

**22nd Judicial District
J. Collin Sims, District Attorney
2025 Amended Budget
General and Special Funds**

AMENDED BUDGET MESSAGE

The amended budget for 22nd Judicial District Attorney- J. Collin Sims's Office for fiscal year January 1, 2025, through December 31, 2025, appears in the following pages. The list below explains the significant changes in some of the funds.

1. The amended General Fund actual total revenue was 69% of the projected total revenue. Nevertheless, this decrement includes a significant increase in Bond Forfeiture Revenue, which reflects more aggressive pursuit of monies available through this source.
2. The amended General Fund actual total expenditure was 90% of the original budget, with significant decreases in the amount dedicated to automobile expenses and insurance costs.
3. The amended Special Fund total revenue was 121% of the original budgeted total revenue. The increase is due to originally budgeting Parish reimbursements in General Fund rather than Special Fund and Opioid Taskforce funds reimbursement increase in Washington Parish at the end of 2025 which was unbudgeted.
4. The amended Special Fund actual total expenditures were 92% in large part to a reduction in salaries and benefits paid from this account. This number also reflects fewer expenditures on office maintenance & supplies.
5. These amendments are designed to allow more accurate planning for future budgets.

Adopted:



J. Collin Sims
District Attorney

Amendment Date: January 21, 2026

DISTRICT ATTORNEY OF THE 22ND JUDICIAL DISTRICT
General Revenue Fund- Amended Budget
For the year ended December 31, 2025

	<u>2025 Original</u>	<u>2025 Amended Cash Basis</u>
REVENUE		
Asset Forfeit. Revenue	\$ 100,000	\$ 85,649
Bond Forfeit. Revenue	100,000	143,773
Commission on Fines & Forfeitures	170,000	159,897
Public Records Revenue	3,000	2,789
Reimbursement Intergovernmental Funds	1,600,000	697,964
Other Revenue	<u>725,000</u>	<u>777,575</u>
Total Revenue	2,698,000	1,867,647
EXPENDITURES		
Automobile	204,200	176,580
Capital expenditures	5,400	12,038
Insurance & Cost of Bonds	190,000	129,492
Occupancy expenditures	83,000	79,470
Office maintenance & supplies	253,103	286,149
Professional services	90,000	91,837
Travel	500	1,543
Other expenditures	312,000	251,262
Total Expenditures	<u>1,138,203</u>	<u>1,028,371</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	1,559,797	839,276
OTHER FINANCING SOURCES (USES)		
Oper. Transfers IN/(OUT)	<u>(1,900,000)</u>	<u>(687,247)</u>
NET CHANGE IN FUND BALANCE	(340,203)	152,029
BEGINNING FUND BALANCE	<u>1,755,648</u>	<u>1,659,638</u>
EXCESS (DEFICIENCY) OF REVENUE AND FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	<u>\$ 1,415,445</u>	<u>\$ 1,811,667</u>

DISTRICT ATTORNEY OF THE 22ND JUDICIAL DISTRICT
Special Revenue Fund- Amended Budget
For the year ended December 31, 2025

	<u>2025 Original</u>	<u>2025 Amended Cash Basis</u>
REVENUE		
Diversion Program	\$ 700,000	\$ 600,314
Asset Forfeiture Federal Funds	-	(454,818)
Grants	209,900	204,347
Reimbursement from other Sources	6,402,712	8,737,177
Use of Money & Property	1,303,015	1,362,554
Other Revenue	<u>221,364</u>	<u>202,465</u>
Total Revenue	8,836,991	10,652,039
EXPENDITURES		
Automobile	500	102
Insurance & cost of bonds	30,000	28,632
Occupancy expenditures	42,500	40,857
Office maintenance & supplies	61,500	27,936
Professional services	115,000	156,987
Salaries & benefits	1,103,000	1,408,903
Salaries, Taxes & Benefits-Other Funds	10,026,000	8,821,998
Travel	2,000	169
Other expenditures	<u>56,900</u>	<u>49,997</u>
Total Expenditures	<u>11,437,400</u>	<u>10,536,056</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	(2,600,409)	115,983
OTHER FINANCING SOURCES (USES)		
Oper. Transfers IN/(OUT)	<u>1,900,000</u>	<u>687,247</u>
NET CHANGE IN FUND BALANCE	(700,409)	803,229
BEGINNING FUND BALANCE	<u>757,198</u>	<u>1,603,379</u>
AND FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	<u>\$ 56,789</u>	<u>\$ 2,406,608</u>