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.

Department Summary

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
FTE Positions (Budgeted)	0.00	0.00	0.00	0.00
Personnel Expenditures	$ -	$ -	$ -	$ -
Non-Personnel Expenditures	1,331,556	1,327,425	1,333,300	5,875
Total Department Expenditures	**$1,331,556**	**$1,327,425**	**$1,333,300**	**$5,875**
Total Department Revenue	**$1,404,166**	**$1,327,425**	**$1,333,300**	**$5,875**

Fire and Lifeguard Facilities Fund

Department Expenditures

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Fire and Lifeguard Facilities Fund	$1,331,556	$1,327,425	$1,333,300	$5,875
Total	**$1,331,556**	**$1,327,425**	**$1,333,300**	**$5,875**

Budget Adjustments

	FTE	Expenditures	Revenue
Non-Discretionary Adjustment 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.	-	$5,875	$ -
Revised Safety Sales Tax Revenue Adjustment to reflect revised Safety Sales Tax revenue projection to support Fire and Lifeguard facilities.	-	-	5,875
Total	**0.00**	**$5,875**	**$5,875**

Expenditures by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
NON-PERSONNEL EXPENDITURES				
Contracts & Services	500	2,300	2,300	-
External Contracts & Services	*500*	*1,700*	*1,700*	-
Internal Contracts & Services	-	*600*	*600*	-
Transfers Out	1,331,056	1,325,125	1,331,000	5,875
NON-PERSONNEL SUBTOTAL	**1,331,556**	**1,327,425**	**1,333,300**	**5,875**
Total	**$1,331,556**	**$1,327,425**	**$1,333,300**	**$5,875**

Revenues by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Revenue from Use of Money and Property	($5,352)	$ -	$ -	$ -
Transfers In	1,409,518	1,327,425	1,333,300	5,875
Total	**$1,404,166**	**$1,327,425**	**$1,333,300**	**$5,875**

Revenue and Expense Statement (Non-General Fund)

Fire and Lifeguard Facilities Fund	FY 2025 ACTUAL	FY 2026* BUDGET	FY 2027** ADOPTED
BEGINNING BALANCE AND RESERVES			
Balance from Prior Year	$ (2,210)	$ 70,400	$ 73,816
TOTAL BALANCE AND RESERVES	**$ (2,210)**	**$ 70,400**	**$ 73,816**
REVENUE			
Revenue from Use of Money and Property	$ (5,352)	$ -	$ -
Transfers In	1,409,518	1,327,425	1,333,300
TOTAL REVENUE	**$ 1,404,166**	**$ 1,327,425**	**$ 1,333,300**
TOTAL BALANCE, RESERVES, AND REVENUE	**$ 1,401,956**	**$ 1,397,825**	**$ 1,407,116**
OPERATING EXPENSE			
Contracts & Services	$ 500	$ 2,300	$ 2,300
Transfers Out	1,331,056	1,325,125	1,331,000
TOTAL OPERATING EXPENSE	**$ 1,331,556**	**$ 1,327,425**	**$ 1,333,300**
TOTAL EXPENSE	**$ 1,331,556**	**$ 1,327,425**	**$ 1,333,300**
BALANCE	**$ 70,400**	**$ 70,400**	**$ 73,816**
TOTAL BALANCE, RESERVES, AND EXPENSE	**$ 1,401,956**	**$ 1,397,825**	**$ 1,407,116**

*At the time of publication, audited financial statements for Fiscal Year 2026 were not available. Therefore, the Fiscal Year 2026 column reflects final budgeted revenue and expense amounts from the Fiscal Year 2026 Adopted Budget, while the beginning Fiscal Year 2026 balance amount reflects the audited Fiscal Year 2025 ending balance.

**Fiscal Year 2027 Beginning Fund Balance reflects the projected Fiscal Year 2026 Ending Fund Balance based on updated Revenue and Expenditures projections for Fiscal Year 2026.