

Fire and Lifeguard Facilities Fund



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Fire and Lifeguard Facilities Fund



Description

The Fire and Lifeguard Facilities Fund was established as a Special Revenue Fund for the budgeting and administering of Fire and Lifeguard Facilities Projects. The fund includes the debt service payments and administrative fees of associated fire and lifeguard facilities. The source of funding for the Fire and Lifeguard Facilities Fund is Safety Sales Tax revenue, as authorized by Proposition 172, the Local Public Safety Protection and Improvement Act of 1993.

Fire and Lifeguard Facilities Fund

Department Summary

	FY2023 Actual	FY2024 Budget	FY2025 Adopted	FY2024-2025 Change
FTE Positions	0.00	0.00	0.00	0.00
Personnel Expenditures	\$ -	\$ -	\$ -	-
Non-Personnel Expenditures	1,398,113	1,400,469	1,400,869	400
Total Department Expenditures	\$ 1,398,113	\$ 1,400,469	\$ 1,400,869	\$ 400
Total Department Revenue	\$ 1,398,383	\$ 1,400,469	\$ 1,409,518	\$ 9,049

Fire and Lifeguard Facilities Fund

Department Expenditures

	FY2023 Actual	FY2024 Budget	FY2025 Adopted	FY2024-2025 Change
Fire and Lifeguard Facilities Fund	\$ 1,398,113	\$ 1,400,469	\$ 1,400,869	\$ 400
Total	\$ 1,398,113	\$ 1,400,469	\$ 1,400,869	\$ 400

Significant Budget Adjustments

	FTE	Expenditures	Revenue
Non-Discretionary Adjustment Adjustment to expenditure allocations that are determined outside of the department's direct control. These allocations are generally based on prior year expenditure trends and examples of these include utilities, insurance, and rent.	0.00	\$ 400	-
Revised Safety Sales Tax Revenue Adjustment to reflect revised safety sales tax revenue to support Fire and Lifeguard Facilities.	0.00	-	9,049
Total	0.00	\$ 400	\$ 9,049

Expenditures by Category

	FY2023 Actual	FY2024 Budget	FY2025 Adopted	FY2024-2025 Change
NON-PERSONNEL				
Contracts & Services	\$ 1,944	\$ 2,300	\$ 2,300	-
<i>External Contracts & Services</i>	1,944	1,700	1,700	-
<i>Internal Contracts & Services</i>	-	600	600	-
Transfers Out	1,396,169	1,398,169	1,398,569	400
NON-PERSONNEL SUBTOTAL	1,398,113	1,400,469	1,400,869	400
Total	\$ 1,398,113	\$ 1,400,469	\$ 1,400,869	\$ 400

Revenues by Category

	FY2023 Actual	FY2024 Budget	FY2025 Adopted	FY2024-2025 Change
Rev from Money and Prop	\$ 2,214	\$ -	\$ -	-
Transfers In	1,396,169	1,400,469	1,409,518	9,049
Total	\$ 1,398,383	\$ 1,400,469	\$ 1,409,518	\$ 9,049

Fire and Lifeguard Facilities Fund

Revenue and Expense Statement (Non-General Fund)

Fire and Lifeguard Facilities Fund	FY2023 Actual	FY2024* Budget	FY2025** Adopted
BEGINNING BALANCE AND RESERVES			
Balance from Prior Year	\$ (8,919)	\$ (8,648)	\$ (8,649)
Continuing Appropriation - CIP	11,876	-	-
TOTAL BALANCE AND RESERVES	\$ 2,958	\$ (8,648)	\$ (8,649)
REVENUE			
Revenue from Use of Money and Property	\$ 2,214	\$ -	\$ -
Transfers In	1,396,169	1,400,469	1,409,518
TOTAL REVENUE	\$ 1,398,383	\$ 1,400,469	\$ 1,409,518
TOTAL BALANCE, RESERVES, AND REVENUE	\$ 1,401,341	\$ 1,391,820	\$ 1,400,869
OPERATING EXPENSE			
Contracts & Services	\$ 1,944	\$ 2,300	\$ 2,300
Transfers Out	1,396,169	1,398,169	1,398,569
TOTAL OPERATING EXPENSE	\$ 1,398,113	\$ 1,400,469	\$ 1,400,869
EXPENDITURE OF PRIOR YEAR FUNDS			
CIP Expenditures	\$ 11,876	\$ -	\$ -
TOTAL EXPENDITURE OF PRIOR YEAR FUNDS	\$ 11,876	\$ -	\$ -
TOTAL EXPENSE	\$ 1,409,989	\$ 1,400,469	\$ 1,400,869
BALANCE	\$ (8,648)	\$ (8,648)	\$ -
TOTAL BALANCE, RESERVES, AND EXPENSE	\$ 1,401,341	\$ 1,391,820	\$ 1,400,869

* At the time of publication, audited financial statements for Fiscal Year 2024 were not available. Therefore, the Fiscal Year 2024 column reflects final budgeted revenue and expense amounts from the Fiscal Year 2024 Adopted Budget, while the beginning Fiscal Year 2024 balance amount reflects the audited Fiscal Year 2023 ending balance.

** Fiscal Year 2025 Beginning Fund Balance reflects the projected Fiscal Year 2024 Ending Fund Balance based on updated Revenue and Expenditures projections for Fiscal Year 2024.



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