

# City of Manhattan Beach

## Finance Department



Month End Report  
April 2026  
Fiscal Year 2025-2026



**City of Manhattan Beach**  
**Fiscal Year 2026 Statement of Revenues & Expenditures**  
**As of April 30, 2026**

% of Year  
**83.3%**

Fund	Current Year Activity							
	Adjusted				Adjusted			
	No.	Budget Revenues	YTD Revenues	%	Budget Expenditures	Year-to-Date		%
			Realized		Expenditures	Expenditures	Encumbrances	Utilized*
General Fund	100	\$131,368,457	\$109,474,429	83.3%	\$122,665,916	\$90,917,591	\$1,815,769	75.6%
Street Lighting & Landscaping Fund	201	533,696	347,168	65.0%	675,465	447,111	-	66.2%
Gas Tax Fund	205	2,343,616	1,531,785	65.4%	7,220,880	351,214	224,974	8.0%
Asset Forfeiture Fund	210	74,769	1,136,443	1519.9%	168,000	90,377	31,559	72.6%
Police Safety Grants Fund	211	209,284	217,427	103.9%	311,680	311,240	-	99.9%
Grants Fund	220	20,189,425	-	-	20,189,425	-	13,397,348	66.4%
Prop A Fund	230	918,788	794,643	86.5%	1,431,253	578,449	230,504	56.5%
Prop C Fund	231	7,719,179	681,946	8.8%	8,238,401	736,403	149,170	10.7%
AB 2766 Fund	232	53,373	44,830	84.0%	262,812	560	-	0.2%
Measure R Fund	233	1,351,576	510,225	37.8%	3,192,054	29,986	259,009	9.1%
Measure M Fund	234	19,177,405	507,214	2.6%	20,821,064	1,794,481	15,510,095	83.1%
Measure W Fund	240	17,578,857	451,334	2.6%	18,545,464	613,175	17,052,191	95.3%
Capital Improvements Fund	401	6,105,804	1,061,180	17.4%	17,617,741	1,921,271	777,672	15.3%
Bond Construction Fund	402	-	11,004	-	60	-	-	-
Underground Assessment District Construction	403	57,096	40,970	71.8%	1,141,818	-	27,000	2.4%
Water Fund	501	18,658,082	16,378,348	87.8%	27,255,575	13,373,812	1,389,301	54.2%
Storm Drain Fund	502	2,756,328	2,116,854	76.8%	6,297,361	1,244,734	2,654,068	61.9%
Sewer Fund	503	4,706,815	4,325,519	91.9%	23,592,271	4,418,597	12,153,885	70.2%
Parking Fund	520	6,733,427	4,775,189	70.9%	9,723,685	2,667,920	285,656	30.4%
County Parking Lots Fund	521	1,588,160	1,233,951	77.7%	1,457,347	354,786	22,750	25.9%
State Pier & Parking Lot Fund	522	1,161,785	865,012	74.5%	1,918,359	750,043	131,822	46.0%
Insurance Reserve Fund	601	10,116,300	8,539,808	84.4%	12,968,699	12,889,897	43,140	99.7%
Information Technology Fund	605	6,425,946	4,847,674	75.4%	7,067,504	4,192,626	836,279	71.2%
Fleet Management Fund	610	3,523,905	2,522,180	71.6%	4,784,746	2,341,483	715,348	63.9%
Building Maintenance & Operation Fund	615	2,991,842	2,122,716	71.0%	3,068,874	2,218,631	113,301	76.0%
Underground Assessment Fund 2018 Refunding	710	714,150	151,248	21.2%	509,025	496,825	-	97.6%
Underground Assessment Fund 19-12 & 19-14	711	606,106	528,637	87.2%	604,907	591,906	-	97.9%
Underground Assessment Fund 19-4	712	337,613	285,129	84.5%	338,143	333,425	-	98.6%
City Pension Fund	801	213,343	(1)	(0.0%)	213,115	168,772	-	79.2%
Section 115 Fund	804	3,346,893	2,201,643	65.8%	1,856,902	1,856,902	-	100.0%
		<b>\$271,562,020</b>	<b>\$167,704,508</b>	<b>61.8%</b>	<b>\$324,138,547</b>	<b>\$145,692,215</b>	<b>\$67,820,841</b>	<b>65.9%</b>

\*Includes Encumbered Amounts



**City of Manhattan Beach  
Fiscal Year 2026 Citywide Revenues  
As of April 30, 2026**

**% of Year  
83.3%**

**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	5,948,829	\$131,368,457	\$109,474,429	\$21,894,027	83.3%
Street Lighting & Landscaping Fund	201	391,003	142,693	533,696	347,168	186,528	65.0%
Gas Tax Fund	205	2,098,759	244,857	2,343,616	1,531,785	811,832	65.4%
Asset Forfeiture Fund	210	74,769	-	74,769	1,136,443	(1,061,674)	1519.9%
Police Safety Grants Fund	211	209,284	-	209,284	217,427	(8,143)	103.9%
Grants Fund	220	-	20,189,425	20,189,425	-	20,189,425	-
Prop A Fund	230	918,788	-	918,788	794,643	124,145	86.5%
Prop C Fund	231	777,139	6,942,040	7,719,179	681,946	7,037,233	8.8%
AB 2766 Fund	232	53,373	-	53,373	44,830	8,543	84.0%
Measure R Fund	233	610,433	741,143	1,351,576	510,225	841,351	37.8%
Measure M Fund	234	654,628	18,522,777	19,177,405	507,214	18,670,191	2.6%
Measure W Fund	240	4,519,201	13,059,656	17,578,857	451,334	17,127,523	2.6%
Capital Improvements Fund	401	1,105,804	5,000,000	6,105,804	1,061,180	5,044,624	17.4%
Bond Construction Fund	402	-	-	-	11,004	(11,004)	-
Underground Assessment District Construction	403	57,096	-	57,096	40,970	16,126	71.8%
Water Fund	501	18,658,082	-	18,658,082	16,378,348	2,279,734	87.8%
Storm Drain Fund	502	2,256,328	500,000	2,756,328	2,116,854	639,474	76.8%
Sewer Fund	503	4,706,815	-	4,706,815	4,325,519	381,296	91.9%
Parking Fund	520	6,283,427	450,000	6,733,427	4,775,189	1,958,238	70.9%
County Parking Lots Fund	521	1,588,160	-	1,588,160	1,233,951	354,209	77.7%
State Pier & Parking Lot Fund	522	1,161,785	-	1,161,785	865,012	296,773	74.5%
Insurance Reserve Fund	601	10,116,300	-	10,116,300	8,539,808	1,576,492	84.4%
Information Technology Fund	605	6,425,946	-	6,425,946	4,847,674	1,578,272	75.4%
Fleet Management Fund	610	3,523,905	-	3,523,905	2,522,180	1,001,725	71.6%
Building Maintenance & Operation Fund	615	2,991,842	-	2,991,842	2,122,716	869,126	71.0%
Underground Assessment Fund 2018 Refunding	710	714,150	-	714,150	151,248	562,902	21.2%
Underground Assessment Fund 19-12 & 19-14	711	606,106	-	606,106	528,637	77,469	87.2%
Underground Assessment Fund 19-4	712	337,613	-	337,613	285,129	52,484	84.5%
City Pension Fund	801	213,343	-	213,343	(1)	213,344	(0.0%)
Section 115 Fund	804	100,000	3,246,893	3,346,893	2,201,643	1,145,250	65.8%
		<b>\$196,573,707</b>	<b>\$74,988,313</b>	<b>\$271,562,020</b>	<b>\$167,704,508</b>	<b>\$103,857,512</b>	<b>61.8%</b>



**City of Manhattan Beach**  
**Fiscal Year 2026 General Fund Expenditures by Department**  
**As of April 30, 2026**

**% of Year**  
**83.3%**

**Current Year Activity**

	<b>Dept No.</b>	<b>Original Budget</b>	<b>Budget Adjustments<sup>1</sup></b>	<b>Adjusted Budget</b>	<b>YTD Expenditures</b>	<b>YTD Encumbrances</b>	<b>Available Budget</b>	<b>% Used</b>
Management Services	11	\$5,484,086	\$492,198	\$5,976,284	\$4,214,024	\$45,198	\$1,717,062	71.3%
Finance	12	5,014,140	340,673	5,354,813	4,105,294	190,461	1,059,058	80.2%
Human Resources	13	2,438,873	376,459	2,815,332	1,838,971	25,325	951,036	66.2%
Parks and Recreation	14	12,157,179	69,983	12,227,162	9,878,999	288,450	2,059,712	83.2%
Police	15	40,371,162	3,407,601	43,778,763	35,730,674	359,924	7,688,165	82.4%
Fire	16	18,591,849	1,310,810	19,902,659	16,284,980	19,751	3,597,928	81.9%
Community Development	17	8,801,990	1,275,776	10,077,766	7,646,550	242,344	2,188,872	78.3%
Public Works	18	12,720,950	922,602	13,643,552	9,361,196	644,316	3,638,040	73.3%
Information Technology	19	-	-	-	-	-	-	-
Non-Departmental <sup>2</sup>	99	-	8,889,586	8,889,586	1,856,902	-	7,032,684	-
		<b>\$105,580,229</b>	<b>\$17,085,687</b>	<b>\$122,665,916</b>	<b>\$90,917,591</b>	<b>\$1,815,769</b>	<b>\$29,932,557</b>	<b>75.6%</b>

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

<sup>2</sup> Non-Departmental expenditures reflect transfers out to other Funds. Reclassification of Transfers was established during FY 2026 Mid-Year update.



**City of Manhattan Beach  
Fiscal Year 2026 Citywide Expenditures  
As of April 30, 2026**

**% of Year  
83.3%**

**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	\$17,085,687	\$122,665,916	\$90,917,591	\$1,815,769	\$29,932,557	75.6%
Street Lighting & Landscaping Fund	201	675,465	-	675,465	447,111	-	228,354	66.2%
Gas Tax Fund	205	2,262,690	4,958,190	7,220,880	351,214	224,974	6,644,692	8.0%
Asset Forfeiture Fund	210	168,000	-	168,000	90,377	31,559	46,064	72.6%
Police Safety Grants Fund	211	220,000	91,680	311,680	311,240	-	440	99.9%
Grants Fund	220	-	20,189,425	20,189,425	-	13,397,348	6,792,077	66.4%
Prop A Fund	230	1,431,253	-	1,431,253	578,449	230,504	622,301	56.5%
Prop C Fund	231	685,664	7,552,737	8,238,401	736,403	149,170	7,352,828	10.7%
AB 2766 Fund	232	673	262,139	262,812	560	-	262,252	0.2%
Measure R Fund	233	379,753	2,812,301	3,192,054	29,986	259,009	2,903,060	9.1%
Measure M Fund	234	1,534,832	19,286,232	20,821,064	1,794,481	15,510,095	3,516,488	83.1%
Measure W Fund	240	4,107,744	14,437,720	18,545,464	613,175	17,052,191	1,493,272	95.3%
Capital Improvements Fund	401	8,537,665	9,080,076	17,617,741	1,921,271	777,672	14,918,798	15.3%
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	13,373,812	1,389,301	12,492,463	54.2%
Storm Drain Fund	502	2,657,941	3,639,420	6,297,361	1,244,734	2,654,068	2,398,560	61.9%
Sewer Fund	503	5,998,920	17,593,351	23,592,271	4,418,597	12,153,885	7,019,789	70.2%
Parking Fund	520	8,185,111	1,538,574	9,723,685	2,667,920	285,656	6,770,109	30.4%
County Parking Lots Fund	521	1,188,011	269,336	1,457,347	354,786	22,750	1,079,810	25.9%
State Pier & Parking Lot Fund	522	702,081	1,216,278	1,918,359	750,043	131,822	1,036,494	46.0%
Insurance Reserve Fund	601	11,897,119	1,071,580	12,968,699	12,889,897	43,140	35,662	99.7%
Information Technology Fund	605	6,549,112	518,392	7,067,504	4,192,626	836,279	2,038,599	71.2%
Fleet Management Fund	610	4,306,751	477,995	4,784,746	2,341,483	715,348	1,727,915	63.9%
Building Maintenance & Operation Fund	615	2,956,895	111,979	3,068,874	2,218,631	113,301	736,942	76.0%
Underground Assessment Fund 2018 Refunding	710	509,025	-	509,025	496,825	-	12,200	97.6%
Underground Assessment Fund 19-12 & 19-14	711	604,907	-	604,907	591,906	-	13,001	97.9%
Underground Assessment Fund 19-4	712	338,143	-	338,143	333,425	-	4,718	98.6%
City Pension Fund	801	213,115	-	213,115	168,772	-	44,343	79.2%
Section 115 Fund	804	1,856,902	-	1,856,902	1,856,902	-	-	100.0%
		<b>\$193,134,472</b>	<b>\$131,004,075</b>	<b>\$324,138,547</b>	<b>\$145,692,215</b>	<b>\$67,820,841</b>	<b>\$111,238,666</b>	<b>65.9%</b>

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

\*\*Includes Encumbered Amounts



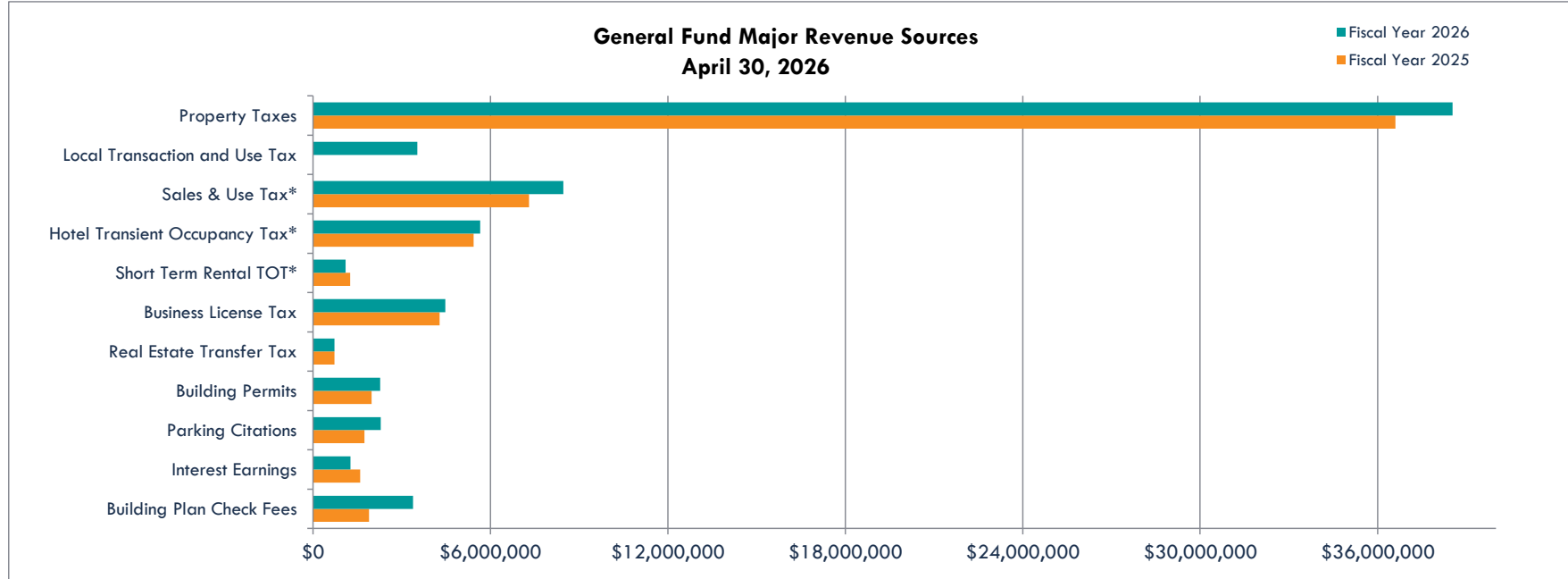
**City of Manhattan Beach  
Fiscal Year 2026 General Fund Major Revenue Trends  
April 30, 2026**

Percent of Year  
83.3%

Major Revenue Accounts	Year-To-Date Actuals						FY 2026	
	2021	2022	2023	2024	2025	2026	Adj Budget	Realized
Property Taxes	\$29,619,573	\$30,904,803	\$32,969,326	\$34,684,518	\$36,603,085	38,538,810	\$47,376,731	81.3%
Sales & Use Tax*	6,467,650	8,347,199	9,023,876	9,398,204	7,303,320	8,465,848	11,440,000	74.0%
Local Transaction and Use Tax	-	-	-	-	-	3,529,772	6,448,000	54.7%
Hotel Transient Occupancy Tax (TOT)*	1,605,033	4,398,130	5,255,117	6,180,536	5,429,206	5,656,979	7,682,000	73.6%
Short Term Rental TOT*	-	-	171,862	993,016	1,259,941	1,106,064	1,367,000	80.9%
Business License Tax	2,307,770	4,350,917	3,918,317	3,837,721	4,280,297	4,475,483	5,850,000	76.5%
Real Estate Transfer Tax	733,379	1,066,884	453,420	440,222	727,019	731,201	850,000	86.0%
Building Permits	1,231,939	1,574,559	1,343,943	1,840,973	1,983,087	2,271,001	2,557,433	88.8%
Parking Citations	1,100,187	1,679,238	1,857,915	1,273,891	1,746,148	2,297,153	2,618,159	87.7%
Interest Earnings	771,459	556,518	818,975	1,426,460	1,602,205	1,275,112	1,484,313	85.9%
Building Plan Check Fees	1,702,313	1,820,395	1,411,301	1,506,603	1,895,134	3,388,965	3,500,000	96.8%
<b>Total Major Revenue Accounts</b>	<b>\$45,539,302</b>	<b>\$54,698,643</b>	<b>\$57,224,052</b>	<b>\$61,582,144</b>	<b>\$62,829,440</b>	<b>71,736,388</b>	<b>\$91,173,636</b>	<b>78.7%</b>
Over/(Under) Prior Year		9,159,341	2,525,408	4,358,092	1,247,296	8,906,948		
Percent Change From Prior Year		20.1%	4.6%	7.6%	2.0%	14.2%		
Other Revenues*	(1,200,642)	15,772,020	18,751,649	20,136,176	\$21,273,642	\$37,738,041	40,194,821	93.9%
<b>Total General Fund Revenues</b>	<b>\$44,338,660</b>	<b>\$70,470,663</b>	<b>\$75,975,700</b>	<b>\$81,718,320</b>	<b>\$84,103,082</b>	<b>\$109,474,429</b>	<b>\$131,368,457</b>	<b>83.3%</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.

\*\* 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.



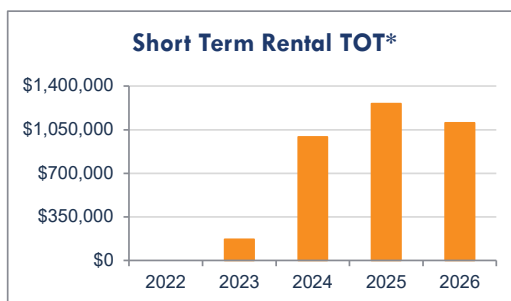
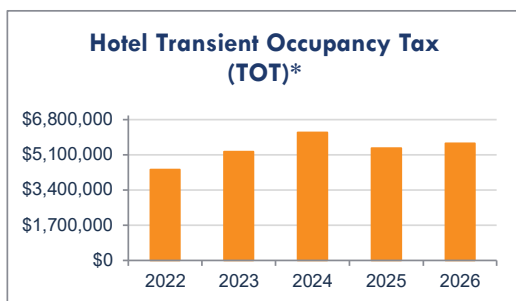
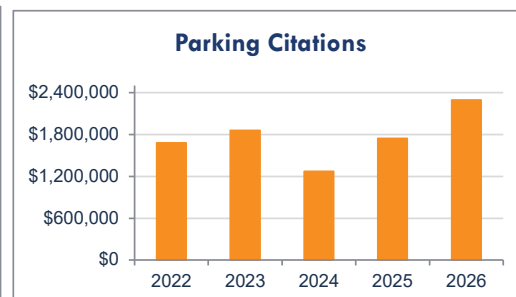
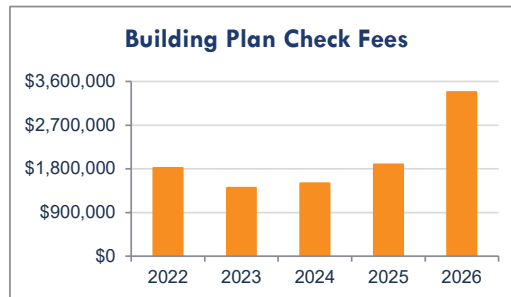
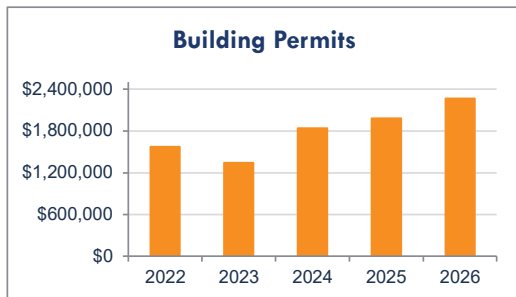
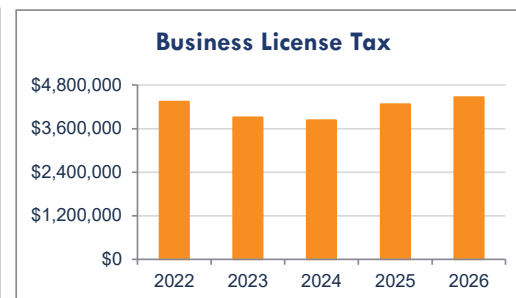
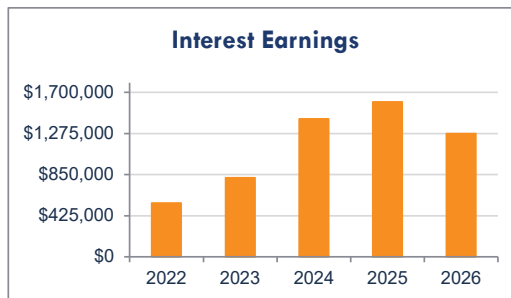
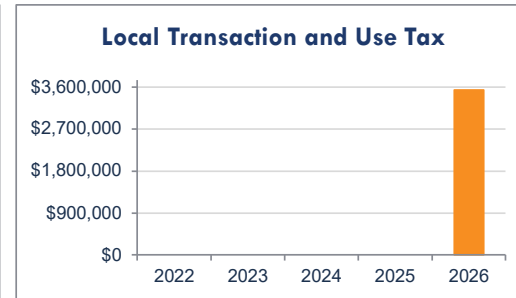
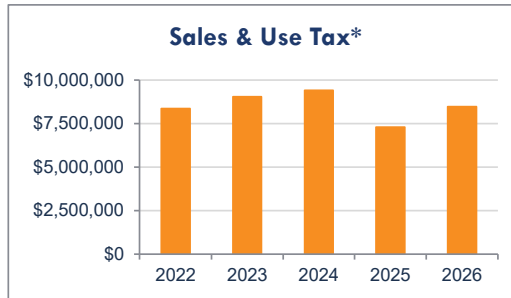


# City of Manhattan Beach

## Fiscal Year 2026 General Fund Major Revenue Trends

### April Year-Over-Year

Percent of Year  
83.3%



\* 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 April 30, 2026**

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.	\$ 27,204
100-21706	Recreation Sponsorships	2017	Sponsorship revenue/expenses for other programs.	\$ 35,862
802-21708	Public Arts Fund	2003	Funded through a portion of development fees. Used to fund Public Art.	\$ 1,628,476
<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.	\$ 36,246
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.	\$ 48,178
<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.	\$ 67,662
<b>Community Development</b>				
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.).	\$ 693,240
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.	\$ 103,153
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.	\$ 10,226
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.	\$ 560,516
<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.	\$ 118,362
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 \$ 3,890,305**