



MINUTES

CITY OF DANA POINT FINANCIAL REVIEW COMMITTEE WEDNESDAY, MAY 24, 2017 4:00 PM

LOCATION: City Hall, Second Floor, City Council Chamber, Suite 210
33282 Golden Lantern, Dana Point, CA 92629

CALL TO ORDER:

The meeting of the Financial Review Committee of the City of Dana Point, California, was called to order by Chair Porter at 4:01 p.m. in the City Council Chamber, 33282 Golden Lantern, Dana Point

ROLL CALL OF COMMITTEE MEMBERS:

Present: Brian Porter, Chair
Buck Hill, Vice Chair
Greg Wall, Committee Member
Larry Rolapp, Committee Member
Absent: Toni Nelson, Committee Member

STAFF PRESENT:

Mike Killebrew, Acting City Manager; Bev Brion, Accounting Supervisor; Kate Lasso, Management Analyst; Lt. Russ Chilton; Mark Denny, Deputy City Manager/Director of Public Works; Kathy Ward, City Clerk; Mike Rose, Director of Disaster Preparedness and Facilities; DyAnne Weamire, Sr. Administrative Assistant

NEW BUSINESS:

1. Minutes of Financial Review Committee meeting, May 10, 2017

IT WAS MOVED BY MEMBER ROLAPP, SECONDED BY VICE-CHAIR HILL TO APPROVE THE MINUTES OF MAY 10, 2017 WITH THE FOLLOWING EDITS.

- a. Page #3 – Discussion FY18-19 Proposed Budget Workshop, second paragraph, first line: add “consider an” in front the word “increase, and on third line of same paragraph add “or some combination” after the word “proposing.”

- b. Page #10 – Second paragraph, second line, add a period after the word “TOT,” delete the word “and” and capitalize the word “it” and add the word “be” following the word “to.”
- c. Page #13 – Third paragraph, third line add the word “are” before the word “covered.”
- d. Page #16 – Last line on the page, add the word “to” before the word “his.”

The motion carried by the following vote:

AYES: Chair Porter, Vice-Chair Hill, Member Rolapp, and Member Wall

NOES: None

ABSENT: Member Nelson

2. Long-Term Financial Planning: Developing Financial Policies Proposal

There was discussion among the FRC Members with regards to the Government Finance Officers Association (GFOA) Long-Term Financial Plan and Policies (LTFPP) proposal ([Attachment A](#)). The proposal outlines a three-part methodology: Present Concept of the LTFPP, Stakeholder Interviews, and Development of Financial Policies and Principles.

Acting City Manager Killebrew stated that the GFOA proposal would cost \$25,000, but that \$30,000 had been provided for in the proposed budget for any extras that may occur.

Vice-Chair Hill stated that he was impressed with the consultant’s background but is concerned about multiple meetings with stakeholders at a charge of \$250 hour and suggested that the consultant speak with department heads and transfer the main responsibility to department staff.

Member Rolapp stated that this is not a contract, only a proposal and it could be stipulated for each of the three parts of the proposal be given a not-to-exceed amount.

Acting City Manager Killebrew suggested presenting the proposal to the City Council with these points once the proposed budget has been adopted.

Member Rolapp excused himself from the meeting at 4:22 p.m.

IT WAS MOVED BY VICE-CHAIR HILL, SECONDED BY MEMBER WALL TO RECOMMEND THE GFOA PROPOSAL TO THE CITY COUNCIL FOLLOWING THE ADOPTION OF THE BUDGET.

AYES: Chair Porter, Vice-Chair Hill, and Member Wall

NOES: None

ABSENT: Member Nelson and Member Rolapp

3. Monthly Treasurer’s Report – April 2017

The April Treasurer’s Report was provided by Acting City Manager Killebrew which also included the Pooled Cash Report for Period Ending 4/30/17 ([Attachment B](#)).

IT WAS MOVED BY MEMBER WALL, SECONDED BY VICE-CHAIR HILL TO RECEIVE AND FILE THE MONTHLY TREASURER'S REPORT FOR APRIL 2017.

AYES: Chair Porter, Vice-Chair Hill, and Member Wall

NOES: None

ABSENT: Member Nelson and Member Rolapp

4. Third Quarter Financial Statement

Acting City Manager Killebrew presented the Third Quarter Financial Statement ([Attachment C](#)) and explained that the Transient Occupancy Tax (TOT) has been stellar over the past eight consecutive months, projected Property Tax is \$200,000 over budget, Sales Tax is also projected to come in over budget, and Personnel Costs are balanced and stable.

IT WAS MOVED BY VICE-CHAIR HILL, SECONDED BY MEMBER WALL TO RECEIVE AND FILE THE THIRD QUARTER FINANCIAL STATEMENT.

AYES: Chair Porter, Vice-Chair Hill, and Member Wall

NOES: None

ABSENT: Member Nelson and Member Rolapp

OLD BUSINESS:

5. FY18-FY19 Proposed Budget Workshop

- a. Police Services Department
- b. Open Discussion

Lt. Chilton presented the Financial Review Committee with the Powerpoint presentation provided previously at the May 16, 2017 City Council meeting entitled Orange County Sheriff's Department: Dana Point Police Services – May 16, 2017 ([Attachment D](#)).

Member Wall asked Lt. Chilton if Dana Point Police Services is responsible for patrolling the Dana Point Harbor area.

Lt. Chilton responded that police services is responsible for the land-side of the harbor and the Harbor Patrol is responsible for the water-side.

Member Wall asked if we are reimbursed by the County for our police services.

Acting City Manager Killebrew responded that the County does reimburse the City for the Parking Patrol person in the Harbor. He continued that the Harbor is within the City of Dana Point so the City receives tax revenues associated with harbor properties.

Vice-Chair Hill stated there should be more police patrolling the neighborhoods to prevent speeding on the streets.

Lt. Chilton explained that when deputies are not on the streets it is because they are at the station writing their reports from earlier incidences, they are not sitting idle.

Lt. Chilton explained that once the new Dana Point substation is completed there will be an increase in deputy patrol hours available throughout the City because personnel will no longer have to drive to and from the Aliso Viejo substation within their scheduled shift. They will now be driving directly to Dana Point which will decrease drive time and increase the time available to police the City's needs.

Vice-Chair Hill asked about the current homeless statistics.

Lt. Chilton responded that the Homeless Taskforce in concert with Mercy House, Concordia University and volunteers conducted a head count of the homeless which was approximately 30-35 people. However, he cautioned that this number is the number of homeless who currently sleep in the City but during the daytime hours the homeless number increases because the homeless quite often travel from other areas to our City because they are provided food from businesses, and clothing from thrift stores.

Vice-Chair Hill stated that he would like to see Police Services use Social Media to get this information out to the public.

Lt. Chilton encouraged all of the FRC members to come out for a ride-along for a few hours so they can see what their City's Police Services does on a daily basis.

Acting City Manager Killebrew informed the FRC Members that with the new substation up and running in addition to the increased hours available to the City, the City will also experience a cost savings of approximately \$84,000/year. The City is charged \$1.37 per mile that will no longer be charged for personnel driving to and from the Aliso Viejo substation.

Vice-Chair Hill provided a handout entitled Dana Point Funds Balance ([Attachment E](#))

Acting City Manager Killebrew discussed that there are currently two hotels that have been built into the budget for FY 2020 & 2021 but that it is too speculative to add the other two hotel possibilities at this time. He stated that staff could provide a list of Franchise Contracts to talk about to the Council.

Chair Porter asked if City Staff could be tasked to review the franchise agreements and possibly negotiate all the contracts lower as well as sponsorships and event costs.

Vice-Chair Hill explained that there is a big opportunity with four large hotel projects and that staff should find ways to accelerate the approvals of these hotels.

Acting City Manager Killebrew stated that City Council directs staff as to what its priorities are and that Staff isn't dragging their heels to get projects approved within the system.

Vice-Chair Hill stated that City Council should set the priority to have Community Development accelerate and give priority to the hotel projects.

Chair Porter recommended Staff ask City Council for help in prioritizing projects.

PUBLIC COMMENTS:

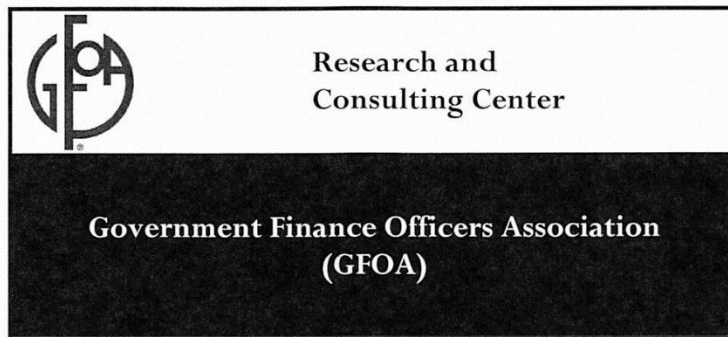
There were no public comments

COMMITTEE MEMBER COMMENTS:**ADJOURNMENT:**

Chair Porter adjourned the Financial Review Committee meeting at 5:53 p.m. The next Financial Review Committee meeting is scheduled for Tuesday, June 13, 2017 at 4:00 p.m. in the City Council Chamber, 33282 Golden Lantern, Dana Point, CA 92629.

City of Dana Point, California

**Proposal for
Long-Term Financial Planning: Developing Financial Policies**



May 18, 2017

***Note:** This proposal and description of GFOA methodologies is for the entity listed above. All information herein is confidential and proprietary to GFOA.*



Government Finance Officers Association

203 North LaSalle Street, Suite 2700

Chicago, IL 60601-1210

312.977.9700 fax: 312.977.4806

May 18, 2017

Mike Killebrew
Acting City Manager
City of Dana Point

EMAIL: MKILLEBREW@DanaPoint.org

Dear Mr. Killebrew:

The Government Finance Officers Association (GFOA) is pleased to provide a proposal to the City of Dana Point, California, ("the City") in response to its request for assistance with long-term planning.

We understand that members of the City council and City staff, as well as members of the community are interested in developing a long-term financial planning model. We also understand that the City is looking to take a phased approach that targets limited, achievable, yet beneficial, financial planning goals. GFOA has been promoting the practice of long-term financial planning since 2002. Hence, we are well positioned to help the City in this endeavor. Our methods will follow closely those described in our popular publications: *Financing the Future: Long-Term Financial Planning for Local Government and Financial Policies*.

We very much look forward to the opportunity to work with you on this project. If there are any questions, please let me know.

Sincerely,

A handwritten signature in black ink, appearing to read "Michael J. Mucha", is positioned above the typed name.

Michael J. Mucha
Director, Research and Consulting

Government Finance Officers Association
203 N. LaSalle Street, Suite 2700
Chicago, IL 60601
email: mmucha@gfoa.org
phone: 312-977-9700



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Executive Summary

We understand that the City of Dana Point would like to start a long-term financial planning process. GFOA proposes to help by working with the City to develop financial policies and principles. Policies and principles define the boundaries within which decision-making will occur and establish the organization's intent to be financially sustainable.

GFOA proposes a three-part method to develop policies and principles:

Part 1 – Present Concept of Long-Term Financial Planning and Policies. GFOA will do a workshop with the board, finance committee, and to explain what long-term financial planning and policies are and to overview the process we will use for this project.

Part 2 – Interview Stakeholders on Passions and Values. GFOA will help the City articulate its financial policies and principles by first interviewing board members, finance committee members, and executive staff. Each interview would be about 30 minutes and the goal is to learn what they think is important in terms of values, etc.

Part 3 – Develop Financial Policies and Principles. In Part 3, GFOA will use the interviews, established GFOA best practices, and collaboration with City officials as the basis for creating financial policies and principles.

We have proposed a firm fixed fee of \$24,500 for this project including travel costs.



Response to Requirements

GFOA has identified five pillars of long-term financial planning:

- Financial policies
- Long-term service vision
- Technically sound financial forecasting, analysis, and strategies
- Connection to other plans
- Collaborative & participative process

GFOA understands that the City wishes to take achievable, yet meaningful, first steps towards developing a fully realized long-term financial planning process. Therefore, GFOA's proposal focuses on only the first and last of the five pillars. Financial policies are the foundational "rules of the game" for financial management in an organization. They describe the board's intent for how financial management will be carried out. Policies also empower staff by defining clear boundaries within which financial management must take place. Clear boundaries help prevent miscommunication between the Council and staff that might otherwise work against good financial management.

An example of a financial policy is a reserve policy that describes: how much a local government will seek to hold in reserves; the conditions under which reserves can be used; who has authority to use reserves; and the intent to replenish reserves once they have been used.

GFOA proposes to help the City develop a comprehensive portfolio of financial policies, in a collaborative fashion. The staff, city council members, and members of the City's finance committee would all be closely involved in the process. Below is a more detailed description of our proposed work.

Part 1 – Present Concept of Long-Term Financial Planning and Policies

GFOA will do a workshop with the council, finance committee, and to explain what long-term financial planning and policies are and to overview the process we will use for this project. The essential components of this presentation would be:

- **Overview of the "five pillars."** Provide the audience with an overview of what long-term financial planning entails and where the City is ultimately looking to get to.
- **Focus on financial policies.** Describe what financial policies are, the benefits they provide, and overview the five policies that are within the scope of the project. Also introduce the concept of financial "principles" and how they are a powerful complement to financial policies. Review the process we will use to develop policies and principles.
- **Group activity.** In order to start getting the participants actively involved in the project, this workshop will feature various interactive activities designed produce meaningful information that can be integrated into work in the successive parts of the project. There are many options for how we can structure these activities, so GFOA will work with City staff to pick options that fit the time available, space available, number of participants, and any other constraints on the workshop that might be present.

**Part 2 – Interview Stakeholders on Passions and Values**

Financial policies are fundamentally a “rational” tool of financial management. Policies assume that logical courses of action can be identified to optimize financial condition and that decision-makers will then follow these logical courses of action. However, decision-making does not rely solely on rational deliberation. Emotional and intuitive reactions play an important role in shaping our decisions.

As such, financial policies based on assumption of purely rational decision-making may prove insufficient by themselves for ensuring on-going financial sustainability. Hence, it is important that the City’s system of financial policy government also account of the passion and values of decision-makers. One way to do this is to make sure that policies reflect the values of decision-makers, and not just the technical values of professional public financial managers.

Also, a useful complement to policies are principles. Principles give expression to decision-makers’ underlying values and provide a ready touchstone for when decision-makers are faced with difficult situations that tempt a short-term, but emotionally satisfying choice. For example, many cities across the United States find themselves behind on their obligations to maintain and renew their infrastructure. One of the culprits is that it may often be more emotionally satisfying to spend available funding on a new asset, rather than on maintaining one that already exists. Hence, in the heat of a budget discussion, the acquisition of the new asset often gets funded, while maintenance of the existing assets does not. If decision-makers can articulate a principle like “maintain what we have before building new” outside of the heat of budget process, it becomes possible to refer back to this principle during the budget process and gain perspective.

GFOA will help the City articulate its financial principles by first interviewing board members, finance committee members, and executive staff. Each interview would be about 30 minutes and the goal is to learn what they think is important in terms of values, etc.

Part 3 – Develop Financial Policies and Principles

In Part 3, GFOA will use the interviews, established GFOA best practices, and collaboration with City officials as the basis for creating financial policies and principles.

Financial Policies

Policies will be developed in three waves. The policies to be developed in each wave can be adjusted by GFOA and the City, but a preliminary order is as follows:

- Wave 1: Fees and Reserves
- Wave 2: Capital Asset Management and Operating Budget
- Wave 3: Long-Term Financial Planning (including long-term liabilities)

The general approach within each wave would be as follows

- GFOA develops draft policies.
- City staff reviews the draft policies.
- The City finance committee reviews the draft policies.
- Informally review the draft policies with elected officials.
- Bring the draft policies before a council meeting for formal approval.

For the first wave, GFOA would be heavily engaged in the whole process, perhaps even being there in person for each step (assuming that the appropriate City officials can be scheduled). In the second wave, GFOA would be less involved, downgrading involvement to remote/virtual. In the



third and final wave, GFOA would just help with the technical development of the policy document and then the City would handle the rest.

Financial Principles

GFOA can distill key themes from the interviews which will serve as the basis for a workshop where the same people who were interviewed do the work to decide on a final set of principles for themselves. The rationale is that principles must reflect, as closely as possible, the language and beliefs of those that will later abide by them. Again, there are many options for how we can structure these activities, so GFOA will work with City staff to pick options that fit the time available, space available, number of participants, and any other constraints on the workshop that might be present.



Project Team

Shayne Kavanagh, Project Manager. Shayne is the Senior Manager of Research for GFOA and has been a leader in developing the practice and technique of long-term financial planning and policies for local government. He started GFOA's long-term financial planning and policy consulting offering in 2002 and has been working with governments on financial planning and policies ever since. Shayne has worked with many governments on financial planning and policies, including: the City of San Clemente, California; the City of Gresham, Oregon; the City of Montclair, California; the City of San Juan Capistrano, California; Adams County, Pennsylvania; Yolo County, California; and the City of Menlo Park, California. When it comes to consulting, he prides himself on:

- **High Customer Satisfaction.** References' testimonial quotes and high rates of repeat business speak for themselves.
- **Innovation and Adaptable Solutions.** Shayne seeks to understand the unique issues each client has and craft solutions that will best fit the situation.
- **Continuous Improvement.** Shayne constantly learns from consulting engagements as well as research with other GFOA member governments and applies these lessons to current and new clients.

Shayne's financial planning experience also drives his research at GFOA. He is the author of a number of influential publications on financial planning, including:

- The leading and highly regarded book about long-term financial planning in local government, *Financing the Future*.
- *Financial Policies: Design and Implementation*, GFOA's flagship publication on the topic.
- *Informed Decision-Making Through Forecasting: A Practitioner's Guide to Revenue Analysis*, which describes many of the analytical methods we propose to use in this project.
- *An Elected Officials Guide to Long-Term Financial Planning*, a book that focuses on the pivotal role of elected officials in the planning process.
- A number of articles on long-term financial planning, financial policies, budget reform, using technology to improve efficiency, and other related topics for magazines including *Government Finance Review*, *Public Management*, *School Business Affairs*, and *Public CIO*.

Shayne is also a sought-after speaker on the topic of financial planning, having spoken at a number of conferences on the topic, including: the national GFOA conference, the International City/County Managers Association, the National League of Cities, and the National Tax Association.

Prior to joining GFOA, Shayne was the Assistant City Manager for the City of Palos Park, Illinois, where he was responsible for managing all aspects of financial management operations, including budgeting, utility billing, payroll, and accounting. He received his MPA degree from Northern Illinois University.

Mike Mucha, Director. Mike Mucha joined GFOA in 2006 and is now GFOA's Deputy Executive Director and the Director of the Research and Consulting Center. In this role, Mike oversees GFOA



consulting projects, research activities, the *Government Finance Review*, planning for GFOA training and conference, the GFOA website, and other strategic initiatives for GFOA. Mike also leads GFOA's consulting practice and focuses on providing guidance to local governments on how to use technology more effectively, improve business processes and administrative practices, and implement best practices in financial management. Mike has managed projects for both large and small governments, regularly speaks at GFOA training events, and has written numerous articles on public sector enterprise technology applications, budgeting, performance management, and strategic planning. Mike currently staffs GFOA's best practice committee on treasury and investment management. Mike has a B.B.A in Economics from the University of Iowa and a M.S.P.P.M from Carnegie Mellon University.



Related Experience and Expertise

The Government Finance Officers Association (GFOA) is the premier association for public sector finance professionals in the United States and Canada. Founded in 1906, GFOA currently has over 19,000 members that look to GFOA as the gold standard for identifying, developing, and communicating leading practices in government management. As a non-profit organization, GFOA's mission is to enhance and promote the professional management of governments for the public benefit. GFOA accomplishes this mission by identifying and developing policies and practices and promoting them through education, training, consulting and leadership.

Since 1977, GFOA's Research and Consulting Center (RCC) has been nationally recognized for its comprehensive analytical and advisory services, as well as for research on issues specific to state and local governments' financial, human resource, procurement, and operational management.

GFOA Experience Related to This Project


GFOA began consulting in long-term financial planning and policies in 2002 as our members realized that a longer-term perspective on resource use was required than that provided by the annual budgeting process. From there, we produced the leading publication on the subject of policies in local government, *Financial Policies: Design and Implementation*. As result of our ongoing consulting and research, we observed that many local governments would benefit from a better approach to analyzing revenues and associated risk. Our most recent book, *Informed Decision-Making Through Forecasting: A Practitioner's Guide to Revenue Analysis*, describes many of the analytical methods we propose to use in this project.

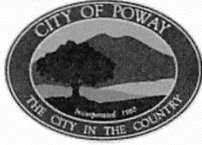
GFOA has worked with many types of governments across the United States and Canada on financial planning and policy development. We have assisted in varying capacities, including forecasting and financial analysis, strategic priority setting, budget process design and implementation, financial policy design, and reserve level analysis.




References

Over the past few years, the GFOA has provided long-term financial planning and policy services to a number of local governments. We have provided a sampling of recent clients below for which our work is complete.

	City of San Clemente, California	
	Population:	65,000
	Time Frame:	The GFOA performed this work in two parts. The first part commenced and completed in late 2007, and the second was in late 2008/early 2009.
<p>Synopsis: The GFOA helped the City to redesign its financial planning process to improve collaboration between the staff and the City Council during plan development. This involved technical process mapping and presenting the revisions to the City Council. The GFOA also helped the City identify and prioritize short-term issues facing the community as preparation for its upcoming budget and planning cycle.</p>		
Project Contact:		Pall Gudgeirsson
Title:		City Manager, Retired
Pall's Thoughts on GFOA Services		<i>"The GFOA's long-term financial planning advisory service is an excellent resource and is highly recommended for all local and state governments."</i>

	City of Poway, California	
	Population	49,417
	Time Frame:	Spring 2015 through Summer 2015
<p>Synopsis: GFOA worked with the City to help identify a General Fund reserve policy specific to the risks it faces. The process comprised of a review of the City's risk factors, including revenue volatility related to property and sales taxes, possibility of experiencing and earthquake, and capital repairs/replacement needs of its sewer, water, and storm networks. GFOA recommended a target level of reserve for the City as well as identified strategies to mitigate its risk potential.</p>		
Project Contact:		Scott Edwards
Title:		Director of Administrative Services
E-mail:		SEdwards@poway.org
Phone:		858.668.4413
Scott's thoughts on the project:		<i>"The end product is exactly what we needed to help frame a discussion on the appropriate reserve for Poway."</i>



	Gwinnett County, Georgia	
	Population:	842,046
	Time Frame:	Winter 2012 through Summer of 2012
<p>Synopsis: The GFOA helped the County develop a complete set of financial policies, including general fund reserves, reserves in other funds, revenues, operating budget, capital budgeting, sourcing, and long-term financial planning, investments and others. GFOA interviewed key stakeholders from across County government in order to gain an understanding of the financial risks facing the County and then worked closely with County staff to develop the policies. The policies were ultimately adopted by the County Board of Commissioners</p>		
Project Contact:		Richard Reagan
Title:		Deputy Director – Department of Financial Services
E-mail:		Richard.Reagan@gwinnettcountry.com
Phone:		770.822.7753
Rick's Thoughts on GFOA Services		<i>"GFOA's professional consulting experience with policy development proved to be invaluable to us as we set out to review and re-write specific existing policies. The GFOA's hands-on involvement helped us to systematically critique the content and continuity of our policies, and provided us with detailed recommendations for potential incorporation in our documentation. As always, the GFOA represents a solid resource for us regarding the identification of best practices and research benchmarking."</i>



Pricing

GFOA proposes a firm fixed price of \$24,500 for this project inclusive of all travel costs. The fees will be payable on the following schedule:

Payment	Description	Amount
1	Part 1 Complete: Workshop on Long-Term Financial Planning and Policies	\$7,500
2	Part 2 Complete: Interview Stakeholders	\$7,500
3	Part 3 Complete: Develop Financial Policies and Principles (Complete wave 1 and 2)	\$9,500
	Total	\$24,500

Should the City desire services beyond those provided in this proposal, GFOA would be happy to provide them at an hourly rate of \$250. Alternatively, GFOA and the City could negotiate a firm fixed price for the additional services.

Professional Fees	\$24,500
Related Expenses	Included
Hourly Rate (for additional work)	\$250



Project Assumptions

- The scope of work includes two visits by GFOA staff to City premises for one and one half days. All other work will be performed remotely from GFOA's office in Chicago, IL.
 - If it becomes necessary for the City to request additional resources or expand scope beyond what is listed in this proposal, such additional work shall be secured as an amendment to the contract between City and the GFOA, and the work will be performed at prices customary for such work by GFOA.
 - City staff will have an active role in helping to gather data for the analysis.
 - City staff will be available for meetings and calls as planned
 - Review of GFOA's deliverables will be completed by the City within two weeks or will be deemed accepted.
 - As an educational, nonprofit, professional membership association, GFOA reserves the right to publish non-confidential documents describing the results of, or created during, the services described in this scope of work. GFOA will not publish any item with the name of the City without obtaining prior written consent of the government.
- ❖ **Contract Requirements** - The contract with your organization must also include the following language in the same section as the limitation on liability:
- **The City recognizes that GFOA's role is to provide information, analysis and advisory services. The City will be responsible for making all decisions based on the information provided by GFOA.**
 - **GFOA is a nonprofit membership association made up of members representing organizations like the City. GFOA's liability and indemnification under any agreement reached with your organization will be limited to the extent of fees paid by insurance coverage currently in force. This limitation applies to all exposures under this engagement.**

Attachment B

CITY TREASURER'S REPORT For the Month Ended April 2017

CASH ACTIVITY FOR THE MONTH:

Cash and Investments as of 3/31/17	\$31,235,460.66
Cash Receipts	6,066,535.58
Cash Disbursements	-3,656,263.77
Cash and Investments as of 4/30/17	<u>\$33,645,732.47</u>

CASH AND INVESTMENT PORTFOLIO AS OF MARCH 31, 2017:

Type of Investment/Coupon/CUSIP #	Institution/Issuer	Yield to Maturity	Maturity Date	# Days to Maturity	Par Value	Market Value (1)	Book Value	(2)
Demand Deposit	Bank of America	N/A	N/A	N/A	\$517,977.84	\$517,977.84	\$3,900,984.35	
Petty Cash	City of Dana Point	N/A	N/A	N/A	5,200.00	5,200.00	5,200.00	
Local Agency Investment Fund	State of California	0.88%	5/1/2017	1	12,939,548.12	12,939,548.12	12,939,548.12	
Treasury Note, 1.25%, (912828T67)	U.S. Government	1.31%	10/31/2021	1645	3,200,000.00	3,128,000.00	3,200,000.00	
Treasury Note, 1.25%, (912828TV2)	U.S. Government	1.34%	10/31/2019	914	3,400,000.00	3,390,718.00	3,400,000.00	
Treasury Note, .75%, (912828TW0)	U.S. Government	0.75%	10/31/2017	184	3,400,000.00	3,395,478.00	3,400,000.00	
Treasury Note, 1.75%, (912828WC0)	U.S. Government	1.56%	10/31/2020	1280	3,400,000.00	3,418,734.00	3,400,000.00	
Treasury Note, 1.25% (912828WD8)	U.S. Government	1.05%	10/31/2018	549	3,400,000.00	3,402,006.00	3,400,000.00	
					<u>\$30,262,725.96</u>	<u>\$30,197,661.96</u>	<u>\$33,645,732.47</u>	

REPORT ON COMPLIANCE WITH STATEMENT OF SAFEKEEPING AND INVESTMENT OF PUBLIC FUNDS

The City is in compliance with the adopted Statement of Safekeeping and Investment of Public Funds.

REPORT OF ABILITY TO MEET REQUIRED EXPENDITURES FOR THE NEXT SIX MONTHS

Based upon currently budgeted revenues and expenditures, the City currently has sufficient liquid financial resources to meet anticipated expenditures during the period 05/01/17 through 11/01/17.

WEIGHTED AVERAGE MATURITY OF PORTFOLIO

As of March 31, 2017 the weighted average days to maturity of the City's investment portfolio is 366 days.

FOOTNOTES TO REPORT/DEFINITION OF TERMS:

- (1) The market value of U.S. Government Securities was provided by the custodial agent, Bank of America.
For the Local Agency Investment Fund the market value represents the contract value (a copy of the most recent account statement is attached).
For all other investments, the market value is equal to book value.
- (2) Book value of demand deposits equals the bank balance minus outstanding checks plus deposits-in-transit.

Par Value: Equals face value of security (value of the security when it reaches maturity).

Market Value: The last price for which a security was bought or sold. In this case, the value as of the last day of the month of this report.

Book Value: The amount at which the security is carried in the City's accounting records (adjusted at year-end for GASB 40 reporting purposes).



Pooled Cash Report

City of Dana Point, CA
For the Period Ending 4/30/2017

ACCOUNT #	ACCOUNT NAME	BEGINNING BALANCE	CURRENT ACTIVITY	CURRENT BALANCE
CLAIM ON CASH				
01-1011	# General Fund	14,456,981.64	1,909,828.29	16,366,809.93
02-1011	* Gas Tax	714,520.46	-	714,520.46
04-1011	* Measure M	450,204.90	(3,639.34)	446,565.56
05-1011	* Clean Air Act	380,090.12	-	380,090.12
06-1011	* Coastal Transit	885,266.81	(6,551.37)	878,715.44
07-1011	* Tourism Business Improvement District	1,828,114.47	98,664.00	1,926,778.47
09-1011	* Headlands Habitat ESHA	202,416.57	30,000.00	232,416.57
11-1011	** Capital Improvement Projects	7,014,413.77	(155,470.34)	6,858,943.43
12-1011	* Facilities Improvement	278,801.01	(4,002.79)	274,798.22
21-1011	* Park Development	133,500.44	-	133,500.44
25-1011	* Supplemental Law Enforcement	88,611.05	958.20	89,569.25
27-1011	* CFD Headlands Maintenance	543,770.55	63,723.10	607,493.65
31-1011	* Trust Accounts	4,253,568.42	476,762.06	4,730,330.48
33-1011	* CFD Bondholders Trust Account	0.45	-	0.45
TOTAL CLAIM ON CASH***		31,230,260.66	2,410,271.81	33,640,532.47
CASH IN BANK				
98-1010	Cash	517,977.84	3,383,006.51	3,900,984.35
98-1511	Investment - LAIF	13,912,282.82	(972,734.70)	12,939,548.12
98-1520	US Government Securities (Par)	16,800,000.00	-	16,800,000.00
TOTAL CASH IN BANK***		31,230,260.66	2,410,271.81	33,640,532.47
DUE TO OTHER FUNDS				
98-2070***	Due to Other Funds	31,230,260.66	2,410,271.81	33,640,532.47
TOTAL DUE TO OTHER FUNDS		31,230,260.66	2,410,271.81	33,640,532.47

General Fund is unrestricted, except for Art in Public Places. Note: includes Council Designated Emergency, Cash Flow and Capital Projects Sinking Fund "reserves".

* Restricted Funds

** Includes transfers in from the General Fund (unrestricted) and from other funds (restricted).

*** Does not include Petty Cash of \$5,200.



**CITY OF DANA POINT
MARCH 2017 QUARTERLY FINANCIAL REPORT
MANAGEMENT DISCUSSION**

FY17**Q3**

SUMMARY – The City's finances for the first three quarters of Fiscal Year 2016-2017 ("FY17"), which ended March 31, 2017, are largely tracking on budget. General Fund revenues are up 2.7% as compared to the same period in fiscal year 2015-2016. The Community Development Planning and Building counters continue to service high levels of activity.

Excluding transfers to other funds, expenditures are up 4.6%, or \$1.1 million compared to the same period last fiscal year. The increase is largely attributable to salaries, due to filling positions that were vacant in the prior year plus raises (\$226k), and cost increases in the Sheriff's contract (\$753k). Details of revenue and expenditure changes from the prior year are explained later in this report.

The City's Emergency and Cash Flow Reserves remain fully funded at \$6,754,136 and \$3,377,068, respectively. In addition, the Capital Projects Reserve remains fully funded at \$2.5 million.

BUDGETED FUND BALANCE SUMMARY:

The following details the General Fund's budgeted FY17 Fund Balance computation:

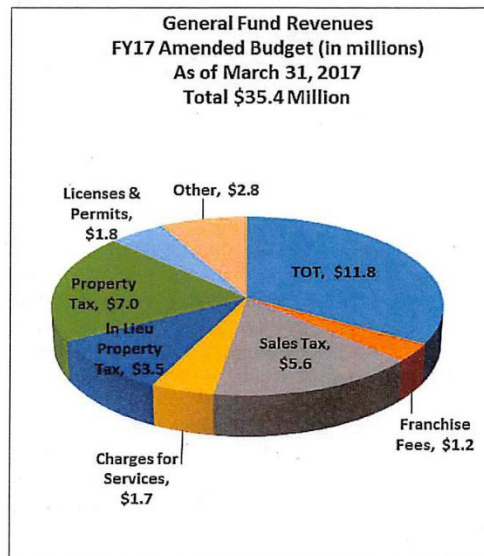
Budgeted Fund Balance (in millions)	Amended Budget
Fund Balance, 7/1/16	\$ 20.0
Budgeted Revenues	34.8
Budgeted Expenditures	(36.8)
Budgeted Operating Transfers In	0.6
Budgeted Operating Transfers Out	(2.9)
Budgeted Fund Balance, 6/30/17	\$ 15.7

The following table details the projected FY17 budgeted ending fund balance, detailed by reserve account:

Reserve Designation (in millions)	Amended Budget
Emergency	\$ 6.8
Cash Flow	3.4
Art in Public Places	0.1
Capital Projects	2.5
Unassigned	2.9
Total Reserves Projected @ 6/30/17	\$ 15.7

REVENUES:

Through the first three quarters of FY17, total General Fund revenue was \$23.7 million, which is \$623,000, or 2.7% more than the same period last fiscal year.



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



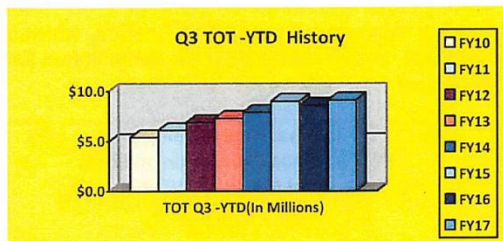
CITY OF DANA POINT
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Transient Occupancy Tax (TOT) – At \$9.1 million booked through March 31, 2017, TOT receipts were about \$461k, or 5.3% higher than last year. This increase is due mainly to the remodel of a major hotel that closed approximately 50% of its rooms for a few months in the prior year, combined with eight consecutive months of collections that were higher than the same months in the prior year.

At 75% of the way through FY17, TOT stands at 77.4% of its annual budget.



Property Tax – The City's second largest revenue, budgeted at \$7.0 million for FY17, comes from Property Taxes. Year to date revenue was \$4.9 million, which is \$328k, or 7.2% more than last fiscal year. Property tax is on schedule with the remaining 30% of budgeted revenues expected in the fourth quarter. At this point it appears that Property Tax for FY17 should come in slightly ahead of budget.

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

Dana Point's five largest Sales Tax producing industry groups make up over 85% of this revenue source, and in current order of magnitude are: Hotels & Restaurants; Allocations from the County Pool; Gas Stations; General Consumer Goods; and, Grocery & Drug Stores. The Hotels &

Restaurants Category alone generally accounts for roughly 42% of annual Sales & Use Tax revenue.

Year-to-date receipts amounted to \$3.2 million, which is \$638,000 or 25.2% more than last year. Some of the increase is due to the elimination of the "Triple Flip" tax taking, which in past years swapped one-fourth of cities sales tax revenue in exchange for what was referred to as Property Tax In-Lieu revenue, and a portion is due to a one-time source, resulting from a multi-year adjustment to the countywide use tax pool. The last FY17 estimate from the sales tax consultants indicated sales tax at approximately \$5.4 million, which is \$0.2 million less than the adjusted budget. Staff will monitor closely and have an update after the next meeting with the sales tax consultant in May.

In-Lieu Property Taxes – Currently the City's fourth largest revenue, In-Lieu Property Taxes are budgeted at \$3.5 million for FY17. These exist because the State cut Vehicle License Fees, traditionally a revenue source for cities, and in prior years also took one-fourth of city's Sales Tax revenue (the latter referred to as the "Triple Flip"). In order to keep cities financially whole, the State provided some of the State's portion of property tax revenue to backfill the taking – in the next fiscal year. These actions were simply a shell game to help the State balance its budget. The Sales Tax Triple Flip portion ended last fiscal year.

In-Lieu Property Tax revenue was \$1.9 million year-to-date, which is \$135k, or 6.7% less than the same period last year. Year to date, we've received 53.6% of the annual budget and are expected to slightly exceed budget for the year.

Licenses & Permits – Most structural changes and new construction on private property require building permits. The State Constitution and Government Code place with the City the responsibility and authority to engage in certain regulatory activities in the interest of the community. Related fees are set by Council resolution, and may not exceed the cost of the service; as is the case with Charges for Services. Dana Point's fees in this area have remained largely unchanged.



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FY17

Q3

The current amended budget is \$1.8 million, of which \$1.3 million has been collected to date. This is approximately \$149k, or 10.4%, behind last fiscal year, and are tracking to come in at or slightly below budget.

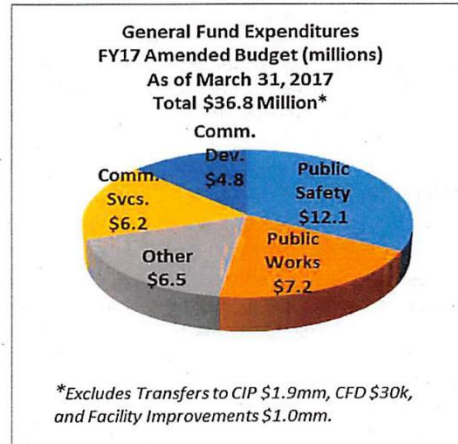
Charges for Services – This category includes Planning, Building & Engineering Fees, and Recreation Class Fees. Charges for services differ from license and permits fees in that the latter are designed to reimburse a city for costs related to regulatory activities, while Charges for Services support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

The current FY17 amended budget for Charges for Services is \$1.7 million, placing them as the City's sixth largest revenue. The City collected \$1.3 million through March 2017, which is \$353K or 21.8% less than last fiscal year. Most of the decrease is in building plan check fees (\$181k), reimbursed expenses (\$124k), and Lantern District Impact Fees (\$101k), offset by increases in grading inspections (\$94k). This revenue is tracking to come in approximately \$120k below budget.

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 \$1.2 million. One-fourth of Franchise Fees are received in Q2 and again in Q3, and about one-half in Q4. As expected, the City has received \$608k to date, or 48.8% of the annual budget.

EXPENDITURES

The City's FY17 General Fund amended budget is committed to the following functional areas:



Expenditures (in millions)	FY17 Amended Budget	% of Total
Police Services	\$ 12.1	33%
Public Works	7.2	19
Community Services & Parks	6.2	17
Community Development	4.8	13
Non-Departmental*	1.0	3
General & Admin Services	5.5	15
Total Budget	\$ 36.8	100%

* Non-Dept. excludes Transfers to the CFD Fund (\$30k), the Facilities Improvement Fund (\$1.0m) and CIP Fund (\$1.9m), and includes items such as IT, contributions to Animal Services and OC Library.

Through Q3, General Fund operating expenditures were \$24.9 million, excluding transfers out.

Expenditures with notable variances from the prior year include:

Personnel Costs – Expenditures to date totaled \$6.6 million, or 8.4% over last year. The increase is a combination of negotiated increases, vacant positions in FY16 that were filled in FY17, and termination payouts.

City Attorney – It is not uncommon for billings to be delayed from month to month, which can result in variances comparing to prior years. For comparative purposes we will be referencing costs incurred, as opposed to costs paid in this



CITY OF DANA POINT
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MANAGEMENT DISCUSSION

FY17

Q3

discussion. Costs incurred through February of FY17 total \$719k, which is a decrease of \$180k, or 20%, below the prior fiscal year costs incurred. Much of the decrease is attributable to a reduction in time for the Strands Beach access matter (\$307k), offset by increases in nonretainer general matters (\$82k), code enforcement (\$61k), and the Headlands fee dispute (\$42k).

Professional Services – Expenditures totaled \$2.2 million through March 2017, which is \$176K, or 7.5% less than the same period last year. This decrease is mainly due to one-time costs incurred in the previous year for Doheny Village planning efforts, combined with a reduction in contract consultants due to employee vacancies filled this fiscal year.

Street Maintenance – Due to timing differences, costs to date totaled \$852k, which is \$256k or 43.1% over last year. The FY17 budget is comparable to FY16 and staff expects costs will come in at or below budget.

Water Quality Storm Drains – Expenditures to date totaled \$170k, which is down \$111k. The decrease is due to timing differences, coupled with a one-time contract in the prior year.

Police Services – Costs to date totaled \$8.7million, an expected increase of \$753K, or 9.5% over last year.

At 75% of the way through FY17, General Fund expenditures, not including transfers out, totaled 67.7% of the adjusted budget.

The fifth attachment to this report is new and categorizes expenditures by function, as in the City's Comprehensive Annual Financial Report.

Capital Improvement Fund disbursements for July 2016 through March 2017 totaled approximately \$1.3 million. Disbursements were mostly for Arterial Road Resurfacing (\$0.7 million), Sidewalk ADA Repairs (\$79k), Transfers to the Gas Tax Fund (\$173k), Crown Valley Drought Conversion (\$83k), and Traffic Safety Repairs and Improvements (\$56k).

INVESTMENT PORTFOLIO – At March 31, 2017, the City's investment portfolio totaled \$31.2 million, including \$4.2 million of monies held in trust and \$1.8 million in the TBID Fund.

Investment Portfolio At March 31, 2017	
Account	Amount
Cash	\$ 517,978
Petty Cash	5,200
LAIF	13,912,283
T-Notes	16,800,000
Total	\$ 31,235,461

The City's Local Agency Investment Fund (LAIF) account ended the month with a balance of \$13.9 million. The T-Note portfolio balance was \$16.8 million at March 31, 2017 and consists of four \$3.4 million, and one \$3.2 million laddered investments maturing at one-year intervals over the next 5 years

ATTACHED FINANCIAL REPORTS:

- General Fund Revenues – Budget vs. Actual for Period Ending 3/31/17;
- General Fund Expenditures – Budget vs. Actual for Period Ending 3/31/17;
- 3/31/17 Balance Sheets All Funds;
- CIP Projects – Budget vs. Actual for Period Ending 3/31/17;
- General Fund Expenditures by Function for Period Ending 3/31/17. (New)



City of Dana Point, CA

General Fund Revenues - Budget vs. Actual Group Summary

For Fiscal: 2016-2017 Period Ending: 03/31/2017

RevenueObject	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
Fund: 01 - GENERAL					
RevenueType: 10 - Taxes & Franchises					
6101 - Sec & Unsec Property Taxes	7,035,000.00	7,035,000.00	485,578.26	4,907,428.98	2,127,571.02
6103 - Property Transfer Tax	350,000.00	500,000.00	26,995.35	428,945.88	71,054.12
6105 - Franchise Fees	1,247,000.00	1,247,000.00	0.00	608,321.64	638,678.36
6106 - PEG Franchise Fees	0.00	10,000.00	0.00	334.49	9,665.51
6107 - Homeowners Property Tax Relie	50,000.00	50,000.00	0.00	23,252.61	26,747.39
6109 - Transient Occupancy Tax	11,800,000.00	11,800,000.00	1,239,176.07	9,138,023.78	2,661,976.22
6110 - Short Term Rental TOT	360,000.00	360,000.00	195.10	301,197.69	58,802.31
6111 - Sales & Use Tax	5,750,000.00	5,600,000.00	461,143.15	3,171,009.11	2,428,990.89
6113 - In-lieu Property Taxes	3,280,000.00	3,500,000.00	0.00	1,877,821.50	1,622,178.50
RevenueType: 10 - Taxes & Franchises Total:	29,872,000.00	30,102,000.00	2,213,087.93	20,456,335.68	9,645,664.32
RevenueType: 20 - Licenses & Permits					
6201 - Site Development Permit	25,000.00	30,000.00	3,431.00	20,724.00	9,276.00
6203 - Coastal Development Permit	30,000.00	25,000.00	0.00	18,623.00	6,377.00
6205 - Conditional Use Permit	15,000.00	10,000.00	392.00	5,099.00	4,901.00
6207 - Other Planning Permits	25,000.00	10,000.00	739.00	5,426.25	4,573.75
6209 - Building Permits	895,000.00	975,000.00	83,715.96	790,355.13	184,644.87
6211 - Plumbing Permits	33,000.00	30,000.00	1,633.40	22,519.90	7,480.10
6215 - Electrical Permits	56,000.00	65,000.00	5,476.10	47,780.70	17,219.30
6217 - Mechanical Permits	15,000.00	20,000.00	1,529.00	18,257.60	1,742.40
6218 - Short Term Rental Permits	20,000.00	20,000.00	4,200.00	15,532.00	4,468.00
6219 - Other Building Permits	1,000.00	1,000.00	0.00	363.40	636.60
6221 - Transportation Permits	1,000.00	1,000.00	154.00	838.00	162.00
6223 - Encroachment Permits	17,000.00	17,000.00	1,572.50	14,465.05	2,534.95
6225 - Grading Permit Plan Check	220,000.00	550,000.00	29,262.58	293,706.56	256,293.44
6226 - Licenses & Permits	0.00	15,000.00	6,847.19	27,039.54	-12,039.54
6227 - Other Engineering Permits	7,000.00	7,000.00	625.00	5,000.00	2,000.00
RevenueType: 20 - Licenses & Permits Total:	1,360,000.00	1,776,000.00	139,577.73	1,285,730.13	490,269.87
RevenueType: 30 - Fines & Forfeitures					
6301 - Vehicle Code Fines	250,000.00	170,000.00	10,210.18	101,361.61	68,638.39
6303 - Penalties, Int. & Restitution	50,000.00	120,000.00	35,257.30	124,086.57	-4,086.57
RevenueType: 30 - Fines & Forfeitures Total:	300,000.00	290,000.00	45,467.48	225,448.18	64,551.82
RevenueType: 40 - Use Of Money & Property					
6401 - Rental Of Property	60,000.00	60,000.00	6,237.50	47,712.00	12,288.00
6403 - Investment Income	87,800.00	167,800.00	0.00	102,840.10	64,959.90
6405 - City Plaza Rental Revenue	75,000.00	22,800.00	1,900.00	17,100.00	5,700.00
6406 - Trolley Rentals	0.00	0.00	0.00	345.00	-345.00
RevenueType: 40 - Use Of Money & Property Total:	222,800.00	250,600.00	8,137.50	167,997.10	82,602.90
RevenueType: 50 - Intergovernmental					
6505 - Motor Vehicle In-lieu	0.00	0.00	0.00	14,969.36	-14,969.36
6514 - Waste Disposal Agreement Allocation	53,278.00	53,278.00	0.00	53,278.00	0.00
6515 - Nuclear Power Program	140,000.00	193,600.00	0.00	0.00	193,600.00
6521 - Intergovernmental Cost Reimb	100,000.00	100,000.00	23,517.33	33,748.66	66,251.34
6523 - State Grants	0.00	31,278.00	0.00	0.00	31,278.00
RevenueType: 50 - Intergovernmental Total:	293,278.00	378,156.00	23,517.33	101,996.02	276,159.98
RevenueType: 60 - Charges For Services					
6607 - Planning Comm. Determin.	0.00	0.00	0.00	392.00	-392.00
6609 - Variance Minor Amendment	4,000.00	700.00	392.00	1,176.00	-476.00
6615 - Initial Study	0.00	0.00	0.00	50.00	-50.00
6621 - Concept Approval	0.00	1,000.00	0.00	1,600.00	-600.00
6623 - Planning Plan Check Fee	95,000.00	100,000.00	9,273.54	82,919.87	17,080.13

General Fund Revenues - Budget vs. Actual

For Fiscal: 2016-2017 Period Ending: 03/31/2017

RevenueObject	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
6627 - Other Planning Fees	1,000.00	1,000.00	0.00	196.00	804.00
6631 - Building Plan Check Fee	560,000.00	800,000.00	31,966.47	660,066.33	139,933.67
6633 - Permit Issuance Fee	39,000.00	39,000.00	3,180.00	31,725.00	7,275.00
6635 - Other Building Fees	1,000.00	1,000.00	0.00	22.00	978.00
6639 - Addressing Fee	0.00	1,000.00	126.00	693.00	307.00
6641 - Grading Inspection	17,000.00	100,000.00	26,710.61	146,627.46	-46,627.46
6649 - Map Check Fee	0.00	2,000.00	0.00	-730.65	2,730.65
6655 - Other Engineering Fees	32,000.00	40,000.00	14,343.25	43,178.90	-3,178.90
6659 - Solid Waste Exemption Fee	2,000.00	2,000.00	370.00	1,270.00	730.00
6685 - Reimbursed Expenses	160,000.00	322,985.73	48,639.60	125,652.03	197,333.70
6691 - Recreation Classes	228,000.00	188,000.00	11,363.76	90,352.04	97,647.96
6692 - Reimb Developer Exp Revenue	300,000.00	50,000.00	0.00	0.00	50,000.00
6693 - Activities & Trips	55,000.00	55,000.00	0.00	48,803.30	6,196.70
6697 - Photocopies	1,000.00	1,000.00	144.60	1,053.50	-53.50
6699 - Other P/b/e	0.00	35,000.00	3,540.96	29,376.57	5,623.43
RevenueType: 60 - Charges For Services Total:	1,495,000.00	1,739,685.73	150,050.79	1,264,423.35	475,262.38
RevenueType: 70 - Other					
6701 - Planning Appeal Fee	1,000.00	1,000.00	500.00	750.00	250.00
6703 - Miscellaneous Revenues	25,000.00	15,000.00	0.00	2,084.36	12,915.64
6704 - Gain/Loss on Asset Sale	0.00	3,000.00	0.00	1,790.40	1,209.60
6705 - Sale Of Recyclable Materials	0.00	15,000.00	0.00	8,962.00	6,038.00
6707 - User Fee Income Solid Waste	50,000.00	50,000.00	0.00	28,377.74	21,622.26
6715 - Other Financing Source	151,600.00	151,600.00	151,600.00	151,600.00	0.00
RevenueType: 70 - Other Total:	227,600.00	235,600.00	152,100.00	193,564.50	42,035.50
RevenueType: 90 - Transfers					
6903 - Tsfs In - Fr Gas Tax Fund	632,000.00	625,427.00	0.00	0.00	625,427.00
RevenueType: 90 - Transfers Total:	632,000.00	625,427.00	0.00	0.00	625,427.00
Fund: 01 - GENERAL Total:	34,402,678.00	35,397,468.73	2,731,938.76	23,695,494.96	11,701,973.77
Total Surplus (Deficit):	34,402,678.00	35,397,468.73	2,731,938.76	23,695,494.96	11,701,973.77

General Fund Revenues - Budget vs. Actual

For Fiscal: 2016-2017 Period Ending: 03/31/2017

Fund Summary

Fund	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
01 - GENERAL	34,402,678.00	35,397,468.73	2,731,938.76	23,695,494.96	11,701,973.77
Total Surplus (Deficit):	34,402,678.00	35,397,468.73	2,731,938.76	23,695,494.96	11,701,973.77



City of Dana Point, CA

General Fund Expenditures - Budget vs. Actual

Group Summary

For Fiscal: 2016-2017 Period Ending: 03/31/2017

ExpenseObject	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
Fund: 01 - GENERAL						
ExpenseType: 10 - Personnel						
1010 - Salaries	6,163,508.00	6,433,518.00	704,104.31	4,978,550.62	4,978,550.62	1,454,967.38
1030 - Hourly	164,576.00	157,176.00	15,444.45	130,943.07	130,943.07	26,232.93
1050 - Overtime	72,200.00	72,200.00	14,251.00	83,739.78	83,739.78	-11,539.78
1070 - Stipends	9,000.00	9,000.00	1,038.45	6,923.00	6,923.00	2,077.00
1100 - Benefits	957,702.00	977,802.00	91,195.42	711,114.40	711,114.40	266,687.60
1120 - Retirement Benefits	706,786.00	698,386.00	61,658.86	566,523.93	566,523.93	131,862.07
1140 - Medi-tax 1.45%	92,935.00	96,635.00	11,162.37	78,821.18	78,821.18	17,813.82
1200 - Outside Assistance	0.00	30,341.50	0.00	25,792.50	30,341.50	0.00
1990 - Personnel Allocation	0.00	0.00	0.00	0.00	0.00	0.00
ExpenseType: 10 - Personnel Total:	8,166,707.00	8,475,058.50	898,854.86	6,582,408.48	6,586,957.48	1,888,101.02
ExpenseType: 20 - Materials & Services						
2010 - Communications	124,330.00	124,330.00	12,006.72	78,538.19	101,143.01	23,186.99
2030 - Equipment Maintenance	402,130.00	484,466.00	25,155.86	279,710.71	378,411.93	106,054.07
2040 - Copier Usage	0.00	3,600.00	0.00	6,317.98	6,317.98	-2,717.98
2050 - Vehicle Maintenance	150,523.00	144,323.00	13,520.73	67,904.64	79,314.16	65,008.84
2070 - Office Supplies	103,175.00	104,175.00	8,341.87	61,760.41	82,440.84	21,734.16
2090 - Memberships & Dues	64,525.00	59,525.00	1,760.00	43,792.39	43,792.39	15,732.61
2110 - Operating Supplies	506,770.00	678,635.00	40,519.36	267,684.04	436,625.42	242,009.58
2130 - Books & Subscriptions	17,123.00	43,573.24	546.72	11,076.21	19,584.95	23,988.29
2150 - Training	72,750.00	85,467.00	4,864.03	35,210.59	35,210.59	50,256.41
2170 - Postage	30,600.00	30,600.00	2,162.61	20,800.23	25,613.06	4,986.94
2190 - Facil & Equip Lease/Rent	8,500.00	8,500.00	-101.44	5,911.11	7,298.56	1,201.44
2210 - Utilities	1,196,800.00	1,196,800.00	63,478.73	727,156.78	1,111,846.02	84,953.98
2230 - Professional Services	2,648,380.00	3,845,400.96	414,182.80	2,179,639.13	3,093,691.49	751,709.47
2240 - Reimbursable Costs	220,000.00	550,000.00	39,882.97	296,983.42	541,082.80	8,917.20
2250 - Advertising	56,100.00	86,000.00	7,388.47	37,054.77	48,268.87	37,731.13
2270 - Travel, Conf. & Meetings	112,275.00	111,275.00	3,457.56	59,531.71	59,531.71	51,743.29
2290 - Auto Allowance	53,650.00	55,850.00	6,663.11	39,250.07	39,250.07	16,599.93
2310 - City Attorney	700,000.00	1,060,000.00	91,118.49	637,098.10	700,259.00	359,741.00
2330 - Police Services	11,385,000.00	11,385,000.00	974,245.91	8,669,699.09	11,360,000.00	25,000.00
2340 - Parking Lot Leases	0.00	37,000.00	1,690.00	29,316.00	35,726.00	1,274.00
2350 - Street Maintenance	1,435,500.00	1,495,500.00	219,486.68	852,540.34	1,492,350.68	3,149.32
2410 - Community Activities	761,000.00	761,000.00	37,731.05	629,616.37	642,839.49	118,160.51
2430 - Recreation Programs	131,000.00	131,000.00	12,168.26	101,118.00	101,118.00	29,882.00
2450 - Landscape Maintenance	795,000.00	920,000.00	37,232.76	350,541.29	559,046.29	360,953.71
2470 - Tree Maintenance	600,000.00	600,000.00	37,986.00	343,974.00	600,000.00	0.00
2490 - Street Sweeping	278,405.00	278,405.00	19,769.87	161,617.51	265,480.00	12,925.00
2510 - Storm Drains	998,200.00	985,200.00	85,710.93	345,797.06	853,091.00	132,109.00
2530 - Safety Lighting	199,000.00	220,000.00	26,662.10	130,510.45	198,598.00	21,402.00
2550 - Park Maintenance	1,225,000.00	1,225,000.00	78,545.18	663,705.25	966,221.65	258,778.35
2590 - Data Technology	162,100.00	162,100.00	12,865.61	104,914.14	134,062.28	28,037.72
2600 - Marketing	57,500.00	62,238.97	2,085.68	31,231.17	31,791.71	30,447.26
2990 - Rsv For Serv Enhancmnts	125,000.00	0.00	0.00	0.00	0.00	0.00
ExpenseType: 20 - Materials & Services Total:	24,620,336.00	26,934,964.17	2,281,128.62	17,270,001.15	24,050,007.95	2,884,956.22
ExpenseType: 30 - Capital Outlay						
3010 - Furniture & Equipment	347,000.00	273,210.00	0.00	212,150.18	212,150.18	61,059.82
3050 - Park Structures & Improvemnts	0.00	200,000.00	0.00	0.00	0.00	200,000.00
ExpenseType: 30 - Capital Outlay Total:	347,000.00	473,210.00	0.00	212,150.18	212,150.18	261,059.82
ExpenseType: 40 - Insurance						
4010 - Liability Insur Premiums	391,000.00	391,000.00	-1,279.00	456,667.15	456,667.15	-65,667.15

General Fund Expenditures - Budget vs. Actual

For Fiscal: 2016-2017 Period Ending: 03/31/2017

ExpenseObject	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
4030 - Property Insurance Premiums	89,300.00	89,300.00	0.00	61,042.00	61,042.00	28,258.00
4050 - Employee Bond Premiums	1,200.00	1,200.00	0.00	1,060.00	1,060.00	140.00
4090 - Litigation	0.00	300,000.00	27,325.98	197,094.47	197,094.47	102,905.53
4110 - Workers' Compensation	140,000.00	140,000.00	0.00	75,225.00	75,225.00	64,775.00
4210 - Unemployment Benefits	1,500.00	1,500.00	0.00	2,480.75	2,480.75	-980.75
ExpenseType: 40 - Insurance Total:	623,000.00	923,000.00	26,046.98	793,569.37	793,569.37	129,430.63
ExpenseType: 90 - Operating Transfers Out						
9010 - Tsfs Out - To Facil Imp Fund	250,000.00	1,036,269.00	80,000.00	1,036,269.00	1,036,269.00	0.00
9031 - Tsfs Out - To CFD Maint Fund	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00	0.00
9050 - Tsfs Out - To Cap Impv Fund	0.00	1,850,000.00	1,850,000.00	1,850,000.00	1,850,000.00	0.00
ExpenseType: 90 - Operating Transfers Out Total:	280,000.00	2,916,269.00	1,960,000.00	2,916,269.00	2,916,269.00	0.00
Fund: 01 - GENERAL Total:	34,037,043.00	39,722,501.67	5,166,030.46	27,774,398.18	34,558,953.98	5,163,547.69
Total Surplus (Deficit):	-34,037,043.00	-39,722,501.67	-5,166,030.46	-27,774,398.18	-34,558,953.98	-5,163,547.69

General Fund Expenditures - Budget vs. Actual

For Fiscal: 2016-2017 Period Ending: 03/31/2017

Fund Summary

Fund	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
01 - GENERAL	-34,037,043.00	-39,722,501.67	-5,166,030.46	-27,774,398.18	-34,558,953.98	-5,163,547.69
Total Surplus (Deficit):	-34,037,043.00	-39,722,501.67	-5,166,030.46	-27,774,398.18	-34,558,953.98	-5,163,547.69



City of Dana Point, CA

Balance Sheet

Account Summary

As Of 03/31/2017

Account
Fund: 01 - GENERAL
Assets

Account	Name	Balance
01-1010	Cash	0.00
01-1011	Claim on Cash	14,456,981.64
01-1020	Petty Cash	5,200.00
01-1050	Taxes Receivable - Current	1,239,176.07
01-1090	Int. & Penalty Rcbl On Taxes	0.00
01-1100	Allow. Uncoll Int & Penalty	0.00
01-1200	Accounts Receivable	0.00
01-1240	Reimbursed Receivables	0.00
01-1250	Advance Deposits	800.00
01-1280	Receivable - County Of Orange	0.00
01-1290	Reserve For Uncoll N/r - Rda	0.00
01-1310	Due From Other Funds	150,210.15
01-1320	Due From County	0.00
01-1330	Intergovernmental Receivables	0.00
01-1350	Interest Rec On Investments	0.00
01-1360	Due From State	0.00
01-1410	Real Property Held For Resale	0.00
01-1450	Prepaid Items	11,600.00
01-1500	Investments - Adjust To Fmv	0.00
01-1511	Investment - Laif	0.00
01-1520	U.s. Gov't Securities (par)	0.00
01-1530	Prem/disc - U.s. Gov't Secur	23,117.89

Total Assets: 15,887,085.75 15,887,085.75

Liability

01-2020	Accounts Payable	0.00
01-2021	Accounts Payable Pending	0.00
01-2070	Due To Other Funds	0.00
01-2080	Due To Other Agencies	0.00
01-2151	Tenant Security Deposits	1,900.00
01-2161	Accrued Payroll	0.00
01-2170	Accrued Taxes	0.00
01-2180	Other Accrued Liabilities	0.00
01-2190	Disability Insurance Reserve	0.00
01-2290	Deferred Revenue	0.00

Total Liability: 1,900.00

Equity

01-2450	Fund Balance Designated for Cash Flow	3,377,068.00
01-2460	Fund Balance Designated for Emergencies	6,754,136.00
01-2470	Fund Balance Desig. for Art In Public Place	117,954.00
01-2530	Fund Balance Desig. for State Budget Imp	0.00
01-2540	Fund Balance Desig. for CIP Sinking Fund	2,500,000.00
01-9920	Fund Balance - Undesignated	7,214,930.97
01-9990	Suspense	0.00

Total Beginning Equity: 19,964,088.97

Total Revenue 23,695,494.96

Total Expense 27,774,398.18

Revenues Over/Under Expenses -4,078,903.22

Total Equity and Current Surplus (Deficit): 15,885,185.75

Total Liabilities, Equity and Current Surplus (Deficit): 15,887,085.75

Balance Sheet

As Of 03/31/2017

Account	Name	Balance	
Fund: 02 - GASOLINE TAX			
Assets			
02-1010	Cash	0.00	
02-1011	Claim on Cash	714,520.46	
02-1050	Taxes Receivable - Current	0.00	
02-1200	Accounts Receivable	0.00	
02-1330	Intergovernmental Receivables	0.00	
02-1350	Interest Rec On Investments	0.00	
02-1510	Investments	0.00	
	Total Assets:	714,520.46	<u>714,520.46</u>
Liability			
02-2020	Accounts Payable	0.00	
02-2021	Accounts Payable Pending	0.00	
02-2071	Due To General Fund	0.00	
	Total Liability:	0.00	
Equity			
02-2460	Fund Bal Reserved for Accruals	0.00	
02-2530	Unreserved Fund Balance	0.00	
02-9920	Fund Balance	63,936.04	
02-9990	Suspense	0.00	
	Total Beginning Equity:	63,936.04	
Total Revenue		650,584.42	
Total Expense		0.00	
Revenues Over/Under Expenses		650,584.42	
	Total Equity and Current Surplus (Deficit):	714,520.46	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>714,520.46</u>

Balance Sheet

As Of 03/31/2017

Account	Name	Balance	
Fund: 04 - MEASURE M FUND			
Assets			
04-1010	Cash	0.00	
04-1011	Claim on Cash	450,204.90	
04-1200	Accounts Receivable	0.00	
	Total Assets:	450,204.90	<u>450,204.90</u>
Liability			
04-2020	Accounts Payable	0.00	
04-2021	Accounts Payable Pending	0.00	
04-2070	Due to Other Funds	0.00	
	Total Liability:	0.00	
Equity			
04-2460	Fund Bal Reserved for Accruals	0.00	
04-2530	Unreserved Fund Balance	0.00	
04-9920	Fund Balance	85,138.05	
04-9990	Suspense	0.00	
	Total Beginning Equity:	85,138.05	
Total Revenue		386,588.21	
Total Expense		<u>21,521.36</u>	
Revenues Over/Under Expenses		365,066.85	
	Total Equity and Current Surplus (Deficit):	450,204.90	
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>450,204.90</u>	

Balance Sheet

As Of 03/31/2017

Account	Name	Balance	
Fund: 05 - AB2766 - CLEAN AIR ACT			
Assets			
05-1010	Cash	0.00	
05-1011	Claim on Cash	380,090.12	
05-1200	Accounts Receivable	0.00	
05-1330	Intergovernmental Receivables	0.00	
05-1450	Prepaid Items	0.00	
	Total Assets:	380,090.12	<u>380,090.12</u>
Liability			
05-2020	Accounts Payable	0.00	
05-2021	Accounts Payable Pending	0.00	
	Total Liability:	0.00	
Equity			
05-2460	Fund Bal Reserved for Accruals	0.00	
05-9920	Fund Balance	359,353.47	
05-9990	Suspense	0.00	
	Total Beginning Equity:	359,353.47	
Total Revenue		20,736.65	
Total Expense		0.00	
Revenues Over/Under Expenses		<u>20,736.65</u>	
	Total Equity and Current Surplus (Deficit):	380,090.12	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>380,090.12</u>

Balance Sheet

As Of 03/31/2017

Account	Name	Balance	
Fund: 06 - COASTAL TRANSIT			
Assets			
06-1010	Cash	0.00	
06-1011	Claim on Cash	885,266.81	
06-1200	Accounts Receivable	0.00	
	Total Assets:	<u>885,266.81</u>	<u>885,266.81</u>
Liability			
06-2020	Accounts Payable	0.00	
06-2021	Accounts Payable Pending	0.00	
06-2391	Deferred Inflow of Resources	0.00	
	Total Liability:	<u>0.00</u>	
Equity			
06-2460	Fund Bal Reserved for Accruals	0.00	
06-9920	Fund Balance	1,095,428.58	
06-9990	Suspense	0.00	
	Total Beginning Equity:	<u>1,095,428.58</u>	
Total Revenue		206,753.91	
Total Expense		<u>416,915.68</u>	
Revenues Over/Under Expenses		<u>-210,161.77</u>	
	Total Equity and Current Surplus (Deficit):	<u>885,266.81</u>	
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>885,266.81</u>	

Balance Sheet

As Of 03/31/2017

Account	Name	Balance	
Fund: 07 - TBID			
Assets			
07-1010	Cash	0.00	
07-1011	Claim on Cash	1,828,114.47	
07-1200	Receivable Account	98,916.00	
07-1450	Prepaid Items	0.00	
	Total Assets:	1,927,030.47	<u>1,927,030.47</u>
Liability			
07-2020	Accounts Payable	0.00	
07-2021	Accounts Payable Pending	0.00	
07-2391	Deferred Inflow of Resources	0.00	
	Total Liability:	0.00	
Equity			
07-9920	Fund Balance	1,727,768.83	
	Total Beginning Equity:	1,727,768.83	
Total Revenue		779,818.00	
Total Expense		580,556.36	
Revenues Over/Under Expenses		199,261.64	
	Total Equity and Current Surplus (Deficit):	1,927,030.47	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>1,927,030.47</u>

Balance Sheet

As Of 03/31/2017

Account	Name	Balance	
Fund: 09 - CFD ESHA			
Assets			
09-1010	Cash	0.00	
09-1011	Claim on Cash	202,416.57	
09-1200	Accounts Receivable	0.00	
	Total Assets:	202,416.57	<u>202,416.57</u>
Liability			
09-2020	Accounts Payable	0.00	
09-2021	Accounts Payable Pending	0.00	
	Total Liability:	0.00	
Equity			
09-2460	Fund Bal Reserved for Accruals	0.00	
09-9920	Fund Balance	221,815.05	
09-9990	Suspense	0.00	
	Total Beginning Equity:	221,815.05	
Total Revenue		0.00	
Total Expense		19,398.48	
Revenues Over/Under Expenses		-19,398.48	
	Total Equity and Current Surplus (Deficit):	202,416.57	
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>202,416.57</u>	

Balance Sheet

As Of 03/31/2017

Account	Name	Balance	
Fund: 11 - CAPITAL IMPROVEMENTS			
Assets			
11-1010	Cash	0.00	
11-1011	Claim on Cash	7,014,413.77	
11-1200	Accounts Receivable	0.00	
11-1320	Due From County	0.00	
	Total Assets:	7,014,413.77	<u>7,014,413.77</u>
Liability			
11-2020	Accounts Payable	0.00	
11-2021	Accounts Payable Pending	0.00	
11-2071	Due To General Fund	0.00	
11-2290	Deferred Revenue	0.00	
	Total Liability:	0.00	
Equity			
11-2460	Fund Bal Reserved for Accruals	0.00	
11-2530	Unreserved Fund Balance	0.00	
11-9920	Fund Balance	6,239,135.68	
11-9990	Suspense	0.00	
	Total Beginning Equity:	6,239,135.68	
Total Revenue		2,047,575.74	
Total Expense		1,272,297.65	
Revenues Over/Under Expenses		775,278.09	
	Total Equity and Current Surplus (Deficit):	7,014,413.77	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>7,014,413.77</u>

Balance Sheet

As Of 03/31/2017

Account	Name	Balance	
Fund: 12 - FACILITIES IMPROVEMENT FUND			
Assets			
12-1010	Cash	0.00	
12-1011	Claim on Cash	278,801.01	
12-1200	Accounts Receivable	0.00	
	Total Assets:	278,801.01	<u>278,801.01</u>
Liability			
12-2020	Accounts Payable	0.00	
12-2021	Accounts Payable Pending	0.00	
12-2160	Payable	0.00	
	Total Liability:	0.00	
Equity			
12-2460	Fund Bal Reserved for Accruals	0.00	
12-9920	Fund Balance	172,926.25	
12-9990	Suspense	0.00	
	Total Beginning Equity:	172,926.25	
Total Revenue		1,036,269.00	
Total Expense		930,394.24	
Revenues Over/Under Expenses		<u>105,874.76</u>	
	Total Equity and Current Surplus (Deficit):	278,801.01	
	Total Liabilities, Equity and Current Surplus (Deficit):		<u>278,801.01</u>

Balance Sheet

As Of 03/31/2017

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

Balance Sheet

As Of 03/31/2017

Account	Name	Balance	
Fund: 25 - SUPP LAW ENFORCEMENT SERVICES			
Assets			
25-1010	Cash	0.00	
25-1011	Claim on Cash	88,611.05	
25-1200	Accounts Receivable	0.00	
25-1350	Interest Rec On Investments	0.00	
	Total Assets:	88,611.05	88,611.05
Liability			
25-2020	Accounts Payable	0.00	
25-2021	Accounts Payable Pending	0.00	
	Total Liability:	0.00	
Equity			
25-2460	Fund Bal Reserved for Accruals	0.00	
25-2530	Unreserved Fund Balance	0.00	
25-9920	Fund Balance	31,863.02	
25-9990	Suspense	0.00	
	Total Beginning Equity:	31,863.02	
Total Revenue		117,850.68	
Total Expense		61,102.65	
Revenues Over/Under Expenses		56,748.03	
	Total Equity and Current Surplus (Deficit):	88,611.05	
	Total Liabilities, Equity and Current Surplus (Deficit):		88,611.05

Balance Sheet

As Of 03/31/2017

Account	Name	Balance
Fund: 27 - CFD 2005-1 MAINTENANCE		
Assets		
27-1010	Cash	0.00
27-1011	Claim on Cash	543,770.55
27-1200	Accounts Receivable	0.00
	Total Assets:	543,770.55
		<u>543,770.55</u>
Liability		
27-2020	Accounts Payable	0.00
27-2021	Accounts Payable Pending	0.00
27-2070	Due to Other Funds	150,210.15
27-2290	Deferred Revenue	0.00
	Total Liability:	150,210.15
Equity		
27-2460	Fund Bal Reserved for Accruals	0.00
27-9920	Fund Balance	372,644.98
27-9990	Suspense	0.00
	Total Beginning Equity:	372,644.98
Total Revenue		229,498.51
Total Expense		<u>208,583.09</u>
Revenues Over/Under Expenses		20,915.42
	Total Equity and Current Surplus (Deficit):	393,560.40
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>543,770.55</u>

Balance Sheet

As Of 03/31/2017

Account
Fund: 31 - AGENCY TRUST
Assets

Name	Balance	
Cash	0.00	
Claim on Cash	4,253,568.42	
Accounts Receivable	0.00	
Interest Rec On Investments	0.00	
Investments	0.00	
Total Assets:	4,253,568.42	4,253,568.42

Liability

31-2020	Accounts Payable	0.00
31-2021	Accounts Payable Pending	0.00
31-2150	CD 3rd Party Rev & Staff Time (refu	111,740.03
31-2200	Deposits - Elephant Parade	0.00
31-2210	Deposits - San Joaquin Corr B	0.00
31-2220	Deposits - Carits	46,470.10
31-2230	Deposits - Park Fees	0.00
31-2240	Deposits - Smip	3,393.88
31-2250	Deposits - Coastal Access	0.00
31-2260	Deposits - Salt Creek Park	0.00
31-2270	Deposits - Green Bldg Prog	1,283.00
31-2280	Deposits - Fire Department	0.00
31-2300	Trust Deposits	281,532.40
31-2310	P/b/e Planning Deposits	0.00
31-2320	Other Comm Dev Deposits	1,210,334.69
31-2330	Other Gen Gov't Deposits	2,144.00
31-2340	Art In Public Places Program	0.00
31-2350	Future Developmnt Impact Fees	0.00
31-2360	CD Projects with Contracts (non-ref	18,211.66
31-2370	Aqmd - Ab2766 Revenues	0.00
31-2380	Affordable Housing Program	440,311.55
31-2390	Building Permit Eng Deposits	78,940.03
31-2400	Fdif - General Government	284.84
31-2410	PW Refundable Cash Bonds	2,058,922.24
31-2420	Fdif - Transportation	0.00
31-2890	Deposit - Doheny CFD	0.00
31-2900	DP Tourism Bus Imp Dist	0.00
Total Liability:	4,253,568.42	

Equity

31-9920	Fund Balance	0.00
31-9990	Suspense	0.00
Total Beginning Equity:	0.00	
Total Equity and Current Surplus (Deficit):	0.00	
Total Liabilities, Equity and Current Surplus (Deficit):	4,253,568.42	

Balance Sheet

As Of 03/31/2017

Account	Name	Balance	
Fund: 33 - CFD 2013 BONDHOLDER FUND			
Assets			
33-1010	Cash	0.00	
33-1011	Claim on Cash	0.45	
33-1200	Accounts Receivable	0.00	
33-1528	Cap Interest 2013-1 (464850002)	0.00	
33-1581	Escrow Fund 2013-1 (46485100)	0.00	
33-1583	Reserve 2013-1 (46485003)	0.00	
33-1584	Bond Payment 2013-1 (46485001)	0.00	
33-1585	Special Tax 2013 -1 (46485000)	0.00	
33-1586	Cost of Issuance 2013-1 (46485006)	0.00	
33-1605	Cost of Issuance 2014-1 (4848098)	0.00	
33-1610	Escrow Fund 2014-1 (46480907)	0.00	
33-1620	Cap Interest 2014-1 (48480902)	0.00	
33-1650	Reserve 2014-1 (48480903)	2,680,018.75	
33-1660	Admin. Expense Account (48480904)	0.00	
33-1670	Bond Payment 2014-1 (4848091)	327.52	
33-1690	Special Tax 2014-1 (48480900)	1,434,275.75	
	Total Assets:	4,114,623.48	<u>4,114,623.48</u>
Liability			
33-2020	Accounts Payable	0.00	
33-2021	Accounts Payable Pending	0.00	
33-2090	Due to Bondholders	4,114,623.48	
33-2160	Payable	0.00	
	Total Liability:	4,114,623.48	
Equity			
33-2460	Fund Bal Reserved for Accruals	0.00	
33-9920	Fund Balance	0.00	
33-9990	Suspense	0.00	
	Total Beginning Equity:	0.00	
	Total Equity and Current Surplus (Deficit):	0.00	
	Total Liabilities, Equity and Current Surplus (Deficit):	<u>4,114,623.48</u>	

Balance Sheet

As Of 03/31/2017

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

Balance Sheet

As Of 03/31/2017

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

Balance Sheet

As Of 03/31/2017

Account
Fund: 98 - POOLED CASH FUND

Assets

[98-1010](#)
[98-1310](#)
[98-1510](#)
[98-1511](#)
[98-1520](#)

Name

Balance

Cash	517,977.84	
Due From Other Funds	-63.69	
Investments	0.00	
Investment - LAIF	13,912,282.82	
US Government Securities (Par)	16,800,000.00	
Total Assets:	31,230,196.97	<u>31,230,196.97</u>

Liability

[98-2020](#)
[98-2070](#)

Accounts Payable	-63.69	
Due to Other Funds	31,230,260.66	
Total Liability:	31,230,196.97	

Equity

[98-9920](#)

Fund Balance	0.00	
Total Beginning Equity:	0.00	
Total Equity and Current Surplus (Deficit):	0.00	
Total Liabilities, Equity and Current Surplus (Deficit):	31,230,196.97	<u>31,230,196.97</u>



City of Dana Point, CA

CIP Projects Group Summary

For Fiscal: 2016-2017 Period Ending: 03/31/2017

CIP	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
Fund: 11 - CAPITAL IMPROVEMENTS						
0002 - Tsfs Out To Gas Tax Fund	0.00	173,320.00	173,320.00	173,320.00	173,320.00	0.00
1223 - PCH/Del Prado Impv	0.00	3,850.00	0.00	0.00	0.00	3,850.00
1242 - PCH/Del Prado Streetscape	0.00	29,464.19	0.00	20,798.57	20,798.57	8,665.62
1261 - FY14 Slurry Seal	0.00	3,906.00	0.00	0.00	0.00	3,906.00
1267 - FY14 Resid Road Resurf Ph2	0.00	2,436.10	0.00	1,000.00	1,000.00	1,436.10
1268 - FY15 Resid Road Resurf Ph 1	0.00	40,359.05	0.00	36,789.85	36,789.85	3,569.20
1270 - SJ Creek Storm Drain Wtr Qual	0.00	200,000.00	0.00	0.00	0.00	200,000.00
1272 - PCH Class 1 Bikeway Ext 1	914,823.00	1,402,543.00	4,550.00	5,150.00	9,830.00	1,392,713.00
1274 - FY16 Storm Drain Repairs	200,000.00	280,111.06	11,464.75	15,421.76	161,992.06	118,119.00
1275 - Water Quality Plant Repairs	50,000.00	100,000.00	0.00	0.00	0.00	100,000.00
1276 - Slurry Seal Program	100,000.00	316,287.00	0.00	0.00	8,360.00	307,927.00
1277 - Arterial Road Rehab & Repairs	100,000.00	200,000.00	7,582.50	7,582.50	65,000.00	135,000.00
1278 - Sidewalk & Concrete Repairs	100,000.00	0.00	0.00	0.00	0.00	0.00
1279 - Sidewalk ADA Repairs	100,000.00	182,450.00	0.00	79,264.37	118,896.37	63,553.63
1280 - Traffic Safety Repairs & Improv	150,000.00	121,848.00	0.00	55,738.20	59,868.20	61,979.80
1281 - FY17 Annual Res Road Resurf	2,871,101.00	2,968,422.00	0.00	2,851.25	2,421,915.43	546,506.57
1282 - Arterial Rd Resurf Del Ob to Stone to PCH	1,020,360.00	849,339.52	40,332.74	746,446.65	755,422.65	93,916.87
1283 - Smart Irrig Syst Drought Alterations	80,000.00	155,000.00	0.00	0.00	0.00	155,000.00
1284 - Crown Valley Median Drought Conversion	0.00	1,070,000.00	7,436.00	82,926.00	234,835.00	835,165.00
1285 - La Plaza & LB Parks Drought Conversion	375,000.00	5,200.00	0.00	0.00	0.00	5,200.00
1286 - Crystal Cove Barrier Railing Replacement	150,000.00	0.00	0.00	0.00	0.00	0.00
1288 - City Wayfinding Signage Phase 1	0.00	431,392.28	0.00	0.00	1,453.28	429,939.00
1290 - Sunset Pk Restroom Impr	0.00	24,338.00	0.00	16,820.00	18,000.00	6,338.00
1291 - Capo Beach Connectivity Study Enhancements Proj	0.00	100,000.00	1,072.00	22,188.50	40,500.00	59,500.00
1292 - PCH Class 1 Bikeway/Pedestrian Way Phase 2	0.00	462,000.00	0.00	6,000.00	15,000.00	447,000.00
Fund: 11 - CAPITAL IMPROVEMENTS Total:	6,211,284.00	9,122,266.20	245,757.99	1,272,297.65	4,142,981.41	4,979,284.79
Total Surplus (Deficit):	-6,211,284.00	-9,122,266.20	-245,757.99	-1,272,297.65	-4,142,981.41	-4,979,284.79

CIP Projects

For Fiscal: 2016-2017 Period Ending: 03/31/2017

Fund Summary

Fund	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
11 - CAPITAL IMPROVEMENTS	-6,211,284.00	-9,122,266.20	-245,757.99	-1,272,297.65	-4,142,981.41	-4,979,284.79
Total Surplus (Deficit):	-6,211,284.00	-9,122,266.20	-245,757.99	-1,272,297.65	-4,142,981.41	-4,979,284.79



City of Dana Point, CA

GF Expenditures by Function

Group Summary

For Fiscal: 2016-2017 Period Ending: 03/31/2017

ExpenseObject	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
Fund: 01 - GENERAL					
Function: 10 - General Government					
ExpenseType: 10 - Personnel					
1010 - Salaries	1,705,434.00	1,763,434.00	171,551.79	1,437,862.64	325,571.36
1030 - Hourly	57,076.00	49,676.00	3,641.71	26,667.07	23,008.93
1050 - Overtime	10,250.00	10,250.00	2,263.87	8,974.10	1,275.90
1100 - Benefits	270,402.00	262,002.00	24,052.82	197,370.05	64,631.95
1120 - Retirement Benefits	212,512.00	289,902.00	15,683.84	257,673.74	32,228.26
1140 - Medi-tax 1.45%	25,705.00	26,805.00	2,712.42	22,366.93	4,438.07
1990 - Personnel Allocation	0.00	0.00	0.00	0.00	0.00
ExpenseType: 10 - Personnel Total:	2,281,379.00	2,402,069.00	219,906.45	1,950,914.53	451,154.47
ExpenseType: 20 - Materials & Services					
2010 - Communications	81,510.00	81,510.00	7,282.62	47,309.24	34,200.76
2030 - Equipment Maintenance	351,700.00	401,200.00	18,356.97	221,167.50	180,032.50
2040 - Copier Usage	0.00	3,600.00	0.00	2,214.97	1,385.03
2050 - Vehicle Maintenance	17,710.00	6,710.00	176.58	3,523.19	3,186.81
2070 - Office Supplies	28,850.00	29,850.00	2,326.86	18,441.49	11,408.51
2090 - Memberships & Dues	35,830.00	35,830.00	209.00	32,382.39	3,447.61
2110 - Operating Supplies	114,430.00	114,430.00	6,115.66	60,278.26	54,151.74
2130 - Books & Subscriptions	11,433.00	11,433.00	336.77	7,840.55	3,592.45
2150 - Training	40,600.00	49,100.00	3,021.92	22,146.69	26,953.31
2170 - Postage	16,000.00	16,000.00	2,162.61	10,800.23	5,199.77
2190 - Facil & Equip Lease/Rent	2,500.00	2,500.00	0.00	1,911.15	588.85
2210 - Utilities	151,600.00	151,600.00	10,026.77	80,511.60	71,088.40
2230 - Professional Services	790,080.00	896,341.00	77,341.72	682,208.15	214,132.85
2250 - Advertising	25,500.00	50,400.00	2,660.79	20,485.78	29,914.22
2270 - Travel, Conf. & Meetings	62,500.00	61,500.00	1,290.06	33,012.58	28,487.42
2290 - Auto Allowance	23,950.00	28,950.00	3,441.45	20,795.67	8,154.33
2310 - City Attorney	700,000.00	1,060,000.00	91,118.49	637,098.10	422,901.90
2410 - Community Activities	30,000.00	30,000.00	75.00	29,425.00	575.00
2590 - Data Technology	162,100.00	162,100.00	12,865.61	104,914.14	57,185.86
2990 - Rsv For Serv Enhancmnts	125,000.00	0.00	0.00	0.00	0.00
ExpenseType: 20 - Materials & Services Total:	2,771,293.00	3,193,054.00	238,808.88	2,036,466.68	1,156,587.32
ExpenseType: 30 - Capital Outlay					
3010 - Furniture & Equipment	195,000.00	56,210.00	0.00	0.00	56,210.00
ExpenseType: 30 - Capital Outlay Total:	195,000.00	56,210.00	0.00	0.00	56,210.00
ExpenseType: 40 - Insurance					
4010 - Liability Insur Premiums	391,000.00	391,000.00	-1,279.00	456,667.15	-65,667.15
4030 - Property Insurance Premiums	89,300.00	89,300.00	0.00	61,042.00	28,258.00
4050 - Employee Bond Premiums	1,200.00	1,200.00	0.00	1,060.00	140.00
4090 - Litigation	0.00	300,000.00	27,325.98	197,094.47	102,905.53
4110 - Workers' Compensation	140,000.00	140,000.00	0.00	75,225.00	64,775.00
4210 - Unemployment Benefits	1,500.00	1,500.00	0.00	2,480.75	-980.75
ExpenseType: 40 - Insurance Total:	623,000.00	923,000.00	26,046.98	793,569.37	129,430.63
ExpenseType: 90 - Operating Transfers Out					
9010 - Tsfs Out - To Facil Imp Fund	250,000.00	1,036,269.00	80,000.00	1,036,269.00	0.00
9031 - Tsfs Out - To CFD Maint Fund	30,000.00	30,000.00	30,000.00	30,000.00	0.00
9050 - Tsfs Out - To Cap Impv Fund	0.00	1,850,000.00	1,850,000.00	1,850,000.00	0.00
ExpenseType: 90 - Operating Transfers Out Total:	280,000.00	2,916,269.00	1,960,000.00	2,916,269.00	0.00
Function: 10 - General Government Total:	6,150,672.00	9,490,602.00	2,444,762.31	7,697,219.58	1,793,382.42

GF Expenditures by Function

For Fiscal: 2016-2017 Period Ending: 03/31/2017

ExpenseObject	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
Function: 20 - Public Safety					
ExpenseType: 20 - Materials & Services					
2010 - Communications	18,000.00	18,000.00	1,141.50	9,532.57	8,467.43
2030 - Equipment Maintenance	41,250.00	79,086.00	6,798.89	56,568.53	22,517.47
2040 - Copier Usage	0.00	0.00	0.00	224.84	-224.84
2050 - Vehicle Maintenance	80,700.00	80,700.00	6,745.33	32,228.35	48,471.65
2070 - Office Supplies	21,000.00	21,000.00	13.78	9,467.52	11,532.48
2090 - Memberships & Dues	200.00	200.00	0.00	0.00	200.00
2110 - Operating Supplies	87,550.00	153,637.00	3,671.35	43,915.15	109,721.85
2150 - Training	7,300.00	6,517.00	350.00	2,904.09	3,612.91
2230 - Professional Services	157,250.00	127,250.00	18,577.92	88,501.28	38,748.72
2270 - Travel, Conf. & Meetings	11,600.00	11,600.00	1,362.01	4,505.71	7,094.29
2290 - Auto Allowance	800.00	800.00	0.00	0.00	800.00
2330 - Police Services	11,385,000.00	11,385,000.00	974,245.91	8,669,699.09	2,715,300.91
ExpenseType: 20 - Materials & Services Total:	11,810,650.00	11,883,790.00	1,012,906.69	8,917,547.13	2,966,242.87
ExpenseType: 30 - Capital Outlay					
3010 - Furniture & Equipment	150,000.00	183,000.00	0.00	180,150.18	2,849.82
ExpenseType: 30 - Capital Outlay Total:	150,000.00	183,000.00	0.00	180,150.18	2,849.82
Function: 20 - Public Safety Total:	11,960,650.00	12,066,790.00	1,012,906.69	9,097,697.31	2,969,092.69
Function: 40 - Community Development					
ExpenseType: 10 - Personnel					
1010 - Salaries	2,147,631.00	2,202,441.00	256,082.12	1,602,049.82	600,391.18
1030 - Hourly	10,000.00	10,000.00	1,245.30	23,767.56	-13,767.56
1050 - Overtime	34,200.00	34,200.00	5,973.79	41,381.52	-7,181.52
1070 - Stipends	9,000.00	9,000.00	1,038.45	6,923.00	2,077.00
1100 - Benefits	333,000.00	346,800.00	30,180.19	230,973.72	115,826.28
1120 - Retirement Benefits	229,434.00	188,191.00	21,564.22	138,130.46	50,060.54
1140 - Med-tax 1.45%	31,913.00	33,213.00	3,955.23	24,983.41	8,229.59
1200 - Outside Assistance	0.00	30,341.50	0.00	25,792.50	4,549.00
1990 - Personnel Allocation	0.00	0.00	0.00	0.00	0.00
ExpenseType: 10 - Personnel Total:	2,795,178.00	2,854,186.50	320,039.30	2,094,001.99	760,184.51
ExpenseType: 20 - Materials & Services					
2010 - Communications	11,560.00	11,560.00	1,705.11	9,323.75	2,236.25
2030 - Equipment Maintenance	1,530.00	1,530.00	0.00	0.00	1,530.00
2040 - Copier Usage	0.00	0.00	0.00	2,356.08	-2,356.08
2050 - Vehicle Maintenance	16,330.00	21,130.00	3,686.04	12,339.77	8,790.23
2070 - Office Supplies	32,050.00	32,050.00	2,542.43	19,761.53	12,288.47
2090 - Memberships & Dues	21,180.00	16,180.00	551.00	7,387.50	8,792.50
2110 - Operating Supplies	125,890.00	175,390.00	19,367.20	66,852.25	108,537.75
2130 - Books & Subscriptions	4,090.00	30,540.24	0.00	3,009.81	27,530.43
2150 - Training	12,500.00	17,500.00	1,343.11	7,968.64	9,531.36
2230 - Professional Services	504,000.00	1,523,935.61	225,948.11	707,882.67	816,052.94
2240 - Reimbursable Costs	0.00	0.00	0.00	11,825.00	-11,825.00
2250 - Advertising	17,600.00	17,600.00	847.68	1,760.99	15,839.01
2270 - Travel, Conf. & Meetings	30,175.00	30,175.00	906.19	17,773.33	12,401.67
2290 - Auto Allowance	14,600.00	11,800.00	1,643.40	8,978.29	2,821.71
2340 - Parking Lot Leases	0.00	37,000.00	1,690.00	29,316.00	7,684.00
2600 - Marketing	57,500.00	62,238.97	2,085.68	31,231.17	31,007.80
ExpenseType: 20 - Materials & Services Total:	849,005.00	1,988,629.82	262,315.95	937,766.78	1,050,863.04
ExpenseType: 30 - Capital Outlay					
3010 - Furniture & Equipment	2,000.00	2,000.00	0.00	0.00	2,000.00
ExpenseType: 30 - Capital Outlay Total:	2,000.00	2,000.00	0.00	0.00	2,000.00
Function: 40 - Community Development Total:	3,646,183.00	4,844,816.32	582,355.25	3,031,768.77	1,813,047.55
Function: 50 - Community Services					
ExpenseType: 10 - Personnel					
1010 - Salaries	715,375.00	734,375.00	84,820.23	558,439.23	175,935.77
1030 - Hourly	70,500.00	70,500.00	8,022.53	61,751.46	8,748.54

GF Expenditures by Function

For Fiscal: 2016-2017 Period Ending: 03/31/2017

ExpenseObject	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
1050 - Overtime	25,000.00	25,000.00	6,013.34	32,268.36	-7,268.36
1100 - Benefits	125,700.00	125,700.00	12,881.80	98,415.92	27,284.08
1120 - Retirement Benefits	86,240.00	69,970.00	7,583.79	52,674.02	17,295.98
1140 - Medi-tax 1.45%	11,757.00	11,757.00	1,499.12	9,862.08	1,894.92
ExpenseType: 10 - Personnel Total:	1,034,572.00	1,037,302.00	120,820.81	813,411.07	223,890.93
ExpenseType: 20 - Materials & Services					
2010 - Communications	3,120.00	3,120.00	479.99	2,519.82	600.18
2030 - Equipment Maintenance	7,650.00	2,650.00	0.00	1,974.68	675.32
2040 - Copier Usage	0.00	0.00	0.00	642.81	-642.81
2050 - Vehicle Maintenance	16,395.00	16,395.00	909.47	8,259.41	8,135.59
2070 - Office Supplies	5,600.00	5,600.00	359.16	2,135.12	3,464.88
2090 - Memberships & Dues	1,340.00	1,340.00	0.00	915.00	425.00
2110 - Operating Supplies	112,300.00	137,300.00	8,431.46	69,746.80	67,553.20
2150 - Training	2,400.00	2,400.00	0.00	50.00	2,350.00
2170 - Postage	14,600.00	14,600.00	0.00	10,000.00	4,600.00
2190 - Facil & Equip Lease/Rent	6,000.00	6,000.00	-101.44	3,999.96	2,000.04
2210 - Utilities	710,000.00	710,000.00	26,686.59	416,839.46	293,160.54
2230 - Professional Services	387,000.00	387,000.00	14,755.37	174,308.85	212,691.15
2250 - Advertising	13,000.00	18,000.00	3,880.00	14,808.00	3,192.00
2270 - Travel, Conf. & Meetings	0.00	0.00	0.00	650.00	-650.00
2290 - Auto Allowance	6,800.00	6,800.00	778.63	3,863.66	2,936.34
2410 - Community Activities	731,000.00	731,000.00	37,656.05	600,191.37	130,808.63
2430 - Recreation Programs	131,000.00	131,000.00	12,168.26	101,118.00	29,882.00
2450 - Landscape Maintenance	795,000.00	920,000.00	37,232.76	350,541.29	569,458.71
2470 - Tree Maintenance	600,000.00	600,000.00	37,986.00	343,974.00	256,026.00
2550 - Park Maintenance	1,225,000.00	1,225,000.00	78,545.18	663,705.25	561,294.75
ExpenseType: 20 - Materials & Services Total:	4,768,205.00	4,918,205.00	259,767.48	2,770,243.48	2,147,961.52
ExpenseType: 30 - Capital Outlay					
3050 - Park Structures & Improvemnts	0.00	200,000.00	0.00	0.00	200,000.00
ExpenseType: 30 - Capital Outlay Total:	0.00	200,000.00	0.00	0.00	200,000.00
Function: 50 - Community Services Total:	5,802,777.00	6,155,507.00	380,588.29	3,583,654.55	2,571,852.45
Function: 60 - Public Works					
ExpenseType: 10 - Personnel					
1010 - Salaries	1,595,068.00	1,733,268.00	191,650.17	1,380,198.93	353,069.07
1030 - Hourly	27,000.00	27,000.00	2,534.91	18,756.98	8,243.02
1050 - Overtime	2,750.00	2,750.00	0.00	1,115.80	1,634.20
1100 - Benefits	228,600.00	243,300.00	24,080.61	184,354.71	58,945.29
1120 - Retirement Benefits	178,600.00	150,323.00	16,827.01	118,045.71	32,277.29
1140 - Medi-tax 1.45%	23,560.00	24,860.00	2,995.60	21,608.76	3,251.24
1990 - Personnel Allocation	0.00	0.00	0.00	0.00	0.00
ExpenseType: 10 - Personnel Total:	2,055,578.00	2,181,501.00	238,088.30	1,724,080.89	457,420.11
ExpenseType: 20 - Materials & Services					
2010 - Communications	10,140.00	10,140.00	1,397.50	9,852.81	287.19
2040 - Copier Usage	0.00	0.00	0.00	879.28	-879.28
2050 - Vehicle Maintenance	19,388.00	19,388.00	2,003.31	11,553.92	7,834.08
2070 - Office Supplies	15,675.00	15,675.00	3,099.64	11,954.75	3,720.25
2090 - Memberships & Dues	5,975.00	5,975.00	1,000.00	3,107.50	2,867.50
2110 - Operating Supplies	66,600.00	97,878.00	2,933.69	26,891.58	70,986.42
2130 - Books & Subscriptions	1,600.00	1,600.00	209.95	225.85	1,374.15
2150 - Training	9,950.00	9,950.00	149.00	2,141.17	7,808.83
2210 - Utilities	335,200.00	335,200.00	26,765.37	229,805.72	105,394.28
2230 - Professional Services	810,050.00	910,874.35	77,559.68	526,738.18	384,136.17
2240 - Reimbursable Costs	220,000.00	550,000.00	39,882.97	285,158.42	264,841.58
2270 - Travel, Conf. & Meetings	8,000.00	8,000.00	-100.70	3,590.09	4,409.91
2290 - Auto Allowance	7,500.00	7,500.00	799.63	5,612.45	1,887.55
2350 - Street Maintenance	1,435,500.00	1,495,500.00	219,486.68	852,540.34	642,959.66
2490 - Street Sweeping	278,405.00	278,405.00	19,769.87	161,617.51	116,787.49
2510 - Storm Drains	998,200.00	985,200.00	85,710.93	345,797.06	639,402.94

GF Expenditures by Function

For Fiscal: 2016-2017 Period Ending: 03/31/2017

ExpenseObject	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
2530 - Safety Lighting	199,000.00	220,000.00	26,662.10	130,510.45	89,489.55
ExpenseType: 20 - Materials & Services Total:	4,421,183.00	4,951,285.35	507,329.62	2,607,977.08	2,343,308.27
ExpenseType: 30 - Capital Outlay					
3010 - Furniture & Equipment	0.00	32,000.00	0.00	32,000.00	0.00
ExpenseType: 30 - Capital Outlay Total:	0.00	32,000.00	0.00	32,000.00	0.00
Function: 60 - Public Works Total:	6,476,761.00	7,164,786.35	745,417.92	4,364,057.97	2,800,728.38
Fund: 01 - GENERAL Total:	34,037,043.00	39,722,501.67	5,166,030.46	27,774,398.18	11,948,103.49
Total Surplus (Deficit):	-34,037,043.00	-39,722,501.67	-5,166,030.46	-27,774,398.18	-11,948,103.49

GF Expenditures by Function

For Fiscal: 2016-2017 Period Ending: 03/31/2017

Fund Summary

Fund	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
01 - GENERAL	-34,037,043.00	-39,722,501.67	-5,166,030.46	-27,774,398.18	-11,948,103.49
Total Surplus (Deficit):	-34,037,043.00	-39,722,501.67	-5,166,030.46	-27,774,398.18	-5,163,547.69

1

ORANGE COUNTY SHERIFF'S DEPARTMENT DANA POINT POLICE SERVICES

LIEUTENANT RUSSELL CHILTON, CHIEF OF POLICE
MAY 16, 2017



2017

CITY OF DANA POINT



POPULATION: 34,181

SQUARE MILES: 6.6

ORANGE COUNTY
SHERIFF'S DEPARTMENT
DANA POINT POLICE SERVICES



POLICE SERVICES STAFFING MODEL



DANA POINT BUDGET OVERVIEW

TOTAL CITY OPERATING BUDGET \$34.2 MILLION



■ Other City Expenditures ■ Police Services

ORANGE COUNTY
SHERIFF'S DEPARTMENT
DANA POINT POLICE SERVICES

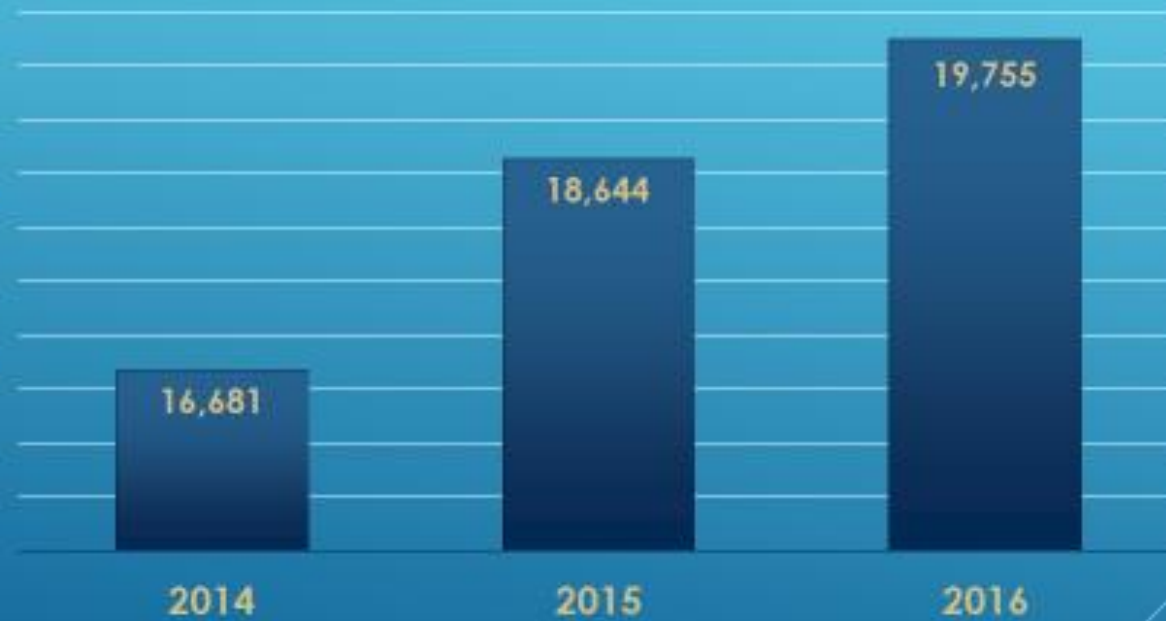


2017

CALLS FOR SERVICE

■ Calls for Service

IN 2016 CALLS
FOR SERVICE
INCREASED BY 6%
(1,111 CALLS)



2017

RESPONSE TIME

2016 AVERAGE

5:09

458 PRIORITY CALLS

INDUSTRY AVERAGE: 5:00



CONSUMED TIME

WHAT CONSTITUTES CONSUMED TIME?

- Briefing
- Preparing Patrol Vehicle and Equipment
- Drive Time From Aliso Viejo to Dana Point
- Calls For Service
- Observed Criminal Violations
- Traffic Enforcement
- Parking Enforcement
- Traffic Accidents
- DUI Investigations
- Foot Patrol
- Transporting Arrestees to Jail in Santa Ana
- Report Writing
- Administrative Duties

INDUSTRY AVERAGE: 60:40

DPPS CONSUMED TIME: 71:29

71% CONSUMED TIME
29% PREVENTATIVE POLICING

MILES DRIVEN IN 2016:
357,568 = 979.6/Day



2017

CONSUMED TIME AT CITY HALL

ADMINISTRATIVE DUTIES AT CITY HALL

- Report Writing
- Citizen Assists at Front Counter
- Follow-Up Emails & Phone Calls
- DV Registry, Child & Adult Protective Services
- Sheriff's Teletype Data Entry
- DMV Admin Per Se Phone Hearings
- Court Testimony Preparation
- Meetings With Investigators
- Informal/Required Training
- Safe Medication Drop Off

ELECTRICAL COMPONENTS OF PATROL VEHICLE

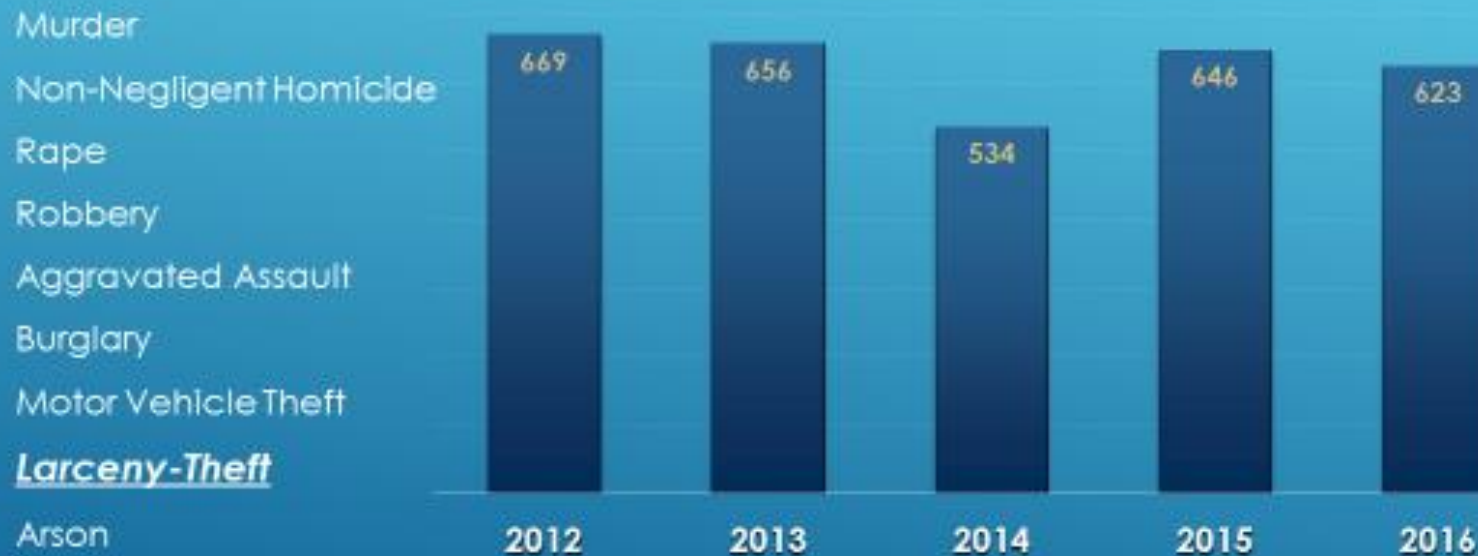
(MDC) Mobile Data Computer
 (PVS) Patrol Video System
 Patrol Vehicle Radio
 Flashback PVS Backup
 LoJack
 License Plate Reader

Each component uses a significant amount of electricity running the risk of draining the battery and deeming our vehicles inoperative during a time of emergency.



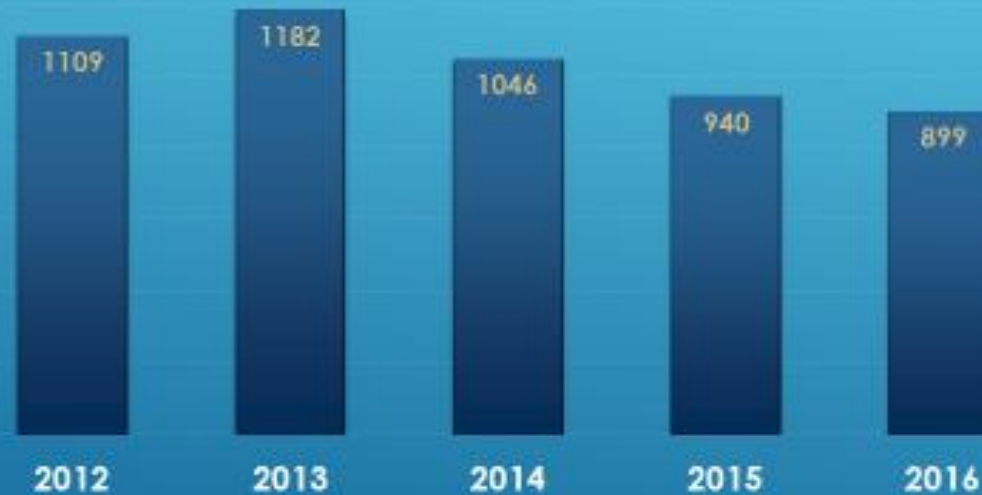
2017

PART I UNIFORM CRIME STATISTICS

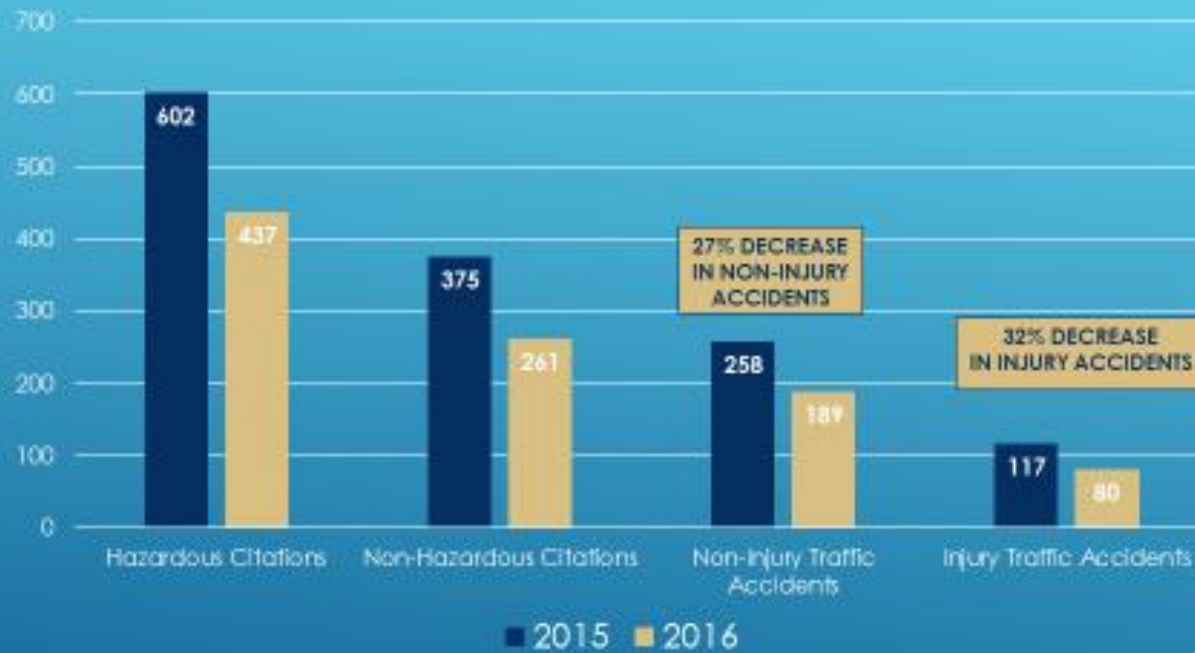


PART II UNIFORM CRIME STATISTICS

Simple Assault
Curfew Offenses
Loitering
Embezzlement
Forgery
Counterfeiting
Disorderly Conduct
DUI
Drug Offenses
Fraud
Gambling
Liquor Offenses
Offenses Against Family
Prostitution
Public Drunkenness
Runaways
Sex Offenses
Stolen Property
Vandalism
Vagrancy
Weapons Offenses



TRAFFIC ENFORCEMENT



2016 TRAFFIC INDEX: 5.33



2017

TRAFFIC CITATION FEE BREAKDOWN

CVC 22350 – SPEEDING

Distribution Example:

Base Fine	\$ 35.00
Penalty Assessment	\$116.00
Additional Fees	\$ 87.00
TOTAL	\$238.00

Distribution Totals by Agency:

State	\$ 152.74
County	\$ 56.10
City	\$ 29.16
TOTAL	\$238.00



PARKING ENFORCEMENT

PARKING CITATIONS WRITTEN IN 2016
8,096

DOLLAR AMOUNT COLLECTED FROM PARKING CITES
\$216,080

ORANGE COUNTY
SHERIFF'S DEPARTMENT
DANA POINT POLICE SERVICES



2017

WHY DOES DANA POINT HAVE THE HIGHEST PER CAPITA COST OF ALL OCSD CONTRACT CITIES?

DESTINATION CITY – (13) RESORTS/HOTELS, (1,848) BEDS, (70%) AVERAGE OCCUPANCY RATE

51 ANNUAL COMMUNITY EVENTS - PLANNING, STAFFING, SPILLOVER, PARKING ENFORCEMENT

DOHENY STATE BEACH – ATTRACTS OVER 1,000,000 VISITORS A YEAR

DANA POINT HARBOR – BOAT LAUNCH, BOAT SLIPS, MULTIPLE EVENTS, VISITORS

BEACHES: CAPO BEACH, POCHE BEACH, STRANDS BEACH, SALT CREEK BEACH, BABY BEACH

BUSINESS CONFERENCES AND POLITICAL DIGNITARIES



POPULATION STABILITY



SPECIAL EVENT ATENDEES, BEACH VISITORS AND HOTEL GUESTS
ALL DRAMATICALLY INCREASE OUR POPULATION

- IMPLICATIONS ON CRIME STATISTICS
- IMPLICATIONS ON STAFFING



2017

CSU – COMMUNITY SERVICE UNIT

- ▶ Work in partnership with Dana Point Code Enforcement, Parks, Public Works and other City departments to improve the quality of life for Dana Point residents.
- ▶ Identify and monitor known parolees and probationers
- ▶ Work directly with investigators on Dana Point criminal cases.
- ▶ Coordinate Dana Point Security Council meetings with our five-star resorts and hospitality providers to address industry-specific issues concerning safety and crime prevention.
- ▶ Homeless Liaison Officer embedded within the unit
- ▶ Coordinate Dana Point's Neighborhood Watch and Business Watch programs.
- ▶ Conduct crime-prevention presentations to HOAs and community groups.
- ▶ Work directly with OCIAC and DHS to increase the security of Critical Infrastructure within Dana Point.
- ▶ Plan, organize and execute the Police Services deployment for numerous Special Events in Dana Point Assist patrol operations as needed during busy periods.



COMMUNITY SERVICE UNIT DISTRICT MAP



2017

CHALLENGES



Shifts in Criminal Justice System
(AB 109, Prop 47, Prop 57, Prop 64)



Homeless Population



Training & Retention



Social Media



ACCOMPLISHMENTS



BEGAN RENOVATIONS AT CITY HALL TO PROVIDE DANA POINT RESIDENTS A FULL-SERVICE POLICE STATION



OUR FULL-TIME HOMELESS LIASON OFFICER (HLO) PARTNERED WITH MERCY HOUSE TO BETTER TRIAGE OUR HOMELESS POPULATION



EXPANDED DANA POINT'S BUSINESS WATCH AND NEIGHBORHOOD WATCH PROGRAMS

**IF YOU SEE
SOMETHING,
SAY
SOMETHING.**

PARTNERED WITH DEPARTMENT OF HOMELAND SECURITY TO PROVIDE STAFF WITH TRAINING ON EARLY INDICATORS.
"SEE SOMETHING, SAY SOMETHING"



CREATED INSTAGRAM AND TWITTER ACCOUNTS FOR DANA POINT POLICE SERVICES



2017

GOALS



FINALIZE TRANSITION FROM ALISO VIEJO SUBSTATION TO THE DANA POINT POLICE SERVICES SUBSTATION



CONTINUE PARENT PROJECT PROGRAM BY HOSTING THREE 10-WEEK LONG COURSES THROUGHOUT THE YEAR



STRENGTHEN BUSINESS WATCH AND NEIGHBORHOOD WATCH PROGRAMS BY IMPLEMENTING "DOG WALKER WATCH"



EXPAND NATIONAL NIGHT OUT BY COMBINING IT WITH DANA POINT'S EMERGENCY SERVICES EXPO AND A CONCERT IN THE PARK



INCREASE DANA POINT POLICE SERVICES' SOCIAL MEDIA PLATFORM BY DEVELOPING A DPPS FACEBOOK PAGE



2017

2016 COASTAL COMMUNITY COMPARISON



DANA POINT

- Population
• 34,181
- Police Services Budget
• 11.8 M
- Per Capita Cost
• \$345.22
- Sworn Officers
• 33
- Per Capita Sworn Ratio
• 1,000 : 0.96
- Part 1 Crime Stats
• 623



LAGUNA BEACH

- Population
• 22,723
- Police Services Budget
• 16.4 M
- Per Capita Cost
• \$721.71
- Sworn Officers
• 52
- Per Capita Sworn Ratio
• 1,000 : 2.29
- Part 1 Crime Stats
• 603



NEWPORT BEACH

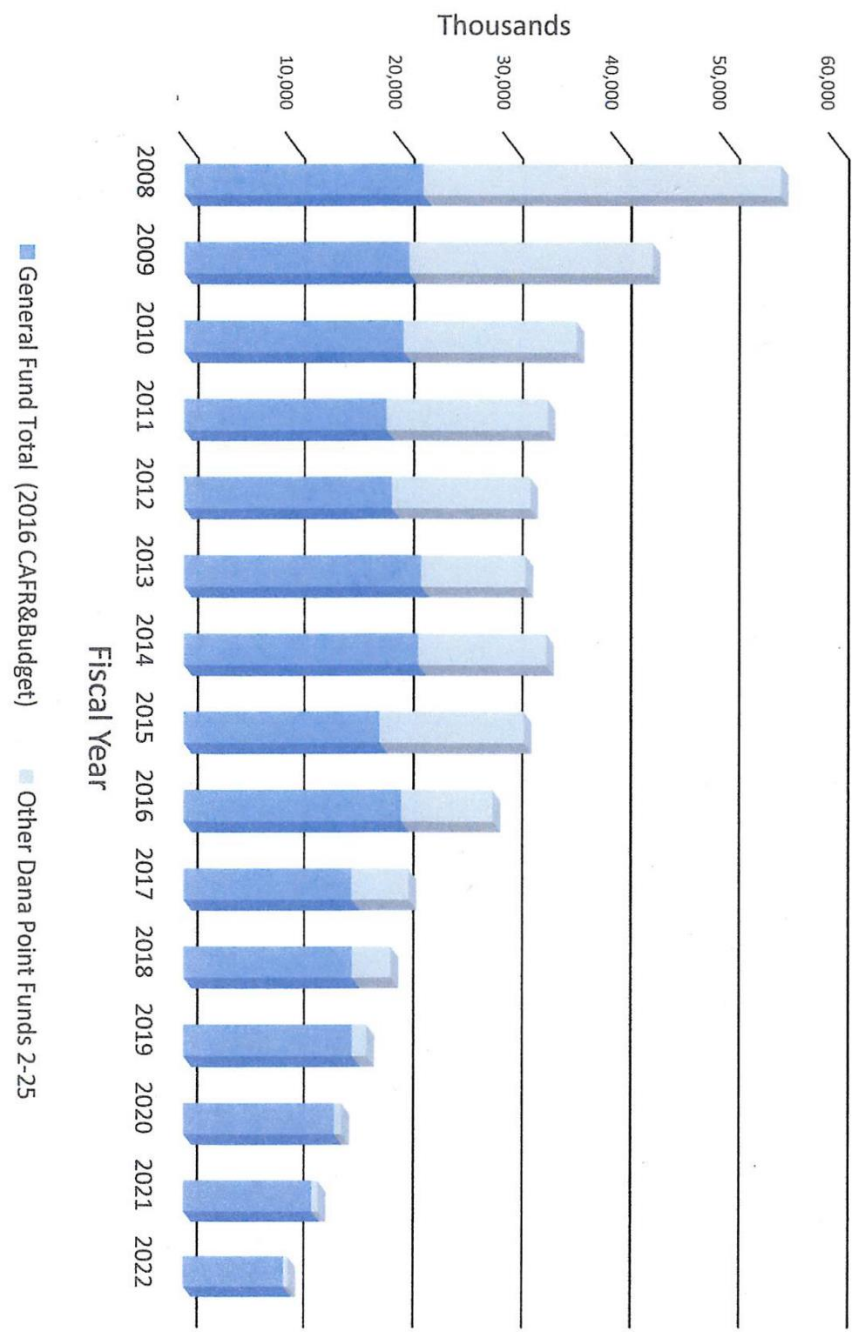
- Population
• 87,127
- Police Services Budget
• 52.3 M
- Per Capita Cost
• \$600.27
- Sworn Officers
• 146
- Per Capita Sworn Ratio
• 1,000 : 1.68
- Part 1 Crime Stats
• 2,406



SAN CLEMENTE

- Population
• 65,526
- Police Services Budget
• 14.4 M
- Per Capita Cost
• \$219.76
- Sworn Officers
• 43
- Per Capita Sworn Ratio
• 1,000 : 0.66
- Part 1 Crime Stats
• 874

Dana Point Funds Balance



DANA POINT BALANCES BY FUND

FUND #	FUND TITLE	6/30/2015	6/30/2016	Budget 6/30/2017	Budget 6/30/2018	Budget 6/30/2019	Plan 6/30/2020	Plan 6/30/2021	Plan 6/30/2022
Usable by Dana Point									
1	General Fund Unrestricted Cash	6,482,259	7,684,506	2,890,102	2,164,121	2,035,189	258,014	-	-
2	Gasoline Tax	77,180	63,936	68,185	68,185	68,185			
4	Measure M	109,718	85,138	98,038	100,038	102,038			
5	Clean Air	313,761	359,353	55,335	98,335	141,335			
11	Capital improvements	10,357,523	6,239,136	3,732,026	2,163,340	107,359			
12	Facilities Improvement	172,926	172,926	-	30,000	10			
21	Park Development	583,500	133,500	53,500	53,500	53,500			
Tightly Restricted - Spendable									
6	Coastal Transit	1,317,475	1,095,429	960,729	782,754	602,919	450,000	300,000	150,000
9	CFD ESHA	209,125	221,815	229,565	238,315	247,065	240,000	240,000	240,000
25	Supplemental Law enforcement	95,492	31,863	600	600	600	-	-	-
1	Art In Public Places	117,954	117,954	117,954	117,954	117,954	117,954	117,954	117,954
1	Cash Flow Reserve	3,030,000	3,287,380	3,377,000	3,630,000	3,645,040	3,718,401	3,794,417	3,909,456
1	Emergency Reserve	6,060,000	6,574,760	6,754,000	7,261,000	7,381,080	7,436,803	5,579,218	2,906,565
1	CIP Reserve	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000
Custodial Funds - Not Usable by Dana Point									
7	TBID	1,461,422	1,727,768	1,680,768	1,442,768	1,202,768	1,100,000	1,000,000	900,000
27	CFD 2006-1 Maintenance	346,014	372,645	336,817	178,617	212,017	200,000	200,000	200,000
31	Agency Trust	3,519,719	3,837,242	4,700,000					
33	CFD Bondholder Fund	4,792,818	5,009,116	5,000,000					
TOTAL Funds		41,546,886	39,514,467	32,554,619	20,829,527	18,417,059	16,021,172	13,731,589	10,923,975
General Fund Total 2016 CAFR&Bud		18,190,213	20,164,600	15,639,056	15,673,075	15,679,263	14,031,172	11,991,589	9,433,975
Funds 2-25 (without 7)		13,236,700	8,403,096	5,197,978	3,535,067	1,323,011	690,000	540,000	390,000
Total Dana Point Spendable Funds		31,426,913	28,567,696	20,837,034	19,208,142	17,002,274	14,721,172	12,531,589	9,823,975

5/23/2017 Prepared by Buck Hill

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DANA POINT BALANCES BY FUND

FUND #	FUND TITLE	6/30/2008	6/30/2009	6/30/2010	6/30/2011	6/30/2012	6/30/2013	6/30/2014
Usable by Dana Point								
1	General Fund Unrestricted Cash	10,023,613	8,114,119	8,776,739	6,974,360	7,892,363	9,973,393	10,283,844
2	Gasoline Tax	218,764	74,727	121,946	112,778	150,800	150,800	77,180
4	Measure M	529,311	937,241	346,538	39,481	95,371	72,297	108,809
5	Clean Air	33,713	63,027	117,476	150,404	191,709	243,356	259,762
11	Capital improvements	29,055,122	18,390,921	12,604,674	11,707,080	9,584,850	6,386,453	8,854,011
12	Facilities Improvement	1,130,747	983,999	734,874	699,055	699,055	480,528	172,926
21	Park Development	411,850	487,250	542,650	595,550	582,950	676,550	683,350
Tightly Restricted - Spendable								
6	Coastal Transit	1,271,605	1,306,514	1,321,614	1,330,914	1,337,295	1,341,628	1,345,126
9	CFD ESHA	-	-	-	-	-	180,000	206,244
25	Supplemental Law enforcement	209,680	133,170	113,999	134,890	75,833	49,735	64,469
1	Art In Public Places	-	-	-	-	-	-	-
1	Cash Flow Reserve	3,090,000	3,191,000	2,795,000	2,882,000	2,737,000	2,943,000	2,973,000
1	Emergency Reserve	6,179,000	6,382,000	5,590,000	5,764,000	5,474,000	5,885,000	5,946,000
1	CIP Reserve	2,857,000	3,169,000	3,169,000	3,169,000	3,169,000	3,169,000	2,500,000
Custodial Funds - Not Usable by Dana Point								
7	TBID	-	-	-	-	-	1,919,640	1,747,528
27	CFD 2006-1 Maintenance	-	38,570	91,541	87,308	101,134	141,036	136,484
31	Agency Trust	2,043,514	2,628,463	1,663,723	2,393,012	3,152,382	2,028,149	2,770,011
33	CFD Bondholder Fund	24,255	24,255	1,250,379	1,194,115	1,409,179	9,737,772	4,097,999
TOTAL Funds		57,078,174	45,924,256	39,240,153	37,233,947	36,652,921	45,378,337	42,226,743
	General Fund Total 2016 CAFR&Budget	22,149,613	20,856,119	20,330,739	18,789,360	19,272,363	21,970,393	21,702,844
	Funds 2-25 (without 7)	32,860,792	22,376,849	15,903,771	14,770,152	12,717,863	9,581,347	11,771,877
	Total Dana Point Spendable Funds	55,010,405	43,232,968	36,234,510	33,559,512	31,990,226	31,551,740	33,474,721

5/23/2017 Prepared by Buck Hill

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