

**CITY OF MURRIETA
Council Chambers
1 Town Square
Murrieta 92562**



**Thursday, March 26, 2026
Transaction and Use Tax
Oversight Committee
10:00 AM REGULAR MEETING**

The City of Murrieta intends to comply with the Americans with Disabilities Act (ADA). Persons with special needs should call the Finance Department at (951) 461-6438 or email at KNiebla@MurrietaCA.gov at least 72 hours in advance. Any writings or documents provided to a majority of the Transaction and Use Tax Oversight Committee regarding any item on this agenda will be made available for public inspection at the public counter at City Hall located at 1 Town Square, Murrieta, CA during normal business hours.

Any presentation requiring the use of the City of Murrieta's equipment must be submitted to the City Clerk's department 24 hours prior to the scheduled Transaction and Use Tax Oversight Committee meeting at City Hall located at 1 Town Square, Murrieta, CA; via email at KNiebla@MurrietaCA.gov or call (951) 461-6438. Any writings or documents provided to a majority of the Transaction and Use Tax Oversight Committee regarding any item on this agenda will be made available for public inspection at the public counter at City Hall located at 1 Town Square, Murrieta, CA during normal business hours.

**Rahoof Oyewole
Chair**

**Heather Penko
Vice Chair**

**Liz Jones
Committee Member**

**YOU MAY VIEW THE MEETING LIVESTREAMED VIA THE CITY'S WEBSITE AT
<https://murrieta.legistar.com/Calendar.aspx>**

CALL TO ORDER

ROLL CALL

PLEDGE OF ALLEGIANCE

APPROVAL OF AGENDA

FINANCE DIRECTOR - ADMINISTRATIVE UPDATES

PUBLIC COMMENT (NON-AGENDA)

CONSENT CALENDAR

1. Minutes

Recommended Action:

Approve the minutes of the September 18, 2025, Regular Meeting.

DISCUSSION

2. Measure T Biannual Report for Fiscal Year 2025/26

Recommended Action:

Receive and file.

COMMITTEE MEMBER COMMENTS/ANNOUNCEMENTS

ADJOURNMENT



CITY OF MURRIETA

Transaction and Use Tax Oversight Committee Meeting Agenda Report

3/26/2026
Agenda Item No. 1.

TO: HONORABLE CHAIR AND MEMBERS OF THE TRANSACTION AND USE TAX
OVERSIGHT COMMITTEE

FROM: Javier Carcamo, Finance Director

PREPARED BY: Kimberly Niebla, Executive Assistant

SUBJECT: Minutes

RECOMMENDATION

Approve the minutes of the September 18, 2025, Regular Meeting.

ATTACHMENTS

ATT 1 - September 18, 2025 Minutes

**CITY OF MURRIETA
Council Chambers
1 Town Square
Murrieta 92562**



**Thursday, September 18, 2025
Transaction and Use Tax
Oversight Committee
10:00 AM REGULAR MEETING**

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**Rahoor Oyewole
Chair**

**Heather Penko
Vice Chair**

**Liz Jones
Committee Member**

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<https://murrieta.legistar.com/Calendar.aspx>**

10:00 AM REGULAR MEETING

CALL TO ORDER

The meeting was called to order by Chair Oyewole at 10:05am.

Present: Rahoor Oyewole, Heather Penko and Liz Jones

Absent: None

ROLL CALL

Present: Rahoor Oyewole, Heather Penko and Liz Jones

PLEDGE OF ALLEGIANCE

The Pledge of Allegiance was led by Vice Chair Penko

APPROVAL OF AGENDA

Action: Motion was made by Committee Member Jones, and seconded by Vice Chair Penko, to approve the agenda of the September 18, 2025, Regular Meeting.

Ayes: Oyewole, Penko, Jones

Noes: None.

Absent: None.

PUBLIC COMMENT (NON-AGENDA)

None.

CONSENT CALENDAR

Action: Motion was made by Vice Chair Penko, and seconded by Committee Member Jones, to approve the minutes of the March 27, 2025, Regular Meeting.

Ayes: Oyewole, Penko, Jones

Noes: None.

Absent: None.

FINANCE DIRECTOR - ADMINISTRATIVE UPDATES

Finance Director Administrative Updates is the opportunity for the Finance Director to provide community updates, as well as Department or Committee announcements on current or upcoming projects.

- Director of Finance Javier Carcamo: Financial reports and budget Updates

DISCUSSION

District Sales and Use Tax History (Measure T) Budget to Actual Report for FY2024/25

- Staff Report and PowerPoint Presentation provided by Director of Finance, Javier Carcamo. General Discussion took place.

Action: Receive and File.

District Sales and Use Tax (Measure T) Adopted Budget for Fiscal Years 2025/26 and 2026/27

- Staff Report and PowerPoint Presentation provided by Director of Finance, Javier Carcamo. General Discussion took place.

Action: Receive and File.

COMMITTEE MEMBER COMMENTS/ANNOUNCEMENTS

None.

ADJOURNMENT

Chair Rahoof Oyewole adjourned the meeting at 11:30 AM.



CITY OF MURRIETA

Transaction and Use Tax Oversight Committee Meeting Agenda Report

3/26/2026
Agenda Item No. 2.

TO: HONORABLE CHAIR AND MEMBERS OF THE TRANSACTION AND USE TAX
OVERSIGHT COMMITTEE

FROM: Javier Carcamo, Finance Director

PREPARED BY: Evan Crockett, Management Analyst - Special Projects

SUBJECT: Measure T Biannual Report for Fiscal Year 2025/26

ABSTRACT

Providing financial update to the Transaction and Use Tax (Measure T) Oversight Committee for July 2025 through December 2025, representing the first half of Fiscal Year (FY) 2025/26. The purpose of this report to the Measure T Oversight Committee is to present information on revenues, expenses, proposed budget adjustments, expense highlights, and operating sustainability reserves associated with the Measure T Fund. In accordance with the resolution that established the Advisory Transaction and Use Tax Citizens Oversight Committee, Measure T revenue and expense information will be used by the Measure T Committee to present to City Council.

RECOMMENDATION

Receive and file.

PRIOR ACTION/VOTE

On July 17, 2018, the City Council adopted Resolution No. 18-3953, proposing an ordinance enacting a transaction and use tax to be placed on the November 6, 2018, ballot (Measure T) (Vote: 5-0).

On December 18, 2018, the City Council adopted a Resolution declaring the results of the November 6, 2018, General Municipal Election, including therein adoption of Ordinance No. 540-18 enacting a transaction and use tax (vote: 5-0).

On February 5, 2019, the City Council adopted Resolution No. 19-4027 entitled: A Resolution of the City Council of the City of Murrieta, California Establishing an Advisory Transaction and Use Tax Citizens Oversight Committee (Vote: 5-0).

STRATEGIC ALIGNMENT

Maintain a high performing organization that values fiscal sustainability, transparency, accountability and organizational efficiency.

DISCUSSION

In November 2018, Murrieta voters passed ballot Measure “T,” a one-cent Transaction and Use Tax. Measure T is a general tax revenue source for the purpose of maintaining the City of Murrieta's long-term finances, providing funding for general services, including faster response times to emergencies, improved fire protection/paramedic services, increased police sworn personnel to strengthen crime prevention, reduced gang activity/drug crimes, graffiti removal, parks and recreation, and street maintenance/pothole repair.

The Citizens Oversight Committee provides oversight of Measure T sales tax revenues and expenses. This Measure T Oversight Report provides an update through December 2025. This report includes a recap of all Measure T financial activities. This Report shows the importance of Measure T revenues to the City’s current and future financial health and supports City’s Council priorities.

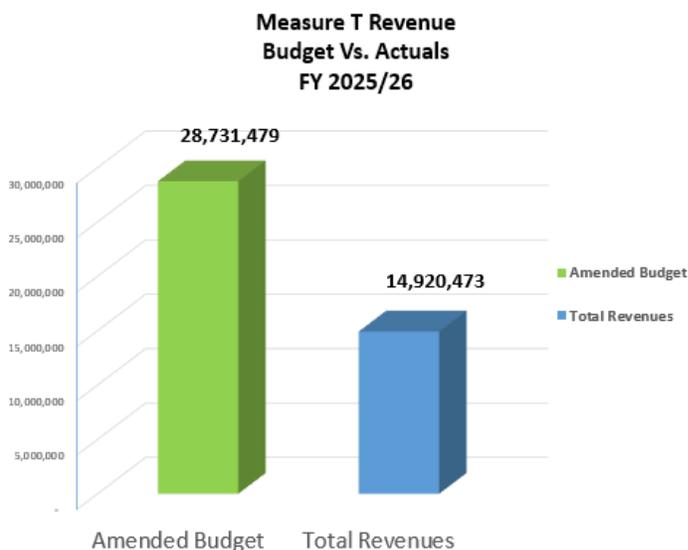
Revenues

The Fiscal Year (FY) 2025/26 adopted revenue budget is \$28.7 million. The City’s sales tax consultant provides quarterly reports and revenue forecasts that consider factors such as current economic conditions, actual sales tax volume, collections, and include new economic developments scheduled to open within the current fiscal year. Based on the prior FY 2024/25 final Transaction Sales and Use Tax revenue and collections to date, staff proposed revenue budget amendments during the FY 2025/26 budget update report in March 2026 to amend the adopted revenue budget from \$28.7 million to \$28.9 million. The table below summarizes Transaction Sales & Use Tax collections through December 2025.

Measure T (District Sales

Revenues¹

July 2025	2,366,63
August 2025	2,183,60
September 2025	2,678,01
October 2025	2,423,15
November 2025	2,301,76
December 2025	2,969,22
Total Revenues	14,922,41



The revenue as of December 2025 is approximately \$14.9 million, representing approximately 52% of the amended budget and six months’ worth of collections. When comparing the halfway point District Sales Tax receipts to the same period last fiscal year, the current year's revenue is \$524,950 higher, or approximately 3.6%. Based on projections of sales tax receipts for the remainder of the fiscal year, total Transaction and Use tax revenue is expected to be approximately \$29 million. Staff will continue to monitor Transaction Sales and Use Tax collections through the remainder of the fiscal year and will propose budget amendments if revenues are not in line with the amended budget.

Expenses

The FY 2025/26 amended operating expenditure budget is \$32.4 million as of December 2025. The year-to-date expenditures as of the preparation of this report are \$15.8 million, or approximately 49% of the amended budget. The personnel budget of \$13.7 million is approximately 42% of the total budget. The year-to-date personnel cost is approximately \$6.4 million, or 46% of the personnel budget. At the halfway point, personnel cost is slightly below the 50% mark. This is attributable to vacancies that occur throughout the fiscal year and the number of pay periods within the first six months.

The Operations and Maintenance category is 40%, below the 50% mark. This is expected, as some expenditures are not incurred each month. Capital Outlay expenditures are typically one-time purchases and may not always reflect 50% of the budget at this point. As of December 2025, Capital Outlay expenditures are approximately 47% of the amended budget. The table below summarizes the budget and actual expenditures by category through December 2025.

Measure T Fund Operating Budget	FY 2025/26			
	Amended Budget	FY 2025/26 Actuals ^{2 3}	FY 2025/26 Balance	% Spent
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 ⁴	-	352,766	(352,766)	
Total Expenditures - Measure T Fund	32,433,846	15,822,887	16,610,960	48.8%

FY 2025/26 Budget Adjustments

In the First Quarter Budget Update presented on December 2, 2025, City Council accepted Finance Staff's recommendation to reduce the Operations & Maintenance budget by \$80,000 for an expense that should have been budgeted in the General Fund, as well as a \$2,430 increase to the Allocations category.

During the Second Quarter Budget Update presented on March 3, 2026, Finance staff recommended that the City Council amend the revenue and expenditure budgets. Based on Measure T Sales Tax collections, revenue is trending slightly above initial projections. Staff recommended increasing the Sales Tax revenue budget by \$150,000. This adjustment is reflected in the table on the following page.

For the expenditure budget, the City Council approved an appropriation of \$26,400 for Personnel Costs and \$47,383 for a One-Time Expenditure for emergency repairs at the Fire Fleet Maintenance Building. After researching accounting guidance related to Interfund Loans, it was determined that the Interfund Loan from the Measure T Fund to the Library Development Impact Fee Fund should not be recorded as a Transfer but rather on the balance sheet. As a result, the Transfer Out budget of \$3.5 million for the Loan was removed.

Based on the proposed mid-year adjustments, the Measure T Fund revenue budget is \$28.9 million, while the expenditure budget is \$32.5 million. The delta between revenues and expenditures will be covered from the planned use of reserves for the following purposes:

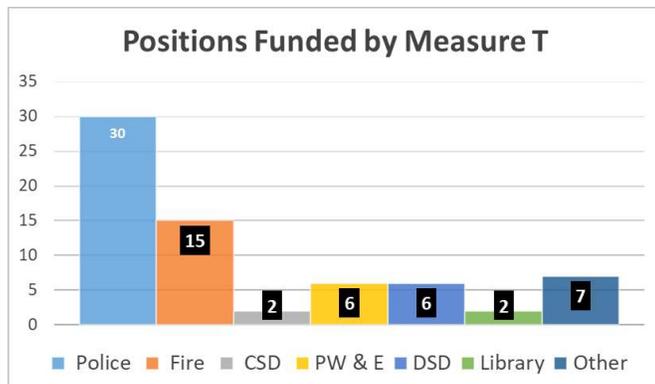
- Transfer to the Fleet Replacement Fund for the purchase of the Fire Engine type 1, the Tiller fire truck, and also to provide additional funding to establish the program.

The table below is from the Second Quarter Budget Update for FY 2025/26, which includes the City Council-approved adjustments. It is important to note that the table below may differ from the financial activities presented to the committee in this report, primarily due to the fact that financial reports are a “snapshot in time.” They reflect the data exactly as it exists at the moment the report is generated.

MEASURE T					
	FY 2025/26 Adopted Budget	FY 2025/26 Amended Budget	FY 2025/26 YTD thru 12/31/2025	Proposed Adjustments	FY 2025/26 Proposed Amended Budget
Revenue					
Taxes-Sales Tax	\$ 28,696,479	\$ 28,696,479	\$ 9,649,477	\$ 150,000	\$ 28,846,479
Other Misc Revenue	-	35,000	-	-	35,000.00
Total Revenue	\$ 28,696,479	\$ 28,731,479	\$ 9,649,477	\$ 150,000	\$ 28,881,479
Use of Unassigned Fund Balance	7,053,881	7,202,368			3,626,152
Total Revenue Sources	\$ 35,750,360	\$ 35,933,847			\$ 32,507,631
	FY 2025/26 Adopted Budget	FY 2025/26 Amended Budget	FY 2025/26 YTD thru 12/31/2025	Proposed Adjustments	FY 2025/26 Proposed Amended Budget
Expenditures					
Personnel Costs	\$ 13,823,095	\$ 13,747,287	\$ 6,380,169	\$ 26,400	\$ 13,773,687
Operations & Maintenance	1,785,093	1,870,003	717,699	-	1,870,003
Capital Outlay	536,408	708,364	365,474	-	708,363
Capital Improvement Plan Expenditures	-	-	351,822	-	1
One-Time Expenditure	431,700	431,700	158,957	47,383	479,083
Allocations	1,711,560	1,713,990	856,995	-	1,713,990
Transfer Out	17,462,503	17,462,503	9,505,473	(3,500,000)	13,962,503
Total Expenditures	\$ 35,750,360	\$ 35,933,847	\$ 18,336,590	\$ (3,426,217)	\$ 32,507,631
Contributions to Unassigned Fund Balance	(7,053,881)	(7,202,368)			(3,626,152)
Total Expenditures Uses	\$ 28,696,479	\$ 28,731,479			\$ 28,881,479

Expenses highlights

- 68 authorized positions funded by Measure T since inception;
 - 30 Police Public Safety Positions
 - 15 Fire Public Safety Positions
 - 23 Non-Public Safety Positions



- 65% of Measure T Fund budget is dedicated to public safety operations;
- Police vehicles, including upfitting costs;

- Police safety equipment for new hires;
- Police taser and body-worn cameras, equipment, and software license;
- Police license plate reader software;
- Police drone equipment;
- Narcan - treatment of a known or suspected opioid;
- Fire annual hose test services;
- Fire annual ladder test services;
- Fire EMS Priority Dispatch EMD;
- Fire mapping response system and image trend annual fees;
- Fire PSEC radio system annual subscription and radio installation;
- Fire mobile data terminals;
- Fire PPE gear and safety equipment (i.e., turnout gear and other Fire Dept services and equipment);
- Fire replacement equipment (i.e., hoses and ladders);
- Replacement furniture for Fire Admin Offices;
- Wildland fire service agreement;
- Fire emergency software (i.e., table command, pulse point, CAD integration system);
- Fire station annual facilities maintenance and major repairs:
- Fire stations PPE extractors for Fire Stations 1, 2, and 3;
- Fire EMS rental agreement;
- Fire Station 2 and 3 generator replacements.
- Fire Stations maintenance/repairs;
- Economic Development data, market research, and event marketing;
- City of Murrieta's Magazine, newsletter, and program marketing;
- Graffiti & weed abatement;
- Vehicle lease program;
- Establish and maintain the operating and sustainability reserves.

Operating and sustainability reserves

The City Council's formal policy calls for Operating Reserves of 25% of the adopted operating budget, excluding transfers. The Measure T operating reserve balance of nearly \$5.4 million fulfills the City Council's operating reserve requirement. The Measure T Fund also allocates funds to meet the Operating Reserve requirements for the Fire, CSD, and Library Districts.

In addition to the Operating Reserve, certain commitments and assignments of fund balance will help ensure adequate financial resources for planned expenses and unforeseen circumstances and events such as an economic downturn, catastrophic events, unanticipated expenses, and one-time purchases. For FY 2025/26, the Measure T Fund set aside \$1,070,504 in Operating Reserves to meet the City Council's recommended reserve balances.

Conversely, \$6,280,521 is being used in FY 2025/26 across multiple reserve balances to fund the fleet replacement program, purchase of the Fire Department's apparatus, and facility repairs. Of these balances, nearly \$5.0 million was transferred from Measure T Fleet Replacement Reserve to establish the Vehicle Replacement Program, of which \$3.8 million is used towards a Tiller Engine and Type 1 Engine, and \$1.2 million towards general Fleet Replacement, and \$35,000 from the Fire Facility Repair for emergency one-time repairs at fire stations. Similarly, the Measure T CSD Facility Repair committed \$1.2 million to CIP 22039 for synthetic turf replacement at Los Alamos Hill Sports Park and Torrey Pines Park. The Total operating and sustainability reserve balances are shown in the table below. Lastly, the table below includes as an adjustment the change in fund balance classification for the \$3.5 million loan from committed fund balance (reserve) to

nonspendable (loan receivable) fund balance.

Fiscally responsible budgeting, prudent long-term financial projections, funds oversight, and financial transparency have strengthened the City’s reserves since the implementation of Measure T. It is consistent with the City Council's Goal to maintain a high-performing organization that values fiscal sustainability, transparency, accountability, and organizational efficiency.

Operating & Sustainability Reserve Balances	Beginning Balance FY 2025/26	FY 2025/26 Contributions	FY 2025/26 Uses	Adjustments to Reserves	Est. Ending Balance FY 2025/26
Operating Reserve	5,275,784	81,063	-	-	5,356,847
Operating Reserve - Fire	3,637,571	975,392	-	-	4,612,963
Operating Reserve - CSD	592,024	1,580	-	-	593,604
Operating Reserve - Library	268,955	12,469	-	-	281,424
Fleet Replacement	1,233,000	-	(1,233,000)	-	-
Fleet Replacement - Fire	3,815,443	-	(3,815,443)	-	-
Facility Repair	1,167,000	-	-	-	1,167,000
Facility Repair - Fire	35,000	-	(35,000)	-	-
Facility Repair - CSD	5,605,850	-	(1,197,078)	(3,500,000)	908,772
Pension Rate Stabilization	5,000,000	-	-	-	5,000,000
OPEB 115 Trust	1,000,000	-	-	-	1,000,000
Economic Contingency	3,827,168	-	-	-	3,827,168
Continuing Operations	4,025,000	-	-	-	4,025,000
Total	35,482,795	1,070,504	(6,280,521)	(3,500,000)	26,772,778

Measure T is a general-purpose tax revenue source that supports the City’s operations, including emergency services such as police, fire, and paramedics; street maintenance and improvements; parks and recreation; and maintenance of public facilities, such as graffiti removal and other expenses that enhance Murrieta’s quality of life. The financial report is attached to this narrative report.

Report to City Council

In accordance with the resolution that established the Advisory Transaction and Use Tax Citizens Oversight Committee, a biennial report by the Measure T Committee to the City Council on the revenue and expenditures of the Measure T Fund. Staff will work with the Measure T Committee Chairperson to prepare an agenda report to include in a future City Council meeting.

PUBLIC NOTICING

72-hour public notice requirement in accordance with the Brown Act.

CEQA AND REGULATORY OVERVIEW

None.

FISCAL IMPACT

None.

ATTACHMENTS

ATT 1 - FY 2025/26 Budget to Actual Report as of December 2025



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**

Measure T Fund	FY 2025/26 Amended Budget	FY 2025/26 Actuals ¹	FY 2025/26 Balance	% Collected
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%
Total Revenues - Measure T Fund	28,731,479	14,920,473	13,811,006	52%

Measure T Fund Operating Budget	FY 2025/26 Amended Budget	FY 2025/26 Actuals ^{2 3}	FY 2025/26 Balance	% Spent
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 ⁴	-	352,766	(352,766)	
Total Expenditures - Measure T Fund	32,433,846	15,822,887	16,610,960	48.8%

15,470,121 47.70%

¹ Revenues reported through December 2025

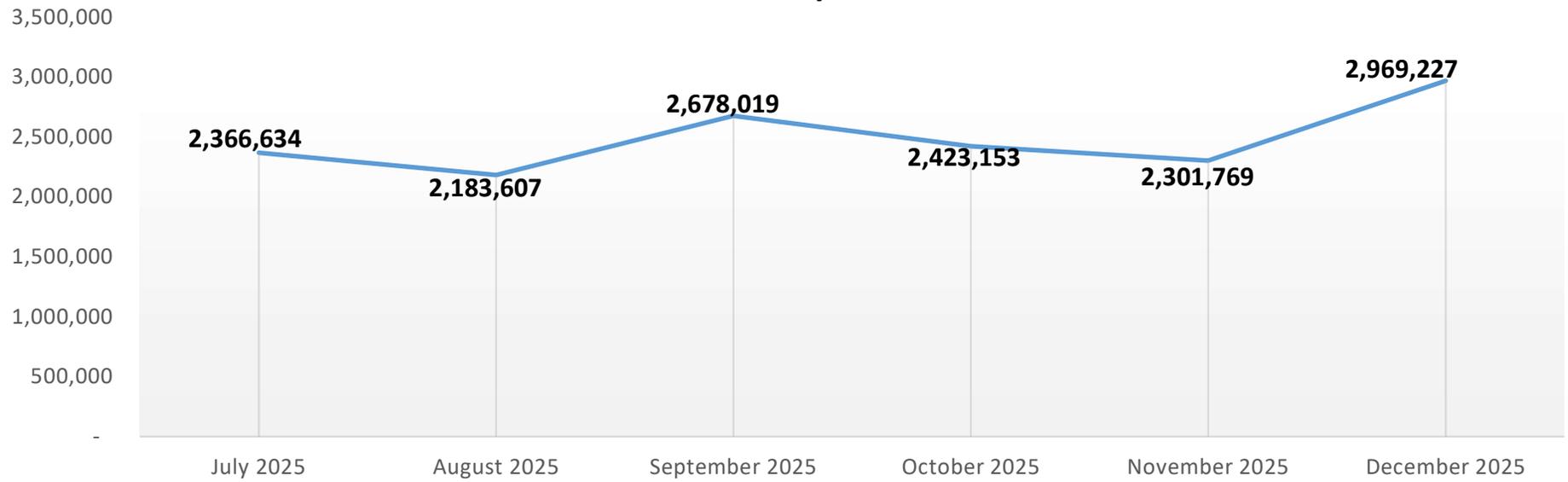
² Expenses reported through December 2025

³ Excludes encumbrances

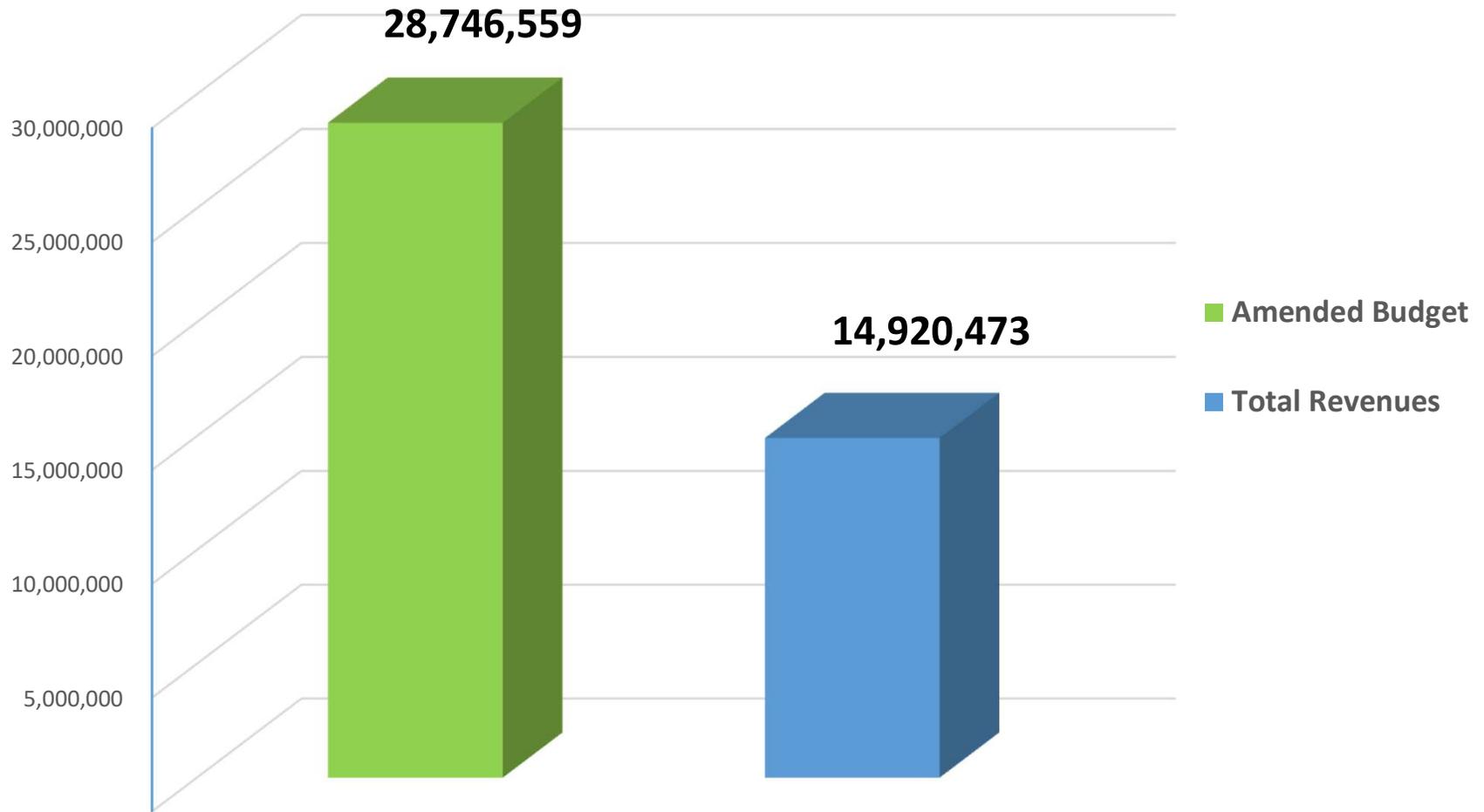
⁴ Capital Improvement Capital budget is maintain on a separate general ledger

Measure T Fund CIP Budget	CIP Amended Budget	CIP Year-to- Date Actuals ^{2 3}	CIP Balance	% Spent
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)

Revenues¹

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	

Total Revenues 14,922,411

Expenses^{2 3}

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 ⁴	352,766

Total Expenses³ 15,822,887

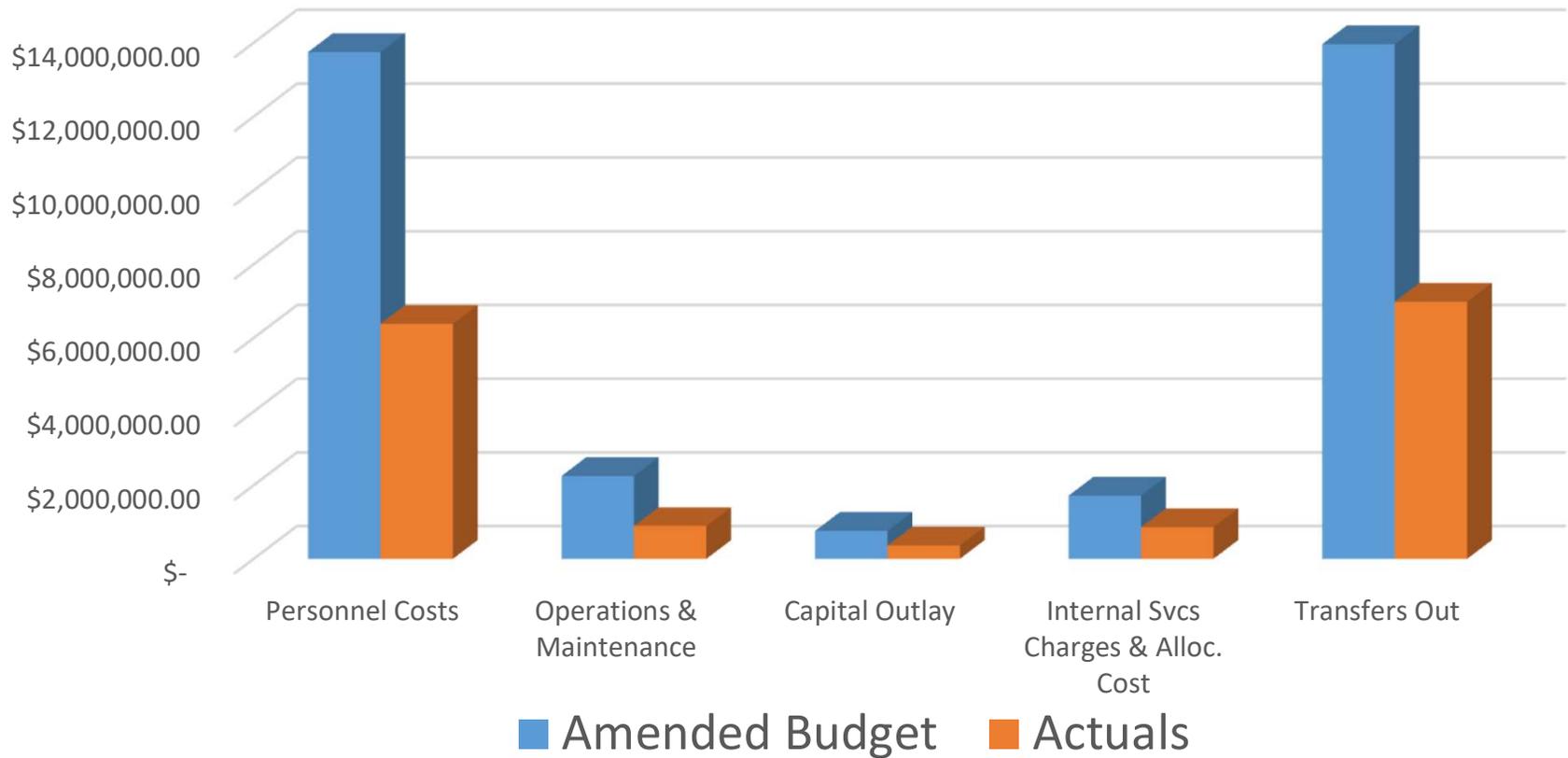
¹ Revenues reported through December 2025

² Expenses reported through December 2025

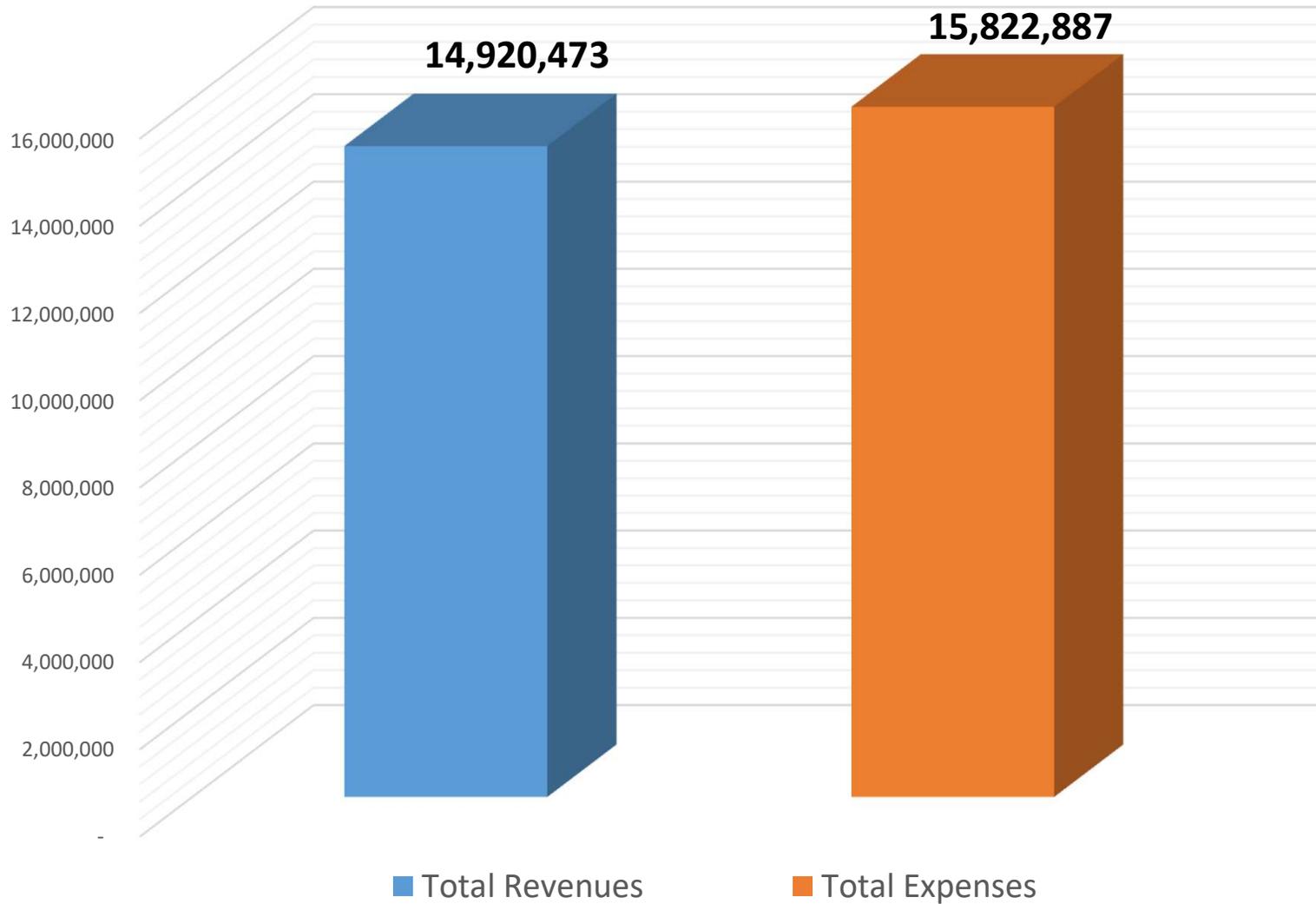
³ Excludes encumbrances

⁴ 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

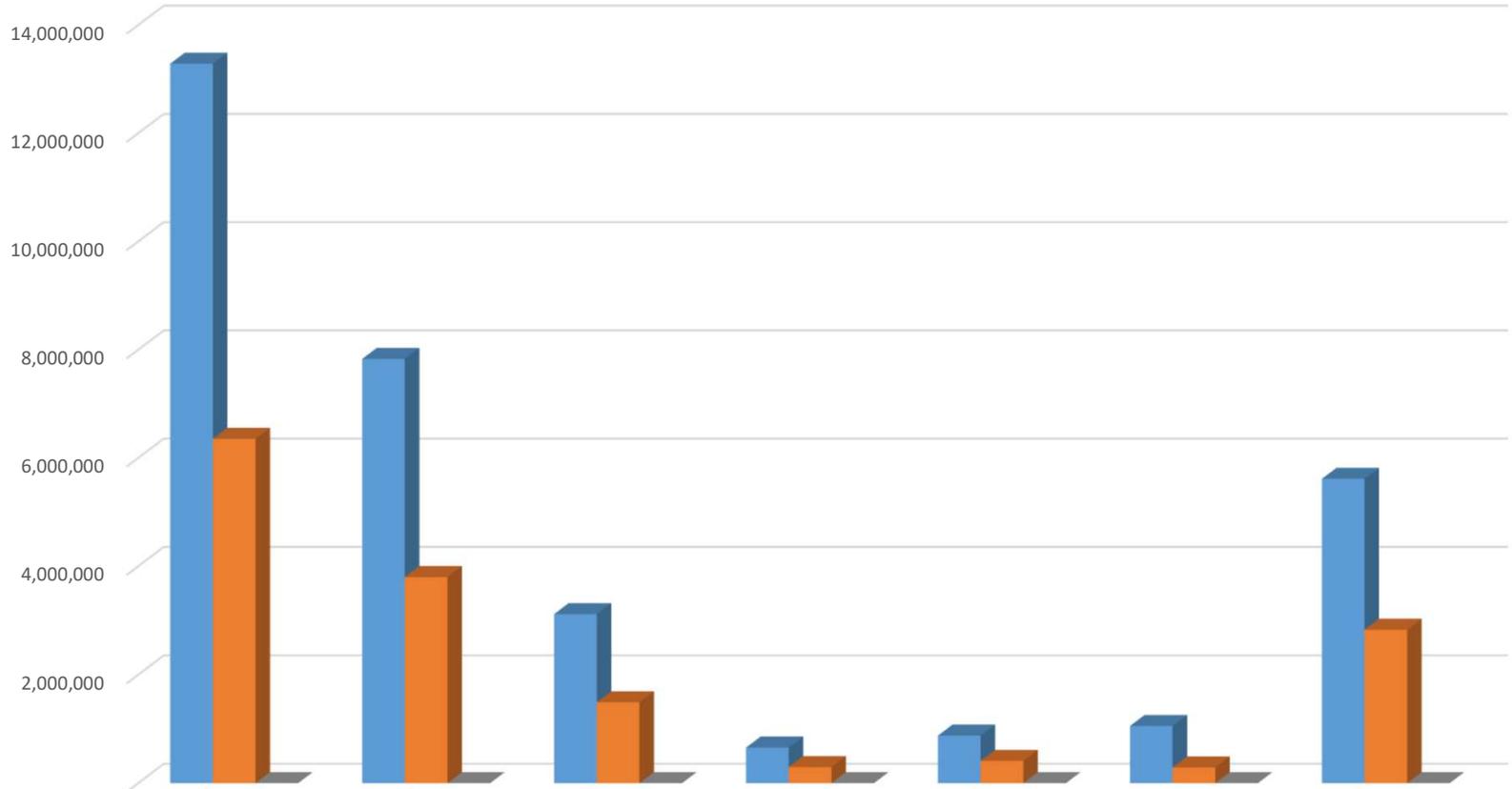
	FY 2025/26 Amended Budget	FY 2025/26 Actuals ²³	FY 2025/26 Balance
Non-Departmental	108,038	44,729	63,309
Administrative Services	636,281	296,884	339,397
Finance	241,238	113,996	127,242
Police	7,830,317	3,799,871	4,030,446
Fire District	7,039,407	3,230,245	3,809,162
Economic Development	104,057	54,214	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 ⁴	-	352,766	(352,766)
Total	32,433,846	15,822,887	16,610,960

² Expenses reported through December 2025

³ Excludes encumbrances

⁴ 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
■ FY 2025/26 Amended Budget	13,284,908	7,830,317	3,117,542	655,839	877,519	1,054,305	5,613,418
■ FY 2025/26 Actuals	6,352,996	3,799,871	1,492,175	297,230	410,880	288,438	2,828,531
■ % 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 ³
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)
	Total	12,999,024	352,766	3,350,735	4,618,452	5,029,837	9,648,289

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**

Beg. Unassigned Fund Balance 07/01/2025	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)
Est. Unassigned Fund Balance 06/30/2026	<u>17,387,284</u>



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

	FY 2024/25 Beginning Balance	FY 2024/25 Contributions	FY 2024/25 Uses	Ending Balance FY 2024/25	FY 2025/26 Contributions	FY 2025/26 Uses	Adjustment Measure T Reserve	Est. Ending Balance FY 2025/26
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
Total	36,176,308	626,487	(1,320,000)	35,482,795	1,070,504	(6,280,521)	(3,500,000)	26,772,778