

# Public Safety Needs & Debt Service



## Fund Description

Safety Sales Tax, the one-half cent imposed on most goods purchased in the County of San Diego, was levied with the enactment of Proposition 172 in 1994. Safety Sales Tax revenues are used to support local public safety needs. The State Board of Equalization collects the one-half cent and the State Controller's Office allocates the monies to each county based on its proportionate share of statewide taxable sales. In accordance to California Government Code Section 30055, the City of San Diego receives 3.2 percent from the San Diego County's Public Safety Augmentation Fund on a monthly basis. For Fiscal Year 2012, the Safety Sales Tax Fund was set up as a special revenue account not part of the General Fund, specifically to track Safety Sales Tax and expenditures for public safety needs. Annually, debt service for the Fire and Lifeguard Facilities Fund is paid first, and the remainder is distributed equally between the Police and Fire-Rescue Departments.



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# Public Safety Needs & Debt Service

## Department Summary

	FY2011 Budget	FY2012 Proposed	FY2011–2012 Change
Positions	0.00	0.00	0.00
Personnel Expenditures	\$ -	\$ -	-
Non-Personnel Expenditures	-	6,650,317	6,650,317
<b>Total Department Expenditures</b>	<b>\$ -</b>	<b>\$ 6,650,317</b>	<b>\$ 6,650,317</b>
<b>Total Department Revenue</b>	<b>\$ -</b>	<b>\$ 6,650,317</b>	<b>\$ 6,650,317</b>

## Public Safety Needs & Debt Service

### Department Expenditures

	FY2011 Budget	FY2012 Proposed	FY2011–2012 Change
Public Safety Needs & Debt Service	\$ -	\$ 6,650,317	\$ 6,650,317
<b>Total</b>	<b>\$ -</b>	<b>\$ 6,650,317</b>	<b>\$ 6,650,317</b>

### Significant Budget Adjustments

	FTE	Expenditures	Revenue
<b>Public Safety Needs and Debt Service</b>	0.00	\$ 6,286,820	\$ 6,286,820
Addition due to the creation of the Public Safety Needs & Debt Service Fund to monitor safety sales tax and expenditures for public safety needs.			
<b>Increase to General Fund Transfer</b>	0.00	363,497	-
Adjustment to reflect an increase to the transfer to the Police and Fire-Rescue Departments.			
<b>Revised Revenue</b>	0.00	-	363,497
Adjustment to reflect Fiscal Year 2012 revenue projections.			
<b>Total</b>	<b>0.00</b>	<b>\$ 6,650,317</b>	<b>\$ 6,650,317</b>

### Expenditures by Category

	FY2011 Budget	FY2012 Proposed	FY2011–2012 Change
<b>NON-PERSONNEL</b>			
Other	\$ -	\$ 6,650,317	\$ 6,650,317
<b>NON-PERSONNEL SUBTOTAL</b>	<b>\$ -</b>	<b>\$ 6,650,317</b>	<b>\$ 6,650,317</b>
<b>Total</b>	<b>\$ -</b>	<b>\$ 6,650,317</b>	<b>\$ 6,650,317</b>

### Revenues by Category

	FY2011 Budget	FY2012 Proposed	FY2011–2012 Change
Sales Tax	\$ -	\$ 6,650,317	\$ 6,650,317
<b>Total</b>	<b>\$ -</b>	<b>\$ 6,650,317</b>	<b>\$ 6,650,317</b>

# Public Safety Needs & Debt Service

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

Public Safety Needs & Debt Service	FY2011 Budget*		FY2012 Proposed	
<b>BEGINNING BALANCE AND RESERVES</b>				
Balance from Prior Year	\$	–	\$	–
<b>TOTAL BALANCE AND RESERVES</b>	<b>\$</b>	<b>–</b>	<b>\$</b>	<b>–</b>
<b>REVENUE</b>				
Safety Sales Tax-Prop Tax 1/2 Cent	\$	–	\$	6,650,317
<b>TOTAL REVENUE</b>	<b>\$</b>	<b>–</b>	<b>\$</b>	<b>6,650,317</b>
<b>TOTAL BALANCE, RESERVES, AND REVENUE</b>	<b>\$</b>	<b>–</b>	<b>\$</b>	<b>6,650,317</b>
<b>OPERATING EXPENSE</b>				
Transfer to General Fund - Fire-Rescue Department	\$	–	\$	2,510,496
Transfer to General Fund - Police Department		–		2,510,496
Transfer to Fire and Lifeguard Facilities Fund		–		1,629,325
<b>TOTAL OPERATING EXPENSE</b>	<b>\$</b>	<b>–</b>	<b>\$</b>	<b>6,650,317</b>
<b>TOTAL EXPENSE</b>	<b>\$</b>	<b>–</b>	<b>\$</b>	<b>6,650,317</b>
<b>BALANCE</b>	<b>\$</b>	<b>–</b>	<b>\$</b>	<b>–</b>
<b>TOTAL EXPENSE, RESERVES AND BALANCE</b>	<b>\$</b>	<b>–</b>	<b>\$</b>	<b>6,650,317</b>

\* At the time of publication, audited financial statements for Fiscal Years 2010 and 2011 were not available. Therefore, the Fiscal Year 2011 column reflects final budget amounts from the Fiscal Year 2011 Adopted Budget. As such, current fiscal year balances and reserves are estimates of carryover from the previous fiscal year.