

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

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
FTE Positions	0.00	0.00	0.00	0.00
Personnel Expenditures	\$ -	\$ -	\$ -	-
Non-Personnel Expenditures	12,925,015	13,564,755	12,657,066	(907,689)
Total Department Expenditures	\$ 12,925,015	\$ 13,564,755	\$ 12,657,066	\$ (907,689)
Total Department Revenue	\$ 12,953,888	\$ 13,564,755	\$ 12,657,066	\$ (907,689)

Public Safety Services & Debt Service Fund

Department Expenditures

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Public Safety Services & Debt Service Fund	\$ 12,925,015	\$ 13,564,755	\$ 12,657,066	(907,689)
Total	\$ 12,925,015	\$ 13,564,755	\$ 12,657,066	\$ (907,689)

Significant Budget Adjustments

	FTE	Expenditures	Revenue
Safety Sales Tax Support	0.00	\$ (907,689)	\$ (907,689)
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	\$ (907,689)	\$ (907,689)

Expenditures by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
NON-PERSONNEL				
Transfers Out	\$ 12,925,015	\$ 13,564,755	\$ 12,657,066	(907,689)
NON-PERSONNEL SUBTOTAL	12,925,015	13,564,755	12,657,066	(907,689)
Total	\$ 12,925,015	\$ 13,564,755	\$ 12,657,066	\$ (907,689)

Revenues by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Rev from Money and Prop	\$ 80,914	\$ -	\$ -	-
Sales Tax	12,872,974	13,564,755	12,657,066	(907,689)
Total	\$ 12,953,888	\$ 13,564,755	\$ 12,657,066	\$ (907,689)

Public Safety Services and Debt Service Fund

Revenue and Expense Statement (Non-General Fund)

Public Safety Services & Debt Service Fund	FY2024 Actual	FY2025* Budget	FY2026** Draft
BEGINNING BALANCE AND RESERVES			
Balance from Prior Year	\$ 1,005,187	\$ 1,034,059	\$ 1,034,059
TOTAL BALANCE AND RESERVES	\$ 1,005,187	\$ 1,034,059	\$ 1,034,059
REVENUE			
Revenue from Use of Money and Property	\$ 80,914	\$ -	\$ -
Sales Tax	12,872,974	13,564,755	12,657,066
TOTAL REVENUE	\$ 12,953,888	\$ 13,564,755	\$ 12,657,066
TOTAL BALANCE, RESERVES, AND REVENUE	\$ 13,959,075	\$ 14,598,814	\$ 13,691,125
OPERATING EXPENSE			
Transfers Out	\$ 12,925,015	\$ 13,564,755	\$ 12,657,066
TOTAL OPERATING EXPENSE	\$ 12,925,015	\$ 13,564,755	\$ 12,657,066
TOTAL EXPENSE	\$ 12,925,015	\$ 13,564,755	\$ 12,657,066
BALANCE	\$ 1,034,059	\$ 1,034,059	\$ 1,034,059
TOTAL BALANCE, RESERVES, AND EXPENSE	\$ 13,959,075	\$ 14,598,814	\$ 13,691,125

* 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.