



Finance Presentation

January 1, 2021 – June 30, 2021
Public Safety Tax

PUBLIC SAFETY TAX FUND

2021-2022

Budget vs Actuals
As of June 30, 2021

	2019/20 Adopted Budget	2021/22 Adjusted Baseline	Final Revision	2021/22 Final Budget
Estimated Beginning Fund Balance	\$18,710,160	\$ 18,500,000		\$ 18,500,000
Revenues:				
Retail Sales and Use Taxes	15,648,000	16,500,000		16,500,000
Investment Interest	139,200	547,900	-	547,900
Total Revenues	15,787,200	17,047,900	-	17,047,900
Expenditures:				
Clerk	1,036,348	1,097,611	129,487	1,227,098
District Court	-	-	-	-
Mental Health Court	1,757,994	1,982,124	96,009	2,078,133
Non-Departmental	7,903,243	7,903,243	-	7,903,243
Prosecuting Attorney	1,535,651	2,518,596	162,220	2,680,816
Corrections	254,794	356,098	(162,220)	193,878
Sheriff Patrol	5,909,932	5,858,866	1,511,674	7,370,540
Metro Drug Task Force	1,012,385	1,185,809	(3,317)	1,182,492
Superior Court	302,633	347,558	133,213	480,771
Public Safety Administration	103,117	115,198	-	115,198
Office of Public Defense	600,093	682,251	502,000	1,184,251
Adult & Juvenile Drug Court	915,775	896,575	-	896,575
Juvenile Operations	496,585	706,048	-	706,048
Total Expenditures	21,828,550	23,649,977	2,369,066	26,019,043
Net Increase/(Decrease) to Fund Balance	(6,041,350)	(6,602,077)	(2,369,066)	(8,971,143)
Estimated Ending Fund Balance	\$12,668,810	\$ 11,897,923	\$(2,369,066)	\$ 9,528,857

Beginning Fund Balance

	2021-2022 Budget	Budget (3 Month Average)	January – March Actuals	Variance
Beginning Fund Balance	18,500,000		18,564,048	64,048
TOTAL BEGINNING BALANCE Over (Under) Budget				64,048

Revenues

	2021-2022 Budget	Budget (6 Month Average)	January-June Actuals	Variance
Public Safety Tax	16,500,000	4,125,000	3,178,949	(946,051)
Investment Interest / Other non-revenues	547,900	136,975	86,736	(50,239)
TOTAL REVENUES Over (Under) Budget	17,047,900	4,261,975	3,265,685	(996,290)

Revenues- revised

	2021-2022 Budget	Budget (6 Month Average)	January-June Actuals + Estimated 2 months	Variance
Public Safety Tax	16,500,000	4,125,000	4,553,949	428,949
Investment Interest / Other non-revenues	547,900	136,975	86,736	(50,239)
TOTAL REVENUES Over (Under) Budget	17,047,900	4,261,975	4,640,685	378,710

Expenditures by Department – Ongoing (operations & contracts)

	2021-2022 Budget	Budget (6 Month Avg)	January - June Actuals	Variance
Clerk	1,227,098	306,775	191,616	115,159
Mental Health Court	2,078,133	519,533	369,744	149,789
Non-Departmental (Ongoing / contracts only)	2,771,893	692,973	393,082	299,891
Prosecuting Attorney	2,680,816	670,204	556,789	113,415
Corrections	193,878	48,470	77,122	(28,653)
Sheriff Patrol	7,080,540	1,770,135	1,444,633	325,502
Metro Drug Task Force	1,182,492	295,623	170,141	125,482
Superior Court	456,991	114,248	101,897	12,351
Public Safety Administration	115,198	28,800	26,861	1,938
Office of Public Defense	1,184,251	296,063	266,672	29,391
Adult & Juvenile Drug Court	920,355	230,089	207,849	22,240
Juvenile Operations	706,048	176,510	73,701	102,811
EXPENDITURES - ONGOING (Over) Under Budget	20,597,693	5,149,423	3,880,107	1,269,316
Expenditures adjusted for contract payments (accruals)				-200,000
TOTAL EXPENDITURES - ONGOING (Over) Under Budget				1,069,316

Summary

TOTAL BEGINNING BALANCE Over (Under) Budget	64,048
TOTAL REVENUES Over (Under) Budget	378,710
TOTAL EXPENDITURES - ONGOING (Over) Under Budget	1,069,316
COMBINED TOTAL (excluding One-Time expenditures)	1,512,074

Expenditures by Department One-Time / Capital

	2021-2022 Budget	Budget (6 Month Average)	January - June Actuals	Variance
Sheriff Patrol - One-Time	300,000	0	43,852	256,148
Non-Departmental - One-Time	5,121,350	0	77,903	5,043,447
Total One Time Expenditures	5,421,350	0	121,755	5,299,595

One-Time / Capital Expenditure Budget List 2021-2022

Approved – 2021-2022 Non-Departmental & Sheriff	
Radio Tower	partial paid \$1 mil prior to 2021 balance \$4 million
E Prosecutor	Partial paid prior to 2021
BCES Computer Aid Replacement (CAD)	
Sheriff AFIS Mobile Unit (fingerprints)	
Sheriff Interview Recording System	
Sheriff Forensic Software	Partial Paid
Sheriff Portable Radar Replacement	
Sheriff Vehicle upfit <small>(rollover from 2020)</small>	Paid \$73,702
Sheriff Thermal Imaging	
Sheriff Safeco Boat Repair	

One-Time / Capital Expenditure Budget	
Budget 2021-2022	5,421,350
Completed/Paid	121,755
Pending	5,299,595

One-Time / Capital Expenditure Completed 2015-2021

Completed One-Time Capital Expenditures / Non-Departmental & Sheriff	\$2,736,671
Radio Tower	\$1 million-partial paid
E Prosecutor	Partial paid
BCES Tyler E-Prosecutor	
Sheriff Vehicles	
Sheriff UTV's (2)	
Sheriff Canine	
Bomb Squad X-Ray Equipment	
Polygraph Equipment – Correction	
Sheriff Bearcat Armored Vehicle	

Current Budget Cycle 2021-2022

- Additional Revenues and under-expended Expenditures \$1,512,074
- Approved One-Time Expenditures - Pending \$5,299,595

Questions?