



City of Manhattan Beach
Fiscal Year 2025 Statement of Revenues & Expenditures
As of June 30, 2025
(Preliminary)

% of Year
100.0%

Current Year Activity								
Fund	No.	Adjusted	YTD	%	Adjusted	Year-to-Date		%
		Budget			Budget	Expenditures	Encumbrances	
		Revenues	Revenues	Realized	Expenditures			Utilized*
General Fund	100	\$101,428,659	\$101,543,997	100.1%	\$101,955,409	\$99,511,365	\$1,999,814	99.6%
Street Lighting & Landscaping Fund	201	390,985	366,277	93.7%	726,173	579,841	3,008	80.3%
Gas Tax Fund	205	2,082,844	1,948,482	93.5%	5,931,208	1,011,282	1,181,761	37.0%
Asset Forfeiture Fund	210	41,800	64,693	154.8%	148,000	118,336	-	80.0%
Police Safety Grants Fund	211	189,000	224,306	118.7%	373,032	238,060	91,680	88.4%
Grants Fund	220	6,955,849	177,492	2.6%	6,919,849	177,490	-	2.6%
Prop A Fund	230	988,594	1,329,909	134.5%	1,276,148	1,138,122	-	89.2%
Prop C Fund	231	7,830,351	916,064	11.7%	7,770,058	191,553	212,227	5.2%
AB 2766 Fund	232	47,500	61,471	129.4%	273,428	11,288	-	4.1%
Measure R Fund	233	1,513,142	715,322	47.3%	3,643,478	690,483	273,312	26.5%
Measure M Fund	234	19,952,149	882,178	4.4%	20,120,114	292,334	17,622,575	89.0%
Measure W Fund	240	28,133,779	517,238	1.8%	28,071,967	253,634	2,079,864	8.3%
Capital Improvements Fund	401	2,114,453	1,861,668	88.0%	25,382,762	16,307,618	362,290	65.7%
Bond Construction Fund	402	-	48,112	-	60	-	-	-
Underground Assessment District Constr	403	-	137,083	-	1,170,556	58,985	38,500	8.3%
Water Fund	501	16,832,770	18,781,984	111.6%	25,951,099	17,046,386	1,937,335	73.2%
Storm Drain Fund	502	2,227,340	2,204,062	99.0%	7,422,250	3,348,250	600,712	53.2%
Sewer Fund	503	4,273,070	5,435,560	127.2%	21,249,581	3,502,586	5,448,557	42.1%
Parking Fund	520	4,387,700	4,792,623	109.2%	6,452,207	4,461,021	1,035,837	85.2%
County Parking Lots Fund	521	1,111,200	1,148,148	103.3%	956,940	383,329	22,239	42.4%
State Pier & Parking Lot Fund	522	870,500	951,705	109.3%	1,650,197	747,495	356,850	66.9%
Insurance Reserve Fund	601	9,223,980	10,309,256	111.8%	10,886,625	11,444,810	46,580	105.6%
Information Technology Fund	605	4,660,060	4,660,913	100.0%	5,946,980	4,526,594	537,554	85.2%
Fleet Management Fund	610	3,334,359	3,130,794	93.9%	5,939,024	4,469,224	289,851	80.1%
Building Maintenance & Operation Fund	615	2,732,659	2,550,906	93.3%	3,018,931	2,556,343	111,979	88.4%
Underground Assessment Fund 2018 Re	710	714,150	549,631	77.0%	716,425	705,725	-	98.5%
Underground Assessment Fund 19-12 &	711	606,106	633,267	104.5%	608,057	595,277	-	97.9%
Underground Assessment Fund 19-4	712	337,613	159,087	47.1%	337,793	329,405	-	97.5%
City Pension Fund	801	206,188	358	0.2%	207,666	210,789	-	101.5%
Section 115 Fund	804	100,000	309,192	309.2%	1,021,059	991,015	-	97.1%
		\$223,286,801	\$166,411,779	74.5%	\$296,127,076	\$175,898,639	\$34,252,525	71.0%

*Includes Encumbered Amounts



City of Manhattan Beach
Fiscal Year 2025 Citywide Revenues
As of June 30, 2025
(Preliminary)

% of Year
100.0%

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	\$101,543,997	(\$115,338)	100.1%
Street Lighting & Landscaping Fund	201	390,985	-	390,985	366,277	24,708	93.7%
Gas Tax Fund	205	1,935,943	146,901	2,082,844	1,948,482	134,362	93.5%
Asset Forfeiture Fund	210	41,800	-	41,800	64,693	(22,893)	154.8%
Police Safety Grants Fund	211	189,000	-	189,000	224,306	(35,306)	118.7%
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	1,329,909	(341,315)	134.5%
Prop C Fund	231	802,856	7,027,495	7,830,351	916,064	6,914,287	11.7%
AB 2766 Fund	232	47,500	-	47,500	61,471	(13,971)	129.4%
Measure R Fund	233	964,892	548,250	1,513,142	715,322	797,820	47.3%
Measure M Fund	234	6,510,878	13,441,271	19,952,149	882,178	19,069,971	4.4%
Measure W Fund	240	411,500	27,722,279	28,133,779	517,238	27,616,541	1.8%
Capital Improvements Fund	401	1,714,302	400,151	2,114,453	1,861,668	252,785	88.0%
Bond Construction Fund	402	-	-	-	48,112	(48,112)	-
Underground Assessment District Constr	403	-	-	-	137,083	(137,083)	-
Water Fund	501	16,832,770	-	16,832,770	18,781,984	(1,949,214)	111.6%
Storm Drain Fund	502	2,227,340	-	2,227,340	2,204,062	23,278	99.0%
Sewer Fund	503	4,273,070	-	4,273,070	5,435,560	(1,162,490)	127.2%
Parking Fund	520	4,387,700	-	4,387,700	4,792,623	(404,923)	109.2%
County Parking Lots Fund	521	1,111,200	-	1,111,200	1,148,148	(36,948)	103.3%
State Pier & Parking Lot Fund	522	870,500	-	870,500	951,705	(81,205)	109.3%
Insurance Reserve Fund	601	9,223,980	-	9,223,980	10,309,256	(1,085,276)	111.8%
Information Technology Fund	605	4,660,060	-	4,660,060	4,660,913	(853)	100.0%
Fleet Management Fund	610	3,334,359	-	3,334,359	3,130,794	203,565	93.9%
Building Maintenance & Operation Fund	615	2,732,659	-	2,732,659	2,550,906	181,753	93.3%
Underground Assessment Fund 2018 Re	710	714,150	-	714,150	549,631	164,519	77.0%
Underground Assessment Fund 19-12 &	711	606,106	-	606,106	633,267	(27,161)	104.5%
Underground Assessment Fund 19-4	712	337,613	-	337,613	159,087	178,526	47.1%
City Pension Fund	801	206,188	-	206,188	358	205,830	0.2%
Section 115 Fund	804	100,000	-	100,000	309,192	(209,192)	309.2%
		\$169,929,100	\$53,357,701	\$223,286,801	\$166,411,779	\$56,875,022	74.5%



City of Manhattan Beach
Fiscal Year 2025 Citywide Expenditures
As of June 30, 2025
(Preliminary)

% of Year
100.0%

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	\$99,511,365	\$1,999,814	\$444,230	99.6%
Street Lighting & Landscaping Fund	201	704,331	21,842	726,173	579,841	3,008	143,324	80.3%
Gas Tax Fund	205	2,075,138	3,856,070	5,931,208	1,011,282	1,181,761	3,738,166	37.0%
Asset Forfeiture Fund	210	78,000	70,000	148,000	118,336	-	29,664	80.0%
Police Safety Grants Fund	211	215,000	158,032	373,032	238,060	91,680	43,292	88.4%
Grants Fund	220	5,320,000	1,599,849	6,919,849	177,490	-	6,742,359	2.6%
Prop A Fund	230	769,417	506,731	1,276,148	1,138,122	-	138,026	89.2%
Prop C Fund	231	1,060,138	6,709,920	7,770,058	191,553	212,227	7,366,278	5.2%
AB 2766 Fund	232	673	272,755	273,428	11,288	-	262,140	4.1%
Measure R Fund	233	2,470,138	1,173,340	3,643,478	690,483	273,312	2,679,683	26.5%
Measure M Fund	234	6,218,138	13,901,976	20,120,114	292,334	17,622,575	2,205,205	89.0%
Measure W Fund	240	100,000	27,971,967	28,071,967	253,634	2,079,864	25,738,469	8.3%
Capital Improvements Fund	401	5,554,068	19,828,694	25,382,762	16,307,618	362,290	8,712,853	65.7%
Bond Construction Fund	402	-	60	60	-	-	60	-
Underground Assessment District Constr	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	17,046,386	1,937,335	6,967,379	73.2%
Storm Drain Fund	502	2,613,335	4,808,915	7,422,250	3,348,250	600,712	3,473,288	53.2%
Sewer Fund	503	8,305,857	12,943,724	21,249,581	3,502,586	5,448,557	12,298,438	42.1%
Parking Fund	520	4,290,885	2,161,322	6,452,207	4,461,021	1,035,837	955,349	85.2%
County Parking Lots Fund	521	890,901	66,039	956,940	383,329	22,239	551,371	42.4%
State Pier & Parking Lot Fund	522	935,275	714,922	1,650,197	747,495	356,850	545,852	66.9%
Insurance Reserve Fund	601	9,370,892	1,515,733	10,886,625	11,444,810	46,580	(604,765)	105.6%
Information Technology Fund	605	5,428,569	518,411	5,946,980	4,526,594	537,554	882,832	85.2%
Fleet Management Fund	610	4,930,447	1,008,577	5,939,024	4,469,224	289,851	1,179,949	80.1%
Building Maintenance & Operation Fund	615	2,732,659	286,272	3,018,931	2,556,343	111,979	350,609	88.4%
Underground Assessment Fund 2018 Re	710	716,425	-	716,425	705,725	-	10,700	98.5%
Underground Assessment Fund 19-12 &	711	608,057	-	608,057	595,277	-	12,780	97.9%
Underground Assessment Fund 19-4	712	337,793	-	337,793	329,405	-	8,388	97.5%
City Pension Fund	801	207,666	-	207,666	210,789	-	(3,123)	101.5%
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	\$175,898,639	\$34,252,525	\$85,975,911	71.0%

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

**Includes Encumbered Amounts

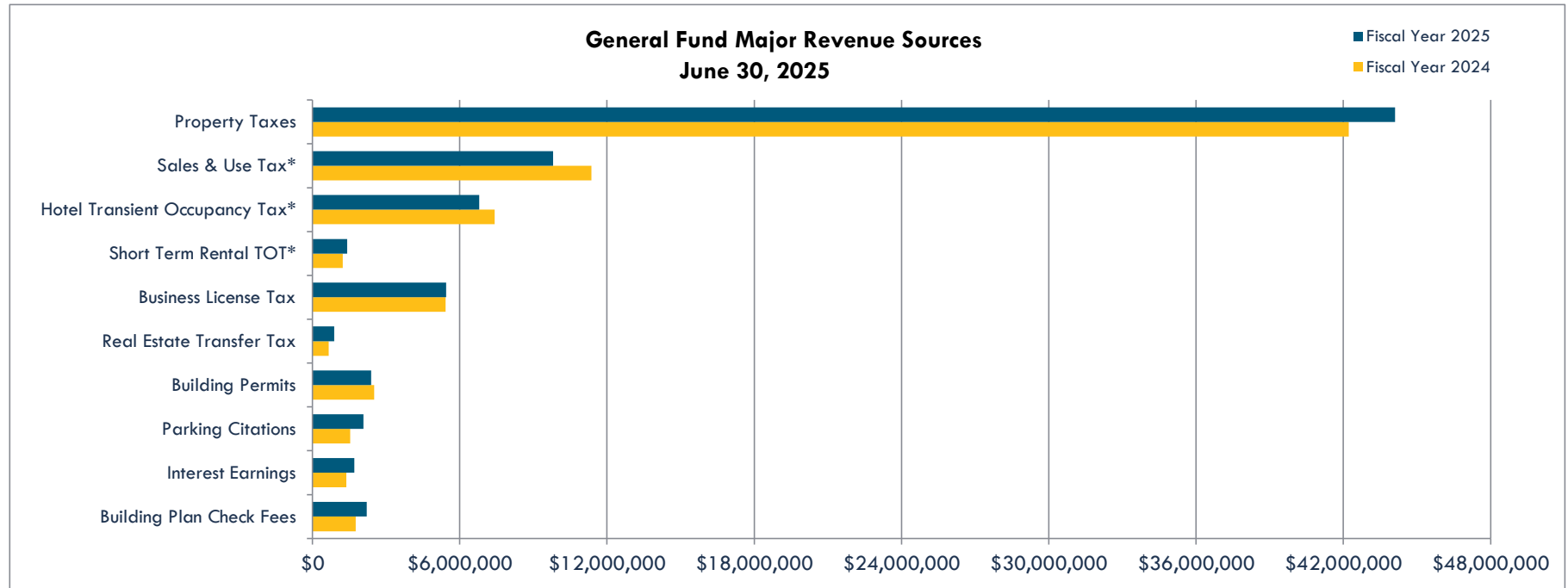


City of Manhattan Beach
Fiscal Year 2025 General Fund Major Revenue Trends
June 30, 2025

Percent of Year
100.0%

Major Revenue Accounts	Year-To-Date Actuals (Preliminary)						FY 2025	
	2020	2021	2022	2023	2024	2025	Adj Budget	Realized
Property Taxes	\$33,319,571	\$36,823,265	\$38,703,862	\$41,049,070	\$42,214,841	\$44,110,552	\$44,688,638	98.7%
Sales & Use Tax*	8,797,241	8,038,137	10,473,355	11,176,629	11,355,564	9,805,599	11,350,000	86.4%
Hotel Transient Occupancy Tax (T	3,847,089	2,382,137	5,581,612	6,267,890	7,418,000	6,786,500	7,415,000	91.5%
Short Term Rental TOT*	5,450	-	3,883	331,957	1,237,420	1,410,465	1,200,000	117.5%
Business License Tax	3,643,611	3,755,555	5,175,626	4,935,627	5,421,463	5,449,659	5,503,651	99.0%
Real Estate Transfer Tax	827,475	1,132,663	1,333,170	696,646	657,293	878,101	800,000	109.8%
Building Permits	1,601,914	1,433,778	1,910,538	1,661,661	2,513,367	2,390,184	2,100,000	113.8%
Parking Citations	1,538,218	1,354,932	2,316,440	2,362,935	1,538,542	2,077,282	2,175,000	95.5%
Interest Earnings	928,038	454,133	559,145	1,132,781	1,377,638	1,702,489	1,375,000	123.8%
Building Plan Check Fees	1,418,857	1,986,711	2,111,264	1,703,380	1,754,456	2,214,340	1,837,500	120.5%
Total Major Revenue Accounts	\$55,927,462	\$57,361,311	\$68,168,894	\$71,318,575	\$75,488,585	\$76,825,172	\$78,444,789	97.9%
Over/(Under) Prior Year		1,433,850	10,807,583	3,149,681	4,170,010	1,336,587		
Percent Change From Prior Year		2.6%	18.8%	4.6%	5.8%	1.8%		
Other Revenues*	15,986,869	105,728,752	21,616,414	19,851,738	23,874,461	\$24,718,825	22,983,870	107.5%
Total General Fund Revenues	\$71,914,331	\$163,090,063	\$89,785,308	\$91,170,313	\$99,363,046	\$101,543,997	\$101,428,659	100.1%

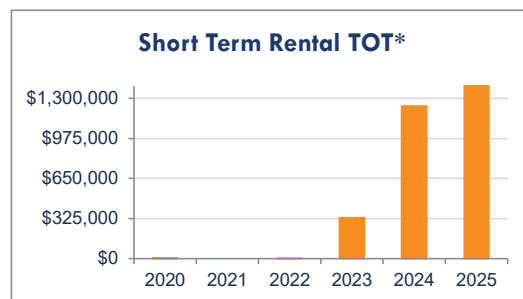
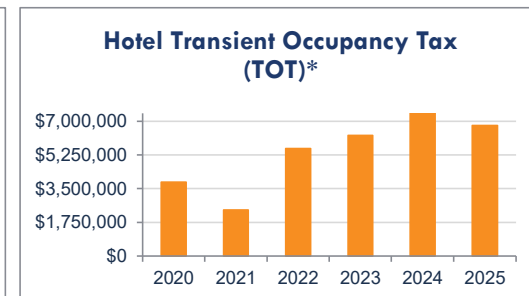
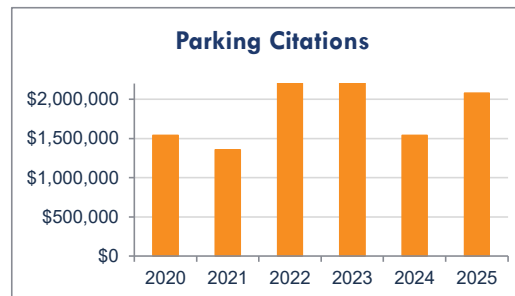
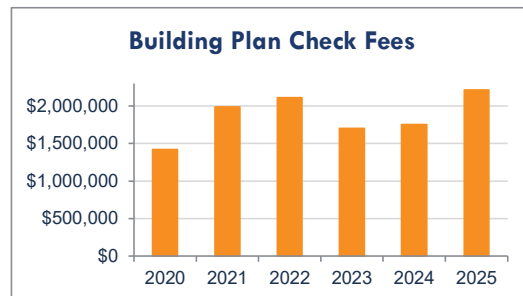
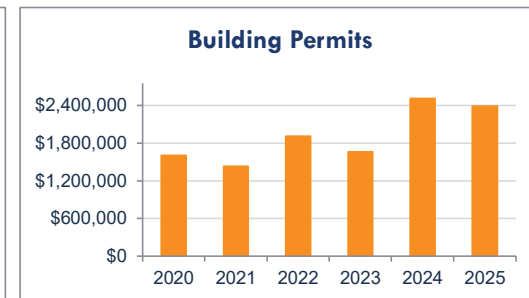
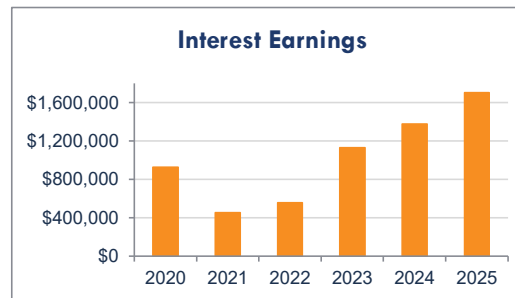
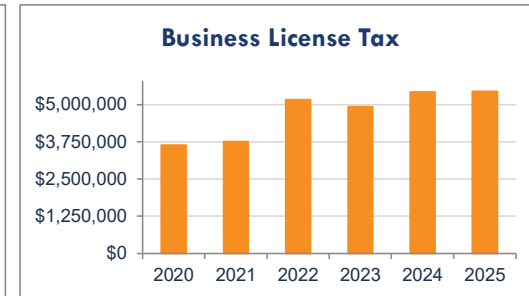
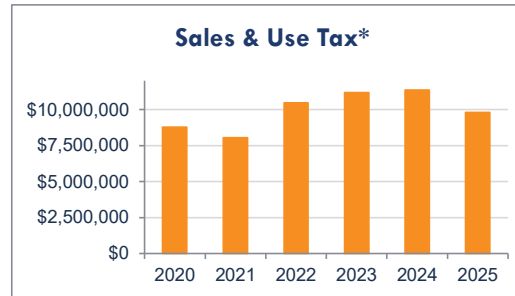
* Variance in FY 2025 is due to an accounting methodology change wherein identified key revenues are accrued and reversed to the previous year during Quarter 1 instead of at the End of the Fiscal Year





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

Percent of Year
100.0%



* 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 2025 General Fund Expenditures by Department
As of June 30, 2025
(Preliminary)

% of Year
 100.0%

Current Year Activity

	Dept	Original	Budget	Adjusted	YTD	YTD	Available	%
	No.	Budget	Adjustments¹	Budget	Expenditures	Encumbrances	Budget	Used
Management Services	11	\$5,192,028	(\$91,211)	\$5,100,817	\$5,015,584	\$107,153	(\$21,920)	100.4%
Finance	12	4,333,794	419,045	4,752,839	4,480,426	84,701	187,713	96.1%
Human Resources	13	2,032,287	214,111	2,246,398	2,423,992	26,459	(204,053)	109.1%
Parks and Recreation	14	10,575,180	122,062	10,697,242	10,336,926	207,670	152,646	98.6%
Police	15	38,223,846	336,099	38,559,945	37,915,477	411,245	233,223	99.4%
Fire	16	17,732,501	2,049,757	19,782,258	19,769,992	22,980	(10,713)	100.1%
Community Development	17	8,228,911	187,522	8,416,433	7,600,291	178,445	637,698	92.4%
Public Works	18	12,166,344	233,133	12,399,477	11,968,678	961,162	(530,363)	104.3%
Information Technology	19	-	-	-	-	-	-	-
		\$98,484,891	\$3,470,518	\$101,955,409	\$99,511,365	\$1,999,814	\$444,230	99.6%

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



Balance Sheet Accounts
As of June 30, 2025
(Preliminary)

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.	9,438
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.	1,657,172
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.	28,166
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.	47,810
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.	58,531
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.).	645,894
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.	91,756
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.	18,041
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.	194,923
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.	\$ 78,944
100-21312	Verizon PEG Deposit	2007	Public, Education, and Governmental Access. MBtv (city government cablecast and webcast) capital expenditures, repairs and upgrades.	191,496
Total				\$ 3,404,022