



**CITY OF DANA POINT
DECEMBER 2022 QUARTERLY FINANCIAL REPORT
MANAGEMENT DISCUSSION**

**FY23
Q2**

SUMMARY – The City’s finances for the first six months of Fiscal Year 2022-2023 (“FY22”), which ended on December 31, 2022, are tracking on budget.

General Fund revenues are up \$1.9 million, or 9.9% compared to the same period last year, mostly attributed to increases in Transient Occupancy Tax (\$1.0M), Property Tax (\$539k), Sales Tax (\$344k), Building Permits (\$163k), and Grading Permit Plan Checks (\$143k), which were offset by a reduction in Property Transfer Tax (\$170k) and Charges for Services (\$181k).

Second quarter General Fund expenditures were \$3.2 million higher than the same point last year. This is attributed to the timing of payments and transfers-out coupled with increases for Transfers Out (\$1.0M), City Attorney (\$353k), Police Services (\$215k), Operating Supplies (\$176k), and Landscape, Tree, and Park Maintenance (\$313k).

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 FY23 budgeted ending fund balance and includes adjustments to the budget approved by the City Council since it was adopted in June 2021.

Budgeted Fund Balance <i>(in millions)</i>	Amended Budget
Fund Balance, 7/1/22 (audited)	\$ 21.2
Budgeted Revenues	41.2
Budgeted Expenditures	(41.2)
Budgeted Operating Transfers In	--
Budgeted Operating Transfers Out	(6.0)
Budgeted Fund Balance, 6/30/23	\$ 15.2

The budgeted FY23 ending Fund Balance at June 30, 2023 is further categorized into specific reserve accounts per City Council Policy. Note that the Art in Public Places (AIPP) Reserve 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 FY23 budgeted ending fund balance, detailed by reserve account:

Reserve Designation <i>(in millions)</i>	Amended Budget
Art in Public Places*	\$ 0.0
Economic Stability	4.5
Extreme Event	3.7
Special Purpose**	3.0
Investment mark-to-mkt***	(0.8)
Unassigned	4.8
Total Reserves Projected @ 6/30/23	\$ 15.2

*Art in Public Places Reserve balance on 12/31/22 was \$12,446.

**Includes funds designated to address Unfunded Pension Obligations (\$2M), to update the General Plan (\$700k), and for the CASA Unfunded Liability (\$335k).

***Investment mark-to-market/unrealized loss at 6/30/22.

REVENUES:

The FY23 General Fund revenue budget is \$41.2 million. Total General Fund revenue through Q2 was \$21.5 million, which is \$1.9 million more than the same period last fiscal year.

The City’s seven largest annual revenue sources account for over 85% of the General Fund budget. Those revenues, in order of magnitude, are Transient Occupancy Tax, Property Tax, Sales Tax, In-Lieu Property Tax, Charges for Services, Licenses & Permits Fees, and Franchise Fees.

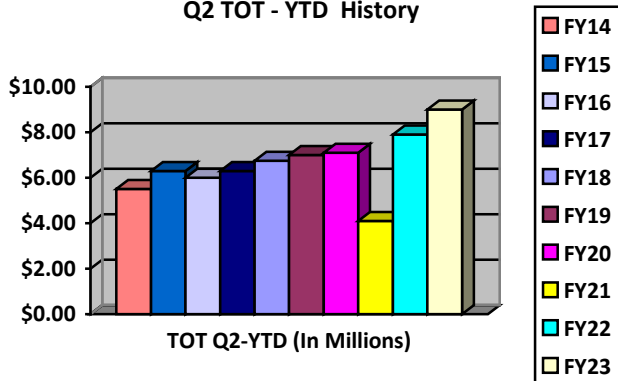
Transient Occupancy Tax (TOT) – Total TOT revenue recorded through Q2 is \$9.0 million, which is 69.3% of budget, and an increase of \$1.0 million compared to the same period last year. The increase is attributed to continued pent up travel demand coupled with rising travel and hospitality related charges due to inflationary pressures.



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Q2 TOT - YTD History



Property Tax – The City’s second largest revenue, with an FY23 amended budget of \$10.3 million, comes from Property Taxes. A total of \$5.8 million has been collected to date, an increase of \$539,000 compared to the same period last fiscal year. Property Tax is not received evenly throughout the year, with roughly 50% received in Q2, and 40% in Q4.

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).

The FY23 Sales and Use Tax budget is \$6.0 million. Collections to date are \$2.6 million (42.6% of budget) compared to \$2.2 million in the same quarter last fiscal year, an increase of \$344,000 or 15.5%.

Dana Point’s five largest Sales Tax producing industry groups make up roughly 86% of this revenue source, and in current order of magnitude are: Hotels & Restaurants, State & County Use Tax Pools, General Consumer Goods, Food & Drug, and Fuel & Service Stations.

In-Lieu Property Taxes – Currently the City’s fourth largest revenue, In-Lieu Property Taxes are budgeted at \$5.0 million for FY23. These exist because the State cut Vehicle License Fees, traditionally a revenue source for cities. 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 received in two payments, with roughly 49% received in January and the balance 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 FY23 Charges for Services budget is \$1.7 million, placing them as the fifth largest revenue. The City collected \$1.2 million (72.8% of budget) through Q2, which is \$181,000, or 12.9% less than the same period last fiscal year. This variance is the result of slowing reimbursable revenue from developer deposits for projects and a reduction in grading inspections.

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

The FY23 Licenses & Permits budget is \$1.5 million, of which \$1.3 million has been collected to date; this is \$292,000, or 29.6%, higher than the same period last year. This increase may be attributed to a rise in construction activity and do-it-yourself homeowner projects. Note that these revenues are for specific projects that are not recurring and thus are not necessarily a good predictor for future revenue. The volatility associated with building activity warrants much restraint in making projections beyond what is



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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 \$1.3 million. One-fourth of Franchise Fees are received in Q2 and again in Q3, and about one-half in Q4. As expected, \$305,000 was collected in the second quarter.

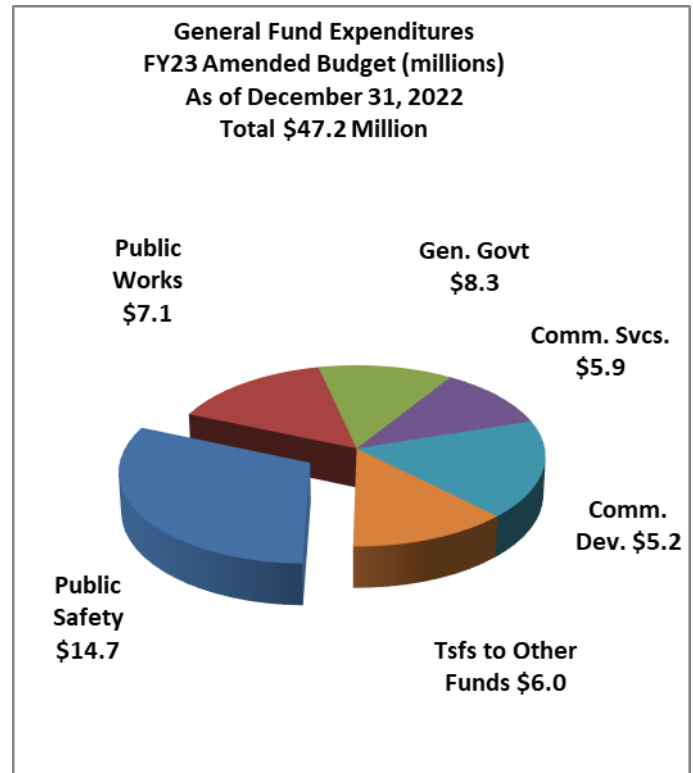
EXPENDITURES

The City’s FY23 General Fund amended expenditure budget is \$47.2 million, inclusive of \$6.0 million in transfers to other funds, and is committed to the following functional areas:

Expenditures (in millions)	FY23 Amended Budget	% of Total
Public Safety	\$ 14.7	31%
Public Works	7.1	15
Community Services & Parks	5.9	13
Community Development	5.2	11
General Government*	8.3	18
Transfers to Other Funds**	6.0	13
Total Budget	\$ 47.2	100%

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

**Transfers to Other Funds includes transfers-out to the Capital Improvement Fund (\$5.3M), to the Coastal Transit Fund (\$550k), and to the Facilities Improvement Fund (150k).



During Q2, General Fund expenditures were \$19.7 million (excluding transfers), which is \$1.4 million more than the previous fiscal year.

Expenditures with notable variances from the prior year include:

City Attorney – Costs incurred through December totaled \$917,000, an increase of \$353,000, or 62.6% compared to the same period last year. This increase is primarily due to Council approved matters related to development activity and the short-term rental program.

Police Services – This is by far the largest cost incurred by the City, with the current amended budget at \$14.1 million. Costs to date totaled \$7.0 million, an expected increase of \$215,000, or 3.2% over last year.

Operating Supplies – Costs to date totaled \$325,000, an increase of \$176,000 over the same period last fiscal year. This increase is attributed to a combination of multi-year subscription renewals,



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the first full year of interactive voice response (IVR) service, permitting software, and content management licenses, and a payment reversal in the prior year.

Landscape, Tree, & Park Maintenance – Costs to date totaled \$1.3 million, an increase of \$313,000, or 30.5% compared to last fiscal year. This is primarily due to inflationary increases to contracted services coupled with the timing of invoices received and processed during the first six months of the fiscal year.

Capital Improvement Fund disbursements through December 2022 totaled \$1.6 million, up from \$850,000 in the previous fiscal year due to timing of payments for annual Residential and Arterial Roadway repair projects. A total of \$12.9 million is budgeted in FY23 for capital projects, the majority of which relates to Road Resurfacing (\$4.9 million) and the Roadway Slurry Program (\$4.6 million). See a listing of projects, along with their budgets, actual expenditures, and encumbered (contracted) balances in Attachment #5 to this report.

Cash & Investments

The City’s Local Agency Investment Fund (LAIF) account ended the quarter with a balance of \$41.1 million. The T-Note portfolio balance was \$16.4 million at December 31, 2022, and consists of one \$3.4 million investment maturing in April 2025, as well as two \$3.2 million, one \$2.6 million, and one \$4.0 million laddered investments maturing at one-year intervals over the next 5 years on October 31st.

Investment Portfolio at December 31, 2022	
Account	Amount
Cash	\$ 2,855,495
Petty Cash	5,200
LAIF	41,073,350
T-Notes	16,400,000
Total	\$ 60,334,045

ATTACHED FINANCIAL REPORTS:

1. General Fund Revenues – Budget vs. Actual for Period Ending 12/31/22
2. General Fund Expenditures – Budget vs. Actual for Period Ending 12/31/22
3. 12/31/22 Balance Sheets All Funds
4. CIP Projects – Budget vs. Actual for Period Ending 12/31/22
5. CIP Projects – Narrative Summary of Project Status
6. General Fund Expenditures by Function for Period Ending 12/31/22
7. FYTD Revenues, December 2022 vs 2021
8. FYTD Expenditures, December 2022 vs 2021



General Fund Revenues - Budget vs. Actual Group Summary

For Fiscal: 2022-2023 Period Ending: 12/31/2022

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	10,295,000.00	10,325,000.00	4,225,476.44	5,783,048.42	5,783,048.42	4,541,951.58
6103 - Property Transfer Tax	500,000.00	500,000.00	23,164.59	245,181.04	245,181.04	254,818.96
6105 - Franchise Fees	1,300,000.00	1,300,000.00	0.00	305,398.42	305,398.42	994,601.58
6107 - Homeowners Property Tax Relie	45,000.00	45,000.00	6,865.67	6,865.67	6,865.67	38,134.33
6109 - Transient Occupancy Tax	13,950,000.00	13,000,000.00	1,094,935.80	9,013,132.34	9,013,132.34	3,986,867.66
6110 - Short Term Rental TOT	700,000.00	725,000.00	3,480.66	280,969.09	280,969.09	444,030.91
6111 - Sales & Use Tax	6,150,000.00	6,000,000.00	537,914.66	2,556,583.40	2,556,583.40	3,443,416.60
6113 - In-lieu Property Taxes	5,005,000.00	5,020,000.00	0.00	0.00	0.00	5,020,000.00
RevenueType: 10 - Taxes & Franchises Total:	37,945,000.00	36,915,000.00	5,891,837.82	18,191,178.38	18,191,178.38	18,723,821.62
RevenueType: 20 - Licenses & Permits						
6201 - Site Development Permit	41,000.00	120,000.00	4,245.00	120,283.00	120,283.00	-283.00
6203 - Coastal Development Permit	50,000.00	136,000.00	4,628.00	56,456.00	56,456.00	79,544.00
6205 - Conditional Use Permit	15,000.00	44,000.00	5,202.00	36,648.00	36,648.00	7,352.00
6207 - Other Planning Permits	15,000.00	16,000.00	11,552.00	49,163.00	49,163.00	-33,163.00
6209 - Building Permits	700,000.00	685,000.00	34,657.64	573,806.36	573,806.36	111,193.64
6211 - Plumbing Permits	60,000.00	56,000.00	4,168.00	27,844.60	27,844.60	28,155.40
6215 - Electrical Permits	70,000.00	64,000.00	11,402.30	85,218.98	85,218.98	-21,218.98
6217 - Mechanical Permits	21,000.00	16,800.00	2,543.00	11,555.00	11,555.00	5,245.00
6218 - Short Term Rental Permits	20,000.00	16,000.00	750.00	4,650.00	4,650.00	11,350.00
6219 - Other Building Permits	1,000.00	800.00	0.00	307.69	307.69	492.31
6221 - Transportation Permits	1,000.00	800.00	0.00	0.00	0.00	800.00
6223 - Encroachment Permits	35,000.00	56,000.00	2,668.00	19,883.00	19,883.00	36,117.00
6225 - Grading Permit Plan Check	250,000.00	283,747.00	56,387.61	246,929.65	246,929.65	36,817.35
6226 - Licenses & Permits	8,000.00	6,400.00	341.57	7,881.66	7,881.66	-1,481.66
6227 - Other Engineering Permits	25,000.00	48,000.00	4,375.00	39,025.00	39,025.00	8,975.00
6228 - CASp Certification and Training Fees	0.00	0.00	0.00	90.00	90.00	-90.00
RevenueType: 20 - Licenses & Permits Total:	1,312,000.00	1,549,547.00	142,920.12	1,279,741.94	1,279,741.94	269,805.06
RevenueType: 30 - Fines & Forfeitures						
6301 - Vehicle Code Fines	175,000.00	200,000.00	18,009.80	98,171.44	98,171.44	101,828.56
6303 - Penalties, Int. & Restitution	120,000.00	120,000.00	47,971.80	85,417.48	85,417.48	34,582.52
RevenueType: 30 - Fines & Forfeitures Total:	295,000.00	320,000.00	65,981.60	183,588.92	183,588.92	136,411.08
RevenueType: 40 - Use Of Money & Property						
6401 - Rental Of Property	60,000.00	60,000.00	4,978.46	42,345.05	42,345.05	17,654.95
6403 - Investment Income	375,000.00	325,000.00	0.00	211,725.79	211,725.79	113,274.21
6405 - City Plaza Rental Revenue	22,800.00	22,800.00	2,000.00	14,000.00	14,000.00	8,800.00
RevenueType: 40 - Use Of Money & Property Total:	457,800.00	407,800.00	6,978.46	268,070.84	268,070.84	139,729.16
RevenueType: 50 - Intergovernmental						
6505 - Motor Vehicle In-lieu	15,000.00	20,000.00	0.00	0.00	0.00	20,000.00
6514 - Waste Disposal Agreement Allocation	101,000.00	85,000.00	0.00	0.00	0.00	85,000.00
6515 - Nuclear Power Program	150,000.00	158,000.00	165,813.82	165,813.82	165,813.82	-7,813.82
6521 - Intergovernmental Cost Reimb	15,000.00	15,000.00	71,290.21	118,672.94	118,672.94	-103,672.94
6523 - State Grants	0.00	0.00	41,324.00	41,324.00	41,324.00	-41,324.00
RevenueType: 50 - Intergovernmental Total:	281,000.00	278,000.00	278,428.03	325,810.76	325,810.76	-47,810.76
RevenueType: 60 - Charges For Services						
6609 - Variance Minor Amendment	2,000.00	36,000.00	0.00	13,706.00	13,706.00	22,294.00
6611 - Tentative Tract Map	0.00	7,200.00	0.00	0.00	0.00	7,200.00
6613 - Tentative Parcel Map	5,000.00	5,200.00	0.00	0.00	0.00	5,200.00
6621 - Concept Approval	1,000.00	800.00	0.00	300.00	300.00	500.00
6623 - Planning Plan Check Fee	85,000.00	68,000.00	8,160.38	75,617.79	75,617.79	-7,617.79
6627 - Other Planning Fees	9,000.00	7,200.00	1,274.00	1,613.00	1,613.00	5,587.00

General Fund Revenues - Budget vs. Actual

For Fiscal: 2022-2023 Period Ending: 12/31/2022

RevenueObject	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
6631 - Building Plan Check Fee	600,000.00	605,000.00	87,820.86	466,376.54	466,376.54	138,623.46
6633 - Permit Issuance Fee	50,000.00	40,000.00	3,700.00	26,935.00	26,935.00	13,065.00
6635 - Other Building Fees	0.00	0.00	0.00	450.00	450.00	-450.00
6639 - Addressing Fee	3,000.00	2,400.00	863.00	3,342.00	3,342.00	-942.00
6641 - Grading Inspection	150,000.00	312,663.00	11,698.90	103,484.90	103,484.90	209,178.10
6655 - Other Engineering Fees	80,000.00	76,000.00	18,217.21	88,457.96	88,457.96	-12,457.96
6657 - Engineering Review Fees	2,000.00	0.00	0.00	0.00	0.00	0.00
6659 - Solid Waste Exemption Fee	0.00	1,600.00	0.00	910.00	910.00	690.00
6683 - Art In Public Places Fees	0.00	28,000.00	0.00	5,904.25	5,904.25	22,095.75
6685 - Reimbursed Expenses	50,000.00	60,000.00	5,040.30	54,329.19	54,329.19	5,670.81
6687 - Legal Reimbursements - Development	10,000.00	16,000.00	0.00	51,520.04	51,520.04	-35,520.04
6688 - Legal Reimbursements - Other	30,000.00	4,000.00	108,692.40	108,692.40	108,692.40	-104,692.40
6689 - Police Services Reimbursements	125,000.00	107,200.00	0.00	95,490.84	95,490.84	11,709.16
6691 - Recreation Classes	150,000.00	120,000.00	11,015.27	82,072.57	82,072.57	37,927.43
6692 - Planning Reimbursements	20,000.00	154,366.00	0.00	13,653.75	13,653.75	140,712.25
6693 - Activities & Trips	15,000.00	12,000.00	-1,880.77	17,800.81	17,800.81	-5,800.81
6694 - Staff Time Reimbursements	20,000.00	4,000.00	0.00	0.00	0.00	4,000.00
6699 - Other P/b/e	20,000.00	16,000.00	1,812.07	15,460.94	15,460.94	539.06
RevenueType: 60 - Charges For Services Total:	1,427,000.00	1,683,629.00	256,413.62	1,226,117.98	1,226,117.98	457,511.02
RevenueType: 70 - Other						
6701 - Planning Appeal Fee	1,000.00	1,000.00	250.00	1,000.00	1,000.00	0.00
6703 - Miscellaneous Revenues	20,000.00	20,000.00	0.00	4,942.20	4,942.20	15,057.80
6707 - User Fee Income Solid Waste	60,000.00	60,000.00	0.00	18,230.18	18,230.18	41,769.82
RevenueType: 70 - Other Total:	81,000.00	81,000.00	250.00	24,172.38	24,172.38	56,827.62
Fund: 01 - GENERAL Total:	41,798,800.00	41,234,976.00	6,642,809.65	21,498,681.20	21,498,681.20	19,736,294.80
Total Surplus (Deficit):	41,798,800.00	41,234,976.00	6,642,809.65	21,498,681.20	21,498,681.20	

Fund Summary

Fund	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
01 - GENERAL	41,798,800.00	41,234,976.00	6,642,809.65	21,498,681.20	21,498,681.20	19,736,294.80
Total Surplus (Deficit):	41,798,800.00	41,234,976.00	6,642,809.65	21,498,681.20	21,498,681.20	



City of Dana Point, CA

General Fund Expenditures - Budget vs. Actual

Group Summary

For Fiscal: 2022-2023 Period Ending: 12/31/2022

ExpenseObject	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
Fund: 01 - GENERAL						
ExpenseType: 10 - Personnel						
1010 - Salaries	6,927,877.00	7,113,896.00	773,593.05	3,286,285.40	3,286,285.40	3,827,610.60
1030 - Hourly	273,042.00	273,042.00	26,929.62	134,751.16	134,751.16	138,290.84
1050 - Overtime	85,000.00	83,000.00	2,466.83	43,939.74	43,939.74	39,060.26
1070 - Stipends	9,000.00	9,000.00	899.99	4,361.49	4,361.49	4,638.51
1100 - Benefits	1,101,516.00	1,100,316.00	79,460.30	465,797.45	465,797.45	634,518.55
1120 - Retirement Benefits	1,184,761.00	1,222,594.00	69,578.53	859,352.30	859,352.30	363,241.70
1140 - Medi-tax 1.45%	106,015.00	108,683.00	11,962.74	51,628.62	51,628.62	57,054.38
1200 - Outside Assistance	0.00	0.00	20,287.50	24,134.25	45,000.00	-45,000.00
ExpenseType: 10 - Personnel Total:	9,687,211.00	9,910,531.00	985,178.56	4,870,250.41	4,891,116.16	5,019,414.84
ExpenseType: 20 - Materials & Services						
2010 - Communications	125,100.00	190,900.00	16,255.63	82,202.82	155,592.18	35,307.82
2030 - Equipment Maintenance	466,700.00	500,125.00	28,962.55	248,535.91	436,738.54	63,386.46
2040 - Copier Usage	14,700.00	14,700.00	0.00	4,654.87	4,654.87	10,045.13
2050 - Vehicle Maintenance	79,000.00	94,000.00	13,716.51	41,486.40	75,843.87	18,156.13
2070 - Office Supplies	99,450.00	99,450.00	7,418.35	26,357.99	46,357.65	53,092.35
2090 - Memberships & Dues	76,425.00	71,225.00	10,733.10	33,921.41	33,921.41	37,303.59
2110 - Operating Supplies	523,050.00	689,829.00	34,574.15	325,181.42	447,650.68	242,178.32
2130 - Books & Subscriptions	47,375.00	47,050.00	1,646.19	13,263.40	13,263.40	33,786.60
2150 - Training	59,050.00	104,050.00	365.00	23,474.52	50,474.52	53,575.48
2170 - Postage	33,000.00	18,000.00	2,108.93	4,887.48	18,000.00	0.00
2190 - Facil & Equip Lease/Rent	102,000.00	102,000.00	10,598.50	38,256.70	101,087.64	912.36
2210 - Utilities	1,300,400.00	1,300,400.00	124,789.75	646,851.97	1,287,491.11	12,908.89
2230 - Professional Services	3,332,450.00	3,962,893.67	297,423.24	1,401,203.26	3,227,799.87	735,093.80
2240 - Reimbursable Costs	268,000.00	437,752.24	134,572.11	270,601.88	314,549.89	123,202.35
2250 - Advertising	41,700.00	39,200.00	4,987.49	19,464.72	33,163.99	6,036.01
2270 - Travel, Conf. & Meetings	103,900.00	112,900.00	7,333.43	52,369.00	52,369.00	60,531.00
2290 - Auto Allowance	74,250.00	74,150.00	7,533.16	34,453.32	34,453.32	39,696.68
2310 - City Attorney	0.00	1,149,000.00	117,481.97	917,264.89	1,265,450.59	-116,450.59
2330 - Police Services	14,619,000.00	14,085,060.00	1,156,184.61	6,968,470.31	13,974,971.00	110,089.00
2340 - Parking Lot Leases	54,000.00	54,000.00	3,973.12	23,838.72	47,697.69	6,302.31
2350 - Street Maintenance	1,387,000.00	1,437,000.00	83,259.20	310,541.59	1,361,670.44	75,329.56
2410 - Community Activities	619,100.00	679,100.00	27,513.74	441,044.95	458,370.05	220,729.95
2430 - Recreation Programs	134,500.00	156,000.00	7,387.36	40,335.25	40,391.25	115,608.75
2450 - Landscape Maintenance	595,000.00	720,200.00	55,256.96	301,043.83	634,674.12	85,525.88
2470 - Tree Maintenance	600,000.00	795,000.00	34,161.45	459,809.25	722,718.00	72,282.00
2490 - Street Sweeping	262,000.00	262,000.00	20,244.00	94,867.36	252,452.50	9,547.50
2510 - Storm Drains	858,800.00	923,800.00	27,718.57	226,356.92	794,723.68	129,076.32
2530 - Safety Lighting	183,500.00	253,500.00	20,567.30	132,040.92	194,564.80	58,935.20
2550 - Park Maintenance	995,000.00	1,216,800.00	138,823.53	577,027.47	1,167,265.70	49,534.30
2590 - Data Technology	300,000.00	466,610.00	25,643.77	131,462.54	383,641.40	82,968.60
2600 - Marketing	115,300.00	115,300.00	21,168.53	34,434.62	34,434.62	80,865.38
2999 - Operations Contingency	250,000.00	235,000.00	0.00	0.00	0.00	235,000.00
ExpenseType: 20 - Materials & Services Total:	27,719,750.00	30,406,994.91	2,442,402.20	13,925,705.69	27,666,437.78	2,740,557.13
ExpenseType: 30 - Capital Outlay						
3010 - Furniture & Equipment	40,000.00	114,800.00	28,804.51	67,675.80	69,604.51	45,195.49
ExpenseType: 30 - Capital Outlay Total:	40,000.00	114,800.00	28,804.51	67,675.80	69,604.51	45,195.49
ExpenseType: 40 - Insurance						
4010 - Liability Insur Premiums	497,000.00	533,500.00	0.00	524,053.85	524,053.85	9,446.15
4030 - Property Insurance Premiums	130,000.00	125,000.00	0.00	128,737.00	128,737.00	-3,737.00
4050 - Employee Bond Premiums	1,200.00	1,200.00	0.00	1,273.00	1,273.00	-73.00

General Fund Expenditures - Budget vs. Actual

For Fiscal: 2022-2023 Period Ending: 12/31/2022

ExpenseObject	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
4110 - Workers' Compensation	130,000.00	138,000.00	0.00	144,064.00	144,064.00	-6,064.00
4210 - Unemployment Benefits	1,500.00	1,500.00	0.00	11,700.00	11,700.00	-10,200.00
ExpenseType: 40 - Insurance Total:	759,700.00	799,200.00	0.00	809,827.85	809,827.85	-10,627.85
ExpenseType: 90 - Operating Transfers Out						
9010 - Tsfs Out - To Facil Imp Fund	150,000.00	150,000.00	0.00	150,000.00	150,000.00	0.00
9050 - Tsfs Out - To Cap Impv Fund	1,166,822.00	5,267,997.00	0.00	5,267,997.00	5,267,997.00	0.00
9060 - Tsfs Out - To Coastal Transit Fund	0.00	550,000.00	0.00	550,000.00	550,000.00	0.00
ExpenseType: 90 - Operating Transfers Out Total:	1,316,822.00	5,967,997.00	0.00	5,967,997.00	5,967,997.00	0.00
Fund: 01 - GENERAL Total:	39,523,483.00	47,199,522.91	3,456,385.27	25,641,456.75	39,404,983.30	7,794,539.61
Total Surplus (Deficit):	-39,523,483.00	-47,199,522.91	-3,456,385.27	-25,641,456.75	-39,404,983.30	

Fund Summary

Fund	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
01 - GENERAL	-39,523,483.00	-47,199,522.91	-3,456,385.27	-25,641,456.75	-39,404,983.30	-7,794,539.61
Total Surplus (Deficit):	-39,523,483.00	-47,199,522.91	-3,456,385.27	-25,641,456.75	-39,404,983.30	



City of Dana Point, CA

3. BALANCE SHEET

Account Summary

As Of 12/31/2022

Account	Name	Balance
Fund: 01 - GENERAL		
Assets		
01-1011	Claim on Cash	17,045,198.58
01-1020	Petty Cash	5,200.00
01-1030	Section 115 Trust (Restricted)	4,000,000.00
01-1050	Taxes Receivable - Current	1,094,935.80
01-1200	Accounts Receivable	4,755.00
01-1250	Advance Deposits	800.00
01-1350	Interest Rec On Investments	99.45
01-1450	Prepaid Items	3,274.00
01-1500	Investments - Adjust To Fmv	-771,448.00
01-1530	Prem/disc - U.s. Gov't Secur	-95,873.87
	Total Assets:	21,286,940.96
		<u>21,286,940.96</u>
Liability		
01-2020	Accounts Payable	203,867.57
01-2021	Accounts Payable Pending	10,631.53
01-2151	Tenant Security Deposits	1,900.00
01-2290	Unearned Revenue	46,475.37
01-2391	Deferred Inflow of Resources	4,755.00
	Total Liability:	267,629.47
Equity		
01-2470	Fund Balance Desig. for Art in Public Places	12,445.88
01-2480	Fund Bal Restricted for Section 115 Trust	4,000,000.00
01-2500	Investments - Adjust To Fmv	-771,448.00
01-2550	Fund Balance Desig. for Special Purpose	3,037,743.00
01-2560	Economic Stability Reserve	4,490,101.00
01-2570	Extreme Event Reserve	3,673,719.00
01-9920	Fund Balance - Undesignated	10,719,526.16
	Total Beginning Equity:	25,162,087.04
Total Revenue		21,498,681.20
Total Expense		25,641,456.75
Revenues Over/Under Expenses		-4,142,775.55
	Total Equity and Current Surplus (Deficit):	21,019,311.49
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>21,286,940.96</u>

3. BALANCE SHEET

As Of 12/31/2022

Account	Name	Balance
Fund: 02 - GASOLINE TAX		
Assets		
02-1011	Claim on Cash	1,563,750.68
02-1500	Investments - Adjust To Fmv	-57,462.00
	Total Assets:	1,506,288.68
		<u><u>1,506,288.68</u></u>
Liability		
	Total Liability:	0.00
Equity		
02-2500	Investments - Adjust To Fmv	-57,462.00
02-9920	Fund Balance	1,466,534.33
	Total Beginning Equity:	1,409,072.33
Total Revenue		377,075.69
Total Expense		279,859.34
Revenues Over/Under Expenses		<u>97,216.35</u>
	Total Equity and Current Surplus (Deficit):	1,506,288.68
	Total Liabilities, Equity and Current Surplus (Deficit):	<u><u>1,506,288.68</u></u>

3. BALANCE SHEET

As Of 12/31/2022

Account	Name	Balance
Fund: 04 - MEASURE M FUND		
Assets		
04-1011	Claim on Cash	1,265,484.60
04-1500	Investments - Adjust To Fmv	-33,941.00
	Total Assets:	1,231,543.60
		<u><u>1,231,543.60</u></u>
Liability		
	Total Liability:	0.00
Equity		
04-2480	Fund Balance Restricted for SMP	224,442.00
04-2500	Investments - Adjust To Fmv	-33,941.00
04-9920	Fund Balance	763,535.81
	Total Beginning Equity:	954,036.81
Total Revenue		306,485.86
Total Expense		28,979.07
Revenues Over/Under Expenses		277,506.79
	Total Equity and Current Surplus (Deficit):	1,231,543.60
	Total Liabilities, Equity and Current Surplus (Deficit):	<u><u>1,231,543.60</u></u>

3. BALANCE SHEET

As Of 12/31/2022

Account	Name	Balance
Fund: 05 - AB2766 - CLEAN AIR ACT		
Assets		
05-1011	Claim on Cash	414,481.21
05-1500	Investments - Adjust To Fmv	-25,216.00
	Total Assets:	389,265.21
		<u><u>389,265.21</u></u>
Liability		
	Total Liability:	0.00
Equity		
05-2500	Investments - Adjust To Fmv	-25,216.00
05-9920	Fund Balance	643,565.43
	Total Beginning Equity:	618,349.43
Total Revenue		10,915.78
Total Expense		240,000.00
Revenues Over/Under Expenses		<u>-229,084.22</u>
	Total Equity and Current Surplus (Deficit):	389,265.21
	Total Liabilities, Equity and Current Surplus (Deficit):	<u><u>389,265.21</u></u>

3. BALANCE SHEET

As Of 12/31/2022

Account	Name	Balance
Fund: 06 - COASTAL TRANSIT		
Assets		
06-1011	Claim on Cash	12.08
06-1200	Accounts Receivable	849,652.00
	Total Assets:	849,664.08
		<u>849,664.08</u>
Liability		
06-2391	Deferred Inflow of Resources	849,652.00
	Total Liability:	849,652.00
Equity		
06-9920	Fund Balance	-217,984.00
	Total Beginning Equity:	-217,984.00
Total Revenue		790,000.00
Total Expense		572,003.92
Revenues Over/Under Expenses		217,996.08
	Total Equity and Current Surplus (Deficit):	12.08
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>849,664.08</u>

3. BALANCE SHEET

As Of 12/31/2022

Account	Name	Balance
Fund: 07 - TBID		
Assets		
07-1011	Claim on Cash	491,434.56
07-1200	Accounts Receivable	133,232.00
07-1500	Investments - Adjust To Fmv	-19,255.00
	Total Assets:	605,411.56
		<u><u>605,411.56</u></u>
Liability		
	Total Liability:	0.00
Equity		
07-2480	TBID '89 Act Fund Bal Reserve	486,184.09
07-2500	Investments - Adjust To Fmv	-19,255.00
07-9920	Fund Balance	18,195.47
	Total Beginning Equity:	485,124.56
Total Revenue		931,078.00
Total Expense		810,791.00
Revenues Over/Under Expenses		120,287.00
	Total Equity and Current Surplus (Deficit):	605,411.56
	Total Liabilities, Equity and Current Surplus (Deficit):	<u><u>605,411.56</u></u>

3. BALANCE SHEET

As Of 12/31/2022

Account	Name	Balance
Fund: 08 - ROAD MAINTENANCE AND REHAB		
Assets		
08-1011	Claim on Cash	1,007,885.67
08-1500	Investments - Adjust To Fmv	-25,400.00
	Total Assets:	982,485.67
		<u><u>982,485.67</u></u>
Liability		
	Total Liability:	0.00
Equity		
08-2500	Investments - Adjust To Fmv	-25,400.00
08-9920	Fund Balance	763,659.88
	Total Beginning Equity:	738,259.88
Total Revenue		244,225.79
Total Expense		0.00
Revenues Over/Under Expenses		<u><u>244,225.79</u></u>
	Total Equity and Current Surplus (Deficit):	982,485.67
	Total Liabilities, Equity and Current Surplus (Deficit):	<u><u>982,485.67</u></u>

3. BALANCE SHEET

As Of 12/31/2022

Account	Name	Balance
Fund: 09 - HEADLANDS HABITAT (ESHA)		
Assets		
09-1011	Claim on Cash	303,009.27
09-1391	Beneficial Interest Receivable	440,028.00
09-1500	Investments - Adjust To Fmv	-12,508.00
	Total Assets:	730,529.27
		<u>730,529.27</u>
Liability		
09-2391	Deferred Inflow of Resources	440,028.00
	Total Liability:	440,028.00
Equity		
09-2500	Investments - Adjust To Fmv	-12,508.00
09-9920	Fund Balance	311,741.77
	Total Beginning Equity:	299,233.77
Total Revenue		0.00
Total Expense		8,732.50
Revenues Over/Under Expenses		-8,732.50
	Total Equity and Current Surplus (Deficit):	290,501.27
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>730,529.27</u>

3. BALANCE SHEET

As Of 12/31/2022

Account	Name	Balance
Fund: 11 - CAPITAL IMPROVEMENTS		
Assets		
11-1011	Claim on Cash	22,529,479.16
	Total Assets:	22,529,479.16
		<u>22,529,479.16</u>
Liability		
	Total Liability:	0.00
Equity		
11-2440	Fund Bal Reserved for Doheny Village Impv	323,131.67
11-2580	Community Investment Reserve	14,367,310.00
11-9920	Fund Balance - Undesignated	3,906,381.31
	Total Beginning Equity:	18,596,822.98
Total Revenue		5,547,856.34
Total Expense		1,615,200.16
Revenues Over/Under Expenses		<u>3,932,656.18</u>
	Total Equity and Current Surplus (Deficit):	22,529,479.16
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>22,529,479.16</u>

3. BALANCE SHEET

As Of 12/31/2022

Account	Name	Balance
Fund: 12 - FACILITIES IMPROVEMENT FUND		
Assets		
12-1011	Claim on Cash	2,077,863.52
12-1200	Accounts Receivable	20,824.00
	Total Assets:	2,098,687.52
		<u>2,098,687.52</u>
Liability		
12-2391	Deferred Inflow of Resources	20,824.00
	Total Liability:	20,824.00
Equity		
12-2480	Fund Balance Restricted for PEG Fees	401,577.14
12-9920	Fund Balance	1,486,540.03
	Total Beginning Equity:	1,888,117.17
Total Revenue		358,375.82
Total Expense		168,629.47
Revenues Over/Under Expenses		189,746.35
	Total Equity and Current Surplus (Deficit):	2,077,863.52
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>2,098,687.52</u>

3. BALANCE SHEET

As Of 12/31/2022

Account	Name	Balance
Fund: 21 - PARK DEVELOPMENT		
Assets		
21-1011	Claim on Cash	842.95
21-1500	Investments - Adjust To Fmv	-33.00
	Total Assets:	809.95
		<u><u>809.95</u></u>
Liability		
	Total Liability:	0.00
Equity		
21-2500	Investments - Adjust To Fmv	-33.00
21-9920	Fund Balance	842.95
	Total Beginning Equity:	809.95
Total Revenue		0.00
Total Expense		0.00
Revenues Over/Under Expenses		0.00
	Total Equity and Current Surplus (Deficit):	809.95
	Total Liabilities, Equity and Current Surplus (Deficit):	<u><u>809.95</u></u>

3. BALANCE SHEET

As Of 12/31/2022

Account	Name	Balance
Fund: 25 - SUPP LAW ENFORCEMENT SERVICES		
Assets		
25-1011	Claim on Cash	157,120.13
25-1500	Investments - Adjust To Fmv	-3,179.00
	Total Assets:	153,941.13
		<u><u>153,941.13</u></u>
Liability		
	Total Liability:	0.00
Equity		
25-2500	Investments - Adjust To Fmv	-3,179.00
25-9920	Fund Balance	79,769.82
	Total Beginning Equity:	76,590.82
Total Revenue		128,133.58
Total Expense		50,783.27
Revenues Over/Under Expenses		77,350.31
	Total Equity and Current Surplus (Deficit):	153,941.13
	Total Liabilities, Equity and Current Surplus (Deficit):	<u><u>153,941.13</u></u>

3. BALANCE SHEET

As Of 12/31/2022

Account	Name	Balance
Fund: 27 - CFD 2006-1 MAINTENANCE		
Assets		
27-1011	Claim on Cash	712,939.83
27-1500	Investments - Adjust To Fmv	-26,290.00
	Total Assets:	686,649.83
		<u><u>686,649.83</u></u>
Liability		
	Total Liability:	0.00
Equity		
27-2480	Funicular Replacement Reserve	62,000.00
27-2500	Investments - Adjust To Fmv	-26,290.00
27-9920	Fund Balance	605,867.91
	Total Beginning Equity:	641,577.91
Total Revenue		191,332.08
Total Expense		146,260.16
Revenues Over/Under Expenses		45,071.92
	Total Equity and Current Surplus (Deficit):	686,649.83
	Total Liabilities, Equity and Current Surplus (Deficit):	<u><u>686,649.83</u></u>

3. BALANCE SHEET

As Of 12/31/2022

Account	Name	Balance
Fund: 31 - AGENCY TRUST		
Assets		
31-1011	Claim on Cash	11,957,248.28
Total Assets:		11,957,248.28
		<u>11,957,248.28</u>
Liability		
31-2150	CD 3rd Party Rev & Staff Time (refu	285,255.55
31-2210	Deposits - San Joaquin Hills TCA	19,256.00
31-2220	Deposits - Carits	11,956.00
31-2240	Deposits - Smip	4,729.53
31-2270	Deposits - Green Bldg Prog	1,239.30
31-2300	Trust Deposits	681,646.37
31-2310	P/b/e Planning Deposits	2,831.25
31-2320	Other Comm Dev Deposits	1,940,993.12
31-2380	Affordable Housing Program	629,321.55
31-2390	Building Permit Eng Deposits	346,459.61
31-2410	PW Refundable Cash Bonds	8,033,400.00
31-2490	Deposits - ADA (CAsp Certification and Train	160.00
Total Liability:		11,957,248.28
Total Equity and Current Surplus (Deficit):		0.00
Total Liabilities, Equity and Current Surplus (Deficit):		<u>11,957,248.28</u>

3. BALANCE SHEET

As Of 12/31/2022

Account	Name	Balance
Fund: 33 - CFD 2013 BONDHOLDER FUND		
Assets		
33-1011	Claim on Cash	802,094.94
33-1583	Reserve 2020-1 (92057004)	2,653,264.36
33-1584	Bond Payment 2020-1 (92057001)	6,689.97
33-1585	Special Tax 2020-1 (92057000)	1,266,001.67
33-1610	Escrow Fund 2020-1 (92057200)	4.89
33-1660	Admin. Expense Account (92057003)	0.08
	Total Assets:	4,728,055.91
		<u>4,728,055.91</u>
Liability		
33-2090	Due to Bondholders	4,728,055.91
	Total Liability:	4,728,055.91
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>4,728,055.91</u>



City of Dana Point, CA

CIP Projects - Budget vs. Actual Group Summary

For Fiscal: 2022-2023 Period Ending: 12/31/2022

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	47,688.00	0.00	0.00	1,053.95	46,634.05
1318 - Residential Resurfacing FY21	0.00	257,788.50	0.00	97,038.88	204,399.88	53,388.62
1320 - Arterial Roadway Slurry Program FY21	0.00	152,318.22	0.00	0.00	0.00	152,318.22
1322 - Residential Roadway Slurry Program FY21	0.00	484,847.16	0.00	20,934.99	20,934.99	463,912.17
1329 - FY22 Road Resurfacing	0.00	3,216,998.00	0.00	23,651.99	164,956.99	3,052,041.01
1330 - FY22 Residential Slurry	0.00	1,681,859.34	42,764.75	1,039,397.91	1,512,933.20	168,926.14
1331 - FY22 Citywide Storm Drain Repairs	0.00	170,774.53	59,500.00	97,822.86	104,092.03	66,682.50
1332 - FY22 Citywide Storm Drain Improvements Design	0.00	237,590.15	0.00	44,593.00	99,590.15	138,000.00
1334 - FY22 Roadway Rehab & Repair Design Work	0.00	23,710.00	0.00	18,905.00	18,910.00	4,800.00
1335 - FY22 Sidewalk/Concrete Repairs & ADA	0.00	98,825.00	0.00	67,680.00	67,680.00	31,145.00
1336 - FY22 Traffic Safety Repairs & Improvements	0.00	13,502.15	0.00	0.00	9,541.00	3,961.15
1337 - FY23 Road Resurfacing	1,399,000.00	1,399,000.00	0.00	0.00	0.00	1,399,000.00
1338 - FY23 Residential Slurry	2,256,000.00	2,256,000.00	0.00	0.00	0.00	2,256,000.00
1339 - FY23 Citywide Storm Drain Repairs	200,000.00	200,000.00	0.00	0.00	64,000.00	136,000.00
1340 - FY22 Doheny Village Connectivity Design/Improvements	0.00	550,775.92	0.00	2,097.06	2,097.06	548,678.86
1341 - FY23 Water Quality/Diversion Repairs & Mntce.	50,000.00	50,000.00	0.00	0.00	0.00	50,000.00
1342 - FY23 Roadway Rehab & Repair Design Work	100,000.00	277,560.00	0.00	0.00	0.00	277,560.00
1343 - FY23 Sidewalk/Concrete Repairs & ADA	100,000.00	100,000.00	0.00	58,215.47	59,000.00	41,000.00
1344 - FY23 Traffic Safety Repairs & Improvements	100,000.00	100,000.00	0.00	0.00	0.00	100,000.00
1347 - Traffic Signal Synchronization Project-Project P	0.00	325,000.00	0.00	0.00	0.00	325,000.00
1349 - Lantern Bay Park Stairway Art Project	0.00	468,000.00	30,000.00	136,800.00	239,996.61	228,003.39
1350 - Calle Portola Storm Drain Improvements	0.00	750,804.00	0.00	0.00	0.00	750,804.00
1351 - Stonehill Drive Improvements Project	0.00	35,000.00	0.00	0.00	27,900.00	7,100.00
Fund: 11 - CAPITAL IMPROVEMENTS Total:	4,205,000.00	12,898,040.97	132,264.75	1,607,137.16	2,597,085.86	10,300,955.11
Total Surplus (Deficit):	-4,205,000.00	-12,898,040.97	-132,264.75	-1,607,137.16	-2,597,085.86	

Fund Summary

Fund	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
11 - CAPITAL IMPROVEMENTS	-4,205,000.00	-12,898,040.97	-132,264.75	-1,607,137.16	-2,597,085.86	-10,300,955.11
Total Surplus (Deficit):	-4,205,000.00	-12,898,040.97	-132,264.75	-1,607,137.16	-2,597,085.86	

FY23 Summary of Capital Improvement Project Statuses
As of December 31, 2022

Project No.	Project Name	FY23 Current Budget	PY Total Expenditures	FYTD Activity + Encumbrances	Budget Remaining
1291	Capo Beach Connectivity Study Enhancements Proj (#1291) Summary: Design work is ongoing. The City is actively coordinating with Caltrans on this work effort. Design for the City's portion of work will continue into FY 22/23. Additional funding for design is included in CIP#1340.	47,688.00	14,239.75	1,053.95	46,634.05
1318	Residential Resurfacing FY21 (#1318) Summary: Project was substantially completed on May 26, 2022. NOC approved on June 22, 2022. Final retention payment completed in November 2022.	257,788.50	1,902,711.50	204,399.88	53,388.62
1320	Arterial Roadway Slurry Program FY21 (#1320) Summary: Project was completed in Fall 2021 (in conjunction with CIP#1322). NOC approved by City Council at the November 2, 2021 meeting with project savings being returned to the CIP Fund. Final retention payment to be completed in Q2 FY23.	152,318.22	347,681.92	-	152,318.22
1322	Residential Roadway Slurry Program FY21 (#1322) Summary: Project was completed in Fall 2021 (in conjunction with CIP#1320). NOC approved by City Council at the November 2, 2021 meeting with project savings being returned to the CIP Fund. Final retention payment to be completed in Q2 FY23.	484,847.16	840,152.93	20,934.99	463,912.17
1329	FY22 Road Resurfacing (#1329) Summary: Work is for the construction of FY22 Roadway Rehab & Repair Design Work (CIP#1334). Project is anticipated to begin construction in late February 2023.	3,216,998.00	34,000.00	164,956.99	3,052,041.01
1330	FY22 Residential Slurry (#1330) Summary: Work was divided into 2 separate contracts, the Citywide Asphalt Repairs Project and the Slurry Seal Project. The Citywide Asphalt Repairs Project bid opening occurred on February 24, 2022 and the contract was awarded at the March 1, 2022 City Council meeting. Construction began in April, 2022. Project involved completing asphalt repairs Citywide on streets scheduled for slurry seal treatment. The Slurry Seal Project bid opening occurred on April 7, 2022 and the contract was awarded at the April 19, 2022 City Council meeting. Construction began in June 2022 and entails slurry seal application on various streets Citywide. NOC approved by City Council at the November 1, 2022 meeting. The final retention payment is anticipated in Q3.	1,681,859.34	570,140.66	1,512,933.20	168,926.14
1331	FY22 Citywide Storm Drain Repairs (#1331) Summary: Project is current and ongoing. Project is to address storm drain repairs citywide identified by video inspections.	170,774.53	29,225.47	104,092.03	66,682.50
1332	FY22 Citywide Storm Drain Improvements Design (#1332) Summary: Project is current and ongoing.	237,590.15	162,409.85	81,590.15	156,000.00
1334	FY22 Roadway Rehab & Repair Design Work (#1334) Summary: Project is current and design completed. Project bid opening occurred on October 20, 2022. Project includes street rehabilitation of portions of Calle Fortuna, Calle Loma, Palisades Drive, Aurelio Drive, Callita Drive, Doheny Place, Formosa Drive, Moongate Court, Starridge Road, Via Elevado and Via Verde. Construction work is covered under CIP#1329.	23,710.00	76,290.00	18,910.00	4,800.00

FY23 Summary of Capital Improvement Project Statuses
As of December 31, 2022

Project No.	Project Name	FY23 Current Budget	PY Total Expenditures	FYTD Activity + Encumbrances	Budget Remaining
1335	FY22 Sidewalk/Concrete Repairs & ADA (#1335) Summary: Project is current and ongoing.	98,825.00	1,175.00	67,680.00	31,145.00
1336	FY22 Traffic Safety Repairs & Improvements (#1336) Summary: Project is current and ongoing.	13,502.15	86,497.85	9,541.00	3,961.15
1337	FY23 Road Resurfacing (#1337) Summary: Project is current and ongoing. Work is for the construction of FY23 Roadway Rehab & Repair Design Work (CIP#1342)	1,399,000.00	-	-	1,399,000.00
1338	FY23 Residential Slurry (#1338) Summary: Project is current and ongoing.	2,256,000.00	-	-	2,256,000.00
1339	FY23 Citywide Storm Drain Repairs Summary: Project is current and ongoing.	200,000.00	-	64,000.00	136,000.00
1340	FY22 Doheny Village Connectivity Design/Improvements (#1340) Summary: Design work is ongoing (in conjunction with CIP#1291); The City is actively coordinating with Caltrans on this work effort. Design for the City's portion of work will continue into FY 22/23.	550,775.92	189,224.08	2,097.06	548,678.86
1341	FY23 Water Quality/Diversion Repairs & Mntce. (#1341) Summary: Project is current and ongoing.	50,000.00	-	-	50,000.00
1342	FY23 Roadway Rehab & Repair Design Work (#1342) Summary: Project is current and ongoing. Project includes street rehabilitation of portions of Violet Lantern, Granada Drive and Valencia Place. Construction work is covered under CIP#1337.	277,560.00	-	-	277,560.00
1343	FY23 Sidewalk/Concrete Repairs & ADA (#1343) Summary: Project is current and ongoing.	100,000.00	-	59,000.00	41,000.00
1344	FY23 Traffic Safety Repairs & Improvements (#1344) Summary: Project is current and ongoing.	100,000.00	-	-	100,000.00

FY23 Summary of Capital Improvement Project Statuses
As of December 31, 2022

Project No.	Project Name	FY23 Current Budget	PY Total Expenditures	FYTD Activity + Encumbrances	Budget Remaining
1347	Traffic Signal Synchronization Project - Project P (#1347) Summary: Project is current and ongoing. Project award agreement in progress.	325,000.00	-	-	325,000.00
1349	Lantern Bay Park Stairway Art Project (#1349) Summary: Project is current and ongoing. Construction of handrails to began in November/December 2022, and construction of artwork estimated to begin in Spring/Summer 2023.	468,000.00	-	239,996.61	228,003.39
1350	Calle Portola Storm Drain Improvements (#1350) Summary: Project is for the construction of storm drain improvements on Calle Portola (from Calle Naranja to Calle Juanita) in conjunction with the construction of the FY22 Roadway Rehab & Repair Project (CIP#1329). Project is anticipated to begin construction in late February 2023.	750,804.00	-	-	750,804.00
1351	Stonehill Drive Improvements Project (#1351) Summary: On December 6, 2022, City Council approved the establishment of CIP#1351 (Stonehill Drive Improvement Project) to increase roadway capacity on Stonehill Drive between Del Obispo and the City border with San Juan Capistrano. The project will be partially funded through a mutual funding Agreement with the City of SJC. A contract for topographic survey services was approved in order to initiate the design component of the project. Funding for construction of the project will be addressed at a future City Council meeting.	35,000.00	-	27,900.00	7,100.00
		12,898,040.97	4,253,749.01	2,579,085.86	10,318,955.11
		FY23 Current Budget	PY Total Expenditures	FYTD Activity + Encumbrances	Budget Remaining



General Fund Expenditures by Function

Group Summary

For Fiscal: 2022-2023 Period Ending: 12/31/2022

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	1,981,794.00	1,980,578.00	222,335.39	954,222.70	954,222.70	1,026,355.30
1030 - Hourly	50,808.00	50,808.00	5,443.05	22,278.38	22,278.38	28,529.62
1050 - Overtime	13,500.00	11,500.00	205.22	6,259.19	6,259.19	5,240.81
1100 - Benefits	308,016.00	308,016.00	23,875.84	139,788.01	139,788.01	168,227.99
1120 - Retirement Benefits	742,025.00	766,068.00	16,374.06	628,220.99	628,220.99	137,847.01
1140 - Medi-tax 1.45%	29,908.00	29,861.00	3,466.04	14,873.51	14,873.51	14,987.49
ExpenseType: 10 - Personnel Total:	3,126,051.00	3,146,831.00	271,699.60	1,765,642.78	1,765,642.78	1,381,188.22
ExpenseType: 20 - Materials & Services						
2010 - Communications	82,400.00	148,700.00	12,097.79	62,499.07	132,362.71	16,337.29
2030 - Equipment Maintenance	417,800.00	451,225.00	28,053.81	233,738.14	398,839.68	52,385.32
2040 - Copier Usage	6,500.00	6,500.00	0.00	1,394.92	1,394.92	5,105.08
2050 - Vehicle Maintenance	79,000.00	94,000.00	13,716.51	41,486.40	75,843.87	18,156.13
2070 - Office Supplies	44,350.00	44,350.00	1,877.36	6,337.56	23,249.91	21,100.09
2090 - Memberships & Dues	59,425.00	53,225.00	10,363.10	30,118.41	30,118.41	23,106.59
2110 - Operating Supplies	130,500.00	161,034.00	16,395.17	77,804.85	115,027.48	46,006.52
2130 - Books & Subscriptions	15,275.00	14,950.00	54.99	3,038.12	3,038.12	11,911.88
2150 - Training	34,450.00	79,450.00	365.00	20,646.04	47,646.04	31,803.96
2170 - Postage	18,000.00	18,000.00	2,108.93	4,887.48	18,000.00	0.00
2190 - Facil & Equip Lease/Rent	100,000.00	100,000.00	10,598.50	38,256.70	101,087.64	-1,087.64
2210 - Utilities	161,400.00	161,400.00	13,063.21	83,480.95	156,771.70	4,628.30
2230 - Professional Services	2,019,950.00	925,890.00	113,255.31	446,849.51	827,463.84	98,426.16
2250 - Advertising	28,500.00	26,000.00	2,720.49	10,006.22	22,163.99	3,836.01
2270 - Travel, Conf. & Meetings	56,000.00	62,000.00	5,037.98	28,597.87	28,597.87	33,402.13
2290 - Auto Allowance	30,050.00	29,950.00	2,751.32	12,441.49	12,441.49	17,508.51
2310 - City Attorney	0.00	1,149,000.00	117,481.97	917,264.89	1,265,450.59	-116,450.59
2590 - Data Technology	300,000.00	466,610.00	25,643.77	131,462.54	383,641.40	82,968.60
2600 - Marketing	72,500.00	72,500.00	21,131.86	25,791.86	25,791.86	46,708.14
2999 - Operations Contingency	250,000.00	235,000.00	0.00	0.00	0.00	235,000.00
ExpenseType: 20 - Materials & Services Total:	3,906,100.00	4,299,784.00	396,717.07	2,176,103.02	3,668,931.52	630,852.48
ExpenseType: 30 - Capital Outlay						
3010 - Furniture & Equipment	40,000.00	114,800.00	28,804.51	67,675.80	69,604.51	45,195.49
ExpenseType: 30 - Capital Outlay Total:	40,000.00	114,800.00	28,804.51	67,675.80	69,604.51	45,195.49
ExpenseType: 40 - Insurance						
4010 - Liability Insur Premiums	497,000.00	533,500.00	0.00	524,053.85	524,053.85	9,446.15
4030 - Property Insurance Premiums	130,000.00	125,000.00	0.00	128,737.00	128,737.00	-3,737.00
4050 - Employee Bond Premiums	1,200.00	1,200.00	0.00	1,273.00	1,273.00	-73.00
4110 - Workers' Compensation	130,000.00	138,000.00	0.00	144,064.00	144,064.00	-6,064.00
4210 - Unemployment Benefits	1,500.00	1,500.00	0.00	11,700.00	11,700.00	-10,200.00
ExpenseType: 40 - Insurance Total:	759,700.00	799,200.00	0.00	809,827.85	809,827.85	-10,627.85
ExpenseType: 90 - Operating Transfers Out						
9010 - Tsfs Out - To Facil Imp Fund	150,000.00	150,000.00	0.00	150,000.00	150,000.00	0.00
9050 - Tsfs Out - To Cap Impv Fund	1,166,822.00	5,267,997.00	0.00	5,267,997.00	5,267,997.00	0.00
9060 - Tsfs Out - To Coastal Transit Fund	0.00	550,000.00	0.00	550,000.00	550,000.00	0.00
ExpenseType: 90 - Operating Transfers Out Total:	1,316,822.00	5,967,997.00	0.00	5,967,997.00	5,967,997.00	0.00
Function: 10 - General Government Total:	9,148,673.00	14,328,612.00	697,221.18	10,787,246.45	12,282,003.66	2,046,608.34
Function: 20 - Public Safety						
ExpenseType: 10 - Personnel						
1030 - Hourly	36,428.00	36,428.00	3,537.72	14,294.33	14,294.33	22,133.67

General Fund Expenditures by Function

For Fiscal: 2022-2023 Period Ending: 12/31/2022

ExpenseObject	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
1120 - Retirement Benefits	2,732.00	2,732.00	255.35	1,056.65	1,056.65	1,675.35
1140 - Medi-tax 1.45%	528.00	528.00	51.30	207.26	207.26	320.74
ExpenseType: 10 - Personnel Total:	39,688.00	39,688.00	3,844.37	15,558.24	15,558.24	24,129.76
ExpenseType: 20 - Materials & Services						
2010 - Communications	14,300.00	14,300.00	681.89	3,924.83	7,450.55	6,849.45
2030 - Equipment Maintenance	43,000.00	43,000.00	908.74	14,797.77	37,898.86	5,101.14
2040 - Copier Usage	500.00	500.00	0.00	150.08	150.08	349.92
2070 - Office Supplies	7,000.00	7,000.00	748.05	3,500.15	3,500.15	3,499.85
2090 - Memberships & Dues	200.00	1,200.00	0.00	90.00	90.00	1,110.00
2110 - Operating Supplies	75,000.00	85,500.00	4,587.44	23,999.96	23,999.96	61,500.04
2150 - Training	5,500.00	5,500.00	0.00	0.00	0.00	5,500.00
2230 - Professional Services	162,500.00	376,443.00	32,716.00	125,459.00	303,903.12	72,539.88
2240 - Reimbursable Costs	0.00	0.00	120,010.04	120,010.04	120,010.04	-120,010.04
2270 - Travel, Conf. & Meetings	17,500.00	19,000.00	200.00	12,032.57	12,032.57	6,967.43
2290 - Auto Allowance	7,000.00	7,000.00	784.68	3,323.18	3,323.18	3,676.82
2330 - Police Services	14,619,000.00	14,085,060.00	1,156,184.61	6,968,470.31	13,974,971.00	110,089.00
ExpenseType: 20 - Materials & Services Total:	14,951,500.00	14,644,503.00	1,316,821.45	7,275,757.89	14,487,329.51	157,173.49
Function: 20 - Public Safety Total:	14,991,188.00	14,684,191.00	1,320,665.82	7,291,316.13	14,502,887.75	181,303.25
Function: 40 - Community Development						
ExpenseType: 10 - Personnel						
1010 - Salaries	2,552,059.00	2,745,325.00	265,414.61	1,155,099.90	1,155,099.90	1,590,225.10
1030 - Hourly	16,936.00	16,936.00	2,384.34	11,424.09	11,424.09	5,511.91
1050 - Overtime	32,500.00	32,500.00	2,031.98	12,151.77	12,151.77	20,348.23
1070 - Stipends	9,000.00	9,000.00	899.99	4,361.49	4,361.49	4,638.51
1100 - Benefits	405,600.00	421,800.00	28,508.61	177,885.50	177,885.50	243,914.50
1120 - Retirement Benefits	223,398.00	239,588.00	25,528.67	113,417.39	113,417.39	126,170.61
1140 - Medi-tax 1.45%	37,851.00	40,654.00	3,896.63	17,124.04	17,124.04	23,529.96
1200 - Outside Assistance	0.00	0.00	20,287.50	24,134.25	45,000.00	-45,000.00
ExpenseType: 10 - Personnel Total:	3,277,344.00	3,505,803.00	348,952.33	1,515,598.43	1,536,464.18	1,969,338.82
ExpenseType: 20 - Materials & Services						
2010 - Communications	12,500.00	12,500.00	1,555.28	6,591.37	6,591.37	5,908.63
2030 - Equipment Maintenance	3,200.00	3,200.00	0.00	0.00	0.00	3,200.00
2040 - Copier Usage	5,500.00	5,500.00	0.00	1,296.60	1,296.60	4,203.40
2070 - Office Supplies	26,500.00	26,500.00	1,814.54	7,477.34	7,477.34	19,022.66
2090 - Memberships & Dues	9,500.00	9,500.00	0.00	1,504.00	1,504.00	7,996.00
2110 - Operating Supplies	153,550.00	274,295.00	2,300.00	120,009.05	151,947.79	122,347.21
2130 - Books & Subscriptions	31,600.00	31,600.00	1,591.20	10,225.28	10,225.28	21,374.72
2150 - Training	11,100.00	11,100.00	0.00	2,101.00	2,101.00	8,999.00
2230 - Professional Services	227,000.00	1,148,478.55	82,384.61	420,453.58	848,479.60	299,998.95
2240 - Reimbursable Costs	0.00	29,342.24	6,440.00	9,318.75	20,709.81	8,632.43
2250 - Advertising	1,200.00	1,200.00	0.00	0.00	0.00	1,200.00
2270 - Travel, Conf. & Meetings	17,700.00	19,200.00	1,375.45	9,776.66	9,776.66	9,423.34
2290 - Auto Allowance	22,700.00	22,700.00	2,298.21	11,709.56	11,709.56	10,990.44
2340 - Parking Lot Leases	54,000.00	54,000.00	3,973.12	23,838.72	47,697.69	6,302.31
2600 - Marketing	42,800.00	42,800.00	36.67	8,642.76	8,642.76	34,157.24
ExpenseType: 20 - Materials & Services Total:	618,850.00	1,691,915.79	103,769.08	632,944.67	1,128,159.46	563,756.33
Function: 40 - Community Development Total:	3,896,194.00	5,197,718.79	452,721.41	2,148,543.10	2,664,623.64	2,533,095.15
Function: 50 - Community Services						
ExpenseType: 10 - Personnel						
1010 - Salaries	745,630.00	699,876.00	84,998.32	353,328.31	353,328.31	346,547.69
1030 - Hourly	135,430.00	135,430.00	15,564.51	77,861.21	77,861.21	57,568.79
1050 - Overtime	32,500.00	32,500.00	229.63	20,583.24	20,583.24	11,916.76
1100 - Benefits	151,800.00	134,400.00	9,440.90	53,775.28	53,775.28	80,624.72
1120 - Retirement Benefits	73,691.00	69,967.00	9,205.84	37,523.35	37,523.35	32,443.65
1140 - Medi-tax 1.45%	13,247.00	12,583.00	1,535.67	6,829.89	6,829.89	5,753.11
ExpenseType: 10 - Personnel Total:	1,152,298.00	1,084,756.00	120,974.87	549,901.28	549,901.28	534,854.72

General Fund Expenditures by Function

For Fiscal: 2022-2023 Period Ending: 12/31/2022

ExpenseObject	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
ExpenseType: 20 - Materials & Services						
2010 - Communications	5,000.00	5,000.00	553.69	2,744.29	2,744.29	2,255.71
2040 - Copier Usage	2,200.00	2,200.00	0.00	946.05	946.05	1,253.95
2070 - Office Supplies	6,500.00	6,500.00	28.98	1,006.58	4,093.89	2,406.11
2090 - Memberships & Dues	3,000.00	3,000.00	0.00	900.00	900.00	2,100.00
2110 - Operating Supplies	96,000.00	101,000.00	8,854.85	57,539.91	102,235.80	-1,235.80
2150 - Training	4,500.00	4,500.00	0.00	627.48	627.48	3,872.52
2170 - Postage	15,000.00	0.00	0.00	0.00	0.00	0.00
2190 - Facil & Equip Lease/Rent	2,000.00	2,000.00	0.00	0.00	0.00	2,000.00
2210 - Utilities	754,000.00	754,000.00	79,864.22	416,493.44	746,000.00	8,000.00
2230 - Professional Services	273,500.00	311,200.00	35,715.40	144,749.78	220,264.28	90,935.72
2250 - Advertising	12,000.00	12,000.00	2,267.00	9,458.50	11,000.00	1,000.00
2270 - Travel, Conf. & Meetings	8,700.00	8,700.00	0.00	0.00	0.00	8,700.00
2290 - Auto Allowance	7,300.00	7,300.00	833.18	3,045.33	3,045.33	4,254.67
2410 - Community Activities	619,100.00	679,100.00	27,513.74	441,044.95	458,370.05	220,729.95
2430 - Recreation Programs	134,500.00	156,000.00	7,387.36	40,335.25	40,391.25	115,608.75
2450 - Landscape Maintenance	595,000.00	720,200.00	55,256.96	301,043.83	634,674.12	85,525.88
2470 - Tree Maintenance	600,000.00	795,000.00	34,161.45	459,809.25	722,718.00	72,282.00
2550 - Park Maintenance	995,000.00	1,216,800.00	138,823.53	577,027.47	1,167,265.70	49,534.30
ExpenseType: 20 - Materials & Services Total:	4,133,300.00	4,784,500.00	391,260.36	2,456,772.11	4,115,276.24	669,223.76
Function: 50 - Community Services Total:	5,285,598.00	5,869,256.00	512,235.23	3,006,673.39	4,665,177.52	1,204,078.48
Function: 60 - Public Works						
ExpenseType: 10 - Personnel						
1010 - Salaries	1,648,394.00	1,688,117.00	200,844.73	823,634.49	823,634.49	864,482.51
1030 - Hourly	33,440.00	33,440.00	0.00	8,893.15	8,893.15	24,546.85
1050 - Overtime	6,500.00	6,500.00	0.00	4,945.54	4,945.54	1,554.46
1100 - Benefits	236,100.00	236,100.00	17,634.95	94,348.66	94,348.66	141,751.34
1120 - Retirement Benefits	142,915.00	144,239.00	18,214.61	79,133.92	79,133.92	65,105.08
1140 - Medi-tax 1.45%	24,481.00	25,057.00	3,013.10	12,593.92	12,593.92	12,463.08
ExpenseType: 10 - Personnel Total:	2,091,830.00	2,133,453.00	239,707.39	1,023,549.68	1,023,549.68	1,109,903.32
ExpenseType: 20 - Materials & Services						
2010 - Communications	10,900.00	10,400.00	1,366.98	6,443.26	6,443.26	3,956.74
2030 - Equipment Maintenance	2,700.00	2,700.00	0.00	0.00	0.00	2,700.00
2040 - Copier Usage	0.00	0.00	0.00	867.22	867.22	-867.22
2070 - Office Supplies	15,100.00	15,100.00	2,949.42	8,036.36	8,036.36	7,063.64
2090 - Memberships & Dues	4,300.00	4,300.00	370.00	1,309.00	1,309.00	2,991.00
2110 - Operating Supplies	68,000.00	68,000.00	2,436.69	45,827.65	54,439.65	13,560.35
2130 - Books & Subscriptions	500.00	500.00	0.00	0.00	0.00	500.00
2150 - Training	3,500.00	3,500.00	0.00	100.00	100.00	3,400.00
2210 - Utilities	385,000.00	385,000.00	31,862.32	146,877.58	384,719.41	280.59
2230 - Professional Services	649,500.00	1,200,882.12	33,351.92	263,691.39	1,027,689.03	173,193.09
2240 - Reimbursable Costs	268,000.00	408,410.00	8,122.07	141,273.09	173,830.04	234,579.96
2270 - Travel, Conf. & Meetings	4,000.00	4,000.00	720.00	1,961.90	1,961.90	2,038.10
2290 - Auto Allowance	7,200.00	7,200.00	865.77	3,933.76	3,933.76	3,266.24
2350 - Street Maintenance	1,387,000.00	1,437,000.00	83,259.20	310,541.59	1,361,670.44	75,329.56
2490 - Street Sweeping	262,000.00	262,000.00	20,244.00	94,867.36	252,452.50	9,547.50
2510 - Storm Drains	858,800.00	923,800.00	27,718.57	226,356.92	794,723.68	129,076.32
2530 - Safety Lighting	183,500.00	253,500.00	20,567.30	132,040.92	194,564.80	58,935.20
ExpenseType: 20 - Materials & Services Total:	4,110,000.00	4,986,292.12	233,834.24	1,384,128.00	4,266,741.05	719,551.07
Function: 60 - Public Works Total:	6,201,830.00	7,119,745.12	473,541.63	2,407,677.68	5,290,290.73	1,829,454.39
Fund: 01 - GENERAL Total:	39,523,483.00	47,199,522.91	3,456,385.27	25,641,456.75	39,404,983.30	7,794,539.61
Total Surplus (Deficit):	-39,523,483.00	-47,199,522.91	-3,456,385.27	-25,641,456.75	-39,404,983.30	

Fund Summary

Fund	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
01 - GENERAL	-39,523,483.00	-47,199,522.91	-3,456,385.27	-25,641,456.75	-39,404,983.30	-7,794,539.61
Total Surplus (Deficit):	-39,523,483.00	-47,199,522.91	-3,456,385.27	-25,641,456.75	-39,404,983.30	



City of Dana Point, CA

FYTD Revenues - December 2022 vs 2021

Group Summary

For the Period Ending 12/31/2022

RevenueObjec...	2021-2022 Dec. Activity	2022-2023 Dec. Activity	Dec. Variance Favorable / (Unfavorable)	Variance %	2021-2022 YTD Activity	2022-2023 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
Fund: 01 - GENERAL								
RevenueType: 10 - Taxes & Franchises								
6101 - Sec & Unsec Property Taxes	3,319,649.76	4,225,476.44	905,826.68	27.29%	5,243,836.35	5,783,048.42	539,212.07	10.28%
6103 - Property Transfer Tax	52,687.48	23,164.59	-29,522.89	-56.03%	415,306.16	245,181.04	-170,125.12	-40.96%
6105 - Franchise Fees	0.00	0.00	0.00	0.00%	305,865.00	305,398.42	-466.58	-0.15%
6107 - Homeowners Property Tax Relie	6,547.13	6,865.67	318.54	4.87%	6,547.13	6,865.67	318.54	4.87%
6109 - Transient Occupancy Tax	984,173.04	1,094,935.80	110,762.76	11.25%	7,971,650.42	9,013,132.34	1,041,481.92	13.06%
6110 - Short Term Rental TOT	2,715.69	3,480.66	764.97	28.17%	281,686.45	280,969.09	-717.36	-0.25%
6111 - Sales & Use Tax	366,299.75	537,914.66	171,614.91	46.85%	2,212,885.30	2,556,583.40	343,698.10	15.53%
RevenueType 10 - Taxes & Franchises Total:	4,732,072.85	5,891,837.82	1,159,764.97	24.51%	16,437,776.81	18,191,178.38	1,753,401.57	10.67%
RevenueType: 20 - Licenses & Permits								
6201 - Site Development Permit	45,146.00	4,245.00	-40,901.00	-90.60%	97,013.00	120,283.00	23,270.00	23.99%
6203 - Coastal Development Permit	59,764.00	4,628.00	-55,136.00	-92.26%	120,167.00	56,456.00	-63,711.00	-53.02%
6205 - Conditional Use Permit	0.00	5,202.00	5,202.00	0.00%	31,846.00	36,648.00	4,802.00	15.08%
6207 - Other Planning Permits	5,422.00	11,552.00	6,130.00	113.06%	16,775.00	49,163.00	32,388.00	193.07%
6209 - Building Permits	46,362.74	34,657.64	-11,705.10	-25.25%	411,205.80	573,806.36	162,600.56	39.54%
6211 - Plumbing Permits	6,869.40	4,168.00	-2,701.40	-39.33%	51,688.40	27,844.60	-23,843.80	-46.13%
6215 - Electrical Permits	6,475.70	11,402.30	4,926.60	76.08%	56,610.20	85,218.98	28,608.78	50.54%
6217 - Mechanical Permits	2,532.00	2,543.00	11.00	0.43%	10,502.20	11,555.00	1,052.80	10.02%
6218 - Short Term Rental Permits	1,650.00	750.00	-900.00	-54.55%	3,750.00	4,650.00	900.00	24.00%
6219 - Other Building Permits	0.00	0.00	0.00	0.00%	240.57	307.69	67.12	27.90%
6223 - Encroachment Permits	292.00	2,668.00	2,376.00	813.70%	38,671.00	19,883.00	-18,788.00	-48.58%
6225 - Grading Permit Plan Check	19,649.39	56,387.61	36,738.22	186.97%	104,346.41	246,929.65	142,583.24	136.64%
6226 - Licenses & Permits	3,483.64	341.57	-3,142.07	-90.20%	3,483.64	7,881.66	4,398.02	126.25%
6227 - Other Engineering Permits	4,025.00	4,375.00	350.00	8.70%	41,450.00	39,025.00	-2,425.00	-5.85%
6228 - CASp Certification and Training Fees	0.00	0.00	0.00	0.00%	0.00	90.00	90.00	0.00%
RevenueType 20 - Licenses & Permits Total:	201,671.87	142,920.12	-58,751.75	-29.13%	987,749.22	1,279,741.94	291,992.72	29.56%
RevenueType: 30 - Fines & Forfeitures								
6301 - Vehicle Code Fines	19,213.68	18,009.80	-1,203.88	-6.27%	102,429.52	98,171.44	-4,258.08	-4.16%
6303 - Penalties, Int. & Restitution	0.00	47,971.80	47,971.80	0.00%	83,504.53	85,417.48	1,912.95	2.29%
RevenueType 30 - Fines & Forfeitures Total:	19,213.68	65,981.60	46,767.92	243.41%	185,934.05	183,588.92	-2,345.13	-1.26%
RevenueType: 40 - Use Of Money & Property								
6401 - Rental Of Property	6,664.68	4,978.46	-1,686.22	-25.30%	32,936.62	42,345.05	9,408.43	28.57%
6403 - Investment Income	0.00	0.00	0.00	0.00%	83,836.47	211,725.79	127,889.32	152.55%

FYTD Revenues - December 2022 vs 2021

For the Period Ending 12/31/2022

RevenueObjec...	Dec. Variance				YTD Variance			
	2021-2022 Dec. Activity	2022-2023 Dec. Activity	Favorable / (Unfavorable)	Variance %	2021-2022 YTD Activity	2022-2023 YTD Activity	Favorable / (Unfavorable)	Variance %
6405 - City Plaza Rental Revenue	3,800.00	2,000.00	-1,800.00	-47.37%	13,300.00	14,000.00	700.00	5.26%
RevenueType 40 - Use Of Money & Property Total:	10,464.68	6,978.46	-3,486.22	-33.31%	130,073.09	268,070.84	137,997.75	106.09%
RevenueType: 50 - Intergovernmental								
6514 - Waste Disposal Agreement Allocation	0.00	0.00	0.00	0.00%	81,513.40	0.00	-81,513.40	-100.00%
6515 - Nuclear Power Program	0.00	165,813.82	165,813.82	0.00%	167,202.19	165,813.82	-1,388.37	-0.83%
6521 - Intergovernmental Cost Reimb	0.00	71,290.21	71,290.21	0.00%	72,645.05	118,672.94	46,027.89	63.36%
6523 - State Grants	0.00	41,324.00	41,324.00	0.00%	0.00	41,324.00	41,324.00	0.00%
RevenueType 50 - Intergovernmental Total:	0.00	278,428.03	278,428.03	0.00%	321,360.64	325,810.76	4,450.12	1.38%
RevenueType: 60 - Charges For Services								
6607 - Planning Comm. Determin.	0.00	0.00	0.00	0.00%	2,134.00	0.00	-2,134.00	-100.00%
6609 - Variance Minor Amendment	0.00	0.00	0.00	0.00%	19,008.00	13,706.00	-5,302.00	-27.89%
6611 - Tentative Tract Map	0.00	0.00	0.00	0.00%	8,890.00	0.00	-8,890.00	-100.00%
6613 - Tentative Parcel Map	0.00	0.00	0.00	0.00%	6,041.00	0.00	-6,041.00	-100.00%
6621 - Concept Approval	0.00	0.00	0.00	0.00%	600.00	300.00	-300.00	-50.00%
6623 - Planning Plan Check Fee	8,356.25	8,160.38	-195.87	-2.34%	64,502.00	75,617.79	11,115.79	17.23%
6627 - Other Planning Fees	0.00	1,274.00	1,274.00	0.00%	2,548.00	1,613.00	-935.00	-36.70%
6631 - Building Plan Check Fee	63,549.08	87,820.86	24,271.78	38.19%	435,404.27	466,376.54	30,972.27	7.11%
6633 - Permit Issuance Fee	2,700.00	3,700.00	1,000.00	37.04%	24,450.00	26,935.00	2,485.00	10.16%
6635 - Other Building Fees	0.00	0.00	0.00	0.00%	0.00	450.00	450.00	0.00%
6639 - Addressing Fee	9.00	863.00	854.00	9,488.89%	3,165.00	3,342.00	177.00	5.59%
6641 - Grading Inspection	27,516.37	11,698.90	-15,817.47	-57.48%	284,061.31	103,484.90	-180,576.41	-63.57%
6655 - Other Engineering Fees	10,234.24	18,217.21	7,982.97	78.00%	62,393.60	88,457.96	26,064.36	41.77%
6659 - Solid Waste Exemption Fee	545.00	0.00	-545.00	-100.00%	1,519.00	910.00	-609.00	-40.09%
6683 - Art In Public Places Fees	0.00	0.00	0.00	0.00%	12,055.42	5,904.25	-6,151.17	-51.02%
6685 - Reimbursed Expenses	14,414.71	5,040.30	-9,374.41	-65.03%	55,866.81	54,329.19	-1,537.62	-2.75%
6687 - Legal Reimbursements - Development	3,400.00	0.00	-3,400.00	-100.00%	16,170.00	51,520.04	35,350.04	218.61%
6688 - Legal Reimbursements - Other	0.00	108,692.40	108,692.40	0.00%	0.00	108,692.40	108,692.40	0.00%
6689 - Police Services Reimbursements	0.00	0.00	0.00	0.00%	134,025.54	95,490.84	-38,534.70	-28.75%
6691 - Recreation Classes	15,255.61	11,015.27	-4,240.34	-27.80%	69,184.09	82,072.57	12,888.48	18.63%
6692 - Planning Reimbursements	0.00	0.00	0.00	0.00%	176,484.01	13,653.75	-162,830.26	-92.26%
6693 - Activities & Trips	363.75	-1,880.77	-2,244.52	-617.05%	13,090.80	17,800.81	4,710.01	35.98%
6694 - Staff Time Reimbursements	0.00	0.00	0.00	0.00%	1,593.00	0.00	-1,593.00	-100.00%
6699 - Other P/b/e	1,715.14	1,812.07	96.93	5.65%	14,074.25	15,460.94	1,386.69	9.85%
RevenueType 60 - Charges For Services Total:	148,059.15	256,413.62	108,354.47	73.18%	1,407,260.10	1,226,117.98	-181,142.12	-12.87%
RevenueType: 70 - Other								
6701 - Planning Appeal Fee	0.00	250.00	250.00	0.00%	500.00	1,000.00	500.00	100.00%
6703 - Miscellaneous Revenues	0.00	0.00	0.00	0.00%	60,898.92	4,942.20	-55,956.72	-91.88%
6704 - Gain/Loss on Asset Sale	0.00	0.00	0.00	0.00%	479.00	0.00	-479.00	-100.00%
6707 - User Fee Income Solid Waste	0.00	0.00	0.00	0.00%	17,268.46	18,230.18	961.72	5.57%
RevenueType 70 - Other Total:	0.00	250.00	250.00	0.00%	79,146.38	24,172.38	-54,974.00	-69.46%

FYTD Revenues - December 2022 vs 2021

For the Period Ending 12/31/2022

RevenueObjec...	2021-2022 Dec. Activity	2022-2023 Dec. Activity	Dec. Variance Favorable / (Unfavorable)	Variance %	2021-2022 YTD Activity	2022-2023 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
RevenueType: 90 - Transfers								
6911 - Tsfs In - Fr CIP Fund	7,500.00	0.00	-7,500.00	-100.00%	7,500.00	0.00	-7,500.00	-100.00%
RevenueType 90 - Transfers Total:	7,500.00	0.00	-7,500.00	-100.00%	7,500.00	0.00	-7,500.00	-100.00%
Fund 01 Total:	5,118,982.23	6,642,809.65	1,523,827.42	29.77%	19,556,800.29	21,498,681.20	1,941,880.91	9.93%
Total Surplus (Deficit):	5,118,982.23	6,642,809.65	1,523,827.42	29.77%	19,556,800.29	21,498,681.20	1,941,880.91	9.93%

Fund Summary

Fund	2021-2022	2022-2023	Dec. Variance	Variance %	2021-2022	2022-2023	YTD Variance	Variance %
	Dec. Activity	Dec. Activity	Favorable / (Unfavorable)		YTD Activity	YTD Activity	Favorable / (Unfavorable)	
01 - GENERAL	5,118,982.23	6,642,809.65	1,523,827.42	29.77%	19,556,800.29	21,498,681.20	1,941,880.91	9.93%
Total Surplus (Deficit):	5,118,982.23	6,642,809.65	1,523,827.42	29.77%	19,556,800.29	21,498,681.20	1,941,880.91	9.93%



City of Dana Point, CA

FYTD Expenditures - December 2022 vs 2021

Group Summary

For the Period Ending 12/31/2022

ExpenseObjec...	2021-2022 Dec. Activity	2022-2023 Dec. Activity	Dec. Variance Favorable / (Unfavorable)	Variance %	2021-2022 YTD Activity	2022-2023 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
Fund: 01 - GENERAL								
ExpenseType: 10 - Personnel								
1010 - Salaries	710,464.52	773,593.05	-63,128.53	-8.89%	3,266,991.63	3,286,285.40	-19,293.77	-0.59%
1030 - Hourly	23,172.20	26,929.62	-3,757.42	-16.22%	127,951.11	134,751.16	-6,800.05	-5.31%
1050 - Overtime	3,209.77	2,466.83	742.94	23.15%	32,398.45	43,939.74	-11,541.29	-35.62%
1070 - Stipends	1,038.45	899.99	138.46	13.33%	4,458.42	4,361.49	96.93	2.17%
1100 - Benefits	84,534.42	79,460.30	5,074.12	6.00%	436,013.26	465,797.45	-29,784.19	-6.83%
1120 - Retirement Benefits	64,471.94	69,578.53	-5,106.59	-7.92%	769,570.32	859,352.30	-89,781.98	-11.67%
1140 - Medi-tax 1.45%	11,043.94	11,962.74	-918.80	-8.32%	51,823.49	51,628.62	194.87	0.38%
1200 - Outside Assistance	0.00	20,287.50	-20,287.50	0.00%	2,428.13	24,134.25	-21,706.12	-893.94%
ExpenseType 10 - Personnel Total:	897,935.24	985,178.56	-87,243.32	-9.72%	4,691,634.81	4,870,250.41	-178,615.60	-3.81%
ExpenseType: 20 - Materials & Services								
2010 - Communications	13,553.74	16,255.63	-2,701.89	-19.93%	67,717.02	82,202.82	-14,485.80	-21.39%
2030 - Equipment Maintenance	32,604.73	28,962.55	3,642.18	11.17%	182,955.38	248,535.91	-65,580.53	-35.85%
2040 - Copier Usage	0.00	0.00	0.00	0.00%	7,399.85	4,654.87	2,744.98	37.10%
2050 - Vehicle Maintenance	4,489.85	13,716.51	-9,226.66	-205.50%	35,814.13	41,486.40	-5,672.27	-15.84%
2070 - Office Supplies	4,183.25	7,418.35	-3,235.10	-77.33%	21,324.54	26,357.99	-5,033.45	-23.60%
2090 - Memberships & Dues	10,445.60	10,733.10	-287.50	-2.75%	29,213.64	33,921.41	-4,707.77	-16.11%
2110 - Operating Supplies	28,229.80	34,574.15	-6,344.35	-22.47%	149,249.98	325,181.42	-175,931.44	-117.88%
2130 - Books & Subscriptions	1,496.00	1,646.19	-150.19	-10.04%	9,150.11	13,263.40	-4,113.29	-44.95%
2150 - Training	-386.47	365.00	-751.47	-194.44%	18,563.34	23,474.52	-4,911.18	-26.46%
2170 - Postage	69.37	2,108.93	-2,039.56	-2,940.12%	4,753.44	4,887.48	-134.04	-2.82%
2190 - Facil & Equip Lease/Rent	5,250.29	10,598.50	-5,348.21	-101.87%	33,626.84	38,256.70	-4,629.86	-13.77%
2210 - Utilities	110,091.65	124,789.75	-14,698.10	-13.35%	610,132.60	646,851.97	-36,719.37	-6.02%
2230 - Professional Services	403,263.31	297,423.24	105,840.07	26.25%	1,281,964.98	1,401,203.26	-119,238.28	-9.30%
2240 - Reimbursable Costs	184,003.94	134,572.11	49,431.83	26.86%	394,428.65	270,601.88	123,826.77	31.39%
2250 - Advertising	3,166.86	4,987.49	-1,820.63	-57.49%	16,514.51	19,464.72	-2,950.21	-17.86%
2270 - Travel, Conf. & Meetings	6,004.93	7,333.43	-1,328.50	-22.12%	28,762.07	52,369.00	-23,606.93	-82.08%
2290 - Auto Allowance	7,283.27	7,533.16	-249.89	-3.43%	32,611.35	34,453.32	-1,841.97	-5.65%
2310 - City Attorney	69,185.41	117,481.97	-48,296.56	-69.81%	564,274.38	917,264.89	-352,990.51	-62.56%
2330 - Police Services	1,102,341.64	1,156,184.61	-53,842.97	-4.88%	6,753,099.95	6,968,470.31	-215,370.36	-3.19%
2340 - Parking Lot Leases	4,221.31	3,973.12	248.19	5.88%	23,880.06	23,838.72	41.34	0.17%
2350 - Street Maintenance	159,671.53	83,259.20	76,412.33	47.86%	345,910.46	310,541.59	35,368.87	10.22%
2410 - Community Activities	25,757.84	27,513.74	-1,755.90	-6.82%	377,869.25	441,044.95	-63,175.70	-16.72%
2430 - Recreation Programs	5,986.89	7,387.36	-1,400.47	-23.39%	33,821.77	40,335.25	-6,513.48	-19.26%
2450 - Landscape Maintenance	71,489.69	55,256.96	16,232.73	22.71%	276,042.30	301,043.83	-25,001.53	-9.06%

FYTD Expenditures - December 2022 vs 2021

For the Period Ending 12/31/2022

ExpenseObjec...	2021-2022	2022-2023	Dec. Variance		2021-2022	2022-2023	YTD Variance	
	Dec. Activity	Dec. Activity	Favorable / (Unfavorable)	Variance %	YTD Activity	YTD Activity	Favorable / (Unfavorable)	Variance %
2470 - Tree Maintenance	85,575.00	34,161.45	51,413.55	60.08%	284,232.40	459,809.25	-175,576.85	-61.77%
2490 - Street Sweeping	19,500.00	20,244.00	-744.00	-3.82%	97,500.00	94,867.36	2,632.64	2.70%
2510 - Storm Drains	120,520.35	27,718.57	92,801.78	77.00%	296,925.91	226,356.92	70,568.99	23.77%
2530 - Safety Lighting	47,871.04	20,567.30	27,303.74	57.04%	164,728.83	132,040.92	32,687.91	19.84%
2550 - Park Maintenance	106,482.51	138,823.53	-32,341.02	-30.37%	464,837.65	577,027.47	-112,189.82	-24.14%
2590 - Data Technology	46,954.67	25,643.77	21,310.90	45.39%	169,094.71	131,462.54	37,632.17	22.26%
2600 - Marketing	3,098.43	21,168.53	-18,070.10	-583.20%	71,757.84	34,434.62	37,323.22	52.01%
ExpenseType 20 - Materials & Services Total:	2,682,406.43	2,442,402.20	240,004.23	8.95%	12,848,157.94	13,925,705.69	-1,077,547.75	-8.39%
ExpenseType: 30 - Capital Outlay								
3010 - Furniture & Equipment	3,022.75	28,804.51	-25,781.76	-852.92%	3,022.75	67,675.80	-64,653.05	-2,138.88%
ExpenseType 30 - Capital Outlay Total:	3,022.75	28,804.51	-25,781.76	-852.92%	3,022.75	67,675.80	-64,653.05	-2,138.88%
ExpenseType: 40 - Insurance								
4010 - Liability Insur Premiums	-170.00	0.00	-170.00	-100.00%	464,687.05	524,053.85	-59,366.80	-12.78%
4030 - Property Insurance Premiums	0.00	0.00	0.00	0.00%	121,552.00	128,737.00	-7,185.00	-5.91%
4050 - Employee Bond Premiums	0.00	0.00	0.00	0.00%	1,213.00	1,273.00	-60.00	-4.95%
4110 - Workers' Compensation	0.00	0.00	0.00	0.00%	145,792.00	144,064.00	1,728.00	1.19%
4210 - Unemployment Benefits	0.00	0.00	0.00	0.00%	0.00	11,700.00	-11,700.00	0.00%
ExpenseType 40 - Insurance Total:	-170.00	0.00	-170.00	-100.00%	733,244.05	809,827.85	-76,583.80	-10.44%
ExpenseType: 90 - Operating Transfers Out								
9010 - Tsfs Out - To Facil Imp Fund	0.00	0.00	0.00	0.00%	0.00	150,000.00	-150,000.00	0.00%
9050 - Tsfs Out - To Cap Impv Fund	0.00	0.00	0.00	0.00%	4,204,863.00	5,267,997.00	-1,063,134.00	-25.28%
9060 - Tsfs Out - To Coastal Transit Fund	0.00	0.00	0.00	0.00%	0.00	550,000.00	-550,000.00	0.00%
ExpenseType 90 - Operating Transfers Out Total:	0.00	0.00	0.00	0.00%	4,204,863.00	5,967,997.00	-1,763,134.00	-41.93%
Fund 01 Total:	3,583,194.42	3,456,385.27	126,809.15	3.54%	22,480,922.55	25,641,456.75	-3,160,534.20	-14.06%
Total Surplus (Deficit):	-3,583,194.42	-3,456,385.27	126,809.15	3.54%	-22,480,922.55	-25,641,456.75	-3,160,534.20	-14.06%

Fund Summary

Fund	2021-2022	2022-2023	Dec. Variance	Variance %	2021-2022	2022-2023	YTD Variance	Variance %
	Dec. Activity	Dec. Activity	Favorable / (Unfavorable)		YTD Activity	YTD Activity	Favorable / (Unfavorable)	
01 - GENERAL	-3,583,194.42	-3,456,385.27	126,809.15	3.54%	-22,480,922.55	-25,641,456.75	-3,160,534.20	-14.06%
Total Surplus (Deficit):	-3,583,194.42	-3,456,385.27	126,809.15	3.54%	-22,480,922.55	-25,641,456.75	-3,160,534.20	-14.06%