34
2600 - Marketing	41,350.00	37,350.00	7,934.14	18,137.68	18,137.68	19,212.32
ExpenseType: 20 - Materials & Services Total:	1,075,230.00	2,698,189.00	389,456.97	2,279,980.44	2,279,980.44	418,208.56
Function: 40 - Community Development Total:	4,049,800.00	5,575,329.00	618,871.99	5,121,936.17	5,121,936.17	453,392.83
Function: 50 - Community Services						
ExpenseType: 10 - Personnel						
1010 - Salaries	711,422.00	679,005.00	56,413.40	609,176.86	609,176.86	69,828.14
1030 - Hourly	121,043.00	142,667.00	8,257.66	139,658.00	139,658.00	3,009.00
1050 - Overtime	32,500.00	33,500.00	1,518.97	20,759.40	20,759.40	12,740.60
1100 - Benefits	142,200.00	134,200.00	8,739.81	114,959.26	114,959.26	19,240.74
1120 - Retirement Benefits	74,255.00	75,544.00	5,217.27	72,157.35	72,157.35	3,386.65
1140 - Medi-tax 1.45%	12,542.00	12,356.00	1,006.71	8,990.95	8,990.95	3,365.05
1199 - Organizational Review Savings	0.00	-110,000.00	0.00	0.00	0.00	-110,000.00

GF Expenditures by Function

For Fiscal: 2020-2021 Period Ending: 06/30/2021

ExpenseObject	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
1200 - Outside Assistance	0.00	15,000.00	7,062.64	13,809.04	13,809.04	1,190.96
ExpenseType: 10 - Personnel Total:	1,093,962.00	982,272.00	88,216.46	979,510.86	979,510.86	2,761.14
ExpenseType: 20 - Materials & Services						
2010 - Communications	3,850.00	4,950.00	378.74	4,477.14	4,477.14	472.86
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	1,027.65	1,027.65	472.35
2070 - Office Supplies	6,500.00	5,500.00	847.99	2,821.63	2,821.63	2,678.37
2090 - Memberships & Dues	2,950.00	2,950.00	855.00	1,435.00	1,435.00	1,515.00
2110 - Operating Supplies	95,000.00	83,000.00	7,892.14	75,287.75	75,287.75	7,712.25
2150 - Training	4,500.00	3,500.00	2,014.00	5,077.90	5,077.90	-1,577.90
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	1,500.00	1,000.00	1,000.00	1,000.00	500.00
2210 - Utilities	734,000.00	780,000.00	140,490.67	764,055.24	764,055.24	15,944.76
2230 - Professional Services	259,500.00	209,500.00	23,770.92	160,647.30	160,647.30	48,852.70
2250 - Advertising	10,000.00	5,000.00	2,548.00	12,750.00	12,750.00	-7,750.00
2270 - Travel, Conf. & Meetings	8,700.00	8,700.00	68.65	2,560.43	2,560.43	6,139.57
2290 - Auto Allowance	6,800.00	6,800.00	239.00	4,193.79	4,193.79	2,606.21
2410 - Community Activities	575,050.00	497,550.00	18,384.66	387,797.64	387,797.64	109,752.36
2430 - Recreation Programs	127,000.00	87,500.00	6,037.80	91,864.48	91,864.48	-4,364.48
2450 - Landscape Maintenance	695,000.00	575,000.00	56,762.56	503,170.79	503,170.79	71,829.21
2470 - Tree Maintenance	670,000.00	590,000.00	150,539.00	606,652.00	606,652.00	-16,652.00
2550 - Park Maintenance	1,085,000.00	905,000.00	77,456.12	850,213.95	850,213.95	54,786.05
ExpenseType: 20 - Materials & Services Total:	4,289,000.00	3,769,100.00	489,285.25	3,475,032.69	3,475,032.69	294,067.31
Function: 50 - Community Services Total:	5,382,962.00	4,751,372.00	577,501.71	4,454,543.55	4,454,543.55	296,828.45
Function: 60 - Public Works						
ExpenseType: 10 - Personnel						
1010 - Salaries	1,544,387.00	1,538,356.00	153,175.74	1,537,014.54	1,537,014.54	1,341.46
1030 - Hourly	16,443.00	16,090.00	0.00	12,514.58	12,514.58	3,575.42
1050 - Overtime	6,500.00	22,500.00	1,858.22	20,756.10	20,756.10	1,743.90
1100 - Benefits	220,500.00	197,900.00	15,100.92	197,517.46	197,517.46	382.54
1120 - Retirement Benefits	140,939.00	154,918.00	11,953.86	154,501.26	154,501.26	416.74
1140 - Medi-tax 1.45%	22,726.00	23,663.00	2,323.12	23,480.83	23,480.83	182.17
ExpenseType: 10 - Personnel Total:	1,951,495.00	1,953,427.00	184,411.86	1,945,784.77	1,945,784.77	7,642.23
ExpenseType: 20 - Materials & Services						
2010 - Communications	9,830.00	9,830.00	889.10	10,319.46	10,319.46	-489.46
2040 - Copier Usage	2,700.00	2,700.00	0.00	1,224.15	1,224.15	1,475.85
2070 - Office Supplies	16,100.00	8,200.00	1,439.55	3,563.65	3,563.65	4,636.35
2090 - Memberships & Dues	5,900.00	4,400.00	95.00	2,792.42	2,792.42	1,607.58
2110 - Operating Supplies	65,450.00	37,050.00	6,284.44	19,429.89	19,429.89	17,620.11
2130 - Books & Subscriptions	1,600.00	1,600.00	0.00	0.00	0.00	1,600.00
2150 - Training	9,100.00	3,700.00	180.00	837.50	837.50	2,862.50
2210 - Utilities	395,400.00	395,400.00	57,483.22	354,678.04	354,678.04	40,721.96
2230 - Professional Services	764,300.00	821,750.00	254,358.70	731,248.40	731,248.40	90,501.60
2240 - Reimbursable Costs	185,000.00	442,500.00	114,710.92	369,389.31	369,389.31	73,110.69
2270 - Travel, Conf. & Meetings	7,500.00	4,500.00	0.00	0.00	0.00	4,500.00
2290 - Auto Allowance	7,050.00	7,050.00	554.04	5,924.15	5,924.15	1,125.85
2320 - City Attorney Allocation	62,000.00	50,000.00	3,644.08	41,197.59	41,197.59	8,802.41
2350 - Street Maintenance	1,451,000.00	1,134,400.00	488,096.70	1,122,129.11	1,122,129.11	12,270.89
2490 - Street Sweeping	267,000.00	231,500.00	37,720.00	223,710.00	223,710.00	7,790.00
2510 - Storm Drains	854,500.00	720,500.00	108,155.21	627,352.01	627,352.01	93,147.99
2530 - Safety Lighting	225,200.00	292,900.00	74,417.98	290,758.79	290,758.79	2,141.21
ExpenseType: 20 - Materials & Services Total:	4,329,630.00	4,167,980.00	1,148,028.94	3,804,554.47	3,804,554.47	363,425.53
Function: 60 - Public Works Total:	6,281,125.00	6,121,407.00	1,332,440.80	5,750,339.24	5,750,339.24	371,067.76
Fund: 01 - GENERAL Total:	40,239,151.00	38,990,241.00	5,694,050.21	36,518,107.84	36,518,107.84	2,472,133.16
Total Surplus (Deficit):	-40,239,151.00	-38,990,241.00	-5,694,050.21	-36,518,107.84	-36,518,107.84	

Fund Summary

Fund	Original	Current	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget
	Total Budget	Total Budget				Remaining
01 - GENERAL	-40,239,151.00	-38,990,241.00	-5,694,050.21	-36,518,107.84	-36,518,107.84	-2,472,133.16
Total Surplus (Deficit):	-40,239,151.00	-38,990,241.00	-5,694,050.21	-36,518,107.84	-36,518,107.84	



City of Dana Point, CA

FYTD Revenues - June 2021 vs 2020

Group Summary

For the Period Ending 06/30/2021

RevenueObject	2019-2020 June Activity	2020-2021 June Activity	June Variance Favorable / (Unfavorable)	Variance %	2019-2020 YTD Activity	2020-2021 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
Fund: 01 - GENERAL								
RevenueType: 10 - Taxes & Franchises								
6101 - Sec & Unsec Property Taxes	183,121.22	188,136.51	5,015.29	2.74%	9,198,713.60	9,635,195.67	436,482.07	4.75%
6103 - Property Transfer Tax	56,711.84	308,183.50	251,471.66	443.42%	712,016.11	1,236,203.62	524,187.51	73.62%
6105 - Franchise Fees	308,174.73	309,952.72	1,777.99	0.58%	1,337,390.94	1,352,462.96	15,072.02	1.13%
6107 - Homeowners Property Tax Relie	6,760.49	6,613.73	-146.76	-2.17%	45,069.84	44,091.29	-978.55	-2.17%
6109 - Transient Occupancy Tax	562,312.27	1,284,502.87	722,190.60	128.43%	10,083,162.96	8,035,175.02	-2,047,987.94	-20.31%
6110 - Short Term Rental TOT	96,252.79	205,357.75	109,104.96	113.35%	603,273.07	712,272.22	108,999.15	18.07%
6111 - Sales & Use Tax	1,307,248.98	1,536,694.20	229,445.22	17.55%	5,382,811.60	5,293,742.81	-89,068.79	-1.65%
6113 - In-lieu Property Taxes	2,054.35	1,167.52	-886.83	-43.17%	4,468,441.35	4,658,597.52	190,156.17	4.26%
RevenueType 10 - Taxes & Franchises Total:	2,522,636.67	3,840,608.80	1,317,972.13	52.25%	31,830,879.47	30,967,741.11	-863,138.36	-2.71%
RevenueType: 20 - Licenses & Permits								
6201 - Site Development Permit	11,622.00	7,510.00	-4,112.00	-35.38%	69,764.00	96,852.00	27,088.00	38.83%
6203 - Coastal Development Permit	22,488.00	4,628.00	-17,860.00	-79.42%	87,347.00	110,920.00	23,573.00	26.99%
6205 - Conditional Use Permit	3,730.00	0.00	-3,730.00	-100.00%	31,062.00	13,398.00	-17,664.00	-56.87%
6207 - Other Planning Permits	278.00	1,557.00	1,279.00	460.07%	13,010.00	12,631.00	-379.00	-2.91%
6209 - Building Permits	74,466.68	67,390.84	-7,075.84	-9.50%	852,476.93	1,169,396.39	316,919.46	37.18%
6211 - Plumbing Permits	12,082.50	8,464.00	-3,618.50	-29.95%	78,477.50	109,379.20	30,901.70	39.38%
6215 - Electrical Permits	7,972.20	11,134.40	3,162.20	39.67%	100,658.30	120,153.50	19,495.20	19.37%
6217 - Mechanical Permits	1,265.00	1,974.20	709.20	56.06%	17,275.00	28,744.40	11,469.40	66.39%
6218 - Short Term Rental Permits	4,200.00	2,850.00	-1,350.00	-32.14%	20,507.99	19,950.00	-557.99	-2.72%
6219 - Other Building Permits	418.54	288.23	-130.31	-31.13%	1,216.47	1,267.92	51.45	4.23%
6221 - Transportation Permits	0.00	0.00	0.00	0.00%	369.00	0.00	-369.00	-100.00%
6223 - Encroachment Permits	5,125.00	17,830.00	12,705.00	247.90%	54,033.50	55,452.75	1,419.25	2.63%
6225 - Grading Permit Plan Check	29,597.21	10,995.00	-18,602.21	-62.85%	424,728.93	218,199.71	-206,529.22	-48.63%
6226 - Licenses & Permits	74.12	0.00	-74.12	-100.00%	7,157.66	1,037.68	-6,119.98	-85.50%
6227 - Other Engineering Permits	5,125.00	8,225.00	3,100.00	60.49%	52,351.50	79,625.00	27,273.50	52.10%
RevenueType 20 - Licenses & Permits Total:	178,444.25	142,846.67	-35,597.58	-19.95%	1,810,435.78	2,037,007.55	226,571.77	12.51%
RevenueType: 30 - Fines & Forfeitures								
6301 - Vehicle Code Fines	61,595.89	58,549.50	-3,046.39	-4.95%	180,817.33	350,108.98	169,291.65	93.63%
6303 - Penalties, Int. & Restitution	58,378.40	30,804.50	-27,573.90	-47.23%	501,914.46	271,857.85	-230,056.61	-45.84%
RevenueType 30 - Fines & Forfeitures Total:	119,974.29	89,354.00	-30,620.29	-25.52%	682,731.79	621,966.83	-60,764.96	-8.90%
RevenueType: 40 - Use Of Money & Property								
6401 - Rental Of Property	3,451.31	6,346.90	2,895.59	83.90%	64,547.71	55,217.71	-9,330.00	-14.45%
6403 - Investment Income	87,653.59	80,447.19	-7,206.40	-8.22%	677,977.51	388,206.97	-289,770.54	-42.74%

FYTD Revenues - June 2021 vs 2020

For the Period Ending 06/30/2021

RevenueObject	June Variance				YTD Variance			
	2019-2020 June Activity	2020-2021 June Activity	Favorable / (Unfavorable)	Variance %	2019-2020 YTD Activity	2020-2021 YTD Activity	Favorable / (Unfavorable)	Variance %
6405 - City Plaza Rental Revenue	1,900.00	1,900.00	0.00	0.00%	22,800.00	22,800.00	0.00	0.00%
6413 - Unrealized Gain/Loss	476,100.00	-249,569.00	-725,669.00	-152.42%	476,100.00	-249,569.00	-725,669.00	-152.42%
RevenueType 40 - Use Of Money & Property Total:	569,104.90	-160,874.91	-729,979.81	-128.27%	1,241,425.22	216,655.68	-1,024,769.54	-82.55%
RevenueType: 50 - Intergovernmental								
6505 - Motor Vehicle In-lieu	0.00	0.00	0.00	0.00%	27,106.55	24,460.92	-2,645.63	-9.76%
6513 - Local Coastal Program Grant	27,215.00	0.00	-27,215.00	-100.00%	47,990.00	22,180.00	-25,810.00	-53.78%
6514 - Waste Disposal Agreement Allocation	92,078.30	0.00	-92,078.30	-100.00%	92,078.30	0.00	-92,078.30	-100.00%
6515 - Nuclear Power Program	0.00	0.00	0.00	0.00%	204,742.33	217,924.00	13,181.67	6.44%
6521 - Intergovernmental Cost Reimb	47,213.38	4,027,274.00	3,980,060.62	8,429.94%	61,866.38	4,824,620.29	4,762,753.91	7,698.45%
6523 - State Grants	10,000.00	2,500.00	-7,500.00	-75.00%	10,000.00	59,567.00	49,567.00	495.67%
RevenueType 50 - Intergovernmental Total:	176,506.68	4,029,774.00	3,853,267.32	2,183.07%	443,783.56	5,148,752.21	4,704,968.65	1,060.19%
RevenueType: 60 - Charges For Services								
6607 - Planning Comm. Determin.	0.00	0.00	0.00	0.00%	0.00	2,134.00	2,134.00	0.00%
6609 - Variance Minor Amendment	1,531.00	0.00	-1,531.00	-100.00%	13,135.00	20,324.00	7,189.00	54.73%
6611 - Tentative Tract Map	0.00	0.00	0.00	0.00%	6,374.00	9,595.00	3,221.00	50.53%
6613 - Tentative Parcel Map	4,614.00	0.00	-4,614.00	-100.00%	9,228.00	16,696.00	7,468.00	80.93%
6621 - Concept Approval	0.00	300.00	300.00	0.00%	1,200.00	300.00	-900.00	-75.00%
6623 - Planning Plan Check Fee	11,861.90	10,740.50	-1,121.40	-9.45%	136,270.47	141,414.63	5,144.16	3.77%
6627 - Other Planning Fees	549.27	0.00	-549.27	-100.00%	25,672.31	12,044.98	-13,627.33	-53.08%
6631 - Building Plan Check Fee	60,533.90	48,360.68	-12,173.22	-20.11%	710,330.36	593,637.39	-116,692.97	-16.43%
6633 - Permit Issuance Fee	4,825.00	5,100.00	275.00	5.70%	51,562.50	54,605.00	3,042.50	5.90%
6635 - Other Building Fees	0.00	166.00	166.00	0.00%	66.00	208.00	142.00	215.15%
6639 - Addressing Fee	197.00	394.00	197.00	100.00%	7,593.00	9,344.00	1,751.00	23.06%
6641 - Grading Inspection	26,122.76	44,432.72	18,309.96	70.09%	324,397.22	455,893.73	131,496.51	40.54%
6655 - Other Engineering Fees	10,668.34	5,425.01	-5,243.33	-49.15%	133,545.72	121,016.50	-12,529.22	-9.38%
6659 - Solid Waste Exemption Fee	345.00	580.00	235.00	68.12%	2,805.00	3,772.00	967.00	34.47%
6683 - Art In Public Places Fees	0.00	0.00	0.00	0.00%	61,984.08	54,569.16	-7,414.92	-11.96%
6685 - Reimbursed Expenses	97,348.80	106,560.86	9,212.06	9.46%	151,258.08	179,817.46	28,559.38	18.88%
6687 - Legal Reimbursements - Development	0.00	0.00	0.00	0.00%	59,694.75	32,796.50	-26,898.25	-45.06%
6688 - Legal Reimbursements - Other	32,242.00	6,195.00	-26,047.00	-80.79%	238,834.00	24,009.78	-214,824.22	-89.95%
6689 - Police Services Reimbursements	0.00	0.00	0.00	0.00%	76,813.34	0.00	-76,813.34	-100.00%
6691 - Recreation Classes	6,644.44	12,173.30	5,528.86	83.21%	98,914.51	66,614.54	-32,299.97	-32.65%
6692 - Planning Reimbursements	18,490.50	45,512.44	27,021.94	146.14%	72,152.09	392,031.38	319,879.29	443.34%
6693 - Activities & Trips	900.60	1,029.83	129.23	14.35%	25,920.57	1,802.29	-24,118.28	-93.05%
6694 - Staff Time Reimbursements	0.00	0.00	0.00	0.00%	10,091.16	14,254.50	4,163.34	41.26%
6697 - Photocopies	0.00	0.00	0.00	0.00%	1,238.82	0.00	-1,238.82	-100.00%
6699 - Other P/b/e	935.13	2,770.80	1,835.67	196.30%	24,976.52	29,475.81	4,499.29	18.01%
RevenueType 60 - Charges For Services Total:	277,809.64	289,741.14	11,931.50	4.29%	2,244,057.50	2,236,356.65	-7,700.85	-0.34%
RevenueType: 70 - Other								
6701 - Planning Appeal Fee	0.00	0.00	0.00	0.00%	750.00	250.00	-500.00	-66.67%
6703 - Miscellaneous Revenues	3,016.00	5,578.55	2,562.55	84.97%	9,889.43	19,386.75	9,497.32	96.04%

FYTD Revenues - June 2021 vs 2020

For the Period Ending 06/30/2021

RevenueObject	2019-2020		June Variance		2019-2020		YTD Variance	
	June Activity	2020-2021 June Activity	Favorable / (Unfavorable)	Variance %	YTD Activity	2020-2021 YTD Activity	Favorable / (Unfavorable)	Variance %
6704 - Gain/Loss on Asset Sale	0.00	1,615.00	1,615.00	0.00%	0.00	1,615.00	1,615.00	0.00%
6707 - User Fee Income Solid Waste	14,311.88	16,647.70	2,335.82	16.32%	62,139.60	65,081.23	2,941.63	4.73%
RevenueType 70 - Other Total:	17,327.88	23,841.25	6,513.37	37.59%	72,779.03	86,332.98	13,553.95	18.62%
RevenueType: 90 - Transfers								
6906 - Tsfs In - Fr CFD Maint Fund	0.00	0.00	0.00	0.00%	8,642.00	0.00	-8,642.00	-100.00%
RevenueType 90 - Transfers Total:	0.00	0.00	0.00	0.00%	8,642.00	0.00	-8,642.00	-100.00%
Fund 01 Total:	3,861,804.31	8,255,290.95	4,393,486.64	113.77%	38,334,734.35	41,314,813.01	2,980,078.66	7.77%
Total Surplus (Deficit):	3,861,804.31	8,255,290.95	4,393,486.64	113.77%	38,334,734.35	41,314,813.01	2,980,078.66	7.77%

Fund Summary

Fund	2019-2020	2020-2021	June Variance		2019-2020	2020-2021	YTD Variance	
	June Activity	June Activity	Favorable / (Unfavorable)	Variance %	YTD Activity	YTD Activity	Favorable / (Unfavorable)	Variance %
01 - GENERAL	3,861,804.31	8,255,290.95	4,393,486.64	113.77%	38,334,734.35	41,314,813.01	2,980,078.66	7.77%
Total Surplus (Deficit):	3,861,804.31	8,255,290.95	4,393,486.64	113.77%	38,334,734.35	41,314,813.01	2,980,078.66	7.77%



City of Dana Point, CA

FYTD Expenditures - June 2021 vs 2020

Group Summary

For the Period Ending 06/30/2021

ExpenseObject	2019-2020 June Activity	2020-2021 June Activity	June Variance Favorable / (Unfavorable)	Variance %	2019-2020 YTD Activity	2020-2021 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
Fund: 01 - GENERAL								
ExpenseType: 10 - Personnel								
1010 - Salaries	446,708.44	512,866.62	-66,158.18	-14.81%	6,035,395.50	5,838,861.42	196,534.08	3.26%
1030 - Hourly	15,989.27	12,937.50	3,051.77	19.09%	209,893.59	215,281.11	-5,387.52	-2.57%
1050 - Overtime	7,029.56	8,048.93	-1,019.37	-14.50%	77,057.36	94,647.06	-17,589.70	-22.83%
1070 - Stipends	692.30	692.30	0.00	0.00%	8,999.90	8,806.06	193.84	2.15%
1100 - Benefits	77,798.95	64,654.09	13,144.86	16.90%	868,347.55	870,428.97	-2,081.42	-0.24%
1120 - Retirement Benefits	44,012.05	44,336.73	-324.68	-0.74%	893,456.15	971,925.67	-78,469.52	-8.78%
1140 - Medi-tax 1.45%	7,153.90	8,000.29	-846.39	-11.83%	96,336.35	88,729.87	7,606.48	7.90%
1200 - Outside Assistance	0.00	10,597.64	-10,597.64	0.00%	83,778.37	34,825.76	48,952.61	58.43%
ExpenseType 10 - Personnel Total:	599,384.47	662,134.10	-62,749.63	-10.47%	8,273,264.77	8,123,505.92	149,758.85	1.81%
ExpenseType: 20 - Materials & Services								
2010 - Communications	19,334.83	18,070.32	1,264.51	6.54%	147,711.08	131,652.58	16,058.50	10.87%
2030 - Equipment Maintenance	68,829.51	64,736.88	4,092.63	5.95%	506,630.45	421,900.79	84,729.66	16.72%
2040 - Copier Usage	2,349.46	41.95	2,307.51	98.21%	14,975.21	6,303.95	8,671.26	57.90%
2050 - Vehicle Maintenance	7,672.53	16,161.39	-8,488.86	-110.64%	78,682.09	79,114.19	-432.10	-0.55%
2070 - Office Supplies	7,379.25	13,609.59	-6,230.34	-84.43%	58,760.24	45,526.23	13,234.01	22.52%
2090 - Memberships & Dues	4,888.00	6,008.00	-1,120.00	-22.91%	64,501.83	59,078.23	5,423.60	8.41%
2110 - Operating Supplies	40,668.72	91,960.75	-51,292.03	-126.12%	427,205.16	455,603.41	-28,398.25	-6.65%
2130 - Books & Subscriptions	2,737.11	6,732.45	-3,995.34	-145.97%	36,005.21	29,747.53	6,257.68	17.38%
2150 - Training	535.06	3,464.53	-2,929.47	-547.50%	14,007.44	20,838.64	-6,831.20	-48.77%
2170 - Postage	3,998.56	3,764.63	233.93	5.85%	13,185.50	9,477.50	3,708.00	28.12%
2190 - Facil & Equip Lease/Rent	7,333.29	6,971.19	362.10	4.94%	96,358.68	74,237.22	22,121.46	22.96%
2210 - Utilities	139,506.86	216,777.14	-77,270.28	-55.39%	1,112,639.73	1,247,632.64	-134,992.91	-12.13%
2230 - Professional Services	457,916.67	556,749.43	-98,832.76	-21.58%	2,760,991.64	2,987,284.58	-226,292.94	-8.20%
2240 - Reimbursable Costs	157,472.54	226,611.86	-69,139.32	-43.91%	932,003.79	803,824.11	128,179.68	13.75%
2250 - Advertising	5,590.14	5,583.82	6.32	0.11%	29,778.04	35,639.48	-5,861.44	-19.68%
2270 - Travel, Conf. & Meetings	633.54	7,515.06	-6,881.52	-1,086.20%	59,469.25	24,040.67	35,428.58	59.57%
2290 - Auto Allowance	4,257.74	4,651.48	-393.74	-9.25%	60,159.94	57,831.64	2,328.30	3.87%
2310 - City Attorney	151,967.11	121,460.26	30,506.85	20.07%	1,787,217.64	1,275,184.49	512,033.15	28.65%
2320 - City Attorney Allocation	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%
2330 - Police Services	914,137.08	32,004.70	882,132.38	96.50%	12,897,666.36	12,176,876.56	720,789.80	5.59%
2340 - Parking Lot Leases	3,958.53	3,738.71	219.82	5.55%	45,612.36	46,049.66	-437.30	-0.96%
2350 - Street Maintenance	562,618.41	488,096.70	74,521.71	13.25%	1,499,849.44	1,122,129.11	377,720.33	25.18%
2410 - Community Activities	3,674.52	18,384.66	-14,710.14	-400.33%	526,092.33	387,797.64	138,294.69	26.29%
2430 - Recreation Programs	15,390.06	6,037.80	9,352.26	60.77%	128,004.83	91,864.48	36,140.35	28.23%

FYTD Expenditures - June 2021 vs 2020

For the Period Ending 06/30/2021

ExpenseObject	June Variance				YTD Variance			
	2019-2020 June Activity	2020-2021 June Activity	Favorable / (Unfavorable)	Variance %	2019-2020 YTD Activity	2020-2021 YTD Activity	Favorable / (Unfavorable)	Variance %
2450 - Landscape Maintenance	42,311.28	56,762.56	-14,451.28	-34.15%	630,707.81	503,170.79	127,537.02	20.22%
2470 - Tree Maintenance	205,292.00	150,539.00	54,753.00	26.67%	664,979.76	606,652.00	58,327.76	8.77%
2490 - Street Sweeping	36,600.00	37,720.00	-1,120.00	-3.06%	234,325.20	223,710.00	10,615.20	4.53%
2510 - Storm Drains	187,690.21	108,155.21	79,535.00	42.38%	1,064,012.05	627,352.01	436,660.04	41.04%
2530 - Safety Lighting	32,347.32	74,417.98	-42,070.66	-130.06%	163,388.19	290,758.79	-127,370.60	-77.96%
2550 - Park Maintenance	87,544.72	77,456.12	10,088.60	11.52%	1,031,022.47	850,213.95	180,808.52	17.54%
2590 - Data Technology	28,711.76	103,428.80	-74,717.04	-260.23%	223,667.77	392,783.05	-169,115.28	-75.61%
2600 - Marketing	10,120.23	9,874.14	246.09	2.43%	63,900.85	62,225.76	1,675.09	2.62%
ExpenseType 20 - Materials & Services Total:	3,213,467.04	2,537,487.11	675,979.93	21.04%	27,373,512.34	25,146,501.68	2,227,010.66	8.14%
ExpenseType: 30 - Capital Outlay								
3010 - Furniture & Equipment	0.00	0.00	0.00	0.00%	21,008.88	0.00	21,008.88	100.00%
ExpenseType 30 - Capital Outlay Total:	0.00	0.00	0.00	0.00%	21,008.88	0.00	21,008.88	100.00%
ExpenseType: 40 - Insurance								
4010 - Liability Insur Premiums	81.00	1,734.00	-1,653.00	-2,040.74%	383,047.01	482,814.24	-99,767.23	-26.05%
4030 - Property Insurance Premiums	0.00	0.00	0.00	0.00%	96,860.00	127,026.00	-30,166.00	-31.14%
4050 - Employee Bond Premiums	0.00	0.00	0.00	0.00%	1,100.00	1,155.00	-55.00	-5.00%
4110 - Workers' Compensation	12.11	0.00	12.11	100.00%	125,310.11	144,410.00	-19,099.89	-15.24%
4130 - Consulting/witness Fees	0.00	0.00	0.00	0.00%	13,072.50	0.00	13,072.50	100.00%
ExpenseType 40 - Insurance Total:	93.11	1,734.00	-1,640.89	-1,762.31%	619,389.62	755,405.24	-136,015.62	-21.96%
ExpenseType: 90 - Operating Transfers Out								
9050 - Tsfs Out - To Cap Impv Fund	1,942,014.00	2,492,695.00	-550,681.00	-28.36%	3,478,973.00	2,492,695.00	986,278.00	28.35%
ExpenseType 90 - Operating Transfers Out Total:	1,942,014.00	2,492,695.00	-550,681.00	-28.36%	3,478,973.00	2,492,695.00	986,278.00	28.35%
Fund 01 Total:	5,754,958.62	5,694,050.21	60,908.41	1.06%	39,766,148.61	36,518,107.84	3,248,040.77	8.17%
Total Surplus (Deficit):	-5,754,958.62	-5,694,050.21	60,908.41	1.06%	-39,766,148.61	-36,518,107.84	3,248,040.77	8.17%

Fund Summary

Fund	2019-2020	2020-2021	June Variance		2019-2020	2020-2021	YTD Variance	
	June Activity	June Activity	Favorable / (Unfavorable)	Variance %	YTD Activity	YTD Activity	Favorable / (Unfavorable)	Variance %
01 - GENERAL	-5,754,958.62	-5,694,050.21	60,908.41	1.06%	-39,766,148.61	-36,518,107.84	3,248,040.77	8.17%
Total Surplus (Deficit):	-5,754,958.62	-5,694,050.21	60,908.41	1.06%	-39,766,148.61	-36,518,107.84	3,248,040.77	8.17%