

## City of Manhattan Beach General Fund Revenue Analysis - Fiscal Year 2018-19

Category	Revenue	Final Budget	Full Year Actual	Actual over Budget	% Variance
A	Property Tax	\$31,657,588	\$32,107,341	\$449,753	1.4%
B	Other Tax and Assessments	19,753,950	20,164,760	410,810	2.1%
C	Licenses and Permits	3,061,340	3,048,263	(13,077)	(0.4%)
D	Fines	2,547,000	1,963,412	(583,588)	(22.9%)
E	Interest & Rents	3,954,807	5,304,823	1,350,016	34.1%
F	From Other Agencies	452,474	355,520	(96,954)	(21.4%)
G	Services	8,432,433	8,412,968	(19,465)	(0.2%)
H	Interfund Charges	3,572,540	3,663,481	90,941	2.5%
I	Miscellaneous	867,500	1,112,149	244,649	28.2%
	<b>Totals</b>	<b>\$74,299,632</b>	<b>\$76,132,717</b>	<b>\$1,833,085</b>	<b>2.5%</b>

### Key Revenue Variances\*

A	C.Yr Secured Property Tax	25,698,500	26,011,313	\$312,813	-
D	Parking Citations	2,350,000	1,820,377	(529,623)	(22.5%)
E	Unrealized Investment Gain/Loss	-	848,001	848,001	-
G	Ambulance Fees	810,000	534,529	(275,471)	(34.0%)
	<b>Subtotals</b>	<b>\$28,858,500</b>	<b>\$29,214,220</b>	<b>\$355,720</b>	<b>1.2%</b>

\* Includes revenues with +/- \$250,000

## City of Manhattan Beach General Fund Expenditures - Fiscal Year 2018-19

*Bold lines indicate utilization percentages less than 90% or greater than 110%*

By Department	FY2019 Budget	FY2019 Actual	Budget Over Actual	% Utilized
<b>11 Management Services</b>	<b>\$5,161,150</b>	<b>\$4,642,369</b>	<b>\$518,781</b>	<b>89.9%</b>
<b>12 Finance</b>	<b>3,586,573</b>	<b>3,206,915</b>	<b>379,658</b>	<b>89.4%</b>
<b>13 Human Resources</b>	<b>1,309,836</b>	<b>1,091,510</b>	<b>218,326</b>	<b>83.3%</b>
14 Parks and Recreation	8,872,178	8,872,155	23	100.0%
15 Police	29,039,039	29,172,898	(133,858)	100.5%
16 Fire	14,270,042	13,787,930	482,112	96.6%
17 Community Development	6,394,579	5,977,921	416,658	93.5%
<b>18 Public Works</b>	<b>8,001,343</b>	<b>7,195,980</b>	<b>805,363</b>	<b>89.9%</b>
<b>19 Information Technology</b>	<b>325,062</b>	<b>272,074</b>	<b>52,988</b>	<b>83.7%</b>
<b>Transfers</b>	<b>2,028,307</b>	<b>2,594,296</b>	<b>(565,989)</b>	<b>127.9%</b>
<b>Total*</b>	<b>\$78,988,109</b>	<b>\$76,814,048</b>	<b>\$2,174,062</b>	<b>97.2%</b>

By Object Class	FY2019 Budget	FY2019 Actual	Budget Over Actual	% Utilized
4000 - Personnel Services	\$50,531,259	\$50,152,324	\$378,935	99.3%
5000 - Operating Expenses	24,202,529	22,063,434	2,139,095	91.2%
<b>6000 - Capital Outlay</b>	<b>1,741,540</b>	<b>1,521,419</b>	<b>220,121</b>	<b>87.4%</b>
7000 - Debt Service	484,475	482,575	1,900	99.6%
<b>9000 - Interfund Transfers</b>	<b>2,028,307</b>	<b>2,594,296</b>	<b>(565,989)</b>	<b>127.9%</b>
<b>Total</b>	<b>\$78,988,110</b>	<b>\$76,814,048</b>	<b>\$2,174,062</b>	<b>97.2%</b>

By Object Subclass	FY2019 Budget	FY2019 Actual	Budget Over Actual	% Utilized
4100 Salary & Wages	\$33,563,532	\$33,662,122	(\$98,590)	100.3%
4200 Employee Benefits	16,967,727	16,490,202	477,525	97.2%
5100 Contract & Professional Services	10,752,665	9,774,206	978,459	90.9%
<b>5200 Materials &amp; Services</b>	<b>4,597,039</b>	<b>4,093,351</b>	<b>503,688</b>	<b>89.0%</b>
<b>5500 Utilities</b>	<b>1,163,251</b>	<b>943,969</b>	<b>219,282</b>	<b>81.1%</b>
5600 Internal Service Charges	7,689,574	7,251,908	437,666	94.3%
<b>6100 Property &amp; Equipment</b>	<b>1,741,540</b>	<b>1,521,419</b>	<b>220,121</b>	<b>87.4%</b>
7100 Bond Debt	484,475	482,575	1,900	99.6%
<b>9100 Transfers Out</b>	<b>2,028,307</b>	<b>2,594,296</b>	<b>(565,989)</b>	<b>127.9%</b>
<b>Total</b>	<b>\$78,988,110</b>	<b>\$76,814,048</b>	<b>\$2,174,062</b>	<b>97.2%</b>

## City of Manhattan Beach General Fund Expenditures By Object - Fiscal Year 2018-19

*Bolded lines indicate utilization percentages less than 90% or greater than 110%*

By Object	FY2019 Budget	FY2019 Actual	Budget over Actual	% Utilized
4101 - Salaries & Allowances	13,583,362	13,038,169	545,193	96.0%
4102 - Sworn Employee Salaries	13,117,842	13,282,350	(164,508)	101.3%
4103 - Part Time Employee Salaries	2,309,717	2,377,614	(67,897)	102.9%
4111 - Overtime Regular Employees	266,766	276,077	(9,311)	103.5%
4112 - Overtime Sworn Employees	3,456,461	3,642,951	(186,490)	105.4%
<b>4113 - Overtime Mutual Aid</b>	<b>165,312</b>	<b>300,719</b>	<b>(135,407)</b>	<b>181.9%</b>
<b>4114 - Overtime Special Events</b>	<b>352,288</b>	<b>594,826</b>	<b>(242,538)</b>	<b>168.8%</b>
<b>4115 - Overtime Cooperative Resources</b>	<b>72,384</b>	<b>47,634</b>	<b>24,750</b>	<b>65.8%</b>
<b>4116 - Overtime Training &amp; Special Detail</b>	<b>224,400</b>	<b>91,763</b>	<b>132,637</b>	<b>40.9%</b>
<b>4123 - Commuter Pay</b>	<b>15,000</b>	<b>10,020</b>	<b>4,980</b>	<b>66.8%</b>
4201 - Group Medical Insurance	4,177,623	3,861,116	316,507	92.4%
<b>4202 - Medicare</b>	<b>405,048</b>	<b>452,130</b>	<b>(47,082)</b>	<b>111.6%</b>
4203 - Unemployment	25,020	25,020	-	100.0%
4204 - 401A Plan City	250,197	231,839	18,358	92.7%
4205 - Workers Compensation	4,610,040	4,610,040	-	100.0%
<b>4207 - Contribution to City Pension Plan</b>	<b>-</b>	<b>100,000</b>	<b>(100,000)</b>	<b>-</b>
<b>4211 - PERS Regular Contributions</b>	<b>1,250,074</b>	<b>1,114,256</b>	<b>135,818</b>	<b>89.1%</b>
4212 - PERS Sworn Contributions	2,473,214	2,432,540	40,674	98.4%
4218 - PERS Regular Net Pension Liability	1,041,822	1,005,407	36,415	96.5%
4219 - PERS Sworn Net Pension Liability	2,734,689	2,639,102	95,587	96.5%
<b>4221 - Pers Supplement Retirement Payr</b>	<b>-</b>	<b>18,752</b>	<b>(18,752)</b>	<b>-</b>
5101 - Contract Services	6,848,890	6,399,608	449,281	93.4%
<b>5103 - Audit Services</b>	<b>82,900</b>	<b>60,587</b>	<b>22,313</b>	<b>73.1%</b>
<b>5104 - Computer Contract Services</b>	<b>631,244</b>	<b>448,931</b>	<b>182,313</b>	<b>71.1%</b>
<b>5105 - Elections</b>	<b>314,182</b>	<b>161,953</b>	<b>152,229</b>	<b>51.5%</b>
5106 - SBRPCA Communications	2,004,775	1,862,089	142,686	92.9%
5107 - Physical/Psychological Exams	50,090	47,423	2,668	94.7%
5108 - Legal Services	813,000	791,652	21,348	97.4%
<b>5109 - Background Investigations</b>	<b>7,584</b>	<b>1,962</b>	<b>5,622</b>	<b>25.9%</b>
5201 - Office Supplies	148,150	137,126	11,024	92.6%
<b>5202 - Memberships &amp; Dues</b>	<b>120,286</b>	<b>102,479</b>	<b>17,807</b>	<b>85.2%</b>
<b>5203 - Reference Books &amp; Periodicals</b>	<b>13,903</b>	<b>7,321</b>	<b>6,582</b>	<b>52.7%</b>
<b>5205 - Training, Conferences &amp; Meetings</b>	<b>627,260</b>	<b>401,033</b>	<b>226,227</b>	<b>63.9%</b>
5206 - Uniforms/Safety Equipment	222,886	209,570	13,316	94.0%
<b>5207 - Advertising</b>	<b>105,296</b>	<b>69,934</b>	<b>35,362</b>	<b>66.4%</b>
5208 - Postage	97,730	106,949	(9,219)	109.4%
<b>5209 - Tools &amp; Minor Equipment</b>	<b>1,500</b>	<b>1,887</b>	<b>(387)</b>	<b>125.8%</b>
<b>5210 - Computers, Supplies &amp; Software</b>	<b>62,706</b>	<b>35,647</b>	<b>27,059</b>	<b>56.8%</b>
<b>5212 - Office Equipment Maintenance</b>	<b>3,250</b>	<b>440</b>	<b>2,810</b>	<b>13.5%</b>
<b>5214 - Employee Awards &amp; Events</b>	<b>33,950</b>	<b>27,419</b>	<b>6,531</b>	<b>80.8%</b>
<b>5216 - Tuition Reimbursement</b>	<b>32,000</b>	<b>14,897</b>	<b>17,103</b>	<b>46.6%</b>
5217 - Departmental Supplies	1,236,709	1,212,642	24,067	98.1%
5218 - Recruitment Costs	49,844	54,598	(4,754)	109.5%
<b>5219 - STC Training</b>	<b>3,850</b>	<b>6,324</b>	<b>(2,474)</b>	<b>164.3%</b>
<b>5220 - POST Training</b>	<b>43,700</b>	<b>65,616</b>	<b>(21,916)</b>	<b>150.2%</b>
<b>5221 - Automotive Repair Services</b>	<b>72,100</b>	<b>79,945</b>	<b>(7,845)</b>	<b>110.9%</b>
<b>5225 - Printing</b>	<b>243,279</b>	<b>137,051</b>	<b>106,227</b>	<b>56.3%</b>
<b>5227 - City Store Purchases</b>	<b>10,000</b>	<b>477</b>	<b>9,523</b>	<b>4.8%</b>
5231 - Bank Service Charge	175,000	173,171	1,829	99.0%
5240 - Assessments & Taxes	2,800	2,880	(80)	102.9%
<b>5260 - Council Contingencies</b>	<b>42,150</b>	<b>-</b>	<b>42,150</b>	<b>-</b>
<b>5262 - Public Service Events</b>	<b>44,375</b>	<b>31,767</b>	<b>12,608</b>	<b>71.6%</b>
<b>5263 - City Funds Match</b>	<b>6,000</b>	<b>11,861</b>	<b>(5,861)</b>	<b>197.7%</b>
5264 - City Funds Exchange	161,000	161,000	-	100.0%
<b>5265 - Service Agency Contributions</b>	<b>37,315</b>	<b>41,315</b>	<b>(4,000)</b>	<b>110.7%</b>
5269 - M.B. School Support	1,000,000	1,000,000	-	100.0%

## City of Manhattan Beach General Fund Expenditures By Object - Fiscal Year 2018-19

*Bolded lines indicate utilization percentages less than 90% or greater than 110%*

By Object	FY2019 Budget	FY2019 Actual	Budget over Actual	% Utilized
<b>5501 - Telephone</b>	<b>117,556</b>	<b>88,400</b>	<b>29,156</b>	<b>75.2%</b>
<b>5502 - Electricity</b>	<b>563,850</b>	<b>454,889</b>	<b>108,961</b>	<b>80.7%</b>
<b>5503 - Natural Gas</b>	<b>23,444</b>	<b>33,678</b>	<b>(10,234)</b>	<b>143.7%</b>
<b>5504 - Water</b>	<b>458,401</b>	<b>367,003</b>	<b>91,398</b>	<b>80.1%</b>
<b>5611 - Warehouse Purchases</b>	<b>39,204</b>	<b>32,307</b>	<b>6,897</b>	<b>82.4%</b>
5621 - Information Systems Allocation	2,360,722	2,360,724	(2)	100.0%
5631 - Insurance Allocation	1,496,220	1,496,220	-	100.0%
<b>5641 - Fleet Rental Allocation</b>	<b>1,153,948</b>	<b>966,444</b>	<b>187,504</b>	<b>83.8%</b>
5642 - Fleet Maintenance Allocation	975,440	989,968	(14,528)	101.5%
<b>5651 - Building &amp; Operations Allocation</b>	<b>1,664,040</b>	<b>1,406,245</b>	<b>257,795</b>	<b>84.5%</b>
<b>6111 - Furniture &amp; Fixtures</b>	<b>-</b>	<b>10,525</b>	<b>(10,525)</b>	<b>-</b>
<b>6121 - Machinery &amp; Equipment</b>	<b>148,504</b>	<b>28,689</b>	<b>119,814</b>	<b>19.3%</b>
6141 - Computer Equipment & Software	1,593,036	1,482,204	110,832	93.0%
7101 - Bond Principal	295,000	295,000	-	100.0%
7102 - Bond Interest	185,975	185,975	-	100.0%
<b>7103 - Bond Administration Fee</b>	<b>3,500</b>	<b>1,600</b>	<b>1,900</b>	<b>45.7%</b>
<b>9101 - Transfers Out</b>	<b>2,028,307</b>	<b>2,594,296</b>	<b>(565,989)</b>	<b>127.9%</b>
<b>Total</b>	<b>\$78,988,110</b>	<b>\$76,814,048</b>	<b>\$2,174,062</b>	<b>97.2%</b>

**City of Manhattan Beach Enterprise Fund Results - Fiscal Year 2018-19**

Fund	Net Income			Total	Net Position	
	Operating	Non-Operating	Capital Contributions & Transfers		Beginning <sup>1</sup>	Ending
Water	\$3,314,176	\$1,544,042	-	\$4,858,218	\$56,261,315	\$61,119,533
Stormwater	(702,283)	47,067	1,273,783	618,567	5,031,302	5,649,869
Sewer	1,723,228	436,971	-	2,160,199	18,248,398	20,408,597
Refuse	21,841	70,858	-	92,699	764,059	856,758
Parking	1,053,728	(174,321)	-	879,407	11,153,574	12,032,981
County Lots	258,415	-	(263,873)	(5,458)	5,458	-
State Pier	(98,687)	49,130	-	(49,557)	664,979	615,422