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.

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	13,101,777	12,657,066	13,448,105	791,039
Total Department Expenditures	**$13,101,777**	**$12,657,066**	**$13,448,105**	**$791,039**
Total Department Revenue	**$13,133,841**	**$12,657,066**	**$13,448,105**	**$791,039**

Public Safety Services & Debt Service Fund

Department Expenditures

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Public Safety Services & Debt Service Fund	$13,101,777	$12,657,066	$13,448,105	$791,039
Total	**$13,101,777**	**$12,657,066**	**$13,448,105**	**$791,039**

Budget Adjustments

	FTE	Expenditures	Revenue
Safety Sales Tax Support Adjustment to reflect revised revenue and non-personnel expenditures related to safety sales tax support of the Public Safety Services and Debt Services Fund	-	$791,039	$791,039
Total	**0.00**	**$791,039**	**$791,039**

Expenditures by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
NON-PERSONNEL EXPENDITURES				
Transfers Out	13,101,777	12,657,066	13,448,105	791,039
NON-PERSONNEL SUBTOTAL	**13,101,777**	**12,657,066**	**13,448,105**	**791,039**
Total	**$13,101,777**	**$12,657,066**	**$13,448,105**	**$791,039**

Revenues by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Revenue from Use of Money and Property	$127,777	$ -	$ -	$ -
Sales Taxes	13,006,063	12,657,066	13,448,105	791,039
Total	**$13,133,841**	**$12,657,066**	**$13,448,105**	**$791,039**

Revenue and Expense Statement (Non-General Fund)

Public Safety Services & Debt Service Fund	FY 2025 ACTUAL	FY 2026* BUDGET	FY 2027** ADOPTED
BEGINNING BALANCE AND RESERVES			
Balance from Prior Year	$ 1,034,059	$ 1,066,123	$ 1,146,435
TOTAL BALANCE AND RESERVES	**$ 1,034,059**	**$ 1,066,123**	**$ 1,146,435**
REVENUE			
Revenue from Use of Money and Property	$ 127,777	$ -	$ -
Sales Tax	13,006,063	12,657,066	13,448,105
TOTAL REVENUE	**$ 13,133,841**	**$ 12,657,066**	**$ 13,448,105**
TOTAL BALANCE, RESERVES, AND REVENUE	**$ 14,167,900**	**$ 13,723,189**	**$ 14,594,540**
OPERATING EXPENSE			
Transfers Out	$ 13,101,777	$ 12,657,066	$ 13,448,105
TOTAL OPERATING EXPENSE	**$ 13,101,777**	**$ 12,657,066**	**$ 13,448,105**
TOTAL EXPENSE	**$ 13,101,777**	**$ 12,657,066**	**$ 13,448,105**
BALANCE	**$ 1,066,123**	**$ 1,066,123**	**$ 1,146,435**
TOTAL BALANCE, RESERVES, AND EXPENSE	**$ 14,167,900**	**$ 13,723,189**	**$ 14,594,540**

*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.