

City of Manhattan Beach

Finance Department



Month End Report
May 2025
Fiscal Year 2024-2025



City of Manhattan Beach
Fiscal Year 2025 General Fund Expenditures by Department
As of May 31, 2025

% of Year
91.7%

Current Year Activity

	Dept No.	Original Budget	Budget Adjustments¹	Adjusted Budget	YTD Expenditures	YTD Encumbrances	Available Budget	% Used
Management Services	11	\$5,192,028	(\$91,211)	\$5,100,817	\$4,419,750	\$141,593	\$539,474	89.4%
Finance	12	4,333,794	419,045	4,752,839	4,052,191	97,186	603,462	87.3%
Human Resources	13	2,032,287	214,111	2,246,398	2,149,003	26,459	70,937	96.8%
Parks and Recreation	14	10,575,180	122,062	10,697,242	9,401,493	208,750	1,086,999	89.8%
Police	15	38,223,846	336,099	38,559,945	34,431,272	412,936	3,715,737	90.4%
Fire	16	17,732,501	2,049,757	19,782,258	18,048,184	56,910	1,677,165	91.5%
Community Development	17	8,228,911	187,522	8,416,433	6,906,131	144,954	1,365,348	83.8%
Public Works	18	12,166,344	233,133	12,399,477	10,548,821	697,394	1,153,262	90.7%
Information Technology	19	-	-	-	-	-	-	-
		\$98,484,891	\$3,470,518	\$101,955,409	\$89,956,843	\$1,786,182	\$10,212,384	90.0%

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 2025 Statement of Revenues & Expenditures
As of May 31, 2025

% of Year
91.7%

Current Year Activity

	Fund No.	Adjusted Budget Revenues	YTD Revenues	% Realized	Adjusted Budget Expenditures	Year-to-Date		% Utilized*
						Expenditures	Encumbrances	
General Fund	100	\$101,428,659	\$96,582,143	95.2%	\$101,955,409	\$89,956,843	\$1,786,182	90.0%
Street Lighting & Landscaping Fund	201	390,985	366,277	93.7%	726,173	442,053	3,008	61.3%
Gas Tax Fund	205	2,082,844	1,756,321	84.3%	5,931,208	474,565	1,712,893	36.9%
Asset Forfeiture Fund	210	41,800	58,854	140.8%	148,000	112,203	-	75.8%
Police Safety Grants Fund	211	189,000	222,813	117.9%	373,032	205,741	39,523	65.7%
Grants Fund	220	6,955,849	177,492	2.6%	6,919,849	177,490	-	2.6%
Prop A Fund	230	988,594	1,253,481	126.8%	1,276,148	1,073,755	-	84.1%
Prop C Fund	231	7,830,351	851,150	10.9%	7,770,058	188,521	214,894	5.2%
AB 2766 Fund	232	47,500	49,294	103.8%	273,428	2,157	9,075	4.1%
Measure R Fund	233	1,513,142	607,024	40.1%	3,643,478	164,850	797,912	26.4%
Measure M Fund	234	19,952,149	762,664	3.8%	20,120,114	276,290	2,599,593	14.3%
Measure W Fund	240	28,133,779	511,217	1.8%	28,071,967	245,663	2,079,864	8.3%
Capital Improvements Fund	401	2,114,453	1,655,457	78.3%	25,382,762	16,093,008	346,474	64.8%
Bond Construction Fund	402	-	46,784	-	60	-	-	-
Underground Assessment District Construction	403	-	132,726	-	1,170,556	58,985	38,500	8.3%
Water Fund	501	16,832,770	17,561,818	104.3%	25,951,099	14,846,612	1,998,943	64.9%
Storm Drain Fund	502	2,227,340	2,178,906	97.8%	7,422,250	2,818,423	649,632	46.7%
Sewer Fund	503	4,273,070	5,000,657	117.0%	21,249,581	2,723,257	5,495,555	38.7%
Parking Fund	520	4,387,700	4,149,251	94.6%	6,452,207	3,323,586	1,672,175	77.4%
County Parking Lots Fund	521	1,111,200	983,486	88.5%	956,940	346,384	31,362	39.5%
State Pier & Parking Lot Fund	522	870,500	829,641	95.3%	1,650,197	675,237	370,891	63.4%
Insurance Reserve Fund	601	9,223,980	8,529,965	92.5%	10,886,625	11,967,877	47,570	110.4%
Information Technology Fund	605	4,660,060	4,272,575	91.7%	5,946,980	4,036,621	493,384	76.2%
Fleet Management Fund	610	3,334,359	2,891,848	86.7%	5,939,024	2,680,736	1,879,169	76.8%
Building Maintenance & Operation Fund	615	2,732,659	2,256,483	82.6%	3,018,931	2,273,620	138,775	79.9%
Underground Assessment Fund 2018 Refundin	710	714,150	547,857	76.7%	716,425	705,725	-	98.5%
Underground Assessment Fund 19-12 & 19-1	711	606,106	631,874	104.3%	608,057	595,277	-	97.9%
Underground Assessment Fund 19-4	712	337,613	158,478	46.9%	337,793	329,405	-	97.5%
City Pension Fund	801	206,188	358	0.2%	207,666	193,365	-	93.1%
Section 115 Fund	804	100,000	202,193	202.2%	1,021,059	991,015	-	97.1%
		\$223,286,801	\$155,229,088	69.5%	\$296,127,076	\$157,979,264	\$22,405,375	60.9%

*Includes Encumbered Amounts



City of Manhattan Beach
Fiscal Year 2025 Citywide Revenues
As of May 31, 2025

% of Year
91.7%

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	\$96,582,143	\$4,846,516	95.2%
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	1,756,321	326,523	84.3%
Asset Forfeiture Fund	210	41,800	-	41,800	58,854	(17,054)	140.8%
Police Safety Grants Fund	211	189,000	-	189,000	222,813	(33,813)	117.9%
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	1,253,481	(264,887)	126.8%
Prop C Fund	231	802,856	7,027,495	7,830,351	851,150	6,979,201	10.9%
AB 2766 Fund	232	47,500	-	47,500	49,294	(1,794)	103.8%
Measure R Fund	233	964,892	548,250	1,513,142	607,024	906,117	40.1%
Measure M Fund	234	6,510,878	13,441,271	19,952,149	762,664	19,189,486	3.8%
Measure W Fund	240	411,500	27,722,279	28,133,779	511,217	27,622,562	1.8%
Capital Improvements Fund	401	1,714,302	400,151	2,114,453	1,655,457	458,996	78.3%
Bond Construction Fund	402	-	-	-	46,784	(46,784)	-
Underground Assessment District Construction	403	-	-	-	132,726	(132,726)	-
Water Fund	501	16,832,770	-	16,832,770	17,561,818	(729,048)	104.3%
Storm Drain Fund	502	2,227,340	-	2,227,340	2,178,906	48,434	97.8%
Sewer Fund	503	4,273,070	-	4,273,070	5,000,657	(727,587)	117.0%
Parking Fund	520	4,387,700	-	4,387,700	4,149,251	238,449	94.6%
County Parking Lots Fund	521	1,111,200	-	1,111,200	983,486	127,714	88.5%
State Pier & Parking Lot Fund	522	870,500	-	870,500	829,641	40,859	95.3%
Insurance Reserve Fund	601	9,223,980	-	9,223,980	8,529,965	694,015	92.5%
Information Technology Fund	605	4,660,060	-	4,660,060	4,272,575	387,485	91.7%
Fleet Management Fund	610	3,334,359	-	3,334,359	2,891,848	442,511	86.7%
Building Maintenance & Operation Fund	615	2,732,659	-	2,732,659	2,256,483	476,176	82.6%
Underground Assessment Fund 2018 Refundin	710	714,150	-	714,150	547,857	166,293	76.7%
Underground Assessment Fund 19-12 & 19-1.	711	606,106	-	606,106	631,874	(25,768)	104.3%
Underground Assessment Fund 19-4	712	337,613	-	337,613	158,478	179,135	46.9%
City Pension Fund	801	206,188	-	206,188	358	205,830	0.2%
Section 115 Fund	804	100,000	-	100,000	202,193	(102,193)	202.2%
		\$169,929,100	\$53,357,701	\$223,286,801	\$155,229,088	\$68,057,713	69.5%



City of Manhattan Beach
Fiscal Year 2025 Citywide Expenditures
As of May 31, 2025

% of Year
91.7%

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	\$89,956,843	\$1,786,182	\$10,212,384	90.0%
Street Lighting & Landscaping Fund	201	704,331	21,842	726,173	442,053	3,008	281,112	61.3%
Gas Tax Fund	205	2,075,138	3,856,070	5,931,208	474,565	1,712,893	3,743,750	36.9%
Asset Forfeiture Fund	210	78,000	70,000	148,000	112,203	-	35,797	75.8%
Police Safety Grants Fund	211	215,000	158,032	373,032	205,741	39,523	127,769	65.7%
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	1,073,755	-	202,393	84.1%
Prop C Fund	231	1,060,138	6,709,920	7,770,058	188,521	214,894	7,366,642	5.2%
AB 2766 Fund	232	673	272,755	273,428	2,157	9,075	262,196	4.1%
Measure R Fund	233	2,470,138	1,173,340	3,643,478	164,850	797,912	2,680,716	26.4%
Measure M Fund	234	6,218,138	13,901,976	20,120,114	276,290	2,599,593	17,244,230	14.3%
Measure W Fund	240	100,000	27,971,967	28,071,967	245,663	2,079,864	25,746,440	8.3%
Capital Improvements Fund	401	5,554,068	19,828,694	25,382,762	16,093,008	346,474	8,943,279	64.8%
Bond Construction Fund	402	-	60	60	-	-	60	-
Underground Assessment District Construction	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	14,846,612	1,998,943	9,105,545	64.9%
Storm Drain Fund	502	2,613,335	4,808,915	7,422,250	2,818,423	649,632	3,954,195	46.7%
Sewer Fund	503	8,305,857	12,943,724	21,249,581	2,723,257	5,495,555	13,030,769	38.7%
Parking Fund	520	4,290,885	2,161,322	6,452,207	3,323,586	1,672,175	1,456,446	77.4%
County Parking Lots Fund	521	890,901	66,039	956,940	346,384	31,362	579,193	39.5%
State Pier & Parking Lot Fund	522	935,275	714,922	1,650,197	675,237	370,891	604,069	63.4%
Insurance Reserve Fund	601	9,370,892	1,515,733	10,886,625	11,967,877	47,570	(1,128,822)	110.4%
Information Technology Fund	605	5,428,569	518,411	5,946,980	4,036,621	493,384	1,416,974	76.2%
Fleet Management Fund	610	4,930,447	1,008,577	5,939,024	2,680,736	1,879,169	1,379,119	76.8%
Building Maintenance & Operation Fund	615	2,732,659	286,272	3,018,931	2,273,620	138,775	606,537	79.9%
Underground Assessment Fund 2018 Refundin	710	716,425	-	716,425	705,725	-	10,700	98.5%
Underground Assessment Fund 19-12 & 19-1	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	193,365	-	14,301	93.1%
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	\$157,979,264	\$22,405,375	\$115,742,437	60.9%

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

**Includes Encumbered Amounts



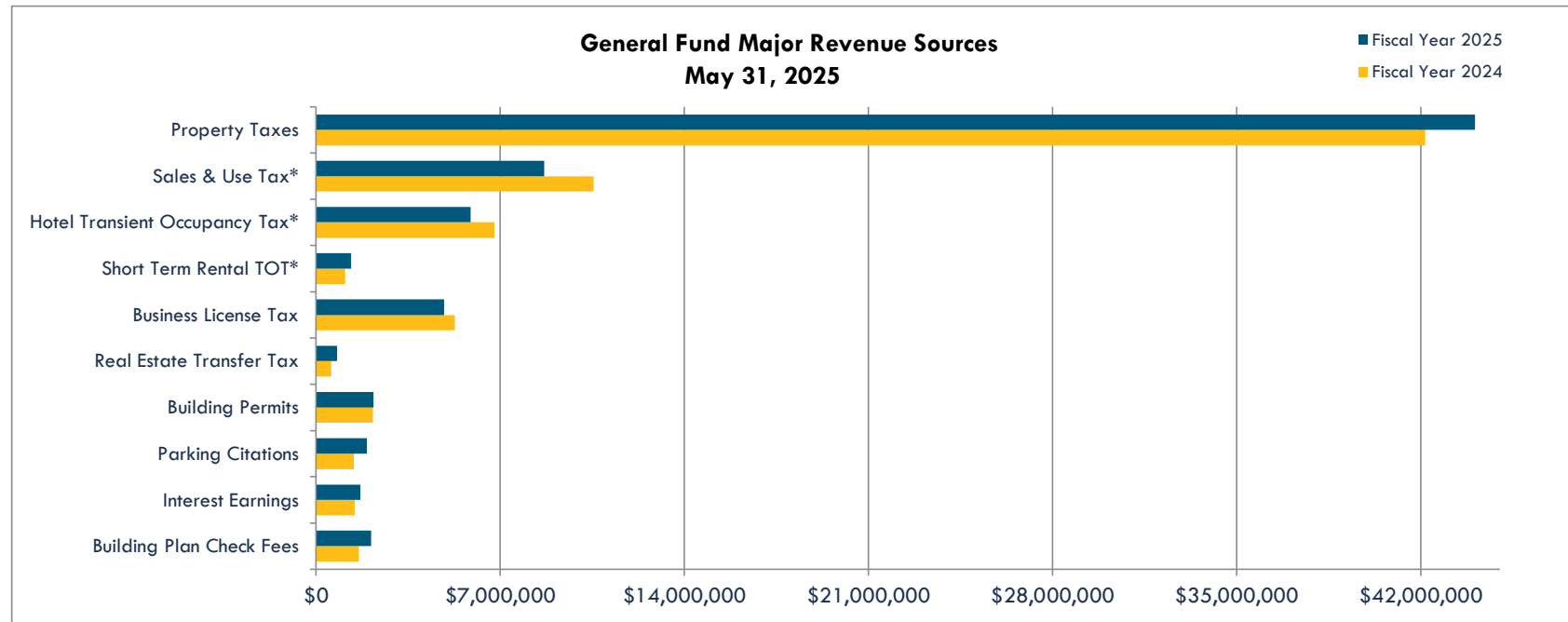
City of Manhattan Beach
Fiscal Year 2025 General Fund Major Revenue Trends
May 31, 2025

Percent of Year
91.7%

Major Revenue Accounts	Year-To-Date Actuals						FY 2025	
	2020	2021	2022	2023	2024	2025	Adj Budget	Realized
Property Taxes	\$31,983,209	\$35,875,913	\$36,789,619	\$39,786,639	\$42,170,413	\$44,060,970	\$44,688,638	98.6%
Sales & Use Tax*	8,243,266	7,210,806	9,457,392	10,134,998	10,557,372	8,670,956	11,350,000	76.4%
Hotel Transient Occupancy Tax (TOT)*	3,760,289	1,845,902	4,893,669	5,700,578	6,775,915	5,884,678	7,415,000	79.4%
Short Term Rental TOT*	5,450	-	-	217,971	1,108,042	1,325,202	1,200,000	110.4%
Business License Tax	3,212,405	2,887,121	4,899,419	4,816,325	5,278,328	4,869,713	5,503,651	88.5%
Real Estate Transfer Tax	797,147	957,017	1,066,884	495,552	578,633	805,972	800,000	100.7%
Building Permits	1,521,018	1,354,991	1,756,905	1,510,193	2,166,334	2,179,386	2,100,000	103.8%
Parking Citations	1,585,726	1,291,462	1,900,581	2,053,557	1,434,329	1,941,655	2,175,000	89.3%
Interest Earnings	1,017,036	759,123	522,368	817,502	1,463,726	1,685,755	1,375,000	122.6%
Building Plan Check Fees	1,362,522	1,818,641	1,897,275	1,529,224	1,620,170	2,083,616	1,837,500	113.4%
Total Major Revenue Accounts	\$53,488,068	\$54,000,975	\$63,184,113	\$67,062,540	\$73,153,261	\$73,507,904	\$78,444,789	93.7%
Over/(Under) Prior Year		512,907	9,183,138	3,878,427	6,090,721	354,643		
Percent Change From Prior Year		1.0%	17.0%	6.1%	9.1%	0.5%		

Other Revenues*	15,571,384	98,827,596	17,458,861	20,909,775	22,236,015	\$23,074,239	22,983,870	100.4%
Total General Fund Revenues	\$69,059,452	\$152,828,571	\$80,642,974	\$87,972,315	\$95,389,276	\$96,582,143	\$101,428,659	95.2%

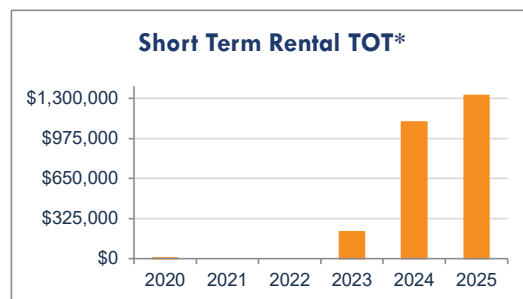
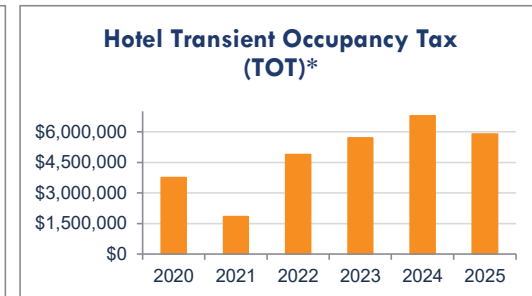
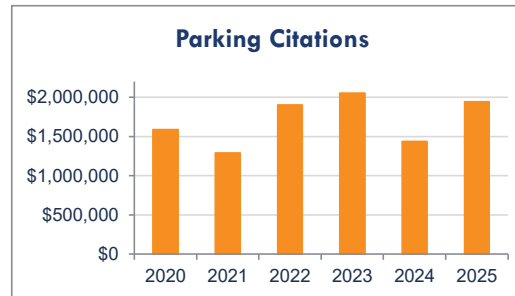
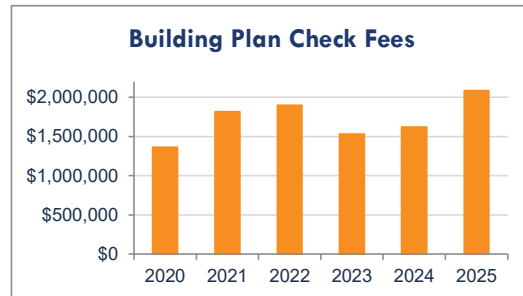
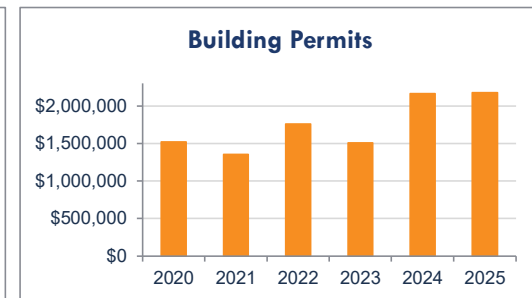
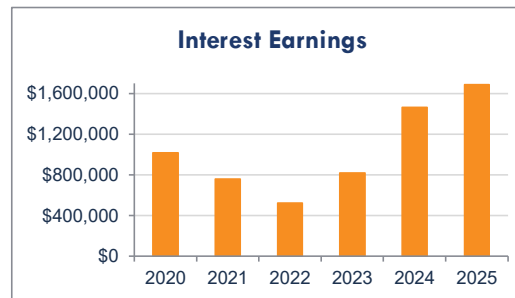
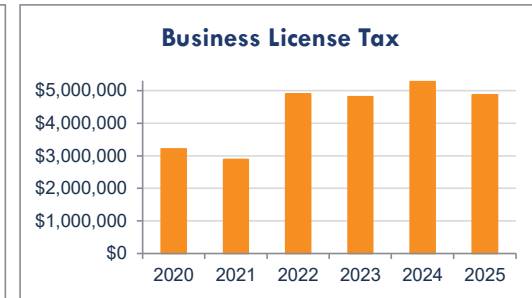
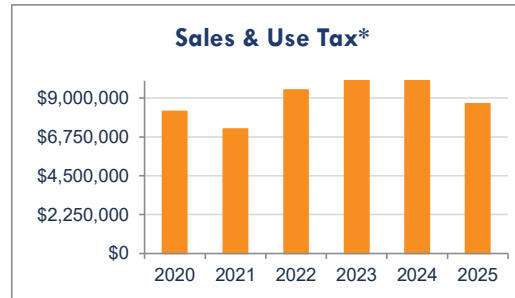
* Variance in FY 2025 is due to an accounting methodology change wherein identified key revenues are accrued and reversed to the previous year during Quarter 1 instead of at the End of the Fiscal Year





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

Percent of Year
91.7%



* 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



Balance Sheet Accounts

As of May 31, 2025

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.	1,709,217
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.	28,157
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.	47,643
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.	57,411
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.).	640,072
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.	90,575
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.	17,699
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	Energy 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.	181,207
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				\$ 3,433,712