

Fire and Lifeguard Facilities Fund



Fire and Lifeguard Facilities

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

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
FTE Positions	0.00	0.00	0.00	0.00
Personnel Expenditures	\$ -	\$ -	\$ -	-
Non-Personnel Expenditures	1,399,369	1,400,869	1,327,425	(73,444)
Total Department Expenditures	\$ 1,399,369	\$ 1,400,869	\$ 1,327,425	\$ (73,444)
Total Department Revenue	\$ 1,405,807	\$ 1,409,518	\$ 1,327,425	\$ (82,093)

Fire and Lifeguard Facilities Fund

Department Expenditures

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Fire and Lifeguard Facilities Fund	\$ 1,399,369	\$ 1,400,869	\$ 1,327,425	\$ (73,444)
Total	\$ 1,399,369	\$ 1,400,869	\$ 1,327,425	\$ (73,444)

Significant Budget Adjustments

	FTE	Expenditures	Revenue
Non-Discretionary Adjustment	0.00	\$ (73,444)	\$ -
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.			
Revised Safety Sales Tax Revenue	0.00	-	(82,093)
Adjustment to reflect revised safety sales tax revenue to support Fire and Lifeguard Facilities.			
Total	0.00	\$ (73,444)	\$ (82,093)

Expenditures by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
NON-PERSONNEL				
Contracts & Services	\$ 1,200	\$ 2,300	\$ 2,300	-
<i>External Contracts & Services</i>	1,200	1,700	1,700	-
<i>Internal Contracts & Services</i>	-	600	600	-
Transfers Out	1,398,169	1,398,569	1,325,125	(73,444)
NON-PERSONNEL SUBTOTAL	1,399,369	1,400,869	1,327,425	(73,444)
Total	\$ 1,399,369	\$ 1,400,869	\$ 1,327,425	\$ (73,444)

Revenues by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Rev from Money and Prop	\$ 5,338	\$ -	\$ -	-
Transfers In	1,400,469	1,409,518	1,327,425	(82,093)
Total	\$ 1,405,807	\$ 1,409,518	\$ 1,327,425	\$ (82,093)

Fire and Lifeguard Facilities Fund

Revenue and Expense Statement (Non-General Fund)

Fire and Lifeguard Facilities Fund	FY2024 Actual	FY2025* Budget	FY2026** Draft
BEGINNING BALANCE AND RESERVES			
Balance from Prior Year	\$ (8,648)	\$ (2,210)	\$ 6,439
TOTAL BALANCE AND RESERVES	\$ (8,648)	\$ (2,210)	\$ 6,439
REVENUE			
Revenue from Use of Money and Property	\$ 5,338	\$ -	\$ -
Transfers In	1,400,469	1,409,518	1,327,425
TOTAL REVENUE	\$ 1,405,807	\$ 1,409,518	\$ 1,327,425
TOTAL BALANCE, RESERVES, AND REVENUE	\$ 1,397,158	\$ 1,407,308	\$ 1,333,864
OPERATING EXPENSE			
Contracts & Services	\$ 1,200	\$ 2,300	\$ 2,300
Transfers Out	1,398,169	1,398,569	1,325,125
TOTAL OPERATING EXPENSE	\$ 1,399,369	\$ 1,400,869	\$ 1,327,425
TOTAL EXPENSE	\$ 1,399,369	\$ 1,400,869	\$ 1,327,425
BALANCE	\$ (2,210)	\$ 6,439	\$ 6,439
TOTAL BALANCE, RESERVES, AND EXPENSE	\$ 1,397,158	\$ 1,407,308	\$ 1,333,864

* At the time of publication, audited financial statements for Fiscal Year 2025 were not available. Therefore, the Fiscal Year 2025 column reflects final budgeted revenue and expense amounts from the Fiscal Year 2025 Adopted Budget, while the beginning Fiscal Year 2025 balance amount reflects the audited Fiscal Year 2024 ending balance.

** Fiscal Year 2026 Beginning Fund Balance reflects the projected Fiscal Year 2025 Ending Fund Balance based on updated Revenue and Expenditures projections for Fiscal Year 2025.