City of Manhattan Beach
Finance Department

Preliminary Month End Report
June 2026
Fiscal Year 2025-2026

City of Manhattan Beach
Fiscal Year 2026 General Fund Expenditures by Department
As of June 30, 2026
(Preliminary)

% of Year
100.0%

				Current Year Activity				
	Dept No.	**Original Budget**	**Budget Adjustments[1]**	**Adjusted Budget**	**YTD Expenditures**	**YTD Encumbrances**	**Available Budget**	**% Used**
Management Services	11	$5,484,086	$492,198	$5,976,284	$5,348,531	$49,150	$578,603	90.3%
Finance	12	5,014,140	365,398	5,379,538	5,178,136	214,945	(13,543)	100.3%
Human Resources	13	2,438,873	376,459	2,815,332	2,250,692	25,325	539,315	80.8%
Parks and Recreation	14	12,157,179	69,983	12,227,162	12,301,102	113,099	(187,039)	101.5%
Police	15	40,371,162	3,407,601	43,778,763	44,179,400	330,203	(730,839)	101.7%
Fire	16	18,591,849	1,310,810	19,902,659	19,982,710	29,604	(109,655)	100.6%
Community Development	17	8,801,990	1,275,776	10,077,766	9,656,828	142,935	278,002	97.2%
Public Works	18	12,720,950	922,602	13,643,552	11,741,756	501,017	1,400,779	89.7%
Information Technology	19	-	-	-	-	-	-	-
Non-Departmental [2]	99	-	8,889,586	8,889,586	3,246,893	-	5,642,693	-
		$105,580,229	**$17,110,412**	**$122,690,641**	**$113,886,047**	**$1,406,278**	**$7,398,316**	**94.0%**

[1] Budget Adjustments include City Council-approved adjustments during the current year and encumbrances carried forward from the prior year.
[2] 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 Statement of Revenues & Expenditures
As of June 30, 2026
(Preliminary)

% of Year
100.0%

	Current Year Activity								
	Fund No.	**Adjusted Budget Revenues**	**YTD Revenues**	**% Realized**	**Adjusted Budget Expenditures**	**Year-to-Date Expenditures**	**Year-to-Date Encumbrances**	**% Utilized***
General Fund	100	$131,368,457	$130,252,649	99.2%	$122,690,641	$113,886,047	$1,406,278	94.0%
Street Lighting & Landscaping Fund	201	533,696	392,916	73.6%	675,465	602,814	-	89.2%
Gas Tax Fund	205	2,343,616	1,916,829	81.8%	7,220,880	365,414	213,059	8.0%
Asset Forfeiture Fund	210	74,769	1,144,537	1530.8%	168,000	103,388	31,559	80.3%
Police Safety Grants Fund	211	209,284	219,977	105.1%	311,680	311,240	-	99.9%
Grants Fund	220	20,518,935	-	-	20,518,935	508,000	13,104,563	66.3%
Prop A Fund	230	918,788	965,804	105.1%	1,971,879	744,444	771,130	76.9%
Prop C Fund	231	7,719,179	827,131	10.7%	8,238,401	740,509	145,090	10.7%
AB 2766 Fund	232	53,373	58,814	110.2%	262,812	672	-	0.3%
Measure R Fund	233	1,351,576	618,984	45.8%	3,192,054	47,370	330,553	11.8%
Measure M Fund	234	19,177,405	680,631	3.5%	20,821,064	4,619,603	12,693,858	83.2%
Measure W Fund	240	17,578,857	497,325	2.8%	18,545,464	1,676,749	16,325,361	97.1%
Capital Improvements Fund	401	6,105,804	1,261,748	20.7%	17,617,741	2,974,817	769,222	21.3%
Bond Construction Fund	402	-	12,641	-	60	-	-	-
Underground Assessment District Construction	403	57,096	49,722	87.1%	1,141,818	-	-	-
Water Fund	501	18,658,082	19,822,216	106.2%	27,309,587	17,040,551	1,232,949	66.9%
Storm Drain Fund	502	2,756,328	2,383,740	86.5%	6,297,361	2,157,173	1,841,466	63.5%
Sewer Fund	503	4,706,815	5,245,173	111.4%	23,646,283	6,499,651	10,884,528	73.5%
Parking Fund	520	6,733,427	5,898,546	87.6%	9,723,685	3,180,145	447,707	37.3%
County Parking Lots Fund	521	1,588,160	1,470,825	92.6%	1,457,347	1,122,551	11,356	77.8%
State Pier & Parking Lot Fund	522	1,161,785	1,065,562	91.7%	1,918,359	926,366	3,436	48.5%
Insurance Reserve Fund	601	10,116,300	10,527,497	104.1%	12,968,699	15,126,090	42,796	117.0%
Information Technology Fund	605	6,425,946	5,817,463	90.5%	7,067,504	5,046,288	825,077	83.1%
Fleet Management Fund	610	3,523,905	3,250,362	92.2%	4,784,746	3,060,059	849,141	81.7%
Building Maintenance & Operation Fund	615	2,991,842	2,744,066	91.7%	3,068,874	2,837,471	68,439	94.7%
Underground Assessment Fund 2018 Refunding	710	714,150	171,418	24.0%	509,025	496,825	-	97.6%
Underground Assessment Fund 19-12 & 19-14	711	606,106	610,404	100.7%	604,907	591,906	-	97.9%
Underground Assessment Fund 19-4	712	337,613	326,517	96.7%	338,143	335,505	-	99.2%
City Pension Fund	801	213,343	31,114	14.6%	213,115	209,356	-	98.2%
Section 115 Fund	804	3,346,893	2,300,784	68.7%	1,856,902	1,856,902	-	100.0%
		$271,891,530	**$200,565,392**	**73.8%**	**$325,141,431**	**$187,067,906**	**$61,997,568**	**76.6%**

**Includes Encumbered Amounts*

City of Manhattan Beach
Fiscal Year 2026 Citywide Revenues
As of June 30, 2026
(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	$125,419,628	5,948,829	$131,368,457	$130,252,649	$1,115,808	99.2%
Street Lighting & Landscaping Fund	201	391,003	142,693	533,696	392,916	140,780	73.6%
Gas Tax Fund	205	2,098,759	244,857	2,343,616	1,916,829	426,787	81.8%
Asset Forfeiture Fund	210	74,769	-	74,769	1,144,537	(1,069,768)	1530.8%
Police Safety Grants Fund	211	209,284	-	209,284	219,977	(10,693)	105.1%
Grants Fund	220	-	20,518,935	20,518,935	-	20,518,935	-
Prop A Fund	230	918,788	-	918,788	965,804	(47,016)	105.1%
Prop C Fund	231	777,139	6,942,040	7,719,179	827,131	6,892,048	10.7%
AB 2766 Fund	232	53,373	-	53,373	58,814	(5,441)	110.2%
Measure R Fund	233	610,433	741,143	1,351,576	618,984	732,592	45.8%
Measure M Fund	234	654,628	18,522,777	19,177,405	680,631	18,496,774	3.5%
Measure W Fund	240	4,519,201	13,059,656	17,578,857	497,325	17,081,532	2.8%
Capital Improvements Fund	401	1,105,804	5,000,000	6,105,804	1,261,748	4,844,056	20.7%
Bond Construction Fund	402	-	-	-	12,641	(12,641)	-
Underground Assessment District Construction	403	57,096	-	57,096	49,722	7,374	87.1%
Water Fund	501	18,658,082	-	18,658,082	19,822,216	(1,164,134)	106.2%
Storm Drain Fund	502	2,256,328	500,000	2,756,328	2,383,740	372,588	86.5%
Sewer Fund	503	4,706,815	-	4,706,815	5,245,173	(538,358)	111.4%
Parking Fund	520	6,283,427	450,000	6,733,427	5,898,546	834,881	87.6%
County Parking Lots Fund	521	1,588,160	-	1,588,160	1,470,825	117,335	92.6%
State Pier & Parking Lot Fund	522	1,161,785	-	1,161,785	1,065,562	96,223	91.7%
Insurance Reserve Fund	601	10,116,300	-	10,116,300	10,527,497	(411,197)	104.1%
Information Technology Fund	605	6,425,946	-	6,425,946	5,817,463	608,483	90.5%
Fleet Management Fund	610	3,523,905	-	3,523,905	3,250,362	273,543	92.2%
Building Maintenance & Operation Fund	615	2,991,842	-	2,991,842	2,744,066	247,776	91.7%
Underground Assessment Fund 2018 Refunding	710	714,150	-	714,150	171,418	542,732	24.0%
Underground Assessment Fund 19-12 & 19-14	711	606,106	-	606,106	610,404	(4,298)	100.7%
Underground Assessment Fund 19-4	712	337,613	-	337,613	326,517	11,096	96.7%
City Pension Fund	801	213,343	-	213,343	31,114	182,229	14.6%
Section 115 Fund	804	100,000	3,246,893	3,346,893	2,300,784	1,046,109	68.7%
		$196,573,707	**$75,317,823**	**$271,891,530**	**$200,565,392**	**$71,326,137**	**73.8%**

City of Manhattan Beach
Fiscal Year 2026 Citywide Expenditures
As of June 30, 2026
(Preliminary)

% of Year
100.0%

Current Year Activity

	Fund No.	Original Budget	Budget Adjustments*	Adjusted Budget	Year-to-Date Actuals	Year-to-Date Encumbrances	Available Budget	% Utilized**
General Fund	100	$105,580,229	$17,110,412	$122,690,641	$113,886,047	$1,406,278	$7,398,316	94.0%
Street Lighting & Landscaping Fund	201	675,465	-	675,465	602,814	-	72,651	89.2%
Gas Tax Fund	205	2,262,690	4,958,190	7,220,880	365,414	213,059	6,642,407	8.0%
Asset Forfeiture Fund	210	168,000	-	168,000	103,388	31,559	33,053	80.3%
Police Safety Grants Fund	211	220,000	91,680	311,680	311,240	-	440	99.9%
Grants Fund	220	-	20,518,935	20,518,935	508,000	13,104,563	6,906,372	66.3%
Prop A Fund	230	1,431,253	540,626	1,971,879	744,444	771,130	456,306	76.9%
Prop C Fund	231	685,664	7,552,737	8,238,401	740,509	145,090	7,352,802	10.7%
AB 2766 Fund	232	673	262,139	262,812	672	-	262,140	0.3%
Measure R Fund	233	379,753	2,812,301	3,192,054	47,370	330,553	2,814,132	11.8%
Measure M Fund	234	1,534,832	19,286,232	20,821,064	4,619,603	12,693,858	3,507,603	83.2%
Measure W Fund	240	4,107,744	14,437,720	18,545,464	1,676,749	16,325,361	543,354	97.1%
Capital Improvements Fund	401	8,537,665	9,080,076	17,617,741	2,974,817	769,222	13,873,702	21.3%
Bond Construction Fund	402	-	60	60	-	-	60	-
Underground Assessment District Construction	403	-	1,141,818	1,141,818	-	-	1,141,818	-
Water Fund	501	19,586,471	7,723,116	27,309,587	17,040,551	1,232,949	9,036,087	66.9%
Storm Drain Fund	502	2,657,941	3,639,420	6,297,361	2,157,173	1,841,466	2,298,723	63.5%
Sewer Fund	503	5,998,920	17,647,363	23,646,283	6,499,651	10,884,528	6,262,103	73.5%
Parking Fund	520	8,185,111	1,538,574	9,723,685	3,180,145	447,707	6,095,833	37.3%
County Parking Lots Fund	521	1,188,011	269,336	1,457,347	1,122,551	11,356	323,440	77.8%
State Pier & Parking Lot Fund	522	702,081	1,216,278	1,918,359	926,366	3,436	988,556	48.5%
Insurance Reserve Fund	601	11,897,119	1,071,580	12,968,699	15,126,090	42,796	(2,200,187)	117.0%
Information Technology Fund	605	6,549,112	518,392	7,067,504	5,046,288	825,077	1,196,140	83.1%
Fleet Management Fund	610	4,306,751	477,995	4,784,746	3,060,059	849,141	875,546	81.7%
Building Maintenance & Operation Fund	615	2,956,895	111,979	3,068,874	2,837,471	68,439	162,964	94.7%
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	335,505	-	2,638	99.2%
City Pension Fund	801	213,115	-	213,115	209,356	-	3,759	98.2%
Section 115 Fund	804	1,856,902	-	1,856,902	1,856,902	-	-	100.0%
		$193,134,472	**$132,006,959**	**$325,141,431**	**$187,067,906**	**$61,997,568**	**$76,075,957**	**76.6%**

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

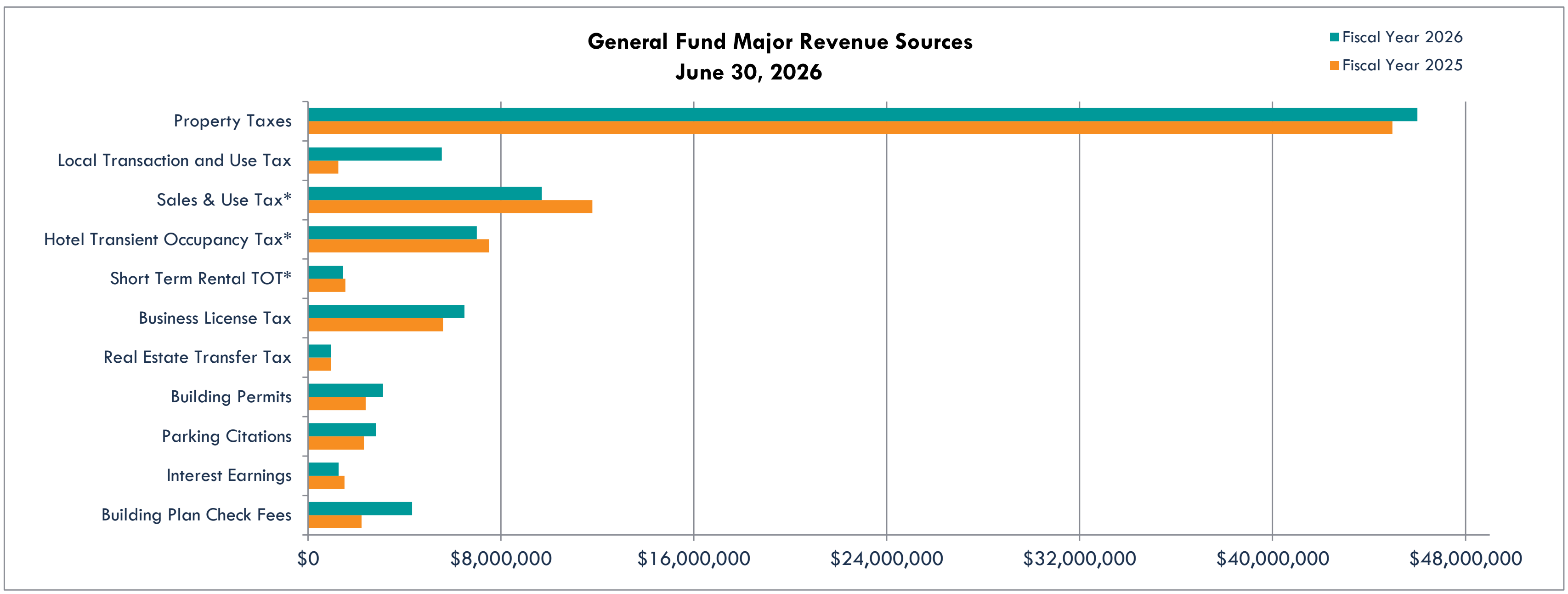
City of Manhattan Beach
Fiscal Year 2026 General Fund Major Revenue Trends
June 30, 2026
(Preliminary)

Percent of Year
100.0%

	Year-To-Date Actuals						FY 2026	
Major Revenue Accounts	2021	2022	2023	2024	2025	2026	**Adj Budget**	**Realized**
Property Taxes	$36,823,265	$38,703,862	$41,049,070	$42,214,841	$44,973,260	$46,008,814	$47,376,731	97.1%
Sales & Use Tax*	8,038,137	10,473,355	11,176,629	11,355,564	11,793,100	9,688,211	11,440,000	84.7%
Local Transaction and Use Tax	-	-	-	-	1,245,400	5,544,160	6,448,000	86.0%
Hotel Transient Occupancy Tax (TOT)*	2,382,137	5,581,612	6,267,890	7,418,000	7,510,501	6,997,322	7,682,000	91.1%
Short Term Rental TOT*	-	3,883	331,957	1,237,420	1,538,823	1,437,626	1,367,000	105.2%
Business License Tax	3,755,555	5,175,626	4,935,627	5,421,463	5,589,153	6,485,002	5,850,000	110.9%
Real Estate Transfer Tax	1,132,663	1,333,170	696,646	657,293	950,553	942,940	850,000	110.9%
Building Permits	1,433,778	1,910,538	1,661,661	2,513,367	2,390,192	3,098,794	2,557,433	121.2%
Parking Citations	1,354,932	2,316,440	2,362,935	1,538,542	2,310,958	2,814,904	2,618,159	107.5%
Interest Earnings	454,133	559,145	1,132,781	1,377,638	1,504,348	1,266,500	1,484,313	85.3%
Building Plan Check Fees	1,986,711	2,111,264	1,703,380	1,754,456	2,215,433	4,306,439	3,500,000	123.0%
Total Major Revenue Accounts	**$57,361,311**	**$68,168,894**	**$71,318,575**	**$75,488,585**	**$82,021,720**	**88,590,711**	**$91,173,636**	**97.2%**
Over/(Under) Prior Year		10,807,583	3,149,681	4,170,010	6,533,135	6,568,991		
Percent Change From Prior Year		*18.8%*	*4.6%*	*5.8%*	*8.7%*	*8.0%*		
Other Revenues*	105,728,752	21,616,414	19,851,738	23,874,461	$23,983,943	$41,661,937	40,194,821	*103.7%*
Total General Fund Revenues	**$163,090,063**	**$89,785,308**	**$91,170,313**	**$99,363,046**	**$106,005,663**	**$130,252,649**	**$131,368,457**	***99.2%***

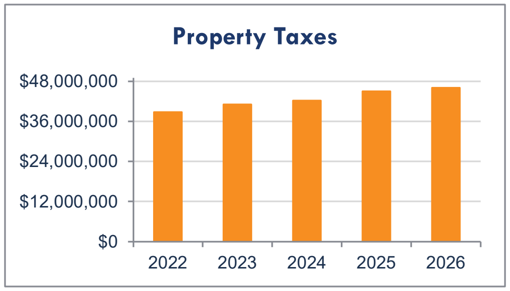
** Accounting methodology change starting FY 2025 results in variances across key revenues. During Quarter 1, prior year revenues are accrued to the prior year and reversed in the new fiscal year.*

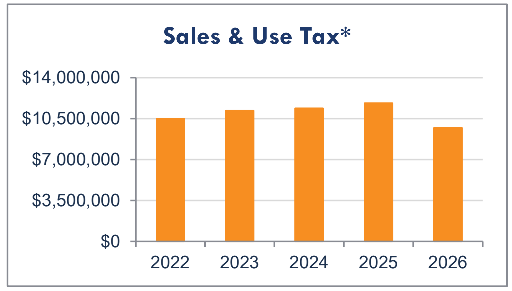
*** The Total General Fund Revenues in Quarter 1 of FY 2026 include one-time bond proceeds of $16.7 million associated with the Certificates of Participation for 400 MBB and Public Saftey Radios.*

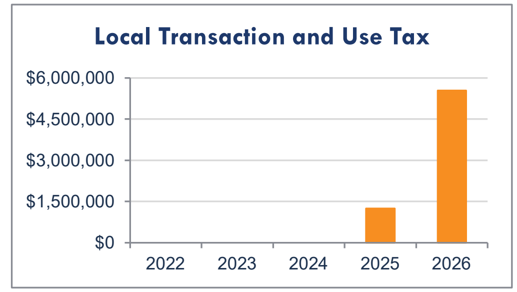


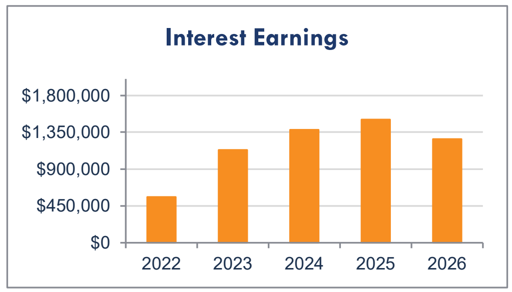
City of Manhattan Beach
Fiscal Year 2026 General Fund Major Revenue Trends
June Year-Over-Year
(Preliminary)

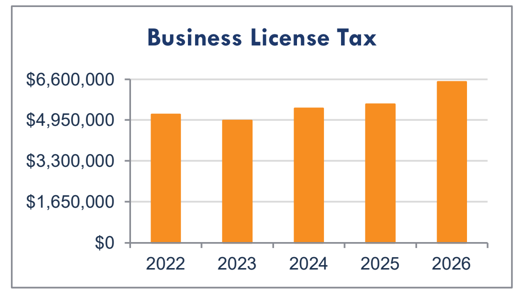
Percent of Year
100.0%

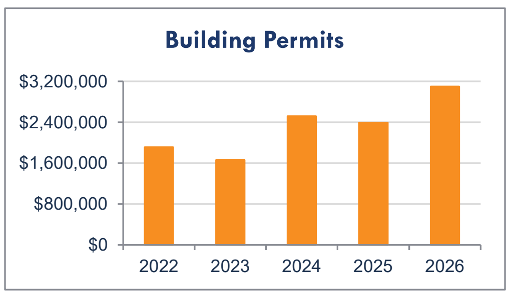


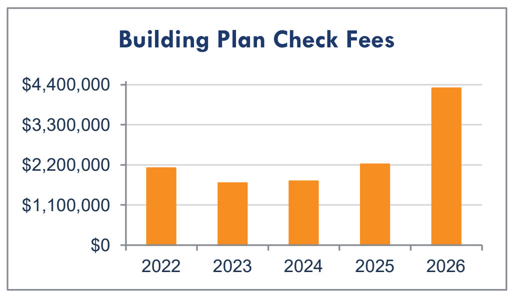


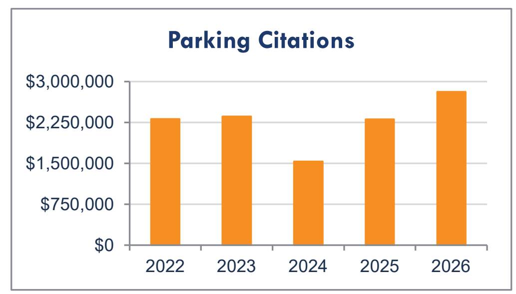


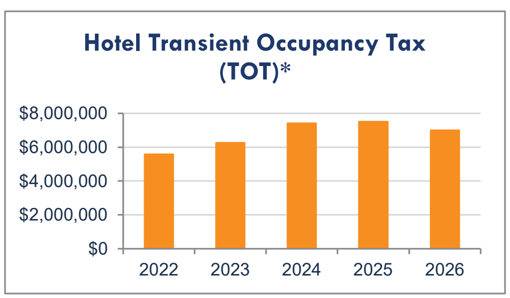


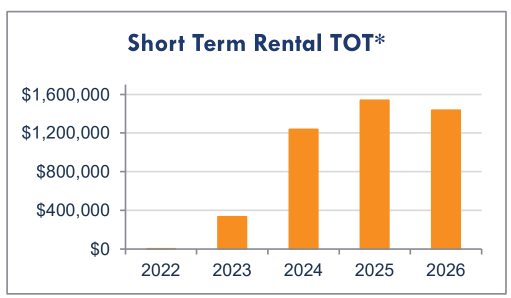












** Accounting methodology change starting FY 2025 results in variances across key revenues. During Quarter 1, prior year revenues are accrued to the prior year and reversed in the new fiscal year.*

Balance Sheet Accounts
As of June 30, 2026
(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.	$ 36,766
100-21706	Recreation Sponsorships	2017	Sponsorship revenue/expenses for other programs.	$ 38,362
802-21708	Public Arts Fund	2003	Funded through a portion of development fees. Used to fund Public Art.	$ 1,663,362
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.	$ 36,423
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.	$ 48,216
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.	$ 68,591
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.).	$ 719,849
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.	$ 101,016
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.	$ 9,750
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.	$ 138,449
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.	$ 766,685
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.	$ 130,085
100-21312	Verizon PEG Deposit	2007	Public, Education, and Governmental Access. MBtv (city government cablecast and webcast) capital expenditures, repairs and upgrades.	$ 197,017
			Total	**$ 4,179,239**