

# **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.



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# Fire and Lifeguard Facilities Fund

## Department Summary

	FY2023 Actual	FY2024 Budget	FY2025 Proposed	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
<b>Total Department Expenditures</b>	<b>\$ 1,398,113</b>	<b>\$ 1,400,469</b>	<b>\$ 1,400,869</b>	<b>\$ 400</b>
<b>Total Department Revenue</b>	<b>\$ 1,398,383</b>	<b>\$ 1,400,469</b>	<b>\$ 1,409,518</b>	<b>\$ 9,049</b>

## Fire and Lifeguard Facilities Fund

### Department Expenditures

	FY2023 Actual	FY2024 Budget	FY2025 Proposed	FY2024-2025 Change
Fire and Lifeguard Facilities Fund	\$ 1,398,113	\$ 1,400,469	\$ 1,400,869	\$ 400
<b>Total</b>	<b>\$ 1,398,113</b>	<b>\$ 1,400,469</b>	<b>\$ 1,400,869</b>	<b>\$ 400</b>

### Significant Budget Adjustments

	FTE	Expenditures	Revenue
<b>Non-Discretionary Adjustment</b>	0.00	\$ 400	-
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.			
<b>Revised Safety Sales Tax Revenue</b>	0.00	-	9,049
Adjustment to reflect revised safety sales tax revenue to support Fire and Lifeguard Facilities.			
<b>Total</b>	<b>0.00</b>	<b>\$ 400</b>	<b>\$ 9,049</b>

### Expenditures by Category

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

### Revenues by Category

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

# Fire and Lifeguard Facilities Fund

## Revenue and Expense Statement (Non-General Fund)

Fire and Lifeguard Facilities Fund	FY2023 Actual	FY2024* Budget	FY2025** Proposed
BEGINNING BALANCE AND RESERVES			
Balance from Prior Year	\$ (8,919)	\$ (8,648)	\$ (8,648)
Continuing Appropriation - CIP	11,876	-	-
<b>TOTAL BALANCE AND RESERVES</b>	<b>\$ 2,958</b>	<b>\$ (8,648)</b>	<b>\$ (8,648)</b>
REVENUE			
Revenue from Use of Money and Property	\$ 2,214	\$ -	-
Transfers In	1,396,169	1,400,469	1,409,518
<b>TOTAL REVENUE</b>	<b>\$ 1,398,383</b>	<b>\$ 1,400,469</b>	<b>\$ 1,409,518</b>
<b>TOTAL BALANCE, RESERVES, AND REVENUE</b>	<b>\$ 1,401,341</b>	<b>\$ 1,391,820</b>	<b>\$ 1,400,870</b>
OPERATING EXPENSE			
Contracts & Services	\$ 1,944	\$ 2,300	2,300
Transfers Out	1,396,169	1,398,169	1,398,569
<b>TOTAL OPERATING EXPENSE</b>	<b>\$ 1,398,113</b>	<b>\$ 1,400,469</b>	<b>\$ 1,400,869</b>
EXPENDITURE OF PRIOR YEAR FUNDS			
CIP Expenditures	\$ 11,876	\$ -	-
<b>TOTAL EXPENDITURE OF PRIOR YEAR FUNDS</b>	<b>\$ 11,876</b>	<b>\$ -</b>	<b>-</b>
<b>TOTAL EXPENSE</b>	<b>\$ 1,409,989</b>	<b>\$ 1,400,469</b>	<b>\$ 1,400,869</b>
<b>BALANCE</b>	<b>\$ (8,648)</b>	<b>\$ (8,648)</b>	<b>-</b>
<b>TOTAL BALANCE, RESERVES, AND EXPENSE</b>	<b>\$ 1,401,341</b>	<b>\$ 1,391,820</b>	<b>\$ 1,400,869</b>

\* 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.