

Public Safety Services and Debt Service Fund



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Public Safety Services and Debt Service Fund



Description

The Public Safety Services & Debt Service Fund was established as a Special Revenue Fund for the purpose of tracking expenditures for public safety needs. The source of funding for the Public Safety Services & Debt Service Fund is Safety Sales Tax revenue, a half-cent sales tax resulting from the enactment of Proposition 172 in 1994. Debt service for the Fire and Lifeguard Facilities Fund is paid first from this fund and the remainder of the safety sales tax revenue is distributed equally between the Police and Fire-Rescue Departments.

Public Safety Services and Debt Service 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	12,868,011	13,402,932	13,564,755	161,823
Total Department Expenditures	\$ 12,868,011	\$ 13,402,932	\$ 13,564,755	\$ 161,823
Total Department Revenue	\$ 12,867,125	\$ 13,402,932	\$ 13,564,755	\$ 161,823

Public Safety Services & Debt Service Fund

Department Expenditures

	FY2023 Actual	FY2024 Budget	FY2025 Adopted	FY2024-2025 Change
Public Safety Services & Debt Service Fund	\$ 12,868,011	\$ 13,402,932	\$ 13,564,755	\$ 161,823
Total	\$ 12,868,011	\$ 13,402,932	\$ 13,564,755	\$ 161,823

Significant Budget Adjustments

	FTE	Expenditures	Revenue
Safety Sales Tax Support	0.00	\$ 161,823	\$ 161,823
Adjustment to reflect revised revenue and non-personnel expenditures related to safety sales tax support of the Public Safety Services and Debt Services Fund.			
Total	0.00	\$ 161,823	\$ 161,823

Expenditures by Category

	FY2023 Actual	FY2024 Budget	FY2025 Adopted	FY2024-2025 Change
NON-PERSONNEL				
Transfers Out	\$ 12,868,011	\$ 13,402,932	\$ 13,564,755	\$ 161,823
NON-PERSONNEL SUBTOTAL	12,868,011	13,402,932	13,564,755	161,823
Total	\$ 12,868,011	\$ 13,402,932	\$ 13,564,755	\$ 161,823

Revenues by Category

	FY2023 Actual	FY2024 Budget	FY2025 Adopted	FY2024-2025 Change
Rev from Money and Prop	\$ 82,765	\$ -	\$ -	-
Sales Tax	12,784,360	13,402,932	13,564,755	161,823
Total	\$ 12,867,125	\$ 13,402,932	\$ 13,564,755	\$ 161,823

Public Safety Services and Debt Service Fund

Revenue and Expense Statement (Non-General Fund)

Public Safety Services & Debt Service Fund	FY2023 Actual	FY2024* Budget	FY2025** Adopted
BEGINNING BALANCE AND RESERVES			
Balance from Prior Year	\$ 1,006,072	\$ 1,005,187	\$ 480,472
TOTAL BALANCE AND RESERVES	\$ 1,006,072	\$ 1,005,187	\$ 480,472
REVENUE			
Revenue from Use of Money and Property	\$ 82,765	\$ -	\$ -
Sales Tax	12,784,360	13,402,932	13,564,755
TOTAL REVENUE	\$ 12,867,125	\$ 13,402,932	\$ 13,564,755
TOTAL BALANCE, RESERVES, AND REVENUE	\$ 13,873,197	\$ 14,408,119	\$ 14,045,227
OPERATING EXPENSE			
Transfers Out	\$ 12,868,011	\$ 13,402,932	\$ 13,564,755
TOTAL OPERATING EXPENSE	\$ 12,868,011	\$ 13,402,932	\$ 13,564,755
TOTAL EXPENSE	\$ 12,868,011	\$ 13,402,932	\$ 13,564,755
BALANCE	\$ 1,005,187	\$ 1,005,187	\$ 480,472
TOTAL BALANCE, RESERVES, AND EXPENSE	\$ 13,873,197	\$ 14,408,119	\$ 14,045,227

* 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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