

**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

	FY2022 Actual	FY2023 Budget	FY2024 Proposed	FY2023-2024 Change
FTE Positions	0.00	0.00	0.00	0.00
Personnel Expenditures	\$ -	\$ -	\$ -	-
Non-Personnel Expenditures	12,197,870	11,594,620	13,402,932	1,808,312
<b>Total Department Expenditures</b>	<b>\$ 12,197,870</b>	<b>\$ 11,594,620</b>	<b>\$ 13,402,932</b>	<b>\$ 1,808,312</b>
<b>Total Department Revenue</b>	<b>\$ 12,294,015</b>	<b>\$ 11,594,620</b>	<b>\$ 13,402,932</b>	<b>\$ 1,808,312</b>

## Public Safety Services & Debt Service Fund

### Department Expenditures

	FY2022 Actual	FY2023 Budget	FY2024 Proposed	FY2023-2024 Change
Public Safety Services & Debt Service Fund	\$ 12,197,870	\$ 11,594,620	\$ 13,402,932	\$ 1,808,312
<b>Total</b>	<b>\$ 12,197,870</b>	<b>\$ 11,594,620</b>	<b>\$ 13,402,932</b>	<b>\$ 1,808,312</b>

### Significant Budget Adjustments

	FTE	Expenditures	Revenue
<b>Safety Sales Tax Support</b>	0.00	\$ 1,808,312	\$ 1,808,312
Adjustment to reflect revised revenue and non-personnel expenditures related to safety sales tax support of the Public Safety Services and Debt Services Fund.			
<b>Total</b>	<b>0.00</b>	<b>\$ 1,808,312</b>	<b>\$ 1,808,312</b>

### Expenditures by Category

	FY2022 Actual	FY2023 Budget	FY2024 Proposed	FY2023-2024 Change
<b>NON-PERSONNEL</b>				
Transfers Out	\$ 12,197,870	\$ 11,594,620	\$ 13,402,932	\$ 1,808,312
<b>NON-PERSONNEL SUBTOTAL</b>	<b>12,197,870</b>	<b>11,594,620</b>	<b>13,402,932</b>	<b>1,808,312</b>
<b>Total</b>	<b>\$ 12,197,870</b>	<b>\$ 11,594,620</b>	<b>\$ 13,402,932</b>	<b>\$ 1,808,312</b>

### Revenues by Category

	FY2022 Actual	FY2023 Budget	FY2024 Proposed	FY2023-2024 Change
Rev from Money and Prop	\$ 23,591	\$ -	\$ -	-
Sales Tax	12,270,424	11,594,620	13,402,932	1,808,312
<b>Total</b>	<b>\$ 12,294,015</b>	<b>\$ 11,594,620</b>	<b>\$ 13,402,932</b>	<b>\$ 1,808,312</b>

# Public Safety Services and Debt Service Fund

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

Public Safety Services & Debt Service Fund	FY2022 Actual	FY2023* Budget	FY2024** Proposed
BEGINNING BALANCE AND RESERVES			
Balance from Prior Year	\$ 909,927	\$ 1,006,072	\$ 1,006,072
<b>TOTAL BALANCE AND RESERVES</b>	<b>\$ 909,927</b>	<b>\$ 1,006,072</b>	<b>\$ 1,006,072</b>
REVENUE			
Revenue from Use of Money and Property	\$ 23,591	\$ -	\$ -
Sales Tax	12,270,424	11,594,620	13,402,932
<b>TOTAL REVENUE</b>	<b>\$ 12,294,015</b>	<b>\$ 11,594,620</b>	<b>\$ 13,402,932</b>
<b>TOTAL BALANCE, RESERVES, AND REVENUE</b>	<b>\$ 13,203,942</b>	<b>\$ 12,600,692</b>	<b>\$ 14,409,004</b>
OPERATING EXPENSE			
Transfers Out	\$ 12,197,870	\$ 11,594,620	\$ 13,402,932
<b>TOTAL OPERATING EXPENSE</b>	<b>\$ 12,197,870</b>	<b>\$ 11,594,620</b>	<b>\$ 13,402,932</b>
<b>TOTAL EXPENSE</b>	<b>\$ 12,197,870</b>	<b>\$ 11,594,620</b>	<b>\$ 13,402,932</b>
<b>BALANCE</b>	<b>\$ 1,006,072</b>	<b>\$ 1,006,072</b>	<b>\$ 1,006,072</b>
<b>TOTAL BALANCE, RESERVES, AND EXPENSE</b>	<b>\$ 13,203,942</b>	<b>\$ 12,600,692</b>	<b>\$ 14,409,004</b>

\* 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 reflects the projected Fiscal Year 2023 Ending Fund Balance based on updated Revenue and Expenditures projections for Fiscal Year 2023.



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