

CITY OF MURRIETA
FISCAL YEAR 2015/16
MID YEAR FINANCIAL REPORT

Attachment 4

REVENUES							
ACCT #	ACCOUNT DESCRIPTION	ACTUAL 12/31/2013	ACTUAL 12/31/2014	ADOPTED BUDGET	AMENDED BUDGET	ACTUAL 12/31/2015	%
GENERAL FUND-110							
40001	Property Tax	1,840,437	2,008,467	6,695,000	6,695,000	2,094,768	31.29%
40002	VLF Property Tax in Lieu	-	-	7,287,000	7,287,000	-	-
40011	Property Tax-RDA Dissolution	-	-	444,000	444,000	-	-
40016	Sales Tax	3,202,673	3,575,440	13,445,000	13,445,000	3,764,901	28.00%
40017	Sales Tax - Triple Flip	-	-	2,000,000	2,000,000	-	-
40019	Franchise Tax	629,684	608,317	3,770,000	3,770,000	617,685	16.38%
40020	Business Licenses	273,900	297,553	640,000	640,000	301,071	47.04%
40023	Property Transfer Tax	227,222	330,440	525,000	525,000	194,185	36.99%
40025	Transient Occupancy Tax	62,258	71,059	350,000	350,000	94,703	27.06%
40026	Motor Vehicle in Lieu	44,899	43,614	40,000	40,000	43,285	108.21%
	Total Taxes	6,281,073	6,934,890	35,196,000	35,196,000	7,110,598	20.20%
41121	Permit Issuance Fee	178,233	240,124	450,000	450,000	168,960	37.55%
41132	Building Permits- Res.	38,388	137,982	250,000	250,000	177,047	70.82%
41144	Building Permits-Non Res.	19,210	28,789	125,000	125,000	28,745	23.00%
41157	Permit Fee Revenue	14,877	28,818	150,000	150,000	36,187	24.12%
41158	Transportation Permit Fee	4,712	3,246	10,000	10,000	4,742	47.42%
41169	Licenses/Permits-Misc.	77,845	94,413	50,000	50,000	117,575	235.15%
	Total Licenses & Permits	333,265	533,372	1,035,000	1,035,000	533,256	51.52%
42221	State Reimbursements	-	83,727	225,000	225,000	-	0.00%
42222	Federal Reimbursements	4,374	1,368	-	-	3,468	-
42223	County Reimbursement	31,195	36,083	155,000	355,000	35,283	9.94%
42224	Other Agency Reimbursements	95,494	79,158	350,000	350,000	81,331	23.24%
42255	State POST	8,074	9,463	30,000	30,000	3,567	11.89%
42256	Vehicle Abatement Reimb.	32,189	19,253	60,000	60,000	30,908	51.51%
	Total Intergovernmental	171,326	229,052	820,000	1,020,000	154,557	15.15%
43301	Plan Check Fee	506,841	486,427	800,000	800,000	610,135	76.27%
43305	Inspection Charges	103,934	289,749	500,000	500,000	321,752	64.35%
43308	General Plan Fee	4,250	7,450	20,000	20,000	9,100	45.50%
43401	CFD Administrative Costs	62,296	67,958	130,000	130,000	74,528	57.33%
43402	Administrative Cost Reimb.	90,110	90,110	180,000	180,000	90,110	50.06%
43415	Damages to City Property	6,247	11,347	-	-	25,293	-
43612	Police Security	15,313	23,810	35,000	35,000	29,450	84.14%
43625	Police Services	59,817	29,621	65,000	65,000	26,717	41.10%
43636	Vector Control Charges	12,467	20,638	25,000	25,000	10,552	42.21%
43726	Special Events	2,908	3,834	-	-	3,411	-
43801	Microfilming/Records Retention	15,809	23,263	44,000	44,000	26,036	59.17%
	Total Charges for Services	879,992	1,054,207	1,799,000	1,799,000	1,227,084	68.21%
45501	Traffic Safety Fines	101,101	91,107	250,000	250,000	97,837	39.13%
45512	Administrative Citations	33,123	55,708	100,000	100,000	40,552	40.55%
45523	PC 1202.5 Fines	46,071	37,949	-	-	47,037	-
45539	Miscellaneous Fines	7,343	11,160	16,000	16,000	11,683	73.02%
	Total Fines & Forfeitures	187,638	195,924	366,000	366,000	197,109	53.85%
44401	Interest Income	62,758	-	100,000	100,000	145,950	145.95%
44462	Lease/Rental Income	40,800	52,350	81,600	81,600	114,300	140.07%
81020	Proceeds Sale of Fixed Assets	5,106	5,060	-	-	-	-
	Total Use of Money & Property	108,664	57,410	181,600	181,600	260,250	143.31%

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REVENUES							
ACCT #	ACCOUNT DESCRIPTION	ACTUAL 12/31/2013	ACTUAL 12/31/2014	ADOPTED BUDGET	AMENDED BUDGET	ACTUAL 12/31/2015	%
46612	Developer Participation	6,082	2,125	-	-	1,367	-
47705	Sponsor Donations	2,400	2,355	10,000	10,000	900	9.00%
47802	Directional Sign Program	9,410	8,490	20,000	20,000	17,910	89.55%
47803	Vacant Home/Property Registratio	4,480	4,620	2,000	2,000	3,990	199.50%
47813	Misc-Recovery of Costs	5,671	3,230	100,000	100,000	2,912	2.91%
47853	Miscellaneous	76,599	54,855	50,000	50,000	33,636	67.27%
	Total Miscellaneous	104,642	75,675	182,000	182,000	60,715	33.36%
	Subtotal, General Fund Revenue	8,066,600	9,080,530	39,579,600	39,779,600	9,543,569	23.99%
82080	Transfer In - CSD	11,115	11,115	28,791	28,791	14,396	50.00%
82180	Transfer In - Fire District	150,225	150,225	300,450	300,450	150,225	50.00%
82260	Transfer In - Library Fund	22,600	22,600	45,200	45,200	22,600	50.00%
	Total Transfers In	183,940	183,940	374,441	374,441	187,221	50.00%
	Designated for Building Repair	-	154,000	-	-	-	-
	Designated for Produce for People	-	-	-	-	-	-
	Remaining Prior Year Funds	-	2,156,323	-	2,633,924	2,633,924	-
	Designated for Economic Contingenc	-	322,028	-	-	-	-
	Prior Year Carryovers	44,557	314,908	-	848,406	848,406	-
	Total General Fund Sources	8,295,097	12,211,729	39,954,041	43,636,371	13,213,120	30.28%
INTERNAL SERVICE FUNDS:							
Vehicle Replacement 715							
43924	Charges for Service	-	-	-	-	-	-
44401	Interest	2,000	-	-	-	3,362	-
	Transfer in-General Fund	-	685,000	-	305,000	200,000	-
	Available Fund Balance	-	51,500	-	-	-	-
	Prior Year Carryovers	30,000	69,202	-	187,689	187,689	-
	Total Vehicle Replacement	32,000	805,702	-	492,689	391,051	79.37%
Risk Management 701							
43913	Risk Management Fees	984,981	1,143,166	2,667,022	2,667,022	1,253,849	47.01%
44401	Interest	2,955	6,582	15,000	15,000	12,264	81.76%
47801	Refund-Prior Yr Risk Pool Premiur	95,640	98,021	100,000	100,000	102,162	102.16%
47853	Miscellaneous	181	-	-	-	57,654	-
	Prior Year Carryovers	-	-	-	50,000	50,000	-
	Total Risk Management	1,083,757	1,247,769	2,782,022	2,832,022	1,475,929	52.12%
Information Services 726							
40019	Taxes-Franchise	-	19,621	-	-	19,944	-
43901	GIS Processing Fees	4,881	5,848	-	-	7,875	-
43902	Information Tech Fees	917,210	938,221	2,335,292	2,335,292	1,167,646	50.00%
44401	Interest	4,358	-	-	-	6,354	-
47853	Miscellaneous	-	45	-	-	1,143	-
	Available Fund Balance	-	-	398,369	491,404	-	-
	Prior Year Carryovers	48,140	483,206	-	140,385	140,385	-
	Total Information Services	974,589	1,446,941	2,733,661	2,967,081	1,343,347	45.28%
SPECIAL REVENUE FUNDS:							
Crime Prevention Fund 119							
42221	State Reimbursements	-	-	10,000	10,000	-	-
44401	Interest	586	-	-	-	683	-
45534	Fines-False Alarm	21,100	30,700	40,000	40,000	44,350	110.88%
47702	Misc - Donations	313	-	-	-	1,000	-
	Available Fund Balance	-	-	85,207	85,207	-	-
	Total Crime Prevention	21,999	30,700	135,207	135,207	46,033	34.05%

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REVENUES							
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Fire District 151							
40001	Property Tax	2,653,119	2,874,732	9,411,000	9,411,000	2,997,523	31.85%
40011	Property Tax-RDA Dissolution	-	-	630,000	630,000	-	-
40041	Unit of Benefit Assessment	40	-	1,508,450	1,508,450	-	-
42221	State Grants	267,468	357,805	-	-	435,853	-
42222	Federal Grants	141,252	-	-	-	-	-
43301	Charges-Fire Plan Checks	19,592	52,870	65,000	65,000	132,604	204.01%
43305	Charges-Fire Inspection	14,896	29,877	60,000	60,000	59,843	99.74%
43421	Charges-Abatement	-	-	9,000	9,000	8,673	96.37%
43561	Charges-Fire EMS	17,284	132,428	210,000	210,000	92,453	44.03%
43562	Charges-Fire EMS Subscriptions	14,431	2,952	200,000	200,000	3,686	1.84%
43573	Charges-Fire Engineering	7,069	60,693	65,000	65,000	68,372	105.19%
	Use of Money & Property	19,852	-	99,173	99,173	50,788	51.21%
45539	Fines-Miscellaneous Fines	-	-	25,000	25,000	-	-
	Other	70,179	67,347	90,000	90,000	5,012	5.57%
	Total Revenue	3,225,182	3,578,704	12,372,623	12,372,623	3,854,807	31.16%
	Remaining Prior Year Funds	-	-	-	31,516	31,516	-
	Prior Year Carryovers	12,475	7,581	-	92,477	92,477	-
	Economic Contingency	-	711,859	462,309	564,113	-	-
	Total Fire	3,237,657	4,298,144	12,834,932	13,060,729	3,978,800	30.46%
Community Services District 171							
40052	Measure WW Rates/Charges	23,430	26,736	1,827,272	1,827,272	28,149	1.54%
	Charges for Services	-	-	113,000	113,000	70,823	62.68%
43711	Recreation	193,101	186,224	395,000	395,000	155,734	39.43%
43714	Pool Programs	21,501	28,363	60,000	60,000	27,546	45.91%
43737	League Electricity Reimbursement	53,295	29,254	-	-	34	-
44401	Interest	-	-	-	-	829	-
44462	Lease/Rental Income	57,484	51,792	113,735	113,735	57,708	50.74%
47704	Donations/Sponsor	-	4,209	6,500	6,500	2,221	34.17%
47853	Other	16,179	28,514	85,000	85,000	320	0.38%
	Total Revenue	364,990	355,092	2,600,507	2,600,507	343,364	13.20%
82220	Transfer In - General Fund	-	933,973	779,593	779,593	389,796	50.00%
	Prior year carryovers	-	-	-	52,667	52,667	-
	Total Community Services	364,990	1,289,065	3,380,100	3,432,767	785,827	22.89%
Gas Tax 306							
40031	Taxes	1,337,728	1,287,068	2,249,657	2,249,657	1,195,262	53.13%
44401	Interest	20,450	-	51,330	51,330	35,263	68.70%
	Miscellaneous	-	9,500	-	-	-	-
	Prior Year Carryovers	-	2,500	-	-	-	-
	Total Gas Tax	1,358,178	1,299,068	2,300,987	2,300,987	1,230,525	53.48%
Murrieta Public Library 311							
40001	Property Tax	463,911	505,291	1,646,000	1,646,000	526,525	31.99%
40011	Property Tax-RDA Dissolution	-	-	110,000	110,000	-	-
42257	State Reimbursements	-	561	-	-	-	-
	Charges for services	-	-	2,500	2,500	4,663	186.52%
44401	Interest	6,461	-	10,000	10,000	7,468	74.68%
	Lease/Rental Income	-	-	3,000	3,000	950	31.67%
45539	Library Fines	25,034	23,011	50,000	50,000	24,547	49.09%
	Donations	57,953	49,812	43,300	43,300	40,770	94.16%
	Other	7,235	8,580	3,000	3,000	1,883	62.77%
	Total Revenue	560,594	587,255	1,867,800	1,867,800	606,806	32.49%
	Prior Year Carryovers	1,353	637	-	-	-	-
	Economic Contingency	-	-	290,995	290,995	-	-
	Total Library	561,947	587,892	2,158,795	2,158,795	606,806	28.11%

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REVENUES							
ACCT #	ACCOUNT DESCRIPTION	ACTUAL 12/31/2013	ACTUAL 12/31/2014	ADOPTED BUDGET	AMENDED BUDGET	ACTUAL 12/31/2015	%
Supplemental Law Enforcement 411							
42221	State Reimbursement	123,739	104,606	174,230	174,230	57,902	33.23%
44401	Interest	-	-	-	-	-	-
	Total Supplemental Law Enf	123,739	104,606	174,230	174,230	57,902	33.23%
NPDES 431							
40051	Rates and Charges	42,796	97,987	465,000	465,000	67,143	14.44%
44401	Interest	893	-	-	-	2,205	-
82220	Transfer In - General Fund	66,471	228,590	350,000	350,000	175,000	50.00%
	Available Fund Balance	-	-	159,997	159,997	-	-
	Prior Year Carryovers	-	-	-	-	-	-
	Total NPDES	110,160	326,577	974,997	974,997	244,348	25.06%

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EXPENDITURES							
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ACTUAL 12/31/2013	ACTUAL 12/31/2014	ADOPTED BUDGET	AMENDED BUDGET	ACTUAL 12/31/2015	%
GENERAL FUND							
Administrative Services							
1000	City Council	51,847	50,822	117,740	118,990	59,920	50.36%
1200	City Attorney	103,132	105,377	600,000	600,000	77,005	12.83%
1400	City Manager	363,695	438,175	920,387	923,185	445,314	48.24%
1600	Non-Departmental	346,346	365,614	1,959,952	3,178,702	355,963	11.20%
1800	Animal Control	263,751	365,707	552,862	552,862	257,173	46.52%
2200	Human Resources	220,820	312,652	658,728	708,728	196,114	27.67%
2400	City Clerk	270,863	262,043	619,369	640,067	295,559	46.18%
2600	Finance	664,540	790,067	1,808,980	1,968,225	769,369	39.09%
	Total	2,284,994	2,690,457	7,238,018	8,690,759	2,456,417	28.26%
Safety							
3120	Police Administration	838,418	793,415	2,559,759	2,792,259	1,070,849	38.35%
3140	Code Enforcement	198,287	188,786	600,325	600,325	184,682	30.76%
3160	Police Operations	5,518,553	5,717,280	12,017,776	11,830,276	5,400,049	45.65%
3180	Police Support	4,647,630	5,085,687	9,397,679	9,597,679	4,684,820	48.81%
	Total	11,202,888	11,785,168	24,575,539	24,820,539	11,340,400	45.69%
Community Development							
4100	Economic Development	285,124	304,555	696,459	696,459	325,025	46.67%
4400	Community Development	470,692	547,344	1,751,776	1,853,405	701,225	37.83%
5000	Community Events	97,185	98,348	246,446	246,446	108,547	44.04%
	Total	853,001	950,247	2,694,681	2,796,310	1,134,797	40.58%
Public Works/Engineering/ Building							
4600	Building & Safety	364,754	423,121	1,112,095	1,112,095	432,791	38.92%
6120	Public Works Engineering	586,126	638,872	1,562,364	1,571,929	865,603	55.07%
6145	Public Works Maintenance	137,909	145,157	332,052	332,052	134,900	40.63%
6150	Street Lighting	40,662	35,342	207,690	207,690	35,517	17.10%
6155	Facilities Maintenance	306,283	334,876	1,102,009	1,405,609	338,591	24.09%
	Total	1,435,734	1,577,368	4,316,210	4,629,375	1,807,402	39.04%
	Total Expenditures	15,776,617	17,003,240	38,824,448	40,936,983	16,739,016	40.89%
83480	Transfer out-NPDES	-	228,590	350,000	350,000	175,000	50.00%
	Transfer out-CSD	-	933,973	779,593	779,593	389,796	50.00%
	Transfer out-Vehicle Replacement	-	685,000	-	305,000	200,000	65.57%
	Transfer out-General Fund Cap	-	-	-	187,500	187,500	100.00%
	Transfer out-Worker's Comp	-	127,755	-	-	-	-
	Economic Contingency	-	248,750	-	-	-	-
	Operating Reserve	-	-	-	1,077,295	-	-
	Encumbrances/Carryovers	-	-	-	-	-	-
	Total General Fund	15,776,617	19,227,308	39,954,041	43,636,371	17,691,312	40.54%
INTERNAL SERVICE FUNDS:							
Vehicle Replacement 715							
	Expenditures	17,140	319,102	-	292,689	6,189	2.11%
	Reserve for Vehicle Replacement	-	-	-	200,000	-	-
	Total	17,140	319,102	-	492,689	6,189	1.26%
	Risk Management 701	1,117,447	1,498,916	2,782,022	2,832,022	1,739,217	61.41%

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Information Services 726							
	Expenditures	769,851	955,508	2,733,661	2,967,081	1,049,002	35.35%
	Encumbrances/Carryovers	-	-	-	-	-	-
	Total	769,851	955,508	2,733,661	2,967,081	1,049,002	35.35%
SPECIAL REVENUE FUNDS:							
Crime Prevention 119							
		1,190	5,734	135,207	135,207	61,028	45.14%
Fire District 151							
3520	Administration	842,838	604,210	2,337,064	2,562,861	755,938	29.50%
3540	Fleet Maintenance	114,162	173,112	344,355	344,355	122,825	35.67%
3580	Operations & Emergency Response	4,870,743	5,285,148	9,567,803	9,567,803	5,173,196	54.07%
3590	Community Risk Mgmt	69,695	81,109	285,260	285,260	108,234	37.94%
83360	Transfer out-General Fund	150,225	150,225	300,450	300,450	150,225	50.00%
	Encumbrances/Carryovers	-	-	-	-	-	-
	Designated for Barbeque	-	-	-	-	-	-
	Designated for Defibrilaters	-	-	-	-	-	-
	Total	6,047,663	6,293,804	12,834,932	13,060,729	6,310,418	48.32%
Community Services District 171							
5120	Support	-	-	-	-	(2,343)	-
5144	Recreation	641,247	767,251	1,629,550	1,626,510	717,373	44.11%
5162	General Maintenance	788,798	815,430	1,690,550	1,728,582	695,567	40.24%
5166	Sport Field Refurbishment	4,411	2,279	60,000	60,000	5,831	9.72%
83360	Transfers out-General Fund	5,557	5,557	-	17,675	8,837	50.00%
	Fund Balance	-	62,216	-	-	-	-
	Total	1,440,013	1,652,733	3,380,100	3,432,767	1,425,265	41.52%
Gas Tax Operations 306							
	Expenditures	862,295	1,770,051	2,300,987	2,300,987	736,854	32.02%
	Encumbrances/Carryovers	-	-	-	-	-	-
	Total	862,295	1,770,051	2,300,987	2,300,987	736,854	32.02%
Murrieta Public Library 311							
	Expenditures	834,454	940,612	2,113,595	2,113,595	949,361	44.92%
	Transfer out-General Fund	-	22,600	45,200	45,200	22,600	50.00%
	Encumbrances/Carryovers	-	-	-	-	-	-
	Total	834,454	963,212	2,158,795	2,158,795	971,961	45.02%
Supplemental Law Enforce 411							
		92,127	98,564	174,230	174,230	158,056	90.72%
NPDES 431							
		118,459	150,838	974,997	974,997	146,052	14.98%