

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.

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Department Summary

	FY2019 Actual	FY2020 Budget	FY2021 Adopted	FY2020-2021 Change
FTE Positions	0.00	0.00	0.00	0.00
Personnel Expenditures	\$ -	\$ -	\$ -	-
Non-Personnel Expenditures	9,956,787	10,104,026	8,200,931	(1,903,095)
Total Department Expenditures	\$ 9,956,787	\$ 10,104,026	\$ 8,200,931	\$ (1,903,095)
Total Department Revenue	\$ 10,041,316	\$ 10,104,026	\$ 8,200,931	\$ (1,903,095)

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Department Expenditures

	FY2019 Actual	FY2020 Budget	FY2021 Adopted	FY2020-2021 Change
Public Safety Services & Debt Service Fund	\$ 9,956,787	\$ 10,104,026	\$ 8,200,931	(1,903,095)
Total	\$ 9,956,787	\$ 10,104,026	\$ 8,200,931	\$ (1,903,095)

Significant Budget Adjustments

	FTE	Expenditures	Revenue
Safety Sales Tax Allocation	0.00	\$ (1,903,095)	\$ (1,903,095)
Adjustment to reflect revised revenue and non-personnel expenditures associated with the Public Safety Services & Debt Service Fund.			
Total	0.00	\$ (1,903,095)	\$ (1,903,095)

Expenditures by Category

	FY2019 Actual	FY2020 Budget	FY2021 Adopted	FY2020-2021 Change
NON-PERSONNEL				
Transfers Out	\$ 9,956,787	\$ 10,104,026	\$ 8,200,931	(1,903,095)
NON-PERSONNEL SUBTOTAL	9,956,787	10,104,026	8,200,931	(1,903,095)
Total	\$ 9,956,787	\$ 10,104,026	\$ 8,200,931	\$ (1,903,095)

Revenues by Category

	FY2019 Actual	FY2020 Budget	FY2021 Adopted	FY2020-2021 Change
Rev from Money and Prop	\$ 63,054	\$ -	\$ -	-
Sales Tax	9,978,263	10,104,026	8,200,931	(1,903,095)
Total	\$ 10,041,316	\$ 10,104,026	\$ 8,200,931	\$ (1,903,095)

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Revenue and Expense Statement (Non-General Fund)

Public Safety Services & Debt Service Fund	FY2019 Actual	FY2020* Budget	FY2021** Adopted
BEGINNING BALANCE AND RESERVES			
Balance from Prior Year	\$ 715,560	\$ 800,089	\$ 842,578
TOTAL BALANCE AND RESERVES	\$ 715,560	\$ 800,089	\$ 842,578
REVENUE			
Revenue from Use of Money and Property	\$ 63,054	\$ -	\$ -
Sales Tax	9,978,263	10,104,026	8,200,931
TOTAL REVENUE	\$ 10,041,316	\$ 10,104,026	\$ 8,200,931
TOTAL BALANCE, RESERVES, AND REVENUE	\$ 10,756,876	\$ 10,904,115	\$ 9,043,509
OPERATING EXPENSE			
Transfers Out	\$ 9,956,787	\$ 10,104,026	\$ 8,200,931
TOTAL OPERATING EXPENSE	\$ 9,956,787	\$ 10,104,026	\$ 8,200,931
TOTAL EXPENSE	\$ 9,956,787	\$ 10,104,026	\$ 8,200,931
BALANCE	\$ 800,089	\$ 800,089	\$ 842,578
TOTAL BALANCE, RESERVES, AND EXPENSE	\$ 10,756,876	\$ 10,904,115	\$ 9,043,509

* At the time of publication, audited financial statements for Fiscal Year 2020 were not available. Therefore, the Fiscal Year 2020 column reflects final budgeted revenue and expense amounts from the Fiscal Year 2020 Adopted Budget, while the beginning Fiscal Year 2020 balance amount reflects the audited Fiscal Year 2019 ending balance.

** Fiscal Year 2021 Beginning Fund Balance reflect the projected Fiscal Year 2020 Ending Fund Balance based on updated Revenue and Expenditures projections for Fiscal Year 2020.