FY 2013-2014 SCHEDULE OF RESERVED & DESIGNATED FUND BALANCES

	07/01/2013 Opening Balance	2013-2014 Estimated Revenues	2013-2014 Operating Expenditures	2013-2014 Capital Projects & Equipment	2013-2014 Total Expenditures	2013-2014 Fund Balance Before Xfers	2013-2014 Fund Transfers	06/30/2014 Total Fund Balance	06/30/2014 Reserves & Designations	06/30/2014 Unreserved Balance
General Fund Undesignated	$3,516,622	$57,504,071	($57,160,018)	($1,409,360)	($58,569,378)	$2,451,315	($1,115,025)	-		-
Transfer from County Lots Parking Fund	-						70,012			
Transfer to Street Lighting Fund	-						(267,665)			
Transfer to Stormwater Fund							-			
Transfer to CIP Fund	-						(1,138,637)			
Financial Policy Designation	10,598,851					10,598,851	1,115,025	11,713,876	11,713,876	
Reserve for Economic Uncertainty	4,000,000					4,000,000		4,000,000	4,000,000	
Debt Service Reserve	-					-		-	-	
Total General Fund Balance	**$18,115,473**	**$57,504,071**	**($57,160,018)**	**($1,409,360)**	**($58,569,378)**	**$17,050,166**	**($1,336,290)**	**$15,713,876**	**$15,713,876**	**-**
Special Revenue Funds										
Street Lighting & Landscape	-	$404,491	($672,156)	-	($672,156)	($267,665)	$267,665	-		-
Gas Tax	$297,206	1,277,766	-	(1,115,000)	(1,115,000)	459,972		$459,972		$459,972
Asset Forfeiture & Safety Grants	838,712	8,053	(192,615)	-	(192,615)	654,150		654,150		654,150
Police Safety Grants	102,199	1,300	-	-	-	103,499		103,499		103,499
Federal & State Grants	(22,488)	-	-	-	-	(22,488)		(22,488)		(22,488)
Prop A	-	625,314	(704,281)	(25,000)	(729,281)	(103,967)	103,967	-		-
Prop C	1,346,903	11,685,108	-	(12,785,472)	(12,785,472)	246,539		246,539		246,539
AB 2766	64,749	43,287	(8,068)	(89,000)	(97,068)	10,968		10,968		10,968
Measure R	1,157,659	380,745	-	-	-	1,538,404	(103,967)	1,434,436		1,434,436
Total Special Revenue Funds Balance	**$3,784,939**	**$14,426,064**	**($1,577,120)**	**($14,014,472)**	**($15,591,592)**	**$2,619,411**	**$267,665**	**$2,887,076**	**-**	**$2,887,076**
Capital Project Funds										
Capital Improvement Fund (a)	$14,814,249	$1,365,031	($12,252,622)	($2,000,000)	($14,252,622)	$1,926,658		$3,315,295		$3,315,295
Transfer from General Fund							$1,138,637			
Transfer from Parking Fund							250,000			-
Reserve for UAD Loan	366,000					366,000		366,000	366,000	
Total Capital Improvement Fund	**$15,180,249**	**$1,365,031**	**($12,252,622)**	**($2,000,000)**	**($14,252,622)**	**$2,292,658**	**$1,388,637**	**$3,681,295**	**$366,000**	**$3,315,295**
Underground Utility Construction Fund	586,252	1,125	-	-	-	587,377		587,377		587,377
Total Capital Project Funds Balance	**$15,766,500**	**$1,366,156**	**($12,252,622)**	**($2,000,000)**	**($14,252,622)**	**$2,880,034**	**$1,388,637**	**$4,268,672**	**$366,000**	**$3,902,672**
Enterprise Funds										
Water	$7,791,200	$15,973,827	($8,786,095)	($4,687,518)	($13,473,613)	$10,291,414	-	$10,291,414	$2,925,770	$7,365,644
Stormwater* (b)	711,564	352,126	(832,914)	-	(832,914)	230,776	-	230,776	230,776	-
Wastewater*	435,604	3,586,955	(1,862,916)	(2,101,000)	(3,963,916)	58,643	-	58,643	58,643	-
Refuse*	839,047	4,090,542	(4,010,162)	-	(4,010,162)	919,427		919,427	919,427	-
Parking	1,599,026	2,344,633	(1,987,820)	-	(1,987,820)	1,955,839	(250,000)	1,705,839	661,944	1,043,895
County Parking Lots	-	638,510	(568,498)	-	(568,498)	70,012	(70,012)	-	-	-
State Pier & Parking	1,045,947	525,229	(474,287)	-	(474,287)	1,096,890		1,096,890	157,938	938,952
Enterprise Fund Reserves:	-									
North Manhattan Beach BID Reserve	517,072					517,072		517,072	517,072	
Total Enterprise Funds Balance	**$12,939,460**	**$27,511,822**	**($18,522,692)**	**($6,788,518)**	**($25,311,210)**	**$15,140,073**	**($320,012)**	**$14,820,060**	**$5,471,570**	**$9,348,491**

FY 2013-2014 SCHEDULE OF RESERVED & DESIGNATED FUND BALANCES

	07/01/2013 Opening Balance	2013-2014 Estimated Revenues	2013-2014 Operating Expenditures	2013-2014 Capital Projects & Equipment	2013-2014 Total Expenditures	2013-2014 Fund Balance Before Xfers	2013-2014 Fund Transfers	06/30/2014 Total Fund Balance	06/30/2014 Reserves & Designations	06/30/2014 Unreserved Balance
Internal Service Funds										
Insurance Reserve	$4,047,791	$5,158,460	($5,205,887)	-	($5,205,887)	$4,000,364		$4,000,364	$2,000,000	$2,000,364
Information Systems	303,419	1,531,297	(1,429,303)	(402,000)	(1,831,303)	3,413		3,413		3,413
Fleet Management	999,014	2,511,752	(1,145,471)	(2,365,295)	(3,510,766)	-		-		-
Building Maintenance & Operations	13,028	1,774,165	(1,787,193)	-	(1,787,193)	-		-		-
Total Insurance Service Funds Balance	**$5,363,251**	**$10,975,674**	**($9,567,853)**	**($2,767,295)**	**($12,335,148)**	**$4,003,777**	**-**	**$4,003,777**	**$2,000,000**	**$2,003,777**
Trust & Agency Funds										
Underground Assessment Fund	$1,791,509	$957,000	($956,876)	-	($956,876)	$1,791,633		$1,791,633	$1,791,633	
Pension Trust	436,424	163,264	(216,000)	-	(216,000)	383,688		383,688	383,688	
Total Trust Agency Funds Balance	**$2,227,933**	**$1,120,264**	**($1,172,876)**	**-**	**($1,172,876)**	**$2,175,321**	**-**	**$2,175,321**	**$2,175,321**	**-**
Grand Total - Adopted Budget	**$58,197,557**	**$112,904,051**	**($100,253,181)**	**($26,979,645)**	**($127,232,826)**	**$43,868,782**	**-**	**$43,868,782**	**$25,726,767**	**$18,142,015**

(a) Capital Improvement Fund includes operating expenditures of $11,426,038 for a bond call.

(b) Excludes General Fund cost recovery of approximately $400,000 per year.

** Not meeting current Financial Reserve Policy.*

FY 2014-2015 SCHEDULE OF RESERVED & DESIGNATED FUND BALANCES

	07/01/2014 Opening Balance	2014-2015 Estimated Revenues	2014-2015 Operating Expenditures	2014-2015 Capital Projects & Equipment	2014-2015 Total Expenditures	2014-2015 Fund Balance Before Xfers	2014-2015 Fund Transfers	06/30/2015 Total Fund Balance	06/30/2015 Reserves & Designations	06/30/2015 Unreserved Balance
General Fund Undesignated	-	$59,637,304	($57,919,676)	($440,075)	($58,359,751)	$1,277,552	$41,926	-		-
Transfer from County Lots Parking Fund	-						71,835			
Transfer to Street Lighting Fund	-						(333,847)			
Transfer to Stormwater Fund							(426,980)			
Transfer to CIP Fund	-						(630,486)			
Financial Policy Designation	11,713,876					11,713,876	(41,926)	11,671,950	11,671,950	
Reserve for Economic Uncertainty	4,000,000					4,000,000		4,000,000	4,000,000	
Debt Service Reserve	-					-		-	-	
Total General Fund Balance	**$15,713,876**	**$59,637,304**	**($57,919,676)**	**($440,075)**	**($58,359,751)**	**$16,991,428**	**($1,319,478)**	**$15,671,950**	**$15,671,950**	**-**
Special Revenue Funds										
Street Lighting & Landscape (c)	-	$405,123	($738,971)	-	($738,971)	($333,847)	$333,847	-		-
Gas Tax	$459,972	1,325,063	-	($965,000)	(965,000)	820,036		$820,036		$820,036
Asset Forfeiture & Safety Grants	654,150	101,816	(197,580)	-	(197,580)	558,386		558,386		558,386
Police Safety Grants	103,499	310	-	-	-	103,809		103,809		103,809
Federal & State Grants	(22,488)	-	-	-	-	(22,488)		(22,488)		(22,488)
Prop A	-	639,943	(721,547)	-	(721,547)	(81,604)	81,604	-		-
Prop C	246,539	511,309	-	(100,000)	(100,000)	657,849		657,849		657,849
AB 2766	10,968	40,081	(8,068)	-	(8,068)	42,980		42,980		42,980
Measure R	1,434,436	387,342	-	-	-	1,821,779	(81,604)	1,740,175		1,740,175
Total Special Revenue Funds Balance	**$2,887,076**	**$3,410,989**	**($1,666,166)**	**($1,065,000)**	**($2,731,166)**	**$3,566,898**	**$333,847**	**$3,900,746**	**-**	**$3,900,746**
Capital Project Funds										
Capital Improvement Fund	$3,315,295	$1,398,881	($784,820)	($2,000,000)	($2,784,820)	$1,929,356		$2,830,842		$2,830,842
Transfer from General Fund	-						630,486	-		
Transfer from Parking Fund	-						271,000			-
Reserve for UAD Loan	366,000					366,000		366,000	366,000	
Total Capital Improvement Fund	**$3,681,295**	**$1,398,881**	**($784,820)**	**($2,000,000)**	**($2,784,820)**	**$2,295,356**	**$901,486**	**$3,196,842**	**$366,000**	**$2,830,842**
Underground Utility Construction Fund	587,377	1,762	-	-	-	589,139		589,139		589,139
Total Capital Project Funds Balance	**$4,268,672**	**$1,400,643**	**($784,820)**	**($2,000,000)**	**($2,784,820)**	**$2,884,495**	**$901,486**	**$3,785,981**	**$366,000**	**$3,419,981**
Enterprise Funds										
Water (d)	$10,291,414	$17,438,792	($9,065,990)	($5,937,518)	($15,003,508)	$12,726,698	(536,307)	$12,190,391	$3,018,975	$9,171,416
Stormwater* (b)(c)	230,776	346,000	(1,003,757)	-	(1,003,757)	(426,980)	426,980	-	-	-
Wastewater* (d)	58,643	3,750,059	(1,942,009)	(2,403,000)	(4,345,009)	(536,307)	536,307	-	-	-
Refuse*	919,427	4,189,811	(4,109,721)	(150,000)	(4,259,721)	849,517		849,517	849,517	-
Parking	1,705,839	2,391,236	(2,019,639)	-	(2,019,639)	2,077,436	(271,000)	1,806,436	672,540	1,133,896
County Parking Lots	-	654,473	(582,637)	-	(582,637)	71,835	(71,835)	-		-
State Pier & Parking	1,096,890	531,228	(486,073)	-	(486,073)	1,142,045		1,142,045	161,862	980,182
Enterprise Fund Reserves:										
North Manhattan Beach BID Reserve	517,072					517,072		517,072	517,072	
Total Enterprise Funds Balance	**$14,820,060**	**$29,301,600**	**($19,209,827)**	**($8,490,518)**	**($27,700,345)**	**$16,421,316**	**$84,145**	**$16,505,461**	**$5,219,966**	**$11,285,495**

FY 2014-2015 SCHEDULE OF RESERVED & DESIGNATED FUND BALANCES

	07/01/2014 Opening Balance	2014-2015 Estimated Revenues	2014-2015 Operating Expenditures	2014-2015 Capital Projects & Equipment	2014-2015 Total Expenditures	2014-2015 Fund Balance Before Xfers	2014-2015 Fund Transfers	06/30/2015 Total Fund Balance	06/30/2015 Reserves & Designations	06/30/2015 Unreserved Balance
Internal Service Funds										
Insurance Reserve	$4,000,364	$5,158,460	($5,334,898)	-	($5,334,898)	$3,823,927		$3,823,927	$2,000,000	$1,823,927
Information Systems	3,413	1,560,538	(1,460,538)	(100,000)	(1,560,538)	3,413		3,413		3,413
Fleet Management	-	3,320,068	(1,169,203)	(1,050,000)	(2,219,203)	1,100,865		1,100,865		1,100,865
Building Maintenance & Operations	-	1,829,148	(1,829,148)	-	(1,829,148)	-		-		-
Total Insurance Service Funds Balance	**$4,003,777**	**$11,868,214**	**($9,793,787)**	**($1,150,000)**	**($10,943,787)**	**$4,928,204**	**-**	**$4,928,204**	**$2,000,000**	**$2,928,204**
Trust & Agency Funds										
Underground Assessment Fund	$1,791,633	$980,925	($960,000)	-	($960,000)	$1,812,558		$1,812,558	$1,812,558	
Pension Trust	383,688	147,038	(221,400)	-	(221,400)	309,326		309,326	309,326	
Total Trust Agency Funds Balance	**$2,175,321**	**$1,127,963**	**($1,181,400)**	**-**	**($1,181,400)**	**$2,121,884**	**-**	**$2,121,884**	**$2,121,884**	**-**
Grand Total - Adopted Budget	**$43,868,782**	**$106,746,713**	**($90,555,676)**	**($13,145,593)**	**($103,701,269)**	**$46,914,226**	**$0**	**$46,914,226**	**$25,379,800**	**$21,534,426**

(b) Excludes General Fund cost recovery of approximately $400,000 per year.

(c) Includes expenditures for Engineer Assessment and Prop 218 vote expenses ($150,000 for Stormwater and $50,000 for Streetlighting).

(d) Includes rate study costs of $100,000 shared between Water and Wastewater.

** Not meeting current Financial Reserve Policy.*

FY 2015-2016 SCHEDULE OF RESERVED & DESIGNATED FUND BALANCES

	07/01/2015 Opening Balance	2015-2016 Estimated Revenues	2015-2016 Operating Expenditures	2015-2016 Capital Projects & Equipment	2015-2016 Total Expenditures	2015-2016 Fund Balance Before Xfers	2015-2016 Fund Transfers	06/30/2016 Total Fund Balance	06/30/2016 Reserves & Designations	06/30/2016 Unreserved Balance
General Fund Undesignated	-	$61,484,593	($60,334,405)	($55,075)	($60,389,480)	$1,095,113	($405,946)	($283,372)		-
Transfer from County Lots Parking Fund	-						72,411			
Transfer to Street Lighting Fund	-						(302,177)			
Transfer to Stormwater Fund							(742,774)			
Transfer to CIP Fund	-						-			
Financial Policy Designation	$11,671,950					11,671,950	405,946	12,077,896	12,077,896	
Reserve for Economic Uncertainty	4,000,000					4,000,000		4,000,000	3,716,628	
Debt Service Reserve	-					-		-	-	
Total General Fund Balance	**$15,671,950**	**$61,484,593**	**($60,334,405)**	**($55,075)**	**($60,389,480)**	**$16,767,063**	**($972,539)**	**$15,794,524**	**$15,794,524**	**-**
Special Revenue Funds										
Street Lighting & Landscape	-	$405,771	($707,948)	-	($707,948)	($302,177)	$302,177	-		-
Gas Tax	$820,036	1,399,722	-	($2,215,000)	(2,215,000)	4,758		$4,758		$4,758
Asset Forfeiture & Safety Grants	558,386	101,521	(202,674)	-	(202,674)	457,233		457,233		457,233
Police Safety Grants	103,809	311	-	-	-	104,120		104,120		104,120
Federal & State Grants	(22,488)	-	-	-	-	(22,488)		(22,488)		(22,488)
Prop A	-	655,672	(750,181)	-	(750,181)	(94,509)	94,509	-		-
Prop C	657,849	2,026,361	-	(900,000)	(900,000)	1,784,210		1,784,210		1,784,210
AB 2766	42,980	40,177	(8,068)	-	(8,068)	75,089		75,089		75,089
Measure R	1,740,175	397,836	-	-	-	2,138,010	(94,509)	2,043,501		2,043,501
Total Special Revenue Funds Balance	**$3,900,746**	**$5,027,372**	**($1,668,871)**	**($3,115,000)**	**($4,783,871)**	**$4,144,246**	**$302,177**	**$4,446,423**	**-**	**$4,446,423**
Capital Project Funds										
Capital Improvement Fund	$2,830,842	$1,430,665	($779,820)	($2,000,000)	($2,779,820)	$1,481,687		$1,481,687		$1,481,687
Transfer from General Fund	-						-			
Transfer from Parking Fund	-									-
Reserve for UAD Loan	366,000					366,000		366,000	366,000	
Total Capital Improvement Fund	**$3,196,842**	**$1,430,665**	**($779,820)**	**($2,000,000)**	**($2,779,820)**	**$1,847,687**	**-**	**$1,847,687**	**$366,000**	**$1,481,687**
Underground Utility Construction Fund	589,139	1,767	-	-	-	590,906		590,906		590,906
Total Capital Project Funds Balance	**$3,785,981**	**$1,432,432**	**($779,820)**	**($2,000,000)**	**($2,779,820)**	**$2,438,593**	**-**	**$2,438,593**	**$366,000**	**$2,072,593**
Enterprise Funds										
Water	$12,190,391	$17,454,446	($9,261,287)	($1,687,518)	($10,948,805)	$18,696,033	(665,682)	$18,030,351	$3,084,008	$14,946,343
Stormwater* (b)	-	346,000	(878,774)	(210,000)	(1,088,774)	(742,774)	742,774	-	-	-
Wastewater*	-	3,751,725	(1,962,007)	(2,455,400)	(4,417,407)	(665,682)	665,682	-	-	-
Refuse*	849,517	4,292,077	(4,215,499)	(550,000)	(4,765,499)	376,095		376,095	376,095	-
Parking	1,806,436	2,447,706	(2,056,518)	-	(2,056,518)	2,197,624		2,197,624	684,821	1,512,804
County Parking Lots	-	670,835	(598,423)	-	(598,423)	72,411	(72,411)	-		-
State Pier & Parking	1,142,045	544,560	(499,447)	-	(499,447)	1,187,158		1,187,158	166,316	1,020,842
Enterprise Fund Reserves:										
North Manhattan Beach BID Reserve	517,072					517,072		517,072	517,072	
Total Enterprise Funds Balance	**$16,505,461**	**$29,507,349**	**($19,471,955)**	**($4,902,918)**	**($24,374,873)**	**$21,637,938**	**$670,362**	**$22,308,300**	**$4,828,311**	**$17,479,989**

FY 2015-2016 SCHEDULE OF RESERVED & DESIGNATED FUND BALANCES

	07/01/2015 Opening Balance	2015-2016 Estimated Revenues	2015-2016 Operating Expenditures	2015-2016 Capital Projects & Equipment	2015-2016 Total Expenditures	2015-2016 Fund Balance Before Xfers	2015-2016 Fund Transfers	06/30/2016 Total Fund Balance	06/30/2016 Reserves & Designations	06/30/2016 Unreserved Balance
Internal Service Funds										
Insurance Reserve	$3,823,927	$5,158,460	($5,476,328)	-	($5,476,328)	$3,506,058		$3,506,058	$2,000,000	$1,506,058
Information Systems	3,413	1,626,468	(1,526,468)	(100,000)	(1,626,468)	3,413		3,413		3,413
Fleet Management	1,100,865	1,997,492	(1,204,889)	(1,050,000)	(2,254,889)	843,468		843,468		843,468
Building Maintenance & Operations	-	1,891,855	(1,891,855)	-	(1,891,855)	-		-		-
Total Insurance Service Funds Balance	**$4,928,204**	**$10,674,275**	**($10,099,540)**	**($1,150,000)**	**($11,249,540)**	**$4,352,939**	**-**	**$4,352,939**	**$2,000,000**	**$2,352,939**
Trust & Agency Funds										
Underground Assessment Fund	$1,812,558	$1,005,448	($960,000)	-	($960,000)	$1,858,006		$1,858,006	$1,858,006	
Pension Trust	309,326	146,807	(226,935)	-	(226,935)	229,198		229,198	229,198	
Total Trust Agency Funds Balance	**$2,121,884**	**$1,152,255**	**($1,186,935)**	**-**	**($1,186,935)**	**$2,087,204**	**-**	**$2,087,204**	**$2,087,204**	**-**
Grand Total - Adopted Budget	**$46,914,226**	**$109,278,276**	**($93,541,526)**	**($11,222,993)**	**($104,764,519)**	**$51,427,983**	**($0)**	**$51,427,983**	**$25,076,039**	**$26,351,944**

(b) Excludes General Fund cost recovery of approximately $400,000 per year.

** Not meeting current Financial Reserve Policy.*

FY 2016-2017 SCHEDULE OF RESERVED & DESIGNATED FUND BALANCES

	07/01/2016 Opening Balance	2016-2017 Estimated Revenues	2016-2017 Operating Expenditures	2016-2017 Capital Projects & Equipment	2016-2017 Total Expenditures	2016-2017 Fund Balance Before Xfers	2016-2017 Fund Transfers	06/30/2017 Total Fund Balance	06/30/2017 Reserves & Designations	06/30/2017 Unreserved Balance
General Fund Undesignated	-	$63,395,465	($61,990,783)	($130,075)	($62,120,858)	$1,274,607	($346,276)	($83,978)		-
Transfer from County Lots Parking Fund	-						73,796			
Transfer to Street Lighting Fund	-						(319,908)			
Transfer to Stormwater Fund							(766,197)			
Transfer to CIP Fund	-						-			
Financial Policy Designation	$12,077,896					12,077,896	346,276	12,424,172	12,424,172	
Reserve for Economic Uncertainty	3,716,628					3,716,628		3,716,628	3,632,650	
Debt Service Reserve	-					-		-	-	
Total General Fund Balance	**$15,794,524**	**$63,395,465**	**($61,990,783)**	**($130,075)**	**($62,120,858)**	**$17,069,131**	**($1,012,309)**	**$16,056,822**	**$16,056,822**	**-**
Special Revenue Funds										
Street Lighting & Landscape	-	$406,436	($726,344)	-	($726,344)	($319,908)	$319,908	-		-
Gas Tax	$4,758	1,440,057	-	($715,000)	(715,000)	729,815		$729,815		$729,815
Asset Forfeiture & Safety Grants	457,233	101,210	(207,900)	-	(207,900)	350,542		350,542		350,542
Police Safety Grants	104,120	312	-	-	-	104,433		104,433		104,433
Federal & State Grants	(22,488)	-	-	-	-	(22,488)		(22,488)		(22,488)
Prop A	-	671,793	(772,796)	-	(772,796)	(101,002)	101,002	-		-
Prop C	1,784,210	540,668	-	(840,000)	(840,000)	1,484,878		1,484,878		1,484,878
AB 2766	75,089	40,273	(8,068)	-	(8,068)	107,294		107,294		107,294
Measure R	2,043,501	408,561	-	-	-	2,452,062	(101,002)	2,351,060		2,351,060
Total Special Revenue Funds Balance	**$4,446,423**	**$3,609,310**	**($1,715,108)**	**($1,555,000)**	**($3,270,108)**	**$4,785,625**	**$319,908**	**$5,105,533**	**-**	**$5,105,533**
Capital Project Funds										
Capital Improvement Fund	$1,481,687	$1,466,409	($779,820)	($2,000,000)	($2,779,820)	$168,276		$168,276		$168,276
Transfer from General Fund	-						-			
Transfer from Parking Fund	-						-			-
Reserve for UAD Loan	366,000					366,000		366,000	366,000	
Total Capital Improvement Fund	**$1,847,687**	**$1,466,409**	**($779,820)**	**($2,000,000)**	**($2,779,820)**	**$534,276**	**-**	**$534,276**	**$366,000**	**$168,276**
Underground Utility Construction Fund	590,906	1,773	-	-	-	592,679		592,679		592,679
Total Capital Project Funds Balance	**$2,438,593**	**$1,468,182**	**($779,820)**	**($2,000,000)**	**($2,779,820)**	**$1,126,955**	**-**	**$1,126,955**	**$366,000**	**$760,955**
Enterprise Funds										
Water	$18,030,351	$17,466,426	($9,502,797)	($7,787,518)	($17,290,315)	$18,206,462	(196,187)	$18,010,275	$3,164,431	$14,845,844
Stormwater* (b)	-	346,000	(902,197)	(210,000)	(1,112,197)	(766,197)	766,197	-	-	-
Wastewater*	-	3,753,432	(2,011,119)	(1,938,500)	(3,949,619)	(196,187)	196,187	-	-	-
Refuse*	376,095	4,397,137	(4,321,572)	-	(4,321,572)	451,660		451,660	451,660	-
Parking	2,197,624	2,506,457	(2,091,404)	-	(2,091,404)	2,612,677		2,612,677	696,438	1,916,239
County Parking Lots	-	687,605	(613,809)	-	(613,809)	73,796	(73,796)	-		-
State Pier & Parking	1,187,158	558,224	(512,361)	-	(512,361)	1,233,021		1,233,021	170,616	1,062,405
Enterprise Fund Reserves:										
North Manhattan Beach BID Reserve	517,072					517,072		517,072	517,072	
Total Enterprise Funds Balance	**$22,308,300**	**$29,715,281**	**($19,955,259)**	**($9,936,018)**	**($29,891,277)**	**$22,132,304**	**$692,401**	**$22,824,704**	**$5,000,217**	**$17,824,488**

FY 2016-2017 SCHEDULE OF RESERVED & DESIGNATED FUND BALANCES

	07/01/2016 Opening Balance	2016-2017 Estimated Revenues	2016-2017 Operating Expenditures	2016-2017 Capital Projects & Equipment	2016-2017 Total Expenditures	2016-2017 Fund Balance Before Xfers	2016-2017 Fund Transfers	06/30/2017 Total Fund Balance	06/30/2017 Reserves & Designations	06/30/2017 Unreserved Balance
Internal Service Funds										
Insurance Reserve	$3,506,058	$5,158,460	($5,615,578)	-	($5,615,578)	$3,048,941		$3,048,941	$2,000,000	$1,048,941
Information Systems	3,413	1,672,842	(1,572,842)	(100,000)	(1,672,842)	3,413		3,413		3,413
Fleet Management	843,468	2,021,804	(1,233,289)	(1,050,000)	(2,283,289)	581,983		581,983		581,983
Building Maintenance & Operations	-	1,943,799	(1,943,799)	-	(1,943,799)	-		-		-
	-									
Total Insurance Service Funds Balance	**$4,352,939**	**$10,796,906**	**($10,365,508)**	**($1,150,000)**	**($11,515,508)**	**$3,634,337**	**-**	**$3,634,337**	**$2,000,000**	**$1,634,337**
Trust & Agency Funds										
Underground Assessment Fund	$1,858,006	$1,030,584	($960,000)	-	($960,000)	$1,928,590		$1,928,590	$1,928,590	
Pension Trust	229,198	146,558	(232,608)	-	(232,608)	143,147		143,147	143,147	
Total Trust Agency Funds Balance	**$2,087,204**	**$1,177,142**	**($1,192,608)**	**-**	**($1,192,608)**	**$2,071,737**	**-**	**$2,071,737**	**$2,071,737**	**-**
Grand Total - Adopted Budget	**$51,427,983**	**$110,162,285**	**($95,999,086)**	**($14,771,093)**	**($110,770,179)**	**$50,820,088**	**($0)**	**$50,820,088**	**$25,494,776**	**$25,325,312**

(b) Excludes General Fund cost recovery of approximately $400,000 per year.

** Not meeting current Financial Reserve Policy.*

FY 2017-2018 SCHEDULE OF RESERVED & DESIGNATED FUND BALANCES

	07/01/2017 Opening Balance	2017-2018 Estimated Revenues	2017-2018 Operating Expenditures	2017-2018 Capital Projects & Equipment	2017-2018 Total Expenditures	2017-2018 Fund Balance Before Xfers	2017-2018 Fund Transfers	06/30/2018 Total Fund Balance	06/30/2018 Reserves & Designations	06/30/2018 Unreserved Balance
General Fund Undesignated	-	$65,372,185	($63,868,916)	($30,075)	($63,898,991)	$1,473,194	($355,626)	$64,323		-
Transfer from County Lots Parking Fund	-						75,188			
Transfer to Street Lighting Fund	-						(338,131)			
Transfer to Stormwater Fund							(790,302)			
Transfer to CIP Fund	-						-			
Financial Policy Designation	$12,424,172					12,424,172	355,626	12,779,798	12,779,798	
Reserve for Economic Uncertainty	3,632,650					3,632,650		3,632,650	3,696,973	
Debt Service Reserve	-					-		-	-	
Total General Fund Balance	**$16,056,822**	**$65,372,185**	**($63,868,916)**	**($30,075)**	**($63,898,991)**	**$17,530,016**	**($1,053,245)**	**$16,476,771**	**$16,476,771**	**-**
Special Revenue Funds										
Street Lighting & Landscape	-	$407,117	($745,248)	-	($745,248)	($338,131)	$338,131	-		-
Gas Tax	$729,815	1,483,958	-	($715,000)	(715,000)	1,498,772		$1,498,772		$1,498,772
Asset Forfeiture & Safety Grants	350,542	100,882	(213,262)	-	(213,262)	238,162		238,162		238,162
Police Safety Grants	104,433	313	-	-	-	104,746		104,746		104,746
Federal & State Grants	(22,488)	-	-	-	-	(22,488)		(22,488)		(22,488)
Prop A	-	688,318	(796,201)	-	(796,201)	(107,883)	107,883	-		-
Prop C	1,484,878	553,184	-	(840,000)	(840,000)	1,198,062		1,198,062		1,198,062
AB 2766	107,294	40,370	(8,068)	-	(8,068)	139,596		139,596		139,596
Measure R	2,351,060	419,544	-	-	-	2,770,604	(107,883)	2,662,721		2,662,721
Total Special Revenue Funds Balance	**$5,105,533**	**$3,693,686**	**($1,762,778)**	**($1,555,000)**	**($3,317,778)**	**$5,481,440**	**$338,131**	**$5,819,571**	**-**	**$5,819,571**
Capital Project Funds										
Capital Improvement Fund	$168,276	$1,503,140	($779,820)	($891,596)	($1,671,416)	-		-		-
Transfer from General Fund	-						-			
Transfer from Parking Fund	-									-
Reserve for UAD Loan	366,000					366,000		366,000	366,000	
Total Capital Improvement Fund	**$534,276**	**$1,503,140**	**($779,820)**	**($891,596)**	**($1,671,416)**	**$366,000**	**-**	**$366,000**	**$366,000**	**-**
Underground Utility Construction Fund	592,679	1,778	-	-	-	594,457		594,457		594,457
Total Capital Project Funds Balance	**$1,126,955**	**$1,504,918**	**($779,820)**	**($891,596)**	**($1,671,416)**	**$960,457**	**-**	**$960,457**	**$366,000**	**$594,457**
Enterprise Funds										
Water	$18,010,275	$17,470,064	($9,751,301)	($7,787,518)	($17,538,819)	$17,941,521	(244,915)	$17,696,606	$3,247,183	$14,449,423
Stormwater* (b)	-	346,000	(926,302)	(210,000)	(1,136,302)	(790,302)	790,302	-	-	-
Wastewater*	-	3,755,182	(2,061,597)	(1,938,500)	(4,000,097)	(244,915)	244,915	-	-	-
Refuse*	451,660	4,505,660	(4,430,337)	-	(4,430,337)	526,983		526,983	526,983	-
Parking	2,612,677	2,566,718	(2,127,257)	-	(2,127,257)	3,052,138		3,052,138	708,376	2,343,761
County Parking Lots	-	704,796	(629,608)	-	(629,608)	75,188	(75,188)	-		-
State Pier & Parking	1,233,021	572,227	(525,626)	-	(525,626)	1,279,622		1,279,622	175,033	1,104,589
Enterprise Fund Reserves:										
North Manhattan Beach BID Reserve	517,072					517,072		517,072	517,072	
Total Enterprise Funds Balance	**$22,824,704**	**$29,920,647**	**($20,452,028)**	**($9,936,018)**	**($30,388,046)**	**$22,357,306**	**$715,114**	**$23,072,420**	**$5,174,648**	**$17,897,773**

FY 2017-2018 SCHEDULE OF RESERVED & DESIGNATED FUND BALANCES

	07/01/2017 Opening Balance	2017-2018 Estimated Revenues	2017-2018 Operating Expenditures	2017-2018 Capital Projects & Equipment	2017-2018 Total Expenditures	2017-2018 Fund Balance Before Xfers	2017-2018 Fund Transfers	06/30/2018 Total Fund Balance	06/30/2018 Reserves & Designations	06/30/2018 Unreserved Balance
Internal Service Funds										
Insurance Reserve	$3,048,941	$5,158,460	($5,758,463)	-	($5,758,463)	$2,448,937		$2,448,937	$2,000,000	$448,937
Information Systems	3,413	1,720,865	(1,620,865)	(100,000)	(1,720,865)	3,413		3,413		3,413
Fleet Management	581,983	2,046,725	(1,262,646)	(1,050,000)	(2,312,646)	316,062		316,062		316,062
Building Maintenance & Operations	-	1,997,320	(1,997,320)	-	(1,997,320)	-		-		-
Total Insurance Service Funds Balance	**$3,634,337**	**$10,923,370**	**($10,639,294)**	**($1,150,000)**	**($11,789,294)**	**$2,768,412**	**-**	**$2,768,412**	**$2,000,000**	**$768,412**
Trust & Agency Funds										
Underground Assessment Fund	$1,928,590	$1,056,349	($960,000)	-	($960,000)	$2,024,939		$2,024,939	$2,024,939	
Pension Trust	143,147	146,291	(238,424)	-	(238,424)	51,014		51,014	51,014	
Total Trust Agency Funds Balance	**$2,071,737**	**$1,202,640**	**($1,198,424)**	**-**	**($1,198,424)**	**$2,075,954**	**-**	**$2,075,954**	**$2,075,954**	**-**
Grand Total - Adopted Budget	**$50,820,088**	**$112,617,446**	**($98,701,260)**	**($13,562,689)**	**($112,263,949)**	**$51,173,585**	**($0)**	**$51,173,585**	**$26,093,372**	**$25,080,213**

(b) Excludes General Fund cost recovery of approximately $400,000 per year.

** Not meeting current Financial Reserve Policy.*

Due to the absense of an adopted Capital Improvement Plan for FY 2017-2018, the prior year plan was used with the exception of the Capital Improvement Fund.