

Public Safety Needs & Debt Service Fund



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Public Safety Needs & Debt Service Fund



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 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.



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Department Summary

	FY2013 Actual	FY2014 Budget	FY2015 Proposed	FY2014–2015 Change
FTE Positions (Budgeted)	0.00	0.00	0.00	0.00
Personnel Expenditures	\$ -	\$ -	\$ -	\$ -
Non-Personnel Expenditures	7,988,645	8,396,967	8,707,775	310,808
Total Department Expenditures	\$ 7,988,645	\$ 8,396,967	\$ 8,707,775	\$ 310,808
Total Department Revenue	\$ 7,996,834	\$ 8,396,967	\$ 8,707,775	\$ 310,808

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Department Expenditures

	FY2013 Actual	FY2014 Budget	FY2015 Proposed	FY2014–2015 Change
Public Safety Needs & Debt Service Fund	\$ 7,988,645	\$ 8,396,967	\$ 8,707,775	\$ 310,808
Total	\$ 7,988,645	\$ 8,396,967	\$ 8,707,775	\$ 310,808

Significant Budget Adjustments

	FTE	Expenditures	Revenue
Adjustment to Safety Sales Tax Allocation	0.00	\$ 310,808	\$ 310,808
Adjustment to reflect an increase in projected revenue and expenditures for public safety needs.			
Total	0.00	\$ 310,808	\$ 310,808

Expenditures by Category

	FY2013 Actual	FY2014 Budget	FY2015 Proposed	FY2014–2015 Change
NON-PERSONNEL				
Transfers Out	\$ 7,988,645	\$ 8,396,967	\$ 8,707,775	\$ 310,808
NON-PERSONNEL SUBTOTAL	7,988,645	8,396,967	8,707,775	310,808
Total	\$ 7,988,645	\$ 8,396,967	\$ 8,707,775	\$ 310,808

Revenues by Category

	FY2013 Actual	FY2014 Budget	FY2015 Proposed	FY2014–2015 Change
Sales Tax	\$ 7,982,632	\$ 8,396,967	\$ 8,707,775	\$ 310,808
Rev from Money and Prop	14,203	-	-	-
Total	\$ 7,996,834	\$ 8,396,967	\$ 8,707,775	\$ 310,808

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Revenue and Expense Statement (Non-General Fund)

Public Safety Needs & Debt Service Fund	FY2013 Actual	FY2014 [*] Budget	FY2015 Proposed
BEGINNING BALANCE AND RESERVES			
Balance from Prior Year	\$ -	\$ -	\$ 6,081
TOTAL BALANCE AND RESERVES	\$ -	\$ -	\$ 6,081
REVENUE			
Safety Sales Tax - Property Tax 1/2 Cent	\$ 7,982,632	\$ 8,396,967	\$ 8,707,775
Interest on Pooled Investments	14,203	-	-
TOTAL REVENUE	\$ 7,996,834	\$ 8,396,967	\$ 8,707,775
TOTAL BALANCE, RESERVES, AND REVENUE	\$ 7,996,834	\$ 8,396,967	\$ 8,713,856
OPERATING EXPENSE			
Transfer to General Fund - Fire-Rescue Department	\$ 3,548,014	\$ 3,508,374	\$ 3,664,028
Transfer to General Fund - Police Department	3,548,014	3,508,374	3,664,028
Transfer to Fire and Lifeguard Facilities Fund	892,617	1,380,219	1,379,719
TOTAL OPERATING EXPENSE	\$ 7,988,645	\$ 8,396,967	\$ 8,707,775
TOTAL EXPENSE	\$ 7,988,645	\$ 8,396,967	\$ 8,707,775
BALANCE	\$ 8,189	\$ -	\$ 6,081
TOTAL BALANCE, RESERVES, AND EXPENSE	\$ 7,996,834	\$ 8,396,967	\$ 8,713,856

* At the time of publication, audited financial statements for Fiscal Year 2014 were not available. Therefore, the Fiscal Year 2014 column reflects final budget amounts from the Fiscal Year 2014 Adopted Budget. As such, current fiscal year balances and reserves are estimates of carryover from the previous fiscal year.