

DISTRICT ATTORNEY OF THE 22ND JUDICIAL DISTRICT

2026 Budget General and Special Funds



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District Attorney

22nd Judicial District
Washington – St. Tammany Parishes

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Management's Discussion, Analysis, and Adoption of the 2026 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 2026 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 and to increase transparency of our funding from all sources and our expenditures.

Based on the St. Tammany Parish budget currently proposed for 2026 for the District Attorney's Office's criminal expenses; it is anticipated that the Parish will only fund seventy percent of the last year's approved budget. Thus, our major 2026 budget changes reflect: (1) Our tapping into our financial reserve in the amount of \$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 (3) the increase in Opioid funding from both Parishes.

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, 2026

	<u>2025 Projected</u>	<u>2026</u>
REVENUE		
Asset Forfeit. Revenue	\$ 85,856	\$ 95,000
Bond Forfeit. Revenue	143,773	75,000
Commission on Fines & Forfeitures	164,177	170,000
Public Records Revenue	2,881	3,000
Reimbursement from CCF	34,377	15,901
Reimbursement from GF/CIVIL	568,788	-
Other Revenue	<u>774,086</u>	<u>772,800</u>
Total Revenue	1,773,938	1,131,701
EXPENDITURES		
Automobile	103,897	183,800
Insurance & Cost of Bonds	189,233	190,000
Occupancy expenditures	44,801	45,000
Office maintenance & supplies	322,517	252,400
Professional services	92,893	95,000
Travel	1,544	500
Other expenditures	<u>246,291</u>	<u>275,000</u>
Total Expenditures	<u>1,001,176</u>	<u>1,041,700</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	772,762	90,001
OTHER FINANCING SOURCES (USES)		
Operating transfers in/out	<u>502,000</u>	<u>550,000</u>
NET CHANGE IN FUND BALANCE	270,762	(459,999)
BEGINNING FUND BALANCE	<u>1,659,638</u>	<u>1,930,400</u>
EXCESS (DEFICIENCY) OF REVENUE AND FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	<u>\$ 1,930,400</u>	<u>\$ 1,470,401</u>

DISTRICT ATTORNEY OF THE 22ND JUDICIAL DISTRICT
Special Revenue Fund- Budget
For the year ended December 31, 2026

	<u>2025 Projected</u>	<u>2026</u>
REVENUE		
Diversion Program	\$ 589,669	\$ 650,000
Asset Forfeiture- Federal Funds	(454,818)	-
Grants	292,890	282,503
Reimbursement from other Sources	9,482,764	8,454,243
IV-D Contract	1,363,647	1,303,015
Other Revenue	<u>111,994</u>	<u>124,364</u>
Total Revenue	11,386,146	10,814,125
EXPENDITURES		
Automobile	152	300
Insurance & cost of bonds	25,499	26,000
Occupancy expenditures	44,729	41,250
Office maintenance & supplies	62,944	61,080
Professional services	157,829	200,000
Salaries & benefits	10,109,816	11,065,318
Travel	74	-
Other expenditures	<u>46,927</u>	<u>48,650</u>
Total Expenditures	<u>10,447,970</u>	<u>11,442,598</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	938,176	(628,473)
OTHER FINANCING SOURCES (USES)		
Operating transfers (in)/out	<u>(502,000)</u>	<u>(550,000)</u>
NET CHANGE IN FUND BALANCE	1,440,176	(78,473)
BEGINNING FUND BALANCE	<u>1,603,379</u>	<u>3,043,555</u>
EXCESS (DEFICIENCY) OF REVENUE AND FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	<u>\$ 3,043,555</u>	<u>\$ 2,965,082</u>