

City of Manhattan Beach

Finance Department



Month End Report
October 2025
Fiscal Year 2025-2026



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

**% of Year
33.3%**

Current Year Activity

	Dept No.	Original Budget	Budget Adjustments¹	Adjusted Budget	YTD Expenditures	YTD Encumbrances	Available Budget	% Used
Management Services	11	\$5,484,086	\$45,198	\$5,529,284	\$1,418,383	\$45,198	\$4,065,703	26.5%
Finance	12	5,014,140	73,391	5,087,531	1,662,705	139,242	3,285,585	35.4%
Human Resources	13	2,438,873	26,459	2,465,332	791,861	26,459	1,647,012	33.2%
Parks and Recreation	14	12,157,179	141,983	12,299,162	4,287,283	697,550	7,314,328	40.5%
Police	15	40,371,162	3,443,677	43,814,839	15,480,426	595,171	27,739,242	36.7%
Fire	16	18,591,849	761,836	19,353,685	6,898,205	788	12,454,692	35.6%
Community Development	17	8,801,990	165,776	8,967,766	2,686,640	198,762	6,082,363	32.2%
Public Works	18	12,720,950	1,081,506	13,802,456	3,632,909	953,938	9,215,609	33.2%
Information Technology	19	-	-	-	-	-	-	-
		\$105,580,229	\$5,739,825	\$111,320,054	\$36,858,412	\$2,657,108	\$71,804,534	35.5%

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 2026 Statement of Revenues & Expenditures
As of October 31, 2025

% of Year
33.3%

Current Year Activity

	Fund No.	Adjusted Budget	YTD Revenues	% Realized	Adjusted Budget Expenditures	Year-to-Date		% Utilized*
		Revenues	Revenues			Expenditures	Encumbrances	
General Fund	100	\$129,269,107	\$34,007,679	26.3%	\$111,320,054	\$36,858,412	\$2,657,108	35.5%
Street Lighting & Landscaping Fund	201	391,003	10,104	2.6%	675,465	165,840	-	24.6%
Gas Tax Fund	205	2,243,616	491,741	21.9%	7,120,880	849,552	415,033	17.8%
Asset Forfeiture Fund	210	74,769	518,433	693.4%	168,000	31,886	18,391	29.9%
Police Safety Grants Fund	211	209,284	5,489	2.6%	311,680	98,385	33,011	42.2%
Grants Fund	220	6,717,859	-	-	6,717,859	-	-	-
Prop A Fund	230	918,788	249,418	27.1%	1,431,253	238,476	-	16.7%
Prop C Fund	231	7,719,179	216,329	2.8%	8,238,401	34,871	160,696	2.4%
AB 2766 Fund	232	53,373	15,777	29.6%	262,812	224	-	0.1%
Measure R Fund	233	1,451,576	181,556	12.5%	3,292,054	21,425	268,186	8.8%
Measure M Fund	234	19,177,405	178,341	0.9%	20,821,064	443,273	16,748,156	82.6%
Measure W Fund	240	31,087,773	17,356	0.1%	31,758,693	387,500	1,689,430	6.5%
Capital Improvements Fund	401	1,105,804	545,679	49.3%	17,431,576	382,503	284,522	3.8%
Bond Construction Fund	402	-	5,182	-	60	-	-	-
Underground Assessment District Construction	403	57,096	15,450	27.1%	1,141,818	-	27,000	2.4%
Water Fund	501	18,658,082	6,989,379	37.5%	27,255,575	5,275,567	1,602,500	25.2%
Storm Drain Fund	502	2,256,328	52,537	2.3%	6,555,698	373,931	1,315,894	25.8%
Sewer Fund	503	4,706,815	1,771,090	37.6%	23,592,271	1,642,195	13,287,879	63.3%
Parking Fund	520	6,283,427	2,296,485	36.5%	9,723,685	843,931	439,582	13.2%
County Parking Lots Fund	521	1,588,160	653,489	41.1%	1,211,120	150,178	22,858	14.3%
State Pier & Parking Lot Fund	522	1,161,785	387,670	33.4%	1,468,359	319,203	73,938	26.8%
Insurance Reserve Fund	601	10,116,300	3,476,126	34.4%	11,943,699	7,677,886	195,470	65.9%
Information Technology Fund	605	6,425,946	1,922,399	29.9%	7,067,504	1,828,937	1,110,399	41.6%
Fleet Management Fund	610	3,523,905	1,073,607	30.5%	4,596,602	536,811	242,274	16.9%
Building Maintenance & Operation Fund	615	2,991,842	779,906	26.1%	3,068,874	827,118	313,110	37.2%
Underground Assessment Fund 2018 Refunding	710	714,150	7,216	1.0%	509,025	489,475	-	96.2%
Underground Assessment Fund 19-12 & 19-14	711	606,106	5,574	0.9%	604,907	500,478	-	82.7%
Underground Assessment Fund 19-4	712	337,613	2,554	0.8%	338,143	280,038	-	82.8%
City Pension Fund	801	213,343	(1)	(0.0%)	213,115	71,922	-	33.7%
Section 115 Fund	804	100,000	208,478	208.5%	1,856,902	1,875,990	-	101.0%
		\$260,160,434	\$56,085,042	21.6%	\$310,697,149	\$62,206,006	\$40,905,436	33.2%

*Includes Encumbered Amounts



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

% of Year
33.3%

Current Year Activity

	Fund No.	Original Budget	Budget Adjustments	Adjusted Budget	Year-to-Date Actuals	Unrealized Amount	% Realized
General Fund	100	\$125,419,628	3,849,479	\$129,269,107	\$34,007,679	\$95,261,428	26.3%
Street Lighting & Landscaping Fund	201	391,003	-	391,003	10,104	380,899	2.6%
Gas Tax Fund	205	2,098,759	144,857	2,243,616	491,741	1,751,875	21.9%
Asset Forfeiture Fund	210	74,769	-	74,769	518,433	(443,664)	693.4%
Police Safety Grants Fund	211	209,284	-	209,284	5,489	203,795	2.6%
Grants Fund	220	-	6,717,859	6,717,859	-	6,717,859	-
Prop A Fund	230	918,788	-	918,788	249,418	669,370	27.1%
Prop C Fund	231	777,139	6,942,040	7,719,179	216,329	7,502,850	2.8%
AB 2766 Fund	232	53,373	-	53,373	15,777	37,596	29.6%
Measure R Fund	233	610,433	841,143	1,451,576	181,556	1,270,020	12.5%
Measure M Fund	234	654,628	18,522,777	19,177,405	178,341	18,999,064	0.9%
Measure W Fund	240	4,519,201	26,568,572	31,087,773	17,356	31,070,417	0.1%
Capital Improvements Fund	401	1,105,804	-	1,105,804	545,679	560,125	49.3%
Bond Construction Fund	402	-	-	-	5,182	(5,182)	-
Underground Assessment District Construction	403	57,096	-	57,096	15,450	41,646	27.1%
Water Fund	501	18,658,082	-	18,658,082	6,989,379	11,668,703	37.5%
Storm Drain Fund	502	2,256,328	-	2,256,328	52,537	2,203,791	2.3%
Sewer Fund	503	4,706,815	-	4,706,815	1,771,090	2,935,725	37.6%
Parking Fund	520	6,283,427	-	6,283,427	2,296,485	3,986,942	36.5%
County Parking Lots Fund	521	1,588,160	-	1,588,160	653,489	934,671	41.1%
State Pier & Parking Lot Fund	522	1,161,785	-	1,161,785	387,670	774,115	33.4%
Insurance Reserve Fund	601	10,116,300	-	10,116,300	3,476,126	6,640,174	34.4%
Information Technology Fund	605	6,425,946	-	6,425,946	1,922,399	4,503,547	29.9%
Fleet Management Fund	610	3,523,905	-	3,523,905	1,073,607	2,450,298	30.5%
Building Maintenance & Operation Fund	615	2,991,842	-	2,991,842	779,906	2,211,936	26.1%
Underground Assessment Fund 2018 Refunding	710	714,150	-	714,150	7,216	706,934	1.0%
Underground Assessment Fund 19-12 & 19-14	711	606,106	-	606,106	5,574	600,532	0.9%
Underground Assessment Fund 19-4	712	337,613	-	337,613	2,554	335,059	0.8%
City Pension Fund	801	213,343	-	213,343	(1)	213,344	(0.0%)
Section 115 Fund	804	100,000	-	100,000	208,478	(108,478)	208.5%
		\$196,573,707	\$63,586,727	\$260,160,434	\$56,085,042	\$204,075,391	21.6%



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

% of Year
33.3%

Current Year Activity

	Fund	Original	Budget	Adjusted	Year-to-Date		Available	%
	No.	Budget	Adjustments*	Budget	Actuals	Encumbrances	Budget	Utilized**
General Fund	100	\$105,580,229	\$5,739,825	\$111,320,054	\$36,858,412	\$2,657,108	\$71,804,534	35.5%
Street Lighting & Landscaping Fund	201	675,465	-	675,465	165,840	-	509,625	24.6%
Gas Tax Fund	205	2,262,690	4,858,190	7,120,880	849,552	415,033	5,856,295	17.8%
Asset Forfeiture Fund	210	168,000	-	168,000	31,886	18,391	117,724	29.9%
Police Safety Grants Fund	211	220,000	91,680	311,680	98,385	33,011	180,284	42.2%
Grants Fund	220	-	6,717,859	6,717,859	-	-	6,717,859	-
Prop A Fund	230	1,431,253	-	1,431,253	238,476	-	1,192,777	16.7%
Prop C Fund	231	685,664	7,552,737	8,238,401	34,871	160,696	8,042,834	2.4%
AB 2766 Fund	232	673	262,139	262,812	224	-	262,588	0.1%
Measure R Fund	233	379,753	2,912,301	3,292,054	21,425	268,186	3,002,444	8.8%
Measure M Fund	234	1,534,832	19,286,232	20,821,064	443,273	16,748,156	3,629,635	82.6%
Measure W Fund	240	4,107,744	27,650,949	31,758,693	387,500	1,689,430	29,681,763	6.5%
Capital Improvements Fund	401	8,537,665	8,893,911	17,431,576	382,503	284,522	16,764,550	3.8%
Bond Construction Fund	402	-	60	60	-	-	60	-
Underground Assessment District Construction	403	-	1,141,818	1,141,818	-	27,000	1,114,818	2.4%
Water Fund	501	19,586,471	7,669,104	27,255,575	5,275,567	1,602,500	20,377,508	25.2%
Storm Drain Fund	502	2,657,941	3,897,757	6,555,698	373,931	1,315,894	4,865,873	25.8%
Sewer Fund	503	5,998,920	17,593,351	23,592,271	1,642,195	13,287,879	8,662,197	63.3%
Parking Fund	520	8,185,111	1,538,574	9,723,685	843,931	439,582	8,440,173	13.2%
County Parking Lots Fund	521	1,188,011	23,109	1,211,120	150,178	22,858	1,038,084	14.3%
State Pier & Parking Lot Fund	522	702,081	766,278	1,468,359	319,203	73,938	1,075,218	26.8%
Insurance Reserve Fund	601	11,897,119	46,580	11,943,699	7,677,886	195,470	4,070,343	65.9%
Information Technology Fund	605	6,549,112	518,392	7,067,504	1,828,937	1,110,399	4,128,168	41.6%
Fleet Management Fund	610	4,306,751	289,851	4,596,602	536,811	242,274	3,817,516	16.9%
Building Maintenance & Operation Fund	615	2,956,895	111,979	3,068,874	827,118	313,110	1,928,645	37.2%
Underground Assessment Fund 2018 Refunding	710	509,025	-	509,025	489,475	-	19,550	96.2%
Underground Assessment Fund 19-12 & 19-14	711	604,907	-	604,907	500,478	-	104,429	82.7%
Underground Assessment Fund 19-4	712	338,143	-	338,143	280,038	-	58,106	82.8%
City Pension Fund	801	213,115	-	213,115	71,922	-	141,193	33.7%
Section 115 Fund	804	1,856,902	-	1,856,902	1,875,990	-	(19,088)	101.0%
		\$193,134,472	\$117,562,677	\$310,697,149	\$62,206,006	\$40,905,436	\$207,585,707	33.2%

*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

Percent of Year
33.3%

October 31, 2025

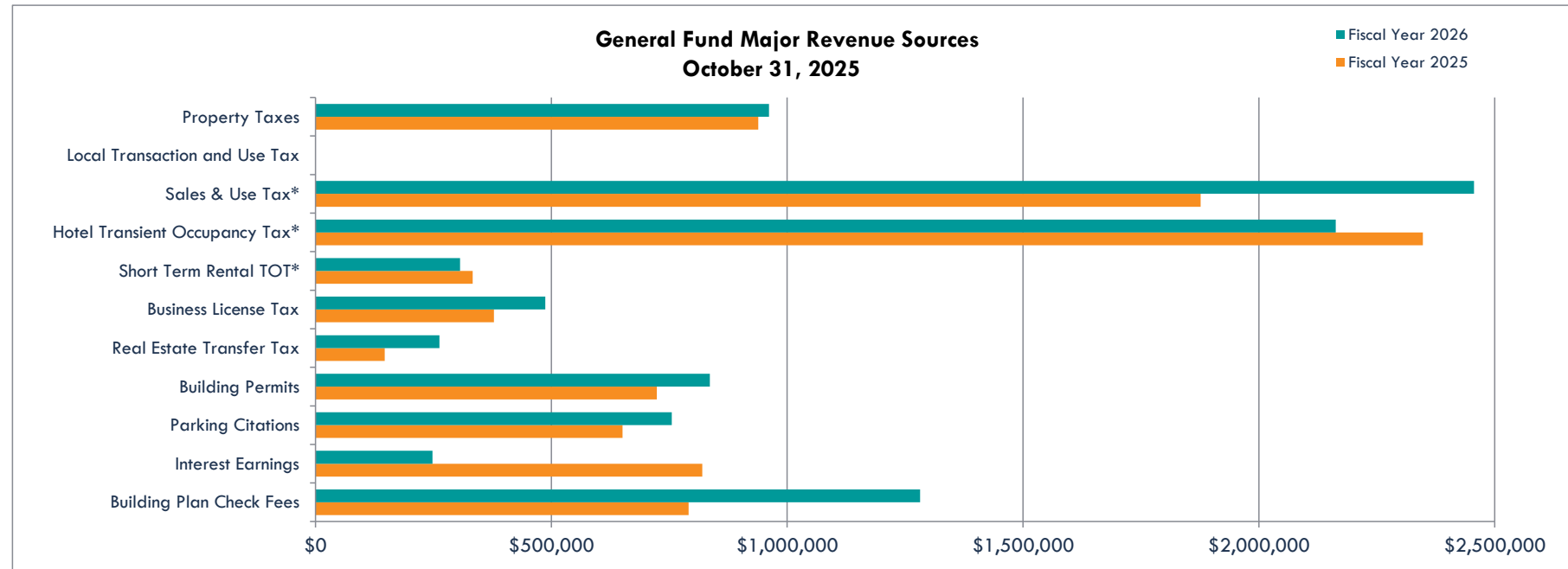
Year-To-Date Actuals

Major Revenue Accounts

	2021	2022	2023	2024	2025	2026	FY 2026	
							Adj Budget	Realized
Property Taxes	\$776,468	\$770,228	\$824,597	\$896,048	\$938,608	961,659	\$47,018,618	2.0%
Sales & Use Tax*	2,574,802	3,264,452	3,758,858	3,952,856	1,876,762	2,456,071	11,440,000	21.5%
Local Transaction and Use Tax	-	-	-	-	-	-	5,943,000	0.0%
Hotel Transient Occupancy Tax (TOT)*	711,274	1,698,250	2,473,168	2,725,617	2,347,902	2,162,811	7,682,000	28.2%
Short Term Rental TOT*	-	600	22,052	342,842	333,387	306,420	1,367,000	22.4%
Business License Tax	608,993	903,296	519,882	568,734	378,395	487,156	5,850,000	8.3%
Real Estate Transfer Tax	224,754	564,928	172,356	162,856	146,855	262,771	850,000	30.9%
Building Permits	536,256	559,167	657,607	837,424	723,516	836,143	2,557,433	32.7%
Parking Citations	508,999	672,561	863,450	445,957	650,836	755,268	2,741,865	27.5%
Interest Earnings	479,350	320,513	348,793	855,017	820,151	247,813	1,484,313	16.7%
Building Plan Check Fees	624,437	643,222	554,836	641,343	790,900	1,281,604	2,000,000	64.1%
Total Major Revenue Accounts	\$7,045,332	\$9,397,216	\$10,195,599	\$11,428,693	\$9,007,313	9,757,715	\$88,934,229	11.0%
Over/(Under) Prior Year	(1,959,833)	2,351,884	798,384	1,233,094	(2,421,380)	750,402		
Percent Change From Prior Year	(21.8%)	33.4%	8.5%	12.1%	(21.2%)	8.3%		
Other Revenues*	5,131,150	5,950,823	7,895,766	9,830,157	\$8,273,117	\$24,249,964	40,334,878	60.1%
Total General Fund Revenues	\$12,176,483	\$15,348,039	\$18,091,366	\$21,258,850	\$17,280,429	\$34,007,679	\$129,269,107	26.3%

* 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.

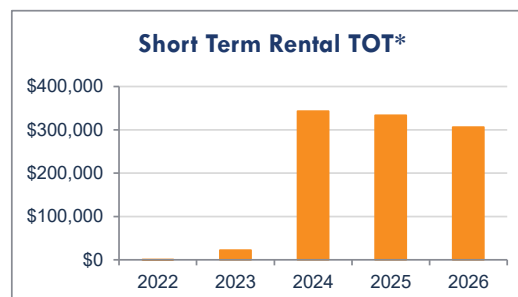
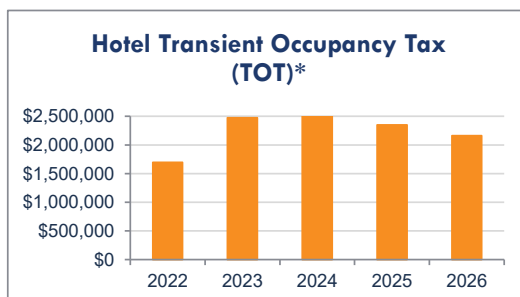
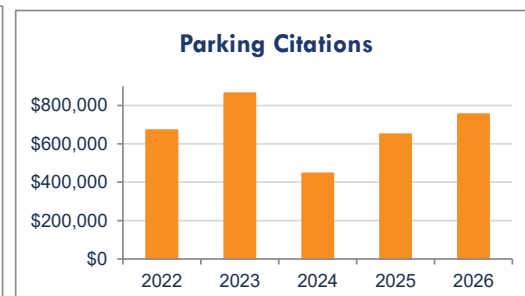
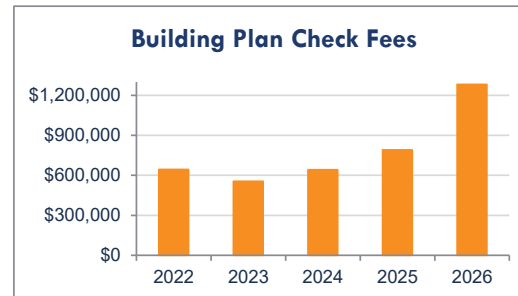
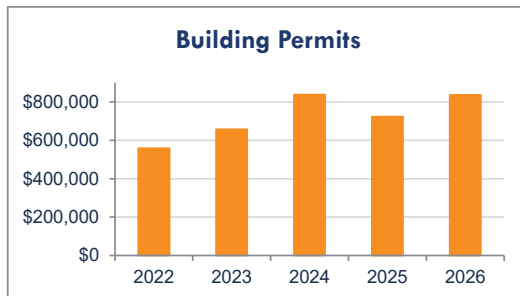
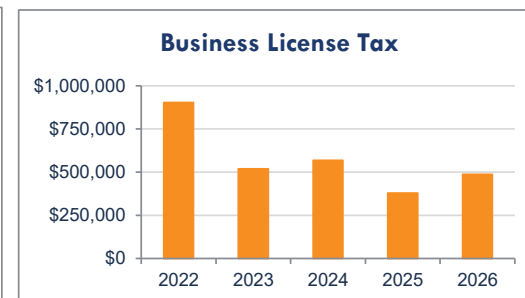
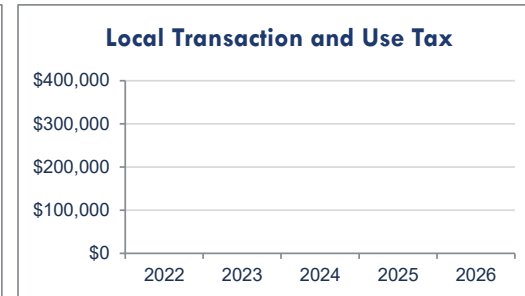
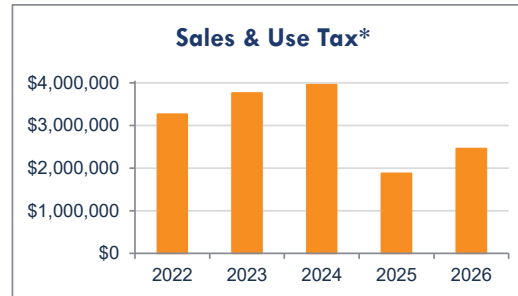
** The Total General Fund Revenues in Quarter 1 of FY 2026 include one-time bond proceeds of \$16.7 million associated with the Certificates of Participation for 400 MBB and Public Safety Radios.





City of Manhattan Beach Fiscal Year 2026 General Fund Major Revenue Trends October Year-Over-Year

Percent of Year
33.3%



* 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.



Balance Sheet Accounts As of October 31, 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.	\$ 21,820
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.	\$ 1,664,615
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.	\$ 25,637
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.	\$ 47,967
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.	\$ 62,071
Community Development				
100-21602	Tree Penalties for Illegal Removal	2018	Fines for illegally removed trees for the planting of new trees.	\$ 79,305
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.).	\$ 666,870
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.	\$ 96,652
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.	\$ 13,757
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.	\$ 140,381
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.	\$ 189,480
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.	\$ 92,461
100-21312	Verizon PEG Deposit	2007	Public, Education, and Governmental Access. MBtv (city government cablecast and webcast) capital expenditures, repairs and upgrades.	\$ 193,890

Total \$ 3,476,018