

# City of Manhattan Beach

## Finance Department



Month End Report  
July 2025  
Fiscal Year 2025-2026



**City of Manhattan Beach**  
**Fiscal Year 2026 Statement of Revenues & Expenditures**  
**As of July 31, 2025**

% of Year  
8.3%

Current Year Activity								
Fund	No.	Adjusted	YTD	%	Adjusted	Year-to-Date		%
		Budget Revenues			Budget Expenditures	Expenditures	Encumbrances	
			Revenues	Realized			Utilized*	
General Fund	100	\$125,419,628	\$5,212,645	4.2%	\$105,855,129	\$7,350,533	\$5,419,675	12.1%
Street Lighting & Landscaping Fund	201	391,003	15,931	4.1%	675,465	2,651	-	0.4%
Gas Tax Fund	205	2,098,759	182,441	8.7%	2,262,690	24,186	852,485	38.7%
Asset Forfeiture Fund	210	74,769	5,217	7.0%	168,000	8,199	-	4.9%
Police Safety Grants Fund	211	209,284	1,522	0.7%	220,000	2,246	-	1.0%
Grants Fund	220	-	-	-	-	-	-	-
Prop A Fund	230	918,788	83,988	9.1%	1,431,253	85,673	-	6.0%
Prop C Fund	231	777,139	71,543	9.2%	685,664	-	-	-
AB 2766 Fund	232	53,373	1,012	1.9%	673	56	-	8.3%
Measure R Fund	233	610,433	6,742	1.1%	643,888	2,967	264,135	41.5%
Measure M Fund	234	654,628	4,962	0.8%	1,601,732	295	276,880	17.3%
Measure W Fund	240	4,519,201	6,308	0.1%	4,107,744	-	-	-
Capital Improvements Fund	401	1,105,804	173,554	15.7%	8,576,393	45,191	27,639	0.8%
Bond Construction Fund	402	-	1,403	-	-	-	-	-
Underground Assessment District Constr	403	57,096	4,600	8.1%	-	-	-	-
Water Fund	501	18,658,082	2,157,469	11.6%	20,355,255	581,824	768,969	6.6%
Storm Drain Fund	502	2,256,328	30,954	1.4%	2,657,941	58,154	-	2.2%
Sewer Fund	503	4,706,815	516,861	11.0%	11,306,171	211,276	5,307,251	48.8%
Parking Fund	520	6,283,427	619,210	9.9%	8,488,681	206,076	303,570	6.0%
County Parking Lots Fund	521	1,588,160	200,309	12.6%	1,188,370	25,465	359	2.2%
State Pier & Parking Lot Fund	522	1,161,785	126,348	10.9%	774,363	31,154	72,282	13.4%
Insurance Reserve Fund	601	10,116,300	796,989	7.9%	11,897,119	4,767,988	254,625	42.2%
Information Technology Fund	605	6,425,946	484,763	7.5%	6,588,281	513,654	538,963	16.0%
Fleet Management Fund	610	3,523,905	404,963	11.5%	4,306,751	150,038	-	3.5%
Building Maintenance & Operation Fund	615	2,991,842	270,818	9.1%	3,068,874	129,673	105,783	7.7%
Underground Assessment Fund 2018 Re	710	714,150	3,696	0.5%	509,025	-	-	-
Underground Assessment Fund 19-12 &	711	606,106	7,019	1.2%	604,907	-	-	-
Underground Assessment Fund 19-4	712	337,613	4,565	1.4%	338,143	-	-	-
City Pension Fund	801	213,343	-	-	213,115	15,458	-	7.3%
Section 115 Fund	804	100,000	13,530	13.5%	1,856,902	1,875,990	-	101.0%
		<b>\$196,573,707</b>	<b>\$11,409,361</b>	<b>5.8%</b>	<b>\$200,382,528</b>	<b>\$16,088,749</b>	<b>\$14,192,616</b>	<b>15.1%</b>

\*Includes Encumbered Amounts



**City of Manhattan Beach**  
**Fiscal Year 2026 Citywide Revenues**  
**As of July 31, 2025**

**% of Year**  
**8.3%**

**Current Year Activity**

	<b>Fund No.</b>	<b>Original Budget</b>	<b>Budget Adjustments</b>	<b>Adjusted Budget</b>	<b>Year-to-Date Actuals</b>	<b>Unrealized Amount</b>	<b>% Realized</b>
General Fund	100	\$125,419,628	-	\$125,419,628	\$5,212,645	\$120,206,983	4.2%
Street Lighting & Landscaping Fund	201	391,003	-	391,003	15,931	375,072	4.1%
Gas Tax Fund	205	2,098,759	-	2,098,759	182,441	1,916,318	8.7%
Asset Forfeiture Fund	210	74,769	-	74,769	5,217	69,552	7.0%
Police Safety Grants Fund	211	209,284	-	209,284	1,522	207,762	0.7%
Grants Fund	220	-	-	-	-	-	-
Prop A Fund	230	918,788	-	918,788	83,988	834,800	9.1%
Prop C Fund	231	777,139	-	777,139	71,543	705,596	9.2%
AB 2766 Fund	232	53,373	-	53,373	1,012	52,361	1.9%
Measure R Fund	233	610,433	-	610,433	6,742	603,691	1.1%
Measure M Fund	234	654,628	-	654,628	4,962	649,666	0.8%
Measure W Fund	240	4,519,201	-	4,519,201	6,308	4,512,893	0.1%
Capital Improvements Fund	401	1,105,804	-	1,105,804	173,554	932,250	15.7%
Bond Construction Fund	402	-	-	-	1,403	(1,403)	-
Underground Assessment District Constr	403	57,096	-	57,096	4,600	52,496	8.1%
Water Fund	501	18,658,082	-	18,658,082	2,157,469	16,500,613	11.6%
Storm Drain Fund	502	2,256,328	-	2,256,328	30,954	2,225,374	1.4%
Sewer Fund	503	4,706,815	-	4,706,815	516,861	4,189,954	11.0%
Parking Fund	520	6,283,427	-	6,283,427	619,210	5,664,217	9.9%
County Parking Lots Fund	521	1,588,160	-	1,588,160	200,309	1,387,851	12.6%
State Pier & Parking Lot Fund	522	1,161,785	-	1,161,785	126,348	1,035,437	10.9%
Insurance Reserve Fund	601	10,116,300	-	10,116,300	796,989	9,319,311	7.9%
Information Technology Fund	605	6,425,946	-	6,425,946	484,763	5,941,183	7.5%
Fleet Management Fund	610	3,523,905	-	3,523,905	404,963	3,118,942	11.5%
Building Maintenance & Operation Fund	615	2,991,842	-	2,991,842	270,818	2,721,024	9.1%
Underground Assessment Fund 2018 Rel	710	714,150	-	714,150	3,696	710,454	0.5%
Underground Assessment Fund 19-12 &	711	606,106	-	606,106	7,019	599,087	1.2%
Underground Assessment Fund 19-4	712	337,613	-	337,613	4,565	333,048	1.4%
City Pension Fund	801	213,343	-	213,343	-	213,343	-
Section 115 Fund	804	100,000	-	100,000	13,530	86,470	13.5%
		<b>\$196,573,707</b>	<b>\$0</b>	<b>\$196,573,707</b>	<b>\$11,409,361</b>	<b>\$185,164,346</b>	<b>5.8%</b>



**City of Manhattan Beach**  
**Fiscal Year 2026 Citywide Expenditures**  
**As of July 31, 2025**

**% of Year**  
**8.3%**

**Current Year Activity**

	<b>Fund</b>	<b>Original</b>	<b>Budget</b>	<b>Adjusted</b>	<b>Year-to-Date</b>		<b>Available</b>	<b>%</b>
	<b>No.</b>	<b>Budget</b>	<b>Adjustments*</b>	<b>Budget</b>	<b>Actuals</b>	<b>Encumbrances</b>	<b>Budget</b>	<b>Utilized**</b>
General Fund	100	\$105,855,129	\$0	\$105,855,129	\$7,350,533	\$5,419,675	\$93,084,920	12.1%
Street Lighting & Landscaping Fund	201	675,465	-	675,465	2,651	-	672,814	0.4%
Gas Tax Fund	205	2,262,690	-	2,262,690	24,186	852,485	1,386,018	38.7%
Asset Forfeiture Fund	210	168,000	-	168,000	8,199	-	159,801	4.9%
Police Safety Grants Fund	211	220,000	-	220,000	2,246	-	217,754	1.0%
Grants Fund	220	-	-	-	-	-	-	-
Prop A Fund	230	1,431,253	-	1,431,253	85,673	-	1,345,580	6.0%
Prop C Fund	231	685,664	-	685,664	-	-	685,664	-
AB 2766 Fund	232	673	-	673	56	-	617	8.3%
Measure R Fund	233	643,888	-	643,888	2,967	264,135	376,786	41.5%
Measure M Fund	234	1,601,732	-	1,601,732	295	276,880	1,324,556	17.3%
Measure W Fund	240	4,107,744	-	4,107,744	-	-	4,107,744	-
Capital Improvements Fund	401	8,576,393	-	8,576,393	45,191	27,639	8,503,564	0.8%
Bond Construction Fund	402	-	-	-	-	-	-	-
Underground Assessment District Constr	403	-	-	-	-	-	-	-
Water Fund	501	20,355,255	-	20,355,255	581,824	768,969	19,004,461	6.6%
Storm Drain Fund	502	2,657,941	-	2,657,941	58,154	-	2,599,787	2.2%
Sewer Fund	503	11,306,171	-	11,306,171	211,276	5,307,251	5,787,644	48.8%
Parking Fund	520	8,488,681	-	8,488,681	206,076	303,570	7,979,035	6.0%
County Parking Lots Fund	521	1,188,370	-	1,188,370	25,465	359	1,162,546	2.2%
State Pier & Parking Lot Fund	522	774,363	-	774,363	31,154	72,282	670,927	13.4%
Insurance Reserve Fund	601	11,897,119	-	11,897,119	4,767,988	254,625	6,874,506	42.2%
Information Technology Fund	605	6,588,281	-	6,588,281	513,654	538,963	5,535,664	16.0%
Fleet Management Fund	610	4,306,751	-	4,306,751	150,038	-	4,156,713	3.5%
Building Maintenance & Operation Fund	615	3,068,874	-	3,068,874	129,673	105,783	2,833,417	7.7%
Underground Assessment Fund 2018 Rel	710	509,025	-	509,025	-	-	509,025	-
Underground Assessment Fund 19-12 &	711	604,907	-	604,907	-	-	604,907	-
Underground Assessment Fund 19-4	712	338,143	-	338,143	-	-	338,143	-
City Pension Fund	801	213,115	-	213,115	15,458	-	197,657	7.3%
Section 115 Fund	804	1,856,902	-	1,856,902	1,875,990	-	(19,088)	101.0%
		<b>\$200,382,528</b>	<b>\$0</b>	<b>\$200,382,528</b>	<b>\$16,088,749</b>	<b>\$14,192,616</b>	<b>\$170,101,162</b>	<b>15.1%</b>

\*Budget Adjustments include City Council-approved adjustments during the current year and encumbrances carried forward from the prior year.

\*\*Includes Encumbered Amounts

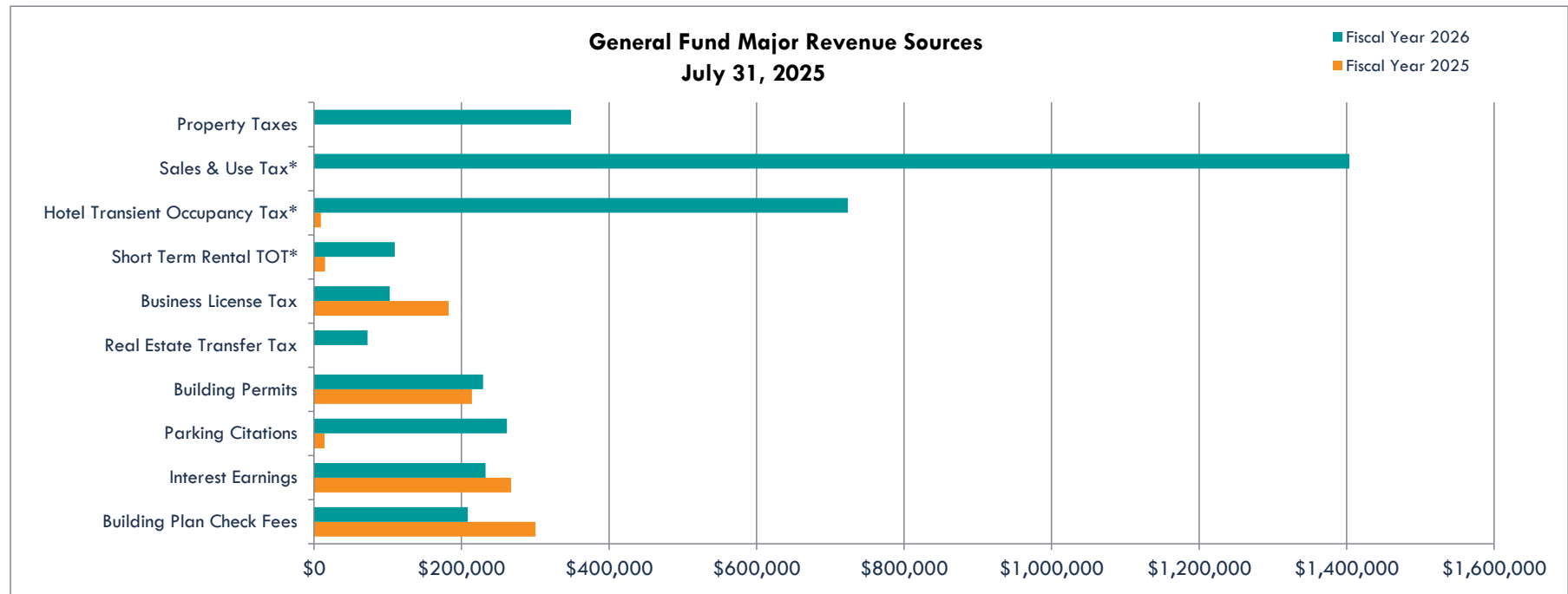


**City of Manhattan Beach**  
**Fiscal Year 2026 General Fund Major Revenue Trends**  
**July 31, 2025**

Percent of Year  
8.3%

Major Revenue Accounts	Year-To-Date Actuals						FY 2026	
	2021	2022	2023	2024	2025	2026	Adj Budget	Realized
Property Taxes	\$0	\$0	\$0	\$227	\$0	348,616	\$47,018,618	0.7%
Sales & Use Tax*	808,170	810,878	903,609	1,087,863	-	1,404,025	11,440,000	12.3%
Hotel Transient Occupancy Tax (T	149,656	424,420	374,609	567,511	9,412	724,000	7,682,000	9.4%
Short Term Rental TOT*	-	-	-	59,662	15,062	109,533	1,367,000	8.0%
Business License Tax	309,824	590,778	183,846	212,980	182,676	102,772	5,850,000	1.8%
Real Estate Transfer Tax	-	99,788	-	-	-	72,452	850,000	8.5%
Building Permits	192,218	118,802	170,529	234,085	213,996	229,125	2,557,433	9.0%
Parking Citations	121,490	195,593	30,585	20,074	14,282	261,607	2,741,865	9.5%
Interest Earnings	(30,364)	63,707	(24,827)	268,141	267,282	232,473	1,484,313	15.7%
Building Plan Check Fees	242,439	131,989	179,695	149,540	300,437	208,422	2,000,000	10.4%
<b>Total Major Revenue Accounts</b>	<b>\$1,793,433</b>	<b>\$2,435,954</b>	<b>\$1,818,046</b>	<b>\$2,600,081</b>	<b>\$1,003,148</b>	<b>\$3,693,025</b>	<b>\$82,991,229</b>	<b>4.4%</b>
Over/(Under) Prior Year	(430,810)	642,521	(617,909)	782,035	(1,596,933)	2,689,877		
Percent Change From Prior Year	(19.4%)	35.8%	(25.4%)	43.0%	(61.4%)	268.1%		
Other Revenues*	1,226,521	1,554,180	3,184,030	4,694,879	\$3,787,955	\$1,519,619	42,428,399	8.9%
<b>Total General Fund Revenues</b>	<b>\$3,019,954</b>	<b>\$3,990,134</b>	<b>\$5,002,076</b>	<b>\$7,294,961</b>	<b>\$4,791,104</b>	<b>\$5,212,645</b>	<b>\$125,419,628</b>	<b>3.8%</b>

\* Accounting methodology change starting FY 2025 results in variances across key revenues. During Quarter 1, prior year revenues are accrued to the prior year and reversed in the new fiscal year.



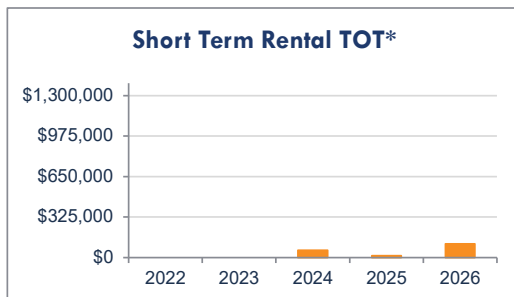
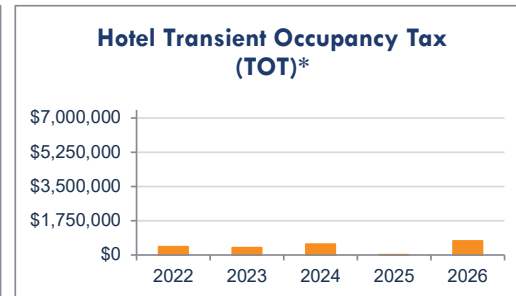
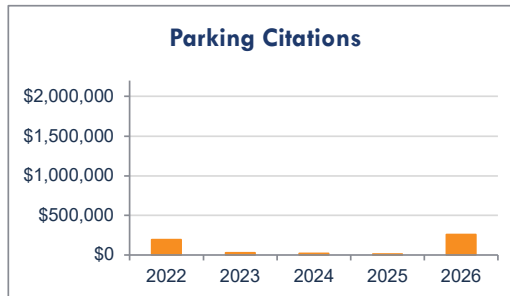
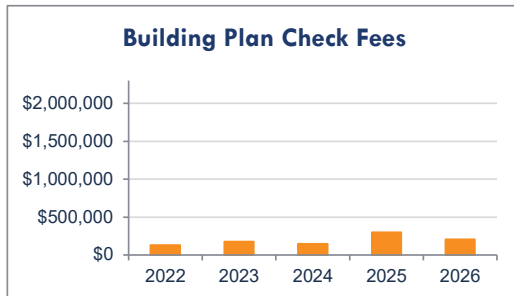
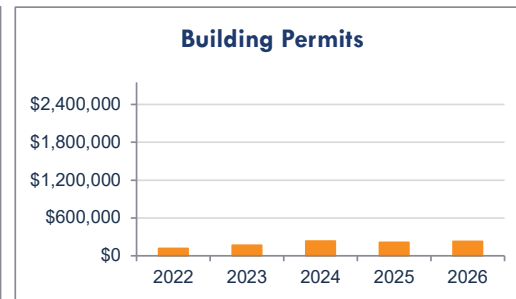
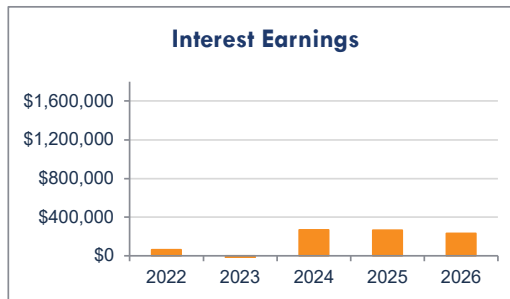
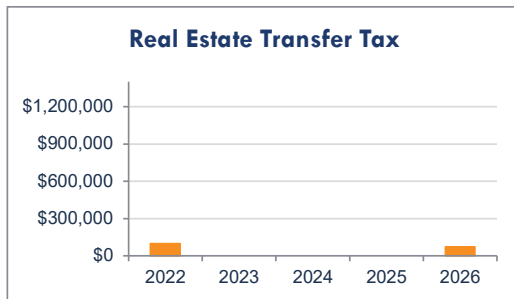
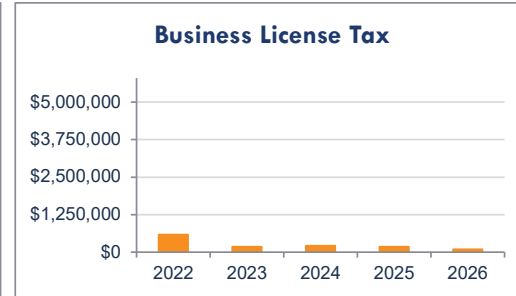
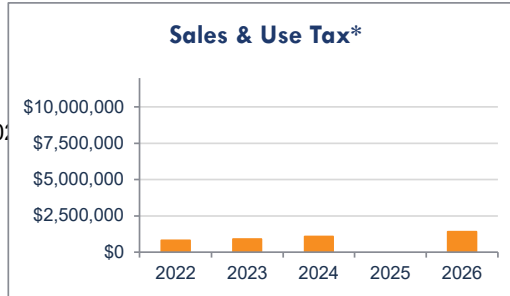
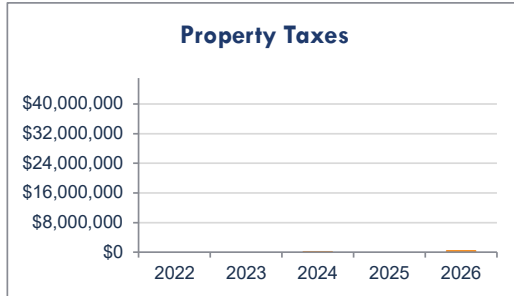


# City of Manhattan Beach

## Fiscal Year 2026 General Fund Major Revenue Trends

### July Year-Over-Year

Percent of Year  
8.3%



\* Accounting methodology change starting FY 2025 results in variances across key revenues. During Quarter 1, prior year revenues are accrued to the prior year and reversed in the new fiscal year.



**City of Manhattan Beach**  
**Fiscal Year 2026 General Fund Expenditures by Department**  
**As of July 31, 2025**

**% of Year**  
**8.3%**

	Current Year Activity							
	Dept	Original	Budget	Adjusted	YTD	YTD	Available	%
	No.	Budget	Adjustments <sup>1</sup>	Budget	Expenditures	Encumbrances	Budget	Used
Management Services	11	\$5,484,086	\$0	\$5,484,086	\$284,269	\$0	\$5,199,817	5.2%
Finance	12	5,014,140	-	5,014,140	343,845	101,269	4,569,025	8.9%
Human Resources	13	2,438,873	-	2,438,873	165,496	-	2,273,377	6.8%
Parks and Recreation	14	12,157,179	-	12,157,179	1,043,851	1,014,418	10,098,910	16.9%
Police	15	40,371,162	-	40,371,162	2,813,749	3,088,545	34,468,868	14.6%
Fire	16	18,591,849	-	18,591,849	1,364,658	759,473	16,467,717	11.4%
Community Development	17	8,801,990	-	8,801,990	466,384	181,069	8,154,537	7.4%
Public Works	18	12,995,850	-	12,995,850	868,281	274,900	11,852,669	8.8%
Information Technology	19	-	-	-	-	-	-	-
		\$105,855,129	\$0	\$105,855,129	\$7,350,533	\$5,419,675	\$93,084,920	12.1%

<sup>1</sup>Budget Adjustments include City Council-approved adjustments during the current year and encumbrances carried forward from the prior year.



## Balance Sheet Accounts As of July 31, 2025

Account	Description	Established	Purpose	Amount
<b>Parks &amp; Recreation</b>				
100-21501	Tree and Bench Donations	2003	Donations for trees & benches.	\$ 6,797
100-21705	Pumpkin Race	2013	Sponsorship revenue/expenses for Pumpkin Race.	\$ 5,026
100-21706	Recreation Sponsorships	2017	Sponsorship revenue/expenses for other programs.	\$ 35,750
802-21708	Public Arts Fund	2003	Funded through a portion of development fees. Used to fund Public Art.	\$ 1,668,412
<b>Police</b>				
100-21410	Reserve Force Deposits	1997	Funded through donations. Reserve Officer equipment, training, etc.	\$ 1,945
100-21405	K9 Deposits	1997	Funded through donations. Used for K9 Equipment.	\$ 530
100-21408	Victims Assistance Deposits	1997	Property that is forfeited permanently and goes to auction. The funds are deposited for Victims Assistance programs.	\$ 3,423
100-21411	Every 15 Minutes Deposits	1998	Funded through donations. Every 15 Minutes Program. In conjunction with Mira Costa (MBUSD).	\$ 4,356
100-21409	Explorer Scout Deposits	1997	Funded through donations. Explorer events, special equipment, etc.	\$ 14,985
100-21404	Neighborhood Watch Deposits	1997	Property that is forfeited permanently and goes to auction. The funds are deposited for various Neighborhood Watch uses.	\$ 25,847
100-21407	Equipment Deposits	1997	Funded through donations. Used for Various Special Equipment.	\$ 25,878
100-21412	Graux Trust (Police)	2014	Donation gift from the Graux Trust.	\$ 8,893
100-21402	Inmate Welfare Deposits	1997	Funds generated through inmate telephone in the jail. Use for Inmate welfare, i.e. new mattresses, periodicals, newspapers, books, etc.	\$ 47,920
<b>Fire</b>				
100-21453	Paramedic Trust Deposits	1997	Donations to Fire operations.	\$ 7,295
100-21451	Graux/Rotary Trust (Fire)	2014	Donation gift from the Graux Trust.	\$ 1,756
100-21452	Customer Deposits	2012	Donations from public to fire services.	\$ 1,063
100-21913	Fire Technology Replacement	2020	Funded through a fee of 5% of annual Fire Inspection Permits. The purpose of this technology fee is to recover the cost associated with replacement of existing system, upgrades to the existing and new system, and maintenance costs associated with the system.	\$ 59,789
<b>Community Development</b>				
100-21602	Tree Penalties for Illegal Removal	2018	Fines for illegally removed trees for the planting of new trees.	\$ 77,355
100-21601	General Plan Maintenance	2010	Surcharge taken from permits to fund updates for General Plan (i.e., Mobility Plan, Housing Element, Land Use, etc.).	\$ 652,060
100-21608	Seismic Fees	1998	A portion of this fee is paid quarterly by the City to the Department of Conservation (DoC) along with a quarterly report. Balance of fee is used for data utilization, and seismic education incorporating data interpretations from data of the strong-motion instrumentation program.	\$ 93,235
100-21609	Congestion Management Plan	2002	Fees that are charged for projects that increase traffic; Planning correction checklist has section for CMP, where a spreadsheet calculates trips/cost; county program on hold for number of years. Funds are to be used for transportation improvements.	\$ 68,440
100-21610	BSA Revolving Fund Fee	2009	Fee identified during Building permit application. A portion of this fee is paid quarterly by the City to the CA Building Standards Commission (BSC) along with a quarterly report. Fee paid to BSC based on calculations in the report.	\$ 18,467
100-21616	SB 1186 Disability Access & Education	2014	Fee charged on permits, a portion of which is available yearly for Building Inspector training on Title 24, CASp (Certified Access Specialist Program), and SB 1186.	\$ 123,184
100-21914	Energov Technology Replacement	2020	Funded through a fee of 3% of Building Permits. The purpose of this technology fee is to recover the cost associated with replacement of existing system, upgrades to the existing and new system, and maintenance costs associated with the system.	\$ 227,793
<b>Information Technology</b>				
100-21311	Time Warner PEG Deposit	1997	Public, Education, and Governmental Access. MBtv (city government cablecast and webcast) capital expenditures, repairs and upgrades.	\$ 78,944
100-21312	Verizon PEG Deposit	2007	Public, Education, and Governmental Access. MBtv (city government cablecast and webcast) capital expenditures, repairs and upgrades.	\$ 191,496

**Total \$ 3,450,642**