

DISTRICT ATTORNEY OF THE 22ND JUDICIAL DISTRICT

2025 Budget General and Special Funds



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District Attorney

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St. Tammany Parish Government
2025 Budget Hearing
District Attorney's Office

November 26, 2024

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 2025 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.

In reviewing the District Attorney's budget for 2025, it appears there is a significant increase in revenue compared to 2024. However, this is not the result of an actual increase in funding but rather a change in how funds are categorized and reported. In the 2024 budget, parish-restricted funds were recorded under "Other Financing Sources." For 2025, these funds have been reclassified as "Revenue" since this represents funds to the District Attorney's Office for operating and personnel expenses. This adjustment aligns the budget presentation with the actual financial flow and better reflects the purpose of these funds as direct support for operations. While this reclassification provides greater transparency, it creates the appearance of a revenue increase where none exists. The total funding available remains relatively consistent with the prior year, with the only change being the accounting treatment of these restricted funds. This adjustment ensures the budget is clear and more accurately reflects the office's financial structure.

We continue to no longer expect a full rebound of our major funding sources for 2025. While we deeply appreciate the St. Tammany Parish Government's efforts to increase our funding from their initial proposal, it is important to note that this amount still does not fully cover the operational needs of our office. To bridge the gap, we may need to tap into our limited financial

reserves in the amount of \$1,040,612 to balance the budget and will utilize 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, 2025

	<u>2024 Projected</u>	<u>2025</u>
REVENUE		
Asset Forfeit. Revenue	\$ 153,000	\$ 100,000
Bond Forfeit. Revenue	61,161	100,000
Commission on Fines & Forfeitures	167,010	170,000
Public Records Revenue	1,146	3,000
Reimbursement from CCF	620,000	700,000
Reimbursement from GF/CIVIL	868,611	900,000
Reimbursement from Washinton Parish	-	-
Other Revenue	<u>718,998</u>	<u>725,000</u>
Total Revenue	2,589,926	2,698,000
EXPENDITURES		
Automobile	134,755	204,200
Capital expenditures	41,407	5,400
Insurance & Cost of Bonds	191,096	190,000
Occupancy expenditures	45,297	50,000
Office maintenance & supplies	379,032	286,103
Professional services	79,824	90,000
Travel	521	500
Other expenditures	<u>316,058</u>	<u>312,000</u>
Total Expenditures	<u>1,187,990</u>	<u>1,138,203</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	1,401,936	1,559,797
OTHER FINANCING SOURCES (USES)		
Operating transfers in/out	<u>938,710</u>	<u>1,900,000</u>
NET CHANGE IN FUND BALANCE	463,226	(340,203)
BEGINNING FUND BALANCE	<u>1,292,422</u>	<u>1,755,648</u>
EXCESS (DEFICIENCY) OF REVENUE AND FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	<u>\$ 1,755,648</u>	<u>\$ 1,415,445</u>

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

	<u>2024 Projected</u>	<u>2025</u>
REVENUE		
Diversion Program	\$ 680,645	\$ 700,000
Asset Forfeiture- Federal Funds	394,095	-
Grants	300,011	299,900
Reimbursement from other Sources	46,764	6,402,712
IV-D Contract	1,152,584	1,303,015
Other Revenue	<u>121,301</u>	<u>131,364</u>
Total Revenue	2,695,400	8,836,991
 EXPENDITURES		
Automobile	508	500
Insurance & cost of bonds	29,924	30,000
Occupancy expenditures	36,453	42,500
Office maintenance & supplies	61,306	61,500
Professional services	59,926	115,000
Salaries & benefits	9,472,967	11,129,000
Travel	2,241	2,000
Other expenditures	<u>56,008</u>	<u>56,900</u>
Total Expenditures	<u>9,719,333</u>	<u>11,437,400</u>
 EXCESS (DEFICIENCY) OF REVENUE		
OVER EXPENDITURES	(7,023,933)	(2,600,409)
OTHER FINANCING SOURCES (USES)		
Operating transfers (in)/out	(1,503,031)	(1,900,000)
Parish Restricted Funds	<u>5,614,349</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	93,447	(700,409)
BEGINNING FUND BALANCE	<u>663,751</u>	<u>757,198</u>
 EXCESS (DEFICIENCY) OF REVENUE		
AND FINANCING SOURCES OVER EXPENDITURES AND		
OTHER FINANCING USES	<u>\$ 757,198</u>	<u>\$ 56,789</u>