

Attachment No. 1

City of Manhattan Beach General Fund Revenue Analysis - Fiscal Year 2016-17

Category	Revenue	Final Budget	Full Year Actual	Actual over Budget	% Variance
A	Property Tax	\$27,822,060	\$28,215,709	\$393,649	1.4%
B	Other Tax and Assessments	20,066,000	19,441,259	(624,741)	(3.1%)
C	Licenses and Permits	3,034,390	2,703,626	(330,764)	(10.9%)
D	Fines	2,796,000	2,494,090	(301,910)	(10.8%)
E	Interest & Rents	3,345,590	3,455,654	110,064	3.3%
F	From Other Agencies	319,500	315,831	(3,669)	(1.1%)
G	Services	6,478,340	8,019,936	1,541,596	23.8%
H	Interfund Charges	2,996,530	2,996,530	-	0.0%
I	Miscellaneous	512,900	1,709,522	1,196,622	233.3%
	Totals	\$67,371,310	\$69,352,157	\$1,980,847	2.9%

Key Revenue Variances*

A	Prior Yr Secured Property Tax	\$125,000	(\$61,702)	(\$186,702)	(149.4%)
	Supplemental Property Tax	475,000	633,006	158,006	33.3%
D	Vehicle Code Fines	165,000	111,693	(53,307)	(32.3%)
E	Interest Earnings	490,000	701,523	211,523	43.2%
	Tennis Club Percentage Rent	120,000	359,370	239,370	199.5%
	Investment Amortization	(102,000)	(150,656)	(48,656)	47.7%
G	Building Plan Check Fees	1,267,000	1,893,390	626,390	49.4%
	Planning Filing Fees	219,000	318,263	99,263	45.3%
	Ambulance Fees	640,000	867,982	227,982	35.6%
	Community Development Reim	-	122,556	122,556	-
	Right-of-Way Permits	329,400	634,823	305,423	92.7%
	Facility & Parks Reservations	455,000	650,111	195,111	42.9%
	Special Events	177,300	234,686	57,386	32.4%
	Concerts in the Park	40,000	8,748	(31,252)	(78.1%)
I	Workers Comp Salary Continua	400,000	832,794	432,794	108.2%
	Property Transfer Fee	-	780,000	780,000	-
	Miscellaneous Revenues	45,000	74,135	29,135	64.7%
	Subtotals	\$4,845,700	\$8,010,722	\$3,165,022	65.3%

* Includes revenues with +/- \$25,000 and +/- 25% variance to budget.

City of Manhattan Beach General Fund Expenditures - Fiscal Year 2016-17

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

By Department	FY2017 Budget	FY2017 Actual	Budget Over Actual	% Utilized
11 Management Services	\$4,338,873	\$4,348,857	(\$9,984)	100.2%
12 Finance	3,954,288	3,252,810	701,478	82.3%
13 Human Resources	1,302,092	1,101,075	201,017	84.6%
14 Parks and Recreation	8,322,629	8,188,413	134,216	98.4%
15 Police	25,996,684	26,479,483	(482,800)	101.9%
16 Fire	12,370,241	12,147,237	223,003	98.2%
17 Community Development	4,787,312	4,296,883	490,429	89.8%
18 Public Works	6,702,159	6,292,640	409,519	93.9%
19 Information Technology	360,519	314,839	45,680	87.3%
Total	\$68,134,796	\$66,422,238	\$1,712,558	97.5%

By Object Class	FY2017 Budget	FY2017 Actual	Budget Over Actual	% Utilized
4000 Personnel Services	\$45,319,462	\$45,520,315	(\$200,853)	100.4%
5000 Operating Expenses	21,295,222	20,065,715	1,229,508	94.2%
6000 Capital Outlay	830,491	384,262	446,230	46.3%
7000 Debt Service	671,614	432,453	239,161	64.4%
9000 Interfund Transfers	18,007	19,493	(1,486)	108.3%
Total	\$68,134,796	\$66,422,238	\$1,712,558	97.5%

By Object Subclass	FY2017 Budget	FY2017 Actual	Budget Over Actual	% Utilized
4100 Salary & Wages	\$31,394,625	\$32,306,847	(\$912,221)	102.9%
4200 Employee Benefits	13,924,836	13,213,468	711,368	94.9%
5100 Contract & Professional Services	8,627,977	8,240,537	387,440	95.5%
5200 Materials & Services	3,037,941	2,624,669	413,272	86.4%
5500 Utilities	1,241,754	1,138,716	103,038	91.7%
5600 Internal Service Charges	8,387,550	8,061,792	325,758	96.1%
6100 Property & Equipment	830,491	384,262	446,230	46.3%
7100 Bond Debt	586,376	432,453	153,923	73.8%
7300 Property Leases & Rental	85,238	-	85,238	0.0%
9100 Transfers Out	18,007	19,493	(1,486)	108.3%
Total	\$68,134,796	\$66,422,238	\$1,712,558	97.5%

City of Manhattan Beach General Fund Expenditures By Object - Fiscal Year 2016-17

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

By Object	FY2017 Budget	FY2017 Actual	Budget over Actual	% Utilized
4101 - Salaries & Allowances	12,374,623	12,360,893	13,731	99.9%
4102 - Sworn Employee Salaries	12,947,576	13,674,592	(727,016)	105.6%
4103 - Part Time Employee Salaries	2,035,084	2,191,346	(156,262)	107.7%
4111 - Overtime Regular Employees	206,437	237,388	(30,951)	115.0%
4112 - Overtime Sworn Employees	3,046,004	3,291,546	(245,542)	108.1%
4113 - Overtime Mutual Aid	157,248	1,000	156,248	0.6%
4114 - Overtime Special Events	245,093	270,796	(25,703)	110.5%
4115 - Overtime Cooperative Resources	171,960	54,561	117,399	31.7%
4116 - Overtime Training & Special Detail	210,600	224,725	(14,125)	106.7%
4201 - Group Medical Insurance	3,515,890	3,531,316	(15,426)	100.4%
4202 - Medicare	388,124	434,563	(46,439)	112.0%
4203 - Unemployment	34,920	34,920	-	100.0%
4204 - 401A Plan City	223,357	216,674	6,683	97.0%
4205 - Workers Compensation	3,253,620	3,253,620	-	100.0%
4206 - Medical Retirement Contributions	238,512	-	238,512	-
4211 - PERS Regular Contributions	1,748,145	1,708,002	40,144	97.7%
4212 - PERS Sworn Contributions	4,022,268	4,034,373	(12,105)	100.3%
4217 - Retirement Trust Contribution	500,000	-	500,000	-
5101 - Contract Services	5,470,988	5,108,610	362,379	93.4%
5103 - Audit Services	77,642	49,387	28,255	63.6%
5104 - Computer Contract Services	713,458	462,007	251,451	64.8%
5105 - Elections	101,927	88,659	13,268	87.0%
5106 - SBRPCA Communications	1,712,648	1,728,437	(15,789)	100.9%
5107 - Physical/Psychological Exams	53,990	40,213	13,777	74.5%
5108 - Legal Services	465,000	756,436	(291,436)	162.7%
5109 - Background Investigations	32,324	6,789	25,535	21.0%
5201 - Office Supplies	118,000	122,231	(4,231)	103.6%
5202 - Memberships & Dues	103,009	93,074	9,935	90.4%
5203 - Reference Books & Periodicals	15,686	9,514	6,172	60.7%
5204 - Conferences & Meetings	-	217	(217)	-
5205 - Training, Conferences & Meetings	594,397	356,527	237,870	60.0%
5206 - Uniforms/Safety Equipment	210,128	200,394	9,734	95.4%
5207 - Advertising	111,321	100,906	10,415	90.6%
5208 - Postage	92,580	94,557	(1,977)	102.1%
5209 - Tools & Minor Equipment	1,500	160	1,340	10.7%
5210 - Computers, Supplies & Software	33,103	21,019	12,084	63.5%
5212 - Office Equipment Maintenance	3,575	395	3,180	11.0%
5214 - Employee Awards & Events	21,800	16,789	5,011	77.0%
5215 - Mileage Reimbursement	-	25	(25)	-
5216 - Tuition Reimbursement	27,000	23,064	3,936	85.4%
5217 - Departmental Supplies	990,781	1,078,578	(87,798)	108.9%
5218 - Recruitment Costs	71,832	37,990	33,842	52.9%
5219 - STC Training	2,850	3,850	(1,000)	135.1%
5220 - POST Training	59,700	46,450	13,250	77.8%
5221 - Automotive Repair Services	70,035	63,246	6,789	90.3%
5225 - Printing	164,630	118,697	45,933	72.1%
5231 - Bank Service Charge	155,000	178,389	(23,389)	115.1%
5240 - Assessments & Taxes	3,575	2,736	839	76.5%
5251 - Claims Paid	5,000	5,000	-	100.0%
5260 - Council Contingencies	90,000	-	90,000	-
5262 - Public Service Events	44,625	39,139	5,486	87.7%
5263 - City Funds Match	10,500	2,394	8,106	22.8%
5265 - Service Agency Contributions	37,315	9,329	27,986	25.0%

City of Manhattan Beach General Fund Expenditures By Object - Fiscal Year 2016-17

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

By Object	FY2017 Budget	FY2017 Actual	Budget over Actual	% Utilized
5501 - Telephone	136,225	152,939	(16,714)	112.3%
5502 - Electricity	624,224	525,275	98,949	84.1%
5503 - Natural Gas	26,579	28,427	(1,848)	107.0%
5504 - Water	454,726	432,075	22,651	95.0%
5611 - Warehouse Purchases	37,470	32,500	4,970	86.7%
5621 - Information Systems Allocation	2,117,460	2,117,460	-	100.0%
5631 - Insurance Allocation	2,874,060	2,874,060	-	100.0%
5641 - Fleet Rental Allocation	868,080	868,080	-	100.0%
5642 - Fleet Maintenance Allocation	988,260	839,486	148,774	84.9%
5651 - Building & Operations Allocation	1,502,220	1,330,206	172,014	88.5%
6111 - Furniture & Fixtures	11,933	11,933	-	100.0%
6121 - Machinery & Equipment	42,998	32,727	10,270	76.1%
6141 - Computer Equipment & Software	775,560	339,601	435,959	43.8%
7101 - Bond Principal	280,000	280,000	-	100.0%
7102 - Bond Interest	226,376	135,002	91,374	59.6%
7103 - Bond Administration Fee	80,000	17,451	62,549	21.8%
7302 - Property & Equipment Principal	75,338	-	75,338	-
7303 - Property & Equipment Interest	9,900	-	9,900	-
9101 - Transfers Out	18,007	19,493	(1,486)	108.3%
Total	\$68,134,796	\$66,422,238	\$1,712,558	97.5%