

## **Public Safety Needs & Debt Service**



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# Public Safety Needs & Debt Service



## Fund Description

The Public Safety Needs & 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 Needs & 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 will be paid first from this fund and the remainder of the safety sales tax revenue is distributed equally between the Police and Fire-Rescue Departments.



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# Public Safety Needs & Debt Service

## Department Summary

	FY2012 Actual	FY2013 Budget	FY2014 Adopted	FY2013-2014 Change
FTE Positions (Budgeted)	0.00	0.00	0.00	0.00
Personnel Expenditures	\$ -	\$ -	\$ -	\$ -
Non-Personnel Expenditures	7,383,838	7,781,541	8,396,967	615,426
<b>Total Department Expenditures</b>	<b>\$ 7,383,838</b>	<b>\$ 7,781,541</b>	<b>\$ 8,396,967</b>	<b>\$ 615,426</b>
<b>Total Department Revenue</b>	<b>\$ 7,379,141</b>	<b>\$ 7,781,541</b>	<b>\$ 8,396,967</b>	<b>\$ 615,426</b>

## Public Safety Needs & Debt Service Fund

### Department Expenditures

	FY2012 Actual	FY2013 Budget	FY2014 Adopted	FY2013-2014 Change
Public Safety Needs & Debt Service	\$ 7,383,838	\$ 7,781,541	\$ 8,396,967	\$ 615,426
<b>Total</b>	<b>\$ 7,383,838</b>	<b>\$ 7,781,541</b>	<b>\$ 8,396,967</b>	<b>\$ 615,426</b>

### Significant Budget Adjustments

	FTE	Expenditures	Revenue
<b>Adjustment to Safety Sales Tax Allocation</b>	0.00	\$ 615,426	\$ 615,426
Adjustment to reflect an increase in projected revenue and expenditures for public safety needs.			
<b>Total</b>	<b>0.00</b>	<b>\$ 615,426</b>	<b>\$ 615,426</b>

### Expenditures by Category

	FY2012 Actual	FY2013 Budget	FY2014 Adopted	FY2013-2014 Change
<b>NON-PERSONNEL</b>				
Transfers Out	\$ 7,383,838	\$ 7,781,541	\$ 8,396,967	\$ 615,426
<b>NON-PERSONNEL SUBTOTAL</b>	<b>\$ 7,383,838</b>	<b>\$ 7,781,541</b>	<b>\$ 8,396,967</b>	<b>\$ 615,426</b>
<b>Total</b>	<b>\$ 7,383,838</b>	<b>\$ 7,781,541</b>	<b>\$ 8,396,967</b>	<b>\$ 615,426</b>

### Revenues by Category

	FY2012 Actual	FY2013 Budget	FY2014 Adopted	FY2013-2014 Change
Sales Tax	\$ 7,379,141	\$ 7,781,541	\$ 8,396,967	\$ 615,426
<b>Total</b>	<b>\$ 7,379,141</b>	<b>\$ 7,781,541</b>	<b>\$ 8,396,967</b>	<b>\$ 615,426</b>

# Public Safety Needs & Debt Service

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

Public Safety Needs & Debt Service	FY2012 Actual	FY2013 <sup>*</sup> Budget	FY2014 Adopted
<b>BEGINNING BALANCE AND RESERVES</b>			
Balance from Prior Year	\$ -	\$ -	\$ -
<b>TOTAL BALANCE AND RESERVES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>REVENUE</b>			
Safety Sales Tax - Property Tax 1/2 Cent	\$ 7,379,141	\$ 7,781,541	\$ 8,396,967
<b>TOTAL REVENUE</b>	<b>\$ 7,379,141</b>	<b>\$ 7,781,541</b>	<b>\$ 8,396,967</b>
<b>TOTAL BALANCE, RESERVES, AND REVENUE</b>	<b>\$ 7,379,141</b>	<b>\$ 7,781,541</b>	<b>\$ 8,396,967</b>
<b>OPERATING EXPENSE</b>			
Transfer to General Fund - Fire-Rescue Department	\$ 2,877,257	\$ 3,450,708	\$ 3,508,374
Transfer to General Fund - Police Department	2,877,257	3,450,708	3,508,374
Transfer to Fire and Lifeguard Facilities Fund	1,629,325	880,125	1,380,219
<b>TOTAL OPERATING EXPENSE</b>	<b>\$ 7,383,838</b>	<b>\$ 7,781,541</b>	<b>\$ 8,396,967</b>
<b>TOTAL EXPENSE</b>	<b>\$ 7,383,838</b>	<b>\$ 7,781,541</b>	<b>\$ 8,396,967</b>
<b>BALANCE</b>	<b>\$ (4,697)</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL BALANCE, RESERVES, AND EXPENSE</b>	<b>\$ 7,379,141</b>	<b>\$ 7,781,541</b>	<b>\$ 8,396,967</b>

<sup>\*</sup> At the time of publication, audited financial statements for Fiscal Year 2013 were not available. Therefore, the Fiscal Year 2013 column reflects final budget amounts from the Fiscal Year 2013 Adopted Budget. As such, current fiscal year balances and reserves are estimates of carryover from the previous fiscal year.