

OC COMMUNITY RESOURCES

108 - OC DANA POINT HARBOR

Operational Summary

Fund Summary:

At a Glance:	
Total FY 2024-2025 Modified Budget:	14,530,903
Total FY 2024-2025 Actual Expenditure + Encumbrance:	9,133,508
Total Final FY 2025-2026 Budget:	25,593,415
Percent of County General Fund:	N/A
Total Employees:	0.00

The OC Dana Point Harbor Fund was established pursuant to Chapter 321(a) of the Statutes of 1961 which gave certain tide-lands and submerged lands of the Dana Point area to the County of Orange. This fund accounts for the daily functions of Dana Point Harbor and the master leases with Dana Point Harbor Partners LLC and Dana Point Harbor Partners Drystack LLC. Dana Point Harbor maintains a diverse recreational facility so all users and visitors may experience this regional asset in a safe and enjoyable way.

Funding includes long-term leases and recreation fees. In July of 2017, the Board approved a new master lease for the development of Dana Point Harbor, and in October of 2018, Dana Point Harbor Partners LLC and Dana Point Harbor Partners Drystack LLC took over operation of the majority of the Harbor with a 66-year lease term.

Ten Year Staffing Trend Highlights:

- In FY 2017-18, 14 positions were consolidated into OC Parks Fund 405. Staff who are working in Dana Point Harbor are charging costs as appropriate to Fund 108.

Budget Summary

Final Budget History:

Sources and Uses	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2025-2026 ⁽¹⁾	Change from FY 2024-2025	
	Actual Exp/Rev	Budget ⁽¹⁾ As of 6/30/25	Actual Exp/Rev As of 6/30/25	Final Budget	Budget Amount	Percent
Beginning Fund Balance - Unassigned	0	0	0	0	0	0.0
Total Revenue	5,618,344	5,297,858	5,296,618	5,070,592	(227,266)	(4.3)
Total Expenditures/Encumbrances	11,389,977	14,530,903	9,133,508	25,593,415	11,062,512	76.1
Prior Year Encumbrance Cancellations	0	0	453	0	0	0.0
Inc/(Dec) to Obligated Fund Balances	(5,771,632)	(9,233,045)	(3,836,438)	(20,522,823)	(11,289,778)	122.3
Ending Fund Balance - Unassigned	0	0	0	0	0	0.0

(1) The above totals may not match FY 2024-25 Current Modified Budget and FY 2025-26 Final Budget totals included in "At a Glance" due to inclusion of increases in Reserves.

Columns may not total correctly due to rounding.

Detailed budget by expense category and by activity is presented for agency: OC Dana Point Harbor in the Appendix on page A100



108 - OC Dana Point Harbor

Summary of Final Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2025-2026	Change from FY 2024-2025	
	Actual Exp/Rev	Budget As of 6/30/25	Actual Exp/Rev ⁽¹⁾ As of 6/30/25	Final Budget	Budget Amount	Percent
Fines, Forfeitures & Penalties Category	\$ 57	\$ 2,000	\$ 25	\$ 0	\$ (2,000)	(100.0)%
Revenue from Use of Money and Property Category	5,273,338	5,196,858	5,188,197	4,969,092	(227,766)	(4.4)
Intergovernmental Revenues Category	228,709	0	0	0	0	0.0
Charges For Services Category	111,139	94,000	93,476	96,500	2,500	2.7
Miscellaneous Revenues Category	5,102	5,000	3,653	5,000	0	0.0
Other Financing Sources Category	0	0	11,267	0	0	0.0
Fund Balance Unassigned	0	0	0	0	0	0.0
Obligated Fund Balances	5,797,361	9,233,045	4,841,858	20,522,823	11,289,778	122.3
Total Revenues	11,415,705	14,530,903	10,138,476	25,593,415	11,062,512	76.1
Services & Supplies Category	11,340,785	13,290,752	8,840,889	13,734,380	443,628	3.3
Other Charges Category	0	0	0	14,035	14,035	0.0
Structures & Improvements Category	49,193	1,206,023	292,619	11,845,000	10,638,977	882.2
Other Financing Uses Category	0	34,128	0	0	(34,128)	(100.0)
Obligated Fund Balances	25,729	0	1,005,420	0	0	0.0
Total Requirements	11,415,706	14,530,903	10,138,928	25,593,415	11,062,512	76.1
Beginning Fund Balance - Unassigned	0	0	0	0	0	0.0
Current Year Revenue	5,618,344	5,297,858	5,296,618	5,070,592	(227,266)	(4.3)
Current Year Expenses	(11,268,440)	(14,530,903)	(9,074,456)	(25,593,415)	(11,062,512)	76.1
Prior Year Expenses	(60,368)	0	(77,110)	0	0	0.0
Decrease/(Increase) Reserve for Encumbrances	(61,169)	0	18,510	0	0	0.0
Decrease/(Increase) to Obligated Fund Balances	5,771,632	9,233,045	3,836,438	20,522,823	11,289,778	122.3
Ending Fund Balance - Unassigned	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0.0%

Columns may not total correctly due to rounding.

