



**City of Murrieta**

**FY 2025/26  
Budget to Actual Report**

**December 2025**

**District Sales & Use Tax Report**



**City of Murrieta  
FY 2025/26  
Budget to Actuals Report**

<b>Measure T Fund</b>	<b>FY 2025/26 Amended Budget</b>	<b>FY 2025/26 Actuals <sup>1</sup></b>	<b>FY 2025/26 Balance</b>	<b>% Collected</b>
District Sales & Use Tax	28,716,400	14,922,411	13,793,989	52%
District Sales Tax Revenue Abatement	(19,921)	(1,937)	(17,983)	10%
Interest Earnings	35,000	-	35,000	0%
<b>Total Revenues - Measure T Fund</b>	<b>28,731,479</b>	<b>14,920,473</b>	<b>13,811,006</b>	<b>52%</b>

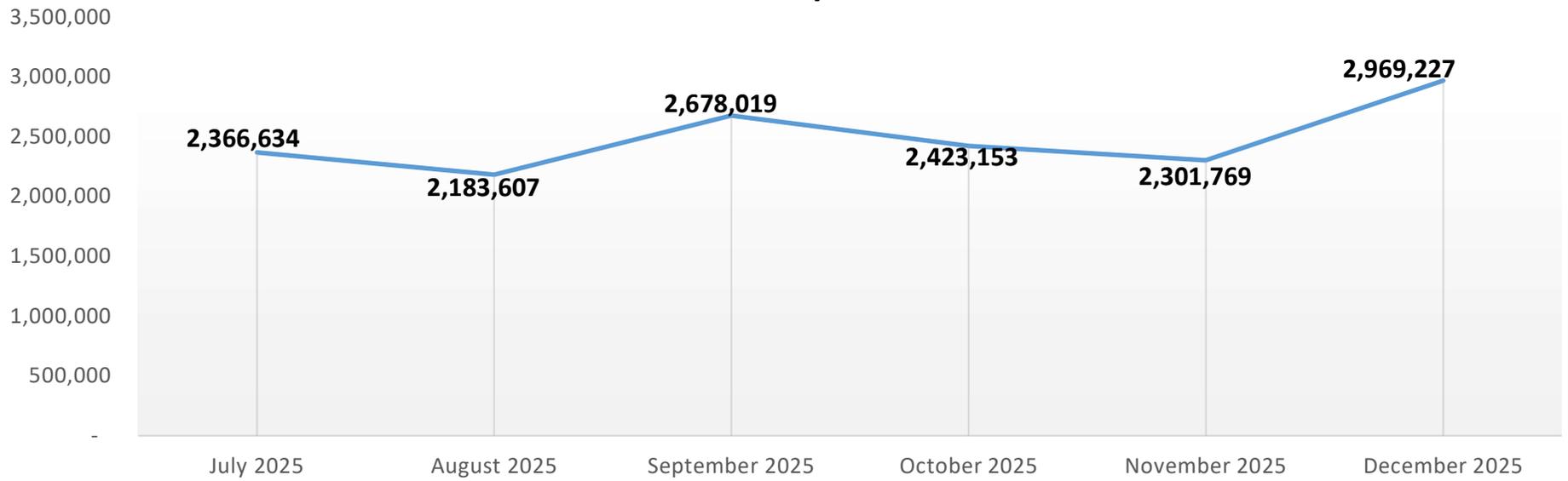
<b>Measure T Fund Operating Budget</b>	<b>FY 2025/26 Amended Budget</b>	<b>FY 2025/26 Actuals <sup>2 3</sup></b>	<b>FY 2025/26 Balance</b>	<b>% Spent</b>
Personnel Costs	13,747,287	6,380,801	7,366,486	46%
Operations & Maintenance	2,251,168	891,408	1,359,761	40%
Capital Outlay	758,898	359,665	399,233	47%
Internal Services Charges	1,713,990	856,995	856,995	50%
Transfers Out	13,962,503	6,981,252	6,981,252	50%
Capital Improvement Projects <sup>4</sup>	-	352,766	(352,766)	
<b>Total Expenditures - Measure T Fund</b>	<b>32,433,846</b>	<b>15,822,887</b>	<b>16,610,960</b>	<b>48.8%</b>

15,470,121 47.70%

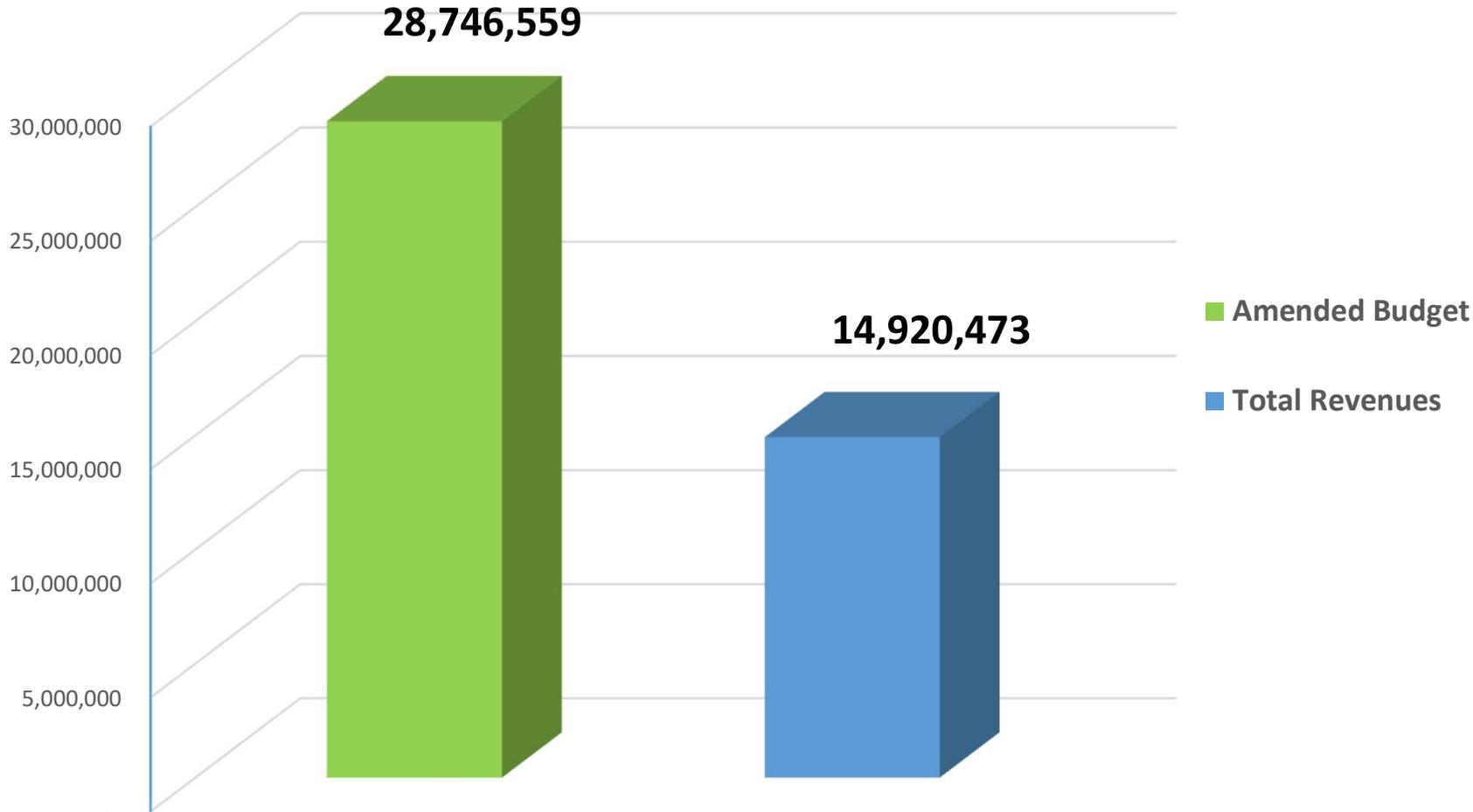
<sup>1</sup> Revenues reported through December 2025  
<sup>2</sup> Expenses reported through December 2025  
<sup>3</sup> Excludes encumbrances  
<sup>4</sup> Capital Improvement Capital budget is maintain on a separate general ledger

<b>Measure T Fund CIP Budget</b>	<b>CIP Amended Budget</b>	<b>CIP Year-to- Date Actuals <sup>2 3</sup></b>	<b>CIP Balance</b>	<b>% Spent</b>
Capital Improvement Projects	12,999,024	3,350,735	9,648,289	26%

### Measure T Fund Monthly Sales Tax Receipts FY 2025/26



# Measure T Revenue Budget Vs. Actuals FY 2025/26





**City of Murrieta  
FY 2025/26  
Revenue and Expenditures (Year-To-Date)**

**Measure T (District Sales Tax)**

**Revenues<sup>1</sup>**

July 2025	2,366,634
August 2025	2,183,607
September 2025	2,678,019
October 2025	2,423,153
November 2025	2,301,769
December 2025	2,969,227
January 2026	
February 2026	
March 2026	
April 2026	
May 2026	
June 2026	
<b>Total Revenues</b>	<u><u>14,922,411</u></u>

**Expenses<sup>2 3</sup>**

Personnel Costs	6,380,801
Operations & Maintenance	891,408
Capital Outlay	359,665
Internal Svcs Charges & Alloc. Cost	856,995
Transfers Out	6,981,252
Capital Improvement Projects <sup>4</sup>	352,766
<b>Total Expenses<sup>3</sup></b>	<u><u>15,822,887</u></u>

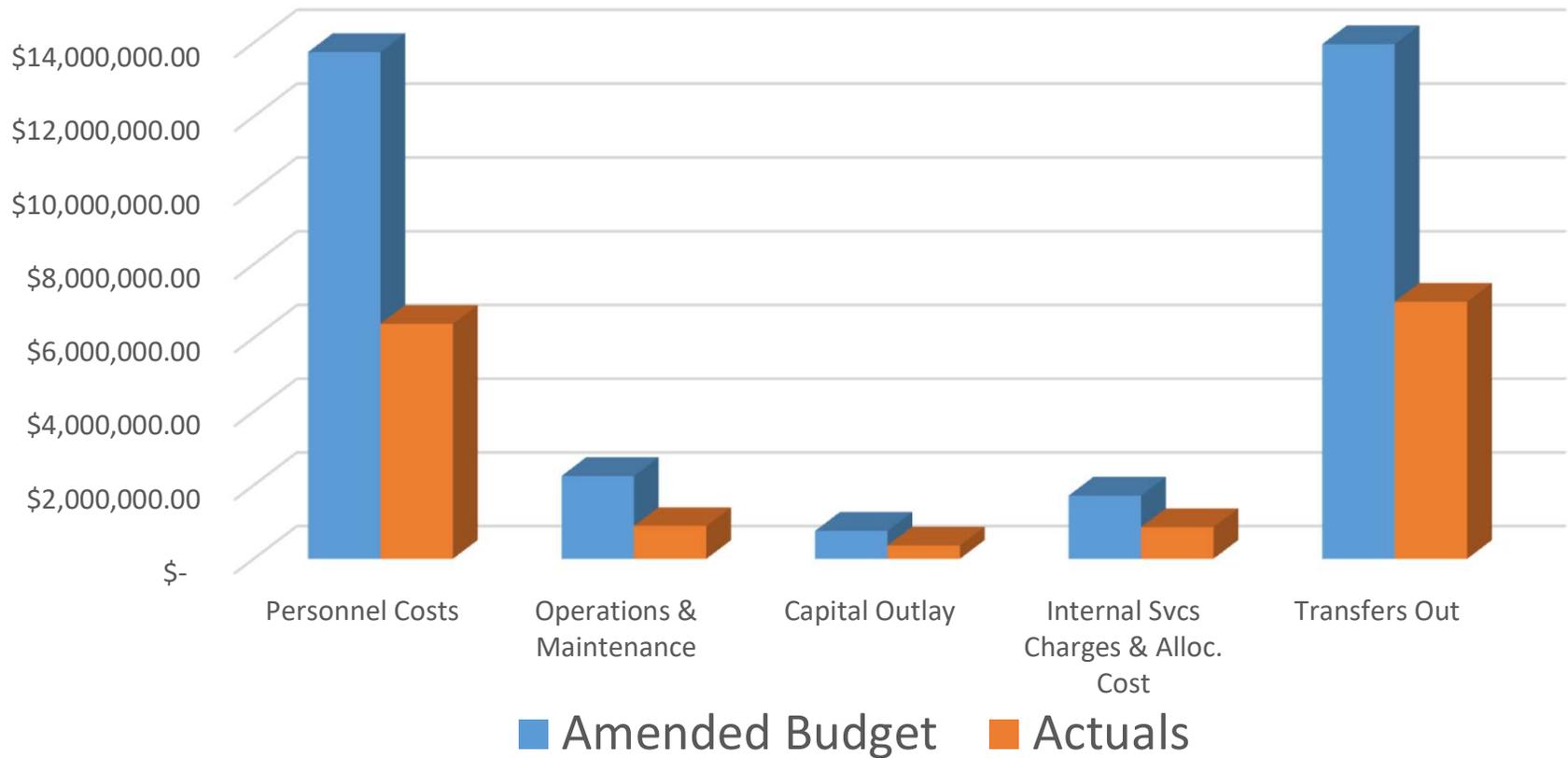
<sup>1</sup> Revenues reported through December 2025

<sup>2</sup> Expenses reported through December 2025

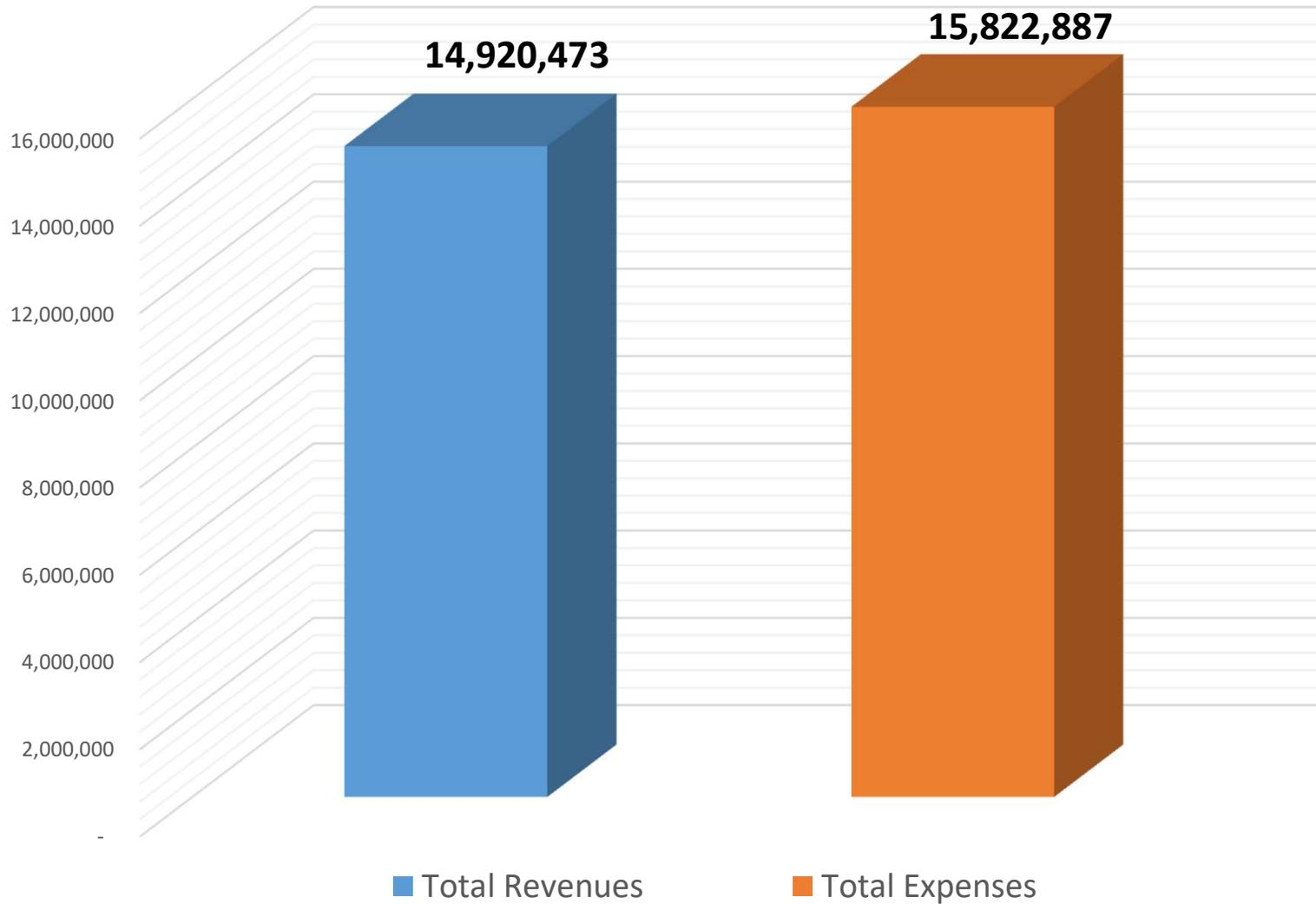
<sup>3</sup> Excludes encumbrances

<sup>4</sup> Capital Improvement Capital budget is maintain on a separate general ledger

# MEASURE T BUDGET VS ACTUALS FY 2025/26



# Measure T Revenue Vs. Expenses FY 2025/26





**City of Murrieta**  
**FY 2025/26**  
**Budget to Actuals Report**

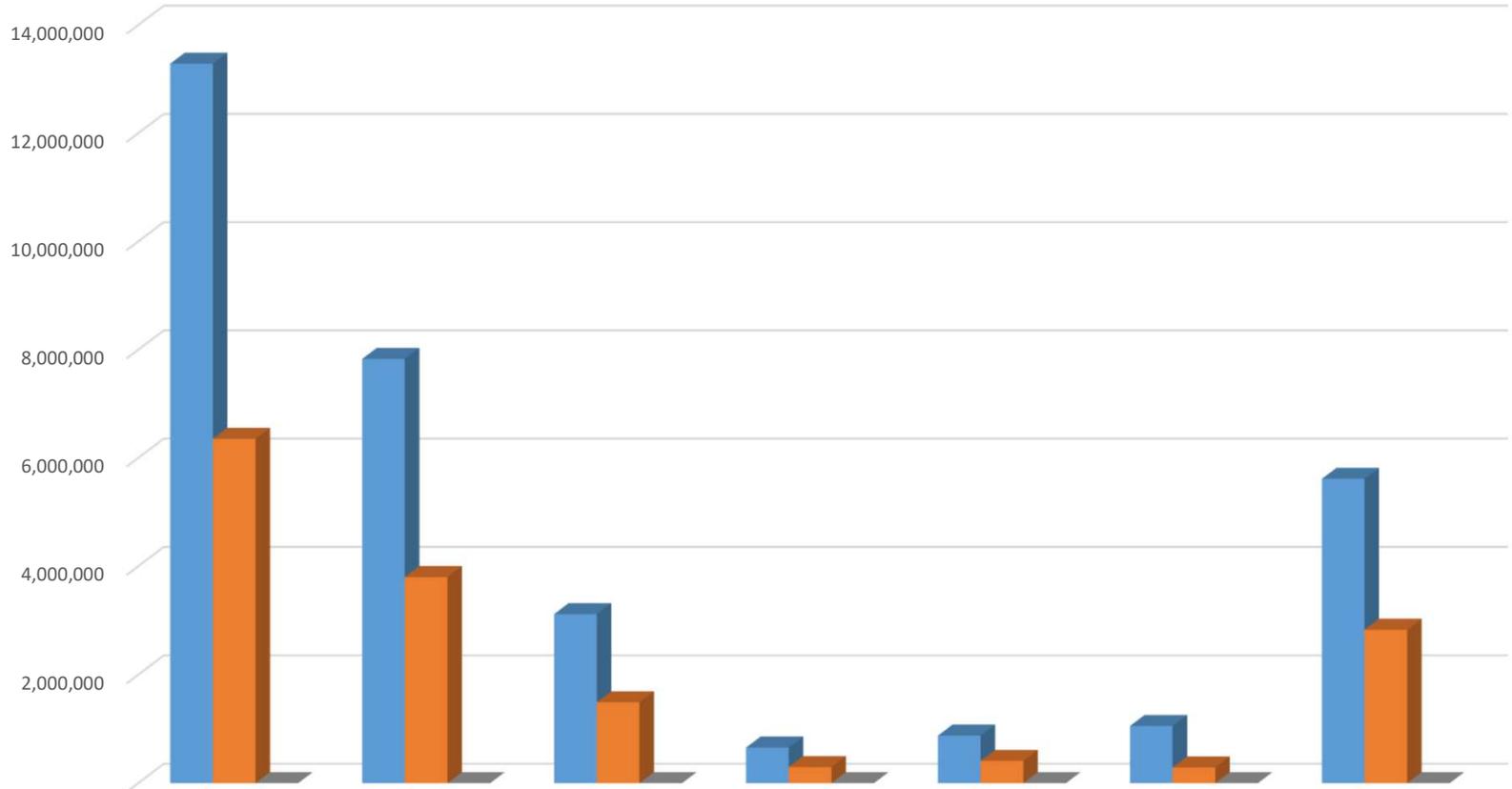
	<b>FY 2025/26 Amended Budget</b>	<b>FY 2025/26 Actuals <sup>23</sup></b>	<b>FY 2025/26 Balance</b>
Non-Departmental	108,038	44,729	63,309
Administrative Services	636,281	296,884	339,397
Finance	241,238	113,996	127,242
Police	7,830,317	3,799,871	4,030,446
Fire District	7,039,407	3,230,245	3,809,162
Economic Development	104,057	54,214	49,843
Development Services	655,839	297,230	358,608
Public Works & Engineering	1,054,305	288,438	765,867
Community Services District	541,378	204,093	337,285
Municipal Services	2,019	12,640	(10,621)
Homeless Program	109,460	78,809	30,651
Library	149,005	67,720	81,285
Transfer Out to All Other Funds	-	-	-
Transfer Out Library	92,395	46,198	46,198
Transfer Out Community Service	2,576,164	1,288,082	1,288,082
Transfer Out Fire District	6,245,501	3,122,751	3,122,751
Transfer Out Vehicle Replacement	5,048,443	2,524,222	2,524,222
Capital Improvement Projects <sup>4</sup>	-	352,766	(352,766)
<b>Total</b>	<b>32,433,846</b>	<b>15,822,887</b>	<b>16,610,960</b>

<sup>2</sup> Expenses reported through December 2025

<sup>3</sup> Excludes encumbrances

<sup>4</sup> Capital Improvement Capital budget is maintain on a separate general ledger

## Measure T Fund FY 2025/26 Budget Vs. Actuals



	Fire Dept	Police Dept	CSD Dept	Development Services	Administration	Public Works & Engineering	Other Dept
<span style="color: blue;">■</span> FY 2025/26 Amended Budget	13,284,908	7,830,317	3,117,542	655,839	877,519	1,054,305	5,613,418
<span style="color: orange;">■</span> FY 2025/26 Actuals	6,352,996	3,799,871	1,492,175	297,230	410,880	288,438	2,828,531
<span style="color: gray;">■</span> % Spent	48%	49%	48%	45%	47%	27%	50%

## City of Murrieta

FY 2025/26

## Measure T Funded Capital Improvement Projects

Project No	Project Description	Budget	Year-to- Date Expenses	Inception to Date Expenses	Encumbrance	Project Balance	Remaining Balance <sup>3</sup>
08137	1 Pavement Resurf-SlurrySeal	223,577	-	223,577	-	-	-
10022	ADA Transition Plan	150,000	-	85,380	1,420	63,200	64,620
10041	North Amphitheater Parking Lot	430,068	9,750	357,085	61,350	11,633	72,983
10046	72 SCBA Equipment Replacement	990,842	-	789,514	-	201,328	201,328
21018	Public Works Facility Expansion	780,000	68,981	228,238	52,988	498,773	551,762
21019	Fire Station 1 Sewer and Concrete Replac	3,233,060	2,944	144,161	2,821,798	267,101	3,088,899
21020	Fire Station 2 Concrete Replacement	414,150	-	-	-	414,150	414,150
21022	Police Dept Mobile Command Center	120,000	-	-	-	120,000	120,000
21025	Library Bldg-Flooring and Walls	634,400	-	-	-	634,400	634,400
21026	Library Bldg-Rain Mitigation	500,000	-	-	-	500,000	500,000
21027	Library Bldg-Children Area Expansion	1,075,000	6,479	6,479	558,474	510,047	1,068,521
21029	Murrieta Innovation Center	-	-	-	-	-	-
21031	Library Building Community Room Tech	66,800	-	-	-	66,800	66,800
21033	Fire Station 6	200,000	8,225	18,987	275	180,738	181,013
21036	Police Dept Traffic Office Improvement	142,938	127,366	127,366	8,379	7,194	15,572
21037	Fire Station 1 Impr Proj	1,500,000	129,022	194,286	80,917	1,224,797	1,305,714
21039	Fire Station 3 Impr Proj	-	-	-	-	-	-
21041	PD Locker Room Remodel	200,000	-	167,507	-	32,493	32,493
22025	1 Cal Oaks Sports Park Pool Repl	254,701	-	239,040	-	15,661	15,661
22028	Parks and Rec Mstr Plan	209,570	-	209,570	-	-	-
22029	Alta Murrieta Park Tot Lot	53,663	-	52,999	-	665	665
22030	Eastgate Park Tot Lot	94,095	-	90,434	-	3,661	3,661
22031	Rancho Acacia Park Tot Lot	156,825	-	112,202	-	44,623	44,623
22032	Sycamore Park Tot Lot	162,325	-	166,119	-	(3,794)	(3,794)
22033	COSP Skate Park Fencing	75,000	-	-	-	75,000	75,000
22039	LAHSP/Torrey Pines Synthetic	1,197,078	-	-	1,032,850	164,228	1,197,078
22042	Pickleball Court	134,932	-	137,792	-	(2,860)	(2,860)
	<b>Total</b>	<b>12,999,024</b>	<b>352,766</b>	<b>3,350,735</b>	<b>4,618,452</b>	<b>5,029,837</b>	<b>9,648,289</b>

1 Project is completed or substantially completed.

2 Project status closed

3 Project balance excluding encumbrances



**City of Murrieta  
Measure T Fund  
FY 2025/26 Estimated Unassigned Fund Balance**

<b>Beg. Unassigned Fund Balance 07/01/2025</b>	20,529,401
Budgeted	
Revenue	28,731,479
Expenditures	(32,433,846)
Net Contribution to Reserve	(1,070,504)
Use of Reserves	6,280,521
Future CIP Commitment	(4,649,767)
<b>Est. Unassigned Fund Balance 06/30/2026</b>	<b><u>17,387,284</u></b>



**City of Murrieta**  
**Measure T Operating & Sustainability Reserve Balances**  
**Fiscal Year 2024/25 and FY 2025/26**

	<b>FY 2024/25 Beginning Balance</b>	<b>FY 2024/25 Contributions</b>	<b>FY 2024/25 Uses</b>	<b>Ending Balance FY 2024/25</b>	<b>FY 2025/26 Contributions</b>	<b>FY 2025/26 Uses</b>	<b>Adjustment Measure T Reserve</b>	<b>Est. Ending Balance FY 2025/26</b>
Operating Reserve	4,932,808	342,976	-	5,275,784	81,063	-		5,356,847
Operating Reserve - Fire	3,427,136	210,435	-	3,637,571	975,392	-		4,612,963
Operating Reserve - CSD	541,751	50,273	-	592,024	1,580	-		593,604
Operating Reserve - Library	246,152	22,803	-	268,955	12,469	-		281,424
Fleet Replacement	1,453,000	-	(220,000)	1,233,000	-	(1,233,000)		-
Fleet Replacement - Fire	3,815,443	-	-	3,815,443	-	(3,815,443)		-
Facility Repair	1,367,000	-	(200,000)	1,167,000	-	-		1,167,000
Facility Repair - Fire	935,000	-	(900,000)	35,000	-	(35,000)		-
Facility Repair - CSD	5,605,850	-	-	5,605,850	-	(1,197,078)	(3,500,000)	908,772
Pension Rate Stabilization	5,000,000	-	-	5,000,000	-	-		5,000,000
OPEB 115 Trust	1,000,000	-	-	1,000,000	-	-		1,000,000
Economic Contingency	3,827,168	-	-	3,827,168	-	-		3,827,168
Continuing Operations	4,025,000	-	-	4,025,000	-	-		4,025,000
<b>Total</b>	<b>36,176,308</b>	<b>626,487</b>	<b>(1,320,000)</b>	<b>35,482,795</b>	<b>1,070,504</b>	<b>(6,280,521)</b>	<b>(3,500,000)</b>	<b>26,772,778</b>