

Fire and Lifeguard Facilities Fund



Page Intentionally Left Blank

Fire and Lifeguard Facilities Fund



Fire and Lifeguard Facilities

Description

The Fire and Lifeguard Facilities Fund was established as a Special Revenue Fund for the budgeting and administering of Fire and Lifeguard Facilities Projects. The fund includes the debt service payments and administrative fees of associated fire and lifeguard facilities. The source of funding for the Fire and Lifeguard Facilities Fund is Safety Sales Tax revenue, as authorized by Proposition 172, the Local Public Safety Protection and Improvement Act of 1993.

Fire and Lifeguard Facilities Fund

Department Summary

	FY2022 Actual	FY2023 Budget	FY2024 Proposed	FY2023-2024 Change
FTE Positions	0.00	0.00	0.00	0.00
Personnel Expenditures	\$ -	\$ -	\$ -	-
Non-Personnel Expenditures	1,395,147	1,401,381	1,400,469	(912)
Total Department Expenditures	\$ 1,395,147	\$ 1,401,381	\$ 1,400,469	\$ (912)
Total Department Revenue	\$ 1,392,560	\$ 1,396,169	\$ 1,400,469	\$ 4,300

Fire and Lifeguard Facilities Fund

Department Expenditures

	FY2022 Actual	FY2023 Budget	FY2024 Proposed	FY2023-2024 Change
Fire and Lifeguard Facilities Fund	\$ 1,395,147	\$ 1,401,381	\$ 1,400,469	\$ (912)
Total	\$ 1,395,147	\$ 1,401,381	\$ 1,400,469	\$ (912)

Significant Budget Adjustments

	FTE	Expenditures	Revenue
Non-Discretionary Adjustment Adjustment to expenditure allocations that are determined outside of the department’s direct control. These allocations are generally based on prior year expenditure trends and examples of these include utilities, insurance, and rent.	0.00	\$ 2,000	\$ -
Revised Expenditure Adjustment to reflect revised expenditures to support Fire and Lifeguard Facilities.	0.00	(2,912)	-
Revised Revenue Adjustment to reflect revised revenue to support Fire and Lifeguard Facilities.	0.00	-	4,300
Total	0.00	\$ (912)	\$ 4,300

Expenditures by Category

	FY2022 Actual	FY2023 Budget	FY2024 Proposed	FY2023-2024 Change
NON-PERSONNEL				
Contracts & Services	\$ 1,930	\$ 5,212	\$ 2,300	\$ (2,912)
<i>External Contracts & Services</i>	1,200	3,500	1,700	(1,800)
<i>Internal Contracts & Services</i>	730	1,712	600	(1,112)
Transfers Out	1,393,216	1,396,169	1,398,169	2,000
NON-PERSONNEL SUBTOTAL	1,395,147	1,401,381	1,400,469	(912)
Total	\$ 1,395,147	\$ 1,401,381	\$ 1,400,469	\$ (912)

Revenues by Category

	FY2022 Actual	FY2023 Budget	FY2024 Proposed	FY2023-2024 Change
Rev from Money and Prop	\$ (659)	\$ -	\$ -	-
Transfers In	1,393,219	1,396,169	1,400,469	4,300
Total	\$ 1,392,560	\$ 1,396,169	\$ 1,400,469	\$ 4,300

Fire and Lifeguard Facilities Fund

Revenue and Expense Statement (Non-General Fund)

Fire and Lifeguard Facilities Fund	FY2022 Actual	FY2023* Budget	FY2024** Proposed
BEGINNING BALANCE AND RESERVES			
Balance from Prior Year	\$ (6,332)	\$ (8,919)	\$ 3,103
Continuing Appropriation - CIP	28,703	11,876	-
TOTAL BALANCE AND RESERVES	\$ 22,371	\$ 2,958	\$ 3,103
REVENUE			
Revenue from Use of Money and Property	\$ (659)	\$ -	\$ -
Transfers In	1,393,219	1,396,169	1,400,469
TOTAL REVENUE	\$ 1,392,560	\$ 1,396,169	\$ 1,400,469
TOTAL BALANCE, RESERVES, AND REVENUE	\$ 1,414,931	\$ 1,399,127	\$ 1,403,572
OPERATING EXPENSE			
Contracts & Services	\$ 1,930	\$ 5,212	\$ 2,300
Transfers Out	1,393,216	1,396,169	1,398,169
TOTAL OPERATING EXPENSE	\$ 1,395,147	\$ 1,401,381	\$ 1,400,469
EXPENDITURE OF PRIOR YEAR FUNDS			
CIP Expenditures	\$ 16,827	\$ -	\$ -
TOTAL EXPENDITURE OF PRIOR YEAR FUNDS	\$ 16,827	\$ -	\$ -
TOTAL EXPENSE	\$ 1,411,974	\$ 1,401,381	\$ 1,400,469
RESERVES			
Continuing Appropriation - CIP	\$ 11,876	\$ 11,876	\$ -
TOTAL RESERVES	\$ 11,876	\$ 11,876	\$ -
BALANCE	\$ (8,918)	\$ (14,130)	\$ 3,103
TOTAL BALANCE, RESERVES, AND EXPENSE	\$ 1,414,931	\$ 1,399,127	\$ 1,403,572

* At the time of publication, audited financial statements for Fiscal Year 2023 were not available. Therefore, the Fiscal Year 2023 column reflects final budgeted revenue and expense amounts from the Fiscal Year 2023 Adopted Budget, while the beginning Fiscal Year 2023 balance amount reflects the audited Fiscal Year 2022 ending balance.

** Fiscal Year 2024 Beginning Fund Balance reflect the projected Fiscal Year 2023 Ending Fund Balance based on updated Revenue and Expenditures projections for Fiscal Year 2023.

***The Fire and Lifeguard Facilities Fund budget information was previously published in the Fire Rescue Department section of Volume II.