

DISTRICT ATTORNEY OF THE 22ND JUDICIAL DISTRICT

2024 Budget General and Special Funds



District Attorney

22nd Judicial District
Washington – St. Tammany Parishes

District Attorney

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Management's Discussion, Analysis, and Adoption of the 2024 Budget

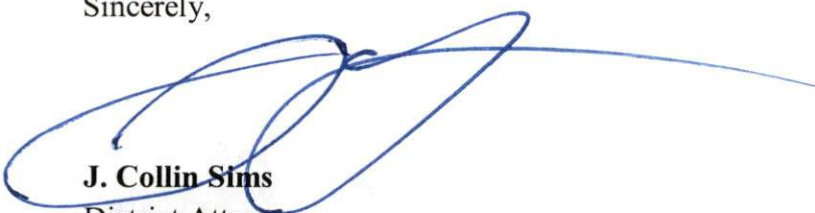
Dear Citizens of Washington and St. Tammany Parishes

Pursuant to 39 R.S. 1305, 1306, 1309 and 1310, I am: (1) adopting and presenting my 2024 budgets for the Special Fund and General Fund. These budgets continue a refinement of our budgeting process to increase the accuracy of our financial accounting over the prior administration and to increase transparency of our funding from all sources and our expenditures. The most notable change in 2023 is that we remain in litigation with St. Tammany Parish for funding of the state mandated expenses due to the Parish's inadequately funding the criminal section of my office while fully funding the civil section.

At the time of this budget presentation, the litigation is still pending awaiting a new trial date. I cannot, by law, adopt a budget that does not take into account our current crisis.

We continue to no longer expect a full rebound of our major funding sources for 2023. Based on the St. Tammany Parish budget currently proposed for 2024 for the District Attorney's Office's criminal expenses; and, absent a court order, it is not anticipated that the Parish will fund the reasonable and necessary needs for my office. Thus, our major 2024 budget changes reflect: (1) Our tapping into our limited financial reserve in the amount of \$1,550,000.00 to balance the budget and (2) the expenditure of our portion of the St. Tammany Parish Criminal Court Fund largely for reimbursement of expenses which should be paid for by the Parish Government.

Sincerely,



J. Collin Sims

District Attorney
Washington and St. Tammany Parishes

DISTRICT ATTORNEY OF THE 22ND JUDICIAL DISTRICT
General Revenue Fund- Budget
For the year ended December 31, 2024

	2023 Projected	2024
REVENUE		
Asset Forfeit. Revenue	\$ 360,702	\$ 75,000
Bond Forfeit. Revenue	26,566	30,000
Commission on Fines & Forfeitures	156,427	160,000
Pubic Records Revenue	2,895	4,000
Reimbursement from CCF	550,000	620,000
Reimbursement from JCC	1,107,194	884,400
Reimbursement from Washinton Parish	13,362	-
Other Revenue	667,534	701,800
Total Revenue	2,884,680	2,475,200
EXPENDITURES		
Automobile	199,384	178,200
Capital expenditures	5,993	-
Insurance & Cost of Bonds	180,858	185,000
Occupancy expenditures	44,706	46,000
Office maintenance & supplies	612,214	456,625
Professional services	114,637	185,000
Travel	26	-
Other expenditures	159,156	269,500
Total Expenditures	1,316,974	1,320,325
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	1,567,706	1,154,875
OTHER FINANCING SOURCES (USES)		
Operating transfers in/out	1,180,038	1,550,000
NET CHANGE IN FUND BALANCE	387,668	(395,125)
BEGINNING FUND BALANCE	442,137	829,805
EXCESS (DEFICIENCY) OF REVENUE AND FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	\$ 829,805	\$ 434,680

DISTRICT ATTORNEY OF THE 22ND JUDICIAL DISTRICT
Special Revenue Fund- Budget
For the year ended December 31, 2024

	<u>2023 Projected</u>	<u>2024</u>
REVENUE		
Diversion Program	\$ 636,675	\$ 645,000
Asset Forfeiture- Federal Funds	25,728	5,000
Grants	277,226	289,000
Reimbursement from other Sources	21,486	21,000
Use of Money & Property	1,246,930	1,243,900
Other Revenue	<u>99,331</u>	<u>111,360</u>
Total Revenue	2,307,376	2,315,260
EXPENDITURES		
Automobile	259	250
Insurance & cost of bonds	28,287	28,000
Occupancy expenditures	38,353	39,100
Office maintenance & supplies	57,368	61,500
Professional services	139,976	130,000
Salaries & benefits	3,164,105	4,300,000
Travel	11,965	12,000
Other expenditures	<u>48,468</u>	<u>44,750</u>
Total Expenditures	<u>3,488,780</u>	<u>4,615,600</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	(1,181,404)	(2,300,340)
OTHER FINANCING SOURCES (USES)		
Operating transfers (in)/out	<u>(1,180,038)</u>	<u>(950,000)</u>
NET CHANGE IN FUND BALANCE	(1,366)	(1,350,340)
BEGINNING FUND BALANCE	<u>142,296</u>	<u>191,587</u>
EXCESS (DEFICIENCY) OF REVENUE AND FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	<u>\$ 140,930</u>	<u>\$ (1,158,753)</u>