

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



**Thursday, March 27, 2025
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) 461-6031 or email at CityClerk@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 CityClerk@MurrietaCA.gov or call (951) 461-6031. 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>**

10:00 AM REGULAR MEETING

CALL TO ORDER

ROLL CALL

PLEDGE OF ALLEGIANCE

APPROVAL OF AGENDA

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.

Javier Carcamo, Finance Director

PUBLIC COMMENT (NON-AGENDA)

At this time any person may address the governing bodies on any subject pertaining to City business, which does not relate to any item listed on the printed agenda. Normally no action may be considered or taken by the governing bodies on any matter not listed on the agenda. Each speaker will be limited to three minutes.

CONSENT CALENDAR

All matters listed on the Consent Calendar are to be considered routine by the governing bodies, and will be enacted by one motion in the form listed. There will be no discussion of these items unless, before the governing body votes on the motion to adopt, specific items are removed from the Consent Calendar for separate motions.

1. Minutes

Recommended Action:

Approve the minutes of the October 31, 2024 Regular Meeting.

DISCUSSION

2. Measure T Budget to Actuals

Recommended Action:

Receive and file.

COMMITTEE MEMBER COMMENTS/ANNOUNCEMENTS

ADJOURNMENT



CITY OF MURRIETA

Transaction and Use Tax Oversight Committee Meeting Agenda Report

3/27/2025
Agenda Item No. 1.

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

FROM: Javier Carcamo, Finance Director

PREPARED BY: Elizabeth Nicolai, Executive Assistant - Finance

SUBJECT: Minutes

RECOMMENDATION

Approve the minutes of the October 31, 2024 Regular Meeting.

ATTACHMENTS

October 31, 2024 Minutes

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



**Thursday, October 31, 2024
Transaction and Use Tax
Oversight Committee
11:00 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 ENicolai@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 ENicolai@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

11:03 a.m.

ROLL CALL

Present: Liz Jones, Heather Penko and Rahoof Oyewole

Absent: None

PLEDGE OF ALLEGIANCE

Committee Member Heather Penko

APPROVAL OF AGENDA

Action: It was moved by Committee Member Jones, seconded by Committee Member Penko to approve the Agenda for October 31, 2024. The motion carried by the following vote:

Ayes: Jones, Penko and Oyewole

Noes: None

Absent: None

FINANCE DIRECTOR - ADMINISTRATIVE UPDATES

Director of Finance Javier Carcamo provided financial audit updates.

PUBLIC COMMENT (NON-AGENDA)

CONSENT CALENDAR

Action: It was moved by Committee Member Jones, seconded by Committee Member Penko to approve Consent Calendar Item #1. The motion carried by the following vote:

Ayes: Jones, Penko and Oyewole

Noes: None

Absent: None

1. Minutes

DISCUSSION

2. Transaction and Use Tax (Measure T) Budget to Actual Report for FY 2023/24
Staff report and PowerPoint presentation provided by Director of Finance Javier Carcamo.

COMMITTEE MEMBER COMMENTS/ANNOUNCEMENTS

Chair Oyewole and Committee Members Penko and Jones provided verbal comments.

ADJOURNMENT

11:58 a.m.



CITY OF MURRIETA

Transaction and Use Tax Oversight Committee Meeting Agenda Report

3/27/2025
Agenda Item No. 2.

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

FROM: Javier Carcamo, Finance Director

PREPARED BY: Javier Carcamo, Finance Director

SUBJECT: Measure T Budget to Actuals

RECOMMENDATION

Receive and file.

BACKGROUND

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 2024. This report includes a recap of all Measure T activities. This Report shows the importance of Measure T revenues to the city’s current and future financial health of the City and supports City Council priorities.

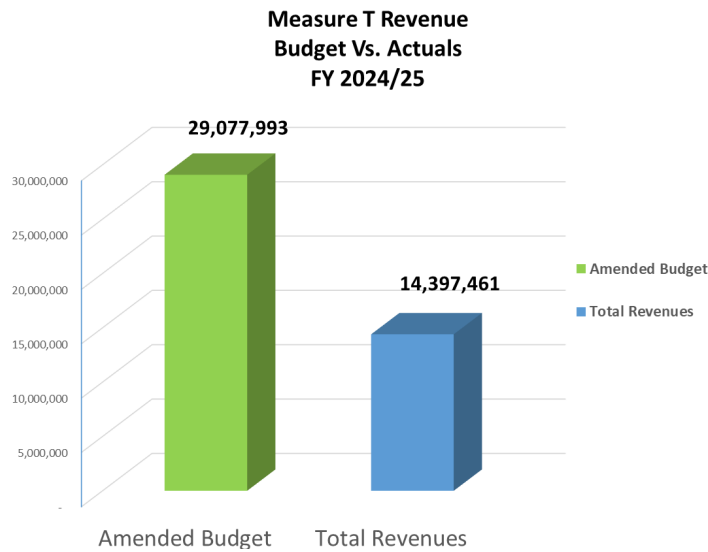
Revenues

The Fiscal Year (FY) 2024/25 adopted and amended revenue budget is \$31.4 million and \$29.0 million, respectively. The City’s sales tax consultant provides quarterly reports along with revenue forecasts considering various factors such as current economic condition, actual sales, collections, and new economic developments scheduled to open within the current fiscal year. Based on the prior FY 2023/24 final Transaction Sales and Use Tax collections, staff proposed revenue budget amendments during the FY 2024/25 budget update report in August 2024 to amend the adopted revenue budget from \$31.4 million to \$29.0 million. The table below summarizes Transaction Sales & Use Tax collections through December 2024.

Measure T (District Sales)

Revenues¹

July 2024	2,249,62
August 2024	2,163,30
September 2024	2,391,16
October 2024	2,435,09
November 2024	2,224,79
December 2024	2,933,48
Total Revenues	14,397.46



The revenue as of December 2024 is approximately \$14.4 million, which represents approximately 50% of the amended budget. The \$14.4 million denotes 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 lower by \$167,863 or approximately -1.2%. Sales Tax collections for the latter half of the Fiscal Year (January through June) tend to be less than the first half due to holiday shopping Sales Tax collected in December. Based on projections of sales tax receipt collection for the remainder of the fiscal year, the total Transaction and Use tax revenue is projected to be around \$28.5 million. Staff will continue to monitor Transaction Sales and Use Tax collections throughout the third quarter and plan to propose budget amendments if collections are projected below the \$29.0 million budget.

Expenses

The FY 2024/25 amended operating expenditure budget is \$26.1 million as of December 2024. The year-to-date expenditures as of the preparation of this report are \$13.4 million, or approximately 51% of the amended budget. The personnel budget of \$13.4 million is approximately 51.5% of the total budget. The year-to-date personnel cost is approximately \$6.6 million, or 49% 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.

The Operations and Maintenance category is 24%, below the 50% mark. This is expected as some expenditures are not consistent each month. Capital Outlay expenditures are typically one-time purchases and may not reflect 50% of the budget at this point. As of December 2024, Capital Outlay expenditures have consumed 63% of the amended budget. The table below summarizes the budget and actual expenditures by category through December 2024.

Measure T Fund Operating Budget	FY 2024/25 Amended Budget	FY 2024/25 Actuals ^{2 3}	FY 2024/25 Balance	% Spent
Personnel Costs	13,462,574	6,613,627	6,848,947	49%
Operations & Maintenance	2,237,865	534,892	1,702,973	24%
Capital Outlay	657,510	413,686	243,824	63%
Internal Services Charges	928,500	464,250	464,250	50%
Transfers Out	8,819,819	4,409,910	4,409,910	50%
Capital Improvement Projects ⁴	-	963,931	(963,931)	
Total Expenditures - Measure T Fund	26,106,267	13,400,294	12,705,973	51.3%

* The amounts reflected in the table above may differ from the March 4, 2025, City Council Mid-Year Budget Update due to the date when the reports were run.

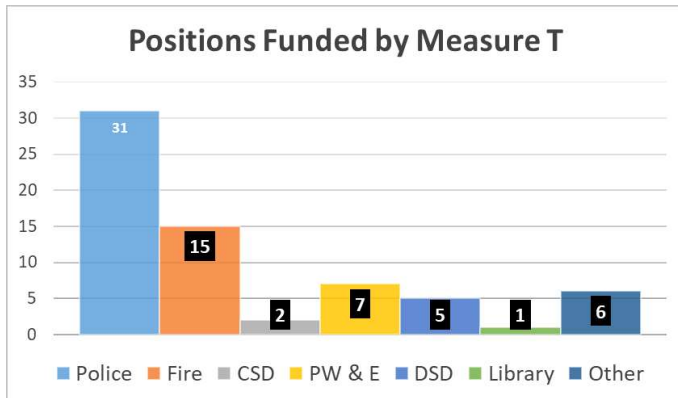
FY 2024/25 Approved Budget Adjustments

As mentioned earlier in the report, Finance staff is not recommending a revenue budget adjustment at this time. We plan to analyze collection data through the third quarter before making any recommendations. However, for the expenditure budget, Finance staff proposed a reduction of \$711,300 in the personnel budget due to salary savings from vacancies and unfilled positions. Additionally, staff recommends a slight increase in the Operations & Maintenance and Capital Outlay budgets to account for a rollover not previously included at year-end. Finally, a budget increase is proposed for the Transfers Out expenditure category to support budget adjustments for the Fire, CSD, and Library Districts. Based on the approved mid-year adjustments, the Measure T Fund revenue budget is \$29.0 million, while the expenditure budget was reduced to \$25.8 million. The City Council received the mid-year budget update on March 4, 2025, and approved the proposed budget adjustments. The table below summarizes the approved budget adjustments along with the amended revenue and expenditure budgets for FY 2024/25.

MEASURE T				
	FY 2024/25 Adopted Budget	FY 2024/25 Amended Budget	Proposed Adjustments	FY 2024/25 Proposed Amended Budget
Revenue				
Taxes-Sales Tax	\$ 31,449,800	\$ 29,077,993	\$ -	\$ 29,077,993
Total Revenue	\$ 31,449,800	\$ 29,077,993	\$ -	\$ 29,077,993
Expenditures				
Personnel Costs	\$ 13,132,286	\$ 13,462,574	\$ (711,300)	\$ 12,751,274
Operations & Maintenance	2,599,796	2,237,865	15,000	2,252,865
Capital Outlay	925,365	657,510	4,558	662,068
Allocations	928,500	928,500	-	928,500
Transfer Out	11,004,936	8,819,819	400,986	9,220,805
Total Expenditures	\$ 28,590,883	\$ 26,106,267	\$ (290,756)	\$ 25,815,512
Contributions to Unassigned Fund Balance	2,858,917	2,971,726		3,262,481
Total Expenditures Uses	\$ 31,449,800	\$ 29,077,993		\$ 29,077,993

Expenses highlights

- 67 authorized positions funded by Measure T since inception;
 - 31 Police Public Safety Positions
 - 15 Fire Public Safety Positions
 - 21 Non-Public Safety Positions



- 77% of measure T budget is dedicated to public safety;
- City of Murrieta's 2023 Community Opinion Survey;
- City of Murrieta's Magazine, newsletter, and program marketing;
- Police vehicles, including upfitting costs;
- Police safety equipment for new hires;
- Police Taser and body-worn cameras, equipment, and license;
- Police License plate reader software;
- Police Drone equipment;
- 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);
- 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;
- Graffiti & weed abatement;
- Vehicle Lease program;
- Establish 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 \$5.2 million fulfills the City Council operating reserve policy requirement. The Measure T Fund also sets aside funds to fulfill the Operating Reserve requirement 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 2024/25, the Measure T fund will set aside \$626,487 in various sustainability reserves. In February 2025, the City Council approved the use of the Fleet Replacement Reserve for \$100,000 for the purchase of a used aerial apparatus. This apparatus will serve as a dedicated training device prior to receiving a new Pierce Tractor-Drawn Aerial Apparatus for Murrieta Fire & Rescue (MFR). The Total operating and sustainability reserve balances are shown in the table below.

Operating & Sustainability Reserve Balances	Begining Balance FY 2024/25	FY 2024/25 Contributions	FY 2024/25 Uses	Est. Ending Balance FY 2024/25
Operating Reserve	4,932,808	342,976	-	5,275,784
Operating Reserve - Fire	3,427,136	210,435	-	3,637,571
Operating Reserve - CSD	541,751	50,273	-	592,024
Operating Reserve - Library	246,152	22,803	-	268,955
Fleet Replacement	1,453,000	(100,000)	-	1,353,000
Fleet Replacement - Fire	3,815,443	-	-	3,815,443
Facility Repair	1,367,000	-	-	1,367,000
Facility Repair - Fire	935,000	-	-	935,000
Facility Repair - CSD	5,605,850	-	-	5,605,850
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	36,176,308	526,487	-	36,702,795

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.

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 support the Murrieta quality of life. The financial report can be found 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 on a future City Council meeting.

ATTACHMENTS

Attachment 1: FY 2024/25 Budget to Actual Report as of December 2024



City of Murrieta

FY 2024/25 Budget to Actual Report through December 31, 2024

District Sales & Use Tax Report



City of Murrieta
FY 2024/25
Revenue and Expenditures (Year-To-Date)

Measure T (District Sales Tax)

Revenues¹

July 2024	2,249,628
August 2024	2,163,304
September 2024	2,391,166
October 2024	2,435,094
November 2024	2,224,790
December 2024	2,933,480
January 2025	
February 2025	
March 2025	
April 2025	
May 2025	
June 2025	

Total Revenues	14,397,461
-----------------------	------------

Expenses^{2 3}

Personnel Costs	6,613,627
Operations & Maintenance	534,892
Capital Outlay	413,686
Internal Svcs Charges & Alloc. Cost	464,250
Transfers Out	4,409,910
Capital Improvement Projects ⁴	963,931
Total Expenses³	13,400,294

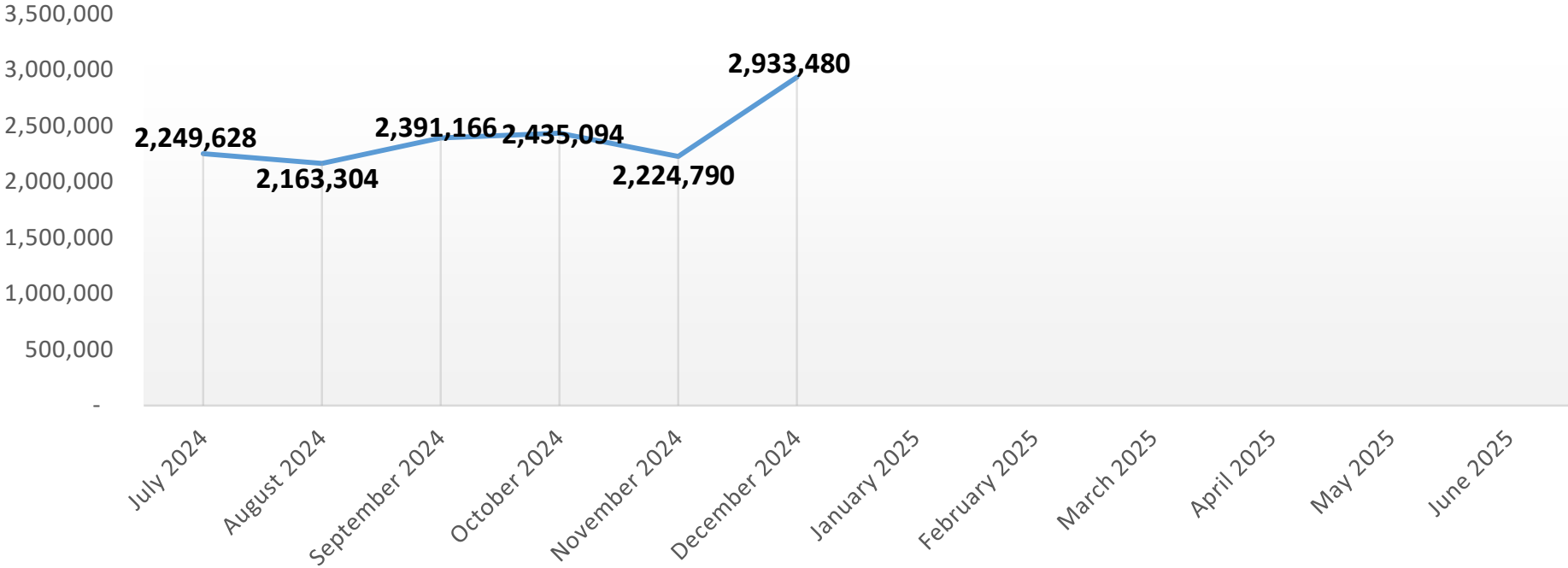
¹ Revenues reported through December 2024

² Expenses reported through December 2024

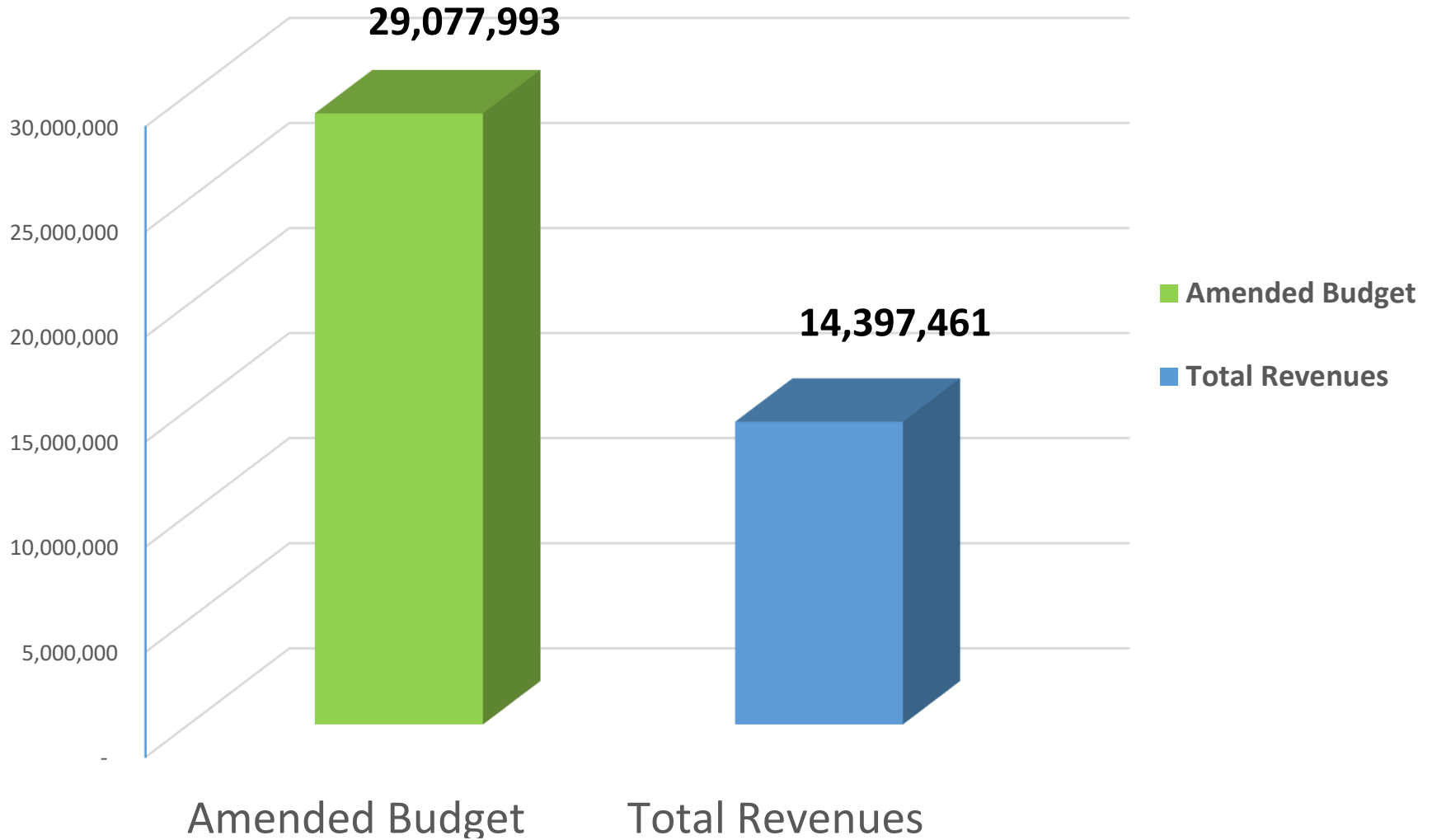
³ Excludes encumbrances

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

**Measure T Fund
Monthly Sales Tax Receipts
FY 2024/25**



Measure T Revenue Budget Vs. Actuals FY 2024/25





**City of Murrieta
FY 2024/25
Budget to Actuals Report**

Measure T Fund	FY 2024/25 Amended Budget	FY 2024/25 Actuals ¹	FY 2024/25 Balance	% Collected
District Sales & Use Tax	29,077,993	14,397,461	14,680,532	50%
Total Revenues - Measure T Fund	29,077,993	14,397,461	14,680,532	50%

Measure T Fund Operating Budget	FY 2024/25 Amended Budget	FY 2024/25 Actuals ^{2 3}	FY 2024/25 Balance	% Spent
Personnel Costs	13,462,574	6,613,627	6,848,947	49%
Operations & Maintenance	2,237,865	534,892	1,702,973	24%
Capital Outlay	657,510	413,686	243,824	63%
Internal Services Charges	928,500	464,250	464,250	50%
Transfers Out	8,819,819	4,409,910	4,409,910	50%
Capital Improvement Projects ⁴	-	963,931	(963,931)	
Total Expenditures - Measure T Fund	26,106,267	13,400,294	12,705,973	51.3%

¹ Revenues reported through December 2024

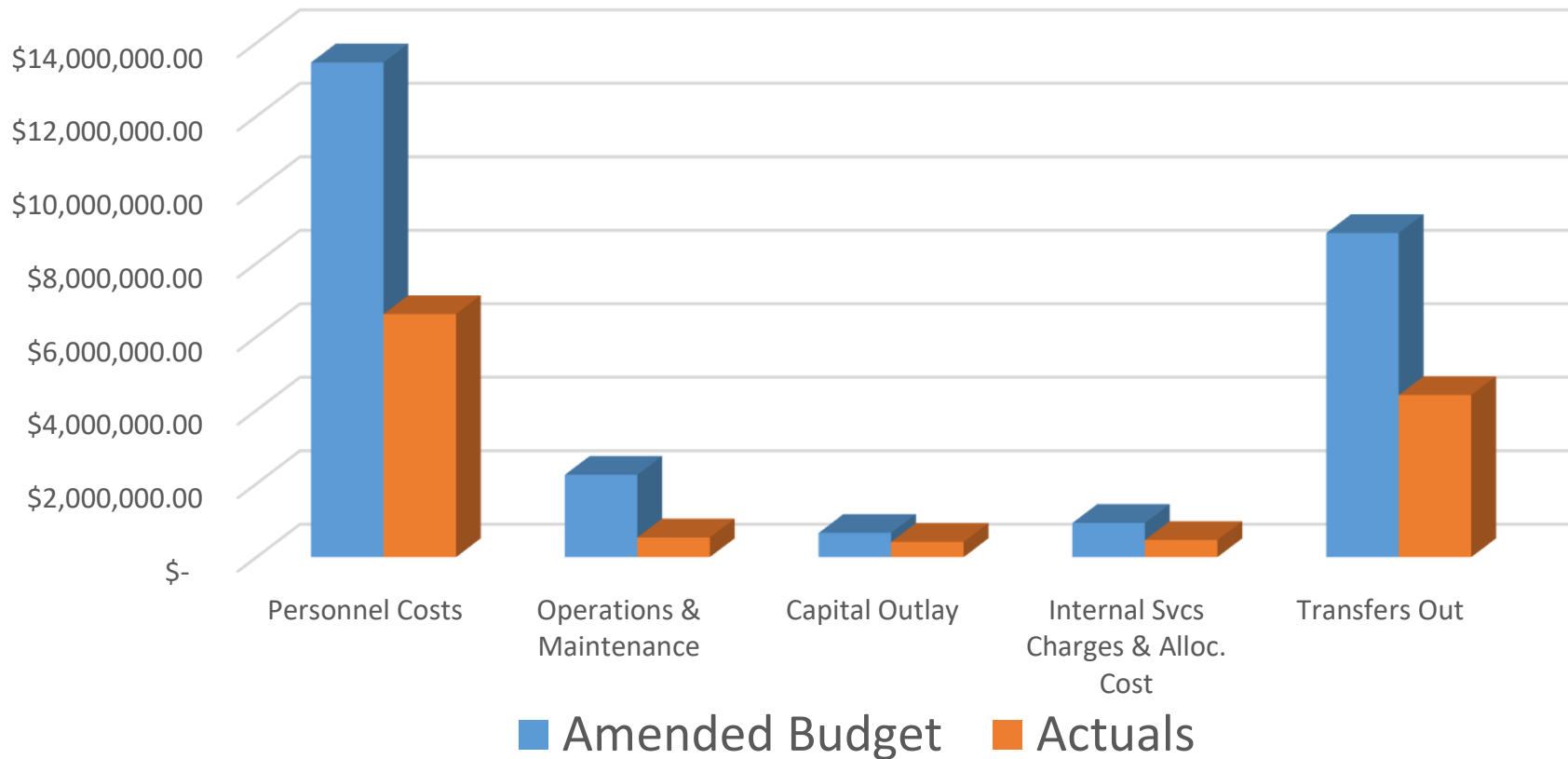
² Expenses reported through December 2024

³ Excludes encumbrances

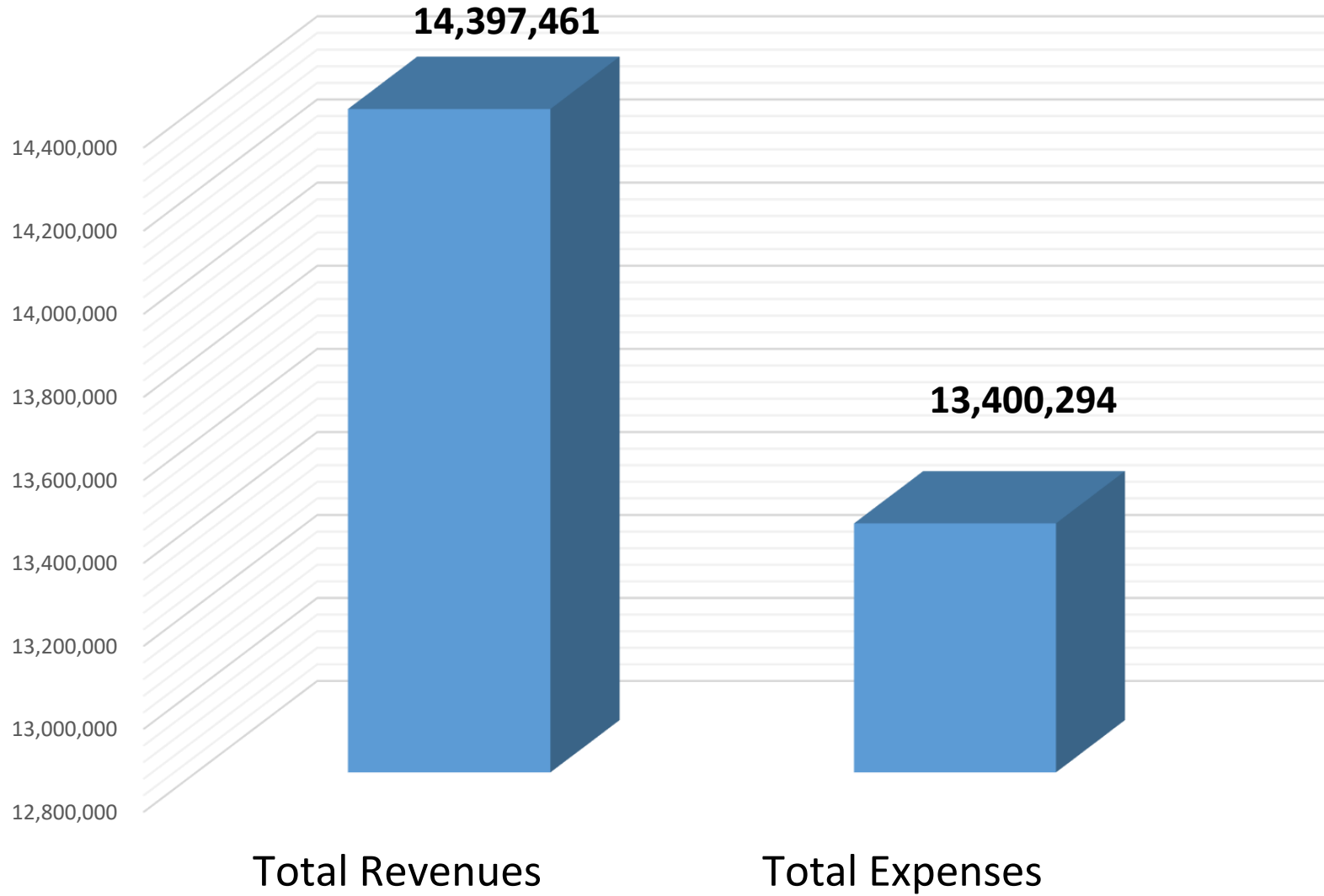
⁴ Capital Improvement Capital budget is maintain on a separate general ledger

Measure T Fund CIP Budget	FY 2024/25 Amended Budget	FY 2024/25 Actuals ^{2 3}	FY 2024/25 Balance	% Spent
Capital Improvement Projects	10,651,652	5,535,749	5,115,903	52%

MEASURE T BUDGET VS ACTUALS FY 2024/25



Measure T Revenue Vs. Expenses FY 2024/25





City of Murrieta
FY 2024/25
Budget to Actuals Report

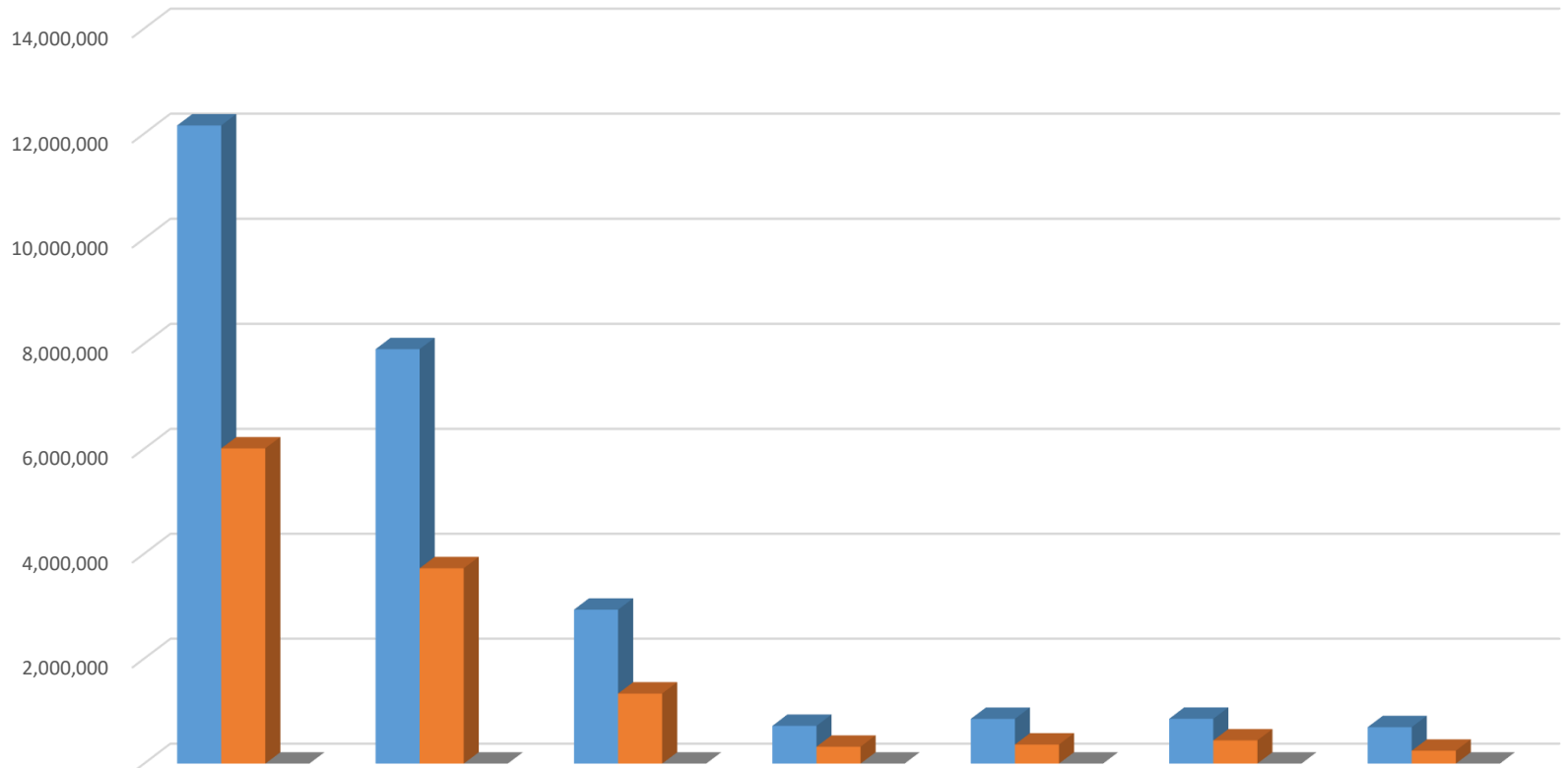
	FY 2024/25 Amended Budget	FY 2024/25 Actuals ²³	FY 2024/25 Balance
Non-Departmental	107,322	18,328	88,993
Administrative Services	632,132	291,534	340,598
Finance	219,540	71,434	148,106
Police	7,898,342	3,722,958	4,175,383
Fire District	5,997,242	2,928,928	3,068,313
Economic Development	117,250	59,330	57,920
Development Services	719,048	320,822	398,226
Public Works & Engineering	854,330	441,745	412,584
Community Services District	463,840	99,893	363,947
Homeless Program	135,784	62,966	72,818
Library	141,621	8,515	133,106
Transfers Out Library	191,605	95,803	95,803
Transfer Out Community Service	2,469,615	1,234,808	1,234,808
Transfer Out Fire District	6,158,599	3,079,299	3,079,299
Capital Improvement Projects ⁴	-	963,931	(963,931)
Total	26,106,267	13,400,294	12,705,973

² Expenses reported through December 2024

³ Excludes encumbrances

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

Measure T Fund FY 2024/25 Budget Vs. Actuals



	Fire Dept	Police Dept	CSD Dept	Development Services	Administration	Public Works & Engineering	Other Dept
■ FY 2024/25 Amended Budget	12,155,840	7,898,342	2,933,455	719,048	851,672	854,330	693,581
■ FY 2024/25 Actuals	6,008,228	3,722,958	1,334,700	320,822	362,968	441,745	244,942
■ % Spent	49%	47%	45%	45%	43%	52%	35%

City of Murrieta

FY 2024/25

Measure T Funded Capital Improvement Projects

Project No	Project Description	Budget	Year-to- Date Expenses ³	Inception to Date Expenses	Encumbrance	Remaining Balance ²
08137	1 Pavement Resurf-SlurrySeal	223,577	-	223,577	-	-
10022	ADA Transition Plan	150,000	-	85,380	1,420	64,620
10041	North Amphitheater Parking Lot	430,068	16,500	266,360	116,913	163,708
10042	1 Library Bin Sorter	165,245	-	165,245	-	0
10043	1 City Hall Improvements Proj	1,612,000	-	1,554,475	-	57,525
10046	72 SCBA Equipment Replacement	990,842	773,570	773,570	-	217,272
21016	Police Building Exterior Paint	200,000	-	-	78,500	200,000
21017	1 Police Dept Building-Office Expansion	238,744	-	238,744	-	-
21018	Public Works Facility Expansion	780,000	6,591	120,233	-	659,767
21019	Fire Station 1 Sewer and Concrete Replac	1,349,000	41,124	135,258	15,301	1,213,742
21020	Fire Station 2 Concrete Replacement	414,150	-	-	-	414,150
21022	Police Dept Mobile Command Center	120,000	-	-	-	120,000
21023	1 Library Bldg-Roof Project	382,144	-	382,194	-	(50)
21024	1 Library Bldg-HVAC Proj	139,580	-	139,580	-	-
21029	Murrieta Innovation Center	-	-	-	-	-
21033	Fire Station 6	200,000	-	10,762	-	189,238
21035	1 Police Dept Admin Office Improvement	83,000	-	81,985	-	1,015
21037	Fire Station 1 Impr Proj	1,500,000	-	-	-	1,500,000
21038	Fire Station 2 Impr Proj	-	-	-	-	-
21039	Fire Station 3 Impr Proj	-	-	-	-	-
21040	1 CITY Hall Annexation Improvement	467,123	19,207	473,180	-	(6,057)
21041	Police Dept Locker Room Remodel	200,000	14,250	14,250	140,325	185,750
22025	1 Cal Oaks Sports Park Pool Repl	254,701	-	239,040	6,425	15,661
22028	Parks and Rec Mstr Plan	209,570	61,955	196,720	12,850	12,850
22029	Alta Murrieta Park Tot Lot	53,663	7,160	53,392	665	271
22030	Eastgate Park Tot Lot	94,095	7,900	95,280	573	(1,185)
22031	Rancho Acacia Park Tot Lot	156,825	7,473	112,202	-	44,623
22032	Sycamore Park Tot Lot	162,325	8,203	174,322	397	(11,997)
22033	COSP Skate Park Fencing	75,000	-	-	-	75,000
Total		10,651,652	963,930.70	5,535,749	373,368	5,115,903

¹ Project is completed or substantially completed.

² Project balance excluding encumbrances



City of Murrieta
Measure T Operating & Sustainability Reserve Balances
Fiscal Year 2023/24 and FY 2024/25

	FY 2023/24 Beginning Balance	FY 2023/24 Contributions	FY 2023/24 Uses	Ending Balance FY 2023/24	FY 2024/25 Contributions	FY 2024/25 Uses	Est. Ending Balance FY 2024/25
Operating Reserve	3,812,350	1,120,458	-	4,932,808	342,976	-	5,275,784
Operating Reserve - Fire	1,817,745	1,609,391	-	3,427,136	210,435	-	3,637,571
Operating Reserve - CSD	50,047	491,704	-	541,751	50,273	-	592,024
Operating Reserve - Library	-	246,152	-	246,152	22,803	-	268,955
Fleet Replacement	1,153,000	300,000	-	1,453,000	(100,000)	-	1,353,000
Fleet Replacement - Fire	2,415,443	1,400,000	-	3,815,443	-	-	3,815,443
Facility Repair	1,100,000	800,000	(533,000)	1,367,000	-	-	1,367,000
Facility Repair - Fire	35,000	900,000	-	935,000	-	-	935,000
Facility Repair - CSD	1,105,850	4,500,000	-	5,605,850	-	-	5,605,850
Pension Rate Stabilization	3,000,000	2,000,000	-	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	22,341,603	14,367,705	(533,000)	36,176,308	526,487	-	36,702,795