

# City of Manhattan Beach



## Month End Financial Reports

October 2012

Fiscal Year 2012-2013

Attachment C

City of Manhattan Beach  
 Fiscal Year 2013 Statement of Revenues & Expenditures  
 October 31, 2012

% of Year  
33.333%

Fund Title	Fund No.	Budgeted Revenue	YTD Revenues	Realized %	Current Year Activity		YTD Expenditures	Expanded %
					Budgeted Expenditures	%		
General Fund	100	\$53,199,474	\$10,961,798	20.61%	\$58,170,176	\$21,515,483	36.99%	
Street Lighting & Landscaping Fund	201	398,844	-	0.00%	597,899	158,501	26.51%	
Gas Tax Fund	205	1,487,817	312,312	20.99%	4,152,075	878,988	16.35%	
Asset Forfeiture	210	18,862	4,565	24.20%	275,698	44,846	16.19%	
Police Safety Grants	211	1,502	(57)	-3.80%	188,957	89,503	52.97%	
Federal & State Grants	220	-	-	n/a	-	-	n/a	
Prop A Fund	230	552,201	185,407	33.58%	750,874	214,622	28.58%	
Prop C Fund	231	8,554,416	155,441	1.82%	10,517,694	15,849	0.15%	
AB 2766 Fund	232	44,915	388	0.86%	358,068	2,576	0.72%	
Measure R	233	295,131	88,511	29.99%	-	-	n/a	
Capital Improvements Fund	401	1,947,145	597,417	30.69%	7,078,311	351,873	4.97%	
Underground Assessment District Construction	403	219	305	139.11%	-	-	n/a	
Water Fund	501	14,874,414	5,330,885	35.84%	18,629,413	2,824,072	16.98%	
Storm Drain Fund	502	359,350	789	0.21%	1,358,105	46,741	3.44%	
Wastewater Fund	503	3,377,186	1,182,346	35.01%	5,987,934	1,148,370	19.21%	
Refuse Fund	510	4,586,324	1,489,425	32.84%	4,485,444	1,086,390	23.72%	
Parking Fund	520	2,357,884	826,519	35.05%	2,899,570	366,338	12.63%	
County Parking Lots Fund	521	531,000	308,035	57.63%	457,627	57,060	12.47%	
State Pier & Parking Lot Fund	522	500,363	183,989	36.77%	1,570,589	208,580	13.34%	
Insurance Reserve Fund	601	4,541,130	1,521,937	33.51%	4,805,986	2,413,115	52.39%	
Information Systems Reserve Fund	605	1,506,483	406,064	26.95%	1,642,630	351,877	21.42%	
Fleet Management Fund	610	3,077,925	842,389	20.87%	5,991,399	497,969	8.31%	
Building Maintenance & Operation Fund	615	1,550,806	392,978	25.34%	1,554,344	387,000	24.90%	
Special Assessment Debt Service	710	988,248	32,714	3.38%	982,612	742,144	77.10%	
City Pension Fund	801	139,150	1,828	1.31%	189,000	81,304	32.44%	
		<b>\$104,860,889</b>	<b>\$24,643,962</b>	<b>23.50%</b>	<b>\$130,394,402</b>	<b>\$33,241,980</b>	<b>26.49%</b>	

Data Date 11/16/2012

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

Department Name	Annual Budget	Current Month	YTD Expend.	YTD Encumb.	Percent Year	
					Fiscal Year	October
					Month	Period
					Available Budget	Percent Utilized
11 Management Services	2,481,473	175,482	665,532	0	1,815,941	26.82
12 Finance	2,680,888	186,699	818,198	12,400	1,850,290	30.98
13 Human Resources	897,705	65,232	241,098	31,818	624,790	30.40
14 Parks and Recreation	6,060,182	354,600	1,941,841	7,998	4,110,344	32.17
15 Police	22,678,098	2,642,046	7,999,512	14,799	14,663,787	35.34
16 Fire	10,472,009	1,102,047	3,783,767	33,607	6,654,635	36.45
17 Community Development	3,548,905	271,234	963,944	26,144	2,558,818	27.90
18 Public Works	9,350,915	557,384	5,101,592	44,496	4,204,828	55.03
100 General Fund	<u>58,170,176</u>	<u>5,354,773</u>	<u>21,515,483</u>	<u>171,261</u>	<u>36,483,431</u>	<u>37.28</u>

\*The refunding of the Water and Wastewater bonds was effected by Public Works in the amount of \$3.3 million in August 2012.

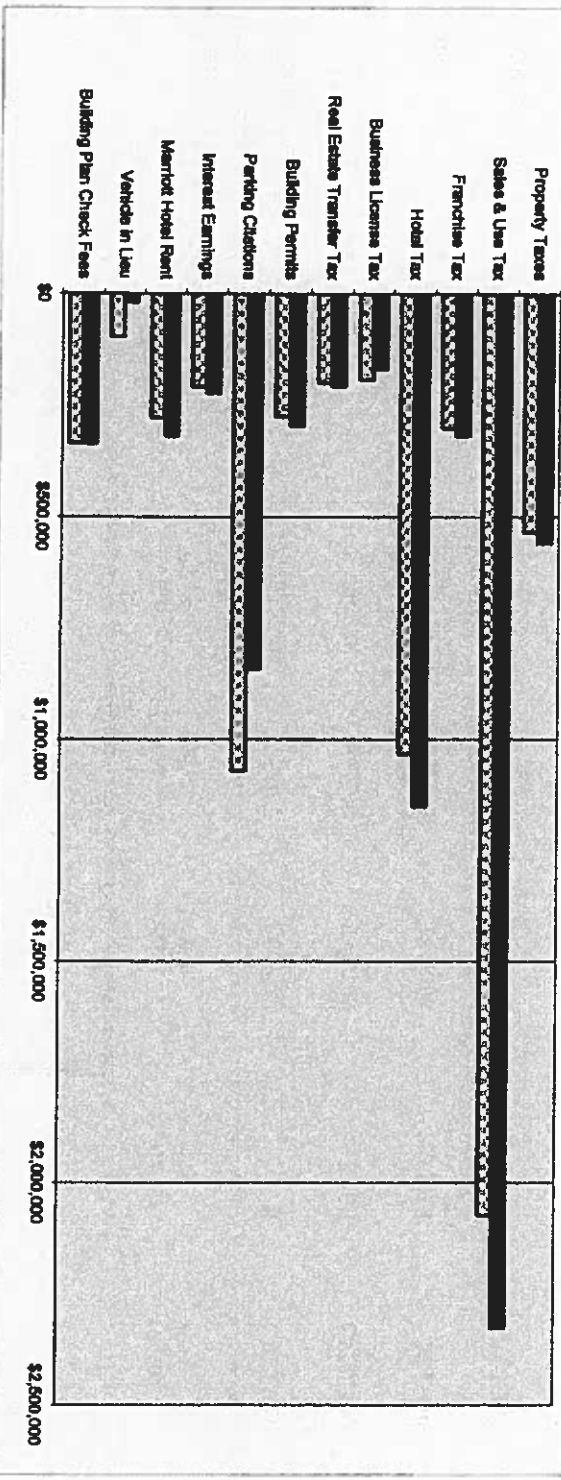
City of Manhattan Beach  
 Fiscal Year 2013 General Fund Major Revenue Trends  
 October 31, 2012

Percent of Year  
 33.33%

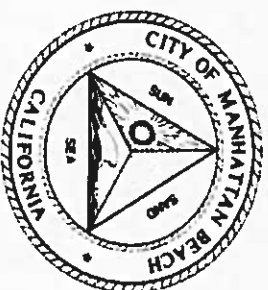
Major Revenue Accounts	Fund No.	Year-To-Date Actuals					2013		
		2008	2009	2010	2011	2012	Adjusted Budgeted Revenue	Realized	
Property Taxes	100	514,724	549,973	574,647	547,641	534,119	559,639	20,270,305	2.76%
Sales & Use Tax	100	1,955,677	1,951,602	1,710,142	1,923,539	2,071,857	2,325,592	6,756,000	26.66%
Franchise Tax	100	119,841	116,549	345,622	348,218	289,093	317,168	1,290,000	24.97%
Hotel Tax	100	1,257,987	1,269,410	994,061	1,036,073	1,032,269	1,151,390	2,964,820	40.19%
Business License Tax	100	280,785	193,899	173,394	157,470	191,549	167,798	2,944,000	5.90%
Real Estate Transfer Tax	100	308,832	162,419	147,356	122,444	197,997	206,482	526,000	39.33%
Building Permits	100	263,794	227,209	218,859	253,225	273,466	284,798	890,000	33.60%
Parking Citations	100	605,670	620,430	893,766	904,693	1,070,382	842,001	2,703,000	31.15%
Interest Earnings	100	623,117	678,316	174,414	208,505	206,263	222,198	550,000	40.40%
Marrick Hotel Rent	100	562,845	584,500	407,932	441,507	276,355	317,937	974,000	32.64%
Vehicle in Use	100	59,219	55,019	52,724	55,118	95,915	18,887	-	-
Building Plan Check Fees	100	239,814	216,246	193,325	242,753	333,899	336,015	990,000	33.94%
Total Major Revenue Accounts		6,772,267	6,620,462	5,877,164	6,241,167	6,583,104	6,769,894	42,667,125	18.87%
Over/(Under) Prior Year			(151,804)	(743,299)	364,003	341,918	176,780	-	-
Percent Change From Prior Year			(2.24%)	(11.23%)	6.19%	5.48%	2.69%	-	-
Other Revenues		3,997,037	3,899,569	3,983,220	4,233,507	4,562,228	4,201,904	10,552,349	39.82%
Total General Fund Revenues		10,769,323	10,520,062	9,860,404	10,474,693	11,145,332	10,961,798	53,199,474	20.61%

General Fund Major Revenue Sources  
 October 31, 2012

Fiscal Year 2013 Official Year 2012



# City of Manhattan Beach



## Month End Financial Reports

November 2012

Fiscal Year 2012-2013

Data Date 12/28/2012

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

Percent Year 41.67  
 Fiscal Year 2013

Month Period November  
 5

Department Name	Annual Budget	Current Month	YTD Expend.	YTD Encumb.	Available Budget	Percent Utilized
11 Management Services	2,481,473	234,341	899,873	590	1,581,010	36.29
12 Finance	2,680,888	297,163	1,115,361	12,400	1,553,127	42.07
13 Human Resources	897,705	76,520	317,618	31,818	548,270	38.93
14 Parks and Recreation	6,060,182	473,989	2,415,829	29,704	3,614,648	40.35
15 Police	22,678,098	2,080,402	10,079,914	5,604	12,592,580	44.47
16 Fire	10,484,034	932,486	4,716,252	41,015	5,726,767	45.38
17 Community Development	3,548,905	321,503	1,285,447	150,224	2,113,234	40.45
18 Public Works	6,974,742	524,982	2,371,559	47,202	4,555,980	34.68
100 General Fund	<u>55,806,027</u>	<u>4,941,385</u>	<u>23,201,855</u>	<u>318,556</u>	<u>32,285,616</u>	<u>42.15</u>

**City of Manhattan Beach**  
**Fiscal Year 2013 Statement of Revenues & Expenditures**  
 November 30, 2012

% of Year  
**41.667%**

Fund Title	Fund No.	Budgeted Revenue	YTD Revenues	Realized %	Current Year Activity		YTD Expenditures	Expended %
					Budgeted Expenditures	YTD Expenditures		
General Fund	100	\$53,199,474	\$13,634,526	25.63%	\$55,806,027	\$23,201,855	41.58%	
Street Lighting & Landscaping Fund	201	398,844	2,589	0.65%	597,899	223,748	37.42%	
Gas Tax Fund	205	1,487,617	314,459	21.14%	4,152,075	691,449	16.65%	
Asset Forfeiture	210	18,862	17,186	91.11%	275,698	73,869	26.79%	
Police Safety Grants	211	1,502	21	1.40%	168,957	89,503	52.97%	
Federal & State Grants	220	-	-	n/a	-	-	n/a	
Prop A Fund	230	552,201	237,772	43.06%	750,874	285,785	38.06%	
Prop C Fund	231	8,554,416	200,843	2.35%	10,517,694	39,298	0.37%	
AB 2766 Fund	232	44,915	683	1.52%	358,068	3,265	0.91%	
Measure R	233	295,131	144,597	48.99%	-	-	n/a	
Capital Improvements Fund	401	2,012,145	702,817	34.93%	7,143,311	466,319	6.53%	
Underground Assessment District Construction	403	219	453	206.83%	-	-	n/a	
Water Fund	501	14,874,414	6,811,717	45.79%	18,511,215	5,847,866	31.59%	
Storm Drain Fund	502	359,350	3,818	1.06%	1,358,105	54,876	4.04%	
Wastewater Fund	503	3,377,186	1,490,925	44.15%	6,952,405	2,491,836	35.84%	
Refuse Fund	510	4,566,324	1,868,595	40.92%	4,495,444	1,418,487	31.55%	
Parking Fund	520	2,357,884	957,969	40.62%	2,899,570	443,026	15.28%	
County Parking Lots Fund	521	531,000	339,829	64.00%	457,627	63,975	13.98%	
State Pier & Parking Lot Fund	522	500,363	231,400	46.25%	1,570,589	268,578	17.10%	
Insurance Reserve Fund	601	4,541,130	1,900,085	41.84%	4,605,986	2,620,185	56.89%	
Information Systems Reserve Fund	605	1,506,483	507,580	33.69%	1,705,890	457,799	26.84%	
Fleet Management Fund	610	3,077,925	820,090	26.64%	6,033,768	622,172	10.31%	
Building Maintenance & Operation Fund	615	1,550,806	506,877	32.68%	1,554,344	509,170	32.76%	
Special Assessment Debt Service	710	968,248	43,915	4.54%	962,612	742,144	77.10%	
City Pension Fund	801	139,150	3,560	2.56%	189,000	84,023	44.46%	
		<b>\$104,915,589</b>	<b>\$30,742,006</b>	<b>29.30%</b>	<b>\$131,067,156</b>	<b>\$40,699,216</b>	<b>31.05%</b>	

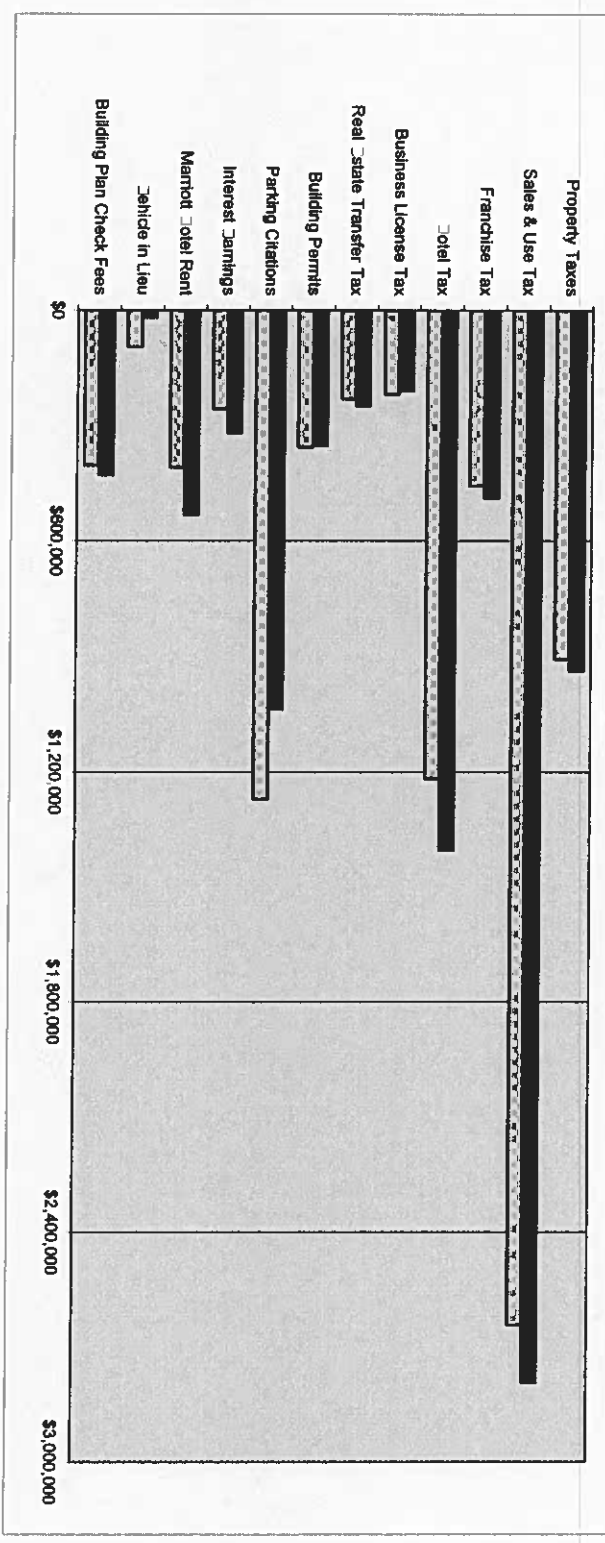
City of Manhattan Beach  
 Fiscal Year 2013 General Fund Major Revenue Trends  
 November 30, 2012

Percent of Year  
 41.67%

Major Revenue Accounts	Fund No.	Year-To-Date Actuals					2013		
		2008	2009	2010	2011	2012	Adjusted Budgeted Revenue	Realized	
Property Taxes	100	918,966	1,125,762	1,121,127	998,239	906,621	937,889	20,270,305	4.63%
Sales & Use Tax	100	2,519,361	2,508,015	2,199,404	2,425,336	2,640,831	2,792,718	8,756,000	31.89%
Franchise Tax	100	143,692	235,522	402,670	431,300	456,134	488,949	1,290,000	37.90%
Hotel Tax	100	1,561,348	1,532,391	1,226,113	1,263,042	1,216,507	1,404,696	2,864,820	49.03%
Business License Tax	100	286,656	215,835	207,724	181,072	217,524	209,093	2,844,000	7.35%
Real Estate Transfer Tax	100	308,832	189,589	176,438	149,635	229,019	247,847	525,000	47.21%
Building Permits	100	346,898	288,670	286,568	300,692	355,258	352,125	880,000	40.01%
Parking Citations	100	746,772	775,652	1,082,893	1,100,139	1,270,833	1,037,395	2,703,000	38.36%
Interest Earnings	100	723,373	833,700	288,029	297,587	255,520	318,227	550,000	57.86%
Marrriott Hotel Rent	100	596,179	617,834	441,266	474,841	407,317	532,712	974,000	54.69%
Vehicle in Lieu	100	77,636	55,019	52,724	57,161	95,915	18,887	-	-
Building Plan Check Fees	100	302,707	262,704	223,115	311,586	402,644	428,192	990,000	43.25%
<b>Total Major Revenue Accounts</b>		<b>8,534,421</b>	<b>8,640,693</b>	<b>7,688,070</b>	<b>7,990,629</b>	<b>8,454,122</b>	<b>8,768,728</b>	<b>42,647,125</b>	<b>20.56%</b>
Over/Under Prior Year			106,273	[952,623]	302,559	463,493	314,606		
Percent Change From Prior Year			1.25%	[11.02%]	3.94%	5.80%	3.72%		

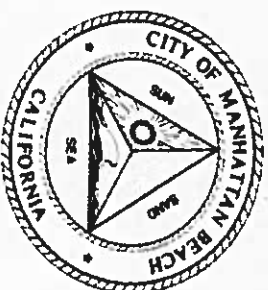
Other Revenues	Total General Fund Revenues
4,531,919	13,066,340
4,513,603	13,154,296
4,693,349	12,381,419
4,933,750	12,924,379
5,333,252	13,787,374
4,865,799	13,634,526
10,552,349	53,189,474
46.11%	25.63%

General Fund Major Revenue Sources  
 November 30, 2012





# City of Manhattan Beach



## Month End Financial Reports

December 2012

Fiscal Year 2012-2013

Data Date 1/23/2013

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

Percent Year 50.00  
 Fiscal Year 2013

Department Name	Annual Budget	Current Month	YTD Expend.	YTD Encumb.	Month Period	Available Budget	December 6	Percent Utilized
11 Management Services	2,481,473	214,448	1,114,321	0		1,367,152	44.91	
12 Finance	2,680,888	202,426	1,317,787	12,400		1,350,701	49.62	
13 Human Resources	897,705	77,838	395,456	31,818		470,431	47.60	
14 Parks and Recreation	6,060,182	345,660	2,761,489	22,974		3,275,719	45.95	
15 Police	22,732,854	1,670,751	11,750,666	1,050		10,981,138	51.69	
16 Fire	10,516,034	743,258	5,459,510	67,175		4,989,349	52.55	
17 Community Development	3,558,905	259,331	1,544,779	150,224		1,863,903	47.63	
18 Public Works	6,974,742	1,198,277	3,569,836	30,348		3,374,557	51.62	
100 General Fund	<u>55,902,783</u>	<u>4,711,989</u>	<u>27,913,844</u>	<u>315,988</u>		<u>27,672,951</u>	<u>50.50</u>	

**City of Manhattan Beach**  
**Fiscal Year 2013 Statement of Revenues & Expenditures**  
 December 31, 2012

% of Year  
50.000%

**Current Year Activity**

<u>Fund Title</u>	<u>Fund No.</u>	<u>Budgeted Revenue</u>	<u>YTD Revenues</u>	<u>% Realized</u>	<u>Budgeted Expenditures</u>	<u>YTD Expenditures</u>	<u>% Expended</u>
General Fund	100	\$53,286,230	\$22,419,698	42.07%	\$55,902,783	\$27,913,844	49.93%
Street Lighting & Landscaping Fund	201	398,844	150,730	37.79%	597,899	269,813	45.13%
Gas Tax Fund	205	1,487,617	361,376	24.29%	4,152,075	766,285	18.46%
Asset Forfeiture	210	18,862	17,944	95.13%	275,698	74,689	27.09%
Police Safety Grants	211	1,502	77,013	5127.34%	168,957	89,503	52.97%
Federal & State Grants	220	-	-	n/a	-	-	n/a
Prop A Fund	230	552,201	289,829	52.49%	750,874	355,374	47.33%
Prop C Fund	231	8,554,416	257,923	3.02%	10,517,694	39,298	0.37%
AB 2766 Fund	232	44,915	11,560	25.78%	358,068	4,014	1.12%
Measure R	233	295,131	145,388	49.26%	-	-	n/a
Capital Improvements Fund	401	2,012,145	781,959	38.86%	7,143,311	1,049,821	14.70%
Underground Assessment District Construction	403	219	610	278.71%	-	-	n/a
Water Fund	501	14,874,414	7,642,269	51.38%	18,511,215	6,729,305	36.35%
Storm Drain Fund	502	359,350	126,598	35.23%	1,358,105	68,224	5.02%
Wastewater Fund	503	3,377,186	1,708,463	50.59%	6,952,405	2,826,623	40.66%
Refuse Fund	510	4,566,324	2,236,105	48.97%	4,495,444	1,761,755	39.19%
Parking Fund	520	2,357,884	1,025,471	43.49%	2,899,570	577,163	19.91%
County Parking Lots Fund	521	531,000	369,356	69.56%	457,627	70,958	15.51%
State Pier & Parking Lot Fund	522	500,363	259,374	51.84%	1,570,589	313,008	19.93%
Insurance Reserve Fund	601	4,541,130	2,325,617	51.21%	4,605,986	2,795,173	60.69%
Information Systems Reserve Fund	605	1,506,483	609,086	40.43%	1,705,890	554,182	32.49%
Fleet Management Fund	610	3,077,925	983,709	31.96%	6,033,768	707,408	11.72%
Building Maintenance & Operation Fund	615	1,550,806	612,736	39.51%	1,554,344	612,331	39.39%
Special Assessment Debt Service	710	968,248	426,987	44.10%	962,612	742,144	77.10%
City Pension Fund	801	139,150	5,223	3.75%	189,000	99,169	52.47%
		<b>\$105,002,345</b>	<b>\$42,845,055</b>	<b>40.80%</b>	<b>\$131,163,912</b>	<b>\$48,420,084</b>	<b>36.92%</b>

City of Manhattan Beach  
 Fiscal Year 2013 General Fund Major Revenue Trends  
 December 31, 2012

Percent of Year  
 50.00%

Major Revenue Accounts	Fund No.	Year-To-Date Actuals					2013		
		2008	2009	2010	2011	2012	Adjusted Budgeted Revenue	Realized	
Property Taxes	100	6,644,924	7,284,094	6,430,086	7,088,312	7,280,087	7,711,059	20,270,305	36.04%
Sales & Use Tax	100	3,087,105	3,091,175	2,770,731	3,178,452	3,443,962	3,484,559	8,756,000	39.80%
Franchise Tax	100	367,544	251,430	402,680	431,320	456,164	488,949	1,290,000	37.90%
Hotel Tax	100	1,791,084	1,750,310	1,410,929	1,451,719	1,306,522	1,650,125	2,864,820	57.60%
Business License Tax	100	299,108	227,639	224,164	200,628	233,441	217,284	2,844,000	7.64%
Real Estate Transfer Tax	100	377,493	204,913	176,438	170,483	257,860	292,127	525,000	55.64%
Building Permits	100	424,980	365,016	368,402	377,856	415,334	402,810	880,000	45.77%
Parking Citations	100	898,653	965,467	1,262,005	1,329,643	1,465,507	1,182,946	2,703,000	43.76%
Interest Earnings	100	704,436	972,531	299,091	271,659	264,025	325,523	550,000	59.19%
Marriott Hotel Rent	100	629,512	651,167	474,599	508,174	440,650	566,045	974,000	58.12%
Vehicle in Lieu	100	82,451	55,019	52,724	61,117	95,915	18,887	-	-
Building Plan Check Fees	100	410,725	313,589	277,553	401,735	468,839	527,336	990,000	53.27%
<b>Total Major Revenue Accounts</b>		<b>15,718,014</b>	<b>16,132,351</b>	<b>14,148,403</b>	<b>15,472,089</b>	<b>16,128,306</b>	<b>16,867,650</b>	<b>42,647,125</b>	<b>39.55%</b>
Over/Under Prior Year			414,337	1,982,948	1,322,696	656,207	739,344		
Percent Change From Prior Year			2.64%	12.29%	9.35%	4.24%	4.58%		
Other Revenues		5,242,610	5,152,679	5,273,932	5,728,394	6,173,901	5,552,048	10,639,105	52.19%
<b>Total General Fund Revenues</b>		<b>20,960,624</b>	<b>21,285,030</b>	<b>19,423,334</b>	<b>21,200,483</b>	<b>22,302,207</b>	<b>22,419,698</b>	<b>53,286,230</b>	<b>42.07%</b>

General Fund Major Revenue Sources  
 December 31, 2012

