

FY 2014-2015 First Quarter Comparison - General Fund

General Fund Expenditure Category	First Quarter Actual		Increase/(Decrease) from FY 2014 to FY 2015	
	FY 2014	FY 2015	\$	%
Salary & Wages (1)	\$6,016,485	\$6,552,299	\$535,814	8.9%
Employee Benefits (1)	2,706,496	2,679,688	(26,807)	(1.0%)
Contract & Professional Services (2)	1,446,107	1,741,668	295,561	20.4%
Materials & Services	462,366	657,644	195,279	42.2%
Utilities	171,362	196,388	25,026	14.6%
Internal Service Charges	1,331,992	1,701,931	369,939	27.8%
Property & Equipment	1,995	15,685	13,690	686.2%
Bond Debt	1,353,337	1,031,677	(321,660)	(23.8%)
Total General Fund Expenditures	\$13,490,140	\$14,576,981	\$1,086,841	8.1%

General Fund Revenues	First Quarter Actual		Increase/(Decrease) from FY 2014 to FY 2015	
	FY 2014	FY 2015	\$	%
Key Revenues				
Property Tax	\$581,963	\$605,342	\$23,378	4.0%
Sales & Use Tax	1,825,332	1,854,877	29,545	1.6%
Transient Occupancy Tax	995,754	1,113,829	118,076	11.9%
Business License Tax	133,558	190,171	56,613	42.4%
Real Estate Transfer Tax	172,521	195,529	23,008	13.3%
Building Permits	237,466	336,294	98,829	41.6%
Interest Earnings	85,426	73,091	(12,336)	(14.4%)
Building Plan Check Fees	385,313	319,267	(66,046)	(17.1%)
Subtotal Key Revenues	\$4,417,332	\$4,688,399	\$271,068	6.1%
Remaining Revenues by Category				
Other Taxes & Assessments	\$370,472	\$317,015	(\$53,458)	(14.4%)
Revenue from Permits	175,889	267,758	91,869	52.2%
Fines	739,634	766,341	26,707	3.6%
Use of Property & Money	564,754	594,577	29,824	5.3%
Other Governments	45,035	82,817	37,782	83.9%
Service Charges & Transfers	2,895,918	2,769,495	(126,424)	(4.4%)
Miscellaneous	131,483	260,520	129,037	98.1%
Subtotal Other Revenues	\$4,923,185	\$5,058,522	\$135,337	2.7%
Total General Fund Revenues	\$9,340,517	\$9,746,922	\$406,405	4.4%

Expenditure categories where the following City Manager recommendations will be charged:

- (1) Communications Manager, Economic Development Manger, Assistant Finance Director, IT Director, Mills Act
- (2) Downtown Planning, Mills Act, Strategic Planning and Community Survey, Employee Survey

Data Date 10/20/2014

**City of Manhattan Beach
Month End Financial Report
General Fund Expenditures By Department**

Percent Year 25.00
Fiscal Year 2015
Month September
Period 3

Department Name	Annual Budget	Current Month	YTD Expend.	YTD Encumb.	Available Budget	Percent Utilized
11 Management Services	2,677,892	223,012	528,681	6,500	2,142,711	19.99
12 Finance	3,774,231	248,783	784,844	81,946	2,907,441	22.97
13 Human Resources	1,251,945	76,261	215,799	13,785	1,022,361	18.34
14 Parks and Recreation	7,671,648	504,257	1,992,825	38,359	5,640,464	26.48
15 Police	23,210,318	1,847,457	5,734,408	242	17,475,668	24.71
16 Fire	11,461,981	880,193	2,945,136	90,102	8,426,742	26.48
17 Community Development	4,379,251	364,180	939,943	236,397	3,202,911	26.86
18 Public Works	6,965,722	628,687	1,435,344	80,621	5,449,757	21.76
100 General Fund	<u>61,392,988</u>	<u>4,772,831</u>	<u>14,576,981</u>	<u>547,952</u>	<u>46,268,055</u>	<u>24.64</u>

Data Date 10/20/2014

**City of Manhattan Beach
Month End Financial Report
Expenditures By Fund- Summary**

Percent Year 25.00
Fiscal Year 2015
Month September

Fund Number	Fund Title	Annual Budget	Current Month	YTD Exp	YTD Encumbr	Available Budget	Percent Utilized
100	General Fund	61,392,988	4,772,831	14,576,981	547,952	46,268,055	24.64
201	Street Lighting & Landscape Fund	652,909	48,035	108,121	-	544,788	16.56
205	Streets, Highways & Sidewalks	1,715,000	534,676	534,676	-	1,180,324	31.18
210	Asset Forfeiture Fund	226,345	1,319	43,754	19,030	163,561	27.74
211	Police Safety Grants Fund	209,274	16,039	72,440	32,482	104,353	50.14
230	Prop. A Fund	805,070	52,803	155,006	763	649,301	19.35
231	Prop. C Fund	5,895,200	-	-	-	5,895,200	0.00
232	AB 2766 Air Quality Fund	155,068	809	2,427	-	152,641	1.57
233	Measure R	335,000	-	-	-	335,000	0.00
401	Capital Improvement Fund	2,925,055	560	560	-	2,924,495	0.02
501	Water Fund	13,551,644	792,406	1,991,226	29,880	11,530,538	14.91
502	Stormwater Fund	1,255,558	12,985	55,143	37,256	1,163,159	7.36
503	Wastewater Fund	2,044,748	161,175	373,515	75,429	1,595,803	21.96
510	Refuse Fund	4,184,371	325,851	698,114	-	3,486,257	16.68
520	Parking Fund	2,538,942	140,009	388,317	9,618	2,141,007	15.67
521	County Parking Lots Fund	644,806	15,865	26,732	-	618,074	4.15
522	State Pier and Parking Lot Fund	1,533,889	47,978	105,075	19,480	1,409,334	8.12
601	Insurance Reserve Fund	4,702,745	495,587	3,384,494	-	1,318,251	71.97
605	Information Systems Fund	2,861,335	206,018	381,433	149,468	2,330,434	18.55
610	Fleet Management Fund	2,646,638	203,019	472,945	616,189	1,557,503	41.15
615	Building Maintenance & Operations Fund	1,698,391	177,319	445,317	128,736	1,124,338	33.80
710	Special Assessment Redemption Fund	953,389	3,190	754,187	-	199,202	79.11
801	Pension Trust Fund	233,220	16,557	49,176	-	184,044	21.09
Grand Total - All City Funds		113,161,585	8,025,031	24,619,639	1,666,282	86,875,663	23.23

Data Date 10/20/2014

**City of Manhattan Beach
Month End Financial Report
Revenue By Fund - Fund Summary**

Percent Year 25.00
Fiscal Year 2015
Month September

Fund No.	Fund Title	Budget	Budget Adj.	Adjusted Budget	Current Month	YTD Actual	Unrealized Amount	Percent Realized
100	General Fund	59,846,949	50,000	59,896,949	2,769,782	9,782,160	50,114,789	16.33
201	Street Lighting & Landscape Fund	399,620	-	399,620	-	-	399,620	0.00
205	Streets, Highways & Sidewalks	933,447	-	933,447	156,685	268,719	664,728	28.79
210	Asset Forfeiture Fund	7,300	-	7,300	10,050	29,518	-22,218	404.35
211	Police Safety Grants Fund	101,200	-	101,200	-	24	101,176	0.02
220	Federal & State Grants Fund	-	-	-	-	-	-	0.00
230	Prop. A Fund	637,699	-	637,699	58,779	158,051	479,648	24.78
231	Prop. C Fund	5,284,829	-	5,284,829	47,897	130,357	5,154,472	2.47
232	AB 2766 Air Quality Fund	51,712	-	51,712	11,412	11,447	40,265	22.14
233	Measure R	416,577	-	416,577	-	61,311	355,266	14.72
401	Capital Improvement Fund	2,013,901	-	2,013,901	107,317	391,095	1,622,806	19.42
402	Safety & Civic Center Construction Fund	-	-	-	-	-	-	0.00
403	Underground Assessment Districts	1,200	-	1,200	-	32	1,168	2.63
501	Water Fund	16,546,891	-	16,546,891	2,021,974	5,153,114	11,393,777	31.14
502	Stormwater Fund	353,033	-	353,033	-	16	353,017	0.00
503	Wastewater Fund	3,743,047	-	3,743,047	391,038	1,057,078	2,685,969	28.24
510	Refuse Fund	3,968,705	-	3,968,705	333,847	1,017,702	2,951,003	25.64
520	Parking Fund	2,385,078	-	2,385,078	93,927	564,233	1,820,845	23.66
521	County Parking Lots Fund	775,510	-	775,510	27,430	224,664	550,846	28.97
522	State Pier and Parking Lot Fund	581,729	-	581,729	37,182	143,412	438,317	24.65
601	Insurance Reserve Fund	4,661,672	-	4,661,672	384,313	1,220,247	3,441,425	26.18
605	Information Systems Fund	2,272,016	-	2,272,016	189,335	568,005	1,704,011	25.00
610	Fleet Management Fund	2,223,625	-	2,223,625	101,975	526,635	1,696,990	23.68
615	Building Maintenance & Operations Fund	1,699,779	-	1,699,779	13,855	285,107	1,414,672	16.77
710	Special Assessment Redemption Fund	965,000	-	965,000	-	-	965,000	0.00
801	Pension Trust Fund	180,900	-	180,900	-	-390	181,290	(0.22)
803	UAD Loan Program	-	-	-	-	-	-	0.00
Grand Total - All City Funds		110,051,419	50,000	110,101,419	6,756,797	21,592,536	88,508,883	19.61

Data Date 10/20/2014

**City of Manhattan Beach
Month End Financial Report
Revenue By Fund -Line Item-Maj Accts
Budget >= \$500,000**

Percent Year 25.00
Fiscal Year 2015
Month September

Account No.	Account Title	Annual Budget	Budget Adj.	Adjusted Budget	Current Month	YTD Actual	Unrealized	Percent Realized
100-3101	C.Yr Secured Property Tax	19,100,000	-	19,100,000	-	-	19,100,000	-
100-3102	C.Yr Unsecured Property Tax	783,750	-	783,750	-	605,342	178,408	77.24
100-3108	Property Tax In Lieu of VLF	3,553,000	-	3,553,000	-	-	3,553,000	-
100-3201	Sales & Use Tax	6,630,118	-	6,630,118	809,774	1,825,271	4,804,847	27.53
100-3202	Franchise Tax	1,407,385	-	1,407,385	-	255,150	1,152,235	18.13
100-3203	Transient Occupancy Tax	3,669,000	-	3,669,000	387,292	1,113,829	2,555,171	30.36
100-3204	Business License Tax	3,125,000	-	3,125,000	60,417	190,171	2,934,829	6.09
100-3205	Property Tax In Lieu of Sales Tax	2,482,755	-	2,482,755	-	-	2,482,755	-
100-3206	Real Estate Transfer Tax	595,000	-	595,000	56,313	195,529	399,471	32.86
100-3301	Building Permits	1,160,000	-	1,160,000	75,125	336,294	823,706	28.99
100-3402	Parking Citations	2,340,000	-	2,340,000	226,678	714,286	1,625,714	30.53
100-3515	Marriott Hotel Percentage Rent	920,000	-	920,000	-	272,076	647,924	29.57
100-3703	Building Plan Check Fees	1,350,000	-	1,350,000	87,323	319,267	1,030,733	23.65
100-3716	Ambulance Fees	775,000	-	775,000	94,866	223,050	551,950	28.78
100-3779	Sports Classes *	530,000	-	530,000	996	339,064	190,936	63.97
100-3896	Operating Service Transfers	2,913,338	-	2,913,338	242,777	728,331	2,185,007	25.00
100-3913	W Comp Salary Continuation	619,100	-	619,100	73,006	191,325	427,775	30.90
100	General Fund							
230-3221	Transit Sales Tax	606,599	-	606,599	57,710	155,917	450,682	25.70
230	Prop. A Fund							
231-3221	Transit Sales Tax	504,829	-	504,829	47,897	129,356	375,473	25.62
231-3641	Measure R SB Highway	4,550,000	-	4,550,000	-	-	4,550,000	-
231	Prop. C Fund							
401-3203	Transient Occupancy Tax	647,000	-	647,000	68,346	196,558	450,442	30.38
401-3751	Parking Meters	710,000	-	710,000	25,911	153,804	556,196	21.66
401	Capital Improvement Fund							
501-3737	Utility Service Charges	16,300,000	-	16,300,000	2,007,359	5,062,351	11,237,649	31.06
501	Water Fund							
503-3737	Utility Service Charges	3,610,000	-	3,610,000	387,377	1,031,341	2,578,659	28.57
503	Wastewater Fund							

Data Date 10/20/2014

**City of Manhattan Beach
Month End Financial Report
Revenue By Fund -Line Item-Maj Accts
Budget >= \$500,000**

Percent Year 25.00
Fiscal Year 2015
Month September

Account No.	Account Title	Annual Budget	Budget Adj.	Adjusted Budget	Current Month	YTD Actual	Unrealized	Percent Realized
510-3742	Residential Refuse Fee	1,956,000	-	1,956,000	169,848	496,998	1,459,002	25.41
510-3743	Commercial Refuse Fee	1,392,000	-	1,392,000	117,644	353,943	1,038,057	25.43
510	Refuse Fund							
520-3751	Parking Meters	2,010,000	-	2,010,000	71,681	459,664	1,550,336	22.87
520	Parking Fund							
521-3754	Parking Lot C Meters	617,000	-	617,000	20,689	170,714	446,286	27.67
521	County Parking Lots Fund							
522-3751	Parking Meters	570,000	-	570,000	37,182	142,971	427,029	25.08
522	State Pier and Parking Lot							
601-3850	Workers Comp Billing	3,004,140	-	3,004,140	250,345	751,035	2,253,105	25.00
601-3852	Liability Insurance Billings	1,557,420	-	1,557,420	129,785	389,355	1,168,065	25.00
601	Insurance Reserve Fund							
605-3860	Information System Charge	2,272,016	-	2,272,016	189,335	568,005	1,704,011	25.00
605	Information Systems Fund							
610-3853	Fleet Rental Charges	1,223,650	-	1,223,650	101,975	305,925	917,725	25.00
610-3854	Fleet Maintenance Charge	975,975	-	975,975	64,322	226,426	749,549	23.20
610	Fleet Management Fund							
615-3861	Building Maintenance	1,580,084	-	1,580,084	163,628	417,181	1,162,903	26.40
615	Building Maintenance & Op							
710-3211	C.Yr Assessments	965,000	-	965,000	-	-	965,000	-
710	Special Assessment Redempt							
	Totals for selected accounts	97,005,159	0.00	97,005,159	6,025,601	18,320,529	78,684,630	18.89
	Totals for all accounts	110,051,419	50,000	110,101,419	6,984,747	21,820,487	88,280,932	19.82