

Public Safety Services and Debt Service Fund



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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

	FY2021 Actual	FY2022 Budget	FY2023 Adopted	FY2022-2023 Change
FTE Positions	0.00	0.00	0.00	0.00
Personnel Expenditures	\$ -	\$ -	\$ -	-
Non-Personnel Expenditures	9,934,079	10,822,456	11,594,620	772,164
Total Department Expenditures	\$ 9,934,079	\$ 10,822,456	\$ 11,594,620	\$ 772,164
Total Department Revenue	\$ 10,235,366	\$ 10,213,816	\$ 11,594,620	\$ 1,380,804

Public Safety Services & Debt Service Fund

Department Expenditures

	FY2021 Actual	FY2022 Budget	FY2023 Adopted	FY2022-2023 Change
Public Safety Services & Debt Service Fund	\$ 9,934,079	\$ 10,822,456	\$ 11,594,620	\$ 772,164
Total	\$ 9,934,079	\$ 10,822,456	\$ 11,594,620	\$ 772,164

Significant Budget Adjustments

	FTE	Expenditures	Revenue
Safety Sales Tax Support	0.00	\$ 1,380,804	\$ 1,380,804
Adjustment to reflect revised revenue and non-personnel expenditures related to safety sales tax support of the Public Safety Services and Debt Services Fund.			
One-Time Additions and Annualizations	0.00	(608,640)	-
Adjustment to reflect one-time revenues and expenditures, and the annualization of revenues and expenditures, implemented in Fiscal Year 2022.			
Total	0.00	\$ 772,164	\$ 1,380,804

Expenditures by Category

	FY2021 Actual	FY2022 Budget	FY2023 Adopted	FY2022-2023 Change
NON-PERSONNEL				
Transfers Out	\$ 9,934,079	\$ 10,822,456	\$ 11,594,620	\$ 772,164
NON-PERSONNEL SUBTOTAL	9,934,079	10,822,456	11,594,620	772,164
Total	\$ 9,934,079	\$ 10,822,456	\$ 11,594,620	\$ 772,164

Revenues by Category

	FY2021 Actual	FY2022 Budget	FY2023 Adopted	FY2022-2023 Change
Rev from Money and Prop	\$ 41,889	\$ -	\$ -	-
Sales Tax	10,193,477	10,213,816	11,594,620	1,380,804
Total	\$ 10,235,366	\$ 10,213,816	\$ 11,594,620	\$ 1,380,804

Public Safety Services and Debt Service Fund

Revenue and Expense Statement (Non-General Fund)

Public Safety Services & Debt Service Fund	FY2021 Actual	FY2022* Budget	FY2023** Adopted
BEGINNING BALANCE AND RESERVES			
Balance from Prior Year	\$ 608,641	\$ 909,927	\$ 266,658
TOTAL BALANCE AND RESERVES	\$ 608,641	\$ 909,927	\$ 266,658
REVENUE			
Revenue from Use of Money and Property	\$ 41,889	\$ -	\$ -
Sales Tax	10,193,477	10,213,816	11,594,620
TOTAL REVENUE	\$ 10,235,366	\$ 10,213,816	\$ 11,594,620
TOTAL BALANCE, RESERVES, AND REVENUE	\$ 10,844,007	\$ 11,123,743	\$ 11,861,278
OPERATING EXPENSE			
Transfers Out	\$ 9,934,079	\$ 10,822,456	\$ 11,594,620
TOTAL OPERATING EXPENSE	\$ 9,934,079	\$ 10,822,456	\$ 11,594,620
TOTAL EXPENSE	\$ 9,934,079	\$ 10,822,456	\$ 11,594,620
BALANCE	\$ 909,927	\$ 301,287	\$ 266,658
TOTAL BALANCE, RESERVES, AND EXPENSE	\$ 10,844,007	\$ 11,123,743	\$ 11,861,278

* At the time of publication, audited financial statements for Fiscal Year 2022 were not available. Therefore, the Fiscal Year 2022 column reflects final budgeted revenue and expense amounts from the Fiscal Year 2022 Adopted Budget, while the beginning Fiscal Year 2022 balance amount reflects the audited Fiscal Year 2021 ending balance.

** Fiscal Year 2023 Beginning Fund Balance reflect the projected Fiscal Year 2022 Ending Fund Balance based on updated Revenue and Expenditures projections for Fiscal Year 2022.