

City of Manhattan Beach

Finance Department



Month End Report
January 2026
Fiscal Year 2025-2026



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

**% of Year
58.3%**

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	\$2,978,342	\$45,198	\$2,505,744	54.7%
Finance	12	5,014,140	73,391	5,087,531	3,203,163	176,236	1,708,133	66.4%
Human Resources	13	2,438,873	26,459	2,465,332	1,372,727	25,325	1,067,280	56.7%
Parks and Recreation	14	12,157,179	141,983	12,299,162	7,315,821	529,656	4,453,685	63.8%
Police	15	40,371,162	3,531,306	43,902,468	26,961,918	397,483	16,543,068	62.3%
Fire	16	18,591,849	791,836	19,383,685	12,121,618	2,168	7,259,899	62.5%
Community Development	17	8,801,990	165,776	8,967,766	5,509,205	195,215	3,263,345	63.6%
Public Works	18	12,720,950	1,090,120	13,811,070	6,474,050	789,090	6,547,930	52.6%
Information Technology	19	-	-	-	-	-	-	-
		\$105,580,229	\$5,866,068	\$111,446,297	\$65,936,843	\$2,160,371	\$43,349,083	61.1%

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 January 31, 2026

% of Year
58.3%

Current Year Activity

Fund	Fund No.	Adjusted			Adjusted			
		Budget Revenues	YTD Revenues	% Realized	Budget Expenditures	Year-to-Date Expenditures		% Utilized*
						Encumbrances		
General Fund	100	\$129,345,323	\$74,142,882	57.3%	\$111,446,297	\$65,936,843	\$2,160,371	61.1%
Street Lighting & Landscaping Fund	201	391,003	215,667	55.2%	675,465	256,495	-	38.0%
Gas Tax Fund	205	2,243,616	1,015,946	45.3%	7,120,880	907,923	403,339	18.4%
Asset Forfeiture Fund	210	74,769	1,024,948	1370.8%	168,000	51,643	18,391	41.7%
Police Safety Grants Fund	211	209,284	212,161	101.4%	311,680	105,124	50,872	50.0%
Grants Fund	220	6,717,859	-	-	6,717,859	-	-	-
Prop A Fund	230	918,788	550,980	60.0%	1,431,253	429,896	-	30.0%
Prop C Fund	231	7,719,179	474,484	6.1%	8,238,401	35,779	159,788	2.4%
AB 2766 Fund	232	53,373	30,727	57.6%	262,812	392	-	0.1%
Measure R Fund	233	1,451,576	341,125	23.5%	3,292,054	28,657	259,009	8.7%
Measure M Fund	234	19,177,405	337,897	1.8%	20,821,064	1,031,022	16,209,576	82.8%
Measure W Fund	240	31,087,773	439,720	1.4%	31,758,693	554,947	987,947	4.9%
Capital Improvements Fund	401	1,105,804	788,340	71.3%	17,431,576	1,708,449	284,044	11.4%
Bond Construction Fund	402	-	8,616	-	60	-	-	-
Underground Assessment District Construction	403	57,096	28,193	49.4%	1,141,818	-	27,000	2.4%
Water Fund	501	18,658,082	12,108,257	64.9%	27,255,575	9,615,181	1,409,651	40.4%
Storm Drain Fund	502	2,256,328	1,197,165	53.1%	6,555,698	875,859	1,793,433	40.7%
Sewer Fund	503	4,706,815	3,137,043	66.6%	23,592,271	2,925,504	12,876,812	67.0%
Parking Fund	520	6,283,427	3,334,038	53.1%	9,723,685	2,021,628	353,856	24.4%
County Parking Lots Fund	521	1,588,160	914,296	57.6%	1,211,120	247,347	22,782	22.3%
State Pier & Parking Lot Fund	522	1,161,785	584,660	50.3%	1,468,359	458,311	297,885	51.5%
Insurance Reserve Fund	601	10,116,300	5,855,281	57.9%	11,943,699	10,374,604	118,359	87.9%
Information Technology Fund	605	6,425,946	3,376,688	52.5%	7,067,504	3,197,758	1,039,826	60.0%
Fleet Management Fund	610	3,523,905	1,766,774	50.1%	4,784,746	1,684,329	108,603	37.5%
Building Maintenance & Operation Fund	615	2,991,842	1,493,147	49.9%	3,068,874	1,616,243	199,603	59.2%
Underground Assessment Fund 2018 Refunding	710	714,150	92,182	12.9%	509,025	489,475	-	96.2%
Underground Assessment Fund 19-12 & 19-14	711	606,106	313,283	51.7%	604,907	500,478	-	82.7%
Underground Assessment Fund 19-4	712	337,613	168,998	50.1%	338,143	280,038	-	82.8%
City Pension Fund	801	213,343	(1)	(0.0%)	213,115	122,054	-	57.3%
Section 115 Fund	804	100,000	280,585	280.6%	1,856,902	1,875,990	-	101.0%
		\$260,236,650	\$114,234,081	43.9%	\$311,011,536	\$107,331,970	\$38,781,146	47.0%

*Includes Encumbered Amounts



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

**% of Year
58.3%**

Current Year Activity

	Fund No.	Original Budget	Budget Adjustments	Adjusted Budget	Year-to-Date Actuals	Unrealized Amount	% Realized
General Fund	100	\$125,419,628	3,925,695	\$129,345,323	\$74,142,882	\$55,202,440	57.3%
Street Lighting & Landscaping Fund	201	391,003	-	391,003	215,667	175,336	55.2%
Gas Tax Fund	205	2,098,759	144,857	2,243,616	1,015,946	1,227,670	45.3%
Asset Forfeiture Fund	210	74,769	-	74,769	1,024,948	(950,179)	1370.8%
Police Safety Grants Fund	211	209,284	-	209,284	212,161	(2,877)	101.4%
Grants Fund	220	-	6,717,859	6,717,859	-	6,717,859	-
Prop A Fund	230	918,788	-	918,788	550,980	367,808	60.0%
Prop C Fund	231	777,139	6,942,040	7,719,179	474,484	7,244,695	6.1%
AB 2766 Fund	232	53,373	-	53,373	30,727	22,646	57.6%
Measure R Fund	233	610,433	841,143	1,451,576	341,125	1,110,451	23.5%
Measure M Fund	234	654,628	18,522,777	19,177,405	337,897	18,839,508	1.8%
Measure W Fund	240	4,519,201	26,568,572	31,087,773	439,720	30,648,053	1.4%
Capital Improvements Fund	401	1,105,804	-	1,105,804	788,340	317,464	71.3%
Bond Construction Fund	402	-	-	-	8,616	(8,616)	-
Underground Assessment District Construction	403	57,096	-	57,096	28,193	28,903	49.4%
Water Fund	501	18,658,082	-	18,658,082	12,108,257	6,549,825	64.9%
Storm Drain Fund	502	2,256,328	-	2,256,328	1,197,165	1,059,163	53.1%
Sewer Fund	503	4,706,815	-	4,706,815	3,137,043	1,569,772	66.6%
Parking Fund	520	6,283,427	-	6,283,427	3,334,038	2,949,389	53.1%
County Parking Lots Fund	521	1,588,160	-	1,588,160	914,296	673,864	57.6%
State Pier & Parking Lot Fund	522	1,161,785	-	1,161,785	584,660	577,125	50.3%
Insurance Reserve Fund	601	10,116,300	-	10,116,300	5,855,281	4,261,019	57.9%
Information Technology Fund	605	6,425,946	-	6,425,946	3,376,688	3,049,258	52.5%
Fleet Management Fund	610	3,523,905	-	3,523,905	1,766,774	1,757,131	50.1%
Building Maintenance & Operation Fund	615	2,991,842	-	2,991,842	1,493,147	1,498,695	49.9%
Underground Assessment Fund 2018 Refunding	710	714,150	-	714,150	92,182	621,968	12.9%
Underground Assessment Fund 19-12 & 19-14	711	606,106	-	606,106	313,283	292,823	51.7%
Underground Assessment Fund 19-4	712	337,613	-	337,613	168,998	168,616	50.1%
City Pension Fund	801	213,343	-	213,343	(1)	213,344	(0.0%)
Section 115 Fund	804	100,000	-	100,000	280,585	(180,585)	280.6%
		\$196,573,707	\$63,662,943	\$260,236,650	\$114,234,081	\$146,002,569	43.9%



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

**% of Year
58.3%**

Current Year Activity

Fund	Original No.	Original Budget	Budget Adjustments*	Adjusted Budget	Year-to-Date		Available Budget	%
					Actuals	Encumbrances		
General Fund	100	\$105,580,229	\$5,866,068	\$111,446,297	\$65,936,843	\$2,160,371	\$43,349,083	61.1%
Street Lighting & Landscaping Fund	201	675,465	-	675,465	256,495	-	418,970	38.0%
Gas Tax Fund	205	2,262,690	4,858,190	7,120,880	907,923	403,339	5,809,619	18.4%
Asset Forfeiture Fund	210	168,000	-	168,000	51,643	18,391	97,966	41.7%
Police Safety Grants Fund	211	220,000	91,680	311,680	105,124	50,872	155,685	50.0%
Grants Fund	220	-	6,717,859	6,717,859	-	-	6,717,859	-
Prop A Fund	230	1,431,253	-	1,431,253	429,896	-	1,001,357	30.0%
Prop C Fund	231	685,664	7,552,737	8,238,401	35,779	159,788	8,042,834	2.4%
AB 2766 Fund	232	673	262,139	262,812	392	-	262,420	0.1%
Measure R Fund	233	379,753	2,912,301	3,292,054	28,657	259,009	3,004,388	8.7%
Measure M Fund	234	1,534,832	19,286,232	20,821,064	1,031,022	16,209,576	3,580,466	82.8%
Measure W Fund	240	4,107,744	27,650,949	31,758,693	554,947	987,947	30,215,799	4.9%
Capital Improvements Fund	401	8,537,665	8,893,911	17,431,576	1,708,449	284,044	15,439,083	11.4%
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	9,615,181	1,409,651	16,230,744	40.4%
Storm Drain Fund	502	2,657,941	3,897,757	6,555,698	875,859	1,793,433	3,886,406	40.7%
Sewer Fund	503	5,998,920	17,593,351	23,592,271	2,925,504	12,876,812	7,789,956	67.0%
Parking Fund	520	8,185,111	1,538,574	9,723,685	2,021,628	353,856	7,348,201	24.4%
County Parking Lots Fund	521	1,188,011	23,109	1,211,120	247,347	22,782	940,991	22.3%
State Pier & Parking Lot Fund	522	702,081	766,278	1,468,359	458,311	297,885	712,163	51.5%
Insurance Reserve Fund	601	11,897,119	46,580	11,943,699	10,374,604	118,359	1,450,736	87.9%
Information Technology Fund	605	6,549,112	518,392	7,067,504	3,197,758	1,039,826	2,829,920	60.0%
Fleet Management Fund	610	4,306,751	477,995	4,784,746	1,684,329	108,603	2,991,813	37.5%
Building Maintenance & Operation Fund	615	2,956,895	111,979	3,068,874	1,616,243	199,603	1,253,028	59.2%
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	122,054	-	91,061	57.3%
Section 115 Fund	804	1,856,902	-	1,856,902	1,875,990	-	(19,088)	101.0%
		\$193,134,472	\$117,877,064	\$311,011,536	\$107,331,970	\$38,781,146	\$164,898,420	47.0%

*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
58.3%

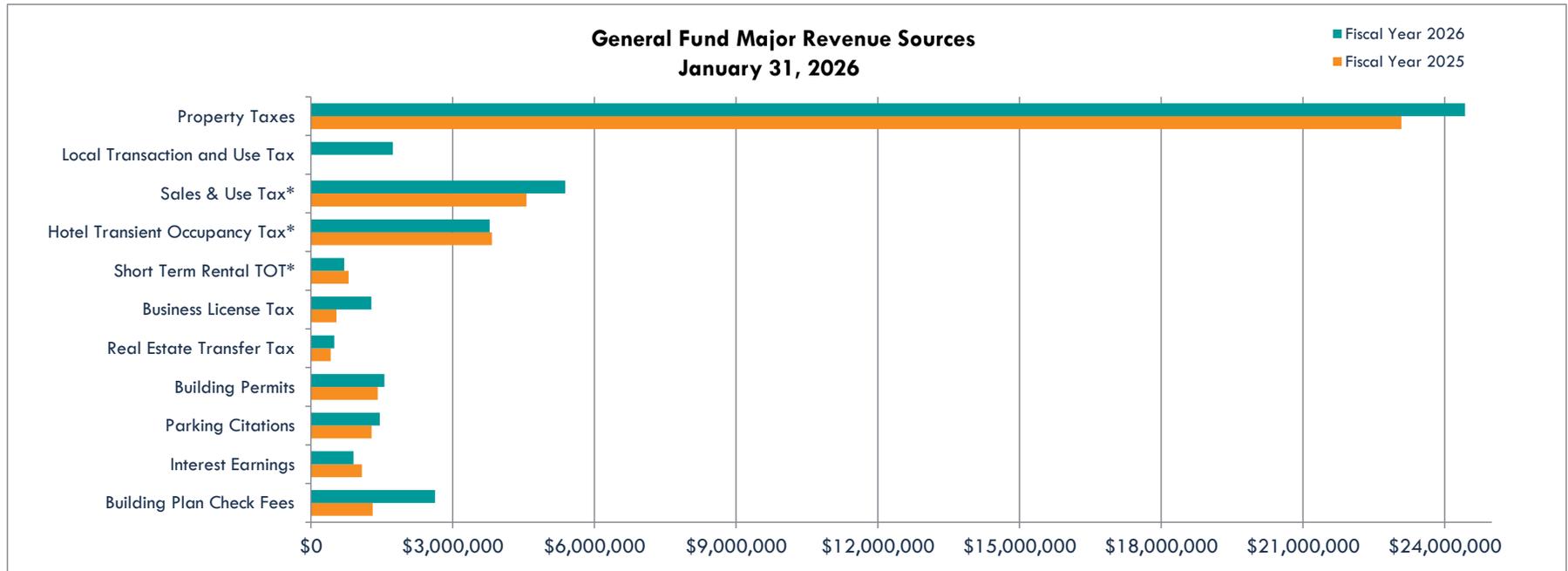
**January 31, 2026
Year-To-Date Actuals**

Major Revenue Accounts

	Year-To-Date Actuals						FY 2026	
	2021	2022	2023	2024	2025	2026	Adj Budget	Realized
Property Taxes	\$12,953,416	\$19,514,592	\$20,922,558	\$21,982,501	\$23,086,332	24,432,184	\$47,018,618	52.0%
Sales & Use Tax*	4,783,258	5,813,585	6,429,043	6,741,650	4,562,269	5,385,366	11,440,000	47.1%
Local Transaction and Use Tax	-	-	-	-	-	1,735,602	5,943,000	29.2%
Hotel Transient Occupancy Tax (TOT)*	1,183,374	2,965,157	3,941,071	4,479,940	3,833,061	3,783,732	7,682,000	49.3%
Short Term Rental TOT*	-	-	77,003	624,694	799,272	705,865	1,367,000	51.6%
Business License Tax	817,415	1,031,426	630,814	841,423	539,214	1,281,787	5,850,000	21.9%
Real Estate Transfer Tax	527,678	874,561	387,668	354,747	418,442	493,997	850,000	58.1%
Building Permits	849,070	1,023,875	970,964	1,317,596	1,411,775	1,556,605	2,557,433	60.9%
Parking Citations	981,665	1,172,769	1,356,247	792,622	1,283,813	1,456,369	2,741,865	53.1%
Interest Earnings	521,227	348,423	494,330	1,039,311	1,079,034	901,004	1,484,313	60.7%
Building Plan Check Fees	1,194,711	1,284,465	1,093,327	1,035,907	1,308,202	2,625,134	2,000,000	131.3%
Total Major Revenue Accounts	\$23,811,812	\$34,028,852	\$36,303,025	\$39,210,392	\$38,321,413	44,357,643	\$88,934,229	49.9%
Over/(Under) Prior Year	14,806,646	10,217,040	2,274,173	2,907,367	(888,979)	6,036,230		
Percent Change From Prior Year	164.4%	42.9%	6.7%	8.0%	(2.3%)	15.8%		
Other Revenues*	5,101,826	10,006,395	12,458,665	14,752,320	\$14,397,309	\$29,785,239	40,411,094	73.7%
Total General Fund Revenues	\$28,913,638	\$44,035,247	\$48,761,690	\$53,962,712	\$52,718,722	\$74,142,882	\$129,345,323	57.3%

* 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.



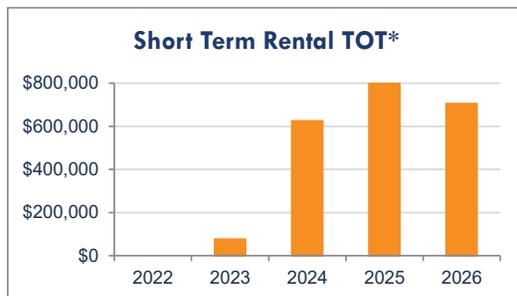
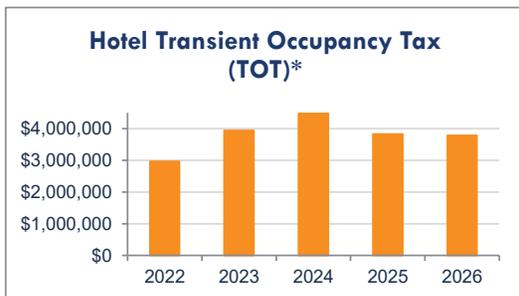
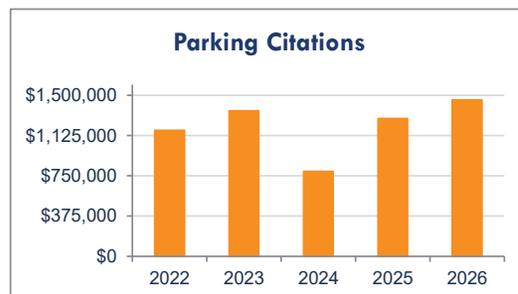
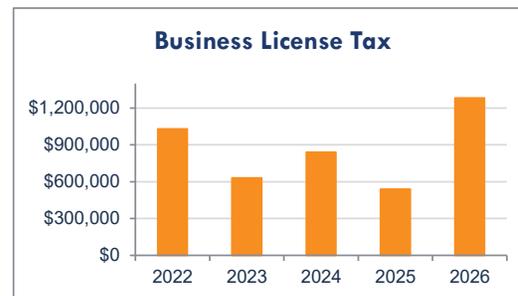
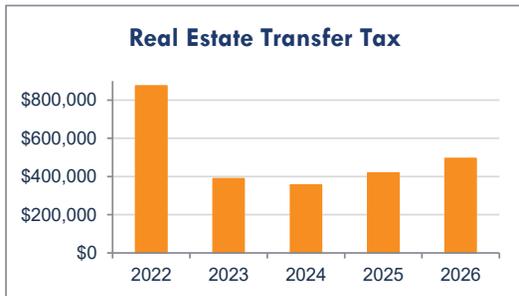
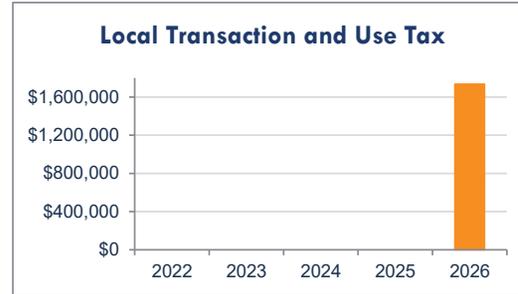
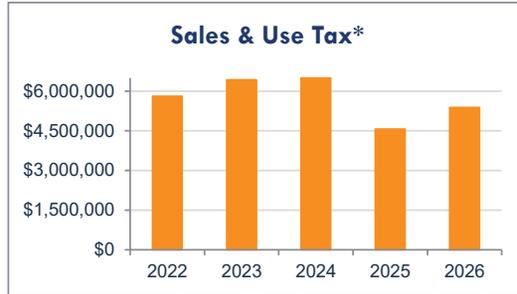


City of Manhattan Beach

Fiscal Year 2026 General Fund Major Revenue Trends

January Year-Over-Year

Percent of Year
58.3%



* 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 January 31, 2026

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.	\$ 27,641
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.	\$ 1,664,901
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.	\$ 24,419
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.	\$ 48,017
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.	\$ 64,215
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.).	\$ 679,772
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.	\$ 100,048
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.	\$ 9,397
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.	\$ 354,978
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.	\$ 105,507
100-21312	Verizon PEG Deposit	2007	Public, Education, and Governmental Access. MBtv (city government cablecast and webcast) capital expenditures, repairs and upgrades.	\$ 196,133

Total \$ 3,675,827