



Finance Presentation

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

PUBLIC SAFETY TAX FUND 2021-2022

Budget vs Actuals
As of September 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 (9 Month Average)	January – September 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 (9 Month Average)	January- September Actuals	Variance
Public Safety Tax	16,500,000	6,187,500	5,843,456	(344,044)
Investment Interest / Other non-revenues	547,900	205,463	133,918	(71,545)
TOTAL REVENUES Over (Under) Budget	17,047,900	6,392,963	5,977,374	(415,589)

Revenues- revised

	2021-2022 Budget	Budget (9 Month Average)	January- September Actuals + Estimated 2 months	Variance
Public Safety Tax	16,500,000	6,187,500	7,218,456	1,030,956
Investment Interest / Other non-revenues	547,900	205,463	133,918	(71,545)
TOTAL REVENUES Over (Under) Budget	17,047,900	6,392,963	7,352,374	959,411

Expenditures by Department – Ongoing (operations & contracts)

	2021-2022 Budget	Budget (9 Month Avg)	January - September Actuals	Variance
Clerk	1,227,098	460,162	283,534	176,628
Mental Health Court	2,078,133	779,300	579,325	199,975
Non-Departmental (Ongoing / contracts only)	2,771,893	1,039,460	698,073	341,386
Prosecuting Attorney	2,680,816	1,005,306	958,192	47,114
Corrections	193,878	72,704	104,266	(31,562)
Sheriff Patrol	7,080,540	2,655,203	2,171,163	484,039
Metro Drug Task Force	1,182,492	443,435	283,126	160,308
Superior Court	456,991	171,372	155,711	15,661
Public Safety Administration	115,198	43,199	40,350	2,849
Office of Public Defense	1,184,251	444,094	774,495	(330,401)
Adult & Juvenile Drug Court	920,355	345,133	322,410	22,723
Juvenile Operations	706,048	264,768	111,099	153,669
EXPENDITURES - ONGOING (Over) Under Budget	20,597,693	7,724,136	6,481,744	1,242,390
Expenditures adjusted for contract payments (accruals)				-200,000
TOTAL EXPENDITURES - ONGOING (Over) Under Budget				1,042,390

Summary

TOTAL BEGINNING BALANCE Over (Under) Budget	64,048
TOTAL REVENUES Over (Under) Budget	959,411
TOTAL EXPENDITURES - ONGOING (Over) Under Budget	1,042,390
COMBINED TOTAL (excluding One-Time expenditures)	2,065,849
Additional Expenditure approved : Sheriff Vehicles \$1,000,000 (7/2021) Sheriff Body Cams \$538,692 (10/2021)	-1,538,692
Estimated Available	527,157

Expenditures by Department One-Time / Capital

	2021-2022 Budget	Budget (9 Month Average)	January - September Actuals	Variance
Sheriff Patrol - One-Time	300,000	0	71,330	228,670
Non-Departmental - One-Time	5,121,350	0	77,903	5,043,447
Total One Time Expenditures	5,421,350	0	149,233	5,272,117

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	Paid \$22,048
Sheriff Forensic Software	Paid \$37,744
Sheriff Portable Radar Replacement	Paid 11,538
Sheriff Vehicle upfit <small>(rollover from 2020)</small>	Paid \$77,903
Sheriff Thermal Imaging	Under contract-waiting
Sheriff Safeco Boat Repair	Under contract-waiting for motors

One-Time / Capital Expenditure Budget	
Budget 2021-2022	5,421,350
Completed/Paid	149,233
Pending	5,272,117

Current Budget Cycle 2021-2022

- Additional Revenues and under-expended Expenditures \$527,157
 - Less previous approved mid-cycle expenditure (Sheriff vehicles & body cams)
- Approved One-Time Expenditures - Pending \$5,272,117

Questions?