

City of Manhattan Beach

Finance Department



Month End Report
April 2025
Fiscal Year 2024-2025



City of Manhattan Beach
Fiscal Year 2025 General Fund Expenditures by Department
As of April 30, 2025

% of Year
83.3%

Current Year Activity

	Dept No.	Original Budget	Budget Adjustments¹	Adjusted Budget	YTD Expenditures	YTD Encumbrances	Available Budget	% Used
Management Services	11	\$5,192,028	(\$91,211)	\$5,100,817	\$4,076,506	\$191,416	\$832,895	83.7%
Finance	12	4,333,794	419,045	4,752,839	3,659,211	103,198	990,430	79.2%
Human Resources	13	2,032,287	214,111	2,246,398	1,993,434	26,459	226,506	89.9%
Parks and Recreation	14	10,575,180	122,062	10,697,242	8,452,134	380,790	1,864,318	82.6%
Police	15	38,223,846	336,099	38,559,945	30,933,728	380,757	7,245,459	81.2%
Fire	16	17,732,501	2,049,757	19,782,258	16,389,051	33,895	3,359,312	83.0%
Community Development	17	8,228,911	187,522	8,416,433	6,140,223	150,436	2,125,774	74.7%
Public Works	18	12,166,344	233,133	12,399,477	9,590,329	718,409	2,090,739	83.1%
Information Technology	19	-	-	-	-	-	-	-
		\$98,484,891	\$3,470,518	\$101,955,409	\$81,234,615	\$1,985,360	\$18,735,434	81.6%

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



City of Manhattan Beach
Fiscal Year 2025 Statement of Revenues & Expenditures
As of April 30, 2025

% of Year
83.3%

Current Year Activity

	Fund No.	Adjusted Budget Revenues	YTD Revenues	% Realized	Adjusted Budget Expenditures	Year-to-Date		% Utilized*
						Expenditures	Encumbrances	
General Fund	100	\$101,428,659	\$84,201,227	83.0%	\$101,955,409	\$81,234,615	\$1,985,360	81.6%
Street Lighting & Landscaping Fund	201	390,985	321,418	82.2%	726,173	345,748	3,008	48.0%
Gas Tax Fund	205	2,082,844	1,619,195	77.7%	5,931,208	472,180	1,712,893	36.8%
Asset Forfeiture Fund	210	41,800	53,342	127.6%	148,000	101,218	-	68.4%
Police Safety Grants Fund	211	189,000	221,340	117.1%	373,032	203,494	39,523	65.1%
Grants Fund	220	6,955,849	177,492	2.6%	6,919,849	177,490	16,143	2.8%
Prop A Fund	230	988,594	1,158,390	117.2%	1,276,148	1,016,208	-	79.6%
Prop C Fund	231	7,830,351	770,506	9.8%	7,770,058	188,521	214,894	5.2%
AB 2766 Fund	232	47,500	48,372	101.8%	273,428	2,101	9,075	4.1%
Measure R Fund	233	1,513,142	600,470	39.7%	3,643,478	148,973	812,461	26.4%
Measure M Fund	234	19,952,149	758,346	3.8%	20,120,114	275,700	2,599,593	14.3%
Measure W Fund	240	28,133,779	95,932	0.3%	28,071,967	252,360	2,054,957	8.2%
Capital Improvements Fund	401	2,114,453	1,520,389	71.9%	25,382,762	16,051,563	372,253	64.7%
Bond Construction Fund	402	-	45,481	-	60	241	-	401.7%
Underground Assessment District Construction	403	-	128,452	-	1,170,556	58,985	38,500	8.3%
Water Fund	501	16,832,770	15,718,263	93.4%	25,951,099	13,544,156	2,027,894	60.0%
Storm Drain Fund	502	2,227,340	1,924,472	86.4%	7,422,250	2,069,898	1,281,459	45.2%
Sewer Fund	503	4,273,070	4,523,077	105.9%	21,249,581	2,402,457	5,581,605	37.6%
Parking Fund	520	4,387,700	3,684,399	84.0%	6,452,207	3,045,943	1,676,199	73.2%
County Parking Lots Fund	521	1,111,200	858,562	77.3%	956,940	324,559	31,321	37.2%
State Pier & Parking Lot Fund	522	870,500	727,264	83.5%	1,650,197	637,963	370,808	61.1%
Insurance Reserve Fund	601	9,223,980	7,809,794	84.7%	10,886,625	11,394,024	47,570	105.1%
Information Technology Fund	605	4,660,060	3,884,237	83.4%	5,946,980	3,616,834	503,466	69.3%
Fleet Management Fund	610	3,334,359	2,633,153	79.0%	5,939,024	2,575,370	308,225	48.6%
Building Maintenance & Operation Fund	615	2,732,659	2,067,901	75.7%	3,018,931	2,095,356	203,741	76.2%
Underground Assessment Fund 2018 Refundin	710	714,150	482,678	67.6%	716,425	705,725	-	98.5%
Underground Assessment Fund 19-12 & 19-1	711	606,106	556,605	91.8%	608,057	595,277	-	97.9%
Underground Assessment Fund 19-4	712	337,613	144,061	42.7%	337,793	327,325	-	96.9%
City Pension Fund	801	206,188	358	0.2%	207,666	168,460	-	81.1%
Section 115 Fund	804	100,000	152,906	152.9%	1,021,059	991,015	-	97.1%
		\$223,286,801	\$136,888,082	61.3%	\$296,127,076	\$145,023,758	\$21,890,948	56.4%

*Includes Encumbered Amounts



City of Manhattan Beach
Fiscal Year 2025 Citywide Revenues
As of April 30, 2025

% of Year
83.3%

Current Year Activity

	Fund No.	Original Budget	Budget Adjustments	Adjusted Budget	Year-to-Date Actuals	Unrealized Amount	% Realized
General Fund	100	\$98,993,155	2,435,504	\$101,428,659	\$84,201,227	\$17,227,432	83.0%
Street Lighting & Landscaping Fund	201	390,985	-	390,985	321,418	69,567	82.2%
Gas Tax Fund	205	1,935,943	146,901	2,082,844	1,619,195	463,649	77.7%
Asset Forfeiture Fund	210	41,800	-	41,800	53,342	(11,542)	127.6%
Police Safety Grants Fund	211	189,000	-	189,000	221,340	(32,340)	117.1%
Grants Fund	220	5,320,000	1,635,849	6,955,849	177,492	6,778,357	2.6%
Prop A Fund	230	988,594	-	988,594	1,158,390	(169,796)	117.2%
Prop C Fund	231	802,856	7,027,495	7,830,351	770,506	7,059,845	9.8%
AB 2766 Fund	232	47,500	-	47,500	48,372	(872)	101.8%
Measure R Fund	233	964,892	548,250	1,513,142	600,470	912,671	39.7%
Measure M Fund	234	6,510,878	13,441,271	19,952,149	758,346	19,193,804	3.8%
Measure W Fund	240	411,500	27,722,279	28,133,779	95,932	28,037,847	0.3%
Capital Improvements Fund	401	1,714,302	400,151	2,114,453	1,520,389	594,064	71.9%
Bond Construction Fund	402	-	-	-	45,481	(45,481)	-
Underground Assessment District Construction	403	-	-	-	128,452	(128,452)	-
Water Fund	501	16,832,770	-	16,832,770	15,718,263	1,114,507	93.4%
Storm Drain Fund	502	2,227,340	-	2,227,340	1,924,472	302,868	86.4%
Sewer Fund	503	4,273,070	-	4,273,070	4,523,077	(250,007)	105.9%
Parking Fund	520	4,387,700	-	4,387,700	3,684,399	703,301	84.0%
County Parking Lots Fund	521	1,111,200	-	1,111,200	858,562	252,638	77.3%
State Pier & Parking Lot Fund	522	870,500	-	870,500	727,264	143,236	83.5%
Insurance Reserve Fund	601	9,223,980	-	9,223,980	7,809,794	1,414,186	84.7%
Information Technology Fund	605	4,660,060	-	4,660,060	3,884,237	775,823	83.4%
Fleet Management Fund	610	3,334,359	-	3,334,359	2,633,153	701,206	79.0%
Building Maintenance & Operation Fund	615	2,732,659	-	2,732,659	2,067,901	664,758	75.7%
Underground Assessment Fund 2018 Refundin	710	714,150	-	714,150	482,678	231,472	67.6%
Underground Assessment Fund 19-12 & 19-1	711	606,106	-	606,106	556,605	49,501	91.8%
Underground Assessment Fund 19-4	712	337,613	-	337,613	144,061	193,552	42.7%
City Pension Fund	801	206,188	-	206,188	358	205,830	0.2%
Section 115 Fund	804	100,000	-	100,000	152,906	(52,906)	152.9%
		\$169,929,100	\$53,357,701	\$223,286,801	\$136,888,082	\$86,398,719	61.3%



City of Manhattan Beach
Fiscal Year 2025 Citywide Expenditures
As of April 30, 2025

% of Year
83.3%

Current Year Activity

	Fund No.	Original Budget	Budget Adjustments*	Adjusted Budget	Year-to-Date		Available Budget	% Utilized**
					Actuals	Encumbrances		
General Fund	100	\$98,484,891	\$3,470,518	\$101,955,409	\$81,234,615	\$1,985,360	\$18,735,434	81.6%
Street Lighting & Landscaping Fund	201	704,331	21,842	726,173	345,748	3,008	377,417	48.0%
Gas Tax Fund	205	2,075,138	3,856,070	5,931,208	472,180	1,712,893	3,746,136	36.8%
Asset Forfeiture Fund	210	78,000	70,000	148,000	101,218	-	46,782	68.4%
Police Safety Grants Fund	211	215,000	158,032	373,032	203,494	39,523	130,015	65.1%
Grants Fund	220	5,320,000	1,599,849	6,919,849	177,490	16,143	6,726,216	2.8%
Prop A Fund	230	769,417	506,731	1,276,148	1,016,208	-	259,940	79.6%
Prop C Fund	231	1,060,138	6,709,920	7,770,058	188,521	214,894	7,366,642	5.2%
AB 2766 Fund	232	673	272,755	273,428	2,101	9,075	262,252	4.1%
Measure R Fund	233	2,470,138	1,173,340	3,643,478	148,973	812,461	2,682,044	26.4%
Measure M Fund	234	6,218,138	13,901,976	20,120,114	275,700	2,599,593	17,244,821	14.3%
Measure W Fund	240	100,000	27,971,967	28,071,967	252,360	2,054,957	25,764,649	8.2%
Capital Improvements Fund	401	5,554,068	19,828,694	25,382,762	16,051,563	372,253	8,958,945	64.7%
Bond Construction Fund	402	-	60	60	241	-	(181)	401.7%
Underground Assessment District Construction	403	-	1,170,556	1,170,556	58,985	38,500	1,073,071	8.3%
Water Fund	501	19,150,131	6,800,968	25,951,099	13,544,156	2,027,894	10,379,050	60.0%
Storm Drain Fund	502	2,613,335	4,808,915	7,422,250	2,069,898	1,281,459	4,070,893	45.2%
Sewer Fund	503	8,305,857	12,943,724	21,249,581	2,402,457	5,581,605	13,265,519	37.6%
Parking Fund	520	4,290,885	2,161,322	6,452,207	3,045,943	1,676,199	1,730,065	73.2%
County Parking Lots Fund	521	890,901	66,039	956,940	324,559	31,321	601,060	37.2%
State Pier & Parking Lot Fund	522	935,275	714,922	1,650,197	637,963	370,808	641,426	61.1%
Insurance Reserve Fund	601	9,370,892	1,515,733	10,886,625	11,394,024	47,570	(554,969)	105.1%
Information Technology Fund	605	5,428,569	518,411	5,946,980	3,616,834	503,466	1,826,680	69.3%
Fleet Management Fund	610	4,930,447	1,008,577	5,939,024	2,575,370	308,225	3,055,430	48.6%
Building Maintenance & Operation Fund	615	2,732,659	286,272	3,018,931	2,095,356	203,741	719,834	76.2%
Underground Assessment Fund 2018 Refundin	710	716,425	-	716,425	705,725	-	10,700	98.5%
Underground Assessment Fund 19-12 & 19-1	711	608,057	-	608,057	595,277	-	12,780	97.9%
Underground Assessment Fund 19-4	712	337,793	-	337,793	327,325	-	10,468	96.9%
City Pension Fund	801	207,666	-	207,666	168,460	-	39,206	81.1%
Section 115 Fund	804	1,021,059	-	1,021,059	991,015	-	30,044	97.1%
		\$184,589,883	\$111,537,193	\$296,127,076	\$145,023,758	\$21,890,948	\$129,212,369	56.4%

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

**Includes Encumbered Amounts

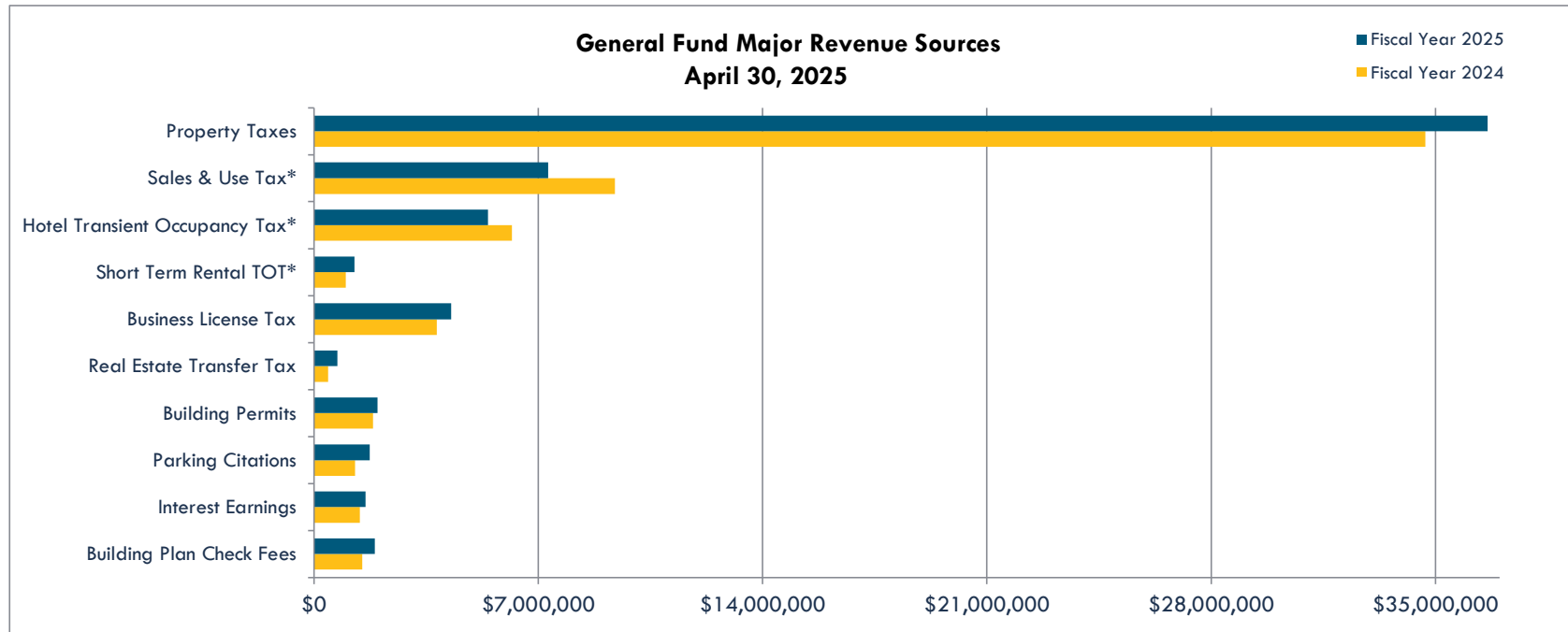


City of Manhattan Beach
Fiscal Year 2025 General Fund Major Revenue Trends
April 30, 2025

Percent of Year
83.3%

Major Revenue Accounts	Year-To-Date Actuals						FY 2025	
	2020	2021	2022	2023	2024	2025	Adj Budget	Realized
Property Taxes	\$27,471,166	\$29,619,573	\$30,904,803	\$32,969,326	\$34,684,518	\$36,621,927	\$44,688,638	81.9%
Sales & Use Tax*	7,830,413	6,467,650	8,347,199	9,023,876	9,398,204	7,303,320	11,350,000	64.3%
Hotel Transient Occupancy Tax (TOT)*	3,569,276	1,605,033	4,398,130	5,255,117	6,180,536	5,429,206	7,415,000	73.2%
Short Term Rental TOT*	5,450	-	-	171,862	993,016	1,259,941	1,200,000	105.0%
Business License Tax	2,065,381	2,307,770	4,350,917	3,918,317	3,837,721	4,280,297	5,503,651	77.8%
Real Estate Transfer Tax	674,360	733,379	1,066,884	453,420	440,222	727,019	800,000	90.9%
Building Permits	1,391,144	1,231,939	1,574,559	1,343,943	1,840,973	1,979,907	2,100,000	94.3%
Parking Citations	1,489,437	1,100,187	1,679,238	1,857,915	1,273,891	1,746,148	2,175,000	80.3%
Interest Earnings	1,056,505	771,459	556,518	818,975	1,426,460	1,602,205	1,375,000	116.5%
Building Plan Check Fees	1,335,854	1,702,313	1,820,395	1,411,301	1,506,603	1,893,530	1,837,500	103.0%
Total Major Revenue Accounts	\$46,888,986	\$45,539,302	\$54,698,643	\$57,224,052	\$61,582,144	\$62,843,499	\$78,444,789	80.1%
Over/(Under) Prior Year		(1,349,684)	9,159,341	2,525,408	4,358,092	1,261,355		
Percent Change From Prior Year		(2.9%)	20.1%	4.6%	7.6%	2.0%		
Other Revenues*	14,650,651	(1,200,642)	15,772,020	18,751,649	20,136,176	\$21,357,729	22,983,870	92.9%
Total General Fund Revenues	\$61,539,638	\$44,338,660	\$70,470,663	\$75,975,700	\$81,718,320	\$84,201,227	\$101,428,659	83.0%

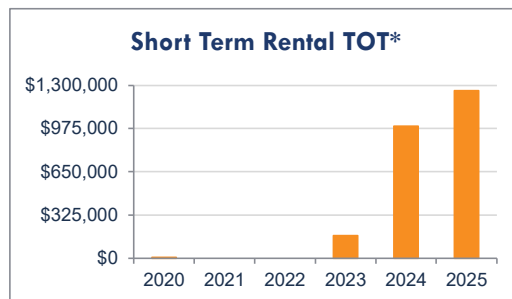
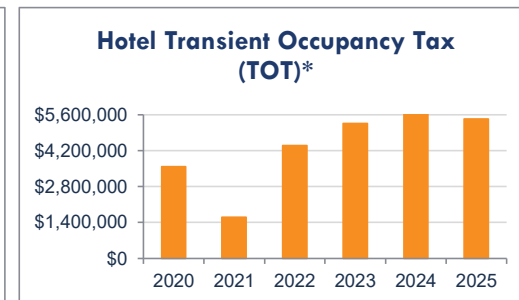
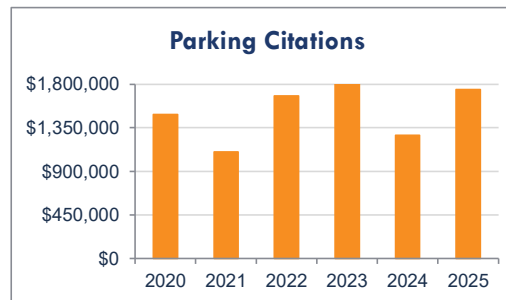
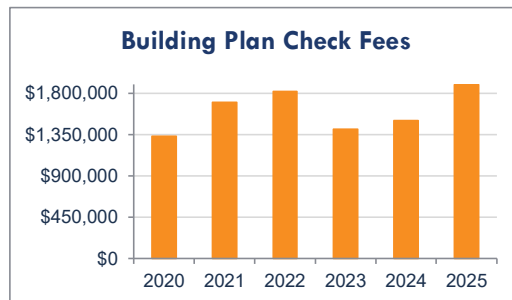
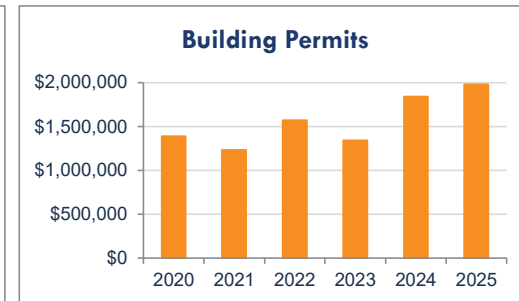
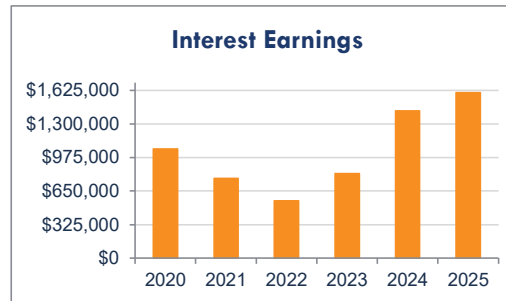
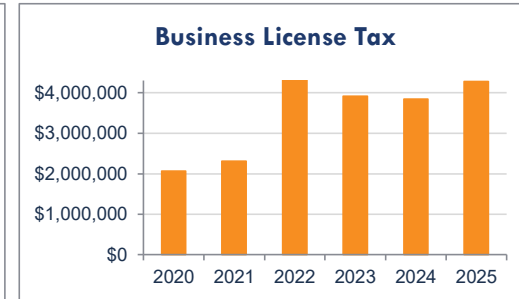
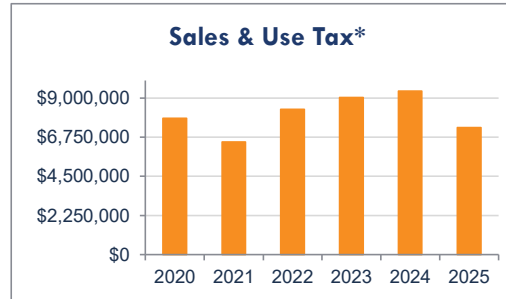
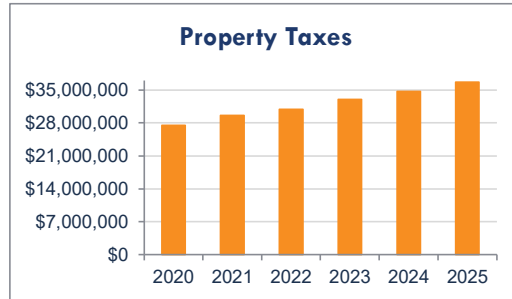
* Variance in FY 2025 is due to an accounting methodology change wherein identified key revenues are accrued and reversed to the previous year during Quarter 1 instead of at the End of the Fiscal Year





City of Manhattan Beach Fiscal Year-To-Date General Fund Trends Through March Year-Over-Year

Percent of Year
83.3%



* Variance in FY 2025 is due to an accounting methodology change wherein identified key revenues are accrued and reversed to the previous year during Quarter 1 instead of at the End of the Fiscal Year



Balance Sheet Accounts

As of April 30, 2025

Account	Description	Established	Purpose	Amount
Parks & Recreation				
100-21501	Tree and Bench Donations	2003	Donations for trees & benches.	\$ 6,797
100-21705	Pumpkin Race	2013	Sponsorship revenue/expenses for Pumpkin Race.	9,675
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.	1,712,067
Police				
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.	28,157
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.	47,399
Fire				
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.	56,589
Community Development				
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.).	634,084
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.	89,151
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.	17,339
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.	123,383
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.	167,242
Information Technology				
100-21311	Time Warner PEG Deposit	1997	Public, Education, and Governmental Access. MBtv (city government cablecast and webcast) capital expenditures, repairs and upgrades.	\$ 65,167
100-21312	Verizon PEG Deposit	2007	Public, Education, and Governmental Access. MBtv (city government cablecast and webcast) capital expenditures, repairs and upgrades.	189,179
Total				\$ 3,397,899