



**JUNE 2024 QUARTELRY FINANCIAL REPORT  
MANAGEMENT DISCUSSION  
REVISED**

**FY24  
Q4**

**SUMMARY** – The City’s unaudited finances for the fiscal year ended June 30, 2024 (FY24) finished with General Fund revenues coming in higher than budget at \$52.2<sup>1</sup> million and expenditures lower than budget at \$51.7 million. Staff will be recommending carrying over approximately \$1.4 million in expenditure items into FY25 for various fiscal obligations that were still in process at fiscal year-end. More specific details on final FY24 General Fund revenues and expenditures are detailed in this report along with ending fund balance. Although the data in this report are a fair representation of how the City’s finances ended FY24, the figures in this report are unaudited and are subject to change once the final audit is completed.

The following table details the FY24 budgeted ending fund balance, specified by reserve accounts:

Reserve Designation (in millions)	Amended Budget
Art in Public Places*	\$ 0.0
Economic Stability	5.1
Extreme Event	4.2
Special Purpose**	2.4
Section 115 Trust (Reserved)	4.4
Investment mark-to-mkt***	(0.9)
Unassigned	12.3
<b>Total Reserves Projected @ 6/30/24</b>	<b>\$ 27.5</b>

\*Art in Public Places Reserve balance on 6/30/24 was \$12,446.  
 \*\*Includes funds designated to address Unfunded Pension Obligations (\$1.9M), to update the General Plan (\$201k), and for the CASA Unfunded Liability (\$335k).  
 \*\*\*Investment mark-to-market/unrealized loss at 6/30/24.

**BUDGETED FUND BALANCE SUMMARY:**

The table below details the computation of the General Fund’s FY24 unaudited, ending fund balance:

Budgeted Fund Balance Actual (in millions)	Actuals (Unaudited)
Fund Balance, 7/1/23 (audited)	\$ 27.0
Actual Revenues	52.2
Actual Expenditures	(44.7)
Actual Operating Transfers In	--
Actual Operating Transfers Out	(7.0)
<b>Budgeted Fund Balance, 6/30/24</b>	<b>\$ 27.5</b>

**REVENUES**

The City’s revenues finished FY24 at \$52.2<sup>1</sup> million, which is \$3.6 million higher than the amended budget of \$49.1 million

The City’s seven largest annual revenue sources 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)** – At \$16.9 million collected through June 20, 2024, TOT receipts were \$173k (1%) higher than the same period last year. Although year over year receipts were higher there has been a stabilization in TOT growth compared to the previous two fiscal years. For example, TOT experienced an increase of 7.9% in FY23 compared to FY22. Staff has recently learned that one of the City’s larger hotel properties is planning renovations on half of their rooms during the last six months of FY25. Staff will be making recommendation to City Council in September ’24 to prepare for this event since it will have a significant impact on anticipated overall TOT receipts..

The amended budgeted FY24 ending Fund Balance at June 30, 2024 is further categorized into specific reserve accounts per City Council Policy. The Art in Public Places (AIPP) Reserve is restricted for public art per the City’s Municipal Code. The reserve for Special Purpose includes set-aside funds to be used for specific purposes such as addressing the City’s unfunded pension liabilities and the General Plan Update. The remaining balance of funds not specifically designated are listed as unassigned.

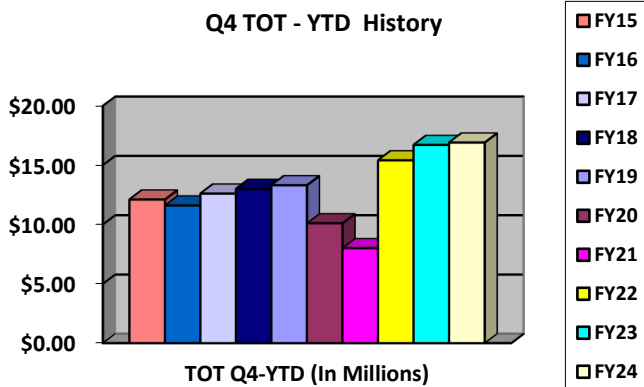
<sup>1</sup> Total revenue includes approximately \$377k in investment revenue that is attributed to the City’s Section 115 Pension Trust which are restricted funds.



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**Q4 TOT - YTD History**



**Property Tax** – The City’s second largest revenue totaled \$11.5 million in FY24, which is \$335k higher than FY23. A portion of the increase can be attributed to the annual CPI increase in assessed values which is capped at 2.0%. The total assessed value of property in Dana Point grew 4.4% in FY24. The City receives about 7.6 cents for every \$1 of property tax paid in Dana Point.

**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).

Actual collections for FY24 totaled \$6.8 million which is a decrease of \$422k from FY23. The reduction in Sales Tax revenue was expected with the loss of a major sales tax producer towards the beginning of the fiscal year. 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** – In addition to their regular apportionment of property taxes, cities and counties receive property tax revenues in lieu of Vehicle License Fees (VLF). This revenue category was created to replace revenue that was lost to agencies effected by the State Legislature reducing the VLF rate in 2004.

As expected, In-Lieu Property Tax revenue collections totaled \$5.5 million in FY24, which is \$237k higher than the same period last year.

**Licenses & Permits** – Most structural changes and new construction on private property require building permits. The State Constitution and Government Code places the City with 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 total amount collected in FY24 was \$2.5 million. There was a decrease of \$297k compared to FY23. The primary reason for the decrease was a decline in building permit revenue which down \$333k compared to FY23. The City has seen an elevated level of development for an extended period of time, but the building boom was not assumed to continue. Inflation and higher interest rates have affected growth in this area. It is important to note that when much of this revenue is collected, the actual work (and related costs) will follow, sometimes for a couple of years.

It is important to note that License and Permit revenues are for specific one-time projects and thus are not necessarily a good indicator for future revenue. The volatility associated with building activity warrants much restraint in making projections beyond what is currently budgeted.

**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 FY24 Charges for Services budget was \$2.2 million, placing it as the City’s fifth largest revenue. Total collections for FY24 was \$2.5 million. The amount collected for these charges fluctuate from year to year and have averaged around \$2.5 million over the past 5 years.



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**Investment Income** – Investment revenue collected through FY24 totaled \$2.2 million, or \$1.1 million more than the same period last year. It should be noted that the supporting revenue reports attached include investment earnings for the City’s Section 115 Pension Trust. Actual non-restricted investment earnings totaled \$1.8 million. Section 115 Pension Trust monies, including interest earnings, are restricted and can only be used for pension related costs.

The City has been able to take advantage of higher than typical fixed income investments over the past year, which has resulted in above average investment earnings. Staff does see this trend taper down as the Federal Reserve contemplates a series of interest rate cuts over the next year.

**Franchise Fees** – Dana Point’s franchise fees derive from Cox Communications, SDG&E, and SoCal Gas, and are charged for the right to use public rights-of-way for public or private purposes. One-fourth of Franchise Fees are received in Q2 and again in Q3, and about one-half in Q4.

Total Franchise Fee revenue in FY24 totaled \$1.4 million in FY24. The agreement with CR&R Inc. to provide street sweeping services in exchange for the City waiving annual franchise fees which began in late FY23 resulted in a decrease of \$79k from FY23.

**EXPENDITURES**

The City’s FY24 General Fund amended expenditure budget was \$55.8 million, inclusive of \$7.0 million in transfers to other funds, and was committed to the following functional areas:

Expenditures (in millions)	FY24 Amended Budget	% of Total
Public Safety	\$ 15.1	27%
Public Works	7.8	14
Community Services & Parks	7.2	13
Community Development	7.3	13
General Government*	11.4	20
Transfers to Other Funds**	7.0	13
<b>Total Budget</b>	<b>\$ 55.8</b>	<b>100%</b>

*\*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 (\$235k), and to the Facilities Improvement Fund (1.5M).*

Total FY24 expenditures, excluding transfers-out, totaled \$44.7 million. Total expenditures compared to FY23 were \$798k higher. It should be noted that total FY23 expenditures include expenses related to the City’s implementation of GASB 96. GASB 96 is a set of accounting standards that govern how government entities account for Subscription-Based Information Technology Arrangements (SBITAs). FY23 was the first year of implementation of this new accounting standard and had a larger impact than is expected in future years. Without the entries required under GASB 96, year over year expenditures increased by \$2.0 million. The increase in expenditures is largely due to the increase in charges for Police Services, Professional Services, Data Technology, and maintenance costs for various parks and facilities.

**Personnel Costs** – Expenses in this category increased by \$403k compared to FY23. In FY24 the City entered into a new Memorandum of Understanding (MOU) with the Dana Point Employees Association which included various increases to compensation including a one-time non-base building bonus for all staff. It should be noted that no budgeted increase was necessary for the compensation increases related to the new MOU due to various staff vacancies. Overall FY24 personnel expenses came in \$646k under budget.

**Professional Services** – Costs through FY24 totaled \$4.4 million, which was an increase of \$747k compared to FY23. The increase is due to the expenses related to the General Plan Update, the San Diego Association of Governments (SANDAG) for Phase 1 - Preliminary Planning Activities for a Regional Beach Sand Project III and final payment for the Hoffman and Boehne Tandem Bronze Statue at Waterman’s Plaza in early FY24.



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Police Services – The total expended for FY24 was \$14.0 million. There was an increase of \$410k compared to FY23 due to the outcome of contract negotiations between the County and various sworn and non-sworn labor groups. The final FY24 contract with the Orange County Sheriff's Department was \$14.2 million, an increase of \$488k compared to the FY23 contract.

Storm Drains – Total costs in FY24 were \$935k, an increase of \$217k from FY23. This is attributed to various projects such as consultant services for the preparation of Coast Highway Design Survey, storm water pumpstation maintenance and improvements, an increase in cost for services for inspection and cleaning of inlet/medial filters and catch basins.

Data Technology – The City's citywide IT costs increased by \$129k and can be attributed by an increase in costs related to contract IT services, management of the citywide camera network, and a major cabling and switch upgrade project.

Landscape Maintenance – Costs through fiscal year end totaled \$831k, which was an increase of \$212k from FY23. This is mainly due to the median landscaping and irrigation upgrade on Camino De Estrella coupled with a consumer price index increase for contract median landscape services.

Park Maintenance – Total costs in FY24 was \$1.6 million, an increase of \$247k from last fiscal year. The increase is due to the rise in contract costs, installation of railings at Pines Park, various landscaping and repair projects on major slopes, and installation of a new swing set in Dana Crest Park.

**CASH AND INVESTMENTS**

The City's Local Agency Investment Fund (LAIF) account ended the fiscal year with a balance of \$18.7 million. The T-Note portfolio balance was \$27.2 million on June 30, 2024, which consists of laddered investments maturing at one-year intervals over the next 5 years. The City's California Asset Management Program Pool has a balance of \$17.5 million.

<b>Investment Portfolio at June 30, 2024</b>	
<b>Account</b>	<b>Amount</b>
Cash	\$1,870,370
Petty Cash	13,500
LAIF	18,707,260
CAMP	17,523,110
T-Notes	27,200,000
<b>Total</b>	<b>\$65,314,240</b>

**ATTACHED FINANCIAL REPORTS:**

1. General Fund Revenues – Budget vs. Actual for Period Ending 06/30/24
2. General Fund Expenditures – Budget vs. Actual for Period Ending 06/30/24
3. 06/30/24 Balance Sheets All Funds
4. CIP Projects – Budget vs. Actual for Period Ending 06/30/24
5. CIP Projects – Narrative Summary of Project Status
6. General Fund Expenditures by Function for Period Ending 06/30/24
7. FYTD Revenues, June 2023 vs 2024
8. FYTD Expenditures, June 2023 vs 2024



City of Dana Point, CA

# 1. General Fund Revenue - Budget vs. Actual Group Summary

For Fiscal: 2023-2024 Period Ending: 06/30/2024

RevenueObject	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
<b>Fund: 01 - GENERAL</b>						
<b>RevenueType: 10 - Taxes &amp; Franchises</b>						
6101 - Sec & Unsec Property Taxes	11,290,000.00	11,490,000.00	218,237.19	11,492,839.14	11,492,839.14	-2,839.14
6103 - Property Transfer Tax	550,000.00	550,000.00	96,111.55	567,875.89	567,875.89	-17,875.89
6105 - Franchise Fees	1,075,000.00	1,075,000.00	282,712.81	1,353,615.66	1,353,615.66	-278,615.66
6107 - Homeowners Property Tax Relie	45,000.00	45,000.00	6,591.98	43,946.42	43,946.42	1,053.58
6109 - Transient Occupancy Tax	15,600,000.00	16,200,000.00	1,763,585.17	16,883,896.23	16,883,896.23	-683,896.23
6110 - Short Term Rental TOT	800,000.00	600,000.00	217,008.50	732,766.86	732,766.86	-132,766.86
6111 - Sales & Use Tax	6,700,000.00	6,700,000.00	1,524,074.60	6,784,935.42	6,784,935.42	-84,935.42
6113 - In-lieu Property Taxes	5,510,000.00	5,510,000.00	8,461.83	5,528,409.83	5,528,409.83	-18,409.83
<b>RevenueType: 10 - Taxes &amp; Franchises Total:</b>	<b>41,570,000.00</b>	<b>42,170,000.00</b>	<b>4,116,783.63</b>	<b>43,388,285.45</b>	<b>43,388,285.45</b>	<b>-1,218,285.45</b>
<b>RevenueType: 20 - Licenses &amp; Permits</b>						
6201 - Site Development Permit	162,000.00	127,000.00	6,540.00	121,081.00	121,081.00	5,919.00
6203 - Coastal Development Permit	85,000.00	85,000.00	10,643.00	144,520.00	144,520.00	-59,520.00
6205 - Conditional Use Permit	43,000.00	43,000.00	0.00	39,341.00	39,341.00	3,659.00
6207 - Other Planning Permits	64,000.00	39,000.00	0.00	33,704.77	33,704.77	5,295.23
6209 - Building Permits	765,000.00	915,000.00	72,007.92	826,959.49	826,959.49	88,040.51
6211 - Plumbing Permits	55,000.00	85,000.00	6,876.00	169,502.50	169,502.50	-84,502.50
6215 - Electrical Permits	115,000.00	115,000.00	7,112.90	124,517.40	124,517.40	-9,517.40
6217 - Mechanical Permits	15,000.00	15,000.00	1,317.00	24,519.00	24,519.00	-9,519.00
6218 - Short Term Rental Permits	26,000.00	140,000.00	1,080.00	177,153.75	177,153.75	-37,153.75
6219 - Other Building Permits	1,000.00	1,000.00	518.48	1,086.14	1,086.14	-86.14
6221 - Transportation Permits	0.00	0.00	0.00	90.00	90.00	-90.00
6223 - Encroachment Permits	26,000.00	80,000.00	1,553.00	44,459.75	44,459.75	35,540.25
6225 - Grading Permit Plan Check	357,000.00	711,956.39	96,045.39	667,458.03	667,458.03	44,498.36
6226 - Licenses & Permits	9,000.00	1,500.00	0.00	812.44	812.44	687.56
6227 - Other Engineering Permits	55,000.00	75,000.00	6,125.00	78,095.00	78,095.00	-3,095.00
6228 - CASp Certification and Training Fees	0.00	0.00	97.20	277.20	277.20	-277.20
<b>RevenueType: 20 - Licenses &amp; Permits Total:</b>	<b>1,778,000.00</b>	<b>2,433,456.39</b>	<b>209,915.89</b>	<b>2,453,577.47</b>	<b>2,453,577.47</b>	<b>-20,121.08</b>
<b>RevenueType: 30 - Fines &amp; Forfeitures</b>						
6301 - Vehicle Code Fines	200,000.00	300,000.00	57,836.47	363,179.74	363,179.74	-63,179.74
6303 - Penalties, Int. & Restitution	120,000.00	200,000.00	800.00	201,322.02	201,322.02	-1,322.02
<b>RevenueType: 30 - Fines &amp; Forfeitures Total:</b>	<b>320,000.00</b>	<b>500,000.00</b>	<b>58,636.47</b>	<b>564,501.76</b>	<b>564,501.76</b>	<b>-64,501.76</b>
<b>RevenueType: 40 - Use Of Money &amp; Property</b>						
6401 - Rental Of Property	60,000.00	60,000.00	13,299.68	95,730.25	95,730.25	-35,730.25
6403 - Investment Income <sup>1</sup>	425,000.00	1,100,000.00	219,759.01	2,168,847.44	2,168,847.44	-1,068,847.44
6405 - City Plaza Rental Revenue	24,000.00	24,000.00	0.00	24,000.00	24,000.00	0.00
6413 - Unrealized Gain/Loss	0.00	0.00	-8,999.89	-8,999.60	-8,999.60	8,999.60
<b>RevenueType: 40 - Use Of Money &amp; Property Total:</b>	<b>509,000.00</b>	<b>1,184,000.00</b>	<b>224,058.80</b>	<b>2,279,578.09</b>	<b>2,279,578.09</b>	<b>-1,095,578.09</b>
<b>RevenueType: 50 - Intergovernmental</b>						
6505 - Motor Vehicle In-lieu	20,000.00	20,000.00	0.00	40,962.29	40,962.29	-20,962.29
6513 - Local Coastal Program Grant	0.00	87,820.00	0.00	0.00	0.00	87,820.00
6514 - Waste Disposal Agreement Allocation	85,000.00	85,000.00	92,792.76	92,792.76	92,792.76	-7,792.76
6515 - Nuclear Power Program	161,000.00	176,700.00	0.00	176,757.53	176,757.53	-57.53
6521 - Intergovernmental Cost Reimb	90,000.00	168,000.00	132,628.68	331,809.77	331,809.77	-163,809.77
6523 - State Grants	0.00	0.00	182,316.53	288,159.95	288,159.95	-288,159.95
<b>RevenueType: 50 - Intergovernmental Total:</b>	<b>356,000.00</b>	<b>537,520.00</b>	<b>407,737.97</b>	<b>930,482.30</b>	<b>930,482.30</b>	<b>-392,962.30</b>
<b>RevenueType: 60 - Charges For Services</b>						
6609 - Variance Minor Amendment	19,000.00	19,000.00	2,101.00	29,238.00	29,238.00	-10,238.00
6613 - Tentative Parcel Map	0.00	0.00	0.00	6,041.00	6,041.00	-6,041.00
6623 - Planning Plan Check Fee	111,000.00	111,000.00	8,432.75	135,145.40	135,145.40	-24,145.40
6627 - Other Planning Fees	3,000.00	3,000.00	1,274.00	14,903.00	14,903.00	-11,903.00

1. General Fund Revenue - Budget vs. Actual

For Fiscal: 2023-2024 Period Ending: 06/30/2024

RevenueObject	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
6631 - Building Plan Check Fee	648,000.00	700,000.00	46,128.46	706,582.16	706,582.16	-6,582.16
6633 - Permit Issuance Fee	37,000.00	37,000.00	3,575.00	49,910.00	49,910.00	-12,910.00
6635 - Other Building Fees	1,000.00	1,000.00	150.00	1,500.00	1,500.00	-500.00
6639 - Addressing Fee	5,000.00	5,000.00	270.00	5,688.00	5,688.00	-688.00
6641 - Grading Inspection	278,000.00	278,000.00	5,486.50	198,006.35	198,006.35	79,993.65
6649 - Map Check Fee	0.00	0.00	0.00	-216.00	-216.00	216.00
6655 - Other Engineering Fees	153,000.00	213,262.02	15,998.90	135,145.76	135,145.76	78,116.26
6659 - Solid Waste Exemption Fee	2,000.00	2,000.00	551.00	3,422.00	3,422.00	-1,422.00
6682 - Lantern District Impact Fees	0.00	0.00	0.00	184,287.60	184,287.60	-184,287.60
6683 - Art In Public Places Fees	7,000.00	7,000.00	0.00	0.00	0.00	7,000.00
6685 - Reimbursed Expenses	83,000.00	198,000.00	28,275.65	327,421.96	327,421.96	-129,421.96
6687 - Legal Reimbursements - Development	74,000.00	90,000.00	0.00	79,838.40	79,838.40	10,161.60
6688 - Legal Reimbursements - Other	116,000.00	111,000.00	770.00	107,208.50	107,208.50	3,791.50
6689 - Police Services Reimbursements	120,000.00	120,000.00	0.00	145,429.49	145,429.49	-25,429.49
6691 - Recreation Classes	134,000.00	174,000.00	11,467.27	244,296.80	244,296.80	-70,296.80
6692 - Planning Reimbursements	28,000.00	104,407.50	19,200.00	80,832.75	80,832.75	23,574.75
6693 - Activities & Trips	23,000.00	23,000.00	1,248.44	24,853.46	24,853.46	-1,853.46
6694 - Staff Time Reimbursements	0.00	0.00	0.00	1,400.00	1,400.00	-1,400.00
6697 - Photocopies	0.00	0.00	0.00	96.00	96.00	-96.00
6699 - Other P/b/e	23,000.00	23,000.00	1,681.23	25,542.63	25,542.63	-2,542.63
<b>RevenueType: 60 - Charges For Services Total:</b>	<b>1,865,000.00</b>	<b>2,219,669.52</b>	<b>146,610.20</b>	<b>2,506,573.26</b>	<b>2,506,573.26</b>	<b>-286,903.74</b>
<b>RevenueType: 70 - Other</b>						
6701 - Planning Appeal Fee	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00
6703 - Miscellaneous Revenues	21,000.00	66,000.00	6,010.93	108,054.99	108,054.99	-42,054.99
6707 - User Fee Income Solid Waste	62,000.00	0.00	0.00	0.00	0.00	0.00
<b>RevenueType: 70 - Other Total:</b>	<b>84,000.00</b>	<b>67,000.00</b>	<b>6,010.93</b>	<b>108,054.99</b>	<b>108,054.99</b>	<b>-41,054.99</b>
<b>Fund: 01 - GENERAL Total:</b>	<b>46,482,000.00</b>	<b>49,111,645.91</b>	<b>5,169,753.89</b>	<b>52,231,053.32</b>	<b>52,231,053.32</b>	<b>-3,119,407.41</b>
<b>Total Surplus (Deficit):</b>	<b>46,482,000.00</b>	<b>49,111,645.91</b>	<b>5,169,753.89</b>	<b>52,231,053.32</b>	<b>52,231,053.32</b>	

<sup>1</sup>Investment Income includes \$377,342.97 in interest earnings from the City's Section 115 Pension Trust. All investment earnings for the Trust are restricted and may only be used for pension related expenses.

1. General Fund Revenue - Budget vs. Actual

For Fiscal: 2023-2024 Period Ending: 06/30/2024

**Fund Summary**

Fund	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
01 - GENERAL	46,482,000.00	49,111,645.91	5,169,753.89	52,231,053.32	52,231,053.32	-3,119,407.41
<b>Total Surplus (Deficit):</b>	<b>46,482,000.00</b>	<b>49,111,645.91</b>	<b>5,169,753.89</b>	<b>52,231,053.32</b>	<b>52,231,053.32</b>	



City of Dana Point, CA

## 2. General Fund Expenditures - Budget vs. Actual Group Summary

For Fiscal: 2023-2024 Period Ending: 06/30/2024

ExpenseObject	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
<b>Fund: 01 - GENERAL</b>						
<b>ExpenseType: 10 - Personnel</b>						
1010 - Salaries	7,614,400.00	7,474,000.00	720,335.77	7,228,697.36	7,228,697.36	245,302.64
1030 - Hourly	318,200.00	377,700.00	36,213.49	334,098.29	334,098.29	43,601.71
1050 - Overtime	91,500.00	137,500.00	15,324.86	103,129.60	103,129.60	34,370.40
1070 - Stipends	9,000.00	9,000.00	899.99	8,619.14	8,619.14	380.86
1100 - Benefits	1,167,800.00	1,212,600.00	23,050.30	1,090,259.29	1,090,259.29	122,340.71
1120 - Retirement Benefits	1,387,300.00	3,194,900.00	81,506.29	3,003,776.10	3,003,776.10	191,123.90
1140 - Medi-tax 1.45%	119,000.00	124,700.00	11,711.33	114,877.86	114,877.86	9,822.14
1200 - Outside Assistance	0.00	90,000.00	18,787.34	71,835.81	90,679.24	-679.24
<b>ExpenseType: 10 - Personnel Total:</b>	<b>10,707,200.00</b>	<b>12,620,400.00</b>	<b>907,829.37</b>	<b>11,955,293.45</b>	<b>11,974,136.88</b>	<b>646,263.12</b>
<b>ExpenseType: 20 - Materials &amp; Services</b>						
2010 - Communications	256,900.00	282,300.00	27,028.71	224,623.59	224,623.59	57,676.41
2030 - Equipment Maintenance	533,500.00	686,150.00	55,891.81	581,835.37	581,835.37	104,314.63
2040 - Copier Usage	20,600.00	22,750.00	6,008.15	19,412.74	19,412.74	3,337.26
2050 - Vehicle Maintenance	97,000.00	97,000.00	8,901.27	85,479.36	85,479.36	11,520.64
2070 - Office Supplies	86,600.00	92,100.00	10,089.01	60,020.96	60,272.06	31,827.94
2090 - Memberships & Dues	75,500.00	78,400.00	2,017.00	63,201.42	63,201.42	15,198.58
2110 - Operating Supplies	688,000.00	704,097.32	72,426.35	595,792.68	607,750.18	96,347.14
2130 - Books & Subscriptions	51,100.00	39,900.00	5,165.26	31,137.63	31,137.63	8,762.37
2150 - Training	114,500.00	139,590.00	9,542.13	91,218.41	91,218.41	48,371.59
2170 - Postage	15,000.00	25,200.00	2,390.15	24,299.86	24,299.86	900.14
2190 - Facil & Equip Lease/Rent	118,000.00	118,000.00	23,651.22	94,076.75	94,076.75	23,923.25
2210 - Utilities	1,536,200.00	1,561,200.00	203,547.45	1,358,891.65	1,358,891.65	202,308.35
2230 - Professional Services	3,443,100.00	6,247,885.43	805,190.13	4,375,229.19	5,720,597.55	527,287.88
2240 - Reimbursable Costs	10,000.00	638,025.91	299,099.03	616,106.69	616,106.75	21,919.16
2250 - Advertising	46,000.00	61,000.00	7,625.27	28,740.89	41,676.96	19,323.04
2270 - Travel, Conf. & Meetings	136,000.00	186,500.00	20,173.35	144,300.97	144,300.97	42,199.03
2290 - Auto Allowance	77,800.00	81,200.00	6,980.42	73,420.86	73,420.86	7,779.14
2310 - City Attorney	1,366,800.00	1,607,000.00	167,893.42	1,606,934.98	1,606,934.98	65.02
2330 - Police Services	14,720,000.00	14,033,600.00	1,085,351.83	13,990,693.80	13,990,693.80	42,906.20
2340 - Parking Lot Leases	54,000.00	54,000.00	2,146.91	48,057.00	48,057.00	5,943.00
2350 - Street Maintenance	1,725,000.00	1,577,700.00	485,928.93	1,390,346.60	1,405,375.70	172,324.30
2410 - Community Activities	812,300.00	880,800.00	63,020.97	700,417.45	703,072.40	177,727.60
2430 - Recreation Programs	160,000.00	160,000.00	20,622.25	114,796.97	116,793.93	43,206.07
2450 - Landscape Maintenance	735,000.00	851,570.00	176,611.55	831,605.94	831,605.94	19,964.06
2470 - Tree Maintenance	795,000.00	795,000.00	92,356.60	792,260.13	792,260.13	2,739.87
2490 - Street Sweeping	15,500.00	500.00	0.00	480.00	480.00	20.00
2510 - Storm Drains	1,084,500.00	1,084,500.00	360,231.44	935,341.34	942,841.34	141,658.66
2530 - Safety Lighting	337,500.00	427,500.00	103,983.05	401,239.48	401,239.48	26,260.52
2550 - Park Maintenance	1,490,000.00	1,677,987.60	402,643.53	1,616,622.22	1,623,287.64	54,699.96
2590 - Data Technology	561,500.00	703,672.02	168,595.80	640,813.23	673,978.50	29,693.52
2600 - Marketing	127,800.00	204,900.00	16,700.29	204,882.83	204,882.83	17.17
2999 - Operations Contingency	250,000.00	16,500.00	0.00	0.00	0.00	16,500.00
<b>ExpenseType: 20 - Materials &amp; Services Total:</b>	<b>31,540,700.00</b>	<b>35,136,528.28</b>	<b>4,711,813.28</b>	<b>31,742,280.99</b>	<b>33,179,805.78</b>	<b>1,956,722.50</b>
<b>ExpenseType: 30 - Capital Outlay</b>						
3010 - Furniture & Equipment	0.00	98,100.00	17,642.67	57,415.50	86,975.97	11,124.03
3030 - Facilities Improvements	0.00	10,000.00	9,857.00	9,857.00	9,857.00	143.00
3050 - Park Structures & Improvemnts	0.00	16,500.00	0.00	16,500.00	16,500.00	0.00
<b>ExpenseType: 30 - Capital Outlay Total:</b>	<b>0.00</b>	<b>124,600.00</b>	<b>27,499.67</b>	<b>83,772.50</b>	<b>113,332.97</b>	<b>11,267.03</b>
<b>ExpenseType: 40 - Insurance</b>						
4010 - Liability Insur Premiums	571,500.00	600,700.00	24,130.54	600,466.69	600,466.69	233.31



2. General Fund Expenditures - Budget vs. Actual

For Fiscal: 2023-2024 Period Ending: 06/30/2024

ExpenseObject	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
4030 - Property Insurance Premiums	159,000.00	159,000.00	0.00	158,771.00	158,771.00	229.00
4050 - Employee Bond Premiums	1,300.00	0.00	0.00	0.00	0.00	0.00
4110 - Workers' Compensation	123,500.00	123,500.00	0.00	123,420.00	123,420.00	80.00
4210 - Unemployment Benefits	1,500.00	3,600.00	3,600.00	3,600.00	3,600.00	0.00
<b>ExpenseType: 40 - Insurance Total:</b>	<b>856,800.00</b>	<b>886,800.00</b>	<b>27,730.54</b>	<b>886,257.69</b>	<b>886,257.69</b>	<b>542.31</b>
<b>ExpenseType: 90 - Operating Transfers Out</b>						
9010 - Tsfs Out - To Facil Imp Fund	500,000.00	1,500,000.00	0.00	1,500,000.00	1,500,000.00	0.00
9050 - Tsfs Out - To Cap Impv Fund	2,550,000.00	5,307,281.00	283,013.00	5,307,281.00	5,307,281.00	0.00
9060 - Tsfs Out - To Coastal Transit Fund	235,000.00	235,000.00	0.00	235,000.00	235,000.00	0.00
<b>ExpenseType: 90 - Operating Transfers Out Total:</b>	<b>3,285,000.00</b>	<b>7,042,281.00</b>	<b>283,013.00</b>	<b>7,042,281.00</b>	<b>7,042,281.00</b>	<b>0.00</b>
<b>Fund: 01 - GENERAL Total:</b>	<b>46,389,700.00</b>	<b>55,810,609.28</b>	<b>5,957,885.86</b>	<b>51,709,885.63</b>	<b>53,195,814.32</b>	<b>2,614,794.96</b>
<b>Total Surplus (Deficit):</b>	<b>-46,389,700.00</b>	<b>-55,810,609.28</b>	<b>-5,957,885.86</b>	<b>-51,709,885.63</b>	<b>-53,195,814.32</b>	

2. General Fund Expenditures - Budget vs. Actual

For Fiscal: 2023-2024 Period Ending: 06/30/2024

**Fund Summary**

Fund	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
01 - GENERAL	-46,389,700.00	-55,810,609.28	-5,957,885.86	-51,709,885.63	-53,195,814.32	-2,614,794.96
<b>Total Surplus (Deficit):</b>	<b>-46,389,700.00</b>	<b>-55,810,609.28</b>	<b>-5,957,885.86</b>	<b>-51,709,885.63</b>	<b>-53,195,814.32</b>	



City of Dana Point, CA

**3. BALANCE SHEET****Account Summary**

As Of 06/30/2024

Account	Name	Balance
<b>Fund: 01 - GENERAL</b>		
<b>Assets</b>		
<a href="#">01-1011</a>	Claim on Cash	24,066,362.13
<a href="#">01-1020</a>	Petty Cash	13,500.00
<a href="#">01-1030</a>	Section 115 Trust (Restricted)	4,413,622.59
<a href="#">01-1050</a>	Taxes Receivable - Current	2,892,528.37
<a href="#">01-1200</a>	Accounts Receivable	706,698.35
<a href="#">01-1330</a>	Intergovernmental Receivables	315,940.23
<a href="#">01-1350</a>	Interest Rec On Investments	191,948.49
<a href="#">01-1450</a>	Prepaid Items	449,728.61
<a href="#">01-1500</a>	Investments - Adjust To Fmv	-944,388.45
<a href="#">01-1530</a>	Prem/disc - U.S. Gov't Secur	-821,032.57
	<b>Total Assets:</b>	<b>31,284,907.75</b>
		<b><u>31,284,907.75</u></b>
<b>Liability</b>		
<a href="#">01-2020</a>	Accounts Payable	97,518.26
<a href="#">01-2021</a>	Accounts Payable Pending	3,515,817.95
<a href="#">01-2080</a>	Due To Other Agencies	101.92
<a href="#">01-2151</a>	Tenant Security Deposits	1,900.00
<a href="#">01-2161</a>	Accrued Payroll	162,429.27
<a href="#">01-2290</a>	Unearned Revenue	2,000.00
	<b>Total Liability:</b>	<b>3,779,767.40</b>
<b>Equity</b>		
<a href="#">01-2470</a>	Fund Balance Desig. for Art in Public Place	12,445.88
<a href="#">01-2480</a>	Fund Bal Restricted for Section 115 Trust	4,413,622.59
<a href="#">01-2500</a>	Investments - Adjust To Fmv	-944,388.45
<a href="#">01-2550</a>	Fund Balance Desig. for Special Purpose	2,385,970.00
<a href="#">01-2560</a>	Economic Stability Reserve	5,113,020.00
<a href="#">01-2570</a>	Extreme Event Reserve	4,183,380.00
<a href="#">01-9920</a>	Fund Balance - Undesignated	11,819,922.64
	<b>Total Beginning Equity:</b>	<b>26,983,972.66</b>
Total Revenue		52,231,053.32
Total Expense		51,709,885.63
<b>Revenues Over/Under Expenses</b>		<b>521,167.69</b>
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>27,505,140.35</b>
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>	<b><u>31,284,907.75</u></b>

3. BALANCE SHEET

Account	Name	Balance
<b>Fund: 02 - GASOLINE TAX</b>		
<b>Assets</b>		
<a href="#">02-1011</a>	Claim on Cash	1,259,669.21
<a href="#">02-1330</a>	Intergovernmental Receivables	78,825.33
<a href="#">02-1500</a>	Investments - Adjust To Fmv	-49,458.44
	<b>Total Assets:</b>	<b>1,289,036.10</b>
		<u><b>1,289,036.10</b></u>
<b>Liability</b>		
	<b>Total Liability:</b>	<b>0.00</b>
<b>Equity</b>		
<a href="#">02-2500</a>	Investments - Adjust To Fmv	-49,458.44
<a href="#">02-9920</a>	Fund Balance	1,224,342.48
	<b>Total Beginning Equity:</b>	<b>1,174,884.04</b>
Total Revenue		961,229.97
Total Expense		847,077.91
<b>Revenues Over/Under Expenses</b>		<b>114,152.06</b>
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>1,289,036.10</b>
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>	<b><u>1,289,036.10</u></b>

**3. BALANCE SHEET**

Account	Name	Balance
<b>Fund: 04 - MEASURE M FUND</b>		
<b>Assets</b>		
<a href="#">04-1011</a>	Claim on Cash	1,157,537.87
<a href="#">04-1200</a>	Accounts Receivable	140,776.96
<a href="#">04-1500</a>	Investments - Adjust To Fmv	-45,448.45
	<b>Total Assets:</b>	<b>1,252,866.38</b>
		<u><b>1,252,866.38</b></u>
<b>Liability</b>		
<a href="#">04-2021</a>	Accounts Payable Pending	229.44
	<b>Total Liability:</b>	<b>229.44</b>
<b>Equity</b>		
<a href="#">04-2480</a>	Fund Balance Restricted for SMP	211,099.33
<a href="#">04-2500</a>	Investments - Adjust To Fmv	-45,448.45
<a href="#">04-9920</a>	Fund Balance	1,076,797.75
	<b>Total Beginning Equity:</b>	<b>1,242,448.63</b>
Total Revenue		941,202.97
Total Expense		931,014.66
<b>Revenues Over/Under Expenses</b>		<b>10,188.31</b>
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>1,252,636.94</b>
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>	<u><b>1,252,866.38</b></u>

**3. BALANCE SHEET**

Account	Name	Balance
<b>Fund: 05 - AB2766 - CLEAN AIR ACT</b>		
<b>Assets</b>		
<a href="#">05-1011</a>	Claim on Cash	269,605.03
<a href="#">05-1500</a>	Investments - Adjust To Fmv	-10,585.51
	<b>Total Assets:</b>	<b>259,019.52</b>
		<u><u>259,019.52</u></u>
<b>Liability</b>		
	<b>Total Liability:</b>	<b>0.00</b>
<b>Equity</b>		
<a href="#">05-2500</a>	Investments - Adjust To Fmv	-10,585.51
<a href="#">05-9920</a>	Fund Balance	458,965.41
	<b>Total Beginning Equity:</b>	<b>448,379.90</b>
Total Revenue		50,639.62
Total Expense		240,000.00
<b>Revenues Over/Under Expenses</b>		<b>-189,360.38</b>
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>259,019.52</b>
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>	<b><u><u>259,019.52</u></u></b>

**3. BALANCE SHEET**

Account	Name	Balance
<b>Fund: 06 - COASTAL TRANSIT</b>		
<b>Assets</b>		
<a href="#">06-1011</a>	Claim on Cash	527,462.17
<a href="#">06-1200</a>	Accounts Receivable	768,834.09
<a href="#">06-1500</a>	Investments - Adjust To Fmv	-20,709.77
	<b>Total Assets:</b>	<b>1,275,586.49</b>
		<u><b>1,275,586.49</b></u>
<b>Liability</b>		
<a href="#">06-2021</a>	Accounts Payable Pending	230,770.44
	<b>Total Liability:</b>	<b>230,770.44</b>
<b>Equity</b>		
<a href="#">06-2500</a>	Investments - Adjust To Fmv	-20,709.77
<a href="#">06-9920</a>	Fund Balance	302,716.61
	<b>Total Beginning Equity:</b>	<b>282,006.84</b>
Total Revenue		1,705,483.49
Total Expense		942,674.28
<b>Revenues Over/Under Expenses</b>		<b>762,809.21</b>
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>1,044,816.05</b>
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>	<b><u>1,275,586.49</u></b>

3. BALANCE SHEET

Account	Name	Balance
<b>Fund: 07 - TBID</b>		
<b>Assets</b>		
<a href="#">07-1011</a>	Claim on Cash	498,184.59
<a href="#">07-1200</a>	Accounts Receivable	168,594.00
<a href="#">07-1500</a>	Investments - Adjust To Fmv	-19,560.19
	<b>Total Assets:</b>	<b>647,218.40</b>
		<u><u>647,218.40</u></u>
<b>Liability</b>		
<a href="#">07-2021</a>	Accounts Payable Pending	168,594.00
	<b>Total Liability:</b>	<b>168,594.00</b>
<b>Equity</b>		
<a href="#">07-2500</a>	Investments - Adjust To Fmv	-19,560.19
<a href="#">07-9920</a>	Fund Balance	480,384.69
	<b>Total Beginning Equity:</b>	<b>460,824.50</b>
Total Revenue		1,829,840.47
Total Expense		1,812,040.57
<b>Revenues Over/Under Expenses</b>		<b>17,799.90</b>
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>478,624.40</b>
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>	<b><u><u>647,218.40</u></u></b>



**3. BALANCE SHEET**

Account	Name	Balance
<b>Fund: 08 - ROAD MAINTENANCE AND REHAB</b>		
<b>Assets</b>		
<a href="#">08-1011</a>	Claim on Cash	1,510,186.52
<a href="#">08-1330</a>	Intergovernmental Receivables	149,143.83
<a href="#">08-1500</a>	Investments - Adjust To Fmv	-59,294.51
	<b>Total Assets:</b>	<b>1,600,035.84</b>
		<u><u>1,600,035.84</u></u>
<b>Liability</b>		
	<b>Total Liability:</b>	<b>0.00</b>
<b>Equity</b>		
<a href="#">08-2500</a>	Investments - Adjust To Fmv	-59,294.51
<a href="#">08-9920</a>	Fund Balance	952,357.73
	<b>Total Beginning Equity:</b>	<b>893,063.22</b>
Total Revenue		873,482.96
Total Expense		166,510.34
<b>Revenues Over/Under Expenses</b>		<b>706,972.62</b>
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>1,600,035.84</b>
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>	<b><u><u>1,600,035.84</u></u></b>

## 3. BALANCE SHEET

As Of 06/30/2024

Account	Name	Balance
<b>Fund: 09 - HEADLANDS HABITAT (ESHA)</b>		
<b>Assets</b>		
<a href="#">09-1011</a>	Claim on Cash	350,933.68
<a href="#">09-1391</a>	Beneficial Interest Receivable	434,875.00
<a href="#">09-1500</a>	Investments - Adjust To Fmv	-13,778.72
	<b>Total Assets:</b>	<b>772,029.96</b>
		<b><u>772,029.96</u></b>
<b>Liability</b>		
<a href="#">09-2391</a>	Deferred Inflow of Resources	434,875.00
	<b>Total Liability:</b>	<b>434,875.00</b>
<b>Equity</b>		
<a href="#">09-2500</a>	Investments - Adjust To Fmv	-13,778.72
<a href="#">09-9920</a>	Fund Balance	324,735.53
	<b>Total Beginning Equity:</b>	<b>310,956.81</b>
Total Revenue		41,198.15
Total Expense		15,000.00
<b>Revenues Over/Under Expenses</b>		<b>26,198.15</b>
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>337,154.96</b>
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>	<b><u>772,029.96</u></b>

**3. BALANCE SHEET**

Account	Name	Balance
<b>Fund: 11 - CAPITAL IMPROVEMENTS</b>		
<b>Assets</b>		
<a href="#">11-1011</a>	Claim on Cash	22,452,416.88
<a href="#">11-1200</a>	Accounts Receivable	60,000.00
	<b>Total Assets:</b>	<b>22,512,416.88</b>
		<b><u>22,512,416.88</u></b>
<b>Liability</b>		
<a href="#">11-2021</a>	Accounts Payable Pending	1,682,141.30
	<b>Total Liability:</b>	<b>1,682,141.30</b>
<b>Equity</b>		
<a href="#">11-2440</a>	Fund Bal Reserved for Doheny Village Imp	606,144.67
<a href="#">11-2580</a>	Community Investment Reserve	13,190,578.03
<a href="#">11-9920</a>	Fund Balance - Undesignated	6,693,506.61
	<b>Total Beginning Equity:</b>	<b>20,490,229.31</b>
Total Revenue		7,568,141.81
Total Expense		7,228,095.54
<b>Revenues Over/Under Expenses</b>		<b>340,046.27</b>
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>20,830,275.58</b>
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>	<b><u>22,512,416.88</u></b>

**3. BALANCE SHEET**

Account	Name	Balance
<b>Fund: 12 - FACILITIES IMPROVEMENT FUND</b>		
<b>Assets</b>		
<a href="#">12-1011</a>	Claim on Cash	2,112,589.63
<a href="#">12-1200</a>	Accounts Receivable	25,793.91
	<b>Total Assets:</b>	<b>2,138,383.54</b>
		<b><u>2,138,383.54</u></b>
<b>Liability</b>		
<a href="#">12-2021</a>	Accounts Payable Pending	218,253.00
	<b>Total Liability:</b>	<b>218,253.00</b>
<b>Equity</b>		
<a href="#">12-2480</a>	Fund Balance Restricted for PEG Fees	594,103.70
<a href="#">12-9920</a>	Fund Balance	1,161,717.37
	<b>Total Beginning Equity:</b>	<b>1,755,821.07</b>
Total Revenue		1,604,874.25
Total Expense		1,440,564.78
<b>Revenues Over/Under Expenses</b>		<b>164,309.47</b>
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>1,920,130.54</b>
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>	<b><u>2,138,383.54</u></b>

**3. BALANCE SHEET**

Account	Name	Balance
<b>Fund: 21 - PARK DEVELOPMENT</b>		
<b>Assets</b>		
<a href="#">21-1011</a>	Claim on Cash	892.81
<a href="#">21-1500</a>	Investments - Adjust To Fmv	-35.05
	<b>Total Assets:</b>	<b>857.76</b>
		<u><u>857.76</u></u>
<b>Liability</b>		
	<b>Total Liability:</b>	<b>0.00</b>
<b>Equity</b>		
<a href="#">21-2500</a>	Investments - Adjust To Fmv	-35.05
<a href="#">21-9920</a>	Fund Balance	861.62
	<b>Total Beginning Equity:</b>	<b>826.57</b>
Total Revenue		31.19
Total Expense		0.00
<b>Revenues Over/Under Expenses</b>		<b>31.19</b>
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>857.76</b>
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>	<b>857.76</b>
		<u><u>857.76</u></u>

**3. BALANCE SHEET**

Account	Name	Balance
<b>Fund: 25 - SUPP LAW ENFORCEMENT SERVICES</b>		
<b>Assets</b>		
<a href="#">25-1011</a>	Claim on Cash	121,154.32
<a href="#">25-1500</a>	Investments - Adjust To Fmv	-4,756.89
	<b>Total Assets:</b>	<b>116,397.43</b>
		<u><u>116,397.43</u></u>
<b>Liability</b>		
<a href="#">25-2021</a>	Accounts Payable Pending	22,729.89
	<b>Total Liability:</b>	<b>22,729.89</b>
<b>Equity</b>		
<a href="#">25-2500</a>	Investments - Adjust To Fmv	-4,756.89
<a href="#">25-9920</a>	Fund Balance	122,602.25
	<b>Total Beginning Equity:</b>	<b>117,845.36</b>
Total Revenue		193,074.95
Total Expense		217,252.77
<b>Revenues Over/Under Expenses</b>		<b>-24,177.82</b>
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>93,667.54</b>
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>	<b><u><u>116,397.43</u></u></b>

**3. BALANCE SHEET**

Account	Name	Balance
<b>Fund: 27 - CFD 2006-1 MAINTENANCE</b>		
<b>Assets</b>		
<a href="#">27-1011</a>	Claim on Cash	877,706.87
<a href="#">27-1200</a>	Accounts Receivable	6,802.00
<a href="#">27-1500</a>	Investments - Adjust To Fmv	-34,461.44
	<b>Total Assets:</b>	<b>850,047.43</b>
		<u><u>850,047.43</u></u>
<b>Liability</b>		
<a href="#">27-2021</a>	Accounts Payable Pending	22,913.94
	<b>Total Liability:</b>	<b>22,913.94</b>
<b>Equity</b>		
<a href="#">27-2480</a>	Funicular Replacement Reserve	93,000.00
<a href="#">27-2500</a>	Investments - Adjust To Fmv	-34,461.44
<a href="#">27-9920</a>	Fund Balance	579,834.33
	<b>Total Beginning Equity:</b>	<b>638,372.89</b>
Total Revenue		404,788.96
Total Expense		216,028.36
<b>Revenues Over/Under Expenses</b>		<b>188,760.60</b>
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>827,133.49</b>
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>	<b><u><u>850,047.43</u></u></b>

3. BALANCE SHEET

Account	Name	Balance
<b>Fund: 31 - AGENCY TRUST</b>		
<b>Assets</b>		
<a href="#">31-1011</a>	Claim on Cash	10,096,039.81
	<b>Total Assets:</b>	<b>10,096,039.81</b>
		<u><b>10,096,039.81</b></u>
<b>Liability</b>		
<a href="#">31-2021</a>	Accounts Payable Pending	164,869.38
<a href="#">31-2150</a>	CD 3rd Party Rev & Staff Time (refu	256,646.06
<a href="#">31-2300</a>	Trust Deposits	662,724.17
<a href="#">31-2310</a>	P/b/e Planning Deposits	2,831.25
<a href="#">31-2320</a>	Other Comm Dev Deposits	1,467,880.07
<a href="#">31-2330</a>	Other Gen Gov't Deposits	400.00
<a href="#">31-2380</a>	Affordable Housing Program	654,321.55
<a href="#">31-2390</a>	Building Permit Eng Deposits	639,445.04
<a href="#">31-2410</a>	PW Refundable Cash Bonds	6,246,530.00
<a href="#">31-2420</a>	Deposits - Foothill/Eastern TCA	392.29
	<b>Total Liability:</b>	<b>10,096,039.81</b>
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>0.00</b>
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>	<u><b>10,096,039.81</b></u>



**3. BALANCE SHEET**

Account	Name	Balance
<b>Fund: 33 - CFD 2013 BONDHOLDER FUND</b>		
<b>Assets</b>		
<a href="#">33-1200</a>	Accounts Receivable	43,316.35
<a href="#">33-1583</a>	Reserve 2020-1 (92057004)	2,695,185.27
<a href="#">33-1584</a>	Bond Payment 2020-1 (92057001)	72,069.91
<a href="#">33-1585</a>	Special Tax 2020-1 (92057000)	3,697,745.52
<a href="#">33-1660</a>	Admin. Expense Account (92057003)	3.45
	<b>Total Assets:</b>	<b>6,508,320.50</b>
		<b><u>6,508,320.50</u></b>
<b>Liability</b>		
<a href="#">33-2021</a>	Accounts Payable Pending	43,316.35
<a href="#">33-2090</a>	Due to Bondholders	6,465,004.15
	<b>Total Liability:</b>	<b>6,508,320.50</b>
		<b>0.00</b>
Total Revenue		0.00
Total Expense		0.00
<b>Revenues Over/Under Expenses</b>		<b>0.00</b>
	<b>Total Equity and Current Surplus (Deficit):</b>	<b>0.00</b>
	<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>	<b><u>6,508,320.50</u></b>



City of Dana Point, CA

# 4. CIP Projects - Budget vs. Actual Group Summary

For Fiscal: 2023-2024 Period Ending: 06/30/2024

CIP	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
<b>Fund: 11 - CAPITAL IMPROVEMENTS</b>						
1291 - Capo Beach Connectivity Study Enhancements Proj	0.00	40,388.00	0.00	25,630.00	25,630.00	14,758.00
1329 - FY22 Road Resurfacing	0.00	366,586.99	0.00	351,351.98	351,351.98	15,235.01
1332 - FY22 Citywide Storm Drain Improvements Design	0.00	183,536.30	0.00	56,506.25	178,496.30	5,040.00
1337 - FY23 Road Resurfacing	0.00	2,169,440.00	1,104,583.73	2,038,849.45	2,066,802.95	102,637.05
1338 - FY23 Residential Slurry	0.00	2,254,407.51	2,913.50	902,176.16	1,010,223.73	1,244,183.78
1340 - FY22 Doheny Village Connectivity Design/Improvements	0.00	346,801.65	17,940.15	201,497.15	346,127.79	673.86
1342 - FY23 Roadway Rehab & Repair Design Work	0.00	148,370.00	9,815.00	94,550.00	148,260.00	110.00
1347 - Traffic Signal Synchronization Project-Project P	0.00	325,000.00	0.00	0.00	10,000.00	315,000.00
1349 - Lantern Bay Park Stairway Art Project	0.00	145,239.46	0.00	145,239.46	145,239.46	0.00
1350 - Calle Portola Storm Drain Improvements	0.00	746,049.00	2,858.75	696,655.46	696,655.46	49,393.54
1351 - Stonehill Drive Improvements Project	225,000.00	232,100.00	-57,142.75	43,536.96	46,065.80	186,034.20
1352 - FY24 Roadway Resurfacing-Overlay/Asphalt Repairs	3,600,000.00	3,600,000.00	722,170.03	988,684.59	1,020,764.30	2,579,235.70
1353 - FY24 Residential Roadway Slurry Program	500,000.00	758,900.00	561,795.58	608,115.00	667,145.03	91,754.97
1354 - Violet Lantern Storm Drain Improvements	350,000.00	411,860.00	31,644.00	365,635.25	376,160.00	35,700.00
1355 - Del Prado Public Wi-Fi Design & Build	200,000.00	200,000.00	2,142.13	74,095.07	74,095.07	125,904.93
1356 - Doheny Park Road Median/Parkway Power Supply/Lighting	200,000.00	200,000.00	0.00	0.00	0.00	200,000.00
1357 - FY24 Citywide Storm Drain Repairs	200,000.00	201,000.00	49,650.00	200,334.80	200,334.80	665.20
1358 - Calle Real & Calle Portola Storm Drain Improvements	3,446,000.00	3,446,000.00	0.00	0.00	0.00	3,446,000.00
1359 - FY24 Water Quality/Diversions Repairs & Maint	75,000.00	75,000.00	4,141.99	64,781.76	64,781.76	10,218.24
1360 - FY24 Traffic Safety Repairs & Improvements	150,000.00	150,000.00	26,645.64	122,627.95	122,627.95	27,372.05
1368 - Coast Hwy Complete Street Project	0.00	300,000.00	23,212.04	200,528.25	259,459.50	40,540.50
1369 - Del Obispo Park Modification Project	0.00	200,000.00	0.00	27,300.00	27,300.00	172,700.00
1370 - Creekside Park Community Gardens	0.00	200,000.00	0.00	20,000.00	20,000.00	180,000.00
<b>Fund: 11 - CAPITAL IMPROVEMENTS Total:</b>	<b>8,946,000.00</b>	<b>16,700,678.91</b>	<b>2,502,369.79</b>	<b>7,228,095.54</b>	<b>7,857,521.88</b>	<b>8,843,157.03</b>
<b>Total Surplus (Deficit):</b>	<b>-8,946,000.00</b>	<b>-16,700,678.91</b>	<b>-2,502,369.79</b>	<b>-7,228,095.54</b>	<b>-7,857,521.88</b>	

**Fund Summary**

<b>Fund</b>	<b>Original Total Budget</b>	<b>Current Total Budget</b>	<b>MTD Activity</b>	<b>YTD Activity</b>	<b>YTD Activity + Encumbrances</b>	<b>Budget Remaining</b>
11 - CAPITAL IMPROVEMENTS	-8,946,000.00	-16,700,678.91	-2,502,369.79	-7,228,095.54	-7,857,521.88	-8,843,157.03
<b>Total Surplus (Deficit):</b>	<b>-8,946,000.00</b>	<b>-16,700,678.91</b>	<b>-2,502,369.79</b>	<b>-7,228,095.54</b>	<b>-7,857,521.88</b>	

FY24 Summary of Capital Improvement Project Statuses as of June 30, 2024					
PROJECT # AND NAME	PROJECT STATUS	FY24 BUDGET	PY TOTAL EXPENDITURES	FY24 ACTIVITY • ENCUMBRANCES	REMAINING BUDGET
1291 - Capo Beach Connectivity Study Enhancements Project	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 FY23/24. Additional funding for design is included in CIP#1340.	\$ 40,388.00	\$ 59,610.80	\$ 25,630.00	\$ 14,758.00
1329 - FY22 Road Resurfacing	Work is for the construction of FY22 Roadway Rehab & Repair Design Work (CIP#1334). Construction began in late February 2023 with project close out at June 30, 2024.	367,586.99	2,883,411.01	351,351.98	\$ 16,235.01
1332 - FY22 Citywide Storm Drain Improvements Design	Project is current and ongoing. Project is for the design of storm drain improvements on Violet Lantern, Calle Real, and Calle Portola. Design for the Violet Lantern storm drain was completed on November 2023 (with construction work covered under CIP#1354). The Calle Real/Calle Portola Storm Drain design will be completed by late Fall 2024 (with construction work covered under CIP#1358).	183,536.30	392,463.70	178,496.30	\$ 5,040.00
1337 - FY23 Road Resurfacing	Project is current and ongoing with City Council award of the construction contract on January 16, 2024 (in conjunction with CIP #1352 and CIP#1354). This Project is for the construction of FY23 Roadway Rehab & Repair, Phase 1. Project design funded through CIP#1342. Construction completion is estimated by Summer 2024.	2,169,440.00	-	2,066,802.95	\$ 102,637.05
1338 - FY23 Residential Slurry	Project bid opening occurred on May 25, 2023 and the contract was awarded at the June 20, 2023 City Council meeting for the application of asphalt slurry seal and crack seal on various streets Citywide. Construction was completed in December 2023, and Notice of Completion was presented at the May 2, 2024 City Council meeting. Project close out for this portion of FY23 Residential Slurry is completed at June 30, 2024. The remaining project budget will be carried over to FY25.	2,254,407.51	1,592.49	1,010,223.73	\$ 1,244,183.78
1340 - FY22 Doheny Village Connectivity Design/Improvements	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 throughout FY23/24.	346,801.65	393,198.35	346,127.79	\$ 673.86
1342 - FY23 Roadway Rehab & Repair Design Work	Project is current and ongoing. Project is for the design of street rehabilitation for portions of Violet Lantern, Granada Drive, Valencia Place, Calle Rosita, and Calle Almanza. Design for the Violet Lantern street rehabilitation was completed on November 2023 (with construction work covered under CIP#1337). Design for Granada Drive, Valencia Place, Calle Rosita, and Calle Almanza street rehabilitation will be completed by late Fall 2024 (with construction work covered under CIP#1352)	148,370.00	129,190.00	148,260.00	\$ 110.00
1347 - Traffic Signal Synchronization Project - Project P	Project is current and ongoing. Design work is in progress.	325,000.00	-	10,000.00	\$ 315,000.00
1349 - Lantern Bay Park Stairway Art Project	Project is complete and ready for close out at June 30, 2024.	145,239.46	322,760.54	145,239.46	\$ -
1350 - Calle Portola Storm Drain Improvements	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). This first phase of storm drain construction is complete for project close out at June 30, 2024.	746,049.00	4,755.00	696,655.46	\$ 49,393.54
1351 - Stonehill Drive Improvements Project	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. The City Council authorized the environmental review component of the Project on September 19, 2023. Funding for construction of the project will be addressed at a future City Council meeting once the environmental review component is completed in Fall FY24/25.	232,100.00	27,900.00	46,065.80	\$ 186,034.20
1352 - FY24 Roadway Resurfacing-Overlay/Asphalt Repairs	Project is current and ongoing. Project is for the construction of the Citywide Asphalt Repairs Project and for the FY23/24 Roadway Resurfacing Project. City Council awarded the construction of the citywide asphalt repairs on January 16, 2024 (in conjunction with CIP#1337 and CIP#1354). Construction for the FY23/24 Roadway Resurfacing Project is estimated to begin by late Fall 2024.	3,600,000.00	-	1,020,764.30	\$ 2,579,235.70
1353 - FY24 Residential Roadway Slurry Program	Project is current and ongoing with City Council award of the construction contract on February 6, 2024 (in conjunction with CIP#1368). Construction completion is estimated by late Summer 2024.	758,900.00	-	667,145.03	\$ 91,754.97
1354 - FY24 Violet Lantern Storm Drain Improvements	Project is current and ongoing with City Council award of the construction contract on January 16, 2024 (in conjunction with CIP#1337 and CIP#1352). Construction completion is estimated by Summer 2024.	411,860.00	-	376,160.00	\$ 35,700.00
1355 - Del Prado Public Wi-Fi Design & Build	Project is current and ongoing.	200,000.00	-	74,095.07	\$ 125,904.93

<b>1356 - Doheny Park Road Median/Parkway Power Supply/Lighting</b>	Project is current and ongoing.	200,000.00	-	-	\$ 200,000.00
<b>1357 - FY24 Citywide Storm Drain Repairs</b>	Project is complete and ready for close out at June 30, 2024.	200,000.00	-	200,334.80	\$ (334.80)
<b>1358 - Calle Real &amp; Calle Portola Storm Drain Improvements</b>	Project is current and ongoing. Project is for the construction of storm drain improvements on Calle Real and Calle Portola. Construction is estimated to begin by late Fall 2024. Design work is covered under CIP #1332.	3,446,000.00	-	-	\$ 3,446,000.00
<b>1359 - FY24 Water Quality/Diversion Repairs &amp; Maintenance</b>	Project is complete and ready for close out at June 30, 2024.	75,000.00	-	64,781.76	\$ 10,218.24
<b>1360 - FY24 Traffic Safety Repairs &amp; Improvements</b>	Project is complete and ready for close out at June 30, 2024.	150,000.00	-	122,627.95	\$ 27,372.05
<b>1368 - Coast Highway Complete Street Project</b>	Project is current and ongoing with City Council award of the construction contract on February 6, 2024 (in conjunction with CIP #1353). Construction completion is estimated by late Summer 2024.	300,000.00	-	259,459.50	\$ 40,540.50
<b>1369 - Del Obispo Park Modification Project</b>	Project is current and ongoing.	200,000.00	-	27,300.00	\$ 172,700.00
<b>1370 - Creekside Park Community Gardens</b>	Project is current and ongoing.	200,000.00	-	20,000.00	\$ 180,000.00
<b>TOTALS</b>		<b>\$ 16,700,678.91</b>	<b>\$ 4,214,881.89</b>	<b>\$ 7,857,521.88</b>	<b>\$ 8,843,157.03</b>



City of Dana Point, CA

# 6. General Fund Expenditures by Function

## Group Summary

For Fiscal: 2023-2024 Period Ending: 06/30/2024

ExpenseObject	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
<b>Fund: 01 - GENERAL</b>					
<b>Function: 10 - General Government</b>					
<b>ExpenseType: 10 - Personnel</b>					
1010 - Salaries	2,233,800.00	2,227,100.00	192,420.72	2,066,577.77	160,522.23
1030 - Hourly	34,700.00	44,700.00	6,592.68	20,725.49	23,974.51
1050 - Overtime	16,500.00	27,000.00	2,578.12	13,760.30	13,239.70
1100 - Benefits	355,500.00	367,300.00	2,161.95	284,844.02	82,455.98
1120 - Retirement Benefits	792,600.00	2,577,200.00	17,459.01	2,428,398.69	148,801.31
1140 - Medi-tax 1.45%	33,600.00	34,900.00	3,010.53	31,578.84	3,321.16
<b>ExpenseType: 10 - Personnel Total:</b>	<b>3,466,700.00</b>	<b>5,278,200.00</b>	<b>224,223.01</b>	<b>4,845,885.11</b>	<b>432,314.89</b>
<b>ExpenseType: 20 - Materials &amp; Services</b>					
2010 - Communications	197,700.00	218,200.00	21,228.16	167,064.55	51,135.45
2030 - Equipment Maintenance	490,000.00	644,500.00	54,846.69	542,594.14	101,905.86
2040 - Copier Usage	6,500.00	6,650.00	1,357.56	4,472.14	2,177.86
2050 - Vehicle Maintenance	97,000.00	97,000.00	8,901.27	85,479.36	11,520.64
2070 - Office Supplies	31,000.00	31,000.00	2,256.51	19,088.71	11,911.29
2090 - Memberships & Dues	58,200.00	58,200.00	739.00	47,066.40	11,133.60
2110 - Operating Supplies	188,500.00	201,200.00	23,373.66	169,517.28	31,682.72
2130 - Books & Subscriptions	16,600.00	8,100.00	796.50	7,628.71	471.29
2150 - Training	89,800.00	114,390.00	9,125.91	80,555.24	33,834.76
2170 - Postage	15,000.00	25,000.00	2,263.31	24,173.02	826.98
2190 - Facil & Equip Lease/Rent	98,000.00	98,000.00	11,641.22	82,066.75	15,933.25
2210 - Utilities	211,200.00	236,200.00	24,650.66	194,549.39	41,650.61
2230 - Professional Services	899,600.00	911,700.00	86,421.96	812,201.36	99,498.64
2250 - Advertising	31,000.00	31,000.00	2,626.90	9,834.19	21,165.81
2270 - Travel, Conf. & Meetings	78,000.00	92,300.00	10,399.02	65,768.47	26,531.53
2290 - Auto Allowance	31,500.00	32,400.00	3,382.13	31,499.35	900.65
2310 - City Attorney	1,366,800.00	1,607,000.00	167,893.42	1,606,934.98	65.02
2590 - Data Technology	561,500.00	703,672.02	168,595.80	640,813.23	62,858.79
2999 - Operations Contingency	250,000.00	16,500.00	0.00	0.00	16,500.00
<b>ExpenseType: 20 - Materials &amp; Services Total:</b>	<b>4,717,900.00</b>	<b>5,133,012.02</b>	<b>600,499.68</b>	<b>4,591,307.27</b>	<b>541,704.75</b>
<b>ExpenseType: 30 - Capital Outlay</b>					
3010 - Furniture & Equipment	0.00	70,100.00	604.97	35,636.80	34,463.20
3030 - Facilities Improvements	0.00	10,000.00	9,857.00	9,857.00	143.00
<b>ExpenseType: 30 - Capital Outlay Total:</b>	<b>0.00</b>	<b>80,100.00</b>	<b>10,461.97</b>	<b>45,493.80</b>	<b>34,606.20</b>
<b>ExpenseType: 40 - Insurance</b>					
4010 - Liability Insur Premiums	571,500.00	600,700.00	24,130.54	600,466.69	233.31
4030 - Property Insurance Premiums	159,000.00	159,000.00	0.00	158,771.00	229.00
4050 - Employee Bond Premiums	1,300.00	0.00	0.00	0.00	0.00
4110 - Workers' Compensation	123,500.00	123,500.00	0.00	123,420.00	80.00
4210 - Unemployment Benefits	1,500.00	3,600.00	3,600.00	3,600.00	0.00
<b>ExpenseType: 40 - Insurance Total:</b>	<b>856,800.00</b>	<b>886,800.00</b>	<b>27,730.54</b>	<b>886,257.69</b>	<b>542.31</b>
<b>ExpenseType: 90 - Operating Transfers Out</b>					
9010 - Tsfs Out - To Facil Imp Fund	500,000.00	1,500,000.00	0.00	1,500,000.00	0.00
9050 - Tsfs Out - To Cap Impv Fund	2,550,000.00	5,307,281.00	283,013.00	5,307,281.00	0.00
9060 - Tsfs Out - To Coastal Transit Fund	235,000.00	235,000.00	0.00	235,000.00	0.00
<b>ExpenseType: 90 - Operating Transfers Out Total:</b>	<b>3,285,000.00</b>	<b>7,042,281.00</b>	<b>283,013.00</b>	<b>7,042,281.00</b>	<b>0.00</b>
<b>Function: 10 - General Government Total:</b>	<b>12,326,400.00</b>	<b>18,420,393.02</b>	<b>1,145,928.20</b>	<b>17,411,224.87</b>	<b>1,009,168.15</b>
<b>Function: 20 - Public Safety</b>					
<b>ExpenseType: 10 - Personnel</b>					
1030 - Hourly	39,000.00	39,000.00	2,897.66	31,157.52	7,842.48

6. General Fund Expenditures by Function

For Fiscal: 2023-2024 Period Ending: 06/30/2024

ExpenseObject	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
1120 - Retirement Benefits	3,000.00	3,000.00	154.35	2,296.32	703.68
1140 - Medi-tax 1.45%	600.00	600.00	42.33	452.11	147.89
<b>ExpenseType: 10 - Personnel Total:</b>	<b>42,600.00</b>	<b>42,600.00</b>	<b>3,094.34</b>	<b>33,905.95</b>	<b>8,694.05</b>
<b>ExpenseType: 20 - Materials &amp; Services</b>					
2010 - Communications	22,500.00	22,500.00	827.48	18,712.01	3,787.99
2030 - Equipment Maintenance	43,500.00	37,850.00	1,045.12	35,765.24	2,084.76
2040 - Copier Usage	500.00	500.00	93.76	273.04	226.96
2070 - Office Supplies	8,000.00	8,000.00	1,136.11	4,930.34	3,069.66
2090 - Memberships & Dues	1,000.00	1,000.00	0.00	290.00	710.00
2110 - Operating Supplies	107,500.00	71,500.00	7,404.19	53,168.19	18,331.81
2150 - Training	4,500.00	4,500.00	0.00	1,759.97	2,740.03
2230 - Professional Services	480,000.00	679,026.03	59,631.60	552,901.86	126,124.17
2240 - Reimbursable Costs	0.00	136,400.00	0.00	136,345.44	54.56
2270 - Travel, Conf. & Meetings	20,500.00	27,500.00	279.97	20,148.13	7,351.87
2290 - Auto Allowance	7,000.00	7,000.00	88.44	5,292.37	1,707.63
2330 - Police Services	14,720,000.00	14,033,600.00	1,085,351.83	13,990,693.80	42,906.20
<b>ExpenseType: 20 - Materials &amp; Services Total:</b>	<b>15,415,000.00</b>	<b>15,029,376.03</b>	<b>1,155,858.50</b>	<b>14,820,280.39</b>	<b>209,095.64</b>
<b>ExpenseType: 30 - Capital Outlay</b>					
3010 - Furniture & Equipment	0.00	10,000.00	0.00	4,741.00	5,259.00
<b>ExpenseType: 30 - Capital Outlay Total:</b>	<b>0.00</b>	<b>10,000.00</b>	<b>0.00</b>	<b>4,741.00</b>	<b>5,259.00</b>
<b>Function: 20 - Public Safety Total:</b>	<b>15,457,600.00</b>	<b>15,081,976.03</b>	<b>1,158,952.84</b>	<b>14,858,927.34</b>	<b>223,048.69</b>
<b>Function: 40 - Community Development</b>					
<b>ExpenseType: 10 - Personnel</b>					
1010 - Salaries	2,746,700.00	2,625,400.00	268,153.47	2,552,689.43	72,710.57
1030 - Hourly	53,100.00	58,100.00	2,787.03	47,987.17	10,112.83
1050 - Overtime	32,500.00	36,000.00	4,891.23	29,450.01	6,549.99
1070 - Stipends	9,000.00	9,000.00	899.99	8,619.14	380.86
1100 - Benefits	422,300.00	431,700.00	7,997.36	420,815.05	10,884.95
1120 - Retirement Benefits	288,700.00	295,900.00	30,070.92	270,132.17	25,767.83
1140 - Medi-tax 1.45%	41,700.00	42,000.00	4,174.46	38,584.86	3,415.14
1200 - Outside Assistance	0.00	55,000.00	8,060.00	40,244.36	14,755.64
<b>ExpenseType: 10 - Personnel Total:</b>	<b>3,594,000.00</b>	<b>3,553,100.00</b>	<b>327,034.46</b>	<b>3,408,522.19</b>	<b>144,577.81</b>
<b>ExpenseType: 20 - Materials &amp; Services</b>					
2010 - Communications	15,700.00	19,500.00	2,394.05	18,612.53	887.47
2030 - Equipment Maintenance	0.00	3,800.00	0.00	3,475.99	324.01
2040 - Copier Usage	6,500.00	6,700.00	1,941.38	5,886.86	813.14
2070 - Office Supplies	28,500.00	27,000.00	4,502.23	13,968.93	13,031.07
2090 - Memberships & Dues	9,000.00	10,000.00	1,113.00	9,393.27	606.73
2110 - Operating Supplies	171,000.00	184,397.32	8,146.62	151,764.65	32,632.67
2130 - Books & Subscriptions	34,500.00	31,800.00	4,368.76	23,508.92	8,291.08
2150 - Training	12,700.00	13,200.00	331.27	4,712.27	8,487.73
2190 - Facil & Equip Lease/Rent	5,000.00	5,000.00	0.00	0.00	5,000.00
2230 - Professional Services	701,500.00	3,086,659.40	313,545.10	1,605,951.49	1,480,707.91
2240 - Reimbursable Costs	0.00	76,407.50	21,745.85	64,542.85	11,864.65
2250 - Advertising	1,200.00	16,200.00	1,664.37	8,783.59	7,416.41
2270 - Travel, Conf. & Meetings	24,000.00	30,700.00	4,338.65	28,520.00	2,180.00
2290 - Auto Allowance	21,800.00	22,300.00	2,135.21	21,847.88	452.12
2340 - Parking Lot Leases	54,000.00	54,000.00	2,146.91	48,057.00	5,943.00
2600 - Marketing	127,800.00	204,900.00	16,700.29	204,882.83	17.17
<b>ExpenseType: 20 - Materials &amp; Services Total:</b>	<b>1,213,200.00</b>	<b>3,792,564.22</b>	<b>385,073.69</b>	<b>2,213,909.06</b>	<b>1,578,655.16</b>
<b>Function: 40 - Community Development Total:</b>	<b>4,807,200.00</b>	<b>7,345,664.22</b>	<b>712,108.15</b>	<b>5,622,431.25</b>	<b>1,723,232.97</b>
<b>Function: 50 - Community Services</b>					
<b>ExpenseType: 10 - Personnel</b>					
1010 - Salaries	757,800.00	761,600.00	72,369.15	752,123.27	9,476.73
1030 - Hourly	156,000.00	218,200.00	23,242.52	218,168.04	31.96
1050 - Overtime	32,500.00	27,500.00	1,424.21	14,778.29	12,721.71
1100 - Benefits	126,200.00	145,900.00	5,906.99	145,784.81	115.19

6. General Fund Expenditures by Function

For Fiscal: 2023-2024 Period Ending: 06/30/2024

ExpenseObject	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
1120 - Retirement Benefits	93,000.00	105,500.00	10,645.60	98,251.50	7,248.50
1140 - Medi-tax 1.45%	15,000.00	15,900.00	1,515.40	15,153.85	746.15
<b>ExpenseType: 10 - Personnel Total:</b>	<b>1,180,500.00</b>	<b>1,274,600.00</b>	<b>115,103.87</b>	<b>1,244,259.76</b>	<b>30,340.24</b>
<b>ExpenseType: 20 - Materials &amp; Services</b>					
2010 - Communications	5,400.00	6,500.00	664.65	5,655.28	844.72
2040 - Copier Usage	3,600.00	4,400.00	1,273.61	4,355.25	44.75
2070 - Office Supplies	6,500.00	6,500.00	605.24	5,368.29	1,131.71
2090 - Memberships & Dues	3,000.00	3,400.00	0.00	3,037.61	362.39
2110 - Operating Supplies	151,000.00	178,000.00	31,494.12	168,668.76	9,331.24
2150 - Training	3,500.00	3,500.00	44.96	2,125.94	1,374.06
2170 - Postage	0.00	200.00	126.84	126.84	73.16
2190 - Facil & Equip Lease/Rent	15,000.00	15,000.00	12,010.00	12,010.00	2,990.00
2210 - Utilities	898,000.00	898,000.00	108,981.78	747,714.05	150,285.95
2230 - Professional Services	335,500.00	335,500.00	33,850.66	324,739.98	10,760.02
2250 - Advertising	13,800.00	13,800.00	3,334.00	10,123.11	3,676.89
2270 - Travel, Conf. & Meetings	9,500.00	28,500.00	4,938.08	25,984.51	2,515.49
2290 - Auto Allowance	8,300.00	8,300.00	419.98	5,037.82	3,262.18
2410 - Community Activities	812,300.00	880,800.00	63,020.97	700,417.45	180,382.55
2430 - Recreation Programs	160,000.00	160,000.00	20,622.25	114,796.97	45,203.03
2450 - Landscape Maintenance	735,000.00	851,570.00	176,611.55	831,605.94	19,964.06
2470 - Tree Maintenance	795,000.00	795,000.00	92,356.60	792,260.13	2,739.87
2550 - Park Maintenance	1,490,000.00	1,677,987.60	402,643.53	1,616,622.22	61,365.38
<b>ExpenseType: 20 - Materials &amp; Services Total:</b>	<b>5,445,400.00</b>	<b>5,866,957.60</b>	<b>952,998.82</b>	<b>5,370,650.15</b>	<b>496,307.45</b>
<b>ExpenseType: 30 - Capital Outlay</b>					
3050 - Park Structures & Improvemnts	0.00	16,500.00	0.00	16,500.00	0.00
<b>ExpenseType: 30 - Capital Outlay Total:</b>	<b>0.00</b>	<b>16,500.00</b>	<b>0.00</b>	<b>16,500.00</b>	<b>0.00</b>
<b>Function: 50 - Community Services Total:</b>	<b>6,625,900.00</b>	<b>7,158,057.60</b>	<b>1,068,102.69</b>	<b>6,631,409.91</b>	<b>526,647.69</b>
<b>Function: 60 - Public Works</b>					
<b>ExpenseType: 10 - Personnel</b>					
1010 - Salaries	1,876,100.00	1,859,900.00	187,392.43	1,857,306.89	2,593.11
1030 - Hourly	35,400.00	17,700.00	693.60	16,060.07	1,639.93
1050 - Overtime	10,000.00	47,000.00	6,431.30	45,141.00	1,859.00
1100 - Benefits	263,800.00	267,700.00	6,984.00	238,815.41	28,884.59
1120 - Retirement Benefits	210,000.00	213,300.00	23,176.41	204,697.42	8,602.58
1140 - Medi-tax 1.45%	28,100.00	31,300.00	2,968.61	29,108.20	2,191.80
1200 - Outside Assistance	0.00	35,000.00	10,727.34	31,591.45	3,408.55
<b>ExpenseType: 10 - Personnel Total:</b>	<b>2,423,400.00</b>	<b>2,471,900.00</b>	<b>238,373.69</b>	<b>2,422,720.44</b>	<b>49,179.56</b>
<b>ExpenseType: 20 - Materials &amp; Services</b>					
2010 - Communications	15,600.00	15,600.00	1,914.37	14,579.22	1,020.78
2040 - Copier Usage	3,500.00	4,500.00	1,341.84	4,425.45	74.55
2070 - Office Supplies	12,600.00	19,600.00	1,588.92	16,664.69	2,935.31
2090 - Memberships & Dues	4,300.00	5,800.00	165.00	3,414.14	2,385.86
2110 - Operating Supplies	70,000.00	69,000.00	2,007.76	52,673.80	16,326.20
2150 - Training	4,000.00	4,000.00	39.99	2,064.99	1,935.01
2210 - Utilities	427,000.00	427,000.00	69,915.01	416,628.21	10,371.79
2230 - Professional Services	1,026,500.00	1,235,000.00	311,740.81	1,079,434.50	155,565.50
2240 - Reimbursable Costs	10,000.00	425,218.41	277,353.18	415,218.40	10,000.01
2270 - Travel, Conf. & Meetings	4,000.00	7,500.00	217.63	3,879.86	3,620.14
2290 - Auto Allowance	9,200.00	11,200.00	954.66	9,743.44	1,456.56
2350 - Street Maintenance	1,725,000.00	1,577,700.00	485,928.93	1,390,346.60	187,353.40
2490 - Street Sweeping	15,500.00	500.00	0.00	480.00	20.00
2510 - Storm Drains	1,084,500.00	1,084,500.00	360,231.44	935,341.34	149,158.66
2530 - Safety Lighting	337,500.00	427,500.00	103,983.05	401,239.48	26,260.52
<b>ExpenseType: 20 - Materials &amp; Services Total:</b>	<b>4,749,200.00</b>	<b>5,314,618.41</b>	<b>1,617,382.59</b>	<b>4,746,134.12</b>	<b>568,484.29</b>



6. General Fund Expenditures by Function

For Fiscal: 2023-2024 Period Ending: 06/30/2024

ExpenseObject	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
ExpenseType: 30 - Capital Outlay					
3010 - Furniture & Equipment	0.00	18,000.00	17,037.70	17,037.70	962.30
<b>ExpenseType: 30 - Capital Outlay Total:</b>	<b>0.00</b>	<b>18,000.00</b>	<b>17,037.70</b>	<b>17,037.70</b>	<b>962.30</b>
<b>Function: 60 - Public Works Total:</b>	<b>7,172,600.00</b>	<b>7,804,518.41</b>	<b>1,872,793.98</b>	<b>7,185,892.26</b>	<b>618,626.15</b>
<b>Fund: 01 - GENERAL Total:</b>	<b>46,389,700.00</b>	<b>55,810,609.28</b>	<b>5,957,885.86</b>	<b>51,709,885.63</b>	<b>4,100,723.65</b>
<b>Total Surplus (Deficit):</b>	<b>-46,389,700.00</b>	<b>-55,810,609.28</b>	<b>-5,957,885.86</b>	<b>-51,709,885.63</b>	

6. General Fund Expenditures by Function

For Fiscal: 2023-2024 Period Ending: 06/30/2024

**Fund Summary**

Fund	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
01 - GENERAL	-46,389,700.00	-55,810,609.28	-5,957,885.86	-51,709,885.63	-4,100,723.65
<b>Total Surplus (Deficit):</b>	<b>-46,389,700.00</b>	<b>-55,810,609.28</b>	<b>-5,957,885.86</b>	<b>-51,709,885.63</b>	



City of Dana Point, CA

## 7. FYTD Revenues - June 2023 vs 2024 Group Summary

For the Period Ending 06/30/2024

RevenueObjec...	2022-2023 June Activity	2023-2024 June Activity	June Variance Favorable / (Unfavorable)	Variance %	2022-2023 YTD Activity	2023-2024 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
<b>Fund: 01 - GENERAL</b>								
<b>RevenueType: 10 - Taxes &amp; Franchises</b>								
6101 - Sec & Unsec Property Taxes	272,331.27	218,237.19	-54,094.08	-19.86%	11,157,522.33	11,492,839.14	335,316.81	3.01%
6103 - Property Transfer Tax	137,654.71	96,111.55	-41,543.16	-30.18%	555,490.15	567,875.89	12,385.74	2.23%
6105 - Franchise Fees	281,406.09	282,712.81	1,306.72	0.46%	1,432,611.21	1,353,615.66	-78,995.55	-5.51%
6107 - Homeowners Property Tax Relie	6,865.73	6,591.98	-273.75	-3.99%	45,771.44	43,946.42	-1,825.02	-3.99%
6109 - Transient Occupancy Tax	1,604,195.33	1,763,585.17	159,389.84	9.94%	16,710,571.82	16,883,896.23	173,324.41	1.04%
6110 - Short Term Rental TOT	176,555.68	217,008.50	40,452.82	22.91%	725,616.68	732,766.86	7,150.18	0.99%
6111 - Sales & Use Tax	1,837,896.60	1,524,074.60	-313,822.00	-17.08%	7,206,850.41	6,784,935.42	-421,914.99	-5.85%
6113 - In-lieu Property Taxes	4,604.41	8,461.83	3,857.42	83.78%	5,291,004.41	5,528,409.83	237,405.42	4.49%
<b>RevenueType 10 - Taxes &amp; Franchises Total:</b>	<b>4,321,509.82</b>	<b>4,116,783.63</b>	<b>-204,726.19</b>	<b>-4.74%</b>	<b>43,125,438.45</b>	<b>43,388,285.45</b>	<b>262,847.00</b>	<b>0.61%</b>
<b>RevenueType: 20 - Licenses &amp; Permits</b>								
6201 - Site Development Permit	11,855.00	6,540.00	-5,315.00	-44.83%	195,216.50	121,081.00	-74,135.50	-37.98%
6203 - Coastal Development Permit	5,353.00	10,643.00	5,290.00	98.82%	104,263.00	144,520.00	40,257.00	38.61%
6205 - Conditional Use Permit	5,202.00	0.00	-5,202.00	-100.00%	44,451.00	39,341.00	-5,110.00	-11.50%
6207 - Other Planning Permits	11,475.00	0.00	-11,475.00	-100.00%	87,220.00	33,704.77	-53,515.23	-61.36%
6209 - Building Permits	129,392.61	72,007.92	-57,384.69	-44.35%	1,160,862.11	826,959.49	-333,902.62	-28.76%
6211 - Plumbing Permits	4,970.00	6,876.00	1,906.00	38.35%	69,396.60	169,502.50	100,105.90	144.25%
6215 - Electrical Permits	20,412.20	7,112.90	-13,299.30	-65.15%	203,842.38	124,517.40	-79,324.98	-38.91%
6217 - Mechanical Permits	1,295.00	1,317.00	22.00	1.70%	20,652.80	24,519.00	3,866.20	18.72%
6218 - Short Term Rental Permits	11,375.00	1,080.00	-10,295.00	-90.51%	20,075.00	177,153.75	157,078.75	782.46%
6219 - Other Building Permits	348.10	518.48	170.38	48.95%	1,226.57	1,086.14	-140.43	-11.45%
6221 - Transportation Permits	0.00	0.00	0.00	0.00%	0.00	90.00	90.00	0.00%
6223 - Encroachment Permits	2,840.00	1,553.00	-1,287.00	-45.32%	76,963.00	44,459.75	-32,503.25	-42.23%
6225 - Grading Permit Plan Check	230,674.98	96,045.39	-134,629.59	-58.36%	675,521.91	667,458.03	-8,063.88	-1.19%
6226 - Licenses & Permits	0.00	0.00	0.00	0.00%	8,378.44	812.44	-7,566.00	-90.30%
6227 - Other Engineering Permits	11,725.00	6,125.00	-5,600.00	-47.76%	82,165.00	78,095.00	-4,070.00	-4.95%
6228 - CASp Certification and Training Fees	64.80	97.20	32.40	50.00%	331.20	277.20	-54.00	-16.30%
<b>RevenueType 20 - Licenses &amp; Permits Total:</b>	<b>446,982.69</b>	<b>209,915.89</b>	<b>-237,066.80</b>	<b>-53.04%</b>	<b>2,750,565.51</b>	<b>2,453,577.47</b>	<b>-296,988.04</b>	<b>-10.80%</b>
<b>RevenueType: 30 - Fines &amp; Forfeitures</b>								
6301 - Vehicle Code Fines	81,740.27	57,836.47	-23,903.80	-29.24%	297,026.46	363,179.74	66,153.28	22.27%
6303 - Penalties, Int. & Restitution	97,813.30	800.00	-97,013.30	-99.18%	243,704.18	201,322.02	-42,382.16	-17.39%
<b>RevenueType 30 - Fines &amp; Forfeitures Total:</b>	<b>179,553.57</b>	<b>58,636.47</b>	<b>-120,917.10</b>	<b>-67.34%</b>	<b>540,730.64</b>	<b>564,501.76</b>	<b>23,771.12</b>	<b>4.40%</b>
<b>RevenueType: 40 - Use Of Money &amp; Property</b>								
6401 - Rental Of Property	7,342.19	13,299.68	5,957.49	81.14%	76,853.12	95,730.25	18,877.13	24.56%

7. FYTD Revenues - June 2023 vs 2024

For the Period Ending 06/30/2024

RevenueObjec...	June Variance				YTD Variance			
	2022-2023 June Activity	2023-2024 June Activity	Favorable / (Unfavorable)	Variance %	2022-2023 YTD Activity	2023-2024 YTD Activity	Favorable / (Unfavorable)	Variance %
6403 - Investment Income <sup>1</sup>	224,799.83	219,759.01	-5,040.82	-2.24%	1,074,768.46	2,168,847.44	1,094,078.98	101.80%
6405 - City Plaza Rental Revenue	0.00	0.00	0.00	0.00%	24,000.00	24,000.00	0.00	0.00%
6413 - Unrealized Gain/Loss	-163,939.96	-8,999.89	154,940.07	94.51%	-163,939.96	-8,999.60	154,940.36	94.51%
<b>RevenueType 40 - Use Of Money &amp; Property Total:</b>	<b>68,202.06</b>	<b>224,058.80</b>	<b>155,856.74</b>	<b>228.52%</b>	<b>1,011,681.62</b>	<b>2,279,578.09</b>	<b>1,267,896.47</b>	<b>125.33%</b>
<b>RevenueType: 50 - Intergovernmental</b>								
6505 - Motor Vehicle In-lieu	0.00	0.00	0.00	0.00%	33,991.72	40,962.29	6,970.57	20.51%
6514 - Waste Disposal Agreement Allocation	84,948.73	92,792.76	7,844.03	9.23%	84,948.73	92,792.76	7,844.03	9.23%
6515 - Nuclear Power Program	0.00	0.00	0.00	0.00%	165,813.82	176,757.53	10,943.71	6.60%
6521 - Intergovernmental Cost Reimb	185,597.01	132,628.68	-52,968.33	-28.54%	376,994.30	331,809.77	-45,184.53	-11.99%
6523 - State Grants	19,023.95	182,316.53	163,292.58	858.35%	131,147.95	288,159.95	157,012.00	119.72%
<b>RevenueType 50 - Intergovernmental Total:</b>	<b>289,569.69</b>	<b>407,737.97</b>	<b>118,168.28</b>	<b>40.81%</b>	<b>792,896.52</b>	<b>930,482.30</b>	<b>137,585.78</b>	<b>17.35%</b>
<b>RevenueType: 60 - Charges For Services</b>								
6609 - Variance Minor Amendment	2,101.00	2,101.00	0.00	0.00%	17,908.00	29,238.00	11,330.00	63.27%
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%	0.00	6,041.00	6,041.00	0.00%
6621 - Concept Approval	0.00	0.00	0.00	0.00%	300.00	0.00	-300.00	-100.00%
6623 - Planning Plan Check Fee	17,675.00	8,432.75	-9,242.25	-52.29%	153,123.77	135,145.40	-17,978.37	-11.74%
6627 - Other Planning Fees	0.00	1,274.00	1,274.00	0.00%	8,543.90	14,903.00	6,359.10	74.43%
6631 - Building Plan Check Fee	107,295.03	46,128.46	-61,166.57	-57.01%	895,837.67	706,582.16	-189,255.51	-21.13%
6633 - Permit Issuance Fee	5,775.00	3,575.00	-2,200.00	-38.10%	56,050.00	49,910.00	-6,140.00	-10.95%
6635 - Other Building Fees	0.00	150.00	150.00	0.00%	1,050.00	1,500.00	450.00	42.86%
6639 - Addressing Fee	0.00	270.00	270.00	0.00%	6,841.00	5,688.00	-1,153.00	-16.85%
6641 - Grading Inspection	25,357.75	5,486.50	-19,871.25	-78.36%	162,747.66	198,006.35	35,258.69	21.66%
6649 - Map Check Fee	0.00	0.00	0.00	0.00%	0.00	-216.00	-216.00	0.00%
6655 - Other Engineering Fees	29,341.13	15,998.90	-13,342.23	-45.47%	208,795.14	135,145.76	-73,649.38	-35.27%
6659 - Solid Waste Exemption Fee	1,044.00	551.00	-493.00	-47.22%	3,015.00	3,422.00	407.00	13.50%
6682 - Lantern District Impact Fees	0.00	0.00	0.00	0.00%	0.00	184,287.60	184,287.60	0.00%
6683 - Art In Public Places Fees	0.00	0.00	0.00	0.00%	5,904.25	0.00	-5,904.25	-100.00%
6685 - Reimbursed Expenses	80,616.08	28,275.65	-52,340.43	-64.93%	214,623.86	327,421.96	112,798.10	52.56%
6687 - Legal Reimbursements - Development	907.50	0.00	-907.50	-100.00%	136,204.04	79,838.40	-56,365.64	-41.38%
6688 - Legal Reimbursements - Other	0.00	770.00	770.00	0.00%	113,192.40	107,208.50	-5,983.90	-5.29%
6689 - Police Services Reimbursements	-8,095.29	0.00	8,095.29	100.00%	171,386.09	145,429.49	-25,956.60	-15.15%
6691 - Recreation Classes	14,716.91	11,467.27	-3,249.64	-22.08%	181,030.60	244,296.80	63,266.20	34.95%
6692 - Planning Reimbursements	15,071.75	19,200.00	4,128.25	27.39%	84,771.75	80,832.75	-3,939.00	-4.65%
6693 - Activities & Trips	2,437.46	1,248.44	-1,189.02	-48.78%	22,706.68	24,853.46	2,146.78	9.45%
6694 - Staff Time Reimbursements	0.00	0.00	0.00	0.00%	0.00	1,400.00	1,400.00	0.00%
6697 - Photocopies	0.00	0.00	0.00	0.00%	0.00	96.00	96.00	0.00%
6699 - Other P/b/e	3,150.00	1,681.23	-1,468.77	-46.63%	31,298.49	25,542.63	-5,755.86	-18.39%
<b>RevenueType 60 - Charges For Services Total:</b>	<b>297,393.32</b>	<b>146,610.20</b>	<b>-150,783.12</b>	<b>-50.70%</b>	<b>2,484,220.30</b>	<b>2,506,573.26</b>	<b>22,352.96</b>	<b>0.90%</b>
<b>RevenueType: 70 - Other</b>								
6701 - Planning Appeal Fee	0.00	0.00	0.00	0.00%	1,500.00	0.00	-1,500.00	-100.00%

7. FYTD Revenues - June 2023 vs 2024

For the Period Ending 06/30/2024

RevenueObjec...	2022-2023	2023-2024	June Variance		2022-2023	2023-2024	YTD Variance	
	June Activity	June Activity	Favorable / (Unfavorable)	Variance %	YTD Activity	YTD Activity	Favorable / (Unfavorable)	Variance %
6703 - Miscellaneous Revenues	3,883.03	6,010.93	2,127.90	54.80%	84,874.69	108,054.99	23,180.30	27.31%
6707 - User Fee Income Solid Waste	5,893.50	0.00	-5,893.50	-100.00%	63,958.19	0.00	-63,958.19	-100.00%
6716 - Inception of Lease - Other Financing Source	88,253.83	0.00	-88,253.83	-100.00%	88,253.83	0.00	-88,253.83	-100.00%
6717 - Inception of SBITA - Other Financing Source	915,185.26	0.00	-915,185.26	-100.00%	915,185.26	0.00	-915,185.26	-100.00%
<b>RevenueType 70 - Other Total:</b>	<b>1,013,215.62</b>	<b>6,010.93</b>	<b>-1,007,204.69</b>	<b>-99.41%</b>	<b>1,153,771.97</b>	<b>108,054.99</b>	<b>-1,045,716.98</b>	<b>-90.63%</b>
<b>Fund 01 Total:</b>	<b>6,616,426.77</b>	<b>5,169,753.89</b>	<b>-1,446,672.88</b>	<b>-21.86%</b>	<b>51,859,305.01</b>	<b>52,231,053.32</b>	<b>371,748.31</b>	<b>0.72%</b>
<b>Total Surplus (Deficit):</b>	<b>6,616,426.77</b>	<b>5,169,753.89</b>	<b>-1,446,672.88</b>	<b>-21.86%</b>	<b>51,859,305.01</b>	<b>52,231,053.32</b>	<b>371,748.31</b>	<b>0.72%</b>

<sup>4</sup>Investment Income includes \$377,342.97 of interest earnings for the City's Section 115 Trust. Trust earnings are restricted and can only be used toward pension related costs.

7. FYTD Revenues - June 2023 vs 2024

For the Period Ending 06/30/2024

**Fund Summary**

Fund	2022-2023	2023-2024	June Variance		2022-2023	2023-2024	YTD Variance	
	June Activity	June Activity	Favorable / (Unfavorable)	Variance %	YTD Activity	YTD Activity	Favorable / (Unfavorable)	Variance %
01 - GENERAL	6,616,426.77	5,169,753.89	-1,446,672.88	-21.86%	51,859,305.01	52,231,053.32	371,748.31	0.72%
<b>Total Surplus (Deficit):</b>	<b>6,616,426.77</b>	<b>5,169,753.89</b>	<b>-1,446,672.88</b>	<b>-21.86%</b>	<b>51,859,305.01</b>	<b>52,231,053.32</b>	<b>371,748.31</b>	<b>0.72%</b>



City of Dana Point, CA

## 8. FYTD Expenditures - June 2023 vs 2024 Group Summary

For the Period Ending 06/30/2024

ExpenseObjec...	2022-2023 June Activity	2023-2024 June Activity	June Variance Favorable / (Unfavorable)	Variance %	2022-2023 YTD Activity	2023-2024 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
<b>Fund: 01 - GENERAL</b>								
<b>ExpenseType: 10 - Personnel</b>								
1010 - Salaries	661,448.25	720,335.77	-58,887.52	-8.90%	6,844,064.29	7,228,697.36	-384,633.07	-5.62%
1030 - Hourly	28,900.19	36,213.49	-7,313.30	-25.31%	264,968.00	334,098.29	-69,130.29	-26.09%
1050 - Overtime	8,531.56	15,324.86	-6,793.30	-79.63%	70,241.93	103,129.60	-32,887.67	-46.82%
1070 - Stipends	865.37	899.99	-34.62	-4.00%	8,826.82	8,619.14	207.68	2.35%
1100 - Benefits	106,151.24	23,050.30	83,100.94	78.29%	947,617.21	1,090,259.29	-142,642.08	-15.05%
1120 - Retirement Benefits	77,725.03	81,506.29	-3,781.26	-4.86%	3,184,070.00	3,003,776.10	180,293.90	5.66%
1140 - Medi-tax 1.45%	10,351.00	11,711.33	-1,360.33	-13.14%	106,595.79	114,877.86	-8,282.07	-7.77%
1200 - Outside Assistance	0.00	18,787.34	-18,787.34	0.00%	125,905.44	71,835.81	54,069.63	42.94%
<b>ExpenseType 10 - Personnel Total:</b>	<b>893,972.64</b>	<b>907,829.37</b>	<b>-13,856.73</b>	<b>-1.55%</b>	<b>11,552,289.48</b>	<b>11,955,293.45</b>	<b>-403,003.97</b>	<b>-3.49%</b>
<b>ExpenseType: 20 - Materials &amp; Services</b>								
2010 - Communications	27,649.86	27,028.71	621.15	2.25%	186,656.66	224,623.59	-37,966.93	-20.34%
2030 - Equipment Maintenance	58,506.56	55,891.81	2,614.75	4.47%	490,744.72	581,835.37	-91,090.65	-18.56%
2040 - Copier Usage	5,482.71	6,008.15	-525.44	-9.58%	19,129.22	19,412.74	-283.52	-1.48%
2050 - Vehicle Maintenance	21,905.27	8,901.27	13,004.00	59.36%	110,312.05	85,479.36	24,832.69	22.51%
2070 - Office Supplies	22,550.51	10,089.01	12,461.50	55.26%	74,545.21	60,020.96	14,524.25	19.48%
2090 - Memberships & Dues	391.24	2,017.00	-1,625.76	-415.54%	62,232.85	63,201.42	-968.57	-1.56%
2110 - Operating Supplies	-21,874.29	72,426.35	-94,300.64	-431.10%	528,746.02	595,792.68	-67,046.66	-12.68%
2130 - Books & Subscriptions	3,222.29	5,165.26	-1,942.97	-60.30%	32,752.94	31,137.63	1,615.31	4.93%
2150 - Training	17,642.83	9,542.13	8,100.70	45.91%	61,961.86	91,218.41	-29,256.55	-47.22%
2170 - Postage	7,140.25	2,390.15	4,750.10	66.53%	21,821.77	24,299.86	-2,478.09	-11.36%
2190 - Facil & Equip Lease/Rent	-40,447.68	23,651.22	-64,098.90	-158.47%	15,861.67	94,076.75	-78,215.08	-493.11%
2210 - Utilities	211,213.86	203,547.45	7,666.41	3.63%	1,374,041.15	1,358,891.65	15,149.50	1.10%
2230 - Professional Services	542,564.63	805,190.13	-262,625.50	-48.40%	3,628,104.52	4,375,229.19	-747,124.67	-20.59%
2240 - Reimbursable Costs	361,714.30	299,099.03	62,615.27	17.31%	999,965.27	616,106.69	383,858.58	38.39%
2250 - Advertising	12,792.26	7,625.27	5,166.99	40.39%	42,063.39	28,740.89	13,322.50	31.67%
2270 - Travel, Conf. & Meetings	11,147.68	20,173.35	-9,025.67	-80.96%	99,174.65	144,300.97	-45,126.32	-45.50%
2290 - Auto Allowance	6,967.77	6,980.42	-12.65	-0.18%	71,037.88	73,420.86	-2,382.98	-3.35%
2310 - City Attorney	247,927.40	167,893.42	80,033.98	32.28%	1,688,421.28	1,606,934.98	81,486.30	4.83%
2330 - Police Services	810,184.11	1,085,351.83	-275,167.72	-33.96%	13,580,532.08	13,990,693.80	-410,161.72	-3.02%
2340 - Parking Lot Leases	-43,704.34	2,146.91	-45,851.25	-104.91%	-0.02	48,057.00	-48,057.02	285,100.00%
2350 - Street Maintenance	611,473.56	485,928.93	125,544.63	20.53%	1,387,780.52	1,390,346.60	-2,566.08	-0.18%
2410 - Community Activities	15,447.71	63,020.97	-47,573.26	-307.96%	680,449.38	700,417.45	-19,968.07	-2.93%
2430 - Recreation Programs	33,117.47	20,622.25	12,495.22	37.73%	113,859.48	114,796.97	-937.49	-0.82%
2450 - Landscape Maintenance	55,655.13	176,611.55	-120,956.42	-217.33%	618,883.06	831,605.94	-212,722.88	-34.37%

8. FYTD Expenditures - June 2023 vs 2024

For the Period Ending 06/30/2024

ExpenseObjec...	2022-2023		June Variance		2022-2023		YTD Variance	
	June Activity	2023-2024 June Activity	Favorable / (Unfavorable)	Variance %	YTD Activity	2023-2024 YTD Activity	Favorable / (Unfavorable)	Variance %
2470 - Tree Maintenance	193,935.90	92,356.60	101,579.30	52.38%	861,894.90	792,260.13	69,634.77	8.08%
2490 - Street Sweeping	66,959.45	0.00	66,959.45	100.00%	202,938.81	480.00	202,458.81	99.76%
2510 - Storm Drains	260,323.40	360,231.44	-99,908.04	-38.38%	717,692.66	935,341.34	-217,648.68	-30.33%
2530 - Safety Lighting	81,702.48	103,983.05	-22,280.57	-27.27%	366,395.01	401,239.48	-34,844.47	-9.51%
2550 - Park Maintenance	218,830.12	402,643.53	-183,813.41	-84.00%	1,370,063.67	1,616,622.22	-246,558.55	-18.00%
2590 - Data Technology	147,099.78	168,595.80	-21,496.02	-14.61%	512,042.34	640,813.23	-128,770.89	-25.15%
2600 - Marketing	13,255.45	16,700.29	-3,444.84	-25.99%	142,568.42	204,882.83	-62,314.41	-43.71%
<b>ExpenseType 20 - Materials &amp; Services Total:</b>	<b>3,960,777.67</b>	<b>4,711,813.28</b>	<b>-751,035.61</b>	<b>-18.96%</b>	<b>30,062,673.42</b>	<b>31,742,280.99</b>	<b>-1,679,607.57</b>	<b>-5.59%</b>
<b>ExpenseType: 30 - Capital Outlay</b>								
3010 - Furniture & Equipment	1,600.22	17,642.67	-16,042.45	-1,002.52%	96,811.93	57,415.50	39,396.43	40.69%
3030 - Facilities Improvements	0.00	9,857.00	-9,857.00	0.00%	4,913.72	9,857.00	-4,943.28	-100.60%
3050 - Park Structures & Improvemnts	12,253.34	0.00	12,253.34	100.00%	12,253.34	16,500.00	-4,246.66	-34.66%
3060 - Inception of Lease - Capital Outlay	88,253.83	0.00	88,253.83	100.00%	88,253.83	0.00	88,253.83	100.00%
3070 - Inception of SBITA - Capital Outlay	915,185.26	0.00	915,185.26	100.00%	915,185.26	0.00	915,185.26	100.00%
<b>ExpenseType 30 - Capital Outlay Total:</b>	<b>1,017,292.65</b>	<b>27,499.67</b>	<b>989,792.98</b>	<b>97.30%</b>	<b>1,117,418.08</b>	<b>83,772.50</b>	<b>1,033,645.58</b>	<b>92.50%</b>
<b>ExpenseType: 40 - Insurance</b>								
4010 - Liability Insur Premiums	-2,335.48	24,130.54	-26,466.02	-1,133.22%	520,016.88	600,466.69	-80,449.81	-15.47%
4030 - Property Insurance Premiums	0.00	0.00	0.00	0.00%	128,737.00	158,771.00	-30,034.00	-23.33%
4050 - Employee Bond Premiums	0.00	0.00	0.00	0.00%	1,273.00	0.00	1,273.00	100.00%
4110 - Workers' Compensation	0.00	0.00	0.00	0.00%	144,081.21	123,420.00	20,661.21	14.34%
4210 - Unemployment Benefits	0.00	3,600.00	-3,600.00	0.00%	11,700.00	3,600.00	8,100.00	69.23%
<b>ExpenseType 40 - Insurance Total:</b>	<b>-2,335.48</b>	<b>27,730.54</b>	<b>-30,066.02</b>	<b>-1,287.36%</b>	<b>805,808.09</b>	<b>886,257.69</b>	<b>-80,449.60</b>	<b>-9.98%</b>
<b>ExpenseType: 70 - Other Financing Expenses</b>								
7050 - Debt Service	88,734.96	0.00	88,734.96	100.00%	88,734.96	0.00	88,734.96	100.00%
7051 - Debt Service - Interest	2,960.09	0.00	2,960.09	100.00%	2,960.09	0.00	2,960.09	100.00%
7070 - SBITA Financing - Principal	230,664.18	0.00	230,664.18	100.00%	230,664.18	0.00	230,664.18	100.00%
7071 - SBITA Financing - Interest	8,874.09	0.00	8,874.09	100.00%	8,874.09	0.00	8,874.09	100.00%
<b>ExpenseType 70 - Other Financing Expenses Total:</b>	<b>331,233.32</b>	<b>0.00</b>	<b>331,233.32</b>	<b>100.00%</b>	<b>331,233.32</b>	<b>0.00</b>	<b>331,233.32</b>	<b>100.00%</b>
<b>ExpenseType: 90 - Operating Transfers Out</b>								
9010 - Tsfs Out - To Facil Imp Fund	0.00	0.00	0.00	0.00%	150,000.00	1,500,000.00	-1,350,000.00	-900.00%
9050 - Tsfs Out - To Cap Impv Fund	0.00	283,013.00	-283,013.00	0.00%	5,267,997.00	5,307,281.00	-39,284.00	-0.75%
9060 - Tsfs Out - To Coastal Transit Fund	0.00	0.00	0.00	0.00%	750,000.00	235,000.00	515,000.00	68.67%
<b>ExpenseType 90 - Operating Transfers Out Total:</b>	<b>0.00</b>	<b>283,013.00</b>	<b>-283,013.00</b>	<b>0.00%</b>	<b>6,167,997.00</b>	<b>7,042,281.00</b>	<b>-874,284.00</b>	<b>-14.17%</b>
<b>Fund 01 Total:</b>	<b>6,200,940.80</b>	<b>5,957,885.86</b>	<b>243,054.94</b>	<b>3.92%</b>	<b>50,037,419.39</b>	<b>51,709,885.63</b>	<b>-1,672,466.24</b>	<b>-3.34%</b>
<b>Total Surplus (Deficit):</b>	<b>-6,200,940.80</b>	<b>-5,957,885.86</b>	<b>243,054.94</b>	<b>3.92%</b>	<b>-50,037,419.39</b>	<b>-51,709,885.63</b>	<b>-1,672,466.24</b>	<b>-3.34%</b>



8. FYTD Expenditures - June 2023 vs 2024

For the Period Ending 06/30/2024

**Fund Summary**

Fund	2022-2023	2023-2024	June Variance		2022-2023	2023-2024	YTD Variance	
	June Activity	June Activity	Favorable / (Unfavorable)	Variance %	YTD Activity	YTD Activity	Favorable / (Unfavorable)	Variance %
01 - GENERAL	-6,200,940.80	-5,957,885.86	243,054.94	3.92%	-50,037,419.39	-51,709,885.63	-1,672,466.24	-3.34%
<b>Total Surplus (Deficit):</b>	<b>-6,200,940.80</b>	<b>-5,957,885.86</b>	<b>243,054.94</b>	<b>3.92%</b>	<b>-50,037,419.39</b>	<b>-51,709,885.63</b>	<b>-1,672,466.24</b>	<b>-3.34%</b>