

professionalism  
integrity  
accountability  
public trust



ST.TAMMANY PARISH  
**SHERIFF'S OFFICE**

# **BUDGET DOCUMENT**

**Randy Smith, Sheriff**

**Andrea Cosse, Chief Financial Officer**

**Iwona Lenczewski, Budget Manager**

# **FY2023**





**FISCAL YEAR 2023 ANNUAL BUDGET**

**ST. TAMMANY PARISH SHERIFF'S OFFICE  
ST. TAMMANY PARISH, LOUISIANA**

**SHERIFF  
Randy Smith**



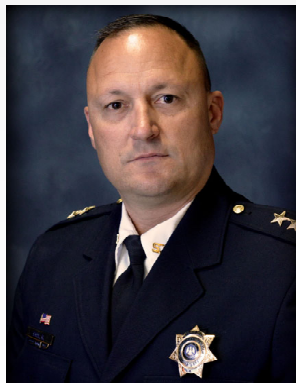
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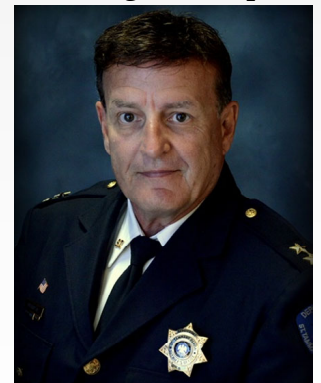
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# INTRODUCTION



## MESSAGE FROM THE SHERIFF



# ***St. Tammany Parish Sheriff's Office***

## ***RANDY SMITH, Sheriff***

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**PROFESSIONALISM • INTEGRITY • ACCOUNTABILITY • PUBLIC TRUST**

### **To the Citizens of St. Tammany Parish:**

As we begin a new fiscal year, I want to thank the citizens of St. Tammany Parish for your ongoing support and for the trust you have placed in me and my administration to keep you safe. We stay committed to building a strong partnership with the community in order to preserve the wonderful quality of life we are so fortunate to have in our great parish while continuing to be good stewards of your tax dollars.

When I first took office in 2016, we adopted four core values – Professionalism, Integrity, Accountability and Public Trust. We base everything we do and every decision we make on those four values, and you will see them cited often throughout this book.

An enormous amount of work goes into budget preparation, and I am grateful to every staff member involved in the process. I take great care to evaluate all capital and operating requests to identify opportunities to reduce expenses while keeping public safety my top priority.

The success of our great agency is only achievable because of the remarkable team of people who work diligently to serve and protect our citizens. Each STPSO employee, in every division, plays a critical role in contributing to the agency's success.

Our efforts to improve the efficiency of agency operations are ongoing, and many exciting things are on the horizon for the Sheriff's Office in the new fiscal year.

During the last fiscal year, we restructured our patrol districts, adding a fourth district to address growth and traffic concerns on the western side of the parish. In the process, we also moved our 4<sup>th</sup> District Office to a more accessible and central location in the community. These changes not only improved response time but also created a more visible presence in the community to deter crime.

The new fiscal year will be one of continued growth as we finalize plans and begin construction on a new 3<sup>rd</sup> District headquarters on land purchased last year. The location, near the intersection of Louisiana Highway 21 and Interstate 12, will provide easy access around the district.

Future plans also include a permanent 4<sup>th</sup> District Office. We are currently assessing the population growth in addition to the impact of a new four-lane highway currently under construction before making a decision on the location for the new 4<sup>th</sup> District Office.

To help be even more accessible to our citizens, we have established smaller substations throughout the parish and staffed them with Community Relations Deputies, focused on interacting with the public in specific communities and addressing the concerns in those areas.

Our employees are our greatest asset. Thanks to conservative spending and careful planning I am pleased that this fiscal year we are once again able to provide a cost-of-living raise for all employees. This fiscal year's budget also includes a significant pay bump for employees working in the divisions that traditionally are more difficult to recruit for, Communications and Corrections.

Since I took office in 2016, we have increased the pay for deputies by 21 percent.

The agency also will continue to provide 100 percent paid employee medical, dental, life and long-term disability insurance and has increased the agency match in its deferred compensation plan from 2.5 percent of an employee's pay to 5 percent. This is in addition to state supplemental pay, uniform allowances and special pay provided for deputies with higher education degrees.

The dedicated and hard-working men and women who make up this agency deserve to be paid a competitive wage. These pay raises enable us to reward experience and education while also recruiting and retaining quality employees.

Last fiscal year, I moved POST training in-house for prospective and current employees. This way we can provide training specific to the needs of the community we serve in addition to state-mandated training. In-house operation also boosts morale and provides an opportunity to instill the agency's unique traditions with its deputies.

In June 2021, we graduated our first POST I class since 2015, and this fiscal year we will graduate our first POST I Recruit Academy.

In addition to hiring the best-quality personnel possible, I am committed to making sure our deputies are equipped with the best equipment and training possible to do their job.

Last fiscal year, I established the drone program to replace our outdated helicopter. Drones can be deployed quickly in the field, and available software permits drone footage to be streamed directly to personnel on the ground. We also purchased a new state-of-the-art Command Center. The old Command Center had been in service since 1997.

This fiscal year, we will aggressively pursue grant funding to expand the Command Center technology to acquire a remote camera tower trailer to be used during large events, such as festivals and parades.

Last fiscal year we also purchased a 3D forensic crime scene scanner for the agency's state-of-the-art Crime Lab. Using this scanner, investigators can document all evidence at the scene in far less time and with more details than by using traditional methods.

The agency is now utilizing a full-body scanner at the St. Tammany Parish Correctional Center. The scanner detects metallic and nonmetallic threats, including weapons, drugs, cell phones and other contraband. The success of this technology has been overwhelming in thwarting attempts to bring contraband into the jail. We hope to purchase a second scanner this fiscal year. We also continue to be in dialogue with the St. Tammany Parish government concerning the need to remodel and expand the booking and intake area at the jail, which is parish-owned, to include a separate open booking area for individuals arrested for non-violent felonies and misdemeanors.



I am proud to say that under my leadership we have saved the taxpayers money by seeking grant funding and by the sale of surplus, unneeded, unused and outdated items at auction. Proceeds derived from the auctions are used to purchase new, updated equipment and vehicles, making sure our deputies have the most up-to-date equipment possible.

We continue to partner with NAMI to expand our Crisis Intervention Team to provide help for those suffering from mental health issues, and we partner with our school system to provide a trained School Resource Officer at every public school in unincorporated St. Tammany and others when needed.

We continue to expand our website and social media offerings to make doing business with the Sheriff's Office as seamless and transparent as possible and we continue to work with our partner agencies, such as the Clerk of Court and the Assessor's Office, to institute data-sharing software systems to reduce costs and increase efficiency.

We at the St. Tammany Parish Sheriff's Office remain committed to continuing to build upon the solid partnership we enjoy with our community as we work together to preserve the wonderful quality of life we are so fortunate to have. We appreciate the vigilance of our citizens and understand that a strong partnership between law enforcement and residents is absolutely vital to a safe community. We will continue to expand this partnership by constantly identifying and addressing areas of public concern through community policing, making the necessary adjustments as we work to serve an ever-changing and ever-growing community.

As an agency, we remain dedicated to continuous improvement and growth. We are constantly evaluating our internal systems and making the adjustments necessary to operate more efficiently. I am proud of all that we have accomplished in partnership with our community. I look forward to doing more to help instill additional positive changes in our growing St. Tammany Parish. I will continue to promote a mission-driven, positive work environment that encourages employee teamwork, cooperation and creativity, and makes the STPSO a great place to work. We strive to be the benchmark for excellence in the law enforcement community. As the parish grows, we grow.

Your Sheriff,



Randy Smith

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## Excellence in Governmental Budgeting

Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to **St. Tammany Parish Sheriff's Office, Louisiana**, for its Annual Budget for the fiscal year beginning **July 1, 2021**. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device.

The award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to the GFOA to determine its eligibility for another award.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**St. Tammany Parish Sheriff's Office  
Louisiana**

For the Fiscal Year Beginning

**July 01, 2021**

*Christopher P. Morill*

Executive Director





**The Government Finance Officers Association  
of the United States and Canada**

*presents this*

**CERTIFICATE OF RECOGNITION FOR BUDGET PREPARATION**  
*to*

**Financial Administration Department  
St. Tammany Parish Sheriff's Office, Louisiana**

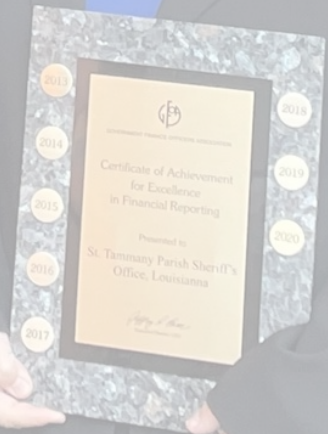


*The Certificate of Recognition for Budget Preparation is presented by the Government Finance Officers Association to those individuals who have been instrumental in their government unit achieving a Distinguished Budget Presentation Award. The Distinguished Budget Presentation Award, which is the highest award in governmental budgeting, is presented to those government units whose budgets are judged to adhere to program standards*

Executive Director

*Christopher P. Morrell*

Date: **December 08, 2021**



# INTRODUCTION



## RESOLUTION





**RANDY SMITH,  
SHERIFF, TAX COLLECTOR, AND CHIEF EXECUTIVE OFFICER  
FOR THE LAW ENFORCEMENT DISTRICT  
PARISH OF ST TAMMANY, LOUISIANA**

**ADOPTING RESOLUTION**

**Fiscal Year 2021/2022 Amended Budget  
Fiscal Year 2022/2023 Proposed Budget**

**GENERAL FUND, CAPITAL PROJECT FUND AND SPECIAL REVENUE FUNDS**

The attached include the Amended 2021/2022 and Proposed 2022/2023 Summary Advertised Budgets representing estimated revenues, expenditures and changes in fund balance. As Sheriff, Tax Collector, and Chief Executive Officer for the Parish of St. Tammany, I hereby authorize adoption of the aforementioned funds to serve as the Operating Budget for the St. Tammany Parish Sheriff's Office for the General Fund, Capital Project Fund and Special Revenue Funds.

This RESOLUTION was declared adopted on the 13<sup>th</sup> day of June 2022, at a meeting of the Sheriff and Law Enforcement District of and for the Parish of St. Tammany.

  
RANDY SMITH, SHERIFF

ATTEST:   
ANDREA COSSE, CFO



# INTRODUCTION



## MISSION, VISION, CORE VALUES AND PROFESSIONAL CODE OF CONDUCT

## **Mission**

It is the mission of the St. Tammany Parish Sheriff's Office to protect the lives and property of the people we serve and to work in partnership with the community to preserve and promote the quality of life in St. Tammany Parish.

## **Vision**

The St. Tammany Parish Sheriff's Office strives to strengthen the community's trust by proactively identifying and addressing areas of concern in order to deliver the highest level of service to our citizens and to make St. Tammany Parish an even better place to live.

As an agency, we endeavor to be the benchmark for excellence in the law enforcement community. We will work to continually improve through the assessment and evaluation of our systems and performance. We are committed to the ongoing training and development of our greatest asset, our people, and to promoting a mission-driven, positive work environment fostering teamwork, cooperation, and creativity.

## Core Values

The core values of the St. Tammany Parish Sheriff's Office serve as a framework for all we do, guiding our work and decisions.

Professionalism  
Integrity  
Accountability  
Public Trust

## Professional Code of Conduct

Lead by example,  
Serve with integrity,  
Maintain professionalism,  
Promote mutual trust and respect,  
Communicate effectively,  
Be service-minded,  
Act in the best interest of our community,  
Speak as one agency, with one voice.





# INTRODUCTION



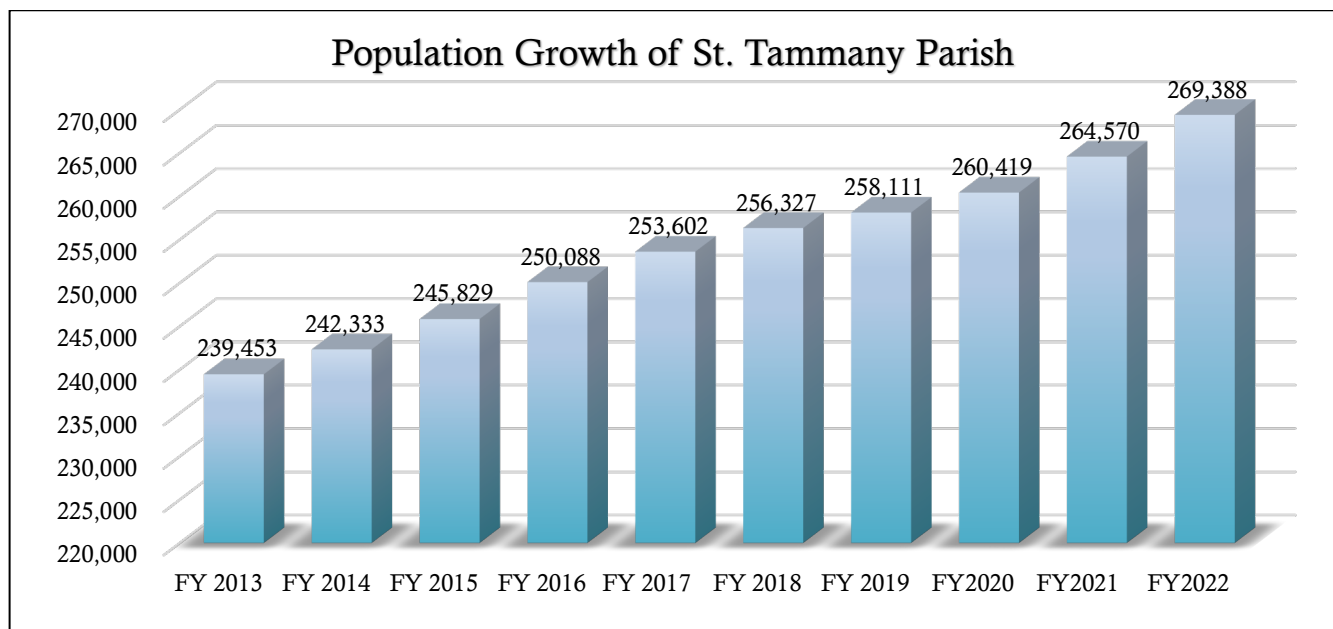
## ST. TAMMANY PARISH SHERIFF'S OFFICE: OUR ORGANIZATION



## St. Tammany – Our Parish

St. Tammany Parish has the fifth-largest population among Louisiana's 64 parishes with an estimated 269,388 residents.

According to the U.S. Census Bureau, St. Tammany has experienced a 15.25 percent population increase since the 2010 census versus a rise of just 2 percent in the state as a whole. With new subdivisions under construction and expansion of corporate operations underway, parish officials expect the population to continue to grow. Much of the current growth trend is in western St. Tammany since the parish's eastern side is largely developed. The result is a need for added resources for roads, infrastructure and adequate law enforcement services.



Sources:

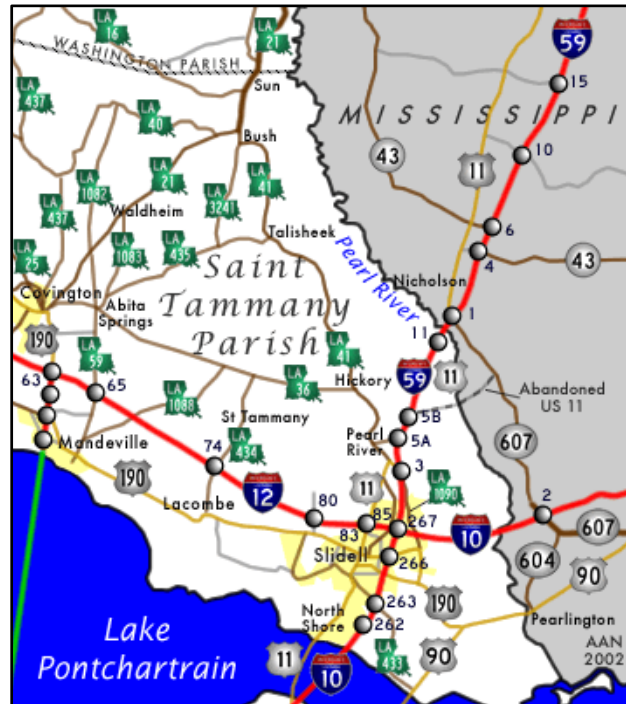
FY 2013-2022 - United States Census Bureau

St. Tammany's location as an interstate highway crossroads, its steadily growing population and special requirements stipulated by the state Constitution all play intricate roles in our agency's day-to-day operations and planning for the future. As an organization, the Sheriff's Office must adapt to the community's needs while providing services to keep our citizens safe.

St. Tammany Parish makes up about 1,124 square miles in southeast Louisiana. This includes approximately 846 square miles of land and about 280 square miles of water. The area includes several navigable and heavily trafficked waterways, including Lake Pontchartrain, the Tchefuncte River and the Pearl River, as well as many smaller waterways and bayous. The parish has more than 95,000 households and more than 2,000 miles of roadways.

Two major bridge systems connect St. Tammany with communities on the south shore of Lake Pontchartrain. On the western side of the parish, the 24-mile-long Lake Pontchartrain Causeway links St. Tammany Parish with Jefferson Parish. On the parish's east end, the Interstate 10 Twin Spans connect St. Tammany with New Orleans.

Interstate 12, Interstate 10 and Interstate 59 intersect the parish. These major roadways carry visitors and a stream of commercial traffic to and from areas to the north, south, east and west. Out-of-state traffic steadily funnels through St. Tammany. Eastbound travelers from Texas, Mexico and other points to the west intersect in the Slidell area with northbound traffic from New Orleans and westbound travelers heading to Louisiana and beyond.



## St. Tammany Parish Sheriff's Office – Our Organization

Formed in 1812, the St. Tammany Parish Sheriff's Office is a stand-alone political entity led by an elected sheriff.

As provided by Article V, Section 27 of the Louisiana Constitution of 1974, the sheriff serves a four-year term as chief executive officer of the law enforcement district and is responsible for executing all court orders and processes, such as providing bailiffs, executing orders of the court, serving subpoenas, etc.

As the parish's chief law enforcement officer, the sheriff is responsible for enforcing state and local laws and ordinances within parish boundaries. The sheriff provides protection for parish residents through patrols, investigations and other law enforcement activities. In addition, the Sheriff's Office, when requested, provides assistance to other law enforcement agencies in St. Tammany as well as state and federal agencies.

Louisiana law also stipulates that the sheriff is responsible for collecting and dispersing all parish ad valorem taxes, parish occupational license fees, state revenue-sharing funds, fines and costs as well as bond forfeitures imposed by the state District Court. The sheriff also is contracted to be the sole tax collector for the collection and distribution of sales and use taxes throughout the parish.

In addition to being responsible for enforcing laws and collecting taxes, the sheriff operates the St. Tammany Parish Correctional Center. Per Louisiana law, the sheriff is the keeper of the public jail, while the parish government is responsible for providing a sufficient jail and for all expenses incurred by the arrest, confinement and prosecution of persons accused or convicted of crimes. Parish government also is required by law to provide a sufficient courthouse and for the costs of security in the courthouse. The Sheriff's Office has an intergovernmental agreement to provide security services at the courthouse, known as the St. Tammany Parish Justice Center. St. Tammany Parish government owns the courthouse and the jail.

The Sheriff's Office works closely with other local law enforcement agencies as well as parish government and the St. Tammany Parish School Board to address evolving concerns in St. Tammany. This has included partnerships focused on such issues as homelessness, substance abuse, domestic violence and mental health. The Sheriff's Office is contracted by the St. Tammany Parish School Board to provide School Resource Officers at all schools in unincorporated St. Tammany.

The Sheriff's Office is dedicated to encouraging community partnerships, increasing transparency and improving communication through relationships with news organizations, maximizing the value of social media platforms and by maintaining an effective website ([www.stpsso.com](http://www.stpsso.com)). These efforts deepen public confidence and enhance the agency's image.

The agency is a diverse employer, with scientists, attorneys, technology specialists, accountants, enforcement personnel and other business professionals on staff. As a multipurpose entity, the Sheriff's Office has a staff of more than 720 full-time employees in 37 departments.

Attracting highly skilled applicants and retaining experienced staff is a challenge in today's law enforcement environment. To do so, it is essential to provide ongoing training, education incentives and benefits packages, including retirement benefits. Advancement opportunities are made available to all staff and include transfer options.

Like all law enforcement agencies, the nature of the work dictates the appropriate response and the Sheriff's Office must adjust to advances in technology that impact its operations. Funding to do so is dictated by revenue the agency receives. The sheriff and the St. Tammany Parish Sheriff's Office continue to use available resources to support agency goals.

St. Tammany Parish's low crime rate provides more than ample evidence that the Sheriff's Office has consistently met financial and law enforcement goals.

# INTRODUCTION



## STPSO IN THE COMMUNITY



The employees of the St. Tammany Parish Sheriff's Office have developed a reputation for giving back to the communities they serve.

Throughout the year, deputies in all divisions interact with citizens and visitors to St. Tammany at community events and local businesses, both on- and off-duty. They also attend festivals and community meetings and regularly visit schools and camps.

In doing so, deputies instill young people with a positive perspective on law enforcement and provide guidance in life choices. Involvement in local events builds community relationships and creates a more positive image of law enforcement. In turn, this fosters partnerships that help fight crime, enrich community trust and make residents feel comfortable to come forward to share information about a crime.

Many visits include show-and-tells with children, giving them an up-close look at the technologies and vehicles the agency uses for crime-solving and emergency situations. The children especially enjoy seeing the agency's motorcycles, boats, Humvees and SWAT vehicle.



Through a partnership with the St. Tammany Parish School Board, **School Resource Officers** (SROs) were placed in all public schools in unincorporated areas of St. Tammany in the 2018-2019 school year.



In addition to providing safety and support for staff, faculty and students, many of these deputies took it upon themselves to establish a student awards program known as RAKE (Random Act of Kindness Everyday) to promote good citizenship.

**Crime Lab** deputies attend classes and summer camps to discuss careers in forensics and science, giving children a better understanding of career choices available with the Sheriff's Office while also assisting with their science education.

The agency also provides tours of its facilities for school groups, civic organizations, scout groups, families and individuals.





The Sheriff's Office joins other law enforcement agencies and first-responders in performing **mock crashes** at local high schools, providing insights on the dangers of texting or drinking while driving. These events traditionally are held during prom and graduation season.

The **K-9 Division** plays a major role in the agency's drug prevention efforts with visits and demonstrations at local schools, community group meetings, camps and other events. The goal is to establish a police presence to deter drug use rather than employing only the reactive approach of searching for illegal substances and arresting offenders. Members of the K-9 Division also participate in pet-related events throughout St. Tammany Parish.

Every October, the Sheriff's Office joins other St. Tammany first-responders to celebrate **Red Ribbon Week**, which is dedicated to encouraging schoolchildren to make good life choices. During this week, deputies us go into schools to speak with students and encourage them to JUST SAY NO to drugs and alcohol, to stay in school and study hard and to make good decisions when it comes to choosing friends.

During the school year, deputies further interact with students by serving as tutors and guest readers in classrooms. Once such program is the **HOST program** at Lyon Elementary School, where each week deputies read with children who are developing their reading skills.

The Sheriff's Office partners with STARC to choose an individual to be **Sheriff for the Day**. This program allows that person to tour the Sheriff Office and act as sheriff for the day. Deputies show him/her around the Crime Lab, Special Operations Division, Training and Slidell Administration buildings.

The Sheriff's Office also hosts **Coffee with a Cop events**, where deputies visit with residents at local businesses to hear concerns and answer questions over a cup of coffee. Deputies also attend prayer



breakfasts throughout the year to address questions and concerns from members of the area's religious communities. They also go to businesses to speak about safety, scams and other topics.

In October, deputies participate in the **National Night Out Against Crime**, during which neighborhoods throughout the parish hold block parties. At these parties, neighbors are encouraged to get to know one another and share concerns about crime and traffic issues in their neighborhood.



This helps the agency determine where best to focus its resources. In 2022, the St. Tammany Parish Sheriff's Office will host its own events at each of the four patrol districts, encouraging residents to come and meet the supervisors and deputies who work in their district while offering tours of the district headquarters.

Interaction with neighborhood groups is not limited to just one night a year. Deputies routinely attend meetings with homeowner associations and Neighborhood Watch groups to address resident issues and build relationships in the community.

As part of the agency's broader community outreach effort, deputies regularly attend meetings of garden clubs, church organizations, civic groups and senior citizen organizations about specific topics, including scams and other crime trends.

The Traffic Division partners with other law enforcement agencies throughout the year to host periodic **child safety seat inspection events**. Deputies also attend parenting events and health fairs to educate residents on the proper use of child safety seats. In order for a child safety seat to be effective in a vehicle, it must be installed correctly. The Sheriff's Office has deputies trained in the proper installation of child safety seats and offers this service to the community.

As an additional community service, the Training Division presents classes geared toward basic self-defense. The class, previously known as Lady Beware, is being revamped as Rape Aggression Defense Training. Instructors engage in techniques that aid in improving awareness of surroundings and recognizing dangerous situations. They also offer insights on how to avoid succumbing to an attacker.

The St. Tammany Parish Sheriff's Office, through its **Civil Response to Active Shooter Training**, offers local businesses an assessment of their property's security vulnerability and training for their employees. The assessment includes recommendations to improve security, such as installation of proper locking devices and enhanced perimeter control, as well as insight on what employees should do in the case of an active shooter.





The Sheriff's Office partners with local businesses to help save lives of children and pets by providing businesses with **Hot Car Stickers** to place on their entry doors, reminding parents to not leave children or pets in vehicles.

In addition to these many services, sheriff's deputies seek out other opportunities to give back to the community through involvement with many **nonprofit organizations** active in St. Tammany Parish.

For many of these organizations, Sheriff's Office employees not only provide financial support through voluntary weekly casual-dress day contributions, bake sales and personal donations, but also by taking an active role as community supporters and participants in various initiatives.

One of the most rewarding efforts for the agency and its deputies is the opportunity to participate in events such as **Special Olympics**. The annual Torch Run, which was established several years ago, remains a successful linchpin of deputies' support of Special Olympics.

The Sheriff's Office also has participated in Polar Plunge and the Tip A Cop events, adding to the financial support deputies provide to the Special Olympics. The Sheriff's Office, along with other community supporters, participates in opening ceremonies of Special Olympics events held in Covington. In 2022, Deputy Chief Bret Ibert, participated in the final leg of the Torch Run and the national Special Olympics games in Florida.

During Mardi Gras season, the Sheriff's Office partners with **STARC** and has a float at the end of parades to collect beads, which are sorted and resold by STARC clients.



## INTRODUCTION

Deputies participate in many other nonprofit races and fundraising events, such as the Boots vs. Badges softball game benefiting the **Miracle League** and various 5K races and walks, including the annual NAMI Walk that raises money for suicide prevention and mental health awareness.



## STPSO IN THE COMMUNITY



In 2017, the agency partnered with a local leadership group to establish **Operation Sneaux** to serve snowballs to children at local festivals and other community events. This endeavor enhances the bond between law enforcement and the community.

Beginning in 2018 the agency assumed complete responsibility for the program and in 2022, the agency expanded the program to include “pop-up” events at local parks and summer camps.

The Sheriff's Office raises thousands of dollars every year through **employee casual-dress days**. Usually held on Fridays, staff members have the option of wearing jeans or other appropriate non-uniform attire in exchange for a \$3 donation to a selected charity. Dozens of nonprofits and charitable causes benefit each year from the dress-down day program.

Deputies also support **Breast Cancer awareness** by raising funds through dress-down days during October and the sale of pink T-shirts. In 2021, the Sheriff's Office partnered with a local non-profit dedicated to breast cancer research and raised funds by getting signatures on two pink-wrapped STPSO units.

Sheriff's Office employees help prepare Thanksgiving turkeys for the Rotary Club's Feeding the Needy initiative and the St. Tammany Parish Deputy Sheriffs Association provides Thanksgiving meals for needy families every year.







The fall season includes one of the most interesting casual-dress days. On Halloween, the Sheriff's Office plays host to the **Jack O'Lantern Jamboree**, in which employees are allowed to wear a costume in exchange for a charitable donation. Staffers of other parish governmental agencies also participate, including the Clerk of Court's Office, Assessor's Office and the District Attorney's Office. Fundraising festivities include costume and pumpkin decorating contests as well as a bake sale. Money raised through

these efforts is donated to the **Northshore Food Bank** and **Samaritan Center**, providing resources for the two organizations to create Thanksgiving packages for less-fortunate families in the community.

In November of each year, male deputies participate in **No-Shave November**. In exchange for a charitable donation, deputies are allowed to grow a beard (which is normally not allowed under the agency's uniform policy). Funds raised are presented to a charity that works to heighten awareness of cancers that affect men as part of the overarching effort to find a cure for the disease.

Christmas truly is a time of sharing and giving. With limited resources, the gift-giving holidays can be daunting on the spirit. Since 2014, the Sheriff's Office has sponsored **Shop-With-A-Cop**, taking in-need and at-risk children on shopping sprees at a local store. Law enforcement deputies donate time escorting the children and fulfilling their wishes using funds donated by the agency's staff and local businesses. Deputies also pass out toys and gifts while patrolling neighborhoods during the Christmas season, thanks to generous donations from businesses and individuals in the community.





The Sheriff's Office Reserve Division and the Deputy Sheriffs Association sponsor cooking teams for the annual **United Way Red Beans Cook-Offs** held in both the east and west sides of St. Tammany Parish. The Sheriff's Office also supports the events through donations of dress-down day funds and employee purchases of meals.

Reserve deputies save the parish money by volunteering to work at local fairs and festivals, maintaining order and ensuring the safety of those in attendance.



The Reserve Division, in conjunction with Volunteers of America, hosts a golf tournament that benefits **St. Tammany Outreach for the Prevention of Suicide (STOPS)**.

Senior citizens of St. Tammany Parish are our most vulnerable residents when it comes to scams and other financial crimes. For that reason, the Sheriff's Office and its community relations officer host meetings to raise awareness of how to avoid these often-devastating crimes. The agency also participates in senior expos to educate senior citizens on scams, elder abuse and crime prevention. Deputies also frequently attend events sponsored by the Council on Aging of St. Tammany Parish to strengthen the bond between law enforcement and elderly residents. The Deputy Sheriffs Association provides a meal every year for participants in the local Senior Olympics games.



While the agency believes it is very important to give back to the community, it also believes it is important to honor and remember our own. The St. Tammany Parish Sheriff's Office **Honor Guard** represents the agency and promotes patriotism in the community while honoring law enforcement officers and military personnel throughout the nation. It also represents the agency by presenting the colors at sports events, business grand openings and other community events.

The Honor Guard participates in the annual **Police Memorial Ceremony**, which is held each May. The Sheriff's Office takes turns with other local law enforcement agencies to host the ceremony, which honors fallen officers. Representatives from the agency also participate in the annual **Police Unity Tour**, honoring fallen officers on a national level.

# OVERVIEW



## EXECUTIVE SUMMARY

This document presents the adopted Fiscal Year 2023 operating budget for the St. Tammany Parish Sheriff's Office in accordance with Louisiana Revised Statute 39:1301-1315. The agency's fiscal year begins July 1, 2022 and ends June 30, 2023. The budget includes personnel and non-personnel line-item expenditure detail, financial summary tables and narrative overviews related to agency operations as well as financial policies and procedures. This document also is designed to assist citizens in understanding the responsibilities placed on the sheriff, the budget process and the priorities, goals and objectives of the Sheriff's Office.

This document is the outcome of an extensive decision-making process focused on the levels and types of services to be provided and taking into account the anticipated level of available resources. The budget reflects the priorities identified during development of long-term goals. It assures that needs are reviewed in a continual basis and allows for reprioritizing and shifting of funding from activities that no longer align with agency objectives. This process assures organizational resilience.

The adopted Fiscal Year 2023 budget serves as a realistic plan of resources available to carry out the agency's programs and priorities. This budget reflects the agency's best efforts to address evolving issues and priorities set by the administration. It communicates to citizens and agency staff the decisions made, including those involving staffing, technology and equipment. The budget also serves as a platform for the agency's plan during the fiscal year. It includes performance measures and departmental goals by which service to the public is measured. The budget is evaluated based upon anticipated revenue and the ability to fund department requests and prioritized needs.

Many sheriffs throughout the nation fall under the financial direction of a county-wide governing authority, such as a board of commissioners or single county official. In Louisiana, sheriffs are financially autonomous. The sheriff, as a separately elected official overseeing a separate legal entity that is not dependent on the Parish Council for revenue, is considered a "stand-alone" government. The agency's budget creation and approval process falls entirely under control of the sheriff, who formally approves and adopts the budget. The Sheriff's Office is chartered not only to provide law enforcement services, but also to administer parish tax ex-officio duties. In addition, the sheriff oversees operation of the St. Tammany Parish Jail.

Goals of the budget are to deliver the services St. Tammany citizens need and address the most immediate and difficult issues facing the organization while maintaining a solid financial standing. This budget focuses on agency priorities and supports services for our community.

The Sheriff's Office embraces a long-standing commitment to ensure financial strength by applying efficient and effective policies and practices. Through careful planning, the agency has allocated resources wisely and invested in priorities and initiatives that provide the greatest benefit to St. Tammany citizens. Conservative fiscal policies and adequate fund balances continue to place the Sheriff's Office in a position to meet challenges of balancing the budget while maintaining services to citizens.

## Budget Criteria

The following criteria were used to create the Fiscal Year 2023 Budget:

- Direct services were prioritized over administrative functions.
- Mandatory services were prioritized over discretionary services.

The Sheriff's Office is committed to conservative financial policies as they allow the agency to respond quickly to economic difficulties and revenue loss and position the agency to weather economic slowdowns. Conservative financial policies greatly influenced development of this budget.

## Budget Process

A good budget process:

- Incorporates long-term perspectives.
- Focuses budgeting on results and outcomes.
- Promotes effective communication with citizens.

The agency's annual budget process is a method of planning and communicating operational and capital objectives by allocating financial resources to achieve them. Detailed proposed budget developed by the chief financial officer, administration and finance team serves as the basis for public review, hearing and deliberations prior to adoption. At this stage, it is considered to be a proposed budget. More detail can be found in the Budget Preparation, Review and Adoption Process section in this document.

## Public Participation

Detailed copies of the budget were made available to the public for review beginning June 1, 2022 at 300 Brownswitch Road in Slidell between the hours of 8 a.m. and 4:30 p.m. (CDT). Persons viewing the budget were allowed to make oral and/or written comments pertaining to the budget. No one from the public or news organizations inspected the budget during the inspection period.

## Budget Adoption

In accordance with Louisiana Revised Statute 39:1305 to 39:1307, Sheriff Randy Smith, ex-officio tax collector for St. Tammany Parish, held a public hearing on June 13, 2022 beginning at 9 a.m. at 300 Brownswitch Road in Slidell for the purpose of adopting the Amended Fiscal Year 2022 Budget and the Proposed Fiscal Year 2023 Budget for the General Fund, Special Revenue Funds, and Capital Projects Fund. A resolution to adopt the amended and proposed operating budgets was approved. The Fiscal Year 2023 Budget was adopted as proposed, with no changes between the proposed and adopted budgets.



## Priorities and Challenges Influencing the Fiscal Year 2023 Budget

The agency's priority is to maintain a financially sound budget that sustains the values and visions of the citizens of St. Tammany Parish and the sheriff to preserve and promote quality of life in St. Tammany. As a result, the Fiscal Year 2023 budget represents the sheriff's goal to maintain and improve services that protect and serve the citizens of St. Tammany.

Difficult decisions made in response to the elimination of a key revenue source must be revisited annually. On a positive, note, the parish is experiencing an expansion of business activity, a steadily growing population and increased expectations from citizens.

Funding is committed to efforts that boost organizational productivity, improve service and maintain the agency's ability to shift quickly to meet evolving needs and issues. Even as the agency's financial situation improves, it remains focused on the hallmarks of a high-performing organization: repositioning resources and streamlining operations to maximize efficiency. The Sheriff's Office works from the foundation of a unified organization committed to excellence on behalf of citizens.

While preparing the budget, every effort was made to ensure the agency is fiscally responsible and conservative. The agency implemented reductions when needed and adjusted revenue projections based on past experience and new circumstances. The Sheriff's Office monitors revenue collection throughout the year and makes budget adjustments as necessary. The agency has worked hard to ensure it has the resources necessary to provide the best service to citizens while maintaining the financial stability that will enable it to best-serve future generations.

The agency is confident that by engaging in systematic, objective and methodical endeavors the citizens of St. Tammany Parish can be confident their Sheriff's Office is taking a proactive approach to demonstrate and account for service excellence.

The priorities and challenges described below are very similar to the ones the agency experienced in the previous fiscal year. In the past, St. Tammany benefited from robust population and economic growth, thus the agency's financial position remained steady over the years. The sheriff believes continuation of economic growth in St. Tammany parish is dependent on broader economic growth in the nation, which in turn is affected by intensifying geopolitical tensions, continuous supply strains and rising financial instability. Last year we hoped these pressures on citizens and the agency were short-term in nature. However, they continued into 2022.

Priorities and challenges affecting the Sheriff's Office and the budgeting process are listed below.



### **Criminal Patrol-Districts Restructured**

In order to redistribute resources and accommodate the growing population, the Sheriff's Office restructured its zones, renamed two districts and created an additional district. During the previous fiscal year, land was purchased for a new permanent headquarters building near the intersection of Louisiana Highway 21 and Interstate 12. The success of this rezoning and reallocation of resources was a major accomplishment achieved through the collaborative work of multiple divisions. A total of 13 billets were added to Criminal Patrol at the end of Fiscal Year 2022 to maintain and improve services that protect and serve the citizens of St. Tammany. This was accomplished by redistributing resources to yield no net increase in full-time billets agency wide. An additional four billets for Criminal Patrol have been added in Fiscal Year 2023, for a total increase of 17. This is a priority as continued population growth is projected for St. Tammany Parish and expansion is necessary to ensure adequate law enforcement services are provided.



### **Health Benefits Cost**

Health benefits costs are on the rise. In late spring the sheriff was notified that the employer portion of the health insurance premium will rise in July 2022, which negatively impacted the Fiscal Year 2023 budget by over \$400,000. The Sheriff's Office currently pays 100 percent of employees' premiums and for the past few years has contributed a portion of dependent coverage costs. On a positive note, the agency will achieve savings of as much as \$60,000 per year due to a decrease in long-term disability insurance costs. The lower rate is guaranteed for Fiscal Years 2023 and 2024. The addition of onsite and online clinics also saves the agency's plan approximately \$60,000 annually.



### **Utilities and Gasoline Costs**

A dramatic rise in energy and oil prices is causing utility and gasoline bills to soar. This negatively affected the agency last year and in this year's budget. Last year, we experienced an almost 30 percent overall increase in utilities and a 71 percent increase in gasoline prices. This corresponds to more than \$1 million in additional expenditures. With deputies patrolling the streets, responding to emergencies and providing community support, vehicle and gasoline usage is high. With oil production that is not increasing and continuous geopolitical tensions, the sheriff doesn't expect costs to fall during Fiscal Year 2023. However, he does hope costs will stabilize.



### Pay Adjustment and Employer Match

An important part of investment in the organization is the salaries and benefits made available to its employees. It is a Sheriff's Office priority to support its employees by providing a positive, efficient and productive work environment. The agency pursues many initiatives to better promote the organization and create a competitive edge in attracting talent. The sheriff's commitment to conservative spending permitted the funding of employee pay raises in July 2022, including a cost-of-living (COLA) increase as well as merit raises, averaging 3.5 percent. In addition, the sheriff increased an Employer Match on employee contributions to the Deferred Compensation Plan from maximum of 2.5 percent to 5.0 percent. Contributions to this account promote securing retirement benefits that can grow on a tax-deferred basis.



### Ad Valorem Tax



Following the most recent reassessment of real estate and personal property values within St. Tammany Parish, the law enforcement district's millage was lowered from 11.69 to 11.14. Total taxable assessed value for the law enforcement district increased by 11.45 percent at that time, while the revenue increased by 6.27 percent. Reassessment takes place every four years. Due to the large increase in property values, and in order to lower citizen's tax burden, it was decided to decrease the ad valorem tax millage. This resulted in modest 1.22 percent increase in revenue collections in the following year, as estimated for the Fiscal Year 2022. A close analysis was performed to make sure not to create a revenue windfall for STPSO. The sheriff adopted the lower millage again for the 2022 tax year (to be collected in Fiscal Year 2023).



### Capital Budget

The majority of capital expenditures usually are dedicated to building maintenance, equipment, computers/software and vehicles, which are on a replacement schedule. Because capital spending has a major impact on cash flow, it requires scrutiny at all levels within the organization. Due to limited funds, the Sheriff's Office continually evaluates and prioritizes capital expenditures. The original adopted Fiscal Year 2023 budget sets aside \$900,000 in the General Fund for smaller departmental projects, including equipment and technology upgrades. The Jail Fund includes \$3.4 million in facilities improvements, though this appropriation is reimbursable from St. Tammany Parish government. The sheriff also appropriated in the Capital Projects Fund \$3.9 million for new vehicles, technology upgrades and construction costs of 3<sup>rd</sup> District headquarters. Details on capital investments can be found in the Capital Expenditures section of this document.



### Body-worn Cameras

During Fiscal Year 2021, the agency purchased and deployed 175 body-worn cameras for multiple departments to increase transparency and accountability while protecting deputies and the citizens we serve. Body cameras have been in the agency's long-range financial plan for several years. The cameras are viewed as a tool to address challenges of public perception, legitimacy and concerns with use of force. They improve law enforcement practice and provide a surveillance tool to promote officer safety and efficiency while deterring crime. Currently, the agency is awaiting activation of 36 more cameras and is applying for a grant to possibly purchase an additional 100 cameras. This agency recognizes that this investment comes with annual costs for data storage and maintenance. We always strive to balance the costs with benefits provided.



### COVID-19 Pandemic

The future impact of the COVID-19 pandemic is unknown and unpredictable. The pandemic remains a concern in daily Sheriff's Office operations, and keeping agency staff safe is a top priority. The agency reviews federal and state occupational health and safety protocols and adjusts operations accordingly. The administration meets regularly and discusses implications of the crisis, resulting in budgetary decisions that can build a more resilient agency. The agency will continue to monitor state and federal economic and budgetary issues to identify possible concerns for St. Tammany Parish.



### Retirement Fund and Other Benefits

The St. Tammany Parish Sheriff's Office is mandated to contribute to the Louisiana Sheriff's Pension and Relief (LSPRF) retirement fund on behalf of each employee. The sheriff's contribution requirement for Fiscal Year 2023 decreased from 12.25 percent to 11.5 percent due to steady fund performance. If the decrease in contribution would be applied to payroll estimates for next year and assume fully staffed organization, it could amount to savings of close to \$300,000. However, a notification of contribution rate decrease was received after the budget was adopted, thus the budget as adopted doesn't reflect the savings. The fund remains one of the best-funded governmental retirement plans in Louisiana. Financial professionals tasked to manage the retirement fund continue to receive accolades.

Other post-employment benefits (OPEB) liabilities historically have been funded on a pay-as-you-go basis. Given escalating medical costs, the Sheriff's Office recently established an OPEB trust



fund to help manage future costs. To date, \$4,921,650 has been funded and set aside for future costs, with another \$1,292,380 scheduled to be transferred in Fiscal Year 2023.

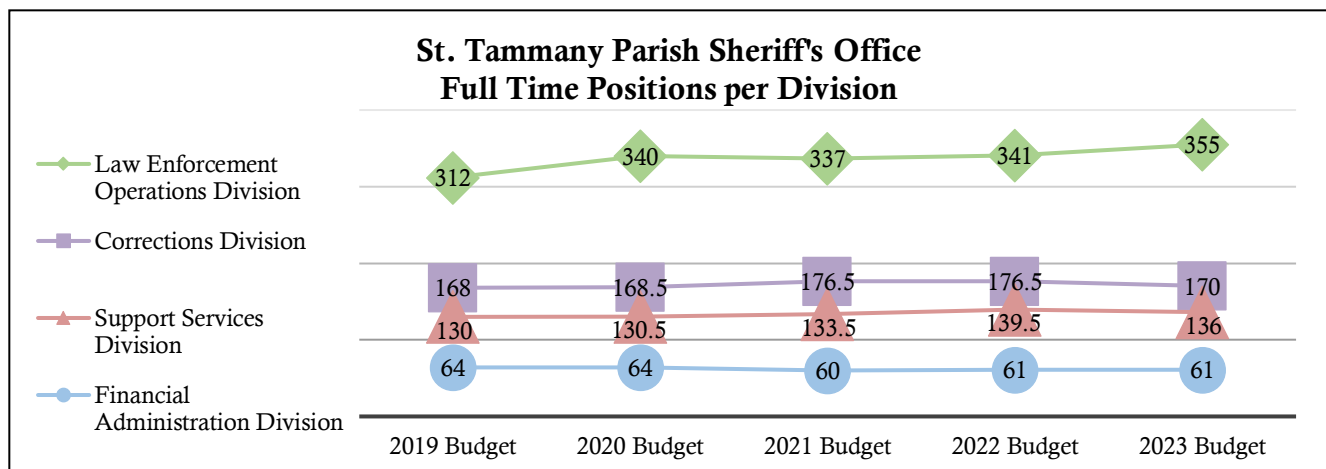
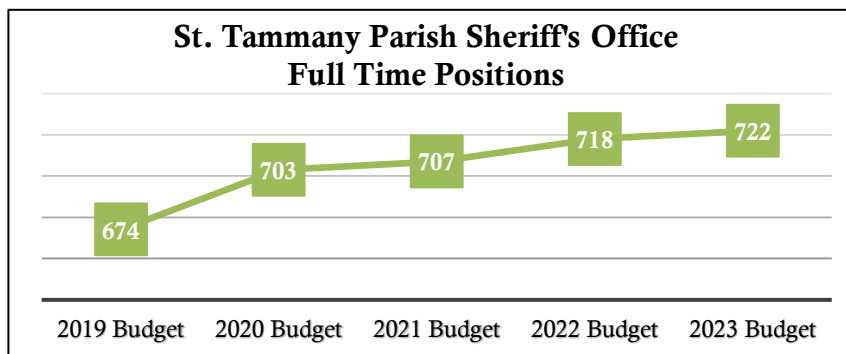


### Employment

St. Tammany Parish Sheriff's Office strives to ensure that taxpayers receive the best possible return for their tax-dollar investment. It is crucial that each agency position is created and deployed with maximum community benefit in mind.

The total number of full-time Sheriff's Office billets increased by four between Fiscal Year 2022 and Fiscal Year 2023. Some positions were shifted between departments. For example, one detective was transferred from Criminal Investigations West to Criminal Investigations East. However, some departments

required an increase in staffing. The biggest change this year was the addition of a new Criminal Patrol department/district. Due to increased population, and in order to decrease respond time, a re-districting took place which resulted in the addition of 17 new deputy positions, 13 at the end of Fiscal Year 2022 and 4 more during the Fiscal Year 2023. In order to balance resources and new payroll obligations, movement and/or elimination of some billets in other departments was necessary. The final result was elimination of 3.5 FTE billets from the Support Services Division, addition of 14 FTE billets in the Law Enforcement Operations Division and reduction of 6.5 FTE billets from the Corrections Division.





### **Revenue Loss–St. Tammany Parish Jail**

A tax dedicated to jail operations expired more than three years ago and the jail's fund balance is now depleted. Per Louisiana law, the sheriff is responsible for operating the St. Tammany Parish Jail, while parish government is responsible for providing a sufficient facility and for all expenses incurred by the arrest, confinement and prosecution of persons accused or convicted of crimes. Negotiations with the parish have been taking place for the past three years in order to establish responsibility and a reimbursable amount due to the Sheriff's Office.



### **Property and Liability Insurance**

The sheriff has contracted with various insurers to cover the risk of loss on agency-owned assets with the exception of motor vehicles for which the organization retains the risk of loss. Insurance premiums are on constant upward trajectory. The agency's latest property insurance renewal showed an increase of 33 percent over the previous year. In order to utilize cost-saving options, the administration opted to exclude excess flood insurance coverage in the policy because its terms called for a deductible equaling our current NFIP flood insurance policy limits plus \$100,000. This exclusion saved the agency \$31,455 in premium cost. In the end, the premium increase will be held to 17 percent for Fiscal Year 2023. The administration will seek more quotes after hurricane season for possible additional savings with another carrier.

The liability Insurance premium, which consists of professional, general and vehicle liability coverages, increased by 5 percent, which is considered to be consistent with current market conditions.



### **Economic Uncertainties**

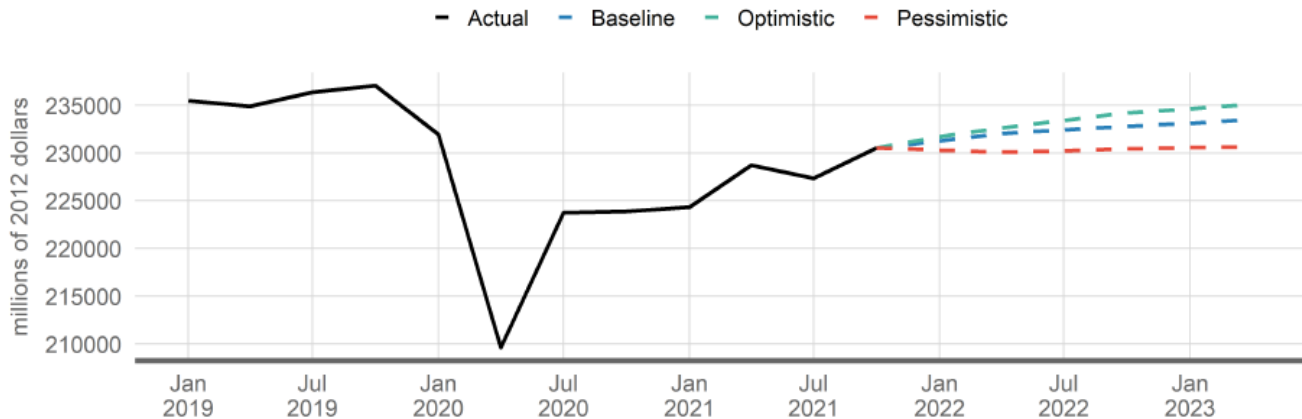
Maintaining a balance between keeping property mills steady while assuring sufficient revenue inflow and operating reserves is a significant challenge during a period of economic slowdown and high inflation. This climate plays a large role in the timing of any capital improvements or large purchases. The agency has taken a cautious approach to revenue projections especially for sales tax collections. Sales tax collections are highly dependent on the health of the economy and driven by consumer spending, which can slow down during uncertain times.

After a full economic recovery in 2021, Louisiana, the United States and the world started experiencing the highest inflation in 40 years. The Producer Price Index, which reflects the price

of raw materials and often predicts future changes in consumer prices, increased by 42.7 percent between April 2020 and April 2022. The Federal Reserve raised interest rates, which makes borrowing less attractive for individuals and businesses and in turn leads to slower growth.

What a year ago was thought to be a pessimistic Gross Domestic Product (GDP) projection for Louisiana today it is considered to be an optimistic one.

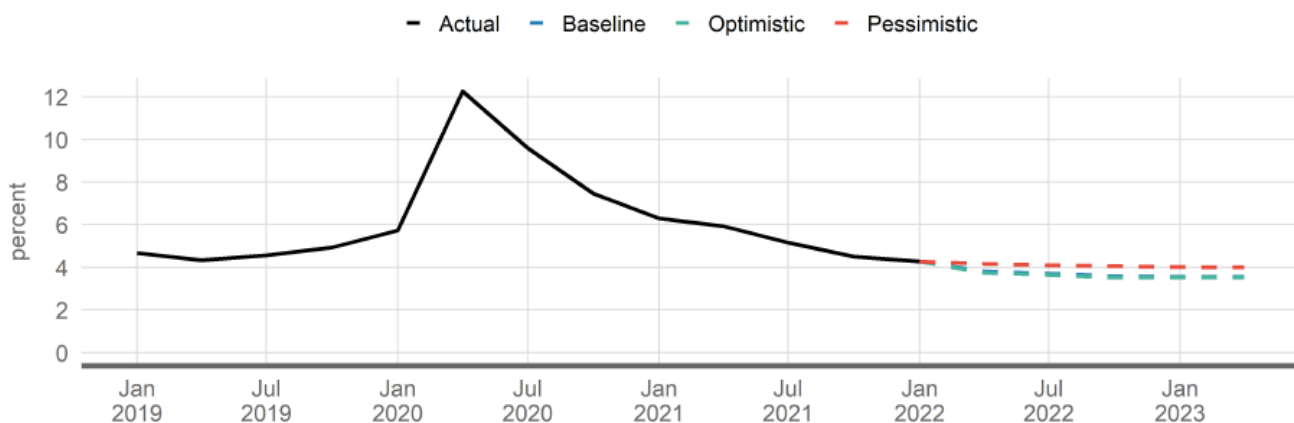
### Louisiana GDP Projections



Source: Gary A. Wagner Ph.D., Louisiana Economic Activity Forecast

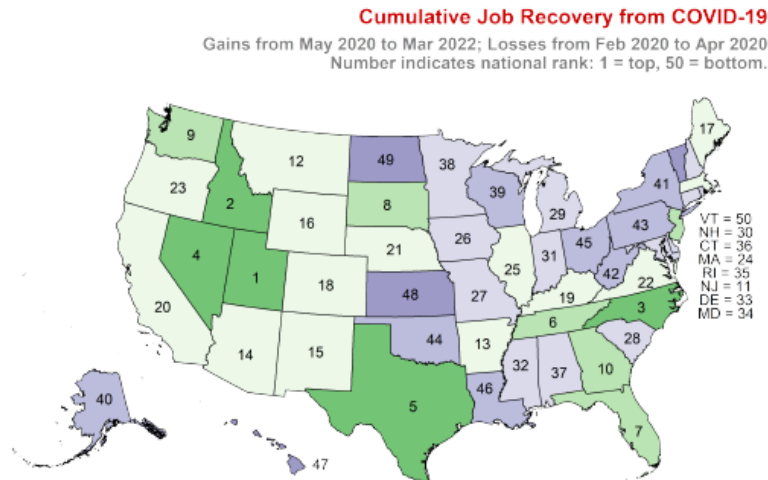
Louisiana's unemployment rate declined more than projected, falling to an average of 4.3 percent in the first quarter of 2022. Over the next four quarters, projections point to a stabilizing unemployment rate around 3.7 percent.

### Louisiana Unemployment Rate Projections



Source: Gary A. Wagner Ph.D., Louisiana Economic Activity Forecast

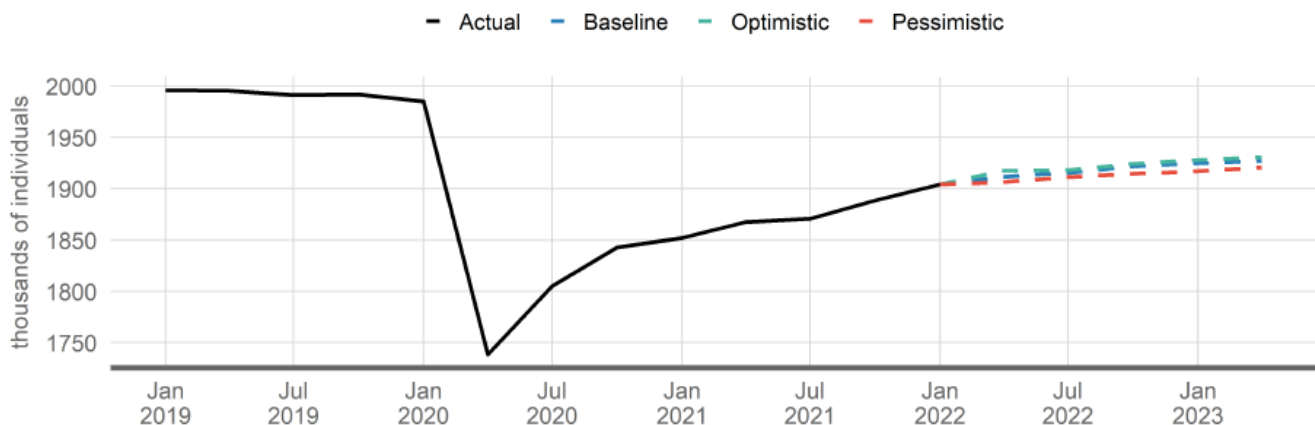
Louisiana currently ranks 46th in terms of the current pace of recovery. As of spring 2022, Louisiana experienced only 60 to 70 percent job recovery after COVID-19 losses from 2020.



Source: Gary A. Wagner Ph.D., Louisiana Economic Activity Forecast

The total number of payroll jobs in Louisiana now exceeds 1.9 million, a level not seen since the first quarter of 2020. However, employment remains about 5 percent below pre-pandemic levels.

### Louisiana Employment Projections



Source: Gary A. Wagner Ph.D., Louisiana Economic Activity Forecast



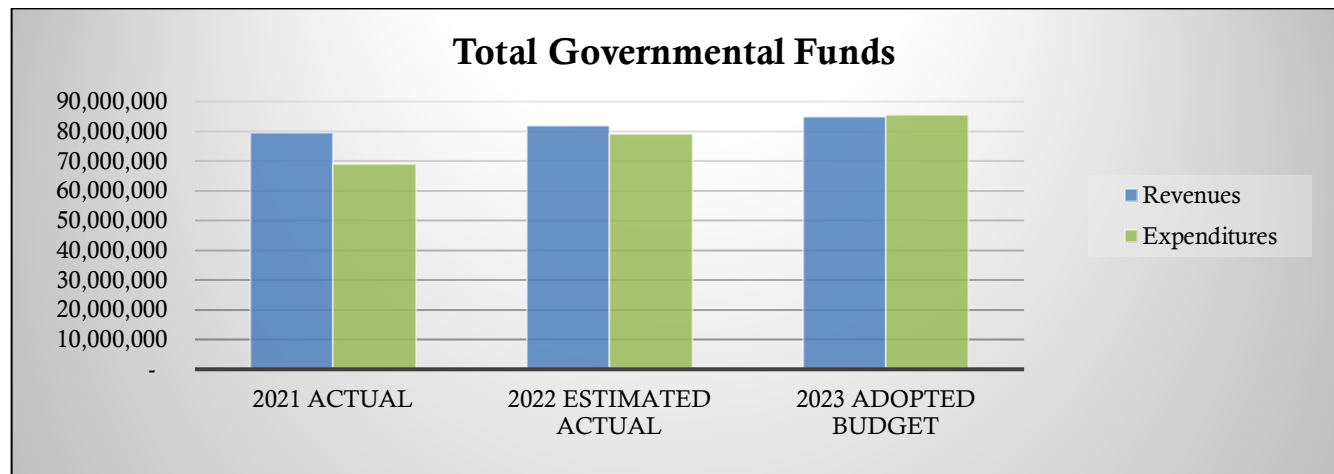
## Fiscal Year 2023 Budget Overview



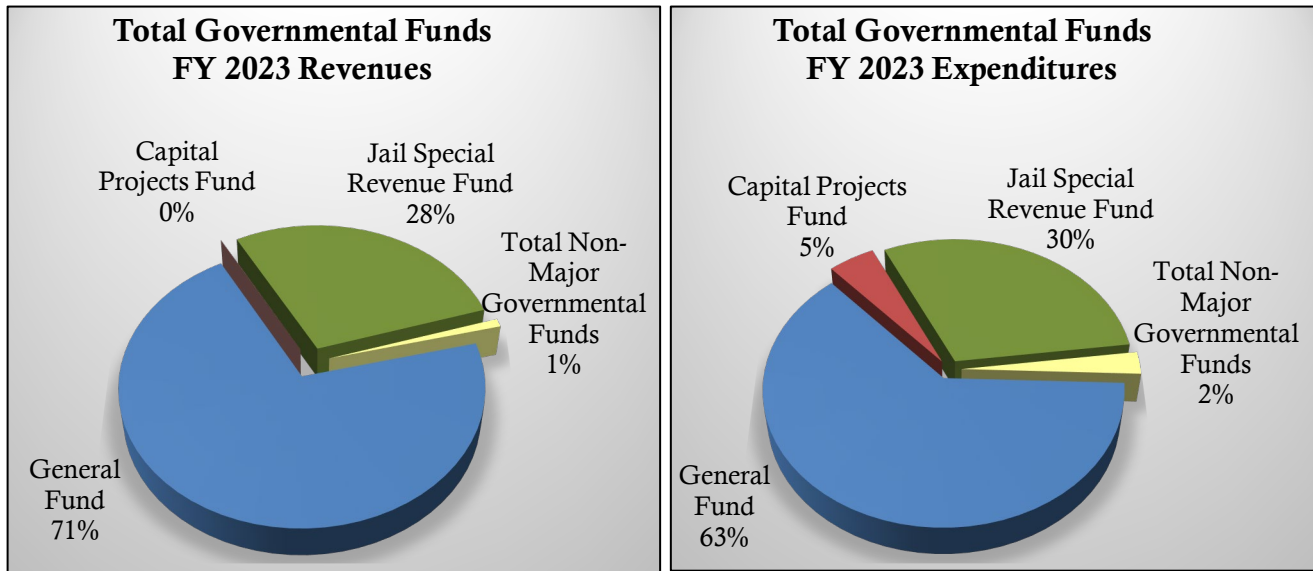
The Fiscal Year 223 Budget was adopted as proposed, with no changes.

It reflects a commitment to professionalism and in making strategic investment in public safety. The Sheriff's Office funded operations that are aligned with agency's goals and identified challenges, operations which are also addressing leading priorities of our community.

The Fiscal Year 2023 budget is balanced, with projected fund balance in Governmental Funds of \$50,150,560. A balanced budget is when expenditures do not exceed total available revenue and beginning fund balance. Total Governmental Funds expenditures, including capital investments, were budgeted at \$85,637,665, plus a \$1,292,380 transfer to the St. Tammany Parish Retired Employees Insurance Fund (STREIF), which was created to set aside discretionary contributions for future retirees' obligations. Projected revenue for the upcoming year is \$84,920,263.



The Sheriff's Office budget is divided into four main sections: The General Fund, the Jail Special Revenue Fund, the Capital Projects Fund and Non-Major Governmental Funds. Below is an illustration of those four main sections and their individual impact on Governmental Funds' revenue and expenditures totals as adopted for Fiscal Year 2023.

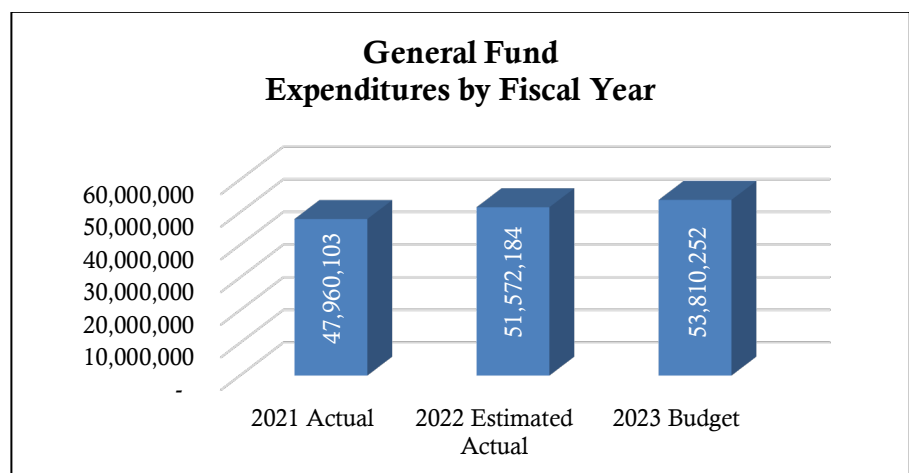
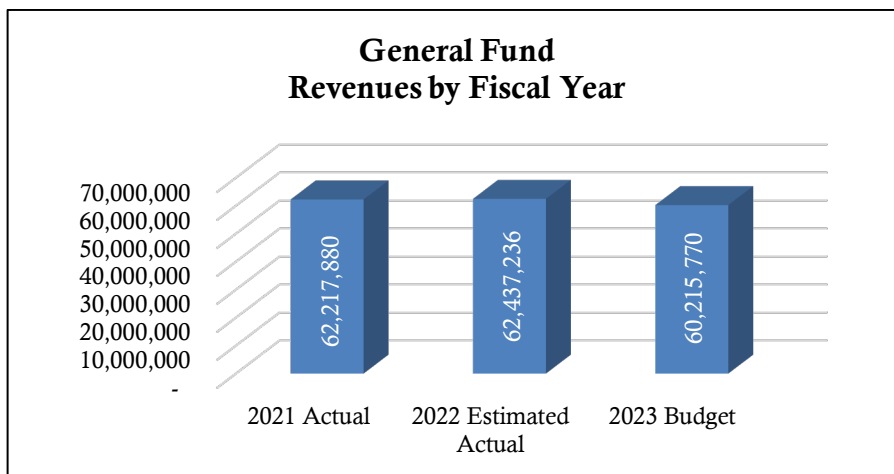


The following overview focuses on the General Fund, the Jail Special Revenue Fund and the Capital Projects Fund, since they represent the majority of the Sheriff's Office budget.

## The General Fund

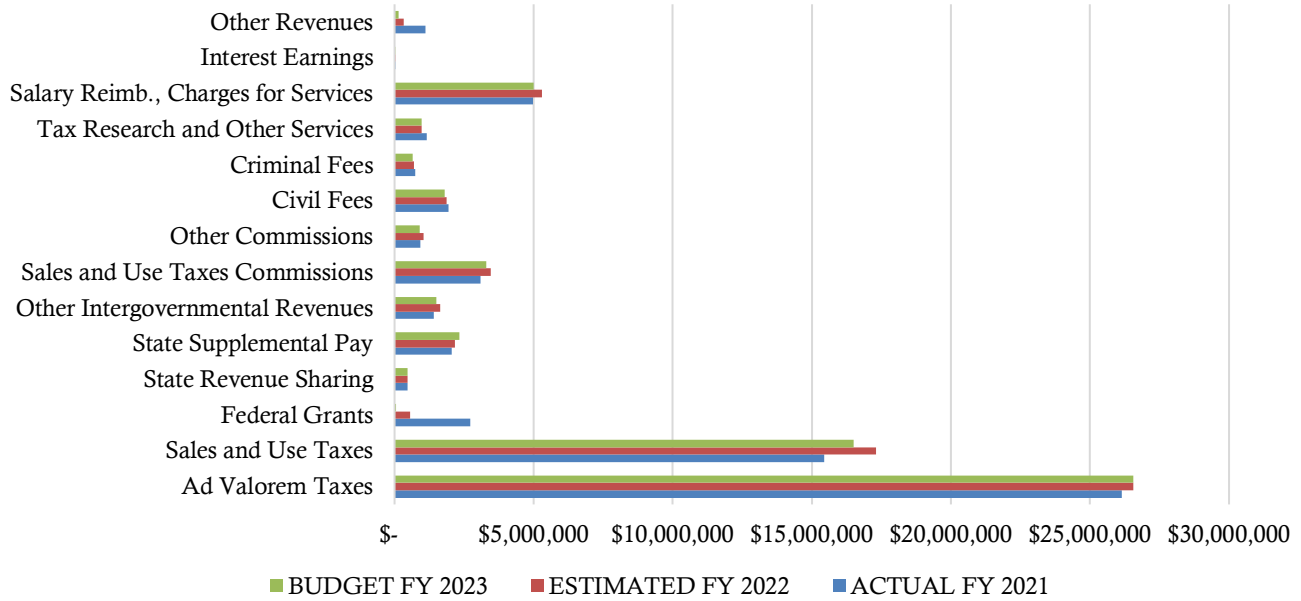
The General Fund is the agency's most significant single fund and its primary operating fund. The General Fund is used to account for all financial resources except those required to be accounted for in another fund. The General Fund encompasses basic day-to-day operations. The two major forms of revenue for the fund are ad valorem taxes and sales and use taxes, while the two major expenditures are personnel services and personnel benefits. The General Fund also may record transfers to the Jail Special Revenue Fund, Capital Projects Fund and the Bond Sinking Fund.

The Fiscal Year 2023 General Fund budget includes an expected operating surplus of \$6,405,518. The budget includes a revenue decrease of 3.56 percent and an expenditure increase of 4.34 percent over the Fiscal Year 2022 estimated actual.

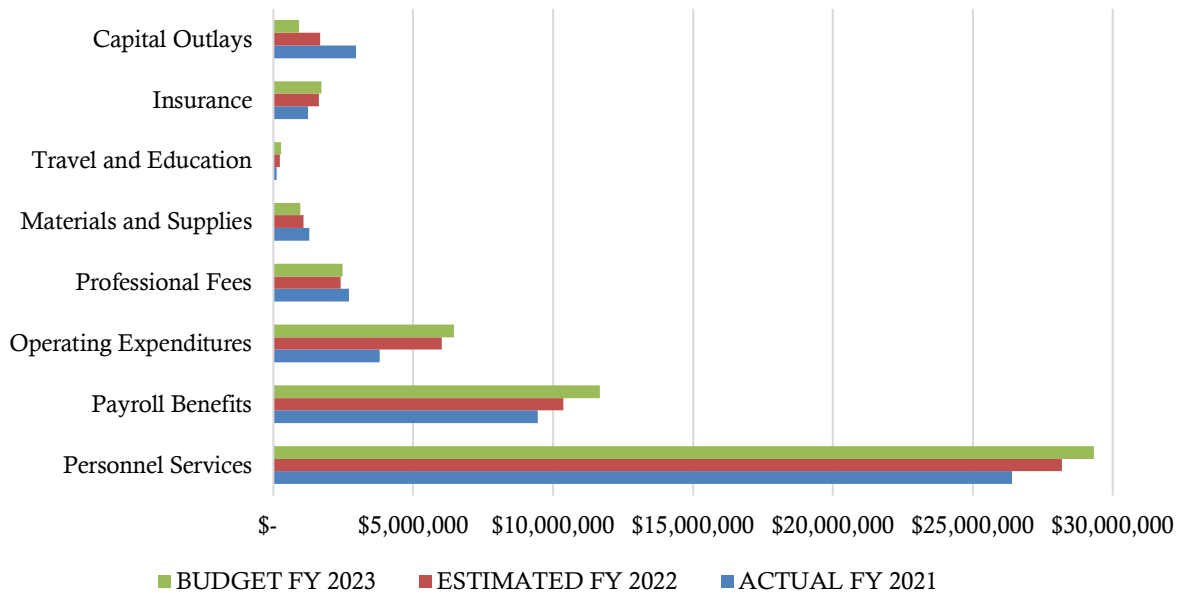


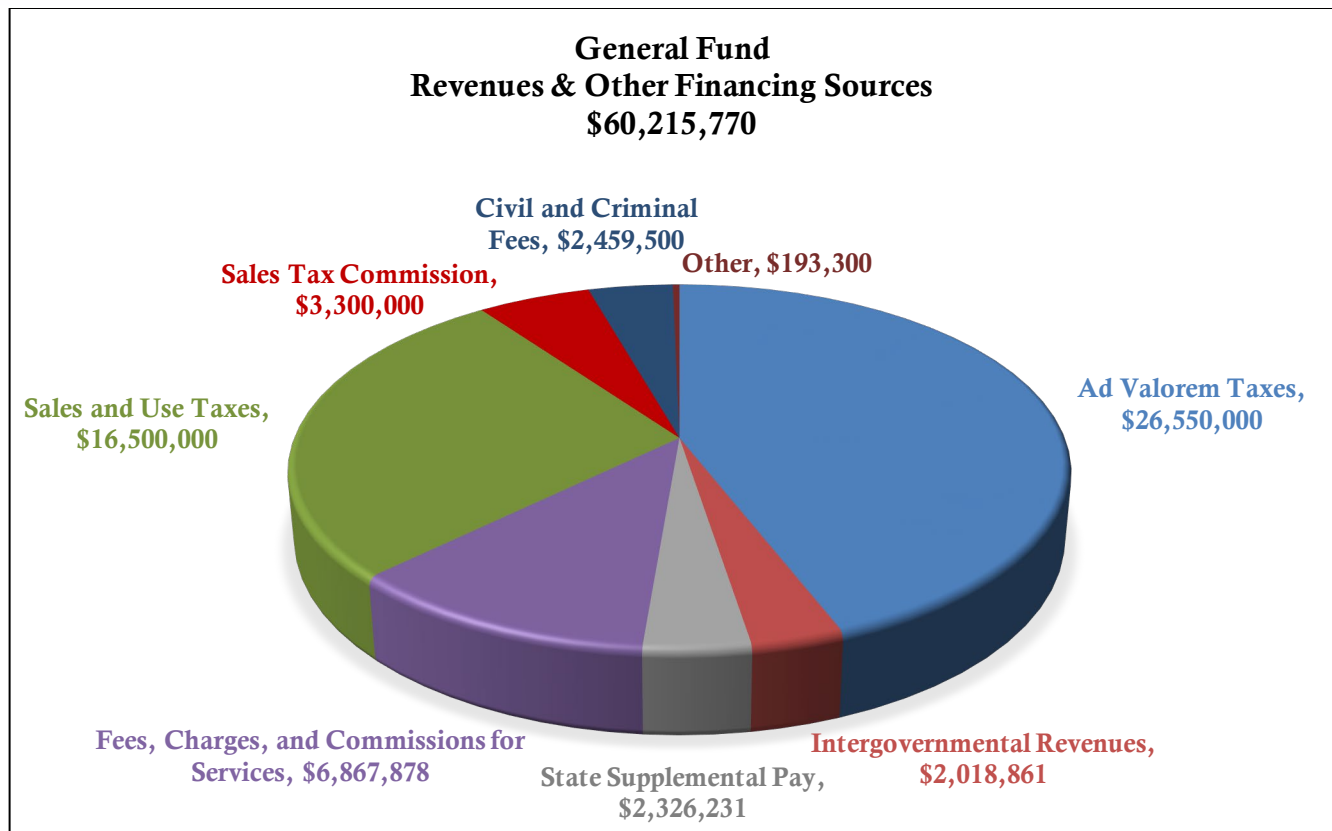


### General Fund Revenues by Source



### General Fund Expenditures by Type

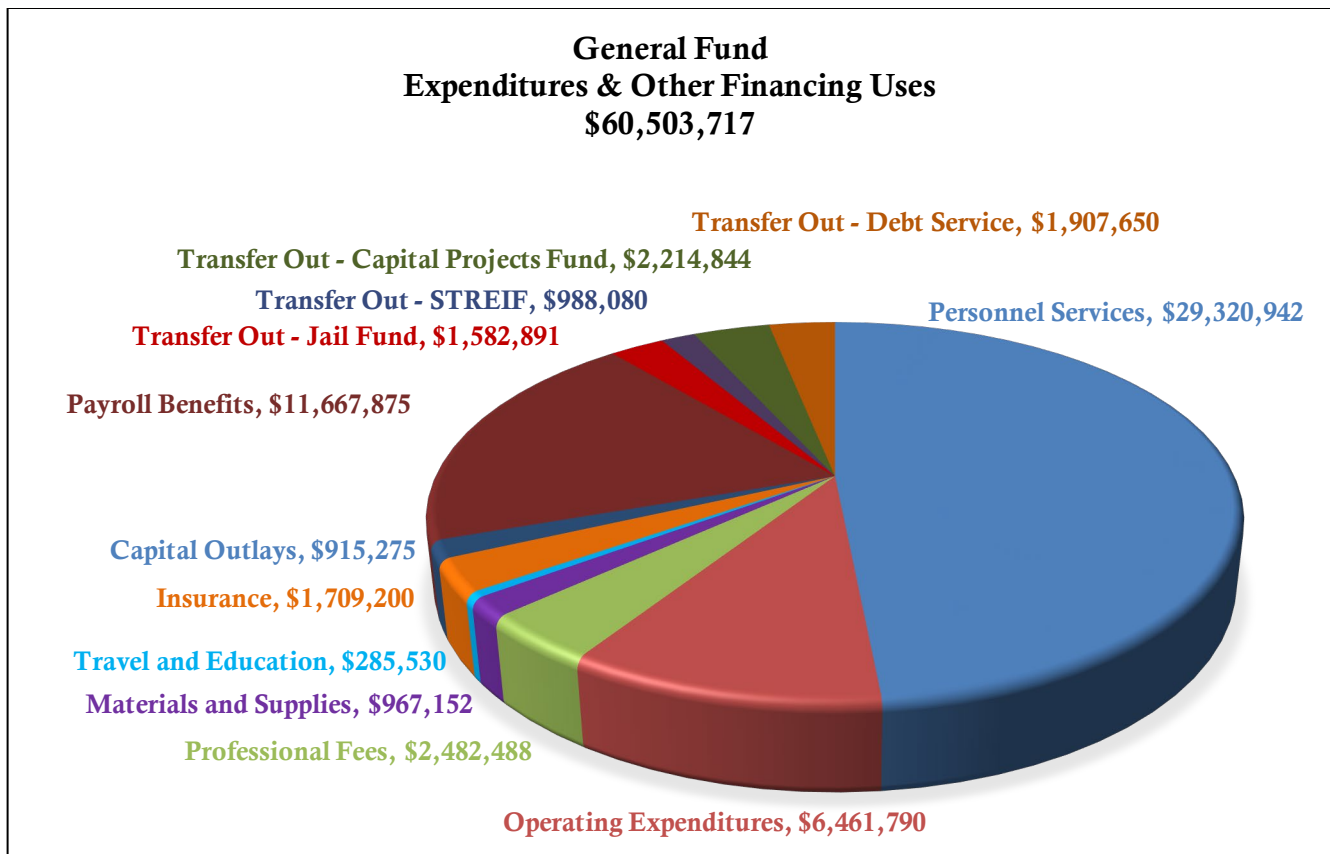




- **Ad Valorem Tax.** This is a major source of revenue for the Sheriff's Office. It is an annual tax based on the assessed value of real estate or personal property and often is referred to as property taxes. The parish assessor is charged with preparing and verifying the value of all property that make up the parish tax roll. Assessed value of the property is used to compute an annual tax, or millage, levied against the property.
- **Intergovernmental Revenue.** This includes federal grants, state revenue-sharing, etc.
- **State Supplemental Pay.** Compensation paid to sworn and commissioned, full-time law enforcement officers per Louisiana Revised Statute 40:1667.1. Eligible employees receive \$500 per month in additional compensation, which subsequently is reimbursed by the state of Louisiana. For a period of 12 months, starting with July 2022, state of Louisiana increased this compensation to \$600 per month.
- **Fees, Charges and Commissions for Services.** Fees for tax research, court attendance, records requests, commissions for collection of property taxes, liquor and occupational licenses. A large portion of this category is for salary reimbursement for services performed under contracts to

provide School Resource Officers, dispatchers in the Radio Room and security at the Justice Center.

- **Sales and Use Taxes.** A tax on the sale of goods and services in St. Tammany Parish that yields more than \$200 million annually. Included in the total is a one-quarter cent sales and use tax dedicated to law enforcement operations, which contributes roughly \$16.5 million to the agency's annual budget. Sales and use taxes are the agency's second-largest source of revenue.
- **Sales Tax Commission.** The Sheriff's Office withholds a commission of 1.15 percent on all sales and use taxes collected through its Sales Tax Department. This revenue accounts for approximately 5.48 percent of agency's annual budget, or roughly \$3.3 million.
- **Civil and Criminal Fees.** Fees associated with the Sheriff's Office Civil Department. Revenue is generated through collection of commissions on the sale of movable and immovable property at a bi-weekly Sheriff's Office sale. Funding also is generated from fees attached to services provided, such as service of subpoenas, garnishment of wages, etc. Criminal fees include traffic fines, drug forfeiture and bond fees.
- **Other.** This category includes interest earnings and other revenue that is not specifically identified.



- **Personnel Services.** Salaries and overtime. As a public service entity, the Sheriff's Office is dependent on its staff to satisfy its legal mandates. Staffing costs represent the largest percentage of total expenditures. The agency was able to incorporate cost-of-living and merit pay increases in the Fiscal Year 2023 budget. This budget category is set at \$29.3 million, or 54.5 percent of General Fund expenditures.
- **Payroll Benefits.** These include dental insurance, pension, Medicare, Federal Insurance Contributions Act tax (FICA), life insurance, etc. The Sheriff's Office is mandated to contribute 11.5 percent to the employee pension plan each year. This item also includes mandated health insurance premiums for all full-time employees and retiree health and dental insurance. This year a Deferred Compensation match of up to 5 percent was offered to employees, which promotes securing a retirement benefit that can grow on a tax-deferred basis.
- **Operating Expenditures.** These are expenses directly supporting the day-to-day operations of the agency. Items in this budget category include freight, postage, dues and subscriptions, utilities, uniforms, gasoline, etc.

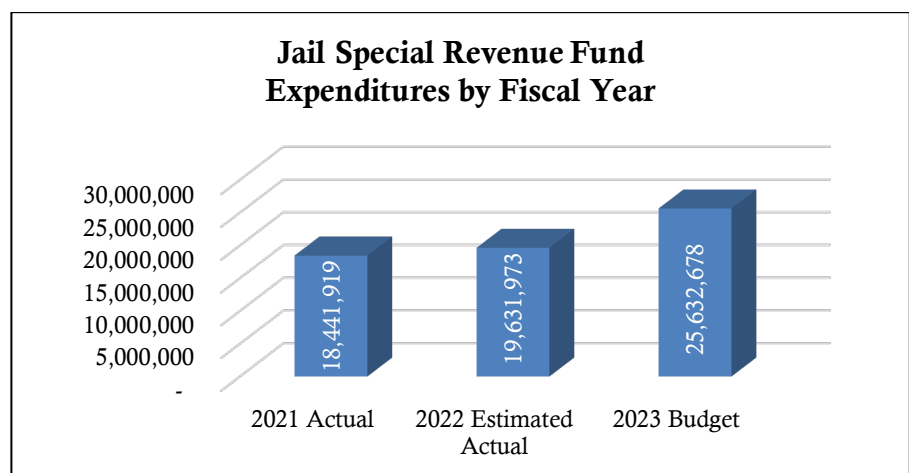
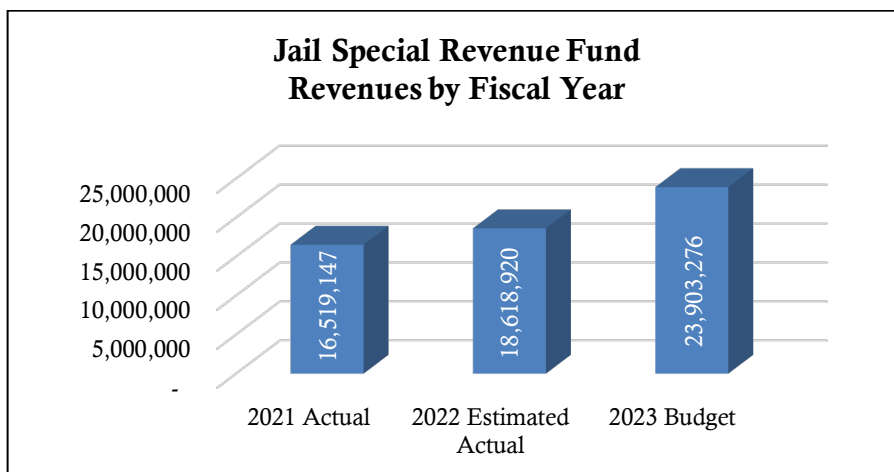


- **Professional Fees.** Legal, accounting and miscellaneous consultant fees and service contracts.
- **Materials and Supplies.** Law enforcement supplies, office supplies and equipment costs.
- **Travel and Education.** The cost of training that maintains or improves job skills and miscellaneous expenses related to travel to conferences and seminars.
- **Insurance.** Risk management/general liability fees, insurance premiums and claims.
- **Capital Outlays.** Capital outlay purchases that are considered long-term assets.
- **Transfer Out-Jail Special Revenue Fund.** An internal transfer to the Jail Special Revenue Fund is made to cover revenue shortfalls in that fund.
- **Transfer Out-STREIF.** St. Tammany Parish Retired Employees Insurance Fund was established and is funded by transfers out of the General and Jail Special Revenue Funds to pay for future insurance costs for eligible retired sheriffs and deputy sheriffs.
- **Transfer Out-Capital Projects Fund.** An internal transfer to the Capital Projects Fund to set aside resources for future large projects.
- **Transfers Out-Debt Service.** Transfers made to the Bond Sinking Fund for annual debt service principal and interest payments.

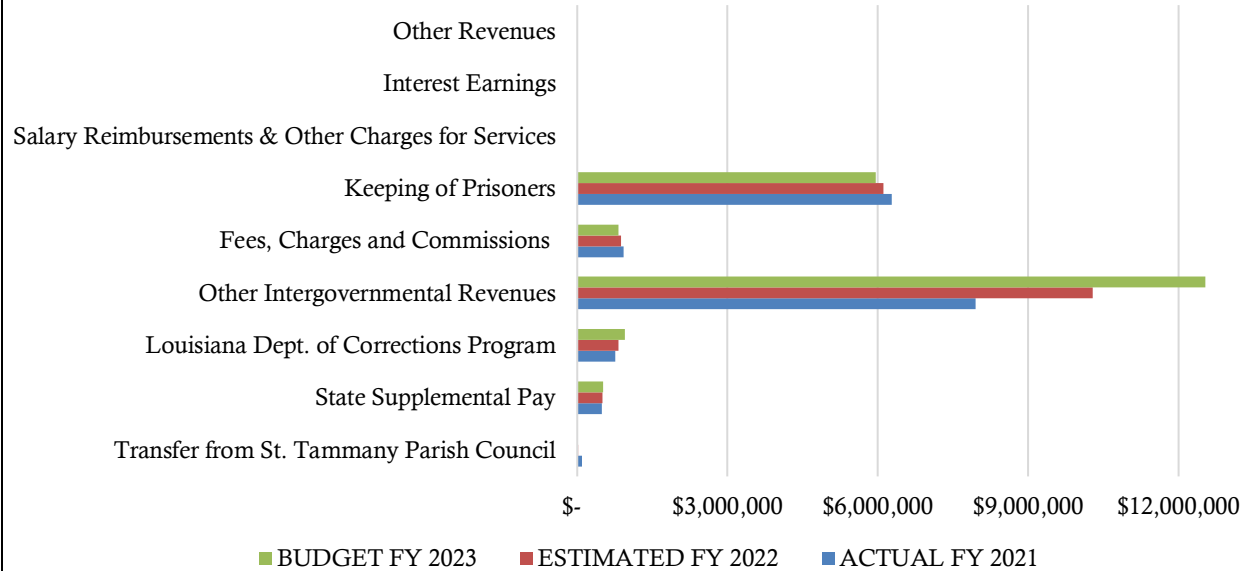
## The Jail Special Revenue Fund

The Jail Special Revenue Fund is maintained to separately account for operations and maintenance of all jail facilities. The Sheriff's Office shares responsibility for the jail with St. Tammany Parish government. The agency is in negotiations with parish government over the reimbursable amount due to the Sheriff's Office. Other revenue includes reimbursements from the Department of Corrections (DOC) and U.S. Marshals Service for the keeping of prisoners, telephone commissions and other miscellaneous revenue.

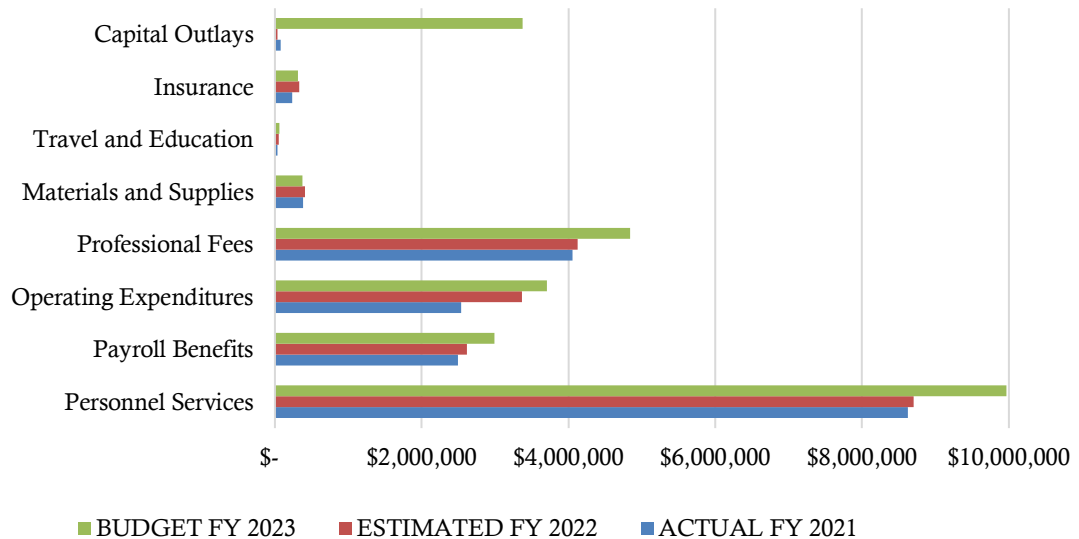
The Jail Special Revenue Fund has an expected operating deficit of \$1,729,402. The agency projected an overall 28.38 percent increase in revenue and 30.57 percent increase in expenditures over the Fiscal Year 2022 estimated actual. The reason for such significant increases in both revenue and expenditures is an addition of \$3,378,200 in capital outlay project costs that in turn will be reimbursed by St. Tammany Parish government. The reimbursement amount from the parish government is an estimate and is dependent on future negotiations; the actual contract amount is unknown. The deficit will be covered by an internal transfer from the General Fund.

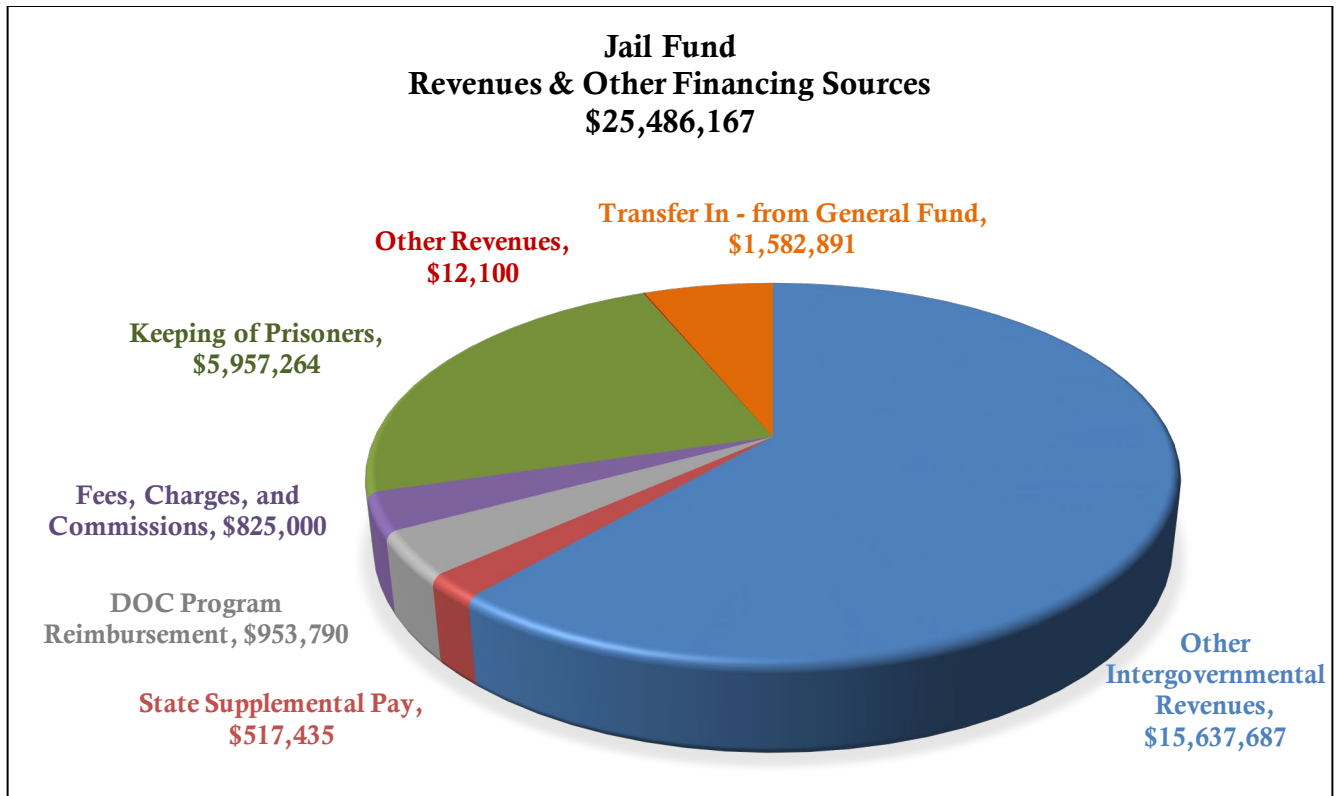


### Jail Special Revenue Fund Revenues by Source



### Jail Special Revenue Fund Expenditures by Type

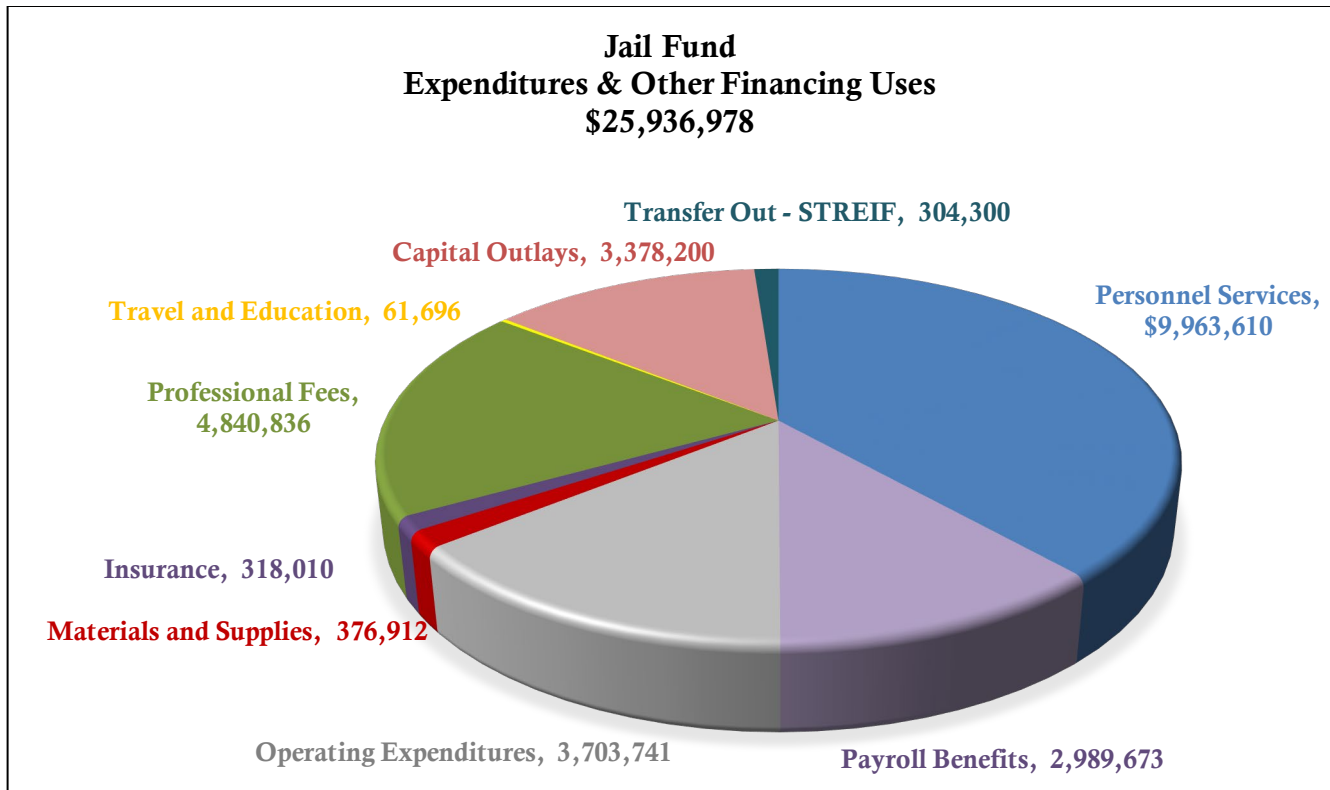




- **Intergovernmental Revenue.** Through an intergovernmental agreement, the Sheriff's Office receives funding from St. Tammany Parish government for maintenance, capital improvements and operation of the jail.
- **State Supplemental Pay.** Compensation paid to sworn and commissioned, full-time law enforcement officers per Louisiana Revised Statute 40:1667.1. Eligible employees receive \$500 per month in additional compensation, which subsequently is reimbursed by the state of Louisiana. For a period of 12 months, starting with July 2022, state of Louisiana increased this compensation to \$600 per month.
- **DOC Program Reimbursement.** The Jail Re-entry Program provides offenders committed to the custody of the Louisiana Department of Public Safety and Corrections an enhanced level of services to better-equip the offender for re-entry into the community upon release. This program is reimbursable by the Department of Public Safety and Corrections.
- **Fees, Charges and Commissions.** Telephone commissions and salary reimbursements. Individuals placing calls to or receiving calls from inmates in the St. Tammany Parish Jail pay a fee for this service.



- **Keeping of Prisoners.** This involves:
  - Department of Corrections (DOC) revenue received for housing Louisiana Department of Corrections prisoners.
  - U.S. Marshals Service/Other. Revenue received for housing federal prisoners.
- **Other Revenue.** Items in this category include interest earnings and other miscellaneous revenue.
- **Transfer-In from General Fund.** Due to insufficient revenue to cover budgeted expenditures, a deficit will be covered by an internal transfer from the General Fund.



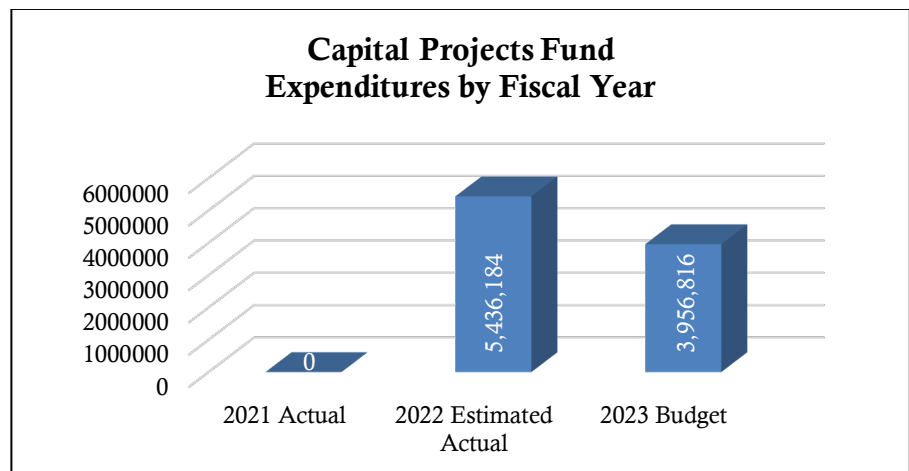
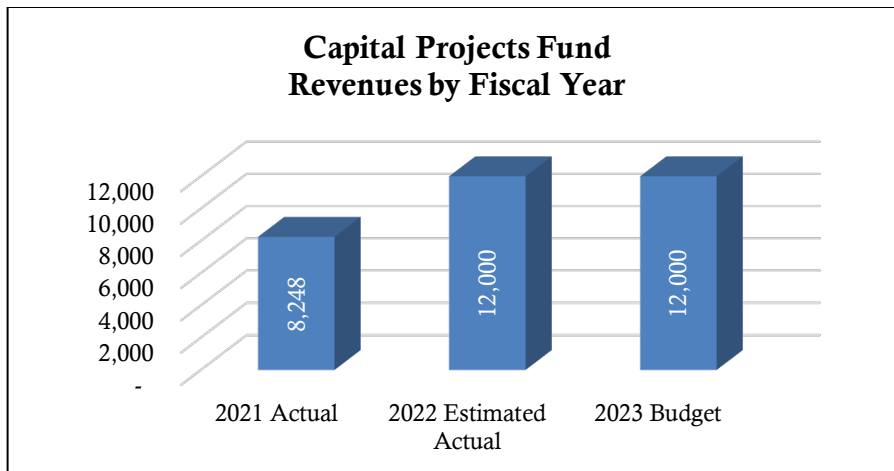
- **Personnel Services.** Salaries and overtime. As a public service entity, the Sheriff's Office is dependent on its staff to satisfy its legal mandates. Staffing costs represent the largest percentage of total expenditures. The agency incorporated cost-of-living and merit increases into the Fiscal Year 2023 budget. This budget category will be \$9.96 million, or 38.87 percent of the Jail Special Revenue Fund's expenditures.
- **Payroll Benefits.** Dental insurance, pension, Medicare, Federal Insurance Contributions Act tax (FICA), life insurance, etc. The Sheriff's Office is mandated to contribute 11.5 percent to the employee pension plan each year. This item also includes mandated health insurance premiums for all full-time employees and retiree health and dental insurance. This year a Deferred Compensation match of up to 5 percent was offered to employees, which promotes securing a retirement benefit that can grow on a tax-deferred basis.
- **Operating Expenditures.** Expenditures that directly support day-to-day operations of jail facilities. Items covered by this budget category include freight, postage, dues and subscriptions, utilities, uniforms, gasoline, etc.
- **Materials and Supplies.** Law enforcement supplies, office supplies and maintenance contracts.

- **Travel and Education.** Cost of training that maintains or improves job skills and miscellaneous expenses related to travel to conferences and seminars.
- **Insurance.** Items in this category include risk management/general liability insurance and building insurance reimbursed to St. Tammany Parish government.
- **Professional Fees.** Legal, accounting and miscellaneous consultant fees and service contracts.
- **Capital Outlays.** Capital purchases that are considered long-term assets.
- **Transfer Out-STREIF.** St. Tammany Parish Retired Employees Insurance Fund was established and is funded by transfers out of the General and Jail Special Revenue Funds to pay for future insurance costs for eligible retired sheriffs and deputy sheriffs.

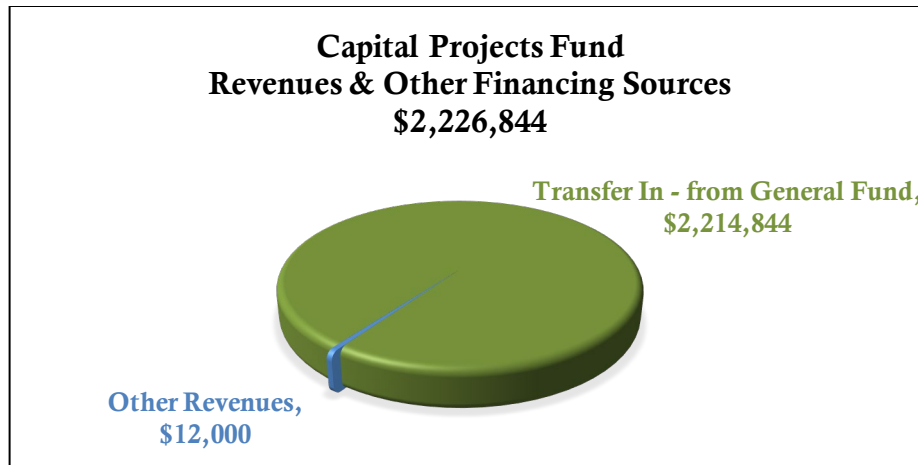
## The Capital Projects Fund

The Capital Projects Fund was created to account for acquisition, expansion, rehabilitation or construction of capital assets. General Fund revenue, external contributions/grants or issuance of long-term debt can be used for the purpose of funding those large capital outlays. Major initiatives are identified and prioritized, and when funding is available, those initiatives are appropriated in the Capital Projects Fund.

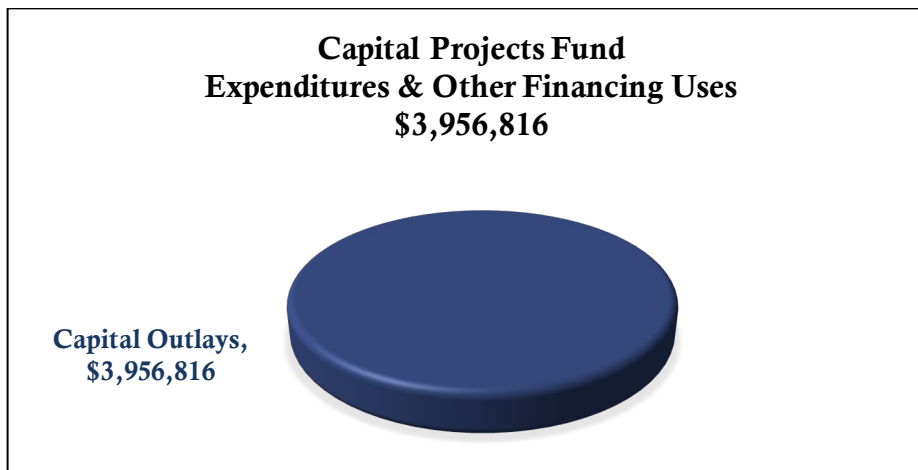
With estimated fund balance of \$23,806,222 at the 2022 fiscal year end, \$3,956,816 was budgeted for capital improvements, and an additional \$2,214,844 will be transferred from the General Fund for future projects.







- **Transfer-In from General Fund.** An internal transfer from the General Fund to set aside resources for current and future capital improvement projects.
- **Other.** This category includes interest earnings.



- **Capital Outlays.** Acquisition, expansion, rehabilitation or construction of fixed assets with a useful life of more than one year, such as buildings, vehicles and equipment.

## Final Thoughts

The timely preparation of this annual budget was made possible by the dedication and service of St. Tammany Parish Sheriff's Office staff. This budget document is available on the Sheriff's Office website, [www.stpsso.com](http://www.stpsso.com).

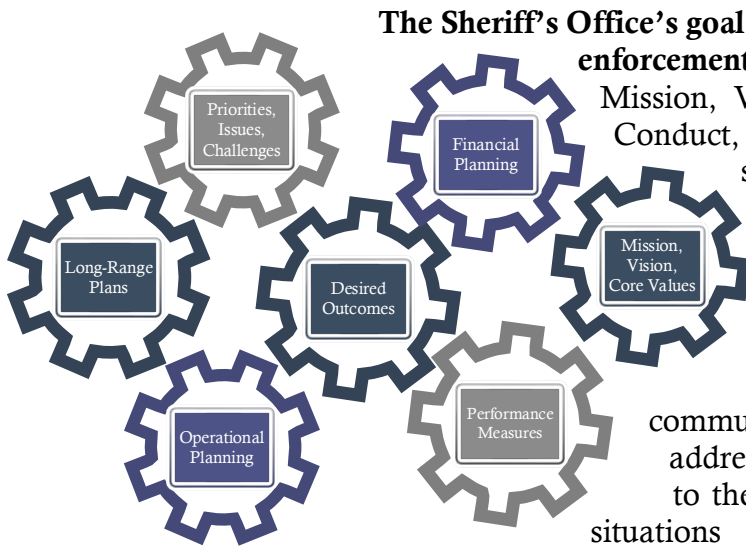




# OVERVIEW



## STRATEGIC GOALS AND OBJECTIVES



**The Sheriff's Office's goal is to be the benchmark for excellence in the law enforcement community.** This goal drives the agency's Mission, Vision, Core Values, and Professional Code of Conduct, which in turn articulate what the agency wants to see for the whole community and what principles should drive its employees. Together, these benchmarks and policy documents guide the Sheriff's Office moving forward and help to shape the agency's Strategic Plan.

The Strategic Plan is a guide for addressing community needs and priorities, as well as means to address them. The plan is meant to provide a reference to the principles of the agency and common goals in situations where the interest and the objectives of departments may differ. As public trust is a part of our Core

Values, the administration listens to the public and allows for its input so that the community is heard. In order to set priorities and create a Strategic Plan, the administration listened to community's concerns and employees' needs. The administration also met with departments to identify their path to success and daily challenges.

The agency's strategic planning involved outlining desired outcomes, then developing goals and objectives to strengthen the Sheriff's Office in multiple focus areas.



Individual departments use the Strategic Plan to align their objectives and financial planning, both operating and capital, which also drives agency's long-range plans.

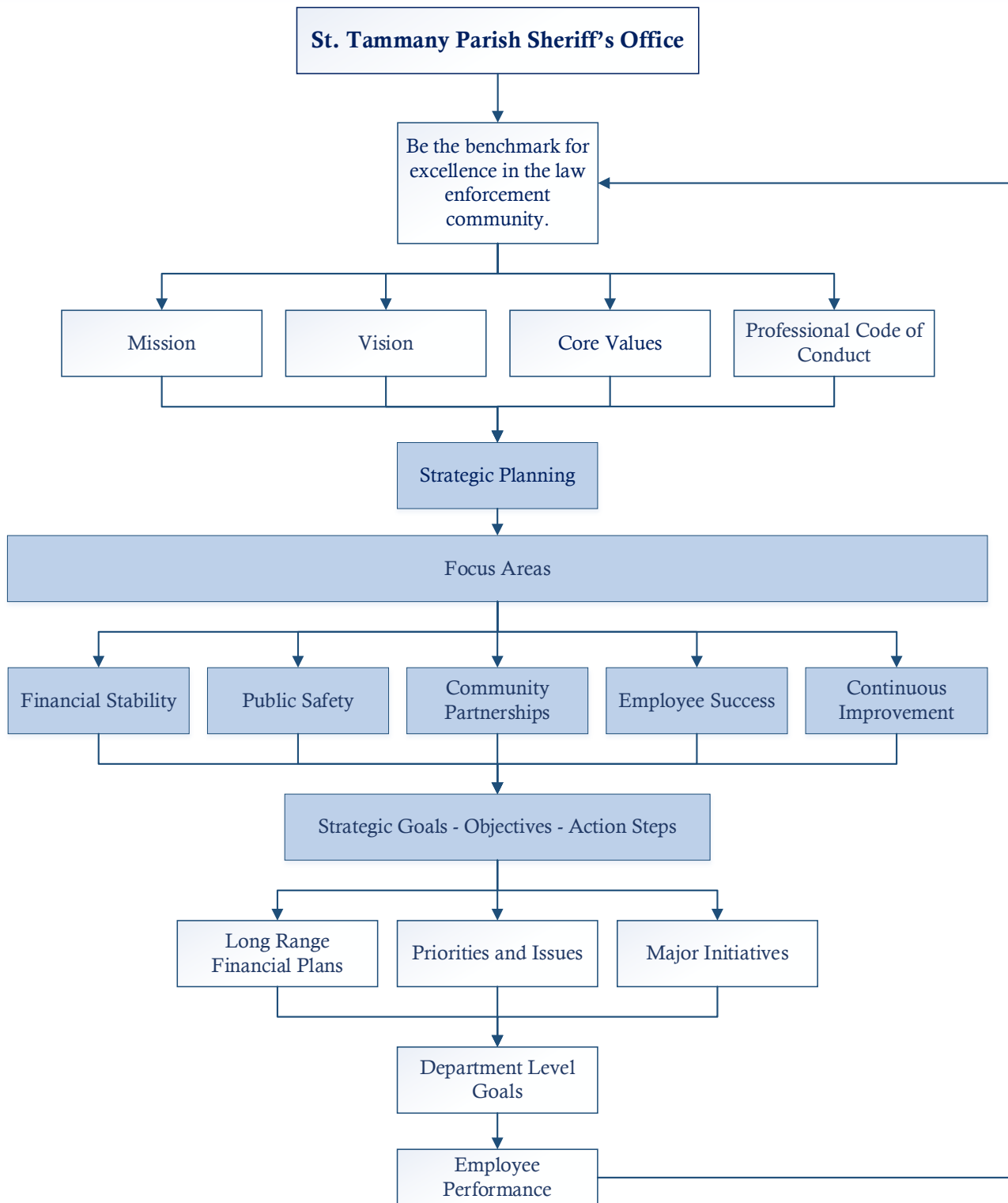


The Strategic Plan places emphasis on employee performance to ensure everyone is accountable for their efforts and support of the agency's mission.



Defining and adhering to the Strategic Plan for the agency is an essential element of Sheriff's Office planning and program development. Strategic alignment takes place annually which links agency's resources with specific desired outcomes. It is the intent of the Sheriff's Office to meet each strategic goal every year and to establish major initiatives on annual basis to enhance certain focus areas of the plan.





### **FOCUS AREA: Financial Stability**

#### **Strategic Goal 1: Demonstrate excellence in financial management and compliance with financial laws**

- Be proactive when planning for the future.
- Maintain a structurally balanced budget.
- Maintain sound financial health and strong fiscal controls.
- Develop financial policies that are responsible and transparent.
- Implement cohesive, standardized financial systems and processes.
- Receive GFOA awards in financial reporting and budget presentation.
- Achieve an annual external audit with no major issues.

#### **Strategic Goal 2: Practice fiscal responsibility when managing tax dollars**

- Continuously review all line items in the budget, seeking opportunities to reduce expenditures.
- Annually review benefits provided to employees to ensure optimal balance of benefits and costs for the agency and employees.
- Consistently demonstrate effective use of available resources to provide the highest public service.
- Consolidate efforts with other entities to identify opportunities and share expertise.
- Collaborate with local medical services to save money and support the local economy.

#### **Strategic Goal 3: Maintain a financially sustainable agency**

- Assess the best use of financial resources while maintaining long-term financial stability.
- Prepare a budget that provides proper funding for new programs, capital projects and infrastructure improvements to ensure that high-quality services are delivered to the community.
- Deliver services in the most cost-effective manner.
- Seek grant opportunities.

#### **Strategic Goal 4: Prepare for contingencies**

- Prepare a budget with sufficient reserves to cover unanticipated expenditures, major emergencies and economic downturns that cannot be covered with current resources.
- Prepare long-term financial projections and cash-flow analysis annually as a forecasting tool and a part of the budget process.
- Acquire appropriate insurance products, develop control programs and limit risks for potential liabilities.

#### **Strategic Goal 5: Provide effective central monetary collection services**

- Offer convenient parish-wide sales tax, ad-valorem and occupational license fee collection services to taxpayers.
- Ensure efficient and productive collection processing, compliance and auditing.

### **FOCUS AREA: Public Safety**

#### **Strategic Goal 1: Protect lives and property of the people we serve**

- Ensure quick response to threats and pursue successful early intervention strategies to reduce possible threats.
- Prevent and reduce crime and violence to enhance public safety.
- Monitor and adjust patrol districts to keep up with the growth of the parish and provide the quickest-possible response time.
- Provide services that contribute to the preservation of life, the protection of property and the safety of the community.
- Improve communities by staying informed, assessing needs and promptly addressing problems.
- Continue routine proactive patrols to keep neighborhoods safe.

#### **Strategic Goal 2: Provide the highest degree of law enforcement, corrections, administrative and communication services**

- Hold employees to the highest standards of integrity, ethics and professional conduct.
- Effectively support legal and court activities, including serving subpoenas, summonses, restraining orders as well as seizure and sale of properties through the foreclosure process.
- Provide timely and accurate scientific results to the criminal justice system.
- Maintain safety and security in the St. Tammany Parish Justice Center so that justice can be fairly administered.

#### **Strategic Goal 3: Promote traffic and pedestrian safety**

- Maintain quarterly safety seatbelt checks.
- Enforce speed limits, particularly in school zones.
- Maintain a Highway Enforcement Unit to patrol interstates and other highways throughout St. Tammany Parish.
- Provide for the safe and effective flow of vehicular and pedestrian traffic and the investigation of traffic-related accidents.

#### **Strategic Goal 4: Guard persons remanded to the custody of the Sheriff's Office; provide safe, secure and humane detention of inmates**

- Ensure policy of the three C's (Care, Custody and Control).
- Meet and exceed industry standards for inmate care.
- Utilize the latest technology available to ensure the safety of agency employees and inmates and to maximize efficiency.
- Work with the local religious community to continue bringing live feeds of religious services to inmates.
- Work with the local court system through specialty courts to address the needs of individual inmates and reduce repeat offenders.
- Conduct a risk assessment of every inmate who enters the jail.
- Reduce recidivism through Jail Re-Entry Program.

### **FOCUS AREA: Community Partnerships**

#### **Strategic Goal 1: Engage and collaborate with other state and parish entities to address behavioral health issues in St. Tammany**

- Provide trained deputies in the Crisis Intervention Program to interact with citizens who suffer from mental illness, substance abuse or other behavioral health issues.
- Work with the Volunteers of America to help suicidal individuals in our community.
- Work with state court judges to properly screen inmates that come into the jail to determine their needs as related to substance abuse, mental health and medical concerns.

#### **Strategic Goal 2: Provide a safe community for St. Tammany's children to grow and learn**

- Maintain a working relationship with the public school system, Archdiocese of New Orleans schools and all private schools in the parish.
- Work with the St. Tammany Parish School Board to provide a trained School Resource Officer at every public school in unincorporated St. Tammany and others when needed.
- Maintain a deputy presence in neighborhoods and schools to build relationships with the children of our community.
- Ensure safety for children by providing responsible and well-trained school crossing guards.

#### **Strategic Goal 3: Engage in the reduction of drug use**

- Establish and participate in regional task forces.
- Educate young people through deterrence programs.
- Increase arrest rates targeting distribution channels by deploying a Highway Safety Enforcement Unit aimed at reducing the amount of illegal drugs brought into and through the parish via interstates and other highways.
- Provide employees with the knowledge and tools needed to reduce opioid overdoses and help save lives.

#### **Strategic Goal 4: Embrace and encourage community partnerships and an environment of mutual trust**

- Maintain Criminal Patrol district offices that are centrally located and easily accessible to the communities they serve.
- Deliver community-based programs such as Lady Beware, Citizens Academy and Civil Response to Active Shooter Training.
- Work with businesses to recognize their concerns.
- Encourage deputies to be more involved in the community and with nonprofit organizations.
- Continue to sponsor a Law Enforcement Explorer Post, encouraging and training young people who are interested in future careers in law enforcement.
- Offer a smart phone app that allows the public to report crimes in real time.



### **FOCUS AREA: Employee Success**

#### **Strategic Goal 1: Attract and retain talent**

- Attract, hire, develop and retain an effective, diverse, professional, dedicated and responsive team of employees.
- Provide for a qualified workforce through competitive compensation and benefits.
- Invest in employee benefits and programs that promote their well-being.
- Provide training to promote ethics, civil service, accountability and superior performance.
- Promote a mission-driven, positive work environment fostering teamwork, cooperation and creativity.

#### **Strategic Goal 2: Maintain a strong sense of integrity and honesty**

- Evaluate staff to address deficiencies and recognize exemplary service.
- Set forth policies and procedures that provide clear and measurable values.
- Continue to re-evaluate operations and provide solutions for areas of weakness.
- Hold employees accountable for their actions.
- Equip all enforcement personnel with body cameras.
- Ensure proper communication to minimize uncertainty.
- Motivate employees to promote ethics and accountability.

#### **Strategic Goal 3: Make work more meaningful and rewarding**

- Recognize employee performance and achievements.
- Show employees they are valued.
- Encourage employee success by identifying growth areas to help maximize their full potential.
- Empower employees to provide services with maximum effectiveness and efficiency.
- Foster a positive work environment.
- Encourage employees to work together with the goal of achieving shared objectives.

#### **Strategic Goal 4: Meet and exceed industry standards through supportive resources, programs and training**

- Listen to employee comments to identify areas of concern.
- Improve the skills of employees by creating individual development plans.
- Provide specific training that will enable employees to progress.
- Invest in new technology that can increase employee efficiencies and improve results.
- Provide employees with the training and tools needed to do their jobs successfully.
- Ensure staff safety through proper training.
- Provide specialized equipment to employees in order to bring successful conclusion to situations they are faced with and their bottom-line objectives.

### **FOCUS AREA: Continuous Improvement**

#### **Strategic Goal 1: Meet community expectations by aligning them with capital improvements and new initiatives**

- Assess and prioritize capital projects and initiatives based on necessity and affordability.
- Annually inventory assets and sell at auction all not-needed and outdated items; use auction proceeds to purchase new, updated equipment and vehicles.
- Work with departments to create and annually update the 10-year capital improvement plan.

#### **Strategic Goal 2: Achieve Sheriff's Office objectives with assistance of technology and strategic management of processes**

- Evaluate existing and potential new technologies against departmental needs, risks and availability.
- Ensure departments utilize up-to-date technology while making best use of available resources.
- Use technology to support and enhance agency strategies.
- Work with departments to create and annually update the 5-year technology capital improvement plan.

#### **Strategic Goal 3: Reduce operating costs**

- Assess new projects' impact on operating costs and implement processes that will reduce future operating costs.
- Reduce duplicate and inefficient functions.
- Encourage process redesign and reorganization to increase efficiency and effectiveness.

#### **Strategic Goal 4: Provide the public with accurate and complete information**

- Effectively present and clearly convey information about programs, activities and plans.
- Provide online resources to the public to promote communication and transparency.
- Use social media to communicate with the public.

#### **Strategic Goal 5: Become a model organization**

- Anticipate and prepare for future opportunities and needs.
- Seek continuous improvement in operations and on the financial level.
- Be an effective and influential voice for and in the community.
- Ensure citizen engagement.
- Adopt carefully considered policies.
- Comply with laws and policies.
- Sustain an efficient and adaptable organization.
- Always look forward.

# OVERVIEW



## STRATEGIC INITIATIVES

Strategic Alignment takes place each year, and it is a process which links the agency's resources with the Strategic Plan. This is where the vision is translated into practice. Over the past year, Sheriff Randy Smith has furthered the agency's mission of maintaining the safety of the people living and working in St. Tammany Parish. At the same time, Sheriff Smith has remained focused on evaluating the agency's operations in an ongoing effort to maximize the efficiency and effectiveness of the St. Tammany Parish Sheriff's Office. The following major initiatives have been identified as priorities in the agency's Strategic Plan.

**Action Step: Provide a competitive pay scale and deferred compensation match**

FOCUS AREA	STRATEGIC GOAL	OBJECTIVE
Employee Success	Attract and retain talent.	Provide for a qualified workforce through competitive compensation and benefits.

In an effort to recruit and retain highly qualified employees, Sheriff Smith adopted a new pay structure in FY2022, focusing on increasing the base salary for entry-level employees. The agency also increased the deferred compensation employer match from 2.5 percent to 5 percent of eligible compensation into the Deferred Compensation Plan.

In FY2023, in an effort to continue to attract qualified entry-level employees and retain experienced employees, Sheriff Smith implemented an aggressive pay increase for the agency's Corrections and Communications divisions as well as a cost-of-living increase agency-wide.

**Action Step: Offer in-house POST training**

FOCUS AREA	STRATEGIC GOAL	OBJECTIVE
Employee Success	Meet and exceed industry standards through supportive resources, programs and training.	Provide employees with the training and tools needed to do their jobs successfully.

The Sheriff's Office moved POST training in-house for prospective and current employees. Sheriff Smith determined that the agency can provide training specific to the needs of the community we serve in addition to state-mandated training. In-house operation also boosts morale and provides an opportunity to instill the agency's unique traditions with its deputies.

In June 2021, the St. Tammany Parish Sheriff's Office graduated its first POST I class since 2015. In FY2023, Sheriff Smith continued aggressively recruiting highly qualified cadets from outside the agency for a POST I Recruit Academy.



**Action Step: Construct a permanent 3<sup>rd</sup> District Office**

FOCUS AREA	STRATEGIC GOAL	OBJECTIVE
Public Safety	Protect lives and property of the people we serve.	Monitor and adjust patrol districts to keep up with the growth of the parish and provide the quickest-possible response time.
Financial Stability	Maintain a financially sustainable agency.	Consistently demonstrate effective use of available resources long-term through ownership of the property/building rather than continuing to pay rent.
Community Partnerships	Provide a safe community for St. Tammany's residents.	Increased visibility in the community.
Continuous Improvement	Meet community expectations by aligning them with capital improvements and new initiatives.	Quicker response times and centralized manpower.

To address the growth in population and traffic in western St. Tammany, Sheriff Smith established a new patrol district in Fiscal Year 2022, increasing the number of patrol districts from three to four. The headquarters for the new 3<sup>rd</sup> District currently is housed in a rented space. In Fiscal Year 2022, land was purchased for a new permanent headquarters building near the intersection of Louisiana Highway 21 and Interstate 12.

Plans are being completed for the new headquarters building; construction is expected to begin in Fiscal Year 2023.

The new patrol district has enabled quicker response times, centralized manpower and increased visibility west of the Tchefuncte River, but it has required a substantial commitment of resources for personnel, equipment, vehicles and facilities.

With continued growth projected for St. Tammany Parish, planning for this expansion is necessary to ensure adequate law enforcement services are provided.

### Action Step: Maintain and Advance the Criminal Intelligence Unit to reduce violent crime

FOCUS AREA	STRATEGIC GOAL	OBJECTIVE
Public Safety	Protect lives and property of the people we serve.	Prevent and reduce crime and violence to enhance public safety.

Sheriff Smith established the Criminal Intelligence Unit in response to a spike in violent crime in certain areas. Members gather and analyze information through concentrated street-level policing to assist in the apprehension of violent criminals and to help prevent future violent criminal activity by analysis of potential threats in the community.

The Sheriff's Office has seen a noticeable decline in crime in certain areas since the inception of the Criminal Intelligence Unit. In FY2022, Sheriff Smith transitioned this unit from an "as needed" unit to a full-time assignment.

### Action Step: Continue development of School Resource Officer Program

FOCUS AREA	STRATEGIC GOAL	OBJECTIVE
Community Partnerships	Provide a safe community for St. Tammany's children to grow and learn.	Work with the St. Tammany Parish School Board to provide a trained School Resource Officer at every public school in unincorporated St. Tammany and others when needed.

The Sheriff's Office has partnered with the St. Tammany Parish School Board to place a School Resource Officers (SRO) in 28 public schools. The SRO Program launched at the start of the 2018-2019 school year.

SROs are specially trained, commissioned, armed law enforcement officers who work in collaboration with schools to maintain a safe learning environment. Additionally, they develop positive relationships with students and act as a law enforcement resource for students, parents, faculty and staff.

There are 55 public schools in St. Tammany Parish and many private schools. The Sheriff's Office has placed an SRO in 27 public schools and contracted with one private school. The remaining public school SRO positions are staffed by municipal police agencies. The STPSO serves as a backup to assist those municipalities when they are unable to provide an SRO for a particular period of time.

**Action Step: Fund a second full-body scanner to be used at the St. Tammany Parish Jail**

FOCUS AREA	STRATEGIC GOAL	OBJECTIVE
Financial Stability	Maintain a financially sustainable agency.	Prepare a budget that provides proper funding for new programs, capital projects and infrastructure improvements to ensure that high-quality services are delivered to the community.
Public Safety	Guard persons remanded to the custody of the Sheriff's Office; provide safe, secure and humane detention of inmates.	Utilize the latest technology available to ensure the safety of agency employees and inmates and to maximize efficiency.
Continuous Improvement	Meet community expectations by aligning them with capital improvements and new initiatives.	Annually assess and prioritize capital projects and initiatives based on necessity and affordability.

The agency purchased a full-body scanner and it is in operation at the St. Tammany Parish Correctional Center. The Intercept Body Scanner, used to detect weapons and contraband hidden in body cavities of incoming inmates, was purchased using money derived from commissary purchases at the jail. Inmates make purchases at the commissary using money deposited into their accounts by family members and friends.

The scanner detects metallic and nonmetallic threats, including weapons, drugs, cell phones and other contraband. This greatly increases safety for deputies working at the jail and for inmates housed there.

The success of this technology has been overwhelming in thwarting attempts to bring contraband into the jail. The agency needs a second scanner and started actively seeking funding through grant opportunities.

**Action Step: Upgrade technology and equipment**

FOCUS AREA	STRATEGIC GOAL	OBJECTIVE
Financial Stability	Practice fiscal responsibility when managing tax dollars.	Consistently demonstrate effective use of available resources to provide the highest public service.
Financial Stability	Maintain a financially sustainable agency.	Prepare a budget that provides proper funding for new programs, capital projects and infrastructure improvements to ensure that high-quality services are delivered to the community.
Continuous Improvement	Meet community expectations by aligning them with capital improvements and new initiatives.	Annually assess and prioritize capital projects and initiatives based on necessity and affordability.

Sheriff Smith is committed to providing the citizens of St. Tammany with the highest quality law enforcement services while being the best steward of taxpayer dollars. In order to achieve this, the sheriff recognizes deputies must have the best equipment possible to do their job and the agency must be forward-thinking in its approach to anticipation of future needs.

In Fiscal Year 2022, Sheriff Smith expanded the established drone program and purchased a new state-of-the-art Command Center. Drones can be deployed quickly in the field, and available software permits drone footage to be streamed directly to personnel on the ground. During Fiscal Year 2023, Sheriff Smith will aggressively pursue grants to expand the Command Center technology and acquire a remote camera tower trailer to be used during a large event.

In Fiscal Year 2022 Sheriff Smith also purchased a 3D forensic crime scene scanner for the agency's state-of-the-art Crime Lab. Using this scanner, investigators can document all evidence at the scene in far less time than by using traditional methods. The scanner also can greatly enhance the accuracy of evidence-gathering because the entire scene is captured in millions of data points.

The Sheriff's Office remains on top of fleet management. With the current vehicle shortage, the agency has faced challenges in updating and maintaining the fleet. Sheriff Smith is committed to selling older units at auction each year and using the proceeds to purchase new units. This helps to reduce maintenance costs and provides deputies with newer, safer vehicles.



**Action Step: Equip deputies with potentially life-saving overdose medicine**

FOCUS AREA	STRATEGIC GOAL	OBJECTIVE
Community Partnerships	Engage in the reduction of drug use.	Provide employees with the knowledge and tools needed to reduce opioid overdoses and help save lives.

As part of Sheriff Smith's ongoing focus on behavioral health and substance abuse, he previously introduced an initiative that equipped patrol deputies with NARCAN, a drug that counteracts the effects of opioids in users who have overdosed. This initiative was in response to the rise of opioid-related overdoses in St. Tammany Parish and the increase in accidental law enforcement officer exposure cases.

The single-use doses are in the form of a nasal spray and can be administered in known or suspected opioid-overdose cases or in the event that an individual is accidentally exposed. The St. Tammany Parish Coroner's Office trained deputies on proper use and administration of the nasal spray. This is being expanded in FY2023, and all front-line personnel, including intake personnel in the Corrections Division will be equipped with this life-saving drug. The NARCAN nasal spray is obtained from the Florida Parishes Human Services Authority at no cost to the Sheriff's Office.

**Action Step: Interface software with other agencies**

FOCUS AREA	STRATEGIC GOAL	OBJECTIVE
Continuous Improvement	Provide the public with accurate and complete information.	Provide online resources to the public to promote communication and transparency.
Financial Stability	Practice fiscal responsibility when managing tax dollars.	Consolidate efforts with other entities to identify opportunities and share expertise.

The Sheriff's Office switched to the GovQA platform in an effort to promote better transparency and accountability for the citizens of St. Tammany Parish and between agencies. GovQA is a government-focused software program that provides a portal to track public records requests and dispense records and data through a centralized location.

The software provides all parties with a record of information that is exchanged with efficiency and transparency. The nationally recognized software prevents duplication of requests while providing the highest level of security and data protection. The agency will expand the use of GovQA during Fiscal Year 2023.

**Action Step: Offer employee recognition awards**

FOCUS AREA	STRATEGIC GOAL	OBJECTIVE
Employee Success	Make work more meaningful and rewarding.	Recognize employee performance and achievements.
		Show employees they are valued.

The Sheriff's Office is composed of many outstanding men and women. Human resource recognition initiatives benefit the employee and the organization. Employee recognition increases job satisfaction and allows employees to see their role as it relates to the "big picture." These initiatives also help reduce turnover and increase productivity.

In an effort to recognize employees who exceed performance expectations, Sheriff Smith implemented annual awards to honor employees who have gone above and beyond in their service to the agency and the community. These annual awards are in addition to already existing employee recognition initiatives that include Deputy of the Quarter and Years of Service programs, which honor individuals for their exceptional service and length of service to the agency and the community.

**Action Step: Remodel and expand the booking and intake area at the jail**

FOCUS AREA	STRATEGIC GOAL	OBJECTIVE
Public Safety	Guard persons remanded to the custody of the Sheriff's Office; provide safe, secure and humane detention of inmates.	Utilize the latest technology available to ensure the safety of agency employees and inmates and to maximize efficiency.
Continuous Improvement	Meet community expectations by aligning them with capital improvements and new initiatives.	Annually assess and prioritize capital projects and initiatives based on necessity and affordability.

Dialogue is underway with the St. Tammany Parish government to remodel and expand the booking and intake area at the parish-owned jail. The work will include a separate open booking area for individuals arrested for non-violent felonies and misdemeanors. This would provide a secure lobby-style area for inmates arrested on minor charges to wait for family or friends to post their bond as opposed to placing them in traditional holding cells. Future plans also include a step-down quarantine process to transition incoming offenders before they are moved into the jail's general population.

# OVERVIEW



## SHORT-TERM ORGANIZATION-WIDE OPERATIONAL FACTORS

**Carry out the agency's commitment to protect the lives and property of citizens and ensure St. Tammany Parish is a safe place to live, work and do business for this and future generations:**

- Maintain the agency's partnership and support of the advocacy group Safe Harbor, which aids in the detection and prevention of domestic violence. Continue to provide victims of domestic violence with information on post-incident resources and follow-up to ensure help was sought and/or provided.
- Continue an active recruiting drive to increase the number of reserve deputies to supplement the agency's Law Enforcement Divisions and to staff local events, thus releasing full-time deputies for other needs.
- Continue to provide assistance to federal agencies via task forces while benefiting from sharing of resources.
- Maintain the partnership with local schools to enhance campus security and build trust.
- Continue the agency's partnership with NAMI to grow the Crisis Intervention Team and train all enforcement personnel on how to recognize and respond to individuals who are experiencing a mental health crisis.

**Use available technology to increase transparency and efficiency:**

- Continue developing data-sharing with the Clerk of Court's Office and the District Attorney's Office to streamline the judicial system and increase transparency and convenience for the public.
- Implement a data-sharing software with the Assessor's Office to streamline the property tax billing and collection process.
- Consolidate proprietary software to reduce licensing costs.
- Maintain and enhance the agency's body camera program to increase transparency and safety for community members and deputies.
- Continue to increase the services provided online via the agency website to make doing business with the St. Tammany Parish Sheriff's Office easier for residents and business owners.
- Continue to use social media as a tool to interact with the public and relay important messages, fostering a partnership and relationship between the agency and the people it serves.

**Reduce the amount of drugs coming through and into our parish:**

- Continue to combat the flow of illegal narcotics into and through St. Tammany by participation in multijurisdictional task forces.
- Reduce drug use and sales in neighborhoods by utilizing undercover as well as uniformed trained narcotics investigators.



**Address behavioral health issues in the parish:**

- Remain committed to creating awareness of suicide and its effects in our community by working cooperatively with St. Tammany Outreach for the Prevention of Suicide (STOPS).
- Work hand-in-hand with parish government to ensure the Safe Haven Campus is providing resources necessary to address the behavioral health needs of our community.
- Train more deputies to serve as Crisis Intervention Team members to respond to calls involving individuals who are suicidal or in a mental health crisis.
- Continue behavioral health and substance abuse intake assessments at the St. Tammany Parish Correctional Center and work with the local court system to get individuals the help they need.
- Continue to expand the agency's efforts to provide crisis intervention, de-escalation, sensitivity and diversity training for all employees. This training is designed to ensure that members of the public as well as fellow Sheriff's Office employees are respected and treated appropriately regardless of who they are. It also involves learning to be respectful and consider the perspectives of others.

**Institute a focus on community-oriented policing:**

- Continue the School Resource Officer program in which deputies serve as liaisons with school administrators while instilling open communication between students and law enforcement.
- Maintain partnership with St. Tammany Parish public school system to strengthen relationships with young people throughout the parish.
- Continue to partner with local community groups to provide outreach in impoverished and high-crime areas, fostering relationships with residents of those neighborhoods.
- Continue to offer classes to the public, including Lady Beware, Citizens Academy and the recently added Civilian Response to Active Shooter Events course (C.R.A.S.E.), which presents strategies, guidance and a plan developed by ALERRT for surviving an active shooter event.
- Maintain the presence of uniformed deputies at community, non-profit and school events; post photos from those events on the agency's social media sites.
- Increase overall participation of Sheriff's Office employees in community events and service activities.
- Build partnerships in the community by attending homeowner association meetings and gatherings of local civic and community groups.

**Effectively and efficiently investigate crimes committed against St. Tammany citizens:**

- Work with 911 and other local agencies in the consolidated 911 Communications Center of all emergency dispatches in the parish.
- Use a state-of-the-art crime scene scanner to document and preserve crime scene to facilitate investigations.
- Employ a ballistics expert so all firearms and ballistics testing can be done in-house, to save money and ensure all ballistics testing is done before cases go to court.

**Maintain safety and security in the Parish Correctional Center and reduce recidivism:**

- Enhance technology at the St. Tammany Parish Jail to streamline operations including video visitation, use of mail scanning and tablets to reduce inmate movement, improve safety and security and decrease the flow of contraband.
- Expand the use of body scan equipment to prevent the entry of contraband.
- Continue the agency's contract with the Department of Corrections (DOC) as the re-entry hub for the Florida Parishes (St. Tammany, Tangipahoa and Washington parishes).
- Evaluate the structure of the booking and intake areas of the jail to provide a more efficient booking process and provide for a step-down quarantine area to use during pandemics.

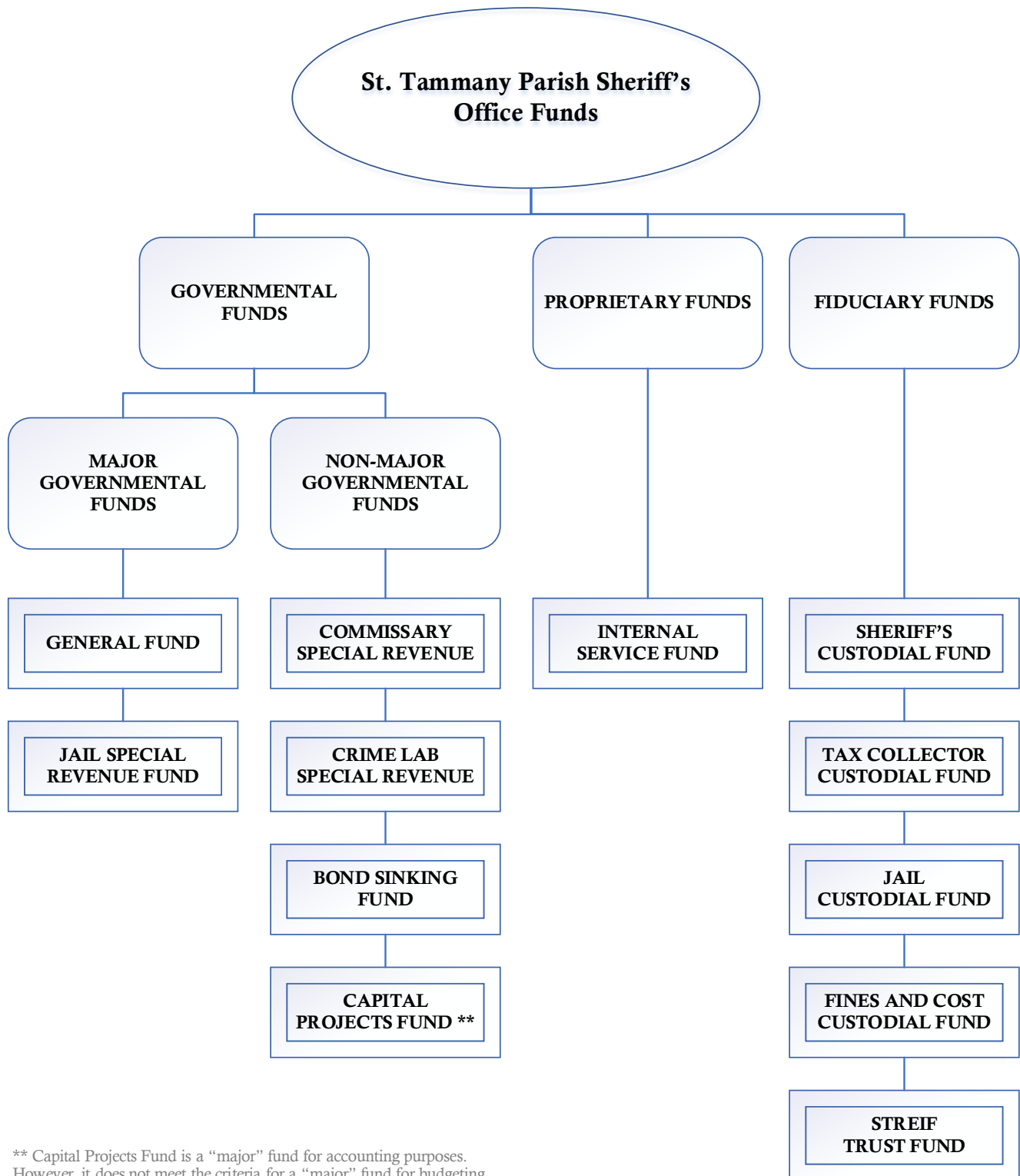
**Promote deputy safety and wellness:**

- Secure grant funds to continue providing new bulletproof vests for all uniformed deputies.
- Continue use of body armor.
- Continue partnership with Ochsner Health Network to reduce healthcare costs for services sought at Ochsner Health System facilities.
- Provide annual health screenings for employees, which helps with early detection and keeps insurance premium costs down for the agency.
- Continue to partner with Ochsner Anywhere Care to provide a virtual clinic for employees. The agency has three virtual wellness centers that are available and easily accessible for employees to use.

# FINANCIAL STRUCTURE AND POLICY



## FUND STRUCTURE



\*\* Capital Projects Fund is a "major" fund for accounting purposes. However, it does not meet the criteria for a "major" fund for budgeting purposes. To be transparent and consistent with financial reporting, Capital Projects Fund is presented separately in this budget document, and not combined with other non-major funds.



# FINANCIAL STRUCTURE AND POLICY



## FUND DESCRIPTIONS

A fund is a grouping of related accounts used to maintain control over resources that have been segregated for specific activities or objectives in accordance with certain restrictions. Fund accounting segregates an entity's assets, liabilities and net assets into separate accounting entities based on legal restrictions or special regulations. The Sheriff's Office, like other state and local agencies, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements and as a mechanism to help ensure resources are spent for their intended purpose. All funds described in this section are included in the agency's audited financial statements.

The Sheriff's Office uses three categories of funds:

- governmental
- proprietary
- fiduciary

Individual funds that are subject to appropriation by the Sheriff's Office:

- General Fund
- Jail Special Revenue Fund
- Capital Project Fund
- Crime Lab Special Revenue Fund
- Commissary Special Revenue Fund

## Major Funds

GASB Statement 34 defines major funds as meeting both of the following criteria:

- Total assets, liabilities, revenues, or expenditures of the individual governmental or enterprise fund are at least 10 percent of the corresponding total for all funds of that category.
- Total assets, liabilities, revenues, or expenditures of the individual governmental fund or enterprise fund are at least 5 percent of the corresponding total for all governmental and enterprise funds combined.

The governmental funds reported in STPSO's audited financial statements that meet those criteria include:

- General Fund
- Jail Special Revenue Fund
- Capital Projects Fund

For budgeting purposes, a major funds is one in which fund revenues or expenditures represent 10 percent or more of the agency's total revenue or expenditure appropriation for the year. The funds that meet those criteria include:

- General Fund
- Jail Special Revenue Fund

## Governmental Funds

Governmental funds are used to account for the accumulation and spending of resources that provide the public with day-to-day operating services. Governmental funds focus primarily on the sources, uses and balances of current financial resources, often with a budgetary orientation. The Sheriff's Office maintains six individual governmental funds: General Fund, Jail Special Revenue Fund, Capital Projects Fund, Crime Lab Special Revenue Fund, Commissary Special Revenue Fund, and Bond Sinking Fund.

1. **General Fund** serves as the agency's primary operating fund. The General Fund is used to account for all financial resources of the Sheriff's Office except for those required to be accounted for in another fund. The two major forms of revenue for the fund include ad valorem taxes and sales and use taxes, while the two major expenditures include personnel services and personnel benefits. From time to time, the General Fund also may record transfers out to the St. Tammany Retired Employees' Insurance Fund, Jail Special Revenue Fund, Capital Projects Fund and the Bond Sinking Fund.
2. **Jail Special Revenue Fund** is maintained to separately account for ongoing operations and maintenance of the St. Tammany Parish Jail. The St. Tammany Parish Government is primarily responsible for the costs of operating and maintaining the jail. Revenue in this fund includes payments from the parish government, the Department of Corrections (DOC), and U.S. Marshal's Service for the keeping of prisoners; commissions and other miscellaneous revenue. From time to time, the Jail Special Revenue Fund may record transfers in from the General Fund and transfers out to the St. Tammany Retired Employees' Insurance Fund.
3. **Capital Projects Fund** accounts for large capital improvements, for example, construction of new facilities, radio system infrastructure, and acquisition of vehicles, equipment, and technology.
4. **Commissary Special Revenue Fund** accounts for the commission proceeds on the sale of goods and services to inmates of the St. Tammany Parish Jail. Expenditures of the fund are for the operations, maintenance, and purchases of equipment and supplies.
5. **Crime Lab Special Revenue Fund** accounts for the proceeds of criminal fees dedicated to the Crime Lab. Expenditures of the fund are solely for operation of the Crime Lab.
6. **Bond Sinking Fund** accounts for all scheduled bond payments related to the Limited Tax Revenue Bonds Series 2014 and the Limited Tax Refunding Bonds Series 2020. These funds are transferred from the General Fund prior to issuing payment.

## Proprietary Funds

The Sheriff's Office maintains one proprietary fund: the Internal Service Fund.

1. **Internal Service Fund** is used to account for the payment of liability claims and related expenses. Resources to fund the self-insurance plan are recorded as revenue. The cost of claims is recorded as an expense in the Internal Service Fund when claims arise. Any fund balance is considered a resource available for current operations and to meet expenditures resulting from unforeseen events.

## Fiduciary Funds

Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Resources in the fiduciary funds are held in trust or custodial capacity for others and are not available to support the Sheriff's Office own programs. The Sheriff's Office maintains the following fiduciary funds.

1. **St. Tammany Retired Employees' Insurance Fund (STREIF)** is an OPEB trust fund that accounts for the discretionary contributions made by the sheriff through transfers from the General Fund and the Jail Special Revenue Fund and the accumulated earnings on the contributions invested. The resources held in trust are for the members and beneficiaries of the sheriff's other post-employment benefit plan. Expenditures are limited to paying insurance costs, claims, or premiums for retired sheriffs and retired deputy sheriffs and all costs associated with administering the STREIF. The fund was created by Louisiana Revised Statute §13.5554.5.

2. **Sheriff's Custodial Fund** accounts for funds in connection with civil suits, Sheriff's Office sales and garnishments. It also accounts for the collection of bonds, probation fines and disbursement of these collections in accordance with applicable law.

3. **Tax Collector Custodial Fund** is required in association with Article V, Section 27 of the Louisiana Constitution of 1974, which provides that the sheriff will serve as collector of state, parish and local taxes and fees. The Tax Collector Custodial Fund accounts for the collection and distribution of these taxes and fees to the appropriate taxing bodies. Examples are ad valorem taxes, redemption fees, sales and use taxes, occupational license renewals and state revenue-sharing.

4. **Jail Custodial Fund** accounts for individual prisoner account balances. Funds are deposited in the name of the prisoner and payable upon completion of the inmate's jail sentence. The Jail

Custodial Fund also accounts for collection and disbursement of certain fees charged to inmates upon incarceration.

5. **Fines and Cost Custodial Fund** is used to account for the collection and disbursement of fines and costs that are reviewed by the courts, in accordance with applicable law.





# FINANCIAL STRUCTURE AND POLICY



## DEPARTMENT/FUND RELATIONSHIP

The following listings categorize Sheriff's Office departments, divisions, and funds. The first listing is the division and department relationships. This list identifies the agency's four divisions and their related departments. The second listing is the fund relationship. This list identifies the four main fund groups and their underlying funds.

## **Division and Department Relationship**

### **Financial Administration Division**

- Accounting
- Civil
- Occupational License
- Property Tax
- Purchasing
- Sales Tax

### **Support Services Division**

- Administration
- Building Maintenance
- Communications - 911
- Criminal Records
- Human Resources
- Information Systems
- Public Integrity Bureau
- Professional Standards
- Public Affairs
- Radio Maintenance
- Training
- Vehicle Maintenance

### **Law Enforcement Operations Division**

- Canine (K-9)
- Court Security
- Crime Lab
- Criminal Patrol District I
- Criminal Patrol District II
- Criminal Patrol District III
- Criminal Patrol District IV
- Criminal Investigations – West
- Criminal Investigations – East
- Dive Team
- Narcotics

- School Crossing Guard
- School Resource Officers
- Special Operations & Reserves
- SWAT & HDU Teams
- Traffic

**Corrections**

- Commissary
- Jail Facility
- Jail Medical

**Fund Relationship****Major Governmental Funds**

- General Fund
- Jail Special Revenue Fund

**Non-Major Governmental Funds**

- Commissary Special Revenue Fund
- Crime Lab Special Revenue Fund
- Bond Sinking Fund
- Capital Projects Fund

**Proprietary Fund**

- Internal Service Fund

**Fiduciary Funds**

- Sheriff's Custodial Fund
- Tax Collector Custodial Fund
- Jail Custodial Fund
- Fines and Cost Custodial Fund
- St. Tammany Retired Employees' Insurance Trust Fund (STREIF)

### Department/Fund Relationship Matrices – Governmental Funds

Financial Administration Division	General Fund	Jail Fund	Commissary Fund	Capital Projects Fund	Crime Lab Fund	Bond Sinking Fund
Accounting	✓	✓	✓	✓	✓	✓
Civil	✓					
Occupational License	✓					
Property Tax	✓					
Purchasing	✓	✓	✓	✓	✓	
Sales Tax	✓					

Support Services Division	General Fund	Jail Fund	Commissary Fund	Capital Projects Fund	Crime Lab Fund	Bond Sinking Fund
Administration	✓	✓	✓	✓	✓	✓
Building Maintenance	✓	✓		✓	✓	
Criminal Records	✓	✓				
Communications	✓	✓				
Human Resources	✓	✓	✓			
Information Systems	✓	✓	✓	✓		
Public Integrity Bureau	✓	✓	✓			
Professional Standards	✓	✓	✓			
Public Affairs	✓	✓	✓			
Radio Maintenance	✓	✓		✓		
Training	✓	✓	✓			
Vehicle Maintenance	✓	✓	✓	✓		



## Department/Fund Relationship Matrices Cont.

Law Enforcement Operations Division	General Fund	Jail Fund	Commissary Fund	Capital Projects Fund	Crime Lab Fund	Bond Sinking Fund
Canine (K-9)	✓	✓				
Court Security	✓					
Crime Lab	✓				✓	
Criminal Patrol District I	✓					
Criminal Patrol District II	✓					
Criminal Patrol District III	✓					
Criminal Patrol District IV	✓					
Criminal Investigations - West	✓					
Criminal Investigations - East	✓					
Dive Team	✓					
Narcotics	✓					
School Crossing Guards	✓					
Special Operations/Reserves	✓					
SWAT/HDU	✓					
Traffic	✓					

Corrections Division	General Fund	Jail Fund	Commissary Fund	Capital Projects Fund	Crime Lab Fund	Bond Sinking Fund
Commissary		✓	✓			
Jail Facility		✓				
Jail Medical		✓				



# FINANCIAL STRUCTURE AND POLICY



## FINANCIAL POLICIES

The Sheriff's Office has adopted the following comprehensive financial policies to improve financial stability, balance the needs of the organization with available resources and assist with careful financial planning. The policies set forth below are consistent guidelines for fiscal planning and performance and support the agency's commitment to sound financial management and financial stability.

The policies are designed to:

- Ensure the Sheriff's Office delivers public safety services through reliance on ongoing resources and by maintaining an adequate financial base.
- Ensure the agency is positioned to respond to changes in the economy or new service requirements without undue financial stress.
- Ensure the Sheriff's Office maintains a good credit rating in the financial community, providing taxpayers with assurance that the agency is well managed financially and maintains a sound fiscal condition.
- Ensure the Sheriff's Office adheres to the highest accounting and management policies as set by the Government Finance Officers Association, the Governmental Accounting Standards Board (GASB) as well as other professional standards for financial reporting and budgeting.

## **Reporting Entity**

For financial reporting purposes, the agency's basic financial statements include all funds controlled by the sheriff as an independently elected parish official. As an independently elected official, the sheriff is solely responsible for the operations of his office. Other than certain operating expenditures that are paid or provided by the St. Tammany Parish Council as required by Louisiana law, the sheriff is financially independent. Accordingly, the Sheriff's Office is a primary government for reporting purposes.

## **Budgetary Basis of Accounting**

Annual budgets are adopted in a manner consistent with Generally Accepted Accounting Principles (GAAP) for the General Fund, Jail Special Revenue Fund, Jail Commissary Fund, Crime Lab Special Revenue Fund, and Capital Projects Fund.

Other funds do not have appropriated budgets since other means control the use of these resources.



## Financial Planning Policies

- The budget is a legal, public document that summarizes the one-year plan of accounting for Sheriff's Office revenue and expenditures.
- The budget must comply with requirements of the Local Government Budget Act (R.S. 39:1301-1315).
- The budget will reflect the public policy goals of the Sheriff's Office and includes a coherent statement of results that the agency will produce for the public.
- Development of the agency's annual budget will be a multitier process including review of the budget by staff, management, the sheriff and the citizens of St. Tammany Parish.
- Through the budget process, all requests for resources will be evaluated with consideration of need, cost and benefit. Requests for resources made outside the budget process will be discouraged.
- The budget process will emphasize the use of current revenue to fund current operations.
- The previous-year fund balance will be used only to fund operations in extreme circumstances or to fund purchases encumbered but not received in the previous year.

## Accounting Principles

The accounting principles of the St. Tammany Parish Sheriff's Office conform to Generally Accepted Accounting Principles (GAAP) applicable to governmental entities.

GASB is the accepted standards-setting body for establishing governmental accounting and financial reporting principles.

The Sheriff's Office budget should satisfy criteria as a financial and programmatic policy document, a comprehensive financial plan, an operations guide for all organizational units and a communication device for all significant budgetary issues, trends and resource choices.

The Annual Comprehensive Financial Report (Annual Report) will be prepared in conformity with GAAP, demonstrating compliance with finance-related legal and contractual provisions, disclosing thoroughness and details sufficiently and minimizing ambiguities and the potential for misleading interference. The audit opinion will be included in the Annual Report submission.

The Annual Report of the Sheriff's office can be found on the following website: <https://stpso.com>.



## Balanced Budget

The St. Tammany Parish Sheriff's Office considers the budget balanced when expenditures and other financing uses do not exceed total available revenue, other financing sources and beginning fund balance.

Compliance is demonstrated in the Consolidated Financial Schedule section of this document.

## Fund Balance/Reserve Policies

Fund balance reflects the net financial resources of a fund, i.e., the difference between assets plus deferred outflows of resources and liabilities plus deferred inflows of resources. The agency reports up to five classifications in descending order, from most to least constraining:

- Non-spendable
- Restricted
- Committed
- Assigned
- Unassigned

The classifications are further explained in the Fund Balance Section.

The Governmental Accounting Standards Board (GASB) 54 classification is required only for governmental funds. Therefore, no presentation is included on Internal Service Funds or Fiduciary Funds, which are fully restricted for their individual purposes.

The Sheriff's Office strives to maintain an unrestricted fund balance to provide for unanticipated expenditures of a nonrecurring nature or to meet unexpected cost increases. All fund designations and reserves will be reviewed annually for long-term adequacy and use requirements. Any projected insufficiencies will be addressed immediately. The agency's goal is to maintain an unrestricted fund balance of at least 20 percent of estimated annual expenditures and other financial uses in the General Fund.

Compliance is demonstrated in the Fund Balance section of this document.

## Revenue Policies

- Revenue sources available to the Sheriff's Office will be analyzed annually in an attempt to maintain a stable and diversified revenue base. This policy will help insulate the agency from fluctuations in a particular revenue base.
- All fees charged to the public will be examined annually to ensure the rate of recovery of the cost of service is acceptable.
- Rate adjustments will be considered for instances in which costs are not recovered. Revenue will not be dedicated for specific purposes unless required by law or generally accepted accounting principles.
- Grant funding will be considered to leverage Sheriff's Office funds.
- The Sheriff's Office will follow an aggressive and consistent policy of collecting revenue to the limit of the organization's ability whenever possible. The Sheriff's Office continually examines the budget to identify opportunities to reduce expenses in order to save taxpayers' money.

## Expenditure Policies

- The Sheriff's Office will endeavor to achieve service levels that ensure the public safety of the citizens of St. Tammany Parish.
- The agency will continue to seek and implement the most cost-effective and reliable methods of delivering public-safety services.
- The Sheriff's Office will maintain all assets at a level that protects capital investment and minimizes future maintenance and replacement costs.
- The agency will develop service changes necessary to respond to budget shortfalls.

## Investment Policies

Investments are limited by Louisiana Revised Statutes. The Sheriff's Office embraces the following objectives with regard to investments:

- Safety of invested funds.
- Sufficient liquidity to meet cash-flow needs.
- Attainment of the maximum yield possible consistent with the first two objectives.

If the original maturities of investments exceed 90 days, they are classified as investments. However, if the original maturities are 90 days or less, they are classified as cash equivalents. The Sheriff's Office does not engage in the trading of derivative instruments. The agency's investments consist of Louisiana Asset Management Pool (LAMP) investments, which are reported at amortized cost. LAMP is operated in a manner consistent with the SEC's Rule 2a7 of the

Investment Company Act of 1940, and organized under the laws of the State of Louisiana, which allows local governments to collectively pool and invest funds to benefit from competitive yields and lower fees. LAMP is rated AAAm by Standard & Poor's, which is the highest rating given to government investment pools.

## **Risk Management**

Risk Management is a tool to identify and respond to risks in a way that minimizes their impact. The Sheriff's Office is exposed to various risks of loss related to torts, theft, destruction or damage to assets, errors and omissions, injuries to employees and natural disasters. The Sheriff has contracted with various insurers to cover the risk of loss on agency-owned assets with the exception of motor vehicles for which the organization retains the risk of loss.

The agency has insurance policies on major lines of business, for example, auto, general and wrongful acts liabilities, but retained a portion of the risks for which it has established an Internal Service Fund to account for and finance its portion of these risks. This self-insurance fund is also used as a reserve for future losses which exceed the insured limits under our policies referenced above.

Resources to fund the Internal Services Fund are recorded as revenue. Expenses recorded include:

- Liability claims and related expenses, when the claims arise. Claims that are still in litigation at year-end are not recorded as liabilities; only actual claims settled but not paid are recorded as liabilities. Amount recorded and paid is based on applicable limits on current insurance policies, which include underlying retention limits and specific limits.
- Deductibles for business auto liability, general liability, law enforcement liability, employee benefits liability, public officials' employment practices and errors and omissions, etc.
- Legal fees incurred pre- and during litigation process.

Increases or decreases in reserves for future losses are recorded as operating transfers-in or operating transfers-out.

## **Capital Expenditure Policies**

- Equipment and capital purchases generally are conducted on a "pay as you go basis" and funded from annual operations or reserves within the associated fund.
- This policy utilizes grant funds whenever available.
- Capital projects requiring the issuance of debt will include the proposed source of repayment, ensuring the revenue stream is consistent with the project being financed.

Criteria and explanations of capital investments are further detailed in the Capital section of this document and under Capital Asset Policies.

## Capital Asset Policies

The Sheriff's Office considers the following criteria to determine whether expenditures are properly classified as capital assets (capital expenditures):

- The expenditure must be greater than \$2,500.
- The expenditure must provide acquisition of or significant enhancement of Sheriff's Office property and equipment.
- The expenditure must not be a routine repair and maintenance item.
- The expenditure must have an estimated useful life beyond one year.

The controller is responsible for ensuring fixed assets are reported accurately in the financial statements, appropriate records are maintained, and inventory controls are in place.

- Capital assets shall include land, buildings and improvements, equipment, furniture, software, and vehicles with a life expectancy of more than one year, subject to the capitalization threshold.
- The sheriff maintains a threshold level of \$2,500 or more for capitalizing assets.
- Capital assets are capitalized at historical cost, or estimated cost if historical cost is not available.
- Per GASB 72, donated assets are recorded as capital assets at their acquisition value at the date of donation.
- Capital assets are recorded as expenditures in governmental funds and as assets in the government-wide Statement of Net Position.
- All capital assets, other than land, are depreciated using the straight-line method over the following estimated useful lives:
 

• Computer hardware and software	3 years
• Vehicles	5 years
• Other equipment and furniture	5 years
• Communication Equipment	10 years
• Leasehold Improvements	30 years/term if less
• Buildings and improvements	30 years
• Land	Not depreciated

Louisiana Revised Statute 24:515.B requires the sheriff to maintain inventory records of capital assets. The records shall include the following information: date of acquisition, initial cost, disposition, if any, purpose of such disposition and recipient of the asset being disposed of. Failure to tag for identification purposes, record, and periodically account for the sheriff's assets/property exposes the sheriff to possible loss, theft, and misuse of assets. The fixed assets accountant is responsible for documenting, tagging, and coordinating the inventory of all capital assets as follows:

- The fixed asset accountant shall assign an identification number (asset tag) and record the asset description, date of acquisition, location, department, cost (or acquisition value if donated), and estimated useful life.
- The accountant affixes the tag to the fixed asset and takes a picture to add to the fixed asset documentation.
- All titles are securely stored in the vault in the Finance Department.

The controller is responsible for ensuring a physical inventory of capital assets is conducted during each fiscal year:

- The fixed asset accountant will update the fixed asset list for any changes documented by department heads and schedule the inventory team to conduct the physical inventory of the department.
- Department heads are responsible for maintaining control over all assets assigned to their department, conducting the physical inventory in accordance with this policy, and notifying the Accounting Department of any changes such as transfer or disposal.
- The listing of capital assets is to be updated for assets acquired and disposed of on a timely basis.
- Any missing assets should be researched, documented and appropriately resolved.

## Debt Policies

- The Sheriff's Office will strive to maintain and if possible improve its current AA bond rating to minimize borrowing costs and preserve access to capital.
- Except due to an extreme natural disaster (Hurricane Katrina, for example), the Sheriff's Office will not use long-term debt to finance current operations.
- The Sheriff's Office has no legal debt limit.

Outstanding debt issues are detailed in the Debt Section.

## Grants and other One-Time Revenues

Grant funding will be considered to leverage Sheriff's Office funds. Inconsistent and fluctuating grants and other one-time revenues will not be used as a consideration to fund ongoing programs. Programs funded with grant monies will be budgeted separately and adjusted according to available funding. In the event of reduced grant funding, the agency's resources will be substituted only after all alternatives are exhausted during the budget process.



## Managing the Enacted Budget/Budgetary Controls

The Sheriff's Office maintains a system of budgetary controls to ensure spending is within the appropriated budget. The agency also employs a centralized purchasing system that uses an encumbrance accounting system for budgetary control. Requisitions are entered into the accounting system by approved users. Requisitions that would result in an overrun of a department's allocated budget are rejected by the accounting system immediately and are not processed until additional funding is available. Reports can be generated by each department supervisor to track their allocated budgets at any given time.

- The legal level of budgetary control is at the fund level.
- After the initial budget is adopted, it may be amended for interdepartmental transfers of appropriations with approval of the chief financial officer, chief deputy, or the sheriff.
- Intradepartmental transfers among discretionary budgetary accounts are allowed and may be initiated by department managers.

## Budget Monitoring

Operating and capital budget is continuously monitored. Periodic reviews of the budget will include a comparison of actual revenue collections and expenditures to appropriations, at which time possible budget amendments will be identified.

Budget monitoring includes evaluating progress of appropriated initiatives. Capital improvements and purchases are tracked to make sure they stay within scope and are consistent with original approvals of the project plan and available appropriation.

## Annual Audit

An independent public accounting firm will perform an annual audit, which will be completed within six months after the end of the fiscal year.

Compliance is demonstrated in an Annual Comprehensive Financial Report, found on STPSO website: <https://www.stpsso.com/financial-reporting/>

## Legal Budget Requirements

Completed budget is made available for public inspection and is published in the official journal of St. Tammany Parish, The St. Tammany Farmer. Public Hearing and an adoption of the budget is carried out no later than 15 days before the beginning of each fiscal year. The Sheriff's Office officially adopts the budget as authorized in Louisiana Revised Statute 39:1305-1307.

Detailed timeline outlining compliance with legal requirements is located in the Budget Preparation, Review & Adoption Process section of this document.

## Internal Controls

The Sheriff's Office has structured and well-defined internal management controls, including:

- Authorization levels
- Signatory requirements
- Segregation of duties
- Documentation requirements
- Financial review
- Fiduciary responsibilities

Compliance is demonstrated during the annual audit performed by an independent public accounting firm.

## Compliance

The sheriff and his staff are required to comply with budget ordinances, laws and regulations (including those pertaining to adopting, approving and amending budgets), provisions of contracts and grant agreements, tax or debt limits and related debt covenants. Suspected instances of fraud or noncompliance must be reported directly to the chief financial officer and will be investigated in a timely manner.

# FINANCIAL STRUCTURE AND POLICY



## BASIS OF BUDGETING

There is no difference in the basis of accounting used for financial statements and the accounting method used for budgeting. That basis determines when revenues and expenditures are recognized.

The amounts reflected in the governmental fund financial statements use the modified accrual basis of accounting consistent with Generally Accepted Accounting Principles (GAAP). Modified accrual accounting recognizes revenue when it becomes measurable and available. “Measurable” means that the dollar value of the revenue is known. “Available” means it is collectible within the current period or soon enough after the end of the current period to pay liabilities of the current period.

The Sheriff’s Office considers all revenue available if it is collected within 60 days after the fiscal year end.

Expenditures are recorded generally when the related fund liability is incurred, except for interest and principal payments on general long-term debt, which are recognized when due, and certain compensated absences and claims and judgments, which are recognized when the obligations are expected to be liquidated with expendable available financial resources.

All budgets for governmental funds are adopted on a basis consistent with Generally Accepted Accounting Principles (GAAP) in the United States of America.

Formal budget integration (within the accounting records) is used during the year as a management control device.

A budget for the Internal Service Fund is not prepared because this fund is used to account for operations serving other funds or departments within the agency on a cost-reimbursement basis for liability claims and related expenses.

Budgets for Fiduciary Funds are not prepared because these funds are not available to support the agency’s own programs. The assets and resources in those funds are held in trust or custodial capacity for the benefit of other organizations, governments, or individuals that are not part of the Sheriff’s financial reporting.

Funds are appropriated for certain Governmental Funds of the Sheriff’s Office, including the General Fund, Jail Special Revenue Fund, Commissary Fund, Crime Lab Fund, and Capital Projects Fund. The Bond Sinking Fund accounts for all scheduled bond payments related to the Limited Tax Revenue Bonds Series 2011 and to the Limited Tax Refunding Bonds Series 2020. These funds are transferred from the General Fund to the Bond Sinking Fund prior to issuing payment.

The Sheriff's Office Governmental Fund financial statements are reported using the current financial resources measurement focus. Therefore, they also utilize the modified accrual basis of accounting. As a result, budgeted amounts can be compared to actual numbers on those financial statements.

The appropriated budget is prepared by fund, function, division, and department. Managers are allowed to transfer funds within their department's discretionary spending line items as long as the bottom line is not affected. Transfers of appropriations between departments require an approval of the chief financial officer, chief deputy, or the sheriff, as required. The legal level of budgetary control (i.e., the level at which expenditures may not legally exceed appropriations) is the fund level.





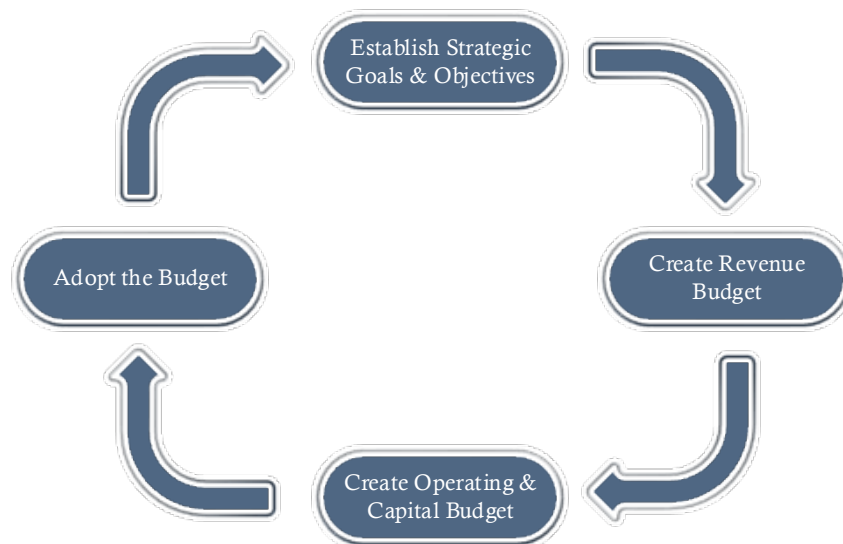
# FINANCIAL STRUCTURE AND POLICY



## BUDGET PREPARATION, REVIEW AND ADOPTION PROCESS

## Budget Preparation and Review

The annual budget process is an inherently cooperative effort. Budgets are prepared based on strategic goals and objectives, along with individual initiatives and the mission of each department. The cost of all operating programs must be prioritized to provide the best-possible service while being financially responsible with public funds.



## Benefits of the Budgeting Process

Budgeting is the most basic and effective tool for managing resources. Budgeting has benefits and consequences that go beyond financial responsibilities and are more focused on operations and management. Budgeting helps the agency:

- Plan for the future.
- Shift from day-to-day operations to long-term management.
- Identify problems before they occur.
- Manage funds effectively.
- Meet objectives.
- Assign controls.
- Keep focus and track goals.
- Allocate appropriate resources to projects.
- Improve decision-making.
- Monitor performance.
- Organize spending.
- Operate in a fiscally responsible manner.



This annual budget serves as the foundation for Sheriff's Office financial planning and control. The operating budget is prepared by fund, function (e.g., public safety), division and department (e.g., Criminal Patrol, Special Operations, etc.). Its preparation begins many months before approval and adoption, with projections of funding sources, reserves, revenue and expenditures. The multiphase process culminates with adoption of the budget in June. Budgeting is an ongoing process of planning, monitoring, problem-solving and customer service throughout the fiscal year.



The budget process for Fiscal Year 2023 began in February 2022 with a call for budget requests from department heads throughout the agency. Operating expenditures under direct control of department heads were submitted to the Finance Department by March 4, 2022. Departments' managers are asked to match their requests with agency's strategic goals and objectives. Detailed justifications were required for each request. The chief financial officer and budget manager prepared estimates for payroll and other centrally utilized expenditures such as utilities and insurance. They also worked with other revenue-producing departments on initial revenue projections.

Once requests are received from all departments, meetings are held (usually two to three days in length) involving the sheriff, chief deputy, deputy chiefs, chief financial officer, budget staff members and department managers. During these meetings, each department manager provides an oral defense of his or her request before the assembled group. Individual department initiatives are presented at this time. Reductions to a request may be made during the manager's presentation or may come later during final discussions between the sheriff and executive staff.

At this point in the process, the administration meets and reviews organizational goals and objectives, along with priorities and issues that lead to the final determination of special project funding. The agency's process requires managers to anticipate and forecast changes as well as improve their understanding of organizational goals.

After final review by the sheriff, the proposed budget and all statutorily mandated supporting documentation (projections, financial statements, estimate of revenue and expenditures for all accounts, statements of any fund balances, etc.) are prepared by the budget manager and chief financial officer. Every effort is made to remain fiscally responsible and conservative.

In the final budget preparation process, department budgets are presented as both proposed and adopted. The amount shown as requested (proposed) is the amount of the department manager's initial request. The adopted amount is the amount the sheriff authorized at the conclusion of the review process and contained in the budget upon official adoption.

### **Budget Adoption**

After the proposed budget is complete, and at least 10 days before the public is invited to submit comments at a public hearing held at the Sheriff's Office, the proposed budget is published in the official journal of St. Tammany Parish. The proposed budget is made available for public inspection no later than 15 days before the start of each fiscal year. At the conclusion of this public hearing, assuming no other changes are to be made, the sheriff officially adopts the budget as authorized in Louisiana Revised Statutes 39:1305-1307.

### **Budget Control**

The Sheriff's Office maintains a system of budgetary controls to ensure spending is within the appropriated budget. The agency employs a centralized purchasing system that uses an encumbrance accounting system as a "hard" budgetary control. Requisitions are entered into the accounting system by approved users. Requisitions that will cause an overrun of a department's allocated budget are immediately rejected by the accounting system and are not processed until additional funding is available.

Occasionally, a budget override for purchases can be authorized by the budget manager, chief financial officer, chief deputy or the sheriff. Those requisitions can be processed by purchasing personnel only and with prior authorization. This "soft" budget control may be used during urgent situations with solutions already considered. Solutions could include error correction, budget transfer request or budget amendment that is en route.

Legal budgetary control is at the fund level, however, a more stringent operating budget control was established at department's level bottom-line total expenditures.



## **Budget Monitoring**

The Sheriff's Office's budget manager continuously monitors the budget and fiscal status in order to assess financial condition and demonstrate fiscal responsibility. Periodic reviews of the budget are preformed, where actual revenue collections and expenditures are compared to appropriations, and possible budget amendments are identified.

Budget monitoring also includes evaluating progress of newly appropriated initiatives. Capital improvements and purchases are tracked to make sure they stay within scope and are consistent with original approvals of the project plan and available appropriation.

## **Budget Amendments**

Reports can be generated by each department head to track their allocated budget at any given time. Managers have a responsibility to review and analyze their department's trends and variables that might affect their operations or the ability to remain within their appropriation limit. They are allowed to transfer funds within a department's discretionary spending line items as long as the bottom line is not affected. Each transfer request must be made by completing a budget voucher form (Appendix I) with a detailed description of the transfer and reasons why it is being requested. The department head is notified if the transfer is approved and if not, the reason for denial.

Transfers between departments, however, require approval from the chief financial officer, chief deputy or the sheriff.

Budget amendments can also be initiated by the budget manager based on periodic reviews of actual variances and identified trends. Those amendments require approval from the chief financial officer, chief deputy or the sheriff.

## **Emergency Budgeting Guidelines**

In the event of an emergency, the adopted budget will be amended accordingly.



# FINANCIAL SUMMARIES



## CONSOLIDATED FINANCIAL SCHEDULE

	<b>Total Governmental Funds</b>		
	<b>2021</b>	<b>2022</b>	<b>2023</b>
	<b>Actual</b>	<b>Estimated Actual</b>	<b>Budget</b>
<b>Revenues</b>			
Ad Valorem Taxes	\$ 26,151,411	\$ 26,570,000	\$ 26,550,000
Sales and Use Taxes	15,455,696	17,300,000	16,500,000
Intergovernmental Revenues	15,958,984	16,491,640	21,460,021
Fees, Charges and Commissions for Services	20,789,786	21,092,229	20,189,642
Interest Earnings	47,858	45,446	52,200
Other Revenues	1,128,696	343,708	168,400
<b>Total Revenues</b>	<b>79,532,431</b>	<b>81,843,023</b>	<b>84,920,263</b>
<b>Expenditures</b>			
Public Safety	63,784,790	69,926,589	75,479,724
Debt Service	2,105,758	1,922,650	1,907,650
Capital Outlays	3,187,065	7,159,081	8,250,291
<b>Total Expenditures</b>	<b>69,077,613</b>	<b>79,008,320</b>	<b>85,637,665</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>10,454,818</b>	<b>2,834,703</b>	<b>(717,402)</b>
<b>Total Other Financing Sources (Uses)</b>	<b>(1,070,651)</b>	<b>(2,285,220)</b>	<b>(1,292,380)</b>
<b>Net Change in Fund Balances</b>	<b>9,384,167</b>	<b>549,483</b>	<b>(2,009,782)</b>
<b>Fund Balances, Beginning of Year</b>	<b>41,536,407</b>	<b>51,610,859</b>	<b>52,160,342</b>
<b>Prior Period Adjustment - Implementation of GASB 84</b>	<b>690,285</b>	<b>-</b>	<b>-</b>
<b>Fund Balances, Beginning of Year, as restated</b>	<b>42,226,692</b>	<b>51,610,859</b>	<b>52,160,342</b>
<b>Fund Balances, End of Year</b>	<b>\$ 51,610,859</b>	<b>\$ 52,160,342</b>	<b>\$ 50,150,560</b>
<b>% Change in Fund Balances</b>	<b>22.22%</b>	<b>1.06%</b>	<b>-3.85%</b>



# FINANCIAL SUMMARIES



## THREE-YEAR CONSOLIDATED AND FUND FINANCIAL SCHEDULES







FINANCIAL SUMMARIES

THREE YEAR CONSOLIDATED &  
FUND FINANCIAL SCHEDULES

Three-Year Consolidated Financial Summary – Governmental Funds

	General Fund			Jail Special Revenue Fund			Capital Projects Fund			Total Other Non-Major Governmental Funds			Total Governmental Funds		
	2021	2022	2023	2021	2022	2023	2021	2022	2023	2021	2022	2023	2021	2022	2023
	Actual	Estimated Actual	Budget	Actual	Estimated Actual	Budget	Actual	Estimated Actual	Budget	Actual	Estimated Actual	Budget	Actual	Estimated Actual	Budget
Revenues															
Ad Valorem Taxes	\$ 26,151,411	\$ 26,570,000	\$ 26,550,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 26,151,411	\$ 26,570,000	\$ 26,550,000
Sales and Use Taxes	15,455,696	17,300,000	16,500,000	-	-	-	-	-	-	-	-	-	15,455,696	17,300,000	16,500,000
Intergovernmental Revenues															
Transfer from St. Tammany Parish Council	-	-	-	98,394	15,332	-	-	-	-	-	-	-	98,394	15,332	-
Federal Grants	2,724,878	560,192	42,250	-	-	-	-	-	-	-	-	-	2,724,878	560,192	42,250
State Revenue Sharing	470,330	471,173	471,173	-	-	-	-	-	-	-	-	-	470,330	471,173	471,173
State Supplemental Pay	2,044,614	2,179,716	2,326,231	486,340	505,710	517,435	-	-	-	9,255	6,017	6,017	2,540,209	2,691,443	2,849,683
Louisiana Department of Corrections Program	-	-	-	762,441	821,523	953,790	-	-	-	-	-	-	762,441	821,523	953,790
Other Intergovernmental Revenues	1,408,576	1,648,723	1,505,438	7,954,156	10,283,254	15,637,687	-	-	-	-	-	-	9,362,732	11,931,977	17,143,125
Fees, Charges, and Commissions for Services															
Commissions															
Sales and Use Taxes	3,092,309	3,460,000	3,300,000	-	-	-	-	-	-	-	-	-	3,092,309	3,460,000	3,300,000
Other	917,978	1,038,850	905,000	926,043	872,000	825,000	-	-	-	532,684	505,000	500,000	2,376,705	2,415,850	2,230,000
Civil Fees	1,934,701	1,870,000	1,800,000	-	-	-	-	-	-	-	-	-	1,934,701	1,870,000	1,800,000
Criminal Fees	733,894	701,911	659,500	-	-	-	-	-	-	242,636	235,000	250,000	976,530	936,911	909,500
Keeping of Prisoners	-	-	-	6,280,416	6,109,000	5,957,264	-	-	-	-	-	-	6,280,416	6,109,000	5,957,264
Tax Research and Other Services	1,157,547	977,404	962,000	-	-	-	-	-	-	-	-	-	1,157,547	977,404	962,000
Salary Reimbursements & Other Charges for Services	4,971,578	5,296,664	5,000,878	-	-	-	-	-	-	-	26,400	30,000	4,971,578	5,323,064	5,030,878
Interest Earnings	36,970	30,895	36,900	59	101	100	8,248	12,000	12,000	2,581	2,450	3,200	47,858	45,446	52,200
Other Revenues	1,117,398	331,708	156,400	11,298	12,000	12,000	-	-	-	-	-	-	1,128,696	343,708	168,400
Total Revenues	62,217,880	62,437,236	60,215,770	16,519,147	18,618,920	23,903,276	8,248	12,000	12,000	787,156	774,867	789,217	79,532,431	81,843,023	84,920,263
Expenditures															
Public Safety															
Personnel Services	26,408,281	28,179,925	29,320,942	8,624,367	8,705,955	9,963,610	-	-	-	82,139	53,957	54,517	35,114,787	36,939,837	39,339,069
Payroll Benefits	9,441,002	10,369,849	11,667,875	2,492,374	2,618,088	2,989,673	-	-	-	24,112	15,863	16,587	11,957,488	13,003,800	14,674,135
Operating Expenditures	3,805,086	6,027,784	6,461,790	2,536,449	3,364,266	3,703,741	-	-	-	132,957	141,448	185,865	6,474,492	9,533,498	10,351,396
Professional Fees	2,692,608	2,406,664	2,482,488	4,051,753	4,122,168	4,840,836	-	-	-	130,673	144,590	-	6,875,034	6,673,422	7,323,324
Materials and Supplies	1,292,047	1,072,241	967,152	385,643	409,026	376,912	-	-	-	1,564	2,500	2,500	1,679,254	1,483,767	1,346,564
Travel and Education	122,782	220,339	285,530	35,036	53,546	61,696	-	-	-	-	-	-	157,818	273,885	347,226
Insurance	1,238,655	1,633,264	1,709,200	237,874	327,768	318,010	-	-	-	49,388	57,348	70,800	1,525,917	2,018,380	2,098,010
Debt Service															
Principal	-	-	-	-	-	-	-	-	-	1,420,000	1,475,000	1,515,000	1,420,000	1,475,000	1,515,000
Interest	-	-	-	-	-	-	-	-	-	564,658	447,650	392,650	564,658	447,650	392,650
Issuance Cost	-	-	-	-	-	-	-	-	-	121,100	-	-	121,100	-	-
Capital Outlays	2,959,642	1,662,118	915,275	78,423	31,156	3,378,200	-	5,436,184	3,956,816	149,000	29,623	-	3,187,065	7,159,081	8,250,291
Total Expenditures	47,960,103	51,572,184	53,810,252	18,441,919	19,631,973	25,632,678	-	5,436,184	3,956,816	2,675,591	2,367,979	2,237,919	69,077,613	79,008,320	85,637,665
Excess (Deficiency) of Revenues Over Expenditures	14,257,777	10,865,052	6,405,518	(1,922,772)	(1,013,053)	(1,729,402)	8,248	(5,424,184)	(3,944,816)	(1,888,435)	(1,593,112)	(1,448,702)	10,454,818	2,834,703	(717,402)
Other Financing Sources (Uses)															
Transfers In															
From General Fund	-	-	-	2,251,237	1,779,799	1,582,891	13,435,685	5,222,158	2,214,844	1,894,768	1,922,650	1,907,650	17,581,690	8,924,607	5,705,385
Refunding Bonds Issued	-	-	-	-	-	-	-	-	-	4,645,000	-	-	4,645,000	-	-
Premium on Refunding Bonds Issued	-	-	-	-	-	-	-	-	-	425,989	-	-	425,989	-	-
Transfers Out															
To Jail Special Revenue Fund	(2,251,237)	(1,779,799)	(1,582,891)	-	-	-	-	-	-	-	-	-	(2,251,237)	(1,779,799)	(1,582,891)
To STREIF	(953,175)	(969,285)	(988,080)	(328,465)	(315,935)	(304,300)	-	-	-	-	-	-	(1,281,640)	(1,285,220)	(1,292,380)
To Capital Project Fund	(13,435,685)	(5,222,158)	(2,214,844)	-	-	-	-	-	-	-	-	-	(13,435,685)	(5,222,158)	(2,214,844)
To Reserve Fund	(1,000,000)	-	-	-	-	-	-	-	-	-	-	-	-	(1,000,000)	-
To Debt Service	(1,894,768)	(1,922,650)	(1,907,650)	-	-	-	-	-	-	-	-	-	(1,894,768)	(1,922,650)	(1,907,650)
Payment to Refunded Bond Escrow Agent	-	-	-	-	-	-	-	-	-	(4,860,000)	-	-	(4,860,000)	-	-
Total Other Financing Sources (Uses)	(18,534,865)	(10,893,892)	(6,693,465)	1,922,772	1,463,864	1,278,591	13,435,685	5,222,158	2,214,844	2,105,757	1,922,650	1,907,650	(1,070,651)	(2,285,220)	(1,292,380)
Net Change in Fund Balances	(4,277,088)	(28,840)	(287,947)	-	450,811	(450,811)	13,443,933	(202,026)	(1,729,972)	217,322	329,538	458,948	9,384,167	549,483	(2,009,782)
Fund Balances, Beginning of Year	28,433,830	24,838,597	24,809,757	-	-	450,811	10,564,315	24,008,248	23,806,222	2,538,262	2,764,014	3,093,552	41,536,407	51,610,859	52,160,342
Prior Period Adjustment - Implementation of GASB 84	681,855	-	-	-	-	-	-	-	-	8,430	-	-	690,285	-	-
Fund Balances, Beginning of Year, as restated	29,115,685	24,838,597	24,809,757	-	-	450,811	10,564,315	24,008,248	23,806,222	2,546,692	2,764,014	3,093,552	42,226,692	51,610,859	52,160,342
Fund Balances, End of Year	\$ 24,838,597	\$ 24,809,757	\$ 24,521,810	\$ -	\$ 450,811	\$ -	\$ 24,008,248	\$ 23,806,222	\$ 22,076,250	\$ 2,764,014	\$ 3,093,552	\$ 3,552,500	\$ 51,610,859	\$ 52,160,342	\$ 50,150,560
% Change in Fund Balances	-14.69%	-0.12%	-1.16%	0.00%	100.00%	-100.00%	127.26%	-0.84%	-7.27%	8.53%	11.92%	14.84%	22.22%	1.06%	-3.85%



FINANCIAL SUMMARIES

THREE YEAR CONSOLIDATED &  
FUND FINANCIAL SCHEDULES

Three-Year Consolidated Financial Summary – Other Non-Major Governmental Funds

	Commissary Special Revenue Fund			Crime Lab Special Revenue Fund			Bond Sinking Fund			Total Other Non-Major Governmental Funds		
	2021	2022	2023	2021	2022	2023	2021	2022	2023	2021	2022	2023
	Actual	Estimated	Budget	Actual	Estimated	Budget	Actual	Estimated	Budget	Actual	Estimated	Budget
Revenues												
Intergovernmental Revenues												
State Supplemental Pay	\$ 9,255	\$ 6,017	\$ 6,017	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,255	\$ 6,017	\$ 6,017
Fees, Charges and Commissions for Services												
Commissions	532,684	505,000	500,000	-	-	-	-	-	-	532,684	505,000	500,000
Criminal Fees	-	-	-	242,636	235,000	250,000	-	-	-	242,636	235,000	250,000
Salary Reimbursements & Other Charges for Services	-	26,400	30,000	-	-	-	-	-	-	-	26,400	30,000
Interest Earnings	1,464	1,600	2,000	1,115	850	1,200	2	-	-	2,581	2,450	3,200
Total Revenues	543,403	539,017	538,017	243,751	235,850	251,200	2	-	-	787,156	774,867	789,217
Expenditures												
Public Safety												
Personnel Services	82,139	53,957	54,517	-	-	-	-	-	-	82,139	53,957	54,517
Payroll Benefits	24,112	15,863	16,587	-	-	-	-	-	-	24,112	15,863	16,587
Operating Expenditures	957	6,448	865	132,000	135,000	185,000	-	-	-	132,957	141,448	185,865
Professional Fees	7,530	1,200	-	123,143	143,390	-	-	-	-	130,673	144,590	-
Materials and Supplies	1,564	2,500	2,500	-	-	-	-	-	-	1,564	2,500	2,500
Insurance	748	298	400	48,640	57,050	70,400	-	-	-	49,388	57,348	70,800
Debt Service												
Principal	-	-	-	-	-	-	1,420,000	1,475,000	1,515,000	1,420,000	1,475,000	1,515,000
Interest	-	-	-	-	-	-	564,658	447,650	392,650	564,658	447,650	392,650
Issuance Costs	-	-	-	-	-	-	121,100	-	-	121,100	-	-
Capital Outlays	149,000	29,623	-	-	-	-	-	-	-	149,000	29,623	-
Total Expenditures	266,050	109,889	74,869	303,783	335,440	255,400	2,105,758	1,922,650	1,907,650	2,675,591	2,367,979	2,237,919
Excess (Deficiency) of Revenues Over Expenditures	277,353	429,128	463,148	(60,032)	(99,590)	(4,200)	(2,105,756)	(1,922,650)	(1,907,650)	(1,888,435)	(1,593,112)	(1,448,702)
Other Financing Sources (Uses)												
Transfers In												
From General Fund	-	-	-	-	-	-	1,894,768	1,922,650	1,907,650	1,894,768	1,922,650	1,907,650
Refunding Bonds Issued	-	-	-	-	-	-	4,645,000	-	-	4,645,000	-	-
Premium on Refunding Bonds Issued	-	-	-	-	-	-	425,989	-	-	425,989	-	-
Transfers Out												
Payment to Refunded Bond Escrow Agent	-	-	-	-	-	-	(4,860,000)	-	-	(4,860,000)	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-	-	2,105,757	1,922,650	1,907,650	2,105,757	1,922,650	1,907,650
Net Change in Fund Balances	277,353	429,128	463,148	(60,032)	(99,590)	(4,200)	1	-	-	217,322	329,538	458,948
Fund Balances, Beginning of Year	1,466,269	1,743,622	2,172,750	1,058,944	1,007,342	907,752	13,049	13,050	13,050	2,538,262	2,764,014	3,093,552
Prior Period Adjustment - Implementation of GASB 84	-	-	-	8,430	-	-	-	-	-	8,430	-	-
Fund Balances, Beginning of Year, as restated	1,466,269	1,743,622	2,172,750	1,067,374	1,007,342	907,752	13,049	13,050	13,050	2,546,692	2,764,014	3,093,552
Fund Balances, End of Year	\$ 1,743,622	\$ 2,172,750	\$ 2,635,898	\$ 1,007,342	\$ 907,752	\$ 903,552	\$ 13,050	\$ 13,050	\$ 13,050	\$ 2,764,014	\$ 3,093,552	\$ 3,552,500
% Change in Fund Balances	18.92%	24.61%	21.32%	-5.62%	-9.89%	-0.46%	0.01%	0.00%	0.00%	8.53%	11.92%	14.84%







# FINANCIAL SUMMARIES



## FUND BALANCE

## Fund Balance Reporting

Fund balance reflects the net financial resources of a fund, i.e., the difference between assets plus deferred outflows of resources and liabilities plus deferred inflows of resources. Government Accounting Standards Board (GASB) 54 established standards for reporting fund balances to enhance the usefulness of the information by providing clearer fund balance classifications that can be more consistently applied in the audited financial statements. These are:

- **Non-spendable:** This classification includes amounts that cannot be spent because they are either not in spendable form or legally or contractually required to be maintained intact.
- **Restricted:** This classification consists of amounts that have constraints placed on them either externally by third-parties (creditors, grantors, contributors or laws or regulations of other governments) or by law through constitutional provisions or enabling legislation. Enabling legislation authorizes the sheriff to assess, levy, charge or otherwise mandate payment of resources (from external resource providers) and includes a legally enforceable requirement (compelled by external parties) that those resources be used only for the specific purposes stipulated in the legislation.
- **Committed:** This classification consists of amounts that can be used only for specific purposes pursuant to constraints imposed by the sheriff. Committed amounts cannot be used for any other purpose unless the sheriff removes or changes the specified use by taking the same type of action employed previously to commit those amounts. Fund balance amounts are committed through a formal notification by the sheriff.
- **Assigned:** This classification consists of amounts constrained by the sheriff's intent to be used for specific purposes but are neither restricted nor committed. Fund balances may be:
  1. Amounts assigned by the sheriff for a specific purpose.
  2. All remaining positive spendable amounts in governmental funds, other than the General Fund, that are neither restricted nor committed.
- **Unassigned:** This classification represents amounts that have not been restricted, committed or assigned to specific purposes within the General Fund. When restricted and unrestricted resources are available for use, it is the sheriff's policy to use restricted resources first and then unrestricted resources as needed. When unrestricted resources are available, it is the sheriff's policy to use committed resources first followed by the use of assigned, then unassigned resources as needed.

The Governmental Accounting Standards Board (GASB) 54 classification is required only for governmental funds. Therefore, no presentation is included on Internal Service Funds or Fiduciary Funds, which are 100 percent restricted for their individual purposes.

**Governmental Funds as of June 30, 2021**

	<b>General Fund</b>	<b>Jail Special Revenue Fund</b>	<b>Capital Projects Fund</b>	<b>Total Nonmajor Governmental Funds</b>	<b>Total Governmental Funds</b>
<b>Fund Balances</b>					
Nonspendable	\$ 411,039	\$ -	\$ -	\$ -	\$ 411,039
Restricted, reported in:					
Special Revenue Funds - Crime Lab Equipment and Maintenance	-	-	-	1,007,342	1,007,342
Bond Sinking Fund - Bond Payments Series 2014 and Series 2020	-	-	-	13,050	13,050
General Fund-Equitable Sharing	451,468	-	-	-	451,468
General Fund-Donations	22,656	-	-	-	22,656
Committed, reported in:					
Capital Projects Fund - General Capital Projects	-	-	24,008,248	-	24,008,248
Special Revenue Funds - Equipment and Facilities	-	-	-	1,743,622	1,743,622
Assigned, reported in:					
Purchases on order	2,714,938	-	-	-	2,714,938
Unassigned	21,238,496	-	-	-	21,238,496
<b>Total Fund Balances</b>	<b>\$ 24,838,597</b>	<b>\$ -</b>	<b>\$ 24,008,248</b>	<b>\$ 2,764,014</b>	<b>\$ 51,610,859</b>

## Fund Balance Flow Assumption

The sheriff occasionally funds outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned and unassigned fund balance in the governmental fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the sheriff's policy to consider a restricted fund balance as depleted before using any of the components of an unrestricted fund balance. Further, when the components of an unrestricted fund balance can be used for the same purpose, a committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

## Fund Balance Projections – Fiscal Year 2022 - Beginning to Year End

	General Fund			Jail Special Revenue Fund			Capital Projects Fund		
	Budget FY 2022	Amended FY 2022	Change	Budget FY 2022	Amended FY 2022	Change	Budget FY 2022	Amended FY 2022	Change
<b>Revenues</b>									
Ad Valorem Taxes	\$ 26,240,000	\$ 26,570,000	\$ 330,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales and Use Taxes	14,300,000	17,300,000	3,000,000	-	-	-	-	-	-
Intergovernmental Revenues									
Transfer from St. Tammany Parish Council		-	-	-	15,332	15,332	-	-	-
Federal Grants	-	560,192	560,192	-	-	-	-	-	-
State Revenue Sharing	470,064	471,173	1,109	-	-	-	-	-	-
State Supplemental Pay	2,135,620	2,179,716	44,096	565,835	505,710	(60,125)	-	-	-
Louisiana Department of Corrections Program	-	-	-	953,790	821,523	(132,267)	-	-	-
Other Intergovernmental Revenues	1,465,152	1,648,723	183,571	12,394,333	10,283,254	(2,111,079)	-	-	-
Fees, Charges and Commissions for Services									
Commissions									
Sales and Use Taxes	2,860,000	3,460,000	600,000	-	-	-	-	-	-
Other	902,000	1,038,850	136,850	725,000	872,000	147,000	-	-	-
Civil Fees	2,100,000	1,870,000	(230,000)	-	-	-	-	-	-
Criminal Fees	672,500	701,911	29,411	-	-	-	-	-	-
Keeping of Prisoners	-	-	-	6,044,500	6,109,000	64,500	-	-	-
Tax Research and Other Services	772,000	977,404	205,404	-	-	-	-	-	-
Salary Reimbursements & Other Charges for Services	4,888,226	5,296,664	408,438	-	-	-	-	-	-
Interest Earnings	25,250	30,895	5,645	-	101	101	-	12,000	12,000
Other Revenues	180,400	331,708	151,308	14,000	12,000	(2,000)	-	-	-
<b>Total Revenues</b>	<b>57,011,212</b>	<b>62,437,236</b>	<b>5,426,024</b>	<b>20,697,458</b>	<b>18,618,920</b>	<b>(2,078,538)</b>	<b>-</b>	<b>12,000</b>	<b>12,000</b>
<b>Expenditures</b>									
Public Safety									
Personnel Services	28,551,281	28,179,925	(371,356)	9,811,219	8,705,955	(1,105,264)	-	-	-
Payroll Benefits	10,121,322	10,369,849	248,527	2,873,460	2,618,088	(255,372)	-	-	-
Operating Expenditures	5,162,730	6,027,784	865,054	3,046,728	3,364,266	317,538	-	-	-
Professional Fees	1,800,027	2,406,664	606,637	4,220,142	4,122,168	(97,974)	-	-	-
Materials and Supplies	594,190	1,072,241	478,051	398,325	409,026	10,701	-	-	-
Travel and Education	216,649	220,339	3,690	55,746	53,546	(2,200)	-	-	-
Insurance	1,631,330	1,633,264	1,934	327,880	327,768	(112)	-	-	-
Capital Outlays	3,579,807	1,662,118	(1,917,689)	973,935	31,156	(942,779)	-	5,436,184	5,436,184
<b>Total Expenditures</b>	<b>51,657,336</b>	<b>51,572,184</b>	<b>(85,152)</b>	<b>21,707,435</b>	<b>19,631,973</b>	<b>(2,075,462)</b>	<b>-</b>	<b>5,436,184</b>	<b>5,436,184</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>5,353,876</b>	<b>10,865,052</b>	<b>5,511,176</b>	<b>(1,009,977)</b>	<b>(1,013,053)</b>	<b>(3,076)</b>	<b>-</b>	<b>(5,424,184)</b>	<b>(5,424,184)</b>
<b>Other Financing Sources (Uses)</b>									
Transfer In - from General Fund	-	-	-	1,325,912	1,779,799	453,887	4,222,158	5,222,158	1,000,000
Transfer Out - to Jail Special Revenue Fund	(1,325,912)	(1,779,799)	(453,887)	-	-	-	-	-	-
Transfer Out - STREIF	(969,285)	(969,285)	-	(315,935)	(315,935)	-	-	-	-
Transfer Out - Capital Projects Fund	(4,222,158)	(5,222,158)	(1,000,000)	-	-	-	-	-	-
Transfer Out - Reserve Fund	(500,000)	(1,000,000)	(500,000)	-	-	-	-	-	-
Transfer Out - Debt Service	(1,922,650)	(1,922,650)	-	-	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>(8,940,005)</b>	<b>(10,893,892)</b>	<b>(1,953,887)</b>	<b>1,009,977</b>	<b>1,463,864</b>	<b>453,887</b>	<b>4,222,158</b>	<b>5,222,158</b>	<b>1,000,000</b>
<b>Net Change in Fund Balances</b>	<b>(3,586,129)</b>	<b>(28,840)</b>	<b>3,557,289</b>	<b>-</b>	<b>450,811</b>	<b>450,811</b>	<b>4,222,158</b>	<b>(202,026)</b>	<b>(4,424,184)</b>
<b>Fund Balances, Beginning of Year</b>	<b>24,404,982</b>	<b>24,838,597</b>	<b>433,615</b>		<b>-</b>	<b>-</b>	<b>17,007,465</b>	<b>24,008,248</b>	<b>7,000,783</b>
<b>Fund Balances, End of Year</b>	<b>\$ 20,818,853</b>	<b>\$ 24,809,757</b>	<b>\$ 3,990,904</b>	<b>\$ -</b>	<b>\$ 450,811</b>	<b>\$ 450,811</b>	<b>\$ 21,229,623</b>	<b>\$ 23,806,222</b>	<b>\$ 2,576,599</b>





## Fund Balance Policy

The Sheriff's Office strives to maintain an unrestricted fund balance to provide for unanticipated expenditures of a nonrecurring nature or to meet unexpected cost increases. All fund designations and reserves are reviewed annually for long-term adequacy and use requirements. Any projected insufficiencies are to be addressed immediately. The agency's goal is to maintain an unrestricted fund balance of at least 20 percent of expenditures and other financing uses in the General Fund.

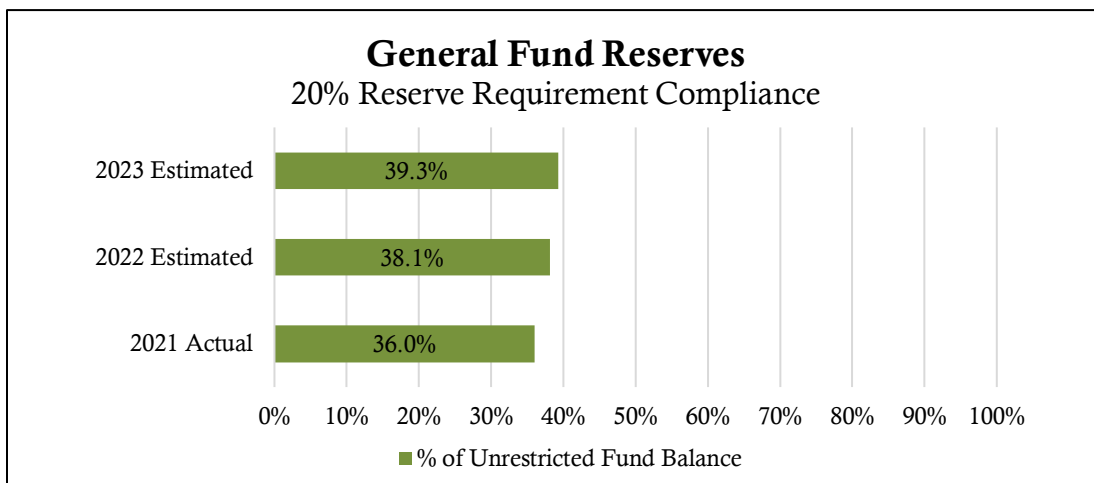
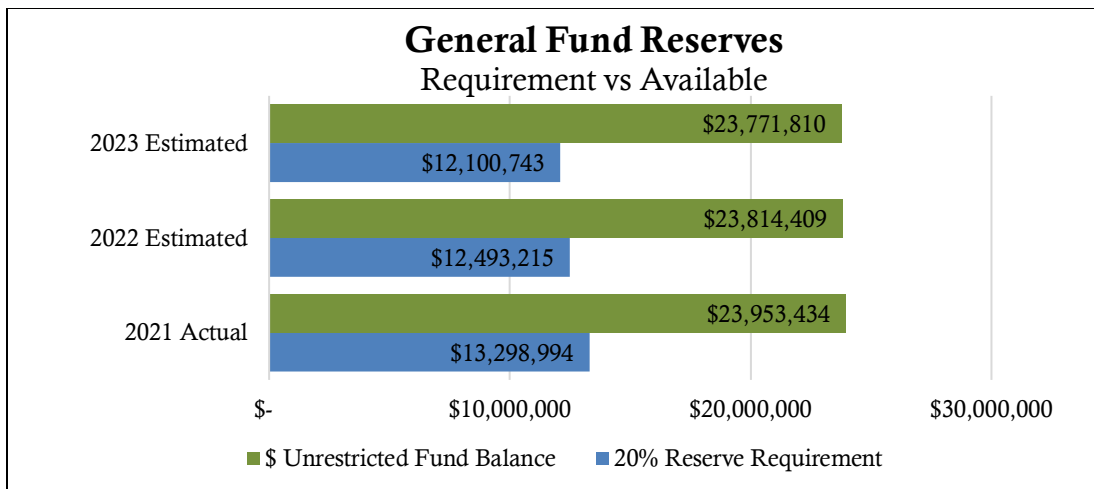
A reserve provides protection from risk. The Sheriff's Office faces risks such as revenue shortfalls during recession, change in policy or regulations, unfunded mandates or tax renewal failures as well as losses from extreme events. Extreme events in our community mostly derive from natural disasters and weather events, which include hurricanes, winter storms and flooding from rivers and coastal waters. Additionally, all government agencies are at increased risk for losses due to pandemics, cyberattacks or funding cuts. Reserves help ensure that the STPSO can respond quickly and decisively to extreme events and support vital public services during revenue declines.

It is essential that the Sheriff's Office maintains adequate levels of fund balance to mitigate current and future risks. The Government Finance Officers Association recommends increasing the reserve in a high-risk environment and there may be times when the STPSO's risk analysis indicates a higher than normal reserve is needed. During uncertain times such as a national disaster or worldwide pandemic, the impact to the agency may not be immediate and the recovery may take many years. In these situations, the Sheriff's Office may want to exceed the maximum reserve stated in this policy to be prepared for the eventual impact.

The agency is projecting to end Fiscal Year 2023 with 39.3 percent reserves – unrestricted fund balance in the General Fund. Unrestricted fund balance consists of committed fund balance, assigned fund balance, and unassigned fund balance; where the only constraint on spending is imposed by the STPSO itself. In the past few years, the administration made a decision to maintain a higher level of unrestricted fund balance in the General Fund due to multiple factors:

- Political environment calling for defunding police operations and local voters saying “no” to additional taxes or renewals proposed by other local governments.
- High inflation causing volatility of operating expenditures.
- The possibility of national recession that may strain household spending, thus lowering sales tax collections – STPSO's major revenue source.
- Potential drain of General Fund resources by the Jail Special Revenue Fund, due to uncertainty of reimbursements from the parish government for jail operations and no reserves in that fund;
- Unpredictability of the COVID-19 pandemic on revenues and expenditures.
- Supply chain issues causing long lead time for vehicles and other equipment on order.





## Changes in Fund Balance – Governmental Funds

Fund Description	FY 2023				2023		
	Estimated Actual	FY 2023	FY 2023	FY 2023	Budgeted	Change	
	Beginning Total	Budgeted	Budgeted	Other Financing	Ending Total	in Total	%
	Fund Balance	Revenues	Expenditures	Sources (Uses)	Fund Balance	Fund Balance	Change
General Fund	\$ 24,809,757	\$ 60,215,770	\$ 53,810,252	\$ (6,693,465)	\$ 24,521,810	\$ (287,947)	-1.16%
Jail Special Revenue Fund	450,811	23,903,276	25,632,678	1,278,591	-	(450,811)	-100.00%
Capital Projects Fund	23,806,222	12,000	3,956,816	2,214,844	22,076,250	(1,729,972)	-7.27%
Commissary Special Revenue Fun	2,172,750	538,017	74,869	-	2,635,898	463,148	21.32%
Crime Lab Special Revenue Fund	907,752	251,200	255,400	-	903,552	(4,200)	-0.46%
Bond Sinking Fund	13,050	-	1,907,650	1,907,650	13,050	-	0.00%
Total Fund Balance	\$ 52,160,342	\$ 84,920,263	\$ 85,637,665	\$ (1,292,380)	\$ 50,150,560	\$ (2,009,782)	-3.85%

## Analysis of Significant Changes in Anticipated Total Fund Balance

**Jail Special Revenue Fund.** The Jail Fund's fund balance has been depleted due to expiration of the dedicated jail sales tax. The sheriff is now supplementing the Jail Fund with the General Fund's fund balance and working with parish government to fund state-mandated costs. In Fiscal Year 2022, The agency predicts a temporary increase in the fund balance of \$450,811, and that exact amount will be spent during the Fiscal Year 2023. The temporary increase and then decrease has to do with timing differences of when expenditures and revenue are recorded.

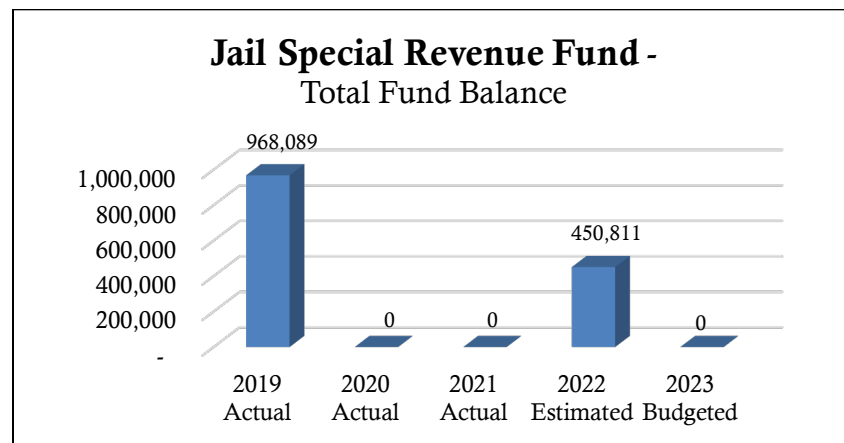
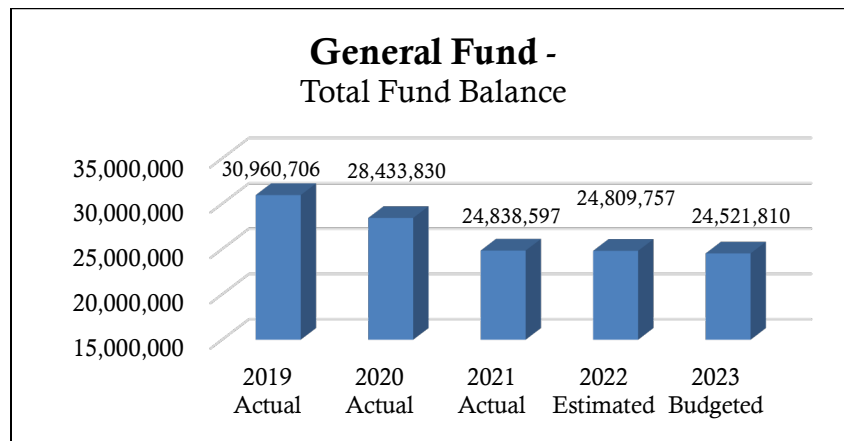
**Capital Projects Fund.** Starting with Fiscal Year 2020, the sheriff committed funds to the Capital Project Fund for future equipment, facilities and technology projects in order to reduce or eliminate the need for debt or tax increases to fund these projects. Multiple projects are being considered and currently require further discussion, review and planning. Starting with Fiscal Year 2022, fleet and technology upgrades are funded through this Capital Projects Fund, thus showing a decrease in the total fund balance.

**Commissary Special Revenue Fund.** This fund accounts for the commission proceeds on the sale of goods and services to inmates of the St. Tammany Parish Jail. The Fiscal Year 2023 budget projects a fund balance increase of 21.32 percent due to a decrease in operating costs and an increase in revenue.

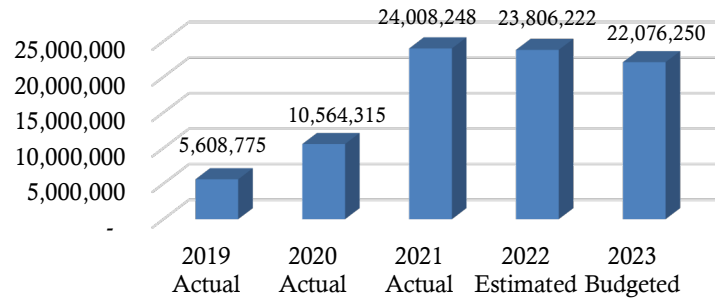


## Fund Balance Comparison

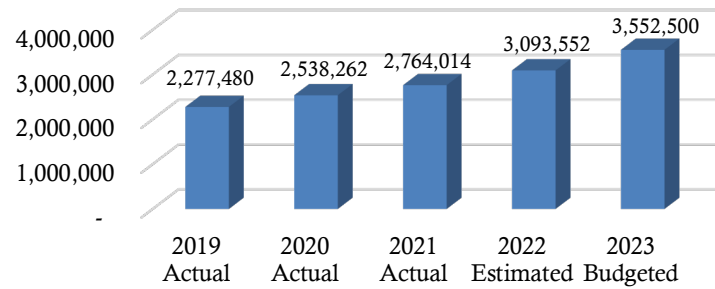
The following charts display a 5-year comparison of fund balances. The fund balance is the accounting term for the difference between fund assets and fund liabilities of governmental funds, which is the net worth of a fund.



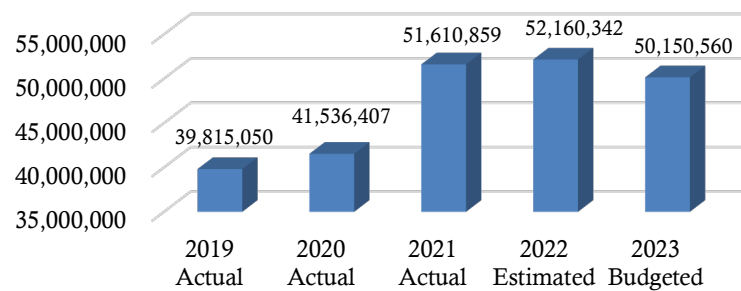
### Capital Projects Fund - Total Fund Balance

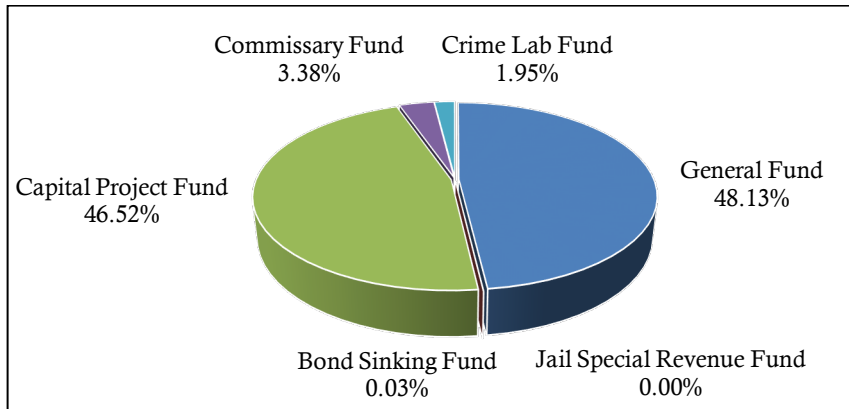
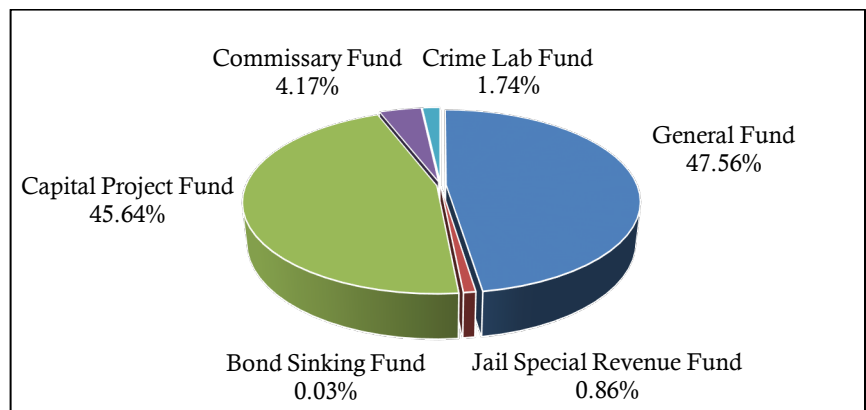
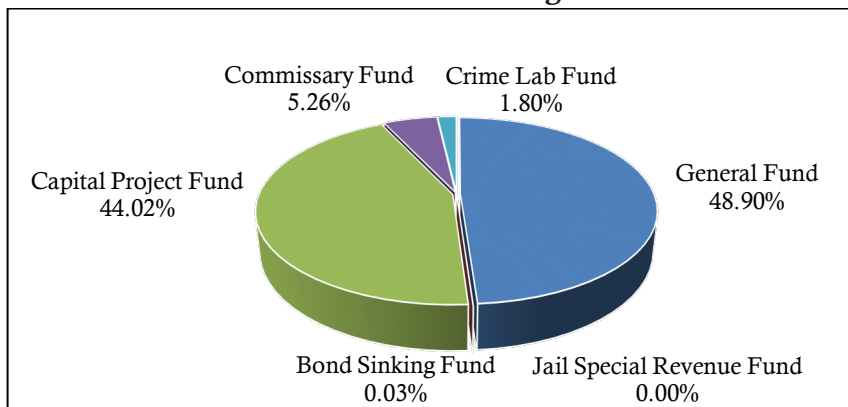


### Other Non-Major Governmental Funds- Total Fund Balance



### Total Governmental Funds - Total Fund Balance



**Percentage of Total Governmental Funds' Total Fund Balance****Fiscal Year 2021 Actual****Fiscal Year 2022 Estimated****Fiscal Year 2023 Budgeted**





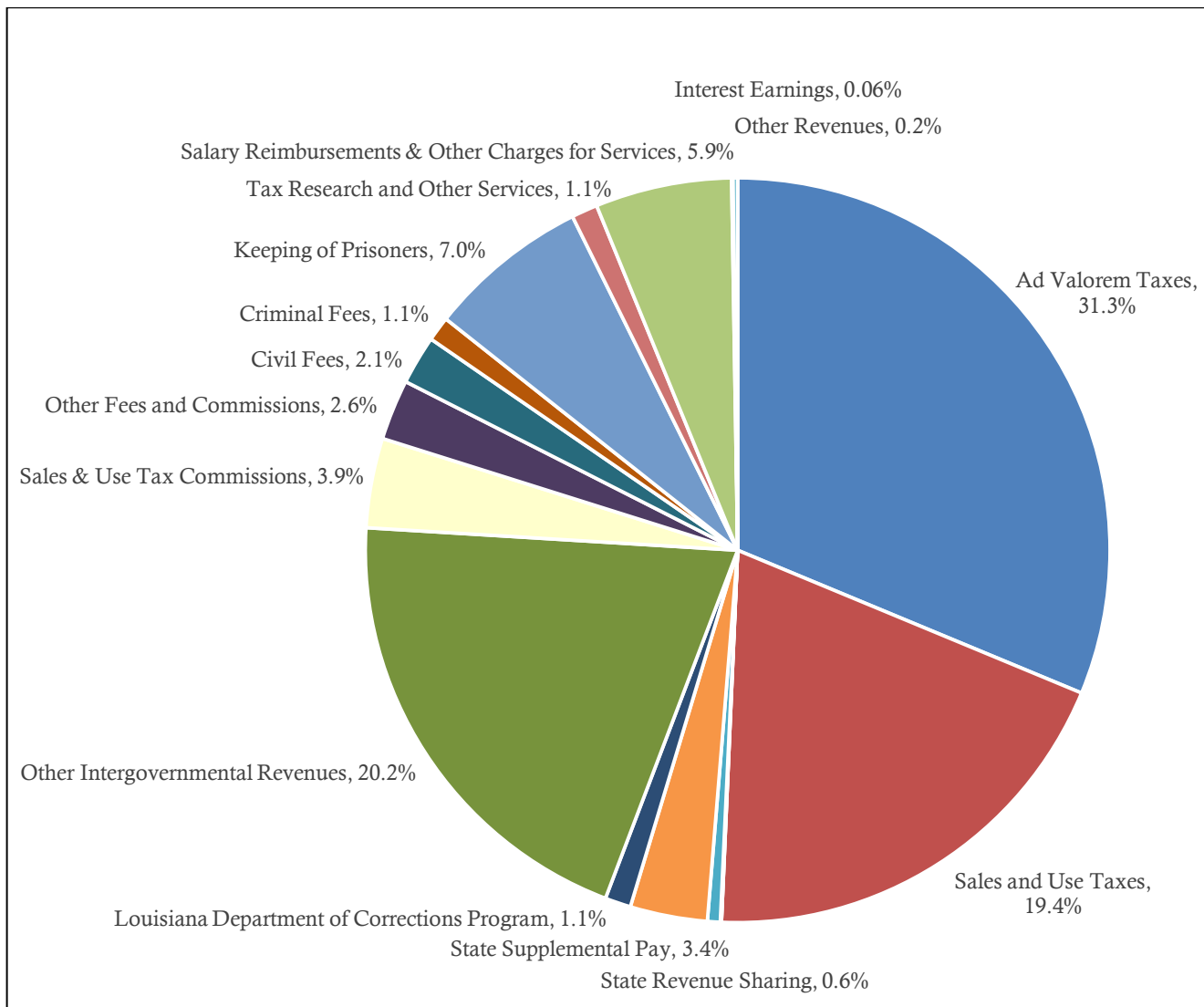
# FINANCIAL SUMMARIES



## MAJOR REVENUE SOURCES

## Summary of Revenue Sources – Governmental Funds

	Total Governmental Funds					
	2021 Actual	% of Total Sources	2022 Estimated Actual	% of Total Sources	2023 Budget	% of Total Sources
<b>Revenue Sources</b>						
Ad Valorem Taxes	\$ 26,151,411	32.9%	\$ 26,570,000	32.5%	\$ 26,550,000	31.3%
Sales and Use Taxes	15,455,696	19.4%	17,300,000	21.1%	16,500,000	19.4%
Intergovernmental Revenues						
Transfer from St. Tammany Parish Council	98,394	0.1%	15,332	0.0%	-	0.0%
Federal Grants	2,724,878	3.4%	560,192	0.7%	42,250	0.0%
State Revenue Sharing	470,330	0.6%	471,173	0.6%	471,173	0.6%
State Supplemental Pay	2,540,209	3.2%	2,691,443	3.3%	2,849,683	3.4%
Louisiana Department of Corrections Program	762,441	1.0%	821,523	1.0%	953,790	1.1%
Other Intergovernmental Revenues	9,362,732	11.8%	11,931,977	14.6%	17,143,125	20.2%
Fees, Charges and Commissions for Services						
Commissions						
Sales and Use Taxes	3,092,309	3.9%	3,460,000	4.2%	3,300,000	3.9%
Other	2,376,705	3.0%	2,415,850	3.0%	2,230,000	2.6%
Civil Fees	1,934,701	2.4%	1,870,000	2.3%	1,800,000	2.1%
Criminal Fees	976,530	1.2%	936,911	1.1%	909,500	1.1%
Keeping of Prisoners	6,280,416	7.9%	6,109,000	7.5%	5,957,264	7.0%
Tax Research and Other Services	1,157,547	1.5%	977,404	1.2%	962,000	1.1%
Salary Reimbursements & Other Charges for Services	4,971,578	6.3%	5,323,064	6.5%	5,030,878	5.9%
Interest Earnings	47,858	0.1%	45,446	0.1%	52,200	0.06%
Other Revenues	1,128,696	1.4%	343,708	0.4%	168,400	0.2%
<b>Total Revenue Sources</b>	<b>\$ 79,532,431</b>	<b>100.0%</b>	<b>\$ 81,843,023</b>	<b>100.0%</b>	<b>\$ 84,920,263</b>	<b>100.0%</b>

**2023 Budget – Revenue Sources – Governmental Funds**

## Revenue Forecasting

The revenue-forecasting is part of financial forecasting process, which begins with analysis of individual revenue over time to get an idea of where financial sources could be expected to migrate. The revenue forecast is completed by establishing a historical trend analysis and examining the local economic forecast for the upcoming fiscal year. Good historical data is essential because past revenue trends may provide clues for future behavior. At that point, expert judgment is considered and applied to the analysis. Experts recommend using a combination of judgment and quantitative forecasting to achieve the most accurate possible prediction. Revenue forecasting is extremely important to meet the balanced-budget requirement.

The administration considers short-, medium- and long-term forecasts. Short- and medium-term forecasts are expected to be more accurate and are used for budgeting. Long-term forecasts are used for general planning and analysis for possible policy changes.

Revenue-forecasting is a challenging task. Revenue forecasts are based upon interpretation of economic information that may not always reveal underlying positive and negative effects. While ad valorem tax revenue has always been viewed as a more reliable and consistent stream of revenue, sales tax revenue can fluctuate based upon factors such as economic changes, fluctuating consumer confidence and adverse weather conditions.

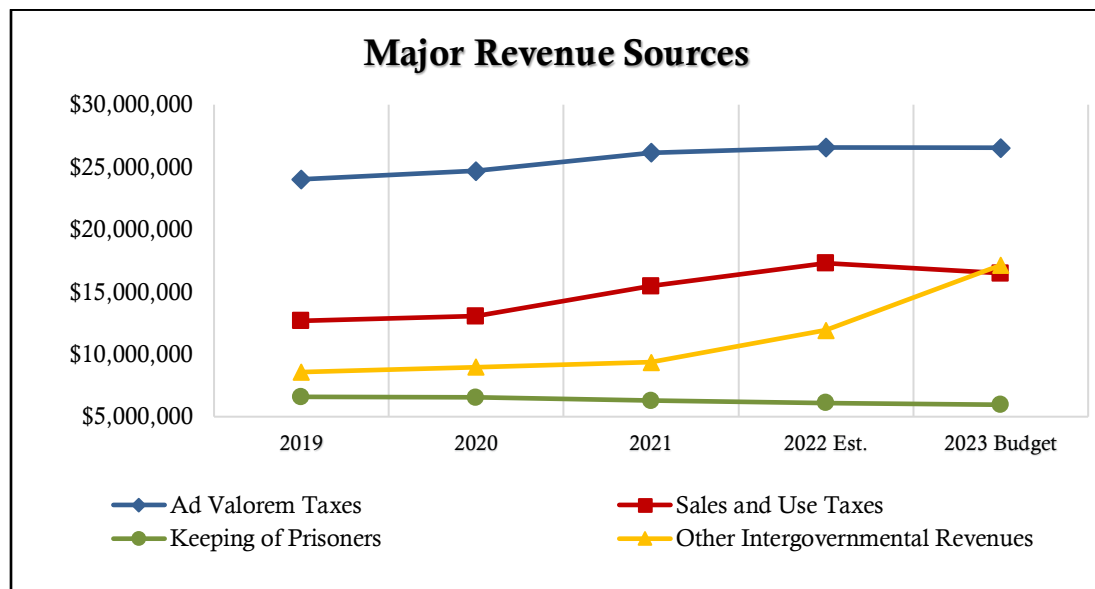
Forecasting models make projections on the most likely path of future variables based on historical data, past trends and the expected variable changes. As many future factors cannot be predicted, forecasting errors may result. Therefore, the Sheriff's Office utilizes a conservative forecasting model to reduce the risk of shortfall. Budgeted revenue is monitored and updated regularly throughout each fiscal year to address variances and fiscal stress and to ensure that revenue trends are kept current.



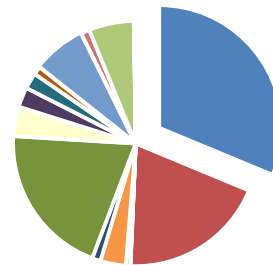
## Major Revenues

The four major revenue sources that make up at least 75 percent of all revenue received by the Sheriff's Office are:

- Ad Valorem Taxes
- Sales and Use Taxes
- Keeping (housing) of Prisoners
- Other Intergovernmental Revenues



## Major Revenue Source: Ad Valorem (Property Tax)



The Latin phrase ad valorem means “according to value.” The St. Tammany Parish Assessor’s Office levies taxes on all property – real and personal -- based on its assessed value. The assessed value is used to calculate an annually levied tax. The Sheriff’s Office is authorized to bill and collect these taxes. Real property includes land, buildings and other structures as well as improvements to the property. Personal property includes movable property such as equipment owned by businesses.

Ad valorem tax revenue is closely correlated with the following drivers:

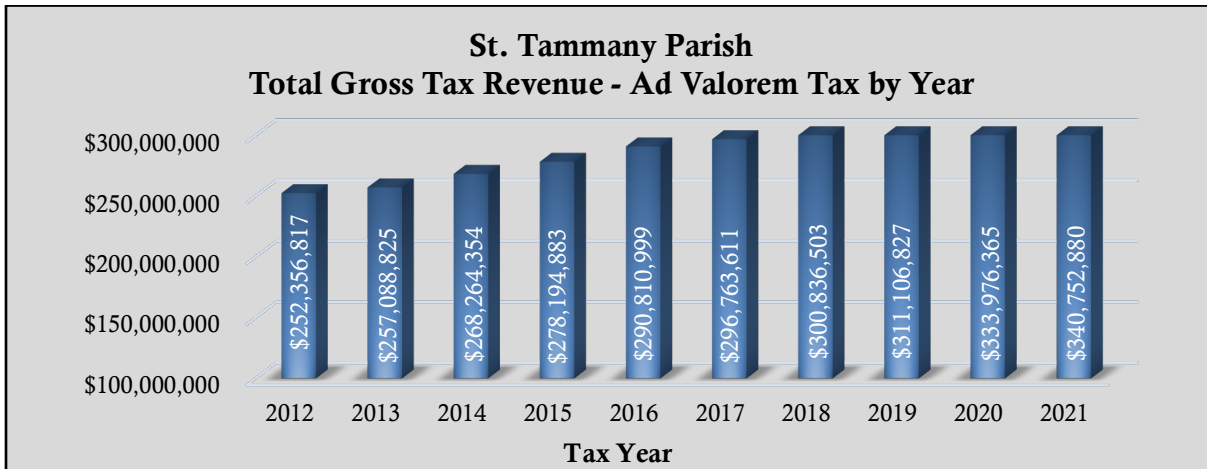
- Value of existing properties.
- Growth and new value added through construction or new development.
- Health of the real estate market.
- Other factors such as mortgage rates, the unemployment rate, etc.

Though property valuation is affixed to a January 1 date, ad valorem taxes are collected in arrears at the end of each calendar year. This means “tax year” collections actually are performed during the subsequent “fiscal year. This translates to collection of ad valorem taxes for the 2021 tax year occurring within the agency’s 2022 Fiscal Year, and 2022 tax year collections occurring within the agency’s 2023 Fiscal Year.

### Timeline for 2021 Tax Year:

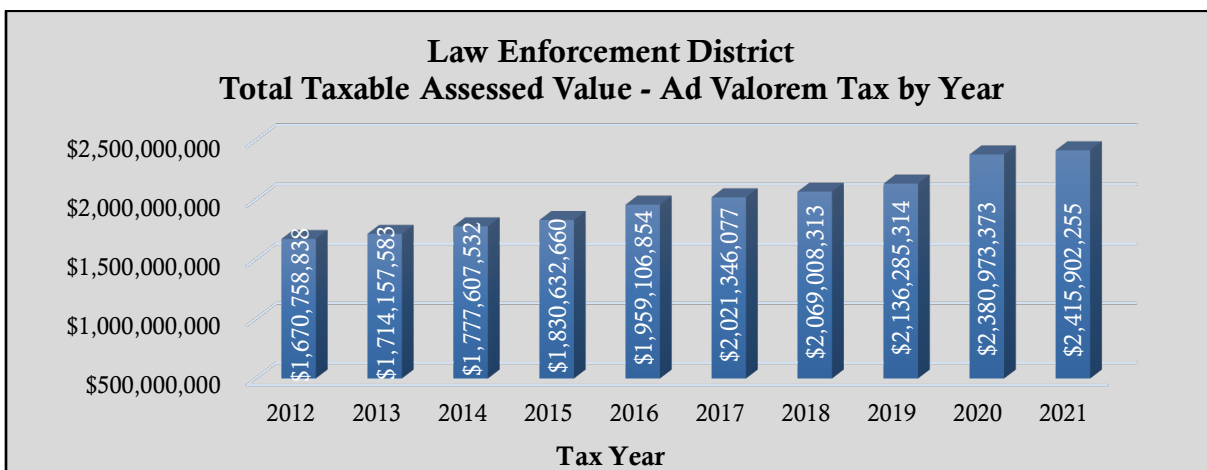
Assessment date	January 1, 2021
Tax bills mailed	November 15, 2021
Taxes due	January 3, 2022
Interest added	January 4, 2022 – 1 percent on the first of each month
Delinquent bills mailed	February 7, 2022
Abstracting fees added	March 7, 2022
Delinquent bills mailed	May 27, 2022
First advertising fees added	June 29, 2022
Second advertising fees added	July 26, 2022
Tax sale	August 1, 2022

St. Tammany Parish continues to experience commercial and residential growth and rising valuation. As such, ad valorem revenue is expected to continue to show steady upward progression. Following significant growth of 7.35 percent in the 2020 reassessment year, the 2021 property tax roll revealed a very modest growth of just 2.03 percent in ad valorem gross tax revenue parish-wide. The 2022 and 2023 tax years are expected to show similar performance, especially with increasing interest rates negatively affecting demand. However, reassessment in 2024 could show a substantial increase, should the current rise seen in property values be maintained.



St. Tammany Parish Assessor's Office Grand Recap

<u>Tax Years</u>	<u>Average Annual Growth Gross Tax Revenue – Parish Wide</u>
1991-2000	8.4 percent
2001-2010	10.9 percent
2011-2020	3.45 percent
2021	2.03 percent

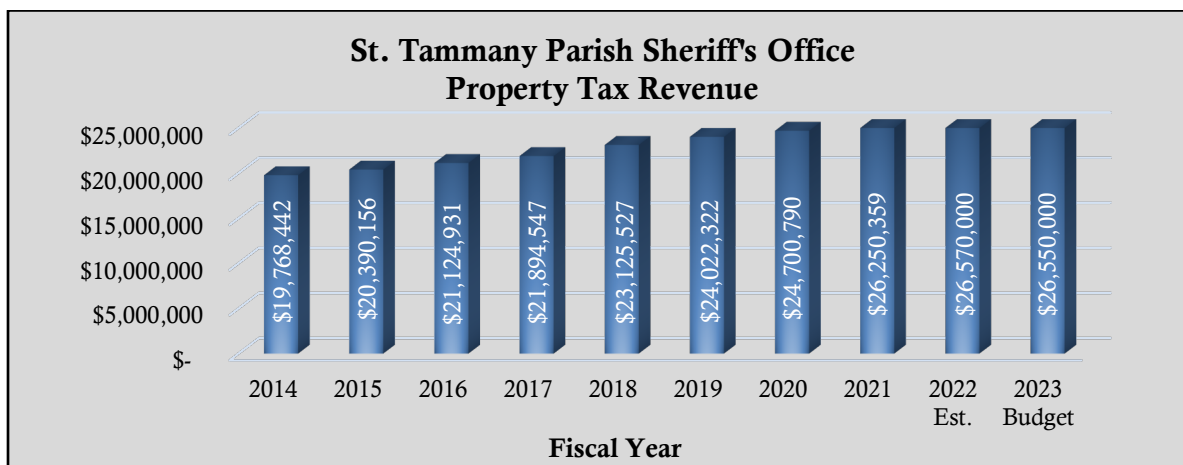


St. Tammany Parish Assessor's Office Grand Recap

The sheriff, representing the Law Enforcement District, must legally establish the district's millage rate annually. Options generally include rolling it forward, rolling it back or keeping it the same. These options may change based upon whether it is a reassessment year and if the organization's millage is already at its prior year's maximum rate.

<b>St. Tammany Parish</b> <b>Direct and Overlapping Property Tax Rates</b> <b>Last Ten Fiscal Years</b> (Rate per \$1,000 of Assessed Value, Unaudited)										
	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
<b>St. Tammany Parish Sheriff's Direct Rates:</b>										
Law Enforcement	11.14	11.14	11.69	11.69	11.66	11.25	11.66	11.66	11.66	11.66
<b>Overlapping Governments' Rates:</b>										
Parish Government	18.99	18.99	19.94	19.94	19.94	19.94	20.67	19.01	19.01	19.43
School District	62.00	62.00	64.41	64.41	65.41	66.41	68.18	68.18	68.18	68.18
Other Parish-Wide	8.79	9.12	9.24	9.39	9.40	9.40	9.64	9.74	9.86	9.96
Cities, Towns and Villages	88.26	88.26	91.77	91.63	93.02	92.97	89.44	97.86	97.90	94.64
Fire Districts	347.37	343.84	351.71	351.71	351.71	351.71	352.54	342.62	346.82	352.66
Lighting Districts	12.89	12.89	16.29	16.29	15.30	15.30	17.65	17.65	17.65	18.44
Recreational Districts	65.68	56.21	57.85	57.90	61.70	60.20	70.88	67.68	72.98	70.83
Other Districts	11.85	10.59	10.39	14.00	14.00	16.95	17.90	19.00	19.75	20.00
SOURCE: St. Tammany Parish Assessor's Office										

Following reassessment for the 2020 tax year, the district's millage was lowered from 11.69 to 11.14, which resulted in modest 1.22 percent increase in revenue during Fiscal Year 2022. Actual collections through the annual tax sale yielded approximately \$26.5 million, thus meeting budget projections.





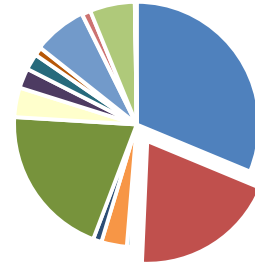
In Fiscal Year 2023, ad valorem taxes for the 2022 tax year are expected to generate \$26.55 million or 44.09 percent of total revenue in the General Fund and 31.26 percent of total governmental funds. Ad valorem taxes are recorded as current revenue to the extent collected within 60 days after year-end.

Portions of the original tax roll are uncollectible each year. Change orders make up the largest uncollectible portion, as these are property value adjustments are approved by the St. Tammany Parish Assessor's Office and Louisiana Tax Commission. The other uncollectible component consists of delinquent properties that go to an annual tax sale which adjudicate (are not purchased) and await redemption at an unknown future date.

A calculation of the above effect can be seen upon examination of the most recent full year of collections. The actual amount collected of the original tax roll was 98.74 percent but increases to 99.58 percent when compared to the adjusted tax roll (as of August).

<b>St. Tammany Parish Sheriff</b> <b>Property Tax Levies and Collections</b> <b>Last Ten Fiscal Years</b> <b>(Unaudited)</b>										
	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Total Tax Levy	26,523,830	24,973,044	24,186,596	23,568,771	22,039,862	21,345,034	20,726,772	19,986,938	19,480,929	18,541,477
Current Tax Collections	26,052,463	24,658,703	23,926,671	23,023,811	21,760,572	20,930,650	20,265,465	19,676,861	18,569,039	18,024,948
Percent of Levy Collected	98%	99%	99%	98%	99%	98%	98%	98%	95%	97%
Collections for Prior Years	98,948	42,086	95,651	101,716	133,976	194,281	124,691	91,581	283,390	102,778
Total Collections	26,151,411	24,700,789	24,022,322	23,125,527	21,894,548	21,124,931	20,390,156	19,768,442	18,852,429	18,127,726
Ratio of Total Collections to Tax Levy	99%	99%	99%	98%	99%	99%	98%	99%	97%	98%
SOURCE: Total Tax Levy, St. Tammany Parish Assessor's Office										

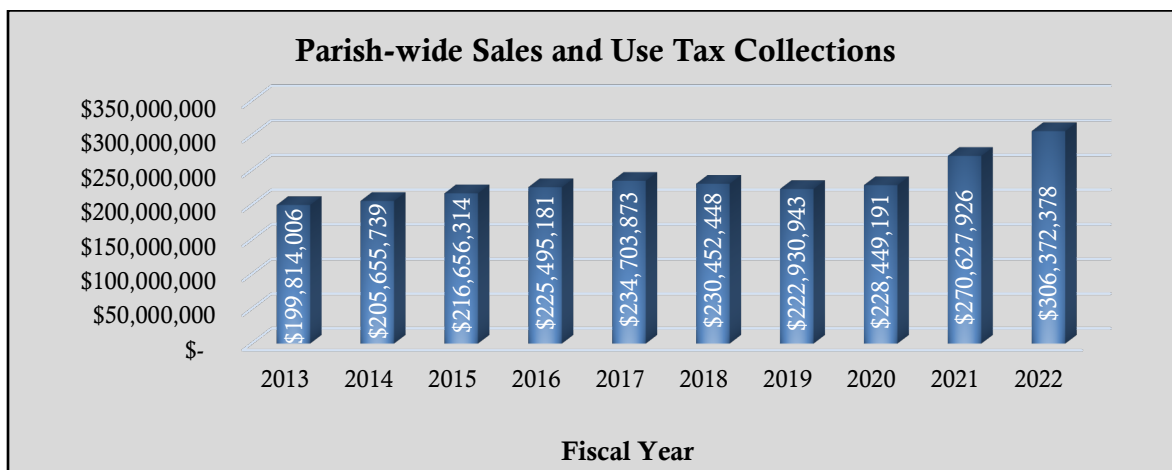
## Major Revenue Source: Sales and Use Taxes



Sales and use taxes are transactional taxes levied at the time of a transaction. These are consumption taxes imposed on the sale of goods and certain specified services. Sales taxes are charged only to the end-user of goods or services. According to the Louisiana Department of Revenue, “Sales taxes are due on the sales price for transactions subject to the sales tax and on the cost price for transactions subject to use tax. The taxable base includes the total amount for which tangible personal property is sold, including any services rendered by the seller in connection with the sale, the gross amount charged for the lease or rental of tangible personal property and the gross amount charged for taxable services.”

Article VII, Section 3 of the Louisiana Constitution requires a single collector or central collection commissioner for each parish collecting sales and use taxes. On July 1, 1992, the sheriff became the single tax collector for numerous entities in St. Tammany Parish authorized to levy sales and use taxes.

Below is a breakdown of sales and use taxes collected in St. Tammany for the past 10 fiscal years.



St. Tammany Parish embraced the post-COVID-19 pandemic environment as it entered Fiscal Year 2022. Businesses flourished, festivals resumed and consumer spending was on the rise despite inflation hitting the nation. Online shopping played a major role in how consumers spent their

money. Big retailers such as Amazon, Wayfair and retail chains capitalized on these consumer spending habits. In addition, the Louisiana Sales and Use Tax Commission for Remote Sellers continued collecting sales tax from businesses that have an economic nexus with the state of Louisiana. St. Tammany taxing bodies received approximately \$14.6 million in sales tax revenue for Fiscal Year 2022 from the program, a 46 percent increase from the previous year.

Despite the higher cost of living, consumers continued to support businesses in St. Tammany Parish. Existing businesses such as Dollar General Stores, Family Dollar, Albasha Greek and Lebanese Cafe, Fat Spoon Cafe, Circle K Store and RaceTrac opened new locations throughout the parish. Businesses such as Aldi and the Ochsner Performance Training facility opened in buildings that were previously vacant.

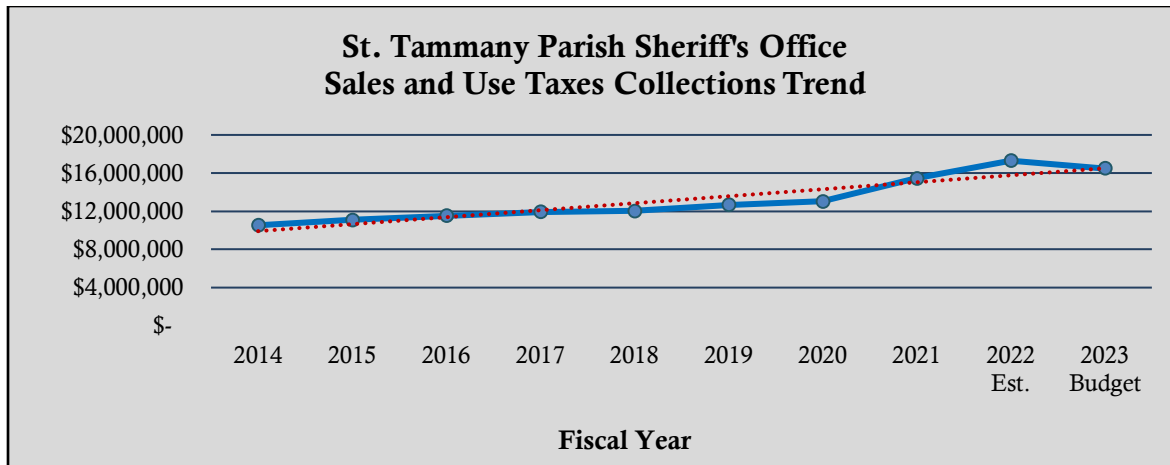
At the end of Fiscal Year 2022, the real estate market faced some issues due to rising mortgage interest rates and insurance companies closing or companies not writing home insurance policies. Residents were still eager to buy new homes and developers were trying to meet the demand. The volume of homes built in the previous years led to problems with drainage and traffic gridlock. In an effort to allow the infrastructure to catch up, the parish government issued a moratorium for a three-month pause on dense new residential developments. This does not affect land already zoned and approved or commercial development.

New commercial developments are underway. Amazon's 140,000 square-foot delivery facility in Slidell is nearly complete but has delayed opening due to supply-chain disruptions. Once open, the facility is expected to create between 250 to 450 jobs. Avenues Recovery restored a 653,000 square-foot building on a 15-acre tract in Covington that has been out of commerce for more than five years. The \$11.7 million project is an alcohol and drug abuse rehabilitation clinic that opened in March 2022 and generated 93 full-time jobs.

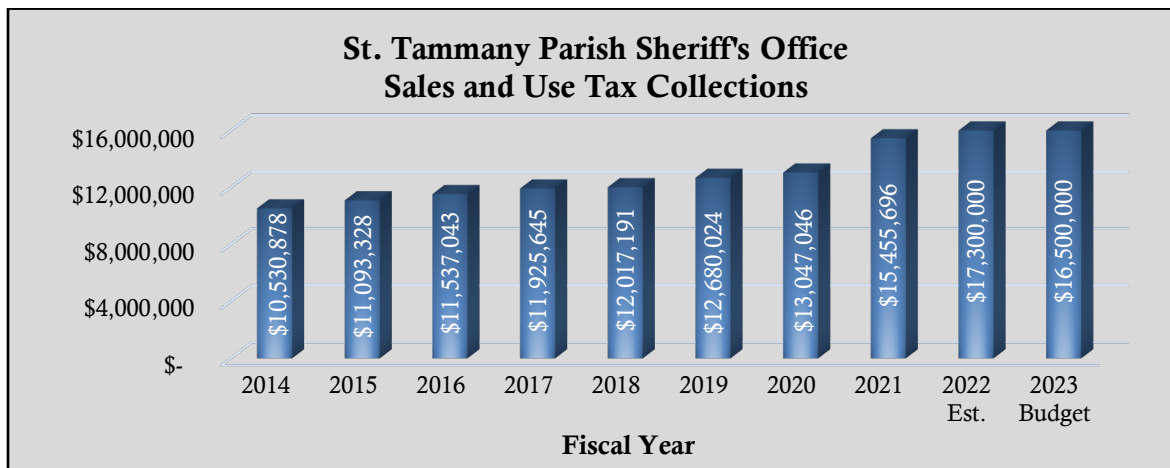
As St. Tammany enters Fiscal Year 2023, the parish is expected to continue to grow and flourish as a desirable place to live and visit.

Overall sales tax collections improved dramatically for Fiscal Years 2021 and 2022. Law Enforcement District sales tax revenue increased by 18.46 percent and an estimated 11.93 percent respectively when compared to previous years. The record-breaking collection performance stemmed from multiple factors: low comparative months from the latter part of Fiscal 2020 affected by the COVID-19 pandemic, multiple federal economic stimulus programs and collections from the Remote Sellers Commission.

In keeping with past budgeting practices, the district has set a conservative level for Fiscal Year 2023 of \$16,500,000 recognizing that positive variables present from the past two fiscal years will no longer be in place for Fiscal Year 2023. The adopted budget of \$16,500,000 is in line with the 10-year trend.



The Law Enforcement District levies a 0.25 percent sales and use tax. It was last approved in March 2008 at which time it was made perpetual. Sales tax revenue tends to be budgeted conservatively since its volatile nature is intrinsically tied to economic performance and consumer confidence. Sales tax-related revenue makes up 27.4 percent of the overall Fiscal Year 2023 revenue budget in the General Fund and 19.43 percent of all governmental funds.

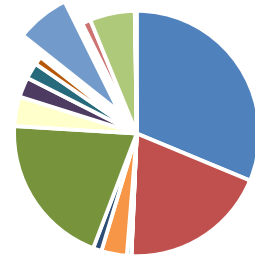




Below is a breakdown of sales-tax rates charged throughout St. Tammany Parish.

<b>St. Tammany Parish</b> <b>Direct and Overlapping Sales Tax Rates</b> <b>Last Ten Fiscal Years</b>											
	2022	2021	2020	2019	2018	2017	2016	2016 (1)	2015	2014	2013
<b>St. Tammany Parish Sheriff's Department Direct Rate</b>											
Law Enforcement District	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%
<b>Overlapping Parish Wide Rates</b>											
State of Louisiana (1)	4.45%	4.45%	4.45%	4.45%	5.00%	5.00%	5.00%	4.00%	4.00%	4.00%	4.00%
St. Tammany Parish School Board	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
St. Tammany Parish Jail(2)	-	-	-	-	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%
St. Tammany Parish Court House(2)	-	-	-	-	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%
<b>City, Town, Village and other Jurisdiction Rates</b>											
Sales Tax District No. 3 (unincorporated St. Tammany)	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Slidell	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Covington	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Mandeville	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Pearl River	2.25%	2.25%	2.25%	2.25%	2.25%	2.25%	2.25%	2.25%	2.25%	2.25%	2.25%
Madisonville	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Abita Springs	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Folsom	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.00%	2.50%	2.50%	2.50%
Sun	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Hwy. 21 Economic Development District (3)	0.75%	0.75%	0.75%	0.75%	0.75%	0.75%	0.75%	0.75%	0.75%	0.75%	0.75%
Rooms To Go Ecomonic Development District	0.75%	0.75%	0.75%	0.75%	0.75%	0.75%	0.75%	0.75%	0.75%	0.75%	0.75%
Fremaux Ecomonic Development District	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%
Camellia Square Economic Development District (4)	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	-
Northshore Square Economic Development District (5)	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	-	-
Hwy. 1077 Ecomonic Development District (6)	-	-	-	-	-	0.75%	-	-	-	-	-
Hwy. 1088 Ecomonic Development District (6)	-	-	-	-	-	0.75%	-	-	-	-	-
Hwy. 59 Economic Development District (6)	-	-	-	-	-	0.75%	-	-	-	-	-
Hwy. 434 Economic Development District (6)	-	-	-	-	-	0.75%	-	-	-	-	-
Airport Road Economic Developent District (6)	-	-	-	-	-	0.75%	-	-	-	-	-
<b>Hotel Sales Tax</b>											
Tourist and Convention Commission (Parishwide)	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Fremaux Ecomonic Development District	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
Camellia Square Economic Development District (4)	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	-
(1) Tax rate reduction, effective only from 10/1/2015-12/31/2015 (2) Tax expired 3/31/2018 (3) fka Nord Du Lac Economic Development Distirct (name change effective 1/1/2017) (4) Tax Began 7/1/2013 (5) Tax Began 4/4/2015 (6) Tax was only in effect from 1/1/2017 - 12/31/2017											

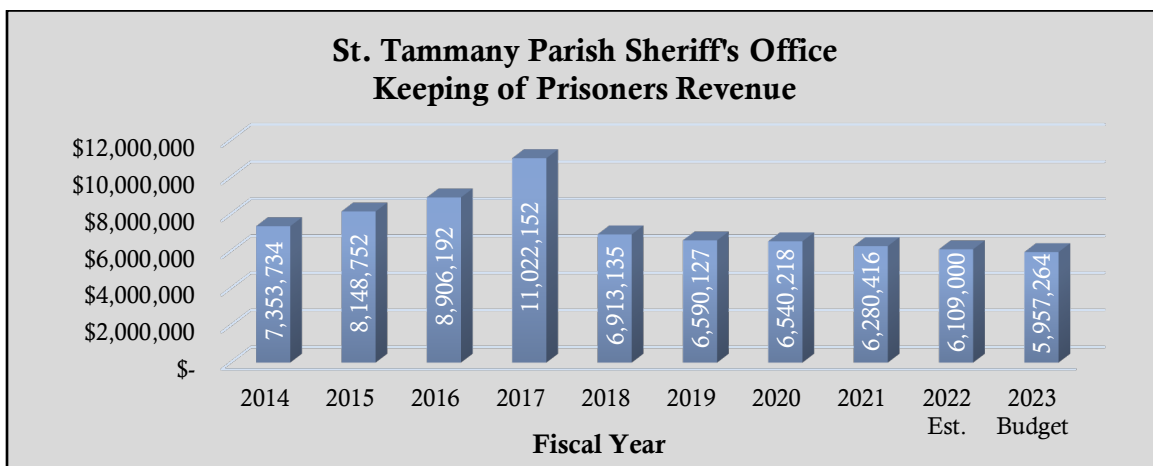
## Major Revenue Source: Keeping (Housing) of Prisoners



This revenue source is derived from agreements with the Louisiana Department of Corrections, Department of Justice, U.S. Marshals Service, Bureau of Prisons and Department of Homeland Security. These agreements allow the St. Tammany Parish Jail to house state and federal detainees. The population includes parish inmates, individuals awaiting trial on state or federal offenses and individuals who have been sentenced and are awaiting designation and transport to different facilities.

The Sheriff's Office provides secure custody, safekeeping, housing, subsistence and care of detainees in accordance with all applicable laws, standards, regulations, policies and court orders. In exchange, the agency is reimbursed based on a per-diem rate. State and federal agencies are billed monthly based on daily population.

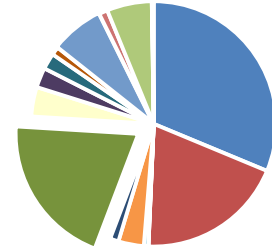
The Sheriff's Office was faced with a revenue shortfall in the Jail Special Revenue Fund after voters rejected renewal of a sales tax dedicated to operation of the St. Tammany Parish Jail. Drastic cuts were required. The Transitional Workforce Program ceased operation on June 15, 2017 and the inmate population was greatly reduced. The majority of reductions came from Louisiana Department of Corrections inmates. In Fiscal Year 2023, keeping-of-prisoners revenue represents 24.92 percent of total revenue in Jail Special Revenue Fund and 7.02 percent of total revenue for all governmental funds.



Very careful consideration has been put into cost-cut decisions and the resulting consequences for the revenue stream. Looking at fiscal years 2018-2023 with a reduced inmate population and the shutdown of the Transitional Workforce Program, a portion of variable operating costs was eliminated. However, this came with a reduction of keeping-of-prisoners revenue. The Sheriff's Office has been confronted with challenges in maintaining effective operation of the jail and its programs, improving jail efficiency and enhancing employee productivity in a cost-reduction environment.

## Major Revenue Source: Other Intergovernmental Revenues

- St. Tammany Parish Government Reimbursements
- Transfer from St. Tammany Parish Council for Jail Sales Tax
- Other

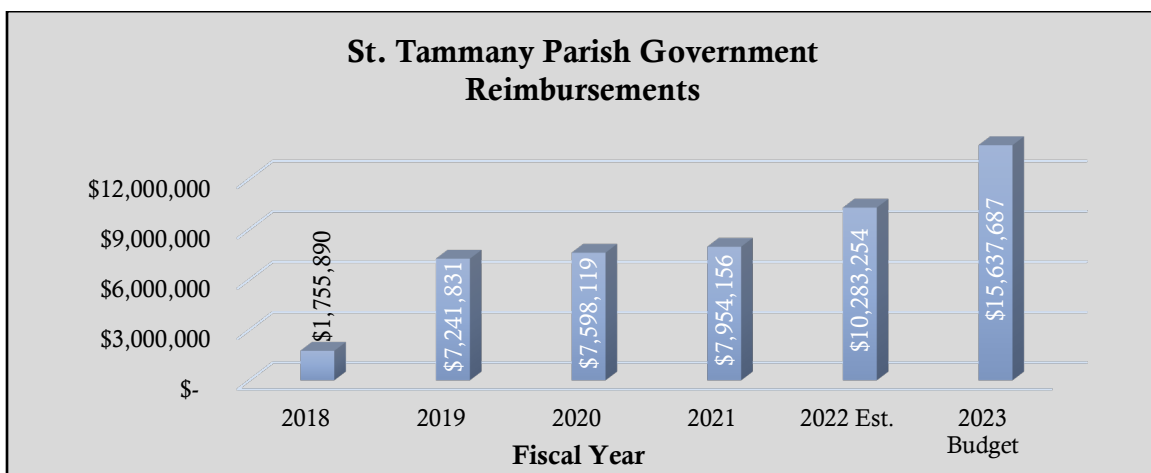


Until April 1, 2018, a dedicated sales tax for jail operations had been in effect for 20 years. Voters did not approve renewal of the tax and it expired at the end of March 2018.

In anticipation of voter rejection of the sales tax, Sheriff Randy Smith reduced expenses and trimmed the employee roster by more than 100 positions. The sheriff and his team worked diligently to formulate a fiscally responsible plan for the future.

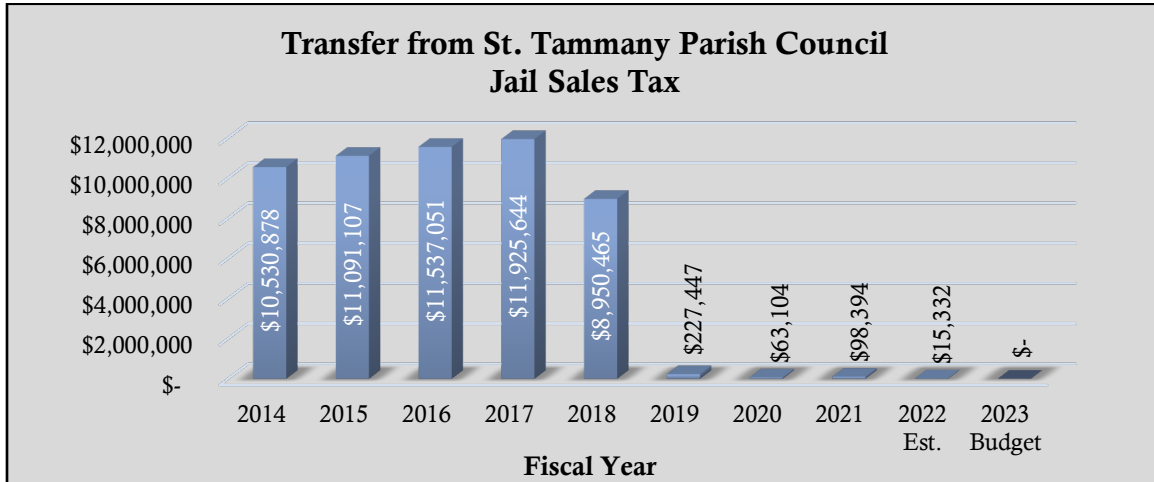
St. Tammany Parish government is primarily responsible for the cost of maintaining and operating the jail. The current priority objective is to work out jail financial and statutory obligations with parish government. This process has been underway and negotiations continue each contract year. Reimbursement to the Sheriff's Office is expected in lieu of sales tax collection transfers.

A total of \$15,637,687 has been budgeted as due, including \$3,378,200 in jail capital improvements. The exact reimbursable amount will not be known until the end of Fiscal Year 2023.





Since the dedicated sales tax for the jail expired, no collections are expected in Fiscal Year 2023. However, some delinquent payments or payments triggered by audits may be collected, though they are not budgeted as they can't be predicted or estimated.



Other intergovernmental revenue in this category includes radio system cost reimbursements from other agencies and District Attorney's Office forfeiture funds.

St. Tammany Parish Government Reimbursements, along with other intergovernmental revenue in this category, make up 20.19 percent of total governmental funds revenue. Estimated revenue from St. Tammany Parish government makes up 65.42 percent of all budgeted 2023 revenue in the Jail Special Revenue Fund.



# FINANCIAL SUMMARIES



## LONG-RANGE FINANCIAL PLANS



Long-range financial plans serve as a tool to identify issues and opportunities, and provide the sheriff, staff and citizens with insights to address issues impacting the agency's financial condition. The sheriff's plan typically employs a planning horizon of three to five years for projecting operations and capital expenditures and extended time frames for more extensive projects. Future projects will require additional revenue either from current sources or instruments such as grants, bonded debt and other resources.

Every year, the agency combines financial forecasting with strategies, tests its budget assumptions and aligns available resources with operating requirements and implementation of new programs identified in the Strategic Plan and departmental goals. A framework for testing those assumptions enables the administration to make annual funding decisions within the context of a comprehensive and long-term perspective.

The agency has set aside partial funding in the Capital Projects Fund for long-range plans and is exploring opportunities to fulfill these needs as adequate infrastructure is important for effective and efficient delivery of services to the public.

### **Training Facility with Indoor Firing Range**

**\$6.0 Million**

The current Training Center operates on a 1930s-era former school campus in Pearl River. Its newest structures were built more than 30 years ago and maintenance issues are rising. The campus is owned by the St. Tammany Parish School Board, not the Sheriff's Office, so its long-term future is uncertain. A new Training Center could be built on Sheriff's Office property in Slidell. The facility would include classrooms, office space and an indoor firing range. The Sheriff's Office currently uses a Louisiana National Guard outdoor range approximately 10 miles from the agency's Training Center. An indoor firing range at a new training facility would provide a centralized area for firearms training.

A new training facility would enhance opportunities for sheriff's deputies and other law enforcement professionals to meet and exceed industry standards through exemplary training. The professional growth of Sheriff's Office staff – its most important resource – is vital to achieving the agency's vision and goals for public safety in St. Tammany Parish. Using agency resources and pursuing grant funding for a new training facility will support all of the agency's focus areas: financial stability, public safety, community partnerships, employee success and continuous improvement.

Beyond the initial investment, a new training facility would reduce operating expenditures as it would require significantly less maintenance and repair. Current expenditures, such as utilities, are expected to decrease due to modernization.



**Technology and Communication Equipment Upgrades****\$6.3 Million**

Using agency resources for new technology and equipment upgrades will support several focus areas: public safety, employee success, and continuous improvement. An investment in new technology and equipment can reduce costs and increase efficiency. Additionally, the agency sometimes is forced to upgrade systems that will no longer be supported or cannot keep up with the increasing demands. The five-year forecast of Capital Projects Fund capital outlays includes \$1.26 million on average in annual capital spending for technology and communication equipment, totaling \$6.3 million over five years. Detailed information on the proposed improvements can be found in the Capital Expenditures section of this document.

**Fleet Vehicle Replacements****\$12.5 Million**

The nature of police work requires deputies to be mobile. They must quickly reach the scene. A well-maintained fleet is essential when operating on the parish's more than 2,000 miles of roadways. Regular maintenance and replacement of vehicles is vital so that operating capabilities are not jeopardized. The five-year forecast for the Capital Projects Fund includes vehicle replacement at an average cost of \$2.5 million per year, for a total of \$12.5 million.

The cost to acquire a new vehicle is weighed against the cost to maintain an aging vehicle with high mileage, the availability of replacement parts and safety considerations. There is a risk to driving vehicles too long given the unpredictable performance of older units. To achieve a balance between budgetary realities and needs of the Sheriff's Office, the agency schedules replacements by vehicle type over 10 years. A detailed vehicle replacement schedule can be found under the Capital Expenditures section of this document.

The vehicle replacement plan adheres to multiple strategic objectives set by the agency in focus areas: financial stability, public safety, employee success and continuous improvement.

**Permanent 4th District Headquarters****\$2.6 Million**

The headquarters building for the 4<sup>th</sup> Criminal Patrol District currently is on agency-owned property in Bush. The existing building is aging and relatively small. As the population grows in western St. Tammany, the need for a larger, more permanent, centrally located 4<sup>th</sup> District headquarters has become increasingly apparent.

With a new four-lane state highway being constructed in the rural center of the parish from Bush to Mandeville, Sheriff Smith is evaluating the best location for a permanent district office. The current population, future population growth as well as traffic flow and accessibility are being considered.

Planning for growth supports multiple agency focus areas: financial stability, public safety, community partnerships and continuous improvement.

### **Capital Improvement Plan for the Parish Jail**

**\$10.7 Million**

A 10-year capital plan was developed for the St. Tammany Parish Correctional Center and totals \$10.7 million in improvements over the next decade. Funding is dependent on approval of St. Tammany Parish government since the parish is financially responsible for capital improvements at the jail. The plan is designed to ensure proper planning and effective management of the facility. This plan is reviewed annually and revised based on evolving circumstances and opportunities. The ten-year forecast for the Jail Fund shows an average cost per year of just over \$1 million. Providing safe and secure detention of inmates is one of the agency's strategic objectives.

### **Remodeling of the Parish Jail**

**\$750,000**

As stated above, St. Tammany Parish government is financially responsible for capital improvements at the jail. In the 10-year plan, the sheriff has requested funding for additions and remodeling to provide a non-congregate intake facility and support services to assist with mitigating the effects of possible future pandemics. The redesign will include staged phases that provide proper separation for intake, temporary holding for screening and observation as well as holding areas for quarantine and triage before allowing introduction of an inmate into the jail's general population. The goal is to streamline the intake and holding process to ensure the safety of inmates and staff while improving operational efficiency of these processes.

### **Other Post-Employment Benefits**

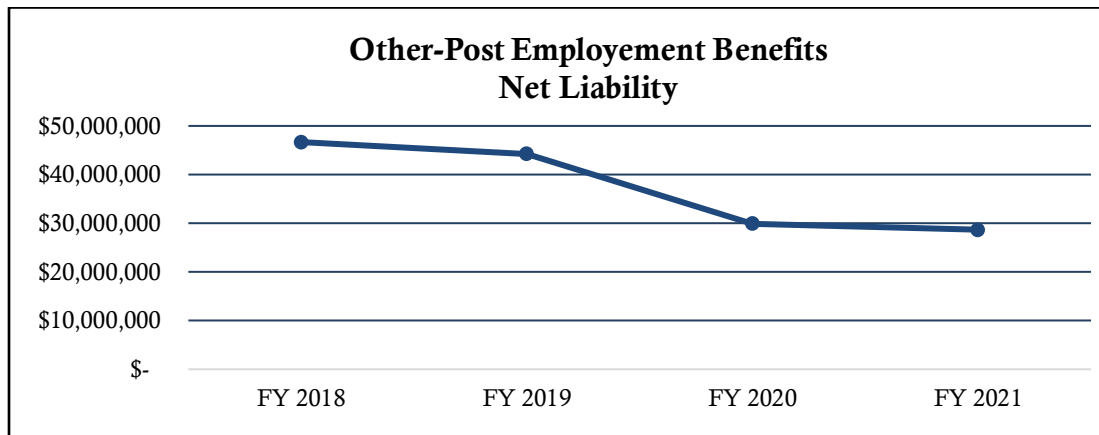
**\$28.6 Million**

The sheriff provides certain continuing health care and life insurance benefits for its retired employees through the St. Tammany Parish Sheriff's OPEB Plan (the OPEB Plan). In Fiscal Year 2018, the Sheriff's Office joined governmental entities across the United States in adopting GASB No. 75 "Accounting and Financial Reporting for Other Post-Employment Benefits". Under this new guidance, the Sheriff's Office reported the total OPEB Liability of \$46.6M in the Government-Wide Financial Statements for Fiscal Year 2018. To ensure these benefits can be paid as they come due, the Sheriff starting working with legislators at the state level to form the St Tammany Retired Employees Insurance Fund (STREIF).

The STREIF will provide for funding of insurance premiums for eligible retired sheriffs, retired deputy sheriffs, and other retired employees of the Sheriff's Office in accordance with the provisions of Section 13:5554.5 of the Louisiana Revised Statute. The investment objective is to increase investment value moderately to minimize the contributions and payments from the General and Jail Special Revenue Funds for future retiree benefits.

Since being established, the Sheriff has funded \$4.9M to the STREIF. The Sheriff's Office Net OPEB Liability has been reduced to \$28.6M in the Government-Wide Financial Statements for Fiscal Year 2021. The Sheriff is committed to reducing this liability by continuing to fund the Trust for future obligations with a Transfer from the General and Jail Special Revenue Funds while paying for current retiree obligations using current resources. The FY2023 budgets include another \$1.3M to be invested in STREIF and annual investments of similar amounts are included in each of the next five years as presented on the following forecasts.

	<b>FY 2018</b>	<b>FY 2019</b>	<b>FY 2020</b>	<b>FY 2021</b>
Total OPEB Liability	\$ 46,678,213	\$ 44,216,089	\$ 32,260,194	\$ 32,622,522
Plan Fiduciary Net Position	\$ -	\$ -	\$ (2,354,791)	\$ (3,942,641)
Net OPEB Liability	\$ 46,678,213	\$ 44,216,089	\$ 29,905,403	\$ 28,679,881



## Pension Plan

**\$30.5 Million**

Substantially all employees of the St. Tammany Parish Sheriff's Office participate in the Sheriffs' Pension and Relief Fund ("Fund"). The Fund is a cost-sharing multiple-employer defined benefit pension plan established in accordance with the provisions of Louisiana Revised Statute 11:2171 to provide retirement, disability and survivor benefits to employees of Sheriff's Offices throughout the State of Louisiana, employees of the Louisiana Sheriffs' Association, and the employees of the Fund.

The sheriff's portion of contributions are generally funded proportionately by the general fund and jail special revenue fund.

<b>Actual Contributions to the Pension Plan</b>		
FY 2019	\$	3,926,992
FY 2020	\$	3,996,315
FY 2021	\$	4,036,440

According to state statute, contribution requirements for all employers are actuarially determined each year. Required employer contribution rate for the fiscal year beginning July 1, 2022 is 11.5 percent, while the employees are required to contribute 10.25 percent of their annual pay.

	Pension Contribution Rates	
	Employer	Employee
FY 2019	12.25%	10.25%
FY 2020	12.25%	10.25%
FY 2021	12.25%	10.25%
FY 2022	12.25%	10.25%
FY 2023	11.50%	10.25%

At June 30, 2021, the Sheriff's Office reported a liability of \$30,527,254 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The sheriff's reported liability at June 30, 2021 increased by \$8,931,001 from the prior year liability of \$21,596,253 because of changes in the Fund's net pension liability and the sheriff's proportionate share of that liability.

### Financial Forecasting Based on Strategic and Operational Goals

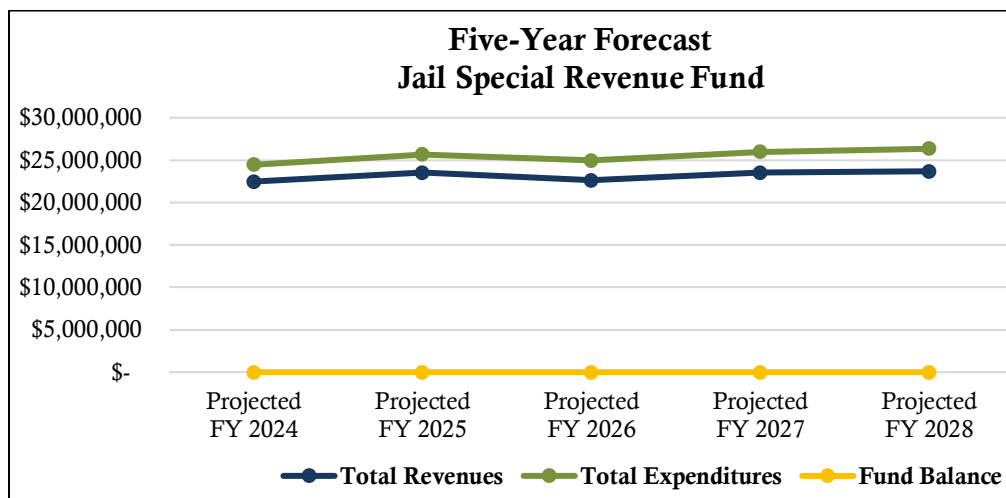
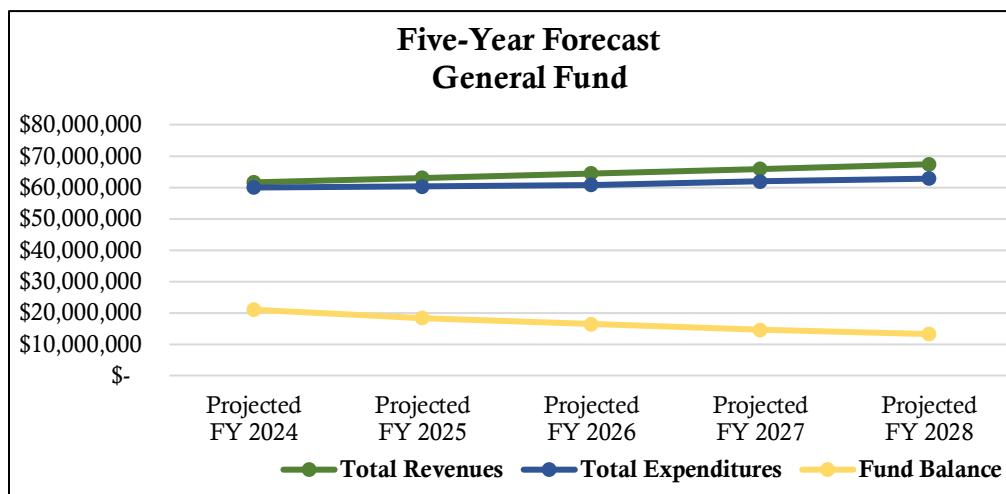
The Sheriff's Office uses various techniques to look at one, five and ten year periods into the future. Those techniques include cash flow projections, expenditure forecasts, and revenue assumptions. Financial forecasting is part of the agency's strategic plan to maintain a financially sustainable agency while ensuring the highest degree of services provided to the citizens of St. Tammany. Many factors can affect forecasting, including timing of receipts, law changes, current and future economic conditions, identified challenges and the need for expansion of services. The following charts outline Sheriff's Office projections of General and Jail Special Revenue Funds. The "road map" below is an outline that follows the agency's strategic goals and objectives and long-range plans. The forecast is adjusted annually for economic conditions and priorities with assumptions constantly changing.

The Sheriff's Office projects operating expenses with inflationary increases for the next five years and matches those expenses to estimates of revenue and tax levies. Despite a relatively high fund balance in the General Fund, the loss of revenue in the Jail Special Revenue Fund caused deficiency of revenue over expenditures starting in Fiscal Year 2020. The agency factored limited growth and adjusted for any one-time items, identified possible reductions required over the five years to align resources and programs and considered parish-wide strategic priorities and values. The proposed plan as forecasted includes steady funding of each unit of our agency, from personnel, administrative and operational standpoints. It accounts for 2.5 percent annual increase in wages, benefits and operational costs, and 2 percent annual increase in professional fees.



This forecast allows the administration to be more informed in decision-making. It also allows the Sheriff's Office to determine how aggressively it can pursue expansion goals and keep up with capital purchases while maintaining financial stability and sustainability. Overall financial health is as important as operating results. Balancing the two requires evaluation along with flexibility to achieve both goals. The financial projections allow for further analysis and sometimes require pursuing alternatives to capital purchases requested by individual departments. The Sheriff's Office used the following projections to begin identifying and evaluating strategies to improve its financial outlook and ensure positive cash flow.

### Five-Year Forecast



Five-Year Forecast General Fund						
	Projected FY 2024	Projected FY 2025	Projected FY 2026	Projected FY 2027	Projected FY 2028	Assumptions
<b>Revenues</b>						
Ad Valorem Taxes	\$ 27,213,750	\$ 27,894,094	\$ 28,591,446	\$ 29,306,232	\$ 30,038,888	2.50%
Sales and Use Taxes	16,912,500	17,335,313	17,768,695	18,212,913	18,668,236	2.50%
Intergovernmental Revenues						
Federal Grants	43,306	44,389	45,499	46,636	47,802	
State Revenue Sharing	475,885	480,644	485,450	490,305	495,208	1.00%
State Supplemental Pay	2,407,649	2,467,840	2,529,536	2,592,775	2,657,594	2.50%
Other Intergovernmental Revenues	1,520,492	1,535,697	1,551,054	1,566,565	1,582,230	1.00%
Fees, Charges and Commissions for Services						
Commissions						
Sales and Use Taxes	3,382,500	3,467,063	3,553,739	3,642,583	3,733,647	2.50%
Other	918,575	932,354	946,339	960,534	974,942	1.50%
Civil Fees	1,836,000	1,872,720	1,910,174	1,948,378	1,987,345	2.00%
Criminal Fees	669,393	679,433	689,625	699,969	710,469	1.50%
Tax Research and Other Services	971,620	981,336	991,150	1,001,061	1,011,072	1.00%
Salary Reimbursements & Other Charges for Services	5,050,886	5,101,395	5,152,409	5,203,933	5,255,973	1.00%
Interest Earnings	37,269	37,642	38,018	38,398	38,782	1.00%
Other Revenues	158,746	161,127	163,544	165,997	168,487	
<b>Total Revenues</b>	<b>61,598,571</b>	<b>62,991,046</b>	<b>64,416,679</b>	<b>65,876,279</b>	<b>67,370,675</b>	
<b>Expenditures</b>						
Public Safety						
Personnel Services	30,347,175	31,105,854	31,883,501	32,680,588	33,497,603	2.50%
Payroll Benefits	12,076,251	12,378,157	12,687,611	13,004,801	13,329,921	2.50%
Operating Expenditures	6,623,335	6,788,918	6,958,641	7,132,607	7,310,922	2.50%
Professional Fees	2,532,137	2,582,780	2,634,436	2,687,124	2,740,867	2.00%
Materials and Supplies	991,331	1,016,114	1,041,517	1,067,555	1,094,244	2.50%
Travel and Education	292,668	299,985	307,485	315,172	323,051	2.50%
Insurance	1,751,930	1,795,728	1,840,621	1,886,637	1,933,803	2.50%
Capital Outlays	5,334,515	4,336,969	3,383,892	3,179,565	2,542,548	10-yr plan
<b>Total Expenditures</b>	<b>59,949,342</b>	<b>60,304,506</b>	<b>60,737,703</b>	<b>61,954,049</b>	<b>62,772,959</b>	
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>1,649,230</b>	<b>2,686,541</b>	<b>3,678,976</b>	<b>3,922,230</b>	<b>4,597,716</b>	
<b>Other Financing Sources (Uses)</b>						
Transfer Out - to Jail Special Revenue Fund	(2,286,565)	(2,451,453)	(2,620,621)	(2,794,171)	(2,972,205)	to cover deficit
Transfer Out - STREIF	(997,961)	(1,007,940)	(1,018,020)	(1,028,200)	(1,038,482)	1.00%
Transfer Out - Debt Service	(1,912,200)	(1,925,250)	(1,921,500)	(1,931,400)	(1,942,925)	debt schedule
<b>Total Other Financing Sources (Uses)</b>	<b>(5,196,726)</b>	<b>(5,384,643)</b>	<b>(5,560,141)</b>	<b>(5,753,771)</b>	<b>(5,953,612)</b>	
<b>Net Change in Fund Balances</b>	<b>(3,547,496)</b>	<b>(2,698,103)</b>	<b>(1,881,165)</b>	<b>(1,831,542)</b>	<b>(1,355,896)</b>	
<b>Fund Balances, Beginning of Year</b>	<b>24,521,810</b>	<b>20,974,314</b>	<b>18,276,211</b>	<b>16,395,046</b>	<b>14,563,505</b>	
<b>Fund Balances, End of Year</b>	<b>\$ 20,974,314</b>	<b>\$ 18,276,211</b>	<b>\$ 16,395,046</b>	<b>\$ 14,563,505</b>	<b>\$ 13,207,609</b>	

Five-Year Forecast Jail Special Revenue Fund						
	Projected FY 2024	Projected FY 2025	Projected FY 2026	Projected FY 2027	Projected FY 2028	Assumptions
<b>Revenues</b>						
Intergovernmental Revenues						
State Supplemental Pay	535,545	548,934	562,657	576,724	591,142	2.50%
DOC Program Reimbursement	976,953	1,000,679	1,024,982	1,049,874	1,075,371	2.43%
Other Intergovernmental Revenues	14,126,896	15,103,323	14,140,626	14,940,879	15,046,184	Reimbursement Calculation
Fees, Charges and Commissions for Services						
Commissions						
Other	829,125	833,271	837,437	841,624	845,832	0.50%
Keeping of Prisoners	5,987,050	6,016,986	6,047,070	6,077,306	6,107,692	0.50%
Interest Earnings	102	104	106	108	110	1.00%
Other Revenues	12,300	12,608	12,923	13,246	13,577	2.50%
<b>Total Revenues</b>	<b>22,467,972</b>	<b>23,515,904</b>	<b>22,625,801</b>	<b>23,499,761</b>	<b>23,679,908</b>	
<b>Expenditures</b>						
Public Safety						
Personnel Services	10,312,336	10,570,145	10,834,398	11,105,258	11,382,890	2.50%
Payroll Benefits	3,064,415	3,141,025	3,219,551	3,300,040	3,382,541	2.50%
Operating Expenditures	3,796,335	3,891,243	3,988,524	4,088,237	4,190,443	2.50%
Professional Fees	4,937,653	5,036,406	5,137,134	5,239,877	5,344,674	2.00%
Materials and Supplies	386,335	395,993	405,893	416,040	426,441	2.50%
Travel and Education	63,238	64,819	66,440	68,101	69,803	2.50%
Insurance	325,960	334,109	342,462	351,024	359,799	2.50%
Capital Outlays	1,560,922	2,223,200	938,500	1,408,700	1,175,700	10-yr plan
<b>Total Expenditures</b>	<b>24,447,194</b>	<b>25,656,940</b>	<b>24,932,902</b>	<b>25,977,276</b>	<b>26,332,291</b>	
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>(1,979,222)</b>	<b>(2,141,036)</b>	<b>(2,307,101)</b>	<b>(2,477,515)</b>	<b>(2,652,383)</b>	
<b>Other Financing Sources (Uses)</b>						
Transfer In - from General Fund	2,286,565	2,451,453	2,620,621	2,794,171	2,972,205	to cover deficit 1.00%
Transfer Out - STREIF	(307,343)	(310,416)	(313,521)	(316,656)	(319,822)	
<b>Total Other Financing Sources (Uses)</b>	<b>1,979,222</b>	<b>2,141,036</b>	<b>2,307,101</b>	<b>2,477,515</b>	<b>2,652,383</b>	
<b>Net Change in Fund Balances</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Fund Balances, Beginning of Year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Fund Balances, End of Year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	





# CAPITAL AND DEBT



## CAPITAL IMPROVEMENT PROJECTS AND EXPENDITURES



The Capital Outlay portion of the budget reflects nonrecurring capital improvements rather than ongoing expenses. Where possible, capital projects are funded from nonrecurring funding sources such as debt proceeds and grants, though recurring revenue sources can be and often are utilized.

Determination of the need for a capital project rests with each Sheriff's Office department in alignment with the sheriff's mission. Needs are expressed as a part of each department's annual goals and objectives and submitted in conjunction with its departmental budget. The administration assesses the organization's condition and sets priorities to coordinate development and funding sources for each project. A capital project plan is necessary to provide a blueprint for the future. However, this is a dynamic tool and may change as new priorities arise. The capital plan aids the administration with assessment of the best use of resources and provides goals while maintaining long-term financial stability.

The Sheriff's Office considers the following criteria to determine whether expenditures are properly classified as capital assets (capital expenditures):

- The expenditure must be greater than \$2,500.
- The expenditure must provide acquisition of or significant enhancement of Sheriff's Office property and equipment.
- The expenditure must not be a routine repair and maintenance item.
- The capital asset will be capitalized at historical cost if purchased or at acquisition value at the date of donation if donated.
- Capital assets are recorded as expenditures in governmental funds and as assets in the government-wide Statement of Net Position.
- All capital assets, other than land, are depreciated using the straight-line method over the following estimated useful lives:

• Computer hardware and software	3 years
• Vehicles	5 years
• Other equipment and furniture	5 years
• Communication Equipment	10 years
• Leasehold Improvements	30 years/term if less
• Buildings and improvements	30 years
• Land	Not depreciated

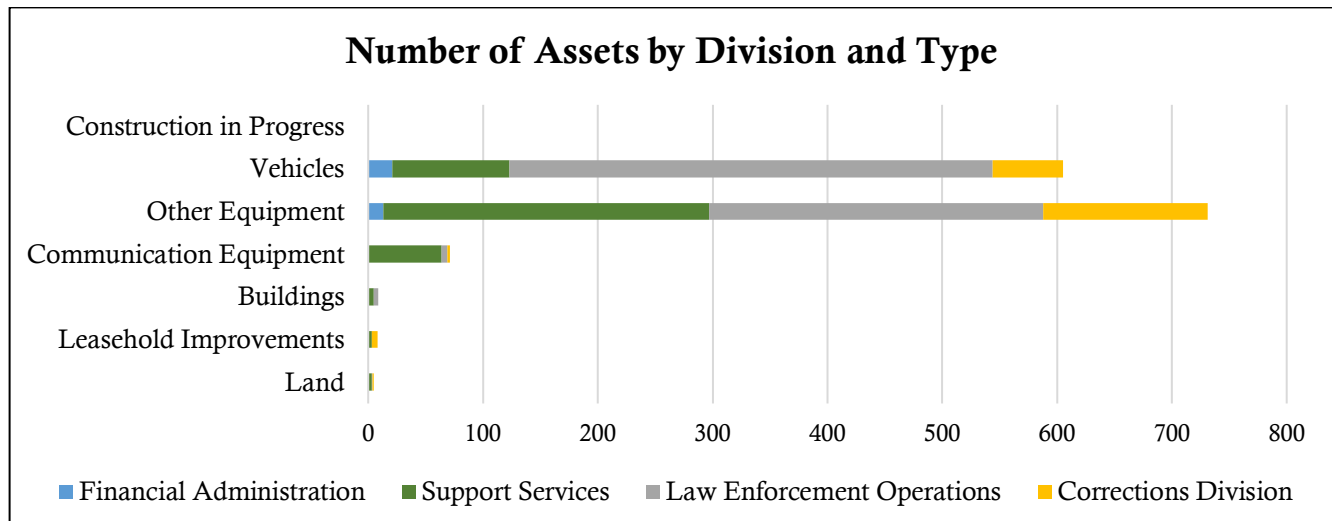
Occasionally, unused funded amounts may be carried over from the last fiscal month of any approved annual budget to the first fiscal month of the next approved annual budget. In the event improvements are financed through the issuance of long-term debt, detailed budgets generally are adopted or amended individually during the year as authorized.

## CAPITAL AND DEBT

CAPITAL IMPROVEMENT PROJECTS  
AND EXPENDITURES

The following chart details the number of capital assets by division and asset type held by the Sheriff's Office as of June 30, 2021.

Capital Assets By Classification Fiscal Year ended June 30, 2021 (Unaudited)								
	Land	Leasehold Improvements	Buildings	Communication Equipment	Other Equipment	Vehicles	Construction in Progress	Total
Public Safety								
Financial Administration:								
Accounting	-	-	-	-	11	-	-	11
Civil	-	-	-	-	1	15	-	16
Occupational License	-	-	-	-	-	-	-	-
Property Tax	-	-	-	-	1	-	-	1
Purchasing	-	-	-	-	-	1	-	1
Sales Tax	-	-	-	-	-	5	-	5
	-	-	-	-	13	21	-	34
Support Services:								
Administration	3	-	2	-	6	4	-	15
Building Maintenance	-	3	2	-	40	11	-	56
Communications-911	-	-	-	1	-	3	-	4
Criminal Records	-	-	-	-	2	1	-	3
Human Resources	-	-	-	-	4	4	-	8
Information Systems	-	-	-	15	148	8	-	171
Internal Affairs	-	-	-	-	-	2	-	2
Professional Standards	-	-	-	-	-	-	-	-
Public Affairs	-	-	-	-	-	1	-	1
Radio Maintenance	-	-	-	48	6	1	-	55
Training	-	-	-	-	29	13	-	42
Vehicle Maintenance	-	-	1	-	49	54	-	104
	3	3	5	64	284	102	-	461
Law Enforcement Operations:								
Canine (K-9)	-	-	-	-	-	-	-	-
Court Security/Sex Offender	-	-	-	-	-	10	-	10
Crime Laboratory	-	-	1	1	94	16	-	112
Criminal Investigations-East	-	-	-	-	4	28	-	32
Criminal Investigations-West	-	-	1	-	1	27	-	29
Criminal Patrol District II	-	-	-	-	23	53	-	76
Criminal Patrol District III	1	-	2	-	4	57	-	64
Criminal Patrol District IV	-	-	-	-	3	39	-	42
Narcotics	-	-	-	4	42	25	-	71
School Crossing Guards	-	-	-	-	-	1	-	1
School Resource Officers	-	-	-	-	-	29	-	29
Special Operations	-	-	-	-	100	96	-	196
Street Crimes	-	-	-	-	-	-	-	-
Traffic	-	-	-	-	20	40	-	60
	1	-	4	5	291	421	-	722
Corrections Division:								
Jail Facility	1	5	-	2	143	61	-	212
Transitional Work Program	-	-	-	-	-	-	-	-
	1	5	-	2	143	61	-	212
Total - 2021	5	8	9	71	731	605	-	1,429



	Governmental Activities	
	FY 2021	FY 2020
Asset not in Service	\$ 849,251	\$ 4,858,671
Land	3,368,144	2,878,144
Leasehold Improvements	137,530	151,687
Buildings	14,260,642	14,609,927
Other Equipment	2,393,886	2,215,176
Leased Equipment	115,661	152,801
Communication Equipment	11,185,689	12,604,152
Vehicles	6,154,512	2,408,508
Totals	\$ 38,465,315	\$ 39,879,066

Major capital-asset events during Fiscal Year 2021 included the following:

- Purchase of a permanent patrol district substation in Mandeville for \$1,143,588.
- Placed in service \$5,137,952 in vehicles, the majority of which were purchased the year before but arrived too late to equip and put into service until Fiscal Year 2021.
- Sold more than 100 assets at auction, including vehicles, motorcycles, boats and obsolete equipment
- Depreciation expense for the year was \$4,129,574.
- The agency ordered a new mobile command center at a cost of \$1.4 million to replace the obsolete command center, which had been in service since 1997 and two patrol boats for a total cost of \$600,000.

## Fiscal Year 2023 Capital Investments

In Fiscal Year 2023, the adopted budget for capital improvement projects includes \$915,275 in the General Fund, \$3,378,200 in the Jail Fund and \$3,956,816 in the Capital Projects Fund. These capital expenditures will benefit the Sheriff's Office beyond the fiscal year. Capital funding in the adopted Fiscal Year 2023 budget utilizes ongoing revenue sources. Worth noting is that even though some projects were pre-approved and funding for them was set aside, they have been put on hold and authorization to proceed with those projects will be required to ensure they are still a priority and consistent with the agency's goals and objectives for the fiscal year. Following is a list of projects that were aligned with community expectations, prioritized as necessary and were approved or are considered to be implemented during the Fiscal Year 2023.

Department	Description	FY 2023 Approved Projects		
		General Fund	Jail Special Revenue Fund	Capital Projects Fund
Building Maintenance	HVAC system for 2nd District	16,250		
Building Maintenance	Air handler control for SLEC	14,500		
Building Maintenance	3rd District construction and A/E Fees			2,360,775
Building Maintenance	3rd District furniture and technology			200,000
Building Maintenance	SLEC lobby furniture	4,922		
Building Maintenance	Training Facility - A/E fees for pre-design			25,000
Building Maintenance	Other facility and equipment needs			151,683
Crime Lab	2-GCMS drug chemistry testing instruments	219,530		
Criminal Patrol District IV	Evidence locker	8,000		
Human Resources	Policy management software			24,317
Information Systems	Technology improvements			262,077
Sales Tax/Occ. License	Software upgrade for Sales Tax/Occup. Lic.	71,800		
Vehicle Maintenance	F-250 Truck			48,000
Vehicle Maintenance	Ford Escapes			580,000
Vehicle Maintenance	Patrol Tahoes equipment			304,964
Vehicle Maintenance	Repair - lower unit for patrol boat PB932	4,296		
Jail Maintenance	Parish Jail Building Capital Improvements *		3,378,200	
<b>Total Approved</b>		<b>339,298</b>	<b>3,378,200</b>	<b>3,956,816</b>
Department	Description	Temporarily Put On Hold - Pending Mid-Year Review		
		General Fund	Jail Special Revenue Fund	Capital Projects Fund
Building Maintenance	New roof for 2nd District (price is estimate)	37,982		
Property Tax	New property tax collection software	500,000		
Special Operations	Cooking trailer	26,000		
SWAT	Ballistic shields (2 @ \$4000)	8,000		
SWAT HDU	Carbon fire tactical mobile disrupter	3,995		
<b>Total On Hold</b>		<b>575,977</b>	<b>-</b>	<b>-</b>
<b>Total Approved and On Hold - FY 2023 Projects</b>		<b>915,275</b>	<b>3,378,200</b>	<b>3,956,816</b>

\* For details, refer to St. Tammany Parish Jail 10-Year Budget Capital Plan.

### Capital Investment Impact on Operating Budget

Capital projects are adopted concurrent with the agency's annual operating budget. When a new capital project is undertaken, consideration is given to its operational impact including additional staff cost, maintenance, debt and other expenses. The project's operational impact depends on the nature of the capital improvement and must be funded in the appropriate operating budget.

In many such projects, more efficient operations that result in reduced future costs are anticipated. Capital funding decisions that expand or significantly change the nature and quality of an asset typically increase future operating needs. However, some capital funding decisions that replace a current asset with an efficient, low-maintenance asset or extend the useful life of an existing asset can reduce future operating budgets.

Capital Project	Impact on Operating Budget				
	FY 24	FY 25	FY 26	FY 27	FY 28
HVAC system for 2nd District	0	0	0	0	0
Air handler control for SLEC	0	0	0	0	0
SLEC lobby furniture	0	0	0	0	0
2-GCMS drug chemistry testing instruments	10,000	10,000	10,000	10,000	10,000
Evidence locker	0	0	0	0	0
Software upgrade for Sales Tax/Occup. Lic.	15,000	15,000	15,000	0	0
Repair - lower unit for patrol boat PB932	0	0	0	0	0
New roof for 2nd District	0	0	0	0	0
New property tax collection software	unknown - software not selected at this time				
Cooking trailer	0	0	0	0	0
Ballistic shields (2 @ \$4000)	0	0	0	0	0
Carbon fire tactical mobile disrupter	0	0	0	0	0
Parish Jail Building Capital Improvements *	0	0	0	0	0
3rd District construction and A/E Fees	0	47,475	48,899	50,366	51,877
3rd District furniture and technology	0	0	0	0	0
Training Facility - A/E fees for pre-design	0	0	0	0	0
Other facility and equipment needs	0	0	0	0	0
Policy management software	21,144	21,144	21,144	21,144	21,144
Technology improvements	0	0	0	0	0
F-250 Truck	(1,030)	(1,061)	(1,093)	(1,126)	(1,159)
Ford Escapes	(20,600)	(21,218)	(21,855)	(22,510)	(23,185)
Patrol Tahoes equipment	0	0	0	0	0
<b>Total</b>	<b>\$ 24,514</b>	<b>\$ 71,340</b>	<b>\$ 72,096</b>	<b>\$ 57,875</b>	<b>\$ 58,676</b>

\* Costs reimbursable by St. Tammany Parish Government.



**\$915,275 of capital funding budgeted in the General Fund**

A large amount of the General Fund's capital outlay funding was set aside for a new property tax collection software. This project was being considered during Fiscal Year 2022, but was postponed. It is back on the high-priority list as it is clear that the investment is necessary to ensure uninterrupted service for citizens and businesses in the parish.

The Crime Lab is seeking to replace two aging gas chromatographs with mass spectrometer (GCMS) instruments. The cost is estimated as \$109,765 for each. These instruments provide comprehensive analytical capabilities allowing sensitive, robust and reliable analysis of any sample. Due to the age of these machines (19 years), it is becoming increasingly difficult to obtain replacement parts much less approval for yearly maintenance contracts on them. Purchase of the new instruments will ensure that lab functions stay at the highest production level and without interruptions. The agency estimates the maintenance cost of the machines as \$10,000 per year.

Building Maintenance needs to stay on schedule with building improvements and repairs. There is an immediate need to install a new HVAC system and replace the roof of the Criminal Patrol District II building and add air handler control and new furniture in the main administrative building in Slidell. The agency does not expect these smaller projects to increase operating costs.

Approval to proceed was granted to Sales Tax and Occupational License for an upgrade of software for their administrative system, which also functions as a revenue collection application. Annual cost of the software license, subscription and maintenance is estimated as \$15,000.

Other smaller projects include an evidence locker, cooking trailer, ballistic shield, carbon fire tactical mobile disrupter and a repair of a patrol boat. Some of these projects are currently on hold. The administration will meet at mid-year to evaluate the agency's financial standing and available resources in order to make sound financial decisions that are sustainable in the long run and assure organizational resilience. However, the agency does not expect to incur increased operating costs from any such projects.

**\$3,378,200 of capital funding budgeted in the Jail Special Revenue Fund**

A proposal for \$3,378,200 in capital improvements at the jail was submitted to St. Tammany Parish government for funding. Capital improvements at the jail are the responsibility of parish government so the Sheriff's Office works with the parish administration to fund necessary projects. A total of \$963,935 in capital improvements was scheduled during Fiscal Year 2022. However, none of the projects materialized and they were pushed forward and added to the capital improvement projects scheduled for Fiscal Year 2023.

This year's projects include a new roof on B, C and D buildings, upgrades to the Caterpillar generator, replacement of chilled water loop pipes for the HVAC system, retrofitting of doors,

intake area renovations, new water heaters and a dishwasher as well as a few technology upgrades. Various issues such as safety or structural upgrades are being explored. A cost analysis is done to determine balance between cost, safety and efficiency offered. No operational costs should be added by such projects and maintenance and repair costs will be alleviated.

### **\$3,956,816 of capital funding budgeted in the Capital Projects Fund**

The majority of the funding, \$2,460,775, in the Capital Projects Fund is for architectural and engineering fees, construction costs and furniture and technology needs of the Criminal Patrol District III building. Sheriff Smith established a new patrol district to address growth in population and traffic in western St. Tammany. During Fiscal Year 2022, land was purchased for a new permanent headquarters and an architectural/engineering firm was selected through a request-for-qualifications (RFQ) process. The selected firm is working on designs and plans. The agency hopes to request bids for construction soon, with groundbreaking projected before the end of this fiscal year. Completion of the project will impact the operating budget due to annual maintenance costs, insurance and utility bills.

Another \$176,683 was set aside for smaller Building Maintenance capital outlays and one worth mentioning is a \$25,000 project. A new training facility has been in the agency's long-range plans for many years. The administration decided to hire an architectural/engineering firm to prepare pre-design plans to help project the estimated cost of construction. This also will aid in identifying sources of financing for the project, which may include ongoing revenue sources, grants or long-term debt.

A total of \$932,964 is targeted to the purchase of new vehicles and equipment to outfit them. Expenditures for patrol vehicles exceed those for any other item of equipment purchased by law enforcement agencies. It is crucial for our fleet to be replaced on a schedule. It allows for safety of our deputies, adequate performance capabilities, satisfaction of officer morale and comfort criteria and it contributes to a positive public image. Management of the agency's fleet is becoming increasingly complex. Fleet Management is confronted with a number decisions, such as utilization practices to follow, type of maintenance and repair capabilities to have on hand, how much preventative maintenance to schedule and when to replace or dispose of a vehicle. All tasks must be accomplished at the lowest-possible cost while ensuring limitation and/or elimination of maintenance costs for aging vehicles. The agency believes that following its 10-year plan can accomplish these goals and keep vehicle repair costs constant without incurring unexpected escalation due to an aging fleet. Following the fleet replacement schedule can significantly reduce operating costs of maintenance, resulting in substantial savings of public funds.

The Human Resources Department voiced the need for a policy management platform and \$24,317 was added to the budget to address this necessity. The department's current system no longer works efficiently. The department has requirements for clarity and transparency of Sheriff's Office policies and needs an integrated platform that will permit end-to-end workflow and is audit-ready.

The ever-expanding impact of technology requires constant evaluation and improvement. Data security is a worldwide issue so the agency must remain vigilant and prepared for the challenges of this evolving environment. Many projects require attention and are rated by importance and urgency in accordance with the agency's 5-year Technology Plan. Technology investments increase employee productivity. The organization anticipates that funding such projects will alleviate the need for personnel increases. Personnel costs constitute the majority of Sheriff's Office operating expenses, thus management and control of such expenses is important.

A total of \$262,077 was set aside this year for technology projects. These include new core switches, internet and VOIP routers, replacement cameras and upgrade of network equipment. These capital outlay expenditures are not expected to add to Sheriff's Office operating costs.

Though priorities may change and funding may shift, the projects listed above were considered as priorities during the Fiscal Year 2023 budgeting process.

### **Five- and Ten-Year Capital Project Plans**

Development of a capital project plan is a necessary tool as the organization works with limited financial resources. By reviewing anticipated revenue and capital needs, priorities are established to ensure essential projects are undertaken while some projects are deferred. The long-range plan shows projects that are not fully funded. However, through careful planning the agency has allocated resources wisely and the sheriff is committed to fund these initiatives without the use of debt or tax-rate increases on citizens. The agency will use grant funding when applicable and continue to make annual transfers from the General Fund to the Capital Projects Fund for long-range projects. Since the sheriff made this commitment in Fiscal Year 2020, the agency has made great progress in funding the following:

- Training facility with indoor firing range: \$4 million.
- Technology and communication equipment upgrades over five years: \$6.3 million.
- Vehicle replacements over five years: \$12.5 million.
- Permanent 4<sup>th</sup> District Headquarters: \$2.6 million.

The agency has developed a 5-year computer and networking technology capital plan, a 5-year radio communications capital plan, a 10-year vehicle replacement schedule and a 10-year capital plan for the St. Tammany Parish Jail. Below is a summary of identified future capital projects.

CAPITAL AND DEBT

CAPITAL IMPROVEMENT PROJECTS AND EXPENDITURES

Vehicle Replacement Schedule  
10-Year Budget  
Capital Plan

Vehicle Type	Example Make	Estimated Per Unit Cost *		FY 2024		FY 2025		FY 2026		FY 2027		FY 2028		FY 2029		FY 2030		FY 2031		FY 2032		FY 2033
Full-size SUV	Tahoe	\$ 55,000		\$ -	2	\$ 110,000		\$ -		\$ -		\$ -		\$ -		\$ -	2	\$ 110,000		\$ -		\$ -
Civilian SUV	Durangos	\$ 40,000		\$ -		\$ -	2	\$ 80,000		\$ -	3	\$ 120,000		\$ -		\$ -	2	\$ 80,000	4	\$ 160,000		\$ -
Civilian SUV	Explorer XLT	\$ 33,200		\$ -		\$ -	9	\$ 298,800		\$ -		\$ -	14	\$ 464,800	3	\$ 99,600		\$ -		\$ -		\$ -
Police SUV	Explorer Interceptor	\$ 48,484		\$ -		\$ -		\$ -	12	\$ 581,808		\$ -	9	\$ 436,356		\$ -		\$ -		\$ -		\$ -
Motorcycle	Harley Davidson	\$ 25,000		\$ -	7	\$ 175,000	7	\$ 175,000		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -
Full-size Police SUV	Tahoe	\$ 45,436	41	\$ 1,862,876	30	\$ 1,363,080	30	\$ 1,363,080	30	\$ 1,363,080	30	\$ 1,363,080	30	\$ 1,363,080	30	\$ 1,363,080	30	\$ 1,363,080	30	\$ 1,363,080	30	\$ 1,363,080
Sedan	Charger/or similar	\$ 29,000	40	\$ 1,160,000	20	\$ 580,000		\$ -	20	\$ 580,000	20	\$ 580,000	20	\$ 580,000		\$ -	20	\$ 580,000	20	\$ 580,000	20	\$ 580,000
Truck	Truck	\$ 48,000	5	\$ 48,000	10	\$ 480,000	4	\$ 192,000		\$ -		\$ -		\$ -		\$ -	10	\$ 480,000	4	\$ 192,000		\$ -
Van	Van	\$ 39,500		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -	10	\$ 395,000		\$ -		\$ -		\$ -
TOTAL PER YEAR			86	\$ 3,070,876	69	\$ 2,708,080	52	\$ 2,108,880	62	\$ 2,524,888	53	\$ 2,063,080	73	\$ 2,844,236	43	\$ 1,857,680	64	\$ 2,613,080	58	\$ 2,295,080	50	\$ 1,943,080

\* Per Unit Cost will vary based on actual equipment needed and current installation costs.







**St. Tammany Parish Jail  
10-Year Budget  
Capital Plan**

<b>Fiscal Year</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>2031</b>	<b>2032</b>	<b>2033</b>
<b>Facility Maintenance</b>										
Replace flooring in the kitchen	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Replace flooring in A,B,C or D building hallways	50,000								120,000	60,000
New roof on B,C, and D buildings	1,155,000	1,155,000								
New roof on the rest of A-building				1,155,000			200,000			
New roof on rear building					100,000					
Additional guard tower on perimeter					750,000					
Remodel Transport facility								800,000		
Additional parking lot										
Retrofit doors in A building (A-200,A-700,hallway) (28 doors)			350,000							
Retrofit doors in A building (A-300,A-600, A900B) (28 doors)		350,000								
Retrofit doors in A building (A-400, A-500, 2-hallway) (29 doors)			362,500							
Retrofit doors in C building					300,000					
Retrofit doors in D building						300,000				
Retrofit doors in B building, Medical, and Isolation						400,000				
Replace all 4 Sally Ports Gates							150,000			
<b>FACILITY MAINTENANCE REQUEST</b>	<b>\$ 1,305,000</b>	<b>\$ 1,505,000</b>	<b>\$ 712,500</b>	<b>\$ 1,155,000</b>	<b>\$ 1,150,000</b>	<b>\$ 700,000</b>	<b>\$ 350,000</b>	<b>\$ 800,000</b>	<b>\$ 120,000</b>	<b>\$ 60,000</b>
<b>Equipment</b>										
Replace water heaters	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 225,000	\$ -
Replace transport vans		150,000		150,000			150,000			
Body Scanner			150,000							
Replace Double Convection Steamer	25,000									
Replace 80qt mixer	30,000									
Replace Boiler #1 or Boiler #2	200,000									200,000
Replace Chiller #1 or Chiller #2		475,000								475,000
Replace compressors for kitchen coolers		30,000								
Replace 5 washers in laundry						100,000				
Replace 5 dryers in laundry						100,000				
<b>Technology</b>										
Replace phones with speakers		4,200			4,200			4,200		
New switches		32,000		37,200	12,500		32,000			
Access Points			6,000				6,000			
Replace PC's			70,000				70,000			
New Server		27,000			9,000			28,000		
Tablets for each dorm, tier, holding, intake and transport				66,500						
<b>EQUIPMENT &amp; TECHNOLOGY REQUEST</b>	<b>\$ 255,000</b>	<b>\$ 718,200</b>	<b>\$ 226,000</b>	<b>\$ 253,700</b>	<b>\$ 25,700</b>	<b>\$ 200,000</b>	<b>\$ 258,000</b>	<b>\$ 32,200</b>	<b>\$ 225,000</b>	<b>\$ 675,000</b>
<b>TOTAL ANNUAL JAIL CAPITAL REQUESTS</b>	<b>\$ 1,560,000</b>	<b>\$2,223,200</b>	<b>\$ 938,500</b>	<b>\$ 1,408,700</b>	<b>\$ 1,175,700</b>	<b>\$ 900,000</b>	<b>\$ 608,000</b>	<b>\$ 832,200</b>	<b>\$ 345,000</b>	<b>\$ 735,000</b>

**Computer and Networking Technology  
5-Year Budget  
Capital Plan**

Fiscal Year	2024	2025	2026	2027	2028
<b>Network Upgrades / Replacement</b>					
Data Storage Network	\$ -	\$ -	\$ 150,000.00	\$ -	\$ -
Server Chassis / Standalone	30,000	30,000		30,000	
Virtual Host Server	40,000		40,000		80,000
Backup Data Storage Network	100,000			100,000	
Primary Switching / Routing	50,000	75,000	25,000	75,000	50,000
Firewall	45,000				75,000
Access Points	10,000		10,000		
Endpoint Encryption/Site VPN				80,000	
Tape Backup		150,000			
<b>Computers and Peripherals</b>					
Desktop Computers	38,000	100,000	38,000	150,000	50,000
Laptop Computers	115,000	115,000	115,000	115,000	115,000
<b>Total Technology Improvements</b>	<b>\$ 428,000</b>	<b>\$ 470,000</b>	<b>\$ 378,000</b>	<b>\$ 550,000</b>	<b>\$ 370,000</b>

**Radio Communications  
5-Year Budget  
Capital Plan**

Fiscal Year	2024	2025	2026	2027	2028
<b>Hardware</b>					
Diagnostic equipment	\$ 96,000	\$ -	\$ -	\$ -	\$ -
Cradlepoint Hardware Internet Connectivity at 9 tower sites	9,000				
Aviat Microwave Dish Replacement to w/stand higher winds	465,000				
Environmental site control monitoring	7,500				
NICE Radio IP Logger - Redundant System	96,000				
Portable Radio Replacement *	900,000	1,062,000	796,500		
A/C HVAC Replacement	21,000	24,150	27,773	31,938	36,729
<b>Software</b>					
Radio Management Software (Motorola specific)	241,139	72,739	72,739	72,739	72,739
<b>Total Radio Communications Improvements</b>	<b>\$ 1,835,639</b>	<b>\$ 1,158,889</b>	<b>\$ 897,012</b>	<b>\$ 104,677</b>	<b>\$ 109,468</b>

\* STPSO specific, others are sytem wide or user support



# CAPITAL AND DEBT



**DEBT**



## Debt

The Sheriff's Office traditionally operates on a "pay-as-you-go" basis, limiting the issuance of public debt. However, recognition of infrastructure needs as well as revenue-base limitations led to a decision to break with this tradition.

On August 1, 2011, the Sheriff's Office issued Limited Tax Revenue Bonds Series 2011 in the amount of \$8,000,000, secured by excess agency revenue. The bonds were issued for the purpose of building a new Crime Lab facility in Slidell, to include making capital improvements, acquiring furnishings and equipment and paying costs associated with issuance of the bonds. Standard & Poor's Public Financing Ratings, a division of the McGraw-Hill Companies Inc., assigned the Series 2011 Bonds a municipal debt rating of AA (stable). S&P defines a AA rating as having a very strong capacity to meet financial commitments. On December 9, 2020 the Sheriff's Office refinanced Bonds Series 2011 and issued Limited Tax Refunding Bonds Series 2020. The 2020 bond proceeds refunded the 2011 series bonds. The Bond Sinking Fund accounts for all scheduled bond payments related to the Limited Tax Refunding Bonds Series 2020. Funds for debt principal and interest payments are transferred from the General Fund to the Bond Sinking Fund prior to issuing payment.

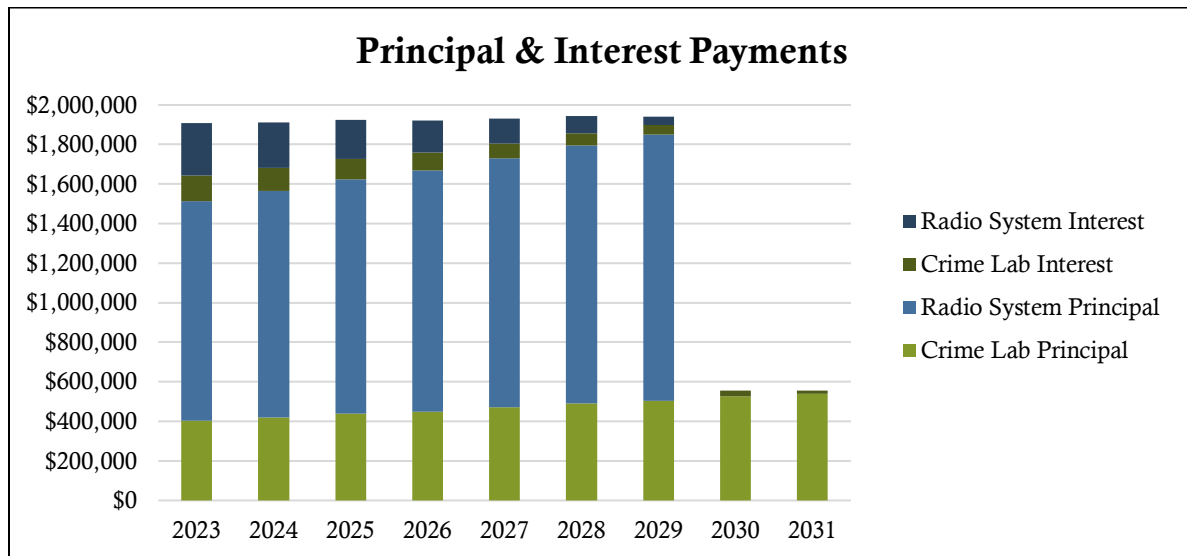
On March 20, 2014, the Sheriff's Office issued Limited Tax Revenue Bonds Series 2014 in the amount of \$15,400,000, secured by excess agency revenue. A bond premium was included at disbursement in the value of \$346,072. The bonds were issued for the purpose of acquiring a radio system in the Parish of St. Tammany, Louisiana, and to pay costs of issuance of the bonds. Standard & Poor's Public Financing Ratings assigned the Series 2014 Bonds a municipal debt rating of AA (stable). Funds for debt principal and interest payments are transferred from the General Fund to the Bond Sinking Fund prior to issuing payment.

The Sheriff's Office has no legal debt limit. As of June 30, 2022, the Sheriff's Office is obligated under the following agreements for debt accounted for in the General Fund:

Certificate of Indebtedness payable to a bank dated March 20, 2014, principal payable in annual installments with semi-annual interest payments at a fixed rate ranging from 3% to 4%, secured by excess revenue of the Sheriff.	8,570,000
Certificate of Indebtedness payable to a bank dated December 9, 2020, principal payable in annual installments with semi-annual interest payments at a rate of 3.00%, secured by excess revenue of the Sheriff.	<u>4,245,000</u>
Total	<u>\$ 12,815,000</u>

Total future principal, interest payments, and bond premium under the certificates of indebtedness accounted for in the Governmental Fund are as follows:

	Crime Lab Principal	Radio System Principal	Total Principal	Crime Lab Interest	Radio System Interest	Total Interest	Bond Premium
<b>2023</b>	\$ 405,000	\$ 1,110,000	\$ 1,515,000	\$ 127,350	\$ 265,300	\$ 392,650	\$ 65,670
<b>2024</b>	\$ 420,000	\$ 1,145,000	\$ 1,565,000	\$ 115,200	\$ 232,000	\$ 347,200	\$ 65,670
<b>2025</b>	\$ 440,000	\$ 1,185,000	\$ 1,625,000	\$ 102,600	\$ 197,650	\$ 300,250	\$ 65,670
<b>2026</b>	\$ 450,000	\$ 1,220,000	\$ 1,670,000	\$ 89,400	\$ 162,100	\$ 251,500	\$ 65,670
<b>2027</b>	\$ 470,000	\$ 1,260,000	\$ 1,730,000	\$ 75,900	\$ 125,500	\$ 201,400	\$ 65,670
<b>2028</b>	\$ 490,000	\$ 1,305,000	\$ 1,795,000	\$ 61,800	\$ 86,125	\$ 147,925	\$ 65,670
<b>2029</b>	\$ 505,000	\$ 1,345,000	\$ 1,850,000	\$ 47,100	\$ 43,713	\$ 90,813	\$ 65,677
<b>2030</b>	\$ 525,000	\$ -	\$ 525,000	\$ 31,950	\$ -	\$ 31,950	\$ 42,599
<b>2031</b>	\$ 540,000	\$ -	\$ 540,000	\$ 16,200	\$ -	\$ 16,200	\$ 42,598
	\$4,245,000	\$ 8,570,000	\$12,815,000	\$ 667,500	\$ 1,112,388	\$1,779,888	\$ 544,894





# DEPARTMENTAL INFORMATION

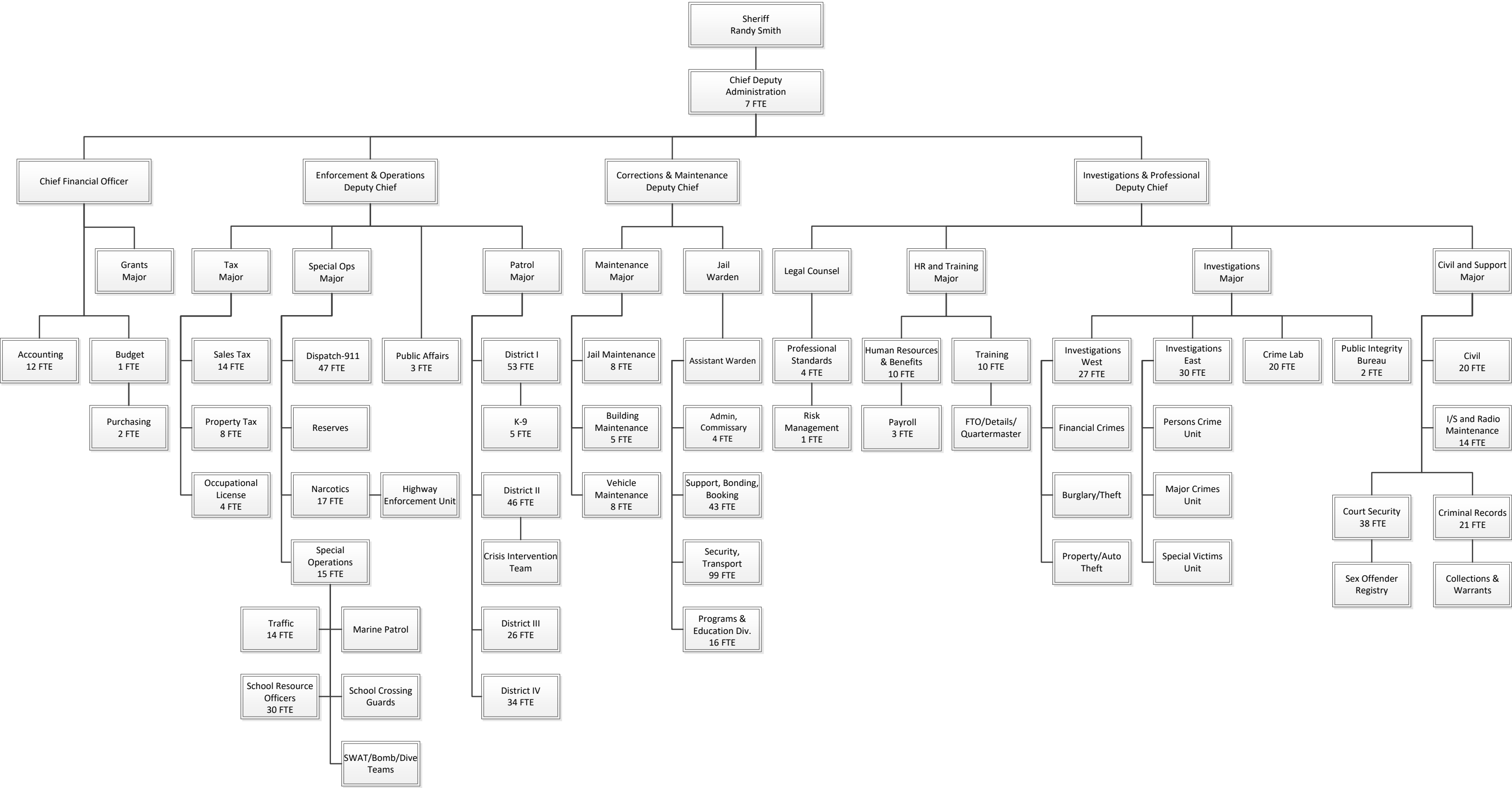


## ORGANIZATIONAL CHART





ORGANIZATIONAL CHART









# DEPARTMENTAL INFORMATION



## POSITION SUMMARY SCHEDULE



**Position Summary Schedule  
FY 2019 - 2023**

Divisions	Number of Employees - FTE					Variance FY 23 vs FY 22
	2019 Budget	2020 Budget	2021 Budget	2022 Budget	2023 Budget	
<b>Full-Time Positions</b>						
Financial Administration Division						
Accounting	15	15	11	12	12	0
Civil	19	20	20	20	20	0
Occupational License	4	4	4	4	4	0
Property Tax	9	8	8	8	8	0
Purchasing	3	3	3	3	3	0
Sales Tax	14	14	14	14	14	0
Total Financial Administration Division	64	64	60	61	61	0
Support Services Division						
Administration	7	7	7	7	8	1
Building Maintenance	4	4.5	4.5	5.5	5	-0.5
Communications-911	45	47	47	47	47	0
Criminal Records	18	18	18	20	21	1
Human Resources	9	9	12	13	13	0
Information Systems/Radio Maintenance	14	14	14	14	14	0
Professional Standards	5	5	5	5	5	0
Public Affairs	4	4	4	4	3	-1
Public Integrity Bureau	2	2	2	2	2	0
Training	13	11	11	12	10	-2
Vehicle Maintenance	9	9	9	10	8	-2
Total Support Services Division	130	130.5	133.5	139.5	136	-3.5
Law Enforcement Operations Division						
Canine (K-9)	7	8	8	6	5	-1
Court Security/Sex Offender	37	37.5	37.5	37.5	38	0.5
Crime Lab	18	18	19	20	20	0
Criminal Patrol District I	0	0	0	0	53	53
Criminal Patrol District II	55	52	52	53	46	-7
Criminal Patrol District III	50	51	51	52	26	-26
Criminal Patrol District IV	42	42	37	37	34	-3
Criminal Investigations - West	28	29	29	28	27	-1
Criminal Investigations - East	29	28	28	29	30	1
Narcotics	16	16	16	18	17	-1
School Resource Officers	0	29.5	30.5	30.5	30	-0.5
Special Operations	17	16	16	16	15	-1
Traffic	13	13	13	14	14	0
Total Law Enforcement Operations Division	312	340	337	341	355	14
Corrections Division						
Commissary	2	2	2	1	1	0
Jail Facility	159	159.5	159.5	160.5	153	-7.5
Re-Entry Program (Grant Funded)	7	7	15	15	16	1
Total Corrections Division	168	168.5	176.5	176.5	170	-6.5
<b>Total Full-Time Positions</b>	<b>674</b>	<b>703</b>	<b>707</b>	<b>718</b>	<b>722</b>	<b>4</b>
<b>Part-Time Positions</b>						
School Crossing Guards	23	23	23	24	20	-4
All Other Departments	4	8	9	9	9	0
<b>Total Part-Time Positions</b>	<b>27</b>	<b>31</b>	<b>32</b>	<b>33</b>	<b>29</b>	<b>-4</b>
<b>Agency Total</b>	<b>701</b>	<b>734</b>	<b>739</b>	<b>751</b>	<b>751</b>	<b>0</b>

## Explanations of Changes in Full-time Equivalent Position Count

### Fiscal Year 2023 versus Fiscal Year 2022

The number of full-time billets increased by four between Fiscal Year 2022 and Fiscal Year 2023. Addition of one new Criminal Patrol department and re-districting within the parish resulted in 17 new deputy positions. In order to balance resources and new payroll obligations, movement and/or elimination of some billets in other departments was necessary.

#### Financial Administration Division

No changes.

#### Support Services Division

**Administration:** Receptionist position was moved to the Administration Department from Public Affairs.

**Building Maintenance:** Restructuring and allocation changes took place between the Building Maintenance and Jail Maintenance departments. One supervisory position and one maintenance technician position (0.5 FTE in both Building Maintenance and Jail Maintenance) were eliminated. Also, the department added one full-time maintenance technician to the team.

**Criminal Records:** Added a Criminal Records clerk position due to increased workload caused by changes to procedures and policies as a result of increased security measures. The department also handled an increased number of public record requests via GovQA.

**Public Affairs:** A receptionist position was moved to the Administration Department from Public Affairs. A captain position was eliminated and a production specialist position was moved to this department from Special Operations.

**Training:** The department eliminated two training officer positions when an employee was promoted and another employee retired. Resources were shifted to Criminal Patrol during creation of another district within the parish.

**Vehicle Maintenance:** The department eliminated already vacant body shop mechanic and fleet maintenance clerk positions as fleet oil changes were outsourced.

**Law Enforcement Operations Division**

**Canine:** One K-9 executive officer position was eliminated and resources allocated to Criminal Patrol during the creation of new district within the parish.

**Court Security/Criminal Records/School Resource Officers:** Captain positions supervising School Resource Officers and Court Security were eliminated and replaced with a captain position supervising Criminal Records and Court Security. The School Resource Officer Department is being overseen by the captain of Special Operations.

**Criminal Patrol Districts I, II, III and IV:** Due to the addition of a district and overall changes in district boundaries, multiple shifts occurred in these departments and 17 new positions were created to provide better response times and coverage within the parish.

**Criminal Investigations West** shifted one detective to **Criminal Investigations East**. These shifts depend on current workloads of those departments.

**Narcotics:** One narcotics technician position was eliminated and resources shifted to Criminal Patrol during redistricting.

**Special Operations:** A production specialist position was transferred to Public Affairs.

**Corrections Division**

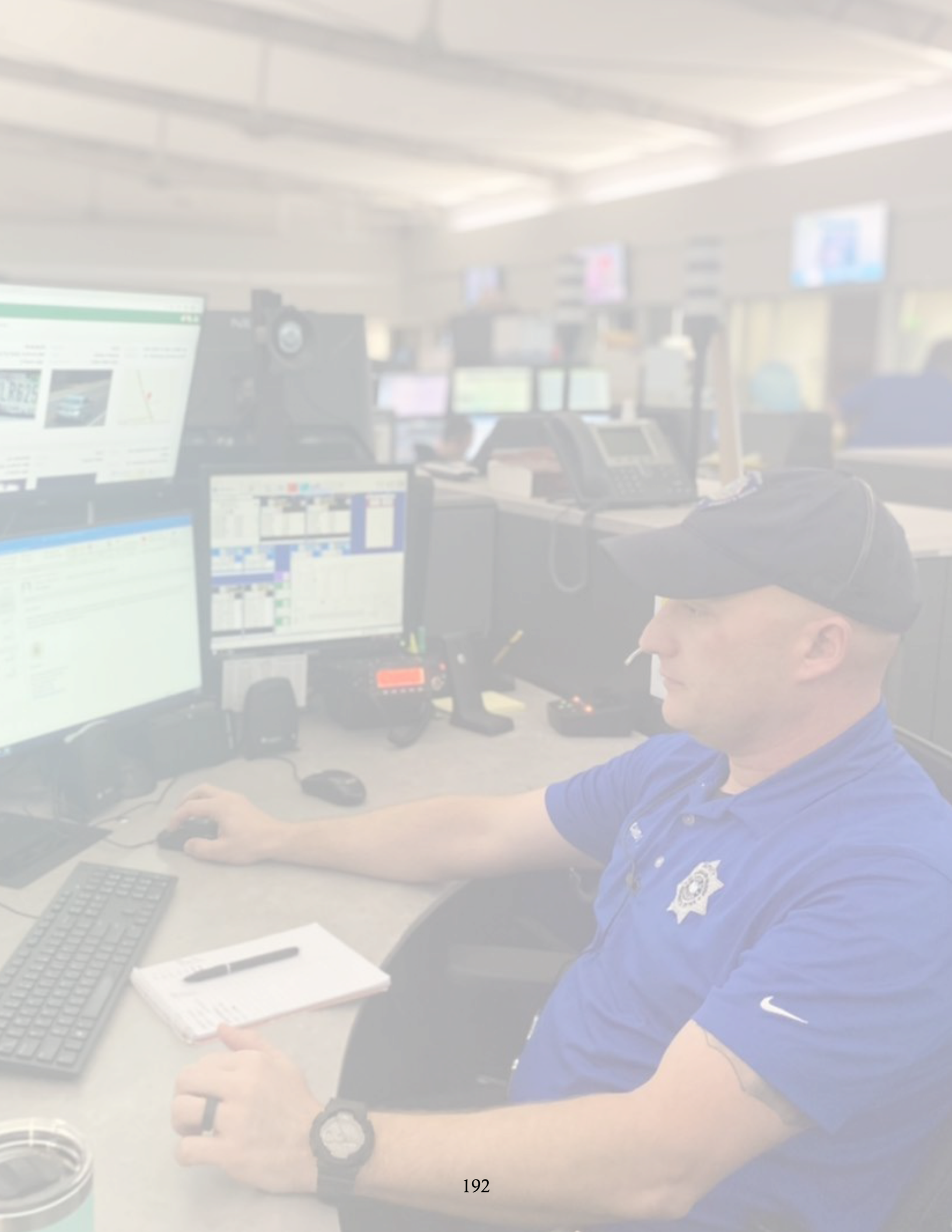
**St. Tammany Parish Jail:** A total of 6.5 FTE positions were not funded in Fiscal Year 2023. Four kitchen positions were eliminated due to contract outsourcing to an outside vendor. Because the DOC inmate cleaning crew was not operational, two positions overseeing those inmates were no longer needed. One maintenance technician position (0.5 FTE in both Building Maintenance and Jail Maintenance) was eliminated as well as one maintenance clerk billet. One security position was added under the Re-Entry Program, which is grant-funded by the Department of Corrections.

# DEPARTMENTAL INFORMATION



## ORGANIZATION WIDE OPERATING INDICATORS





An **operating indicator** or a **performance measure** is a numeric description of an organization's work and results of that work. Performance measures are based on data, and tell a story about whether an entity or activity is achieving its objectives and if progress is being made toward attaining policy or organizational goals. A performance measure is a result achieved by individual employees, groups of employees or teams, and the entire organization. A performance measure can be presented as an operating indicator or a workload indicator.

The Sheriff's Office uses performance measures to understand, manage, and improve the services provided by the organization. The entity uses them to monitor performance, determine if goals are being met, and to take action to affect performance or improve efficiency if improvements are necessary. Performance measurement is a measurement on a recurring basis of the outcomes or results and effectiveness of services and programs. Consistent measurement or advancement toward specific outcomes is a critical part of all management efforts to improve results.

Many of the accomplishments of the Sheriff's Office have been mentioned in the Departmental Information section of this document.

The Sheriff's Office tracks calls for service, responses to calls, assigned cases, tickets issued, response time, etc.

Departments strive to set goals and measure their performances of meeting these goals. Many factors can play a role in whether achievements are realized. The largest impact to performance measures can be economic fluctuations. Although processes may increase or decrease slightly, the dollar value of collection, disbursement, and spending can have an impact on immediate numbers. For example, during times of economic struggle, the Civil Department's performance numbers in areas of foreclosures will generally demonstrate an upswing, creating an increase in revenue; however, as the economy recovers, the number of foreclosures decreases, resulting in less revenue.

## DEPARTMENTAL INFORMATION

## ORGANIZATION WIDE OPERATING INDICATORS

Indicator	FY 2021	FY 2020	FY 2019	FY 2018	FY 2017	FY 2016	FY 2015	FY 2014	FY 2013	FY 2012
Total Population	264,570	260,419	258,111	256,327	253,602	250,088	245,829	242,333	239,453	236,785
Calls for Service	298,930	224,793	214,209	211,781	224,424	305,412	297,098	292,747	279,330	274,036
Events Generated (See Note)	164,453	216,390	219,564	224,661	215,586	183,008	182,309	170,105	148,522	148,360
Assigned Cases	14,082	13,179	16,358	14,061	13,690	20,218	21,289	21,221	22,567	23,267
Traffic Tickets Issued	3,402	3,291	3,622	5,412	5,006	4,255	4,889	5,074	6,007	7,858
Crime Statistics:										
Persons Crimes:										
Murders	10	10	4	14	9	2	3	3	4	5
Rapes	28	40	30	26	28	32	25	5	6	21
Assaults	858	906	769	676	733	794	782	800	892	1,105
Total Persons Crimes	896	956	803	716	770	828	810	808	902	1,131
Property Crimes:										
Robberies	18	17	15	29	20	19	20	23	15	24
Burglary	237	256	262	325	416	322	364	405	601	654
Theft	894	1,016	1,084	1,264	1,215	1,295	1,193	1,254	1,663	1,772
Vehicle Theft	149	120	116	107	130	106	115	117	158	155
Arson	7	3	-	9	9	8	14	7	14	10
Total Property Crimes	1,305	1,412	1,477	1,734	1,790	1,750	1,706	1,806	2,451	2,615
Total	2,201	2,368	2,280	2,450	2,560	2,578	2,516	2,614	3,353	3,746
Estimated Value of Property Stolen	\$ 4,323,230	\$ 2,985,942	\$ 3,078,526	\$ 2,116,265	\$ 2,461,075	\$ 2,178,410	\$ 2,951,434	\$ 2,217,988	\$ 3,281,155	\$ 3,080,039
Estimated Value of Property Recovered	\$ 526,368	\$ 607,692	\$ 793,354	\$ 156,598	\$ 271,852	\$ 298,904	\$ 871,571	\$ 465,829	\$ 459,175	\$ 215,988
Crime Rate per 1,000 Residents	8.32	9.09	8.83	9.56	10.09	10.31	10.23	10.79	14.00	15.92

## NOTE:

Sheriff Randy Smith encourages proactive police work resulting in additional events generated by deputies.

Additionally, deputies receive requests for service via our crime app.

# DEPARTMENTAL INFORMATION



**DEPARTMENTS' FUNCTION,  
ADOPTED BUDGET,  
ACCOMPLISHMENTS AND GOALS**



The Sheriff's Office is divided into 4 divisions:

**Financial Administration**

**Support Services**

**Law Enforcement Operations**

**Corrections**

These divisions include 37 departments.

The strategic goals and objectives of the Sheriff's Office are designed to better evaluate the services provided by each department, while demonstrating to the community the progression toward successful attainment of these goals and providing transparency in operations.

The following pages include introductions to each division along with a narrative explaining the function, accomplishments, goals/objectives and performance measures for each department within those divisions.

## Financial Administration Division



Number of Full-time Positions (FTE)				
2019 Budget	2020 Budget	2021 Budget	2022 Budget	2023 Budget
64	64	60	61	61

The Financial Administration Division includes six departments that serve the citizens of St. Tammany Parish with directives that instill integrity, ethics, professionalism and dedication.

Collection and distribution of all parish-wide taxes and all fees related to civil and criminal matters is the responsibility of this division. These complex processes are streamlined by the staff of the St. Tammany Parish Sheriff's Office Civil, Occupational License, Property Tax and Sales Tax departments. Although each utilizes unique systems and processes, they continue to meet and exceed expectations in their efforts while providing exemplary customer service to the citizens of St. Tammany Parish.

Under direction of the chief financial officer, support services are provided to other divisions in the areas of accounting, billing, accounts payable, audit-compliance and budgeting. The Purchasing Department provides central procurement services for all Sheriff's Office departments.

The Financial Administrative Division has been nationally recognized for its efforts in the areas of accountability, transparency, knowledge and commitment. The division has consistently received a Certificate of Achievement for Excellence in Financial Reporting and the Distinguished Budget Presentation Award from the Government Finance Officers Association.

## Function

As ex-officio tax collector of St. Tammany Parish, the sheriff is responsible for collecting and disbursing ad valorem (property) taxes, sales and use taxes, parish occupational license fees, state revenue-sharing funds, fines/cost assessments and bond forfeitures imposed by the 22<sup>nd</sup> Judicial District Court. The Accounting Department is responsible for calculating and disbursing these funds to other local taxing bodies and agencies and maintains four fiduciary funds to account for these activities.

The Accounting Department also performs all accounting and financial reporting functions for the agency's law enforcement operations, which include all departments reporting under the General Fund, the Jail Fund, Crime Lab, Capital Projects and more.

Exercising a broad scope of responsibilities, the Accounting Department's duties include:

- All financial reporting
- Accounts payable
- Accounts receivable
- Fixed assets
- Grants accounting
- Audit compliance
- Management functions

The Accounting Department includes 12 employees based at the Slidell Law Enforcement Complex. These employees:

- Account for 12 funds using 22 different fund accounts that are combined for reporting.
- Reconcile 26 bank accounts each month.
- Manage more than 30 grants, including 16 federal grants.
- Post on-average 700 journal entries annually.
- Track on-average 1,500 fixed assets.
- Prepare on-average 700 accounts receivable invoices annually.
- Post on-average 7,000 cash receipts annually.
- Issue on-average 15,000 checks and wire payments annually.
- Process an average of 27,000 vendor invoices annually.

Several expenses that are not specific to a particular department but rather the business operations of the Sheriff's Office are funded in the Accounting budget. These include expenses such as contracted deputy details and expenses that are required by statute.

## Accomplishments FY2022

- Received an unmodified audit report for the fiscal year ending June 30, 2021.
- Received an unmodified audit report for the fiscal year ending June 30, 2021 for compliance with federal programs, referred to as the single audit as a result of federal funding exceeding \$750,000 for the fiscal year.
- Awarded the Government Finance Officers Association (GFOA) Certificate of Achievement for Excellence in Financial Reporting for the seventh consecutive year, and completed and submitted the 2021 Annual Comprehensive Financial Report with the goal of receiving the Certificate of Achievement for Excellence in Financial Reporting.
- Accounted for the disposal of more than 50 fixed assets and other surplus equipment through a public auction. Net proceeds to the agency exceeded \$300,000 for equipment that was obsolete, broken or no longer needed.
- Enhanced segregation of duties, provided development opportunities to multiple employees, and implemented process improvements to increase efficiency.
- Worked with other departments in implementing a new program for accounting for inmate trust funds and commissary sales.
- Filled a vacancy in the grant writer position with a tenured individual who has 30 years of law enforcement experience to bring more real-world perspective to pursuing new grants.
- Successfully implemented GASB Statement 87, changing the accounting and reporting for leases.

## Goals and Objectives FY2023

FOCUS AREA	AGENCY STRATEGIC GOAL	DEPARTMENTAL GOALS AND OBJECTIVES	TIMEFRAME
Financial Stability	Demonstrate excellence in financial management and compliance with financial laws.	Receive an unmodified audit report from the agency's external financial auditors for the fiscal year ending June 30, 2022.	December 2022
		Complete and submit to the Government Financial Officers Association (GFOA) the 2022 Annual Comprehensive Financial Report, with the goal of receiving the Certificate of Achievement for Excellence in Financial Reporting.	December 2022
		Successfully implement GASB Statement 96, changing the accounting and reporting for subscription-based information technology arrangements.	June 2023



FOCUS AREA	AGENCY STRATEGIC GOAL	DEPARTMENTAL GOALS AND OBJECTIVES	TIMEFRAME
Employee Success	Attract and retain talent.	Prepare for the future with a focus on talent development, identifying and filling gaps and providing opportunities for growth and advancement.	Ongoing
Continuous Improvement	Achieve Sheriff's Office objectives with assistance of technology and strategic management of processes.	Continue to evaluate procedures to identify areas that could be susceptible to fraud and implement process improvements or redistribute work assignments to strengthen internal controls and minimize risk.	Ongoing
Continuous Improvement	Become a model organization.	Achieve an annual external audit with no major issues.	December 2022
Continuous Improvement	Reduce operating costs.	Reduce the quantity of checks issued through process improvements.	June 2023
Continuous Improvement	Provide the public with accurate and complete information.	Develop a plan to complete and submit to the GFOA a Popular Annual Report in a future fiscal year, with the goal of receiving the Popular Annual Financial Reporting Award.	June 2023

## Key Performance Measures

GOAL: Demonstrate excellence in financial management and compliance with financial laws			
Activities and Results	FY 2021 Actual	FY 2022 Projected	FY 2023 Estimate
Receive an unmodified audit report from the agency's external financial auditors for the fiscal year.	Yes	Yes	Yes
Complete the Annual Comprehensive Financial Report and submit to Government Finance Officer Association (GFOA) for award consideration.	Yes	Yes	Yes
Received the GFOA Certificate of Achievement for Excellence in Financial Reporting.	Pending Results	Yes	Yes
Successfully implement new GASB Statements by effective date.	Yes	Yes	Yes

**GOAL: Practice fiscal responsibility when managing tax dollars**

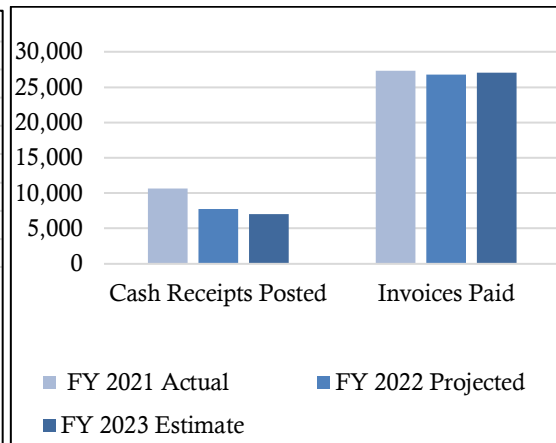
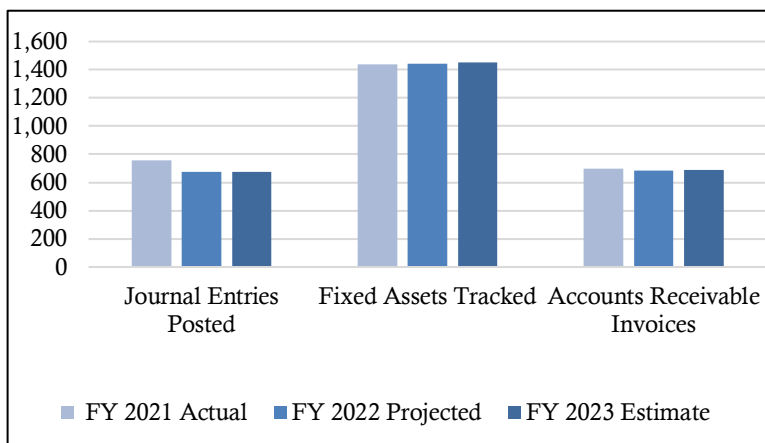
Activities and Results	FY 2021 Actual	FY 2022 Projected	FY 2023 Estimate
Identify areas that could be susceptible to fraud and implement process improvements to strengthen internal controls and minimize risk:			
Fund Accounts Administered	18	18	18
Bank Statements Reconciled Monthly	25	26	27
Federal Grants Managed	26	16	20
Journal Entries Posted	755	675	675
Fixed Assets Tracked	1,436	1,444	1,450
Accounts Receivable Invoices	699	684	690
Cash Receipts Posted	10,676	7,772	7,000
Invoices Paid	27,308	26,795	27,000

**GOAL: Become a model organization**

Activities and Results	FY 2021 Actual	FY 2022 Projected	FY 2023 Estimate
Achieve an annual external audit with no major issues.	Yes	Yes	Yes

**GOAL: Reduce operating costs**

Activities and Results	FY 2021 Actual	FY 2022 Projected	FY 2023 Estimate
Reduce the quantity of checks issued through process improvements.	13,288	13,060	13,001



FUND GENERAL FUND  
 FUNCTION GENERAL GOVERNMENT  
 DIVISION FINANCIAL ADMINISTRATION  
 DEPARTMENT ACCOUNTING  
 DEPT CODE 05

OBJECT CODE	CHARACTER CODE/ DESCRIPTION	ACTUAL FY21	AMENDED FY22	ADOPTED FY23	% CHG
510500	Salaries - Regular	\$ 518,548	\$ 573,200	\$ 589,500	3%
511000	Salaries - Part Time	33,442	34,000	36,000	6%
511500	Salaries - Overtime	1,151	2,500	2,500	0%
511505	Salaries - Holiday Overtime	144	500	500	0%
512100	501 Special Pay for Post	-	2,605	6,016	131%
512505	Salaries - FTO Pay	2,450	750	750	0%
512510	Salaries - GF Allocated to JF	(928,255)	(904,741)	(1,126,664)	25%
<b>TOTAL PERSONNEL SERVICES</b>		<b>(372,520)</b>	<b>(291,186)</b>	<b>(491,398)</b>	<b>-69%</b>
520500	Pension Expense	66,928	75,100	76,100	1%
521000	Medicare Contributions	13,683	14,870	15,430	4%
521500	Unemployment Insurance	1,527	1,600	1,450	-9%
522000	Deferred Compensation Contribution	63	14,000	21,350	53%
522500	FICA Contributions	381	50	50	0%
523000	Health Insurance Premiums	80,786	84,340	92,450	10%
523002	Retiree Health & Dental Insurance *	1,743,280	1,799,285	1,898,080	5%
523500	Life Insurance Premiums	8,354	10,300	9,700	-6%
524000	Occupational Insurance	2,264	1,140	1,180	4%
524500	Disability Insurance	193,883	165,340	6,760	-96%
525015	Dental Premiums	2,769	3,330	3,380	2%
526005	Off Duty Details	419,095	422,452	407,188	-4%
<b>TOTAL PERSONNEL BENEFITS</b>		<b>2,533,013</b>	<b>2,591,807</b>	<b>2,533,118</b>	<b>-2%</b>
* Retiree Health & Dental Ins includes funding for OPEB-STREIF					
548501	Risk Management/General Liability	5,794	3,566	4,500	26%
<b>TOTAL INSURANCE</b>		<b>5,794</b>	<b>3,566</b>	<b>4,500</b>	<b>26%</b>
540500	Advertising	-	-	150	100%
541000	Bank Charges	20	-	250	100%
541500	Dues & Subscriptions	2,499	48,491	50,132	3%
543000	Freight & Postage	28,595	1,200	1,200	0%
547000	Gasoline	-	500	2,000	300%
548000	Uniforms	4,783	3,900	3,900	0%
<b>TOTAL OPERATING EXPENDITURES</b>		<b>35,897</b>	<b>54,091</b>	<b>57,632</b>	<b>7%</b>
542005	Celluar Phones	887	1,100	600	-45%
<b>TOTAL COMMUNICATIONS</b>		<b>887</b>	<b>1,100</b>	<b>600</b>	<b>-45%</b>
543501	Equipment Rental	4,618	2,000	2,000	0%
<b>TOTAL RENTALS</b>		<b>4,618</b>	<b>2,000</b>	<b>2,000</b>	<b>0%</b>
544005	Equipment Repair Services	-	500	500	0%
<b>TOTAL REPAIR &amp; MAINTENANCE</b>		<b>-</b>	<b>500</b>	<b>500</b>	<b>0%</b>
544501	Legal Fees	37,545	40,000	40,000	0%
544505	Accounting Fees	151,087	154,000	160,000	4%
544510	Consultant Fees	5,640	9,100	3,000	-67%
544511	Service Contracts	1,224	919	900	-2%
544515	Fees - Other	38,748	-	-	0%
544516	Late Fee / Interest / Penalty	27	100	100	0%
<b>TOTAL PROFESSIONAL FEES</b>		<b>234,271</b>	<b>204,119</b>	<b>204,000</b>	<b>0%</b>
545501	Office Supplies	6,997	7,000	7,000	0%
545510	Equipment Under \$2500	6,603	5,150	2,500	-51%
545530	Supplies - Other	596	600	100	-83%
<b>TOTAL MATERIAL &amp; SUPPLIES</b>		<b>14,196</b>	<b>12,750</b>	<b>9,600</b>	<b>-25%</b>
546005	Travel Costs and Lodging	252	2,400	2,300	-4%
546500	Training Fees and Registration	4,197	4,270	5,000	17%
546505	Tuition Reimb. & Textbooks	-	-	500	100%
<b>TOTAL EDUCATION &amp; TRAINING</b>		<b>4,449</b>	<b>6,670</b>	<b>7,800</b>	<b>17%</b>
612500	Capital Outlay Other	-	-	195,745	100%
<b>TOTAL CAPITAL OUTLAY</b>		<b>-</b>	<b>-</b>	<b>195,745</b>	<b>100%</b>
549501	Principal	1,420,000	1,475,000	1,515,000	3%
549505	Interest	474,768	447,650	392,650	-12%
<b>TOTAL DEBT SERVICE</b>		<b>1,894,768</b>	<b>1,922,650</b>	<b>1,907,650</b>	<b>-1%</b>
<b>DEPARTMENT TOTAL</b>		<b>\$ 4,355,373</b>	<b>\$ 4,508,067</b>	<b>\$ 4,431,747</b>	<b>-2%</b>

## Function

The Civil Department is responsible for serving a wide variety of legal documents generated primarily through the 22<sup>nd</sup> Judicial District Court system but including other jurisdictions as well. The purpose is to provide timely legal notification services to all parties involved in a civil action. In addition, the department is responsible for seizure and sale of certain movable and immovable properties through the foreclosure process.

## Accomplishments FY2022

- Maintained the percentage of successful serves by process servers at 80 percent or higher.
- Continued to fine-tune the CountySuite software program to allow for maximum efficiency.
- Implemented new advertisement procedures that allow for quicker rescheduling of foreclosure sales and reduced costs for advertisements.

## Goals and Objectives FY2023

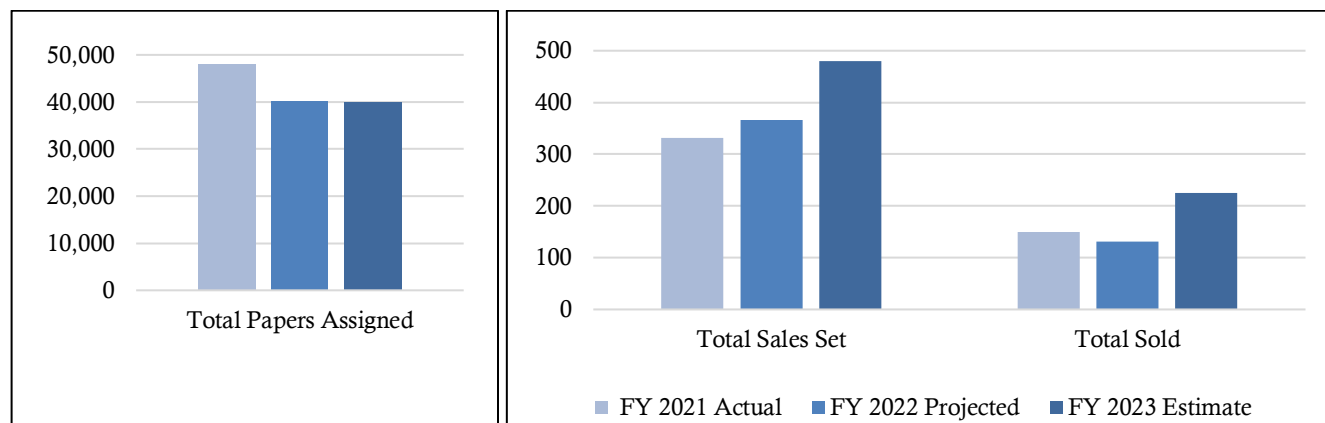
FOCUS AREA	AGENCY STRATEGIC GOAL	DEPARTMENTAL GOALS AND OBJECTIVES	TIMEFRAME
Continuous Improvement	Become a model organization.	Maintain the rate of successful service at 80 percent or higher.	Ongoing
		Review legislative changes to Code of Civil Procedure art. 2336.1, and adjust departmental procedures as necessary.	3 months
Continuous Improvement	Achieve Sheriff's Office objectives with assistance of technology and strategic management of processes.	Work in conjunction with a software developer to meet milestone objectives to implement feature requests that improve efficiency.	1 year
Employee Success	Meet and exceed industry standards through supportive resources, programs, and training.	Administrative employees will attend the Louisiana Protective Order Registry Annual Conference.	1 year



## Key Performance Measures

GOAL: Become a model organization			
Activities and Results	FY 2021 Actual	FY 2022 Projected	FY 2023 Estimate
Maintain 80% or higher successful serve rate	84%	86%	85%
Total papers assigned	48,131	40,300	40,000
Criminal	23,326	18,000	19,000
Civil	24,805	22,300	21,000
Writs of possession (evictions)	8	15	25
Temporary restraining orders	563	450	500
Delinquent notice for property tax	1,078	1,050	1,100
Delinquent notice for occupational license	417	105	150
Delinquent notice for sales tax	0	15	30
Total sales set	331	366	480
Real estate	292	353	450
Movables	39	13	30
Total sold	150	131	225
Real estate	124	120	200
Movables	26	11	25

The agency has not recorded an increase in foreclosures since the COVID-19 pandemic. The federal moratorium ended halfway through FY2022 but the agency has not observed an increase in sales yet. Courts were closed and matters were continued throughout this fiscal year as well. As a result, the number of services declined. In addition, new legislation permits electronic service of documents though the agency has not yet recorded a significant decrease in services.



<b>FUND</b>	<b>GENERAL FUND</b>
<b>FUNCTION</b>	<b>GENERAL GOVERNMENT</b>
<b>DIVISION</b>	<b>FINANCIAL ADMINISTRATION</b>
<b>DEPARTMENT</b>	<b>CIVIL</b>
<b>DEPT CODE</b>	<b>15</b>

<b>OBJECT CODE</b>	<b>CHARACTER CODE/ DESCRIPTION</b>	<b>ACTUAL FY21</b>	<b>AMENDED FY22</b>	<b>ADOPTED FY23</b>	<b>% CHG</b>
510500	Salaries - Regular	\$ 863,796	\$ 879,000	\$ 956,600	9%
511500	Salaries - Overtime	3,355	5,000	5,500	10%
511505	Salaries - Holiday Overtime	541	3,000	3,000	0%
512000	Salaries - Supplemental	77,480	84,744	84,230	-1%
512505	Salaries - Other	153	-	-	0%
512505	Salaries - FTO Pay	2,100	2,000	2,000	0%
<b>TOTAL PERSONNEL SERVICES</b>		<b>947,425</b>	<b>973,744</b>	<b>1,051,330</b>	<b>8%</b>
520500	Pension Expense	115,295	120,000	133,800	12%
521000	Medicare Contributions	13,571	14,400	15,830	10%
521500	Unemployment Insurance	1,866	1,550	1,370	-12%
522000	Deferred Compensation Contribution	111	28,500	42,000	47%
522500	FICA Contributions	134	640	700	9%
523000	Health Insurance Premiums	142,982	143,420	156,930	9%
523500	Life Insurance Premiums	15,297	16,700	16,800	1%
524500	Disability Insurance	-	-	6,930	100%
525015	Dental Premiums	4,873	5,650	5,650	0%
<b>TOTAL PERSONNEL BENEFITS</b>		<b>294,129</b>	<b>330,860</b>	<b>380,010</b>	<b>15%</b>
548501	Risk Management/General Liability	12,132	12,679	13,100	3%
<b>TOTAL INSURANCE</b>		<b>12,132</b>	<b>12,679</b>	<b>13,100</b>	<b>3%</b>
541500	Dues & Subscriptions	27,556	21,850	22,995	5%
543000	Freight & Postage	83	250	250	0%
547000	Gasoline	32,930	48,000	58,000	21%
548000	Uniforms	8,323	8,500	6,500	-24%
<b>TOTAL OPERATING EXPENDITURES</b>		<b>68,892</b>	<b>78,600</b>	<b>87,745</b>	<b>12%</b>
542001	Telephones	5,827	6,490	6,000	-8%
542005	Celluar Phones	7,417	7,190	7,200	0%
<b>TOTAL COMMUNICATIONS</b>		<b>13,244</b>	<b>13,680</b>	<b>13,200</b>	<b>-4%</b>
543501	Equipment Rental	3,169	3,200	3,300	3%
<b>TOTAL RENTALS</b>		<b>3,169</b>	<b>3,200</b>	<b>3,300</b>	<b>3%</b>
544005	Equipment Repair Services	800	1,000	1,000	0%
<b>TOTAL REPAIR &amp; MAINTENANCE</b>		<b>800</b>	<b>1,000</b>	<b>1,000</b>	<b>0%</b>
544501	Legal Fees	-	1,000	1,000	0%
544510	Consultant Fees	-	2,000	2,000	0%
544511	Service Contracts	64,606	68,950	58,950	-15%
544515	Fees - Other	110,154	107,347	100,000	-7%
<b>TOTAL PROFESSIONAL FEES</b>		<b>174,760</b>	<b>179,297</b>	<b>161,950</b>	<b>-10%</b>
545501	Office Supplies	3,298	5,250	5,250	0%
545505	Law Enforcement Supplies	11,729	2,889	2,400	-17%
545510	Equipment Under \$2500	20,037	3,000	4,200	40%
545530	Supplies - Other	1,067	1,250	1,250	0%
<b>TOTAL MATERIAL &amp; SUPPLIES</b>		<b>36,131</b>	<b>12,389</b>	<b>13,100</b>	<b>6%</b>
546005	Travel Costs and Lodging	472	800	400	-50%
546500	Training Fees and Registration	1,670	3,600	3,800	6%
<b>TOTAL EDUCATION &amp; TRAINING</b>		<b>2,142</b>	<b>4,400</b>	<b>4,200</b>	<b>-5%</b>
612000	Technology	36,190	32,900	-	-100%
<b>TOTAL CAPITAL OUTLAY</b>		<b>36,190</b>	<b>32,900</b>	<b>-</b>	<b>-100%</b>
<b>DEPARTMENT TOTAL</b>		<b>\$ 1,589,014</b>	<b>\$ 1,642,749</b>	<b>\$ 1,728,935</b>	<b>5%</b>

## Function

The Occupational License Department issues licenses to businesses operating in unincorporated areas of St. Tammany Parish. A “business” is defined as any commercial business, trade, profession, occupation, vocation or calling. Only one license is required for each place of business. The license is based upon the classification of business, including taxable annual gross sales and receipts.

The Occupational License Department also issues liquor licenses to businesses that sell alcohol. The business owner must contact the St. Tammany Parish Planning and Zoning Department to start the application process. The Occupational License Department issues the liquor license after the application is approved.

Liquor or occupational licenses are neither issued nor renewed without clearance from the Sales Tax Department. Sales Tax must confirm that all parish sales tax payments are up to date.

## Accomplishments FY2022

- Researched delinquent accounts to verify whether they were still open.
- Conducted audits of registered businesses to provide proof of income reported on renewals.
- Verified FTO manual and operating procedures are up to date.
- Researched whether the agency is able to verify that the Insurance Premium Tax was paid to the correct jurisdiction.
- Cross-referenced the sales tax new-business list to verify whether businesses have applied for an occupational license.
- Organized active and inactive folders in Laserfiche.
- Scanned and quality-controlled various documents processed during the fiscal year.

**Goals and Objectives FY2023**

<b>FOCUS AREA</b>	<b>AGENCY STRATEGIC GOAL</b>	<b>DEPARTMENTAL GOALS AND OBJECTIVES</b>	<b>TIMEFRAME</b>
Financial Stability	Practice fiscal responsibility when managing tax dollars.	Reduce delinquent accounts turned over to collections.	1 year
Financial Stability	Provide effective central monetary collection services.	Upgrade JPI software to its latest version to improve accessibility, security, automation of tasks and other technological advancements and functionality.	1 year
		Conduct audits of registered businesses to provide proof of income reported.	Ongoing
Continuous Improvement	Achieve Sheriff's Office objectives with assistance of technology and strategic management of processes.	Research delinquent accounts to verify whether they are still open.	Ongoing
		Review records in Laserfiche to verify that they are organized according to the approved record retention schedule on file with the Louisiana Secretary of State's Office.	Ongoing
Employee Success	Make work more meaningful and rewarding.	Enhance open lines of communication among staff and those departments we assist to improve effectiveness and successful outcomes.	Ongoing



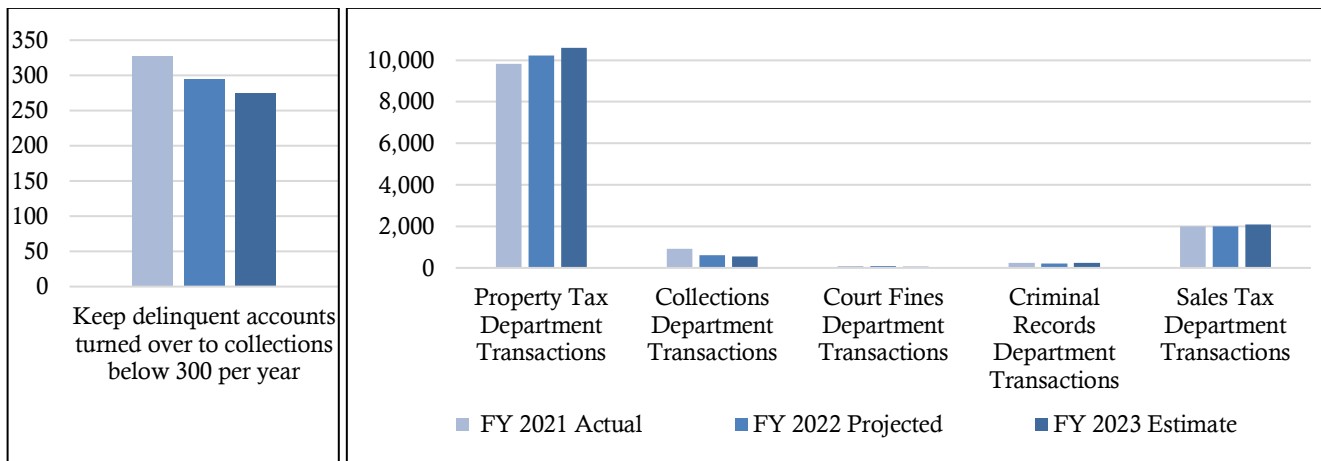
## Key Performance Measures

**GOAL: Practice fiscal responsibility when managing tax dollars**

Activities and Results	FY 2021 Actual	FY 2022 Projected	FY 2023 Estimate
Keep delinquent accounts turned over to collections below 300 per year	327	295	275
Total payments processed	7,592	7,460	7,500
Refunds	152	158	150

**GOAL: Achieve Sheriff's Office objectives with assistance of technology and strategic management of processes**

Activities and Results	FY 2021 Actual	FY 2022 Projected	FY 2023 Estimate
<b>Ensure that businesses are legally entitled to perform commerce activities within the parish:</b>			
Renewals processed	4,417	4,400	4,500
New business licenses	556	540	550
New liquor licenses	58	62	55
Property Tax Department transactions	9,824	10,230	10,600
Collections Department transactions	919	600	550
Court Fines Department transactions	83	75	70
Criminal Records Department transactions	233	220	230
Sales Tax Department transactions	2,014	2,000	2,100



<b>FUND</b>	<b>GENERAL FUND</b>
<b>FUNCTION</b>	<b>GENERAL GOVERNMENT</b>
<b>DIVISION</b>	<b>FINANCIAL ADMINISTRATION</b>
<b>DEPARTMENT</b>	<b>OCCUPATIONAL LICENSE</b>
<b>DEPT CODE</b>	<b>11</b>

OBJECT CODE	CHARACTER CODE/ DESCRIPTION	ACTUAL FY21	AMENDED FY22	ADOPTED FY23	% CHG
510500	Salaries - Regular	\$ 170,887	\$ 178,550	\$ 185,800	4%
511500	Salaries - Overtime	-	500	500	0%
511505	Salaries - Holiday Overtime	-	200	200	0%
512505	Salaries - FTO Pay	-	775	775	0%
<b>TOTAL PERSONNEL SERVICES</b>		<b>170,887</b>	<b>180,025</b>	<b>187,275</b>	<b>4%</b>
520500	Pension Expense	20,934	22,500	23,800	6%
521000	Medicare Contributions	2,460	2,680	2,820	5%
521500	Unemployment Insurance	328	285	250	-12%
522000	Deferred Compensation Contribution	20	4,550	6,600	45%
523000	Health Insurance Premiums	29,409	29,410	32,050	9%
523500	Life Insurance Premiums	2,692	2,930	3,000	2%
524500	Disability Insurance	-	-	1,240	100%
525015	Dental Premiums	1,003	1,155	1,155	0%
<b>TOTAL PERSONNEL BENEFITS</b>		<b>56,846</b>	<b>63,510</b>	<b>70,915</b>	<b>12%</b>
548501	Risk Management/General Liability	1,495	1,189	1,400	18%
<b>TOTAL INSURANCE</b>		<b>1,495</b>	<b>1,189</b>	<b>1,400</b>	<b>18%</b>
541500	Dues, Fees & Subscriptions	330	1,435	1,700	18%
543000	Freight & Postage	2,345	2,800	3,000	7%
548000	Uniforms	1,733	1,300	1,300	0%
<b>TOTAL OPERATING EXPENDITURES</b>		<b>4,408</b>	<b>5,535</b>	<b>6,000</b>	<b>8%</b>
543501	Equipment Rental	2,028	2,100	2,200	5%
<b>TOTAL RENTALS</b>		<b>2,028</b>	<b>2,100</b>	<b>2,200</b>	<b>5%</b>
544510	Consultant Fees	-	4,600	30,000	552%
544511	Service Contracts	4,828	9,120	16,800	84%
544515	Fees - Other	1,629	-	-	0%
<b>TOTAL PROFESSIONAL FEES</b>		<b>6,457</b>	<b>13,720</b>	<b>46,800</b>	<b>241%</b>
545501	Office Supplies	1,013	1,050	1,000	-5%
545510	Equipment Under \$2500	-	1,000	1,000	0%
545530	Supplies - Other	463	1,000	1,000	0%
<b>TOTAL MATERIAL &amp; SUPPLIES</b>		<b>1,476</b>	<b>3,050</b>	<b>3,000</b>	<b>-2%</b>
546500	Training Fees and Registration	-	240	240	0%
<b>TOTAL EDUCATION &amp; TRAINING</b>		<b>-</b>	<b>240</b>	<b>240</b>	<b>0%</b>
<b>DEPARTMENT TOTAL</b>		<b>\$ 243,597</b>	<b>\$ 269,369</b>	<b>\$ 317,830</b>	<b>18%</b>

## Function

The Property Tax Department is legislatively responsible for collection of all parish-based ad valorem taxes in St. Tammany Parish. The agency also is contractually responsible for collection of ad valorem taxes for the municipalities of Slidell, Covington, Mandeville, Pearl River, Abita Springs and Madisonville, as well as parcel fees for other agencies. This consolidation of property tax collection by one entity in a parish is unique in Louisiana.

The Sheriff's Office will mail approximately 143,000 tax bills in the coming year, collecting roughly \$400 million that will be disbursed to various taxing bodies. Each year, the agency holds a property "tax sale" at which investors pay the outstanding tax debt on a property in exchange for a lien on that property. The original owner can redeem the property by repaying the debt, with interest owed to the investor.

## Accomplishments FY2022

- Collected \$285.8 million or 84.4 percent of the 2021 tax roll by January 3, 2022, despite economic challenges affecting taxpayers from the COVID-19 pandemic. This remains well above the 49 percent level collected a decade ago for the 2012 tax year.
- Posted an 18 percent increase in online payment transactions, recording 34,965 payments totaling \$76.3 million for the 2021 tax roll by June 2022. This continued a steady increase in electronic payment processing, which is more efficient than mail or in-person payments.
- Continued to cross-train staff to ensure backup for every position.
- Performed abstract research on approximately half the delinquent accounts, thereby reducing the number of accounts contracted-out for research by a professional law firm.
- Successfully conducted the agency's second online tax sale.

## Goals and Objectives FY2023

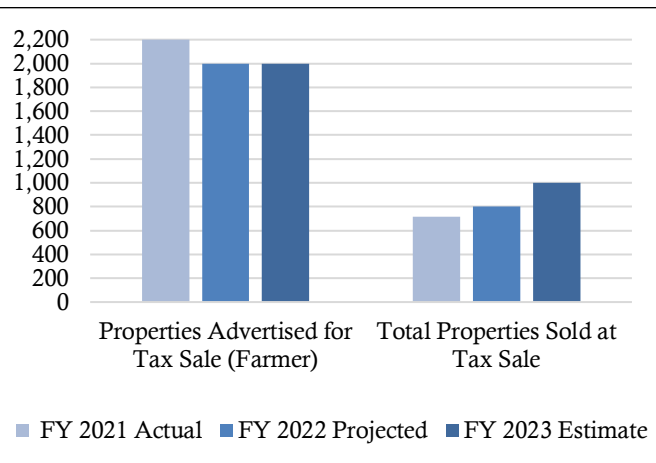
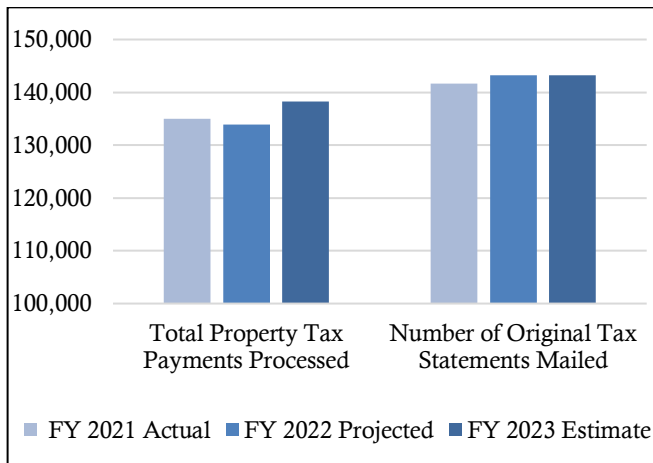
FOCUS AREA	AGENCY STRATEGIC GOAL	DEPARTMENTAL GOALS AND OBJECTIVES	TIMEFRAME
Financial Stability	Provide effective central monetary collection services.	Obtain new software to handle Louisiana-based ad valorem tax collection more efficiently.	1 year
Continuous Improvement	Achieve Sheriff's Office objectives with assistance of technology and strategic management of processes.	Review records in Laserfiche to verify that they are organized according to the approved record retention schedule on file with the Louisiana Secretary of State's Office.	Ongoing
		Consolidate and reorganize document storage in Laserfiche and on the network	1 year
		Create and update new streamlined standard operating procedures and policies.	1 year
Employee Success	Meet and exceed industry standards through supportive resources, programs and training.	Update the division's Field Training Officer program.	1 year
Continuous Improvement	Provide the public with accurate and complete information.	Update the information recording on main departmental phone line to provide taxpayers with current options and information.	1 year

## Key Performance Measures

GOAL: Provide effective central monetary collection services			
Activities and Results	FY 2021 Actual	FY 2022 Projected	FY 2023 Estimate
<b>Collect 98 percent of the annual property tax roll by the end of the tax year</b>	98.6%	98.7%	98.7%
Total property tax payments processed	134,983	133,928	138,200
Bank lockbox payments processed	31,099	28,718	30,000
Mortgage company payments processed	41,192	41,694	42,000
Online bank draft payments processed	28,676	28,832	30,000
Online credit card payments processed	5,402	6,133	6,200
Manual tax payments processed	28,614	28,551	30,000
Redemptions payments collected	734	618	630
Refunds processed	2,544	2,916	2,500

**GOAL: Achieve Sheriff's Office objectives with assistance of technology and strategic management of processes**

Activities and Results	FY 2021 Actual	FY 2022 Projected	FY 2023 Estimate
Number of original tax statements mailed	141,682	143,258	143,200
Total delinquent notices mailed	19,238	19,305	19,300
Real estate delinquent notices mailed-First	8,047	8,003	8,070
Real estate delinquent notices mailed-Final	6,283	6,303	6,300
Movable delinquent notices mailed-First	3,079	3,143	3,100
Movable delinquent notices mailed-Final	434	444	430
Movable delinquent notices served-Final	1,395	1,412	1,400
(RE) properties researched	4,627	4,554	4,500
Properties advertised for tax sale (St. Tammany Farmer)	2,200	2,000	2,000
Total properties sold at tax sale	715	800	1,000
Sold to individuals	646	650	850
Adjudicated to parish	68	150	150
Change orders processed	2,500	2,676	2,500





FUND	GENERAL FUND
FUNCTION	GENERAL GOVERNMENT
DIVISION	FINANCIAL ADMINISTRATION
DEPARTMENT	PROPERTY TAX
DEPT CODE	10

OBJECT CODE	CHARACTER CODE/ DESCRIPTION	ACTUAL FY21	AMENDED FY22	ADOPTED FY23	% CHG
510500	Salaries - Regular	\$ 401,075	\$ 373,100	\$ 378,900	2%
511500	Salaries - Overtime	480	1,000	2,000	100%
511505	Salaries - Holiday Overtime	65	500	500	0%
512000	Salaries- Supplemental	-	3,555	6,020	69%
512505	Salaries - FTO Pay	1,275	2,475	1,500	-39%
<b>TOTAL PERSONNEL SERVICES</b>		<b>402,895</b>	<b>380,630</b>	<b>388,920</b>	<b>2%</b>
520500	Pension Expense	48,097	45,600	48,900	7%
521000	Medicare Contributions	5,721	5,610	5,790	3%
521500	Unemployment Insurance	794	660	500	-24%
522000	Deferred Compensation Contribution	34	7,000	10,500	50%
522500	FICA Contribution	20	11	-	-100%
523000	Health Insurance Premiums	62,880	60,000	64,100	7%
523500	Life Insurance Premiums	6,307	6,300	6,200	-2%
524500	Disability Insurance	-	-	2,540	100%
525015	Dental Premiums	2,126	2,365	2,310	-2%
<b>TOTAL PERSONNEL BENEFITS</b>		<b>125,979</b>	<b>127,546</b>	<b>140,840</b>	<b>10%</b>
548501	Risk Management/General Liability	2,990	2,377	3,200	35%
<b>TOTAL INSURANCE</b>		<b>2,990</b>	<b>2,377</b>	<b>3,200</b>	<b>35%</b>
540500	Advertising	12,818	30,000	25,000	-17%
541500	Dues, Fees & Subscriptions	3,312	236,830	240,450	2%
543000	Freight & Postage	141,108	152,500	173,000	13%
547000	Gasoline	-	650	1,400	115%
548000	Uniforms	3,775	2,925	2,600	-11%
<b>TOTAL OPERATING EXPENDITURES</b>		<b>161,013</b>	<b>422,905</b>	<b>442,450</b>	<b>5%</b>
542005	Celluar Phones	118	360	610	69%
<b>TOTAL COMMUNICATIONS</b>		<b>118</b>	<b>360</b>	<b>610</b>	<b>69%</b>
543501	Equipment Rental	4,836	5,014	4,300	-14%
<b>TOTAL RENTALS</b>		<b>4,836</b>	<b>5,014</b>	<b>4,300</b>	<b>-14%</b>
544511	Service Contracts	26,658	126,400	144,300	14%
544515	Fees - Other	421,093	30,000	30,000	0%
<b>TOTAL PROFESSIONAL FEES</b>		<b>447,751</b>	<b>156,400</b>	<b>174,300</b>	<b>11%</b>
545501	Office Supplies	2,075	3,186	4,000	26%
545510	Equipment Under \$2500	298	1,500	2,000	33%
545530	Supplies - Other	-	388	1,000	158%
<b>TOTAL MATERIAL &amp; SUPPLIES</b>		<b>2,373</b>	<b>5,074</b>	<b>7,000</b>	<b>38%</b>
546005	Travel Costs and Lodging	-	-	1,500	100%
546500	Training Fees and Registration	-	400	500	25%
<b>TOTAL EDUCATION &amp; TRAINING</b>		<b>-</b>	<b>400</b>	<b>500</b>	<b>25%</b>
612000	Technology	-	-	500,000	100%
<b>TOTAL CAPITAL OUTLAY</b>		<b>-</b>	<b>-</b>	<b>500,000</b>	<b>100%</b>
<b>DEPARTMENT TOTAL</b>		<b>\$ 1,147,955</b>	<b>\$ 1,100,706</b>	<b>\$ 1,663,620</b>	<b>51%</b>

## Function

The Purchasing Department preserves and protects Sheriff's Office resources by ensuring that the process for procuring quality goods and services is conducted in a fair, competitive and transparent manner.

The department maintains and monitors a centralized purchasing system in which requisitions are evaluated to ensure the Sheriff's Office receives the best product at the best price. The department is committed to providing high-quality and cost-effective solutions for the agency's multifaceted departments. Purchasing staff provides support for the purchase of products, services and systems throughout the agency while meeting and exceeding standards of the Louisiana Public Bid Law, Louisiana Revised Statute Title 38.

The department is responsible for timely review of all purchase requisitions, purchase order changes, contract changes, bids, requests for proposals, quotes and requests for information while adhering to policies, procedures, proper accounting and overall quality of supporting documentation.

Another function of the department is administration of the Sheriff's Office credit card program for delegated purchases which include goods and services, along with travel and training expenditures.

The Purchasing staff coordinates online auctions through GovDeals for disposal of surplus property. Offering these sales in an online format is a greater convenience to the community and reaches a larger number of potential buyers in a shorter time than a traditional auction.

The mission of the Purchasing Department is to implement sound procurement processes, provide outstanding customer service and engage with the community and vendors to maintain a competitive business environment.

## Accomplishments FY2022

- Developed and implemented a price escalation clause to be used in multiple-year contracts in order to address significant price inflation as worldwide demand exceeds supply.
- Worked with the Legal Department on draft and adoption of two procurement resolutions:
  - Procurement during unstable market conditions, which allows for responses from three bona fide bidders when market conditions are unstable and the competitive process is not conducive for best pricing.
  - Procurement of used equipment, which authorize the procurement of used equipment that is cost-effective to the agency.
- Networked with multiple agencies to improve efficiency and cost savings by implementing "piggy-back" purchasing.

- Processed nearly 4,000 purchase orders.
- Achieved cost savings, price effectiveness and enhanced vendor quality by initiating 15 requests for bids and two requests for proposals.
- Participated in National Institute of Governmental Procurement training and the 2021 Education Conference and Product Expo conducted by Louisiana Chapter of the National Institute of Government Procurement in November 2021.
- Ensured all departments received updates on procurement law changes.

### Goals and Objectives FY2023

FOCUS AREA	AGENCY STRATEGIC GOALS	DEPARTMENTAL OBJECTIVES	TIMEFRAME
Financial Stability	Demonstrate excellence in financial management and compliance with financial laws.	In cooperation with Legal Department, develop standardized bid terms and conditions applicable to all requests for bids made by the agency. Place the terms and conditions on the agency website for ease of public access.	November 2022
		Ensure all procurement processes are conducted in accordance with Louisiana Bid Law.	Ongoing
		Maximize taxpayer dollars by working in partnership with STPSO departments, other agencies and suppliers to ensure that high-quality goods and services are acquired through cost-effective and efficient processes that meet all applicable laws, regulations, policies and procedures.	Ongoing
		Obtain multiple quotes for purchases over \$30,000, whenever possible, and bids for purchases over \$60,000.	Ongoing
Financial Stability	Prepare for contingencies.	Successfully work around challenges that began with the COVID-19 pandemic, such as market availability, restrictions and delays due to broken supply-chains, canceled/not-renewed contracts and inflation.	Ongoing

FOCUS AREA	AGENCY STRATEGIC GOALS	DEPARTMENTAL OBJECTIVES	TIMEFRAME
Financial Stability	Practice fiscal responsibility when managing tax dollars.	Achieve savings by choosing a mix of suppliers that provides the best prices and terms without sacrificing quality.	Ongoing
		Take advantage of warranties and discounts.	Ongoing
Continuous Improvement	Achieve Sheriff's Office objectives with assistance of technology and strategic management of processes.	Utilize online auctions to reach more buyers and maximize return on the sale of surplus property.	Ongoing
		Take advantage of discounts and lower prices when booking conferences, training and travel in advance.	Ongoing
Employee Success	Meet and exceed industry standards through supportive resources, programs and training.	Attend National Institute of Governmental Procurement training and the 2022 Education Conference and Product Expo through the Louisiana Chapter of the National Institute of Government Procurement (LaNIGP).	Ongoing
Community Partnerships	Embrace and encourage community partnerships and an environment of mutual trust.	Provide superior customer service and build lasting and respected relationships with vendors.	Ongoing
Continuous Improvement	Become a model organization.	Continue to strengthen the working relationship with all Sheriff's Office departments.	Ongoing

## Key Performance Measures

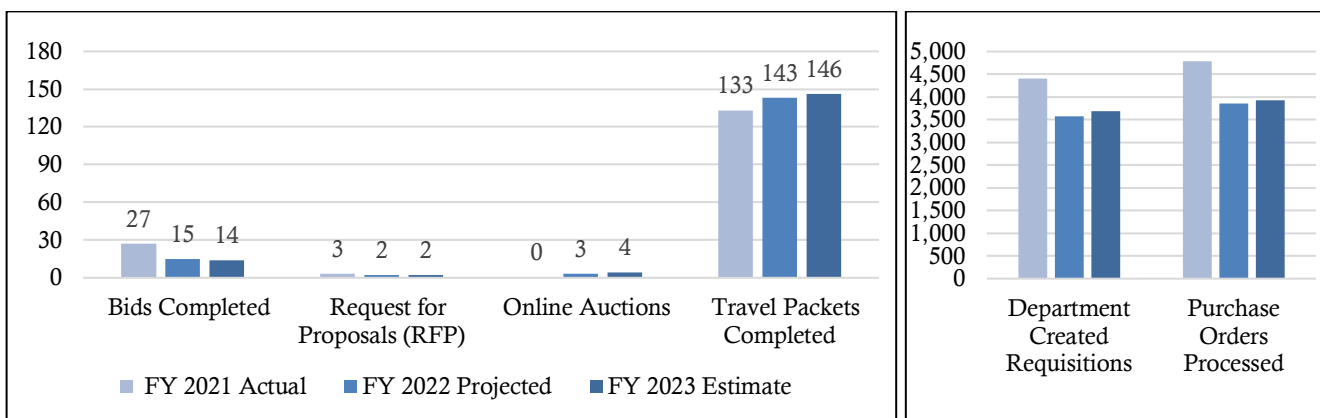
**GOAL: Show excellence in financial management and compliance with financial laws**

Activities and Results	FY 2021 Actual	FY 2022 Projected	FY 2023 Estimate
Acquire 100% of good and services within established time lines and in compliance with Louisiana Bid Law	100%	100%	100%
Purchases are Audited for Compliance	On-going	On-going	On-going

**GOAL: Achieve Sheriff's Office objectives with assistance of technology and strategic management of processes**

Activities and Results	FY 2021 Actual	FY 2022 Projected	FY 2023 Estimate
% successfully completed procurements *	100%	99%	100%
% of departmental budgets where expenditures do not exceed appropriations at end of fiscal year	92%	95%	100%
% of Bids completed within 90 days	100%	100%	100%
Lower costs by implementation of procurement processes - obtaining bids, quotes and volume purchases:			
Bids Completed	27	15	14
Request for Proposals (RFP)	3	2	2
Online Auctions	0	3	4
Travel Packets Completed	133	143	146
Department Created Requisitions	4,410	3,574	3,681
Purchase Orders Processed	4,779	3,849	3,926

\* Unsuccessful procurements can exist due to no bids/RFPs received, bids/RFPs received over the budget, or the project has been cancelled.





FUND	GENERAL FUND
FUNCTION	GENERAL GOVERNMENT
DIVISION	FINANCIAL ADMINISTRATION
DEPARTMENT	PURCHASING
DEPT CODE	13

OBJECT CODE	CHARACTER CODE/ DESCRIPTION	ACTUAL FY21	AMENDED FY22	ADOPTED FY23	% CHG
510500	Salaries - Regular	\$ 163,546	\$ 168,200	\$ 158,800	-6%
511500	Salaries - Overtime	695	1,500	1,500	0%
<b>TOTAL PERSONNEL SERVICES</b>		<b>164,241</b>	<b>169,700</b>	<b>160,300</b>	<b>-6%</b>
520500	Pension Expense	20,056	21,200	20,800	-2%
521000	Medicare Contributions	2,398	2,560	2,460	-4%
521500	Unemployment Insurance	314	270	220	-19%
522000	Deferred Compensation Contribution	23	6,000	8,800	47%
523000	Health Insurance Premiums	13,954	14,930	14,928	0%
523500	Life Insurance Premiums	2,326	2,820	2,600	-8%
524000	Occupational Insurance	3,837	3,840	3,991	4%
524500	Disability Insurance	-	-	1,080	100%
525015	Dental Premiums	486	606	560	-8%
<b>TOTAL PERSONNEL BENEFITS</b>		<b>43,394</b>	<b>52,226</b>	<b>55,439</b>	<b>6%</b>
548501	Risk Management/General Liability	1,479	1,341	1,500	12%
<b>TOTAL INSURANCE</b>		<b>1,479</b>	<b>1,341</b>	<b>1,500</b>	<b>12%</b>
540500	Advertising	4,155	4,000	4,000	0%
541500	Dues & Subscriptions	944	1,850	1,850	0%
543000	Freight & Postage	52	200	200	0%
547000	Gasoline	118	300	300	0%
547500	Food Costs	25,751	28,500	30,000	5%
548000	Uniforms	866	650	650	0%
<b>TOTAL OPERATING EXPENDITURES</b>		<b>31,886</b>	<b>35,500</b>	<b>37,000</b>	<b>4%</b>
542005	Celluar Phones	2,599	3,500	3,500	0%
<b>TOTAL COMMUNICATIONS</b>		<b>2,599</b>	<b>3,500</b>	<b>3,500</b>	<b>0%</b>
543501	Equipment Rental	2,011	2,294	2,100	-8%
<b>TOTAL RENTALS</b>		<b>2,011</b>	<b>2,294</b>	<b>2,100</b>	<b>-8%</b>
544511	Service Contracts	-	1,100	1,250	14%
544515	Fees - Other	1,612	-	-	0%
<b>TOTAL PROFESSIONAL FEES</b>		<b>1,612</b>	<b>1,100</b>	<b>1,250</b>	<b>14%</b>
545501	Office Supplies	457	700	700	0%
545510	Equipment Under \$2500	5,672	1,500	1,500	0%
<b>TOTAL MATERIAL &amp; SUPPLIES</b>		<b>6,129</b>	<b>2,200</b>	<b>2,200</b>	<b>0%</b>
546005	Travel Costs and Lodging	-	1,002	1,200	20%
546500	Training Fees and Registration	-	678	1,450	114%
<b>TOTAL EDUCATION &amp; TRAINING</b>		<b>-</b>	<b>1,680</b>	<b>2,650</b>	<b>58%</b>
<b>DEPARTMENT TOTAL</b>		<b>\$ 253,351</b>	<b>\$ 269,541</b>	<b>\$ 265,939</b>	<b>-1%</b>

## Function

Article VII, Section 3 of the Louisiana Constitution requires a single collector or central collection commissioner for each parish that collects sales and use taxes. On July 1, 1992, the Sheriff's Office became the single tax collector for all entities in St. Tammany Parish authorized to levy sales and use taxes.

Currently, the Sales and Use Tax Department collects taxes for 28 municipalities and taxing districts. The department is divided into sections for processing, compliance and auditing. Its mission is to provide prompt and efficient service to citizens and governmental agencies.

## Accomplishments FY2022

- Reviewed vendors that file online to remove them from the list of vendors that receive pre-printed forms.
- Reviewed vendors that are on an occasional filing status that have not reported in the past 24 month in order to designate them inactive.
- Developed the Field Training Officer program within the Agency 360 program for the Sales Tax clerk position and successfully trained a new recruit utilizing the program.
- Cross-trained a Sales Tax clerk for the transition to the field training representative position.
- Updated the downloading and collection process for vendors that file utilizing the ACH Credit method to make it more efficient.
- Began the process of manually reviewing records in Laserfiche to verify they are organized according to the approved record retention schedule on file with the Louisiana Secretary of State's Office.
- Auditors updated the audit program and work papers to improve efficiency, transfer data more easily and to ensure consistency.
- Auditors compiled a database of addresses including zip+4 codes (9 digit) with correct jurisdictions.

## Goals and Objectives FY2023

FOCUS AREA	AGENCY STRATEGIC GOAL	DEPARTMENTAL GOALS AND OBJECTIVES	TIMEFRAME
Continuous Improvement	Achieve Sheriff's Office objectives with assistance of technology and strategic management of processes.	Create standard operating procedures for the recently implemented Agency 360 program to ensure that all Field Training Officers can effectively train utilizing the software.	1 year
		Review processes for special events to automate the mailing of non-compliance notices to maximize event collections.	1 year
		Update the standard operating procedures to include the newly developed in-house audit program and its associated work papers.	1 year
		Engage the St. Tammany Parish government and local municipalities to enhance the process of obtaining and reviewing building permit information for possible audits.	1 year
		Continue reviewing records in Laserfiche to verify they are organized according to the approved record retention schedule on file with the Louisiana Secretary of State's Office.	Ongoing
Financial Stability	Provide effective central monetary collection services.	Review vendors that are on an annual filing status to determine if a more frequent filing frequency is necessary.	1 year
		Upgrade JPI software to its latest version to improve accessibility, security, automation of tasks and other technological advancements and functionality.	1 year
		Enhance JPI software to extract and analyze data to create a report of potential audit candidates for contract audit firms and in-house auditors. Requested audits by contract firms have been reduced by recent turnover in their staffs and limited by policies implemented by the Louisiana Uniform Local Sales Tax Board (LULSTB).	1 year
Employee Success	Meet and exceed industry standards through supportive resources, programs, and training.	Develop and implement the Field Training Officer program within Agency 360 for field representative and auditor positions.	1 year

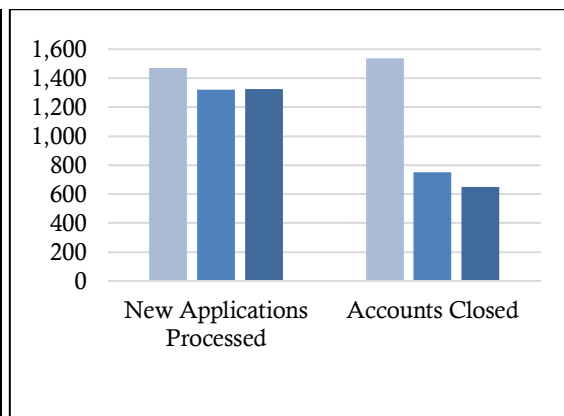
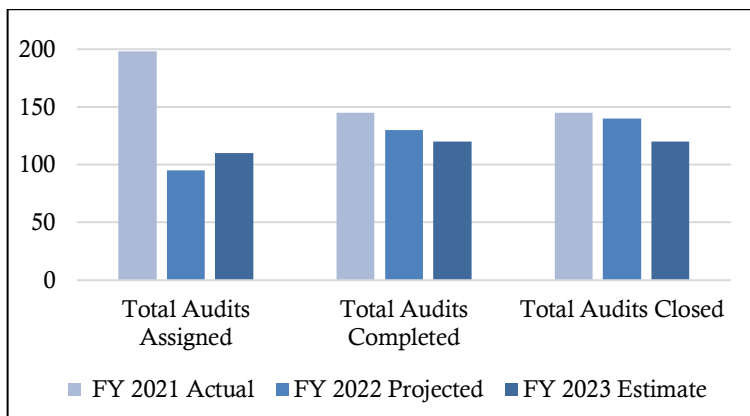
## Key Performance Measures

**GOAL: Provide effective central monetary collection services**

Activities and Results	FY 2021 Actual	FY 2022 Projected	FY 2023 Estimate
Total audits assigned	198	95	110
STPSO	59	45	50
CPA firms	139	50	60
Total audits completed	145	130	120
STPSO	37	40	40
CPA firms	108	90	80
Total audits closed	145	140	120
STPSO	28	40	40
CPA firms	117	100	80

**GOAL: Achieve Sheriff's Office objectives with assistance of technology and strategic management of processes**

Activities and Results	FY 2021 Actual	FY 2022 Projected	FY 2023 Estimate
Maintain average delinquent vendors below 900 per month	924	867	855
Average delinquent periods per month	1,809	1,540	1,525
Delinquent letters mailed	11,735	11,576	12,250
Delinquent periods forwarded to attorney	3,084	2,991	3,100
Total transactions processed	118,168	120,100	122,300
Total lockbox processed	14,728	13,728	13,979
Total online returns processed	99,586	102,493	104,371
Total manual returns processed	3,854	3,879	3,950
New applications processed	1,472	1,320	1,325
Accounts closed	1,538	751	650
Refunds processed	107	80	100



FUND	GENERAL FUND
FUNCTION	GENERAL GOVERNMENT
DIVISION	FINANCIAL ADMINISTRATION
DEPARTMENT	SALES TAX
DEPT CODE	18

OBJECT CODE	CHARACTER CODE/ DESCRIPTION	ACTUAL FY21	AMENDED FY22	ADOPTED FY23	% CHG
510500	Salaries - Regular	\$ 597,578	\$ 615,600	\$ 667,800	8%
511000	Salaries - Part Time	60,051	60,000	64,000	7%
511500	Salaries - Overtime	-	500	500	0%
511505	Salaries - Holiday Overtime	-	200	200	0%
512500	Salaries - Other	2,152	-	-	0%
512505	Salaries - FTO Pay	2,750	1,000	1,750	75%
<b>TOTAL PERSONNEL SERVICES</b>		<b>662,531</b>	<b>677,300</b>	<b>734,250</b>	<b>8%</b>
520500	Pension Expense	75,196	81,100	84,700	4%
521000	Medicare Contributions	9,622	10,350	10,950	6%
521500	Unemployment Insurance	1,412	1,050	950	-10%
522000	Deferred Compensation Contribution	62	15,500	21,000	35%
523000	Health Insurance Premiums	92,659	90,055	104,160	16%
523500	Life Insurance Premiums	9,532	10,400	10,900	5%
524000	Occupational Insurance	3,585	4,435	4,710	6%
524500	Disability Insurance	-	-	4,800	100%
525015	Dental Premiums	3,197	3,550	3,750	6%
<b>TOTAL PERSONNEL BENEFITS</b>		<b>195,265</b>	<b>216,440</b>	<b>245,920</b>	<b>14%</b>
548501	Risk Management/General Liability	7,039	6,405	7,100	11%
<b>TOTAL INSURANCE</b>		<b>7,039</b>	<b>6,405</b>	<b>7,100</b>	<b>11%</b>
541500	Dues & Subscriptions	1,695	6,450	7,100	10%
543000	Freight & Postage	8,912	35,000	35,000	0%
547000	Gasoline	5,572	9,300	10,500	13%
548000	Uniforms	6,676	4,850	4,550	-6%
<b>TOTAL OPERATING EXPENDITURES</b>		<b>22,855</b>	<b>55,600</b>	<b>57,150</b>	<b>3%</b>
542005	Cellular Phones	804	1,250	1,215	-3%
<b>TOTAL COMMUNICATIONS</b>		<b>804</b>	<b>1,250</b>	<b>1,215</b>	<b>-3%</b>
543501	Equipment Rental	2,028	2,960	3,300	11%
<b>TOTAL RENTALS</b>		<b>2,028</b>	<b>2,960</b>	<b>3,300</b>	<b>11%</b>
544510	Consultant Fees	-	9,500	35,000	268%
544511	Service Contracts	29,747	36,600	45,400	24%
544515	Fees - Other	308,533	167,000	175,000	5%
<b>TOTAL PROFESSIONAL FEES</b>		<b>338,280</b>	<b>213,100</b>	<b>255,400</b>	<b>20%</b>
545501	Office Supplies	1,977	2,500	3,500	40%
545510	Equipment Under \$2500	1,270	4,300	5,000	16%
545530	Supplies - Other	8,270	2,750	3,550	29%
<b>TOTAL MATERIAL &amp; SUPPLIES</b>		<b>11,517</b>	<b>9,550</b>	<b>12,050</b>	<b>26%</b>
546005	Travel Costs and Lodging	6	2,200	3,000	36%
546500	Training Fees and Registration	180	3,900	3,000	-23%
<b>TOTAL EDUCATION &amp; TRAINING</b>		<b>186</b>	<b>6,100</b>	<b>6,000</b>	<b>-2%</b>
<b>DEPARTMENT TOTAL</b>		<b>\$ 1,240,505</b>	<b>\$ 1,188,705</b>	<b>\$ 1,322,385</b>	<b>11%</b>



## Support Services Division



Number of Full-time Positions (FTE)				
2019 Budget	2020 Budget	2021 Budget	2022 Budget	2023 Budget
130	130.5	133.5	139.5	136

The Support Services Division provides services to the agency's Law Enforcement Operations, Corrections and Financial Administration divisions.

The division is composed of the Administration, Building Maintenance, Criminal Records, Communications, Human Resources, Information Systems, Public Integrity Bureau, Professional Standards, Public Affairs, Radio Maintenance, Training and Vehicle Maintenance departments.

The Administration Department leads the direction of the agency, oversees policies and procedures that ensure compliance standards are met and provides leadership to the men and women of the St. Tammany Parish Sheriff's Office.

The Human Resources Department leads the agency's recruiting effort and recommends qualified candidates to meet the staffing needs of each division. Its duties also include completing the hiring process of chosen candidates. Employee insurance, personnel services and continual updating of the agency's policy and procedures manual are managed by the Human Resources Department.

Training of new hires begins with Training Center staff preparation of new employees for the specific instruction they will receive in their assigned departments. The department also trains and certifies existing staff throughout the year. Its professional staff focuses on security and support training to produce the best-trained deputies and staff. One of the most comprehensive sessions is the Peace Officer Standards and Training (POST) certification of deputies. The Training Center campus serves as an emergency evacuation hub during disasters.

The Public Integrity Bureau supports the best interests of the agency and the public by investigating complaints from internal and external sources regarding employee behavior or actions. The department presents recommendations for corrective measures to the sheriff.

The Radio Room/Communication Department's staff of nearly 50 professionals answers calls for emergency services received at the parish 911 Communications Center and dispatches appropriate resources in response. The department continues to receive accolades for its response times, which exceed industry benchmarks.

The Criminal Records Department maintains all STPSO arrest and incident report data, assembles arrest packets for submittal to the District Attorney's Office, prepares background checks for the public and various entities, maintains arrest warrants, prepares and distributes documents to fulfill public records requests and compiles Louisiana Incident Based Reporting System (formerly UCR) statistics for the FBI. The Collections section is responsible for collection of all traffic and court fines issued through the 22nd Judicial District Court.

The Public Affairs Department provides information to the public and news organizations and creates videos, photographs and other visual content to communicate various activities of the St. Tammany Parish Sheriff's Office.

The Professional Standards Department focuses on legal counseling and risk management. This department contributes to matters such as contracts, public bids, public records requests and risk and legal management.

The Information Systems and Radio Maintenance departments merged to provide more efficient use of resources. Information Systems personnel support all technological resources of the Sheriff's Office and assist many other governmental entities in the parish with their technology needs. The Information Systems department maintains a state-of-the-art radio communications system that provides radio communications and interoperability to all public safety and parish government entities in St. Tammany.

The Building Maintenance Department maintains all Sheriff's Office facilities including buildings, grounds and radio tower sites. The Vehicle Maintenance Department services the agency's fleet of vehicles, boats and other mechanical equipment. These departments ensure that the Sheriff's Office, its employees and citizens are in a safe working environment with properly maintained equipment.

The Support Services Division provides support services to all divisions and departments of the Sheriff's Office.

## Function

The mission of the St. Tammany Parish Sheriff's Office is to enhance the safety and quality of life for the residents of St. Tammany Parish and visitors. The sheriff and his administration provide leadership, facilitate collaboration and foster opportunities for the agency to achieve the strategic goals established to accomplish this mission.

The Administration Department's goal is to provide proper management and administration of resources and personnel. The department is responsible for the fiscal health of the Sheriff's Office and for leadership to the men and women who serve as law enforcement deputies, corrections personnel and administrative staff. Supporting employees and their development results in the retention and promotion of quality employees. In order to achieve effective leadership and excellence in public service, Administration concentrates on trust and integrity of all the employees along with their involvement in key programs and policy decisions that impact the organization.

The Administration Department is responsible for effective and responsible management of fiscal resources which are driven by the goals in the agency's strategic plan. This includes recognizing financial limitations and long-term viability as well as ensuring that the agency's annual budget is balanced and that the departments operate within the constraints of the current, adopted budget.

## Accomplishments FY2022

- Implemented a re-districting Plan to better respond to the needs of the public.
- Purchased land on which to construct a law enforcement office to serve the west side of the parish.
- Implemented an employer match of employee deferred compensation contributions up to 2.5 percent and at mid-year increased the match to up to 5 percent.
- Oversaw agency's response, emergency operations, directives and support during the COVID-19 pandemic and Hurricane Ida.
- Continued employee recognition programs and hosted monthly service-award ceremonies.
- Implemented a new pay structure to attract and retain talent and approved the hiring of administration, corrections and law enforcement staff to provide an agency that is adequately staffed with first-class employees.
- Continued to work cooperatively to place into effect numerous contracts, intergovernmental agreements and memorandums of understanding.
- Received the GFOA Distinguished Budget Presentation Award.
- Developed and managed the operating budget with adequate reserves to start the new year.
- Relocated the 4<sup>th</sup> District law enforcement office, the Public Integrity Bureau and part of the Human Resources Department to better serve the public and agency employees.

## Goals and Objectives FY2023

FOCUS AREA	AGENCY STRATEGIC GOAL	DEPARTMENTAL GOALS AND OBJECTIVES	TIMEFRAME
Financial Stability	Demonstrate excellence in financial management and compliance with financial laws.	Receive unmodified audit reports from external auditors for each fiscal year.	Ongoing
		Achieve annual recognition from Government Finance Officers Association (GFOA) for Budget Presentation and Financial Reporting.	Ongoing
Financial Stability	Maintain a financially sustainable agency.	Develop and manage the annual operating budget with adequate reserves.	Ongoing
		Maintain a debt rating of AA (stable) or above.	Ongoing
Public Safety	Protect lives and property of the people we serve.	Continue to provide the citizens of St. Tammany Parish with high-quality customer service and well-trained deputies.	Ongoing
Community Partnerships	Provide a safe community for St. Tammany's children to grow and learn.	Provide School Resource Officers in schools to promote a safe learning environment for students.	Ongoing
Employee Success	Attract and retain talent.	Ensure wellness and benefit programs are valuable, cost effective and desired by employees to support wellness and to retain talent.	Ongoing
		Provide competitive salaries and annual increases to attract and retain talent.	Ongoing
Continuous Improvement	Meet community expectations by aligning them with capital improvements and new initiatives.	Continue to fund the body-worn camera program initiated in FY2021 and prioritize the funding of additional cameras.	Ongoing
Continuous Improvement	Become a model organization.	Foster a culture of continuous improvement through actions that support, challenge and engage the employees.	Ongoing

## Key Performance Measures

**GOAL: Show excellence in financial management and compliance with financial laws**

<b>Activities and Results</b>	<b>FY 2021 Actual</b>	<b>FY 2022 Projected</b>	<b>FY 2023 Estimate</b>
Receive unmodified audit reports from external auditors for each fiscal year	Yes	Yes	Yes
Receive GFOA Distinguished Budget Presentation Award	Yes	Yes	Yes
Receive GFOA Certificate of Achievement for Excellence in Financial Reporting	Pending	Yes	Yes

**GOAL: Maintain a financially sustainable agency**

<b>Activities and Results</b>	<b>FY 2021 Actual</b>	<b>FY 2022 Projected</b>	<b>FY 2023 Estimate</b>
Develop and manage the annual operating budget with adequate reserves:			
End-of-Year Fund Balances in General and Jail Special Revenue Funds	24,838,597	25,260,568	24,521,810
Capital Projects Fund Contributions	13,435,685	5,222,158	2,214,844
STREIF Contributions	1,281,640	1,285,220	1,292,380
Millage rate adopted	11.14	11.14	11.14
Maintain debt rating of AA (stable) or above	Yes	Yes	Yes

**GOAL: Provide a safe community for St. Tammany's children to grow and learn**

<b>Activities and Results</b>	<b>FY 2021 Actual</b>	<b>FY 2022 Projected</b>	<b>FY 2023 Estimate</b>
Local schools served by STPSO School Resource Officers	27	27	28

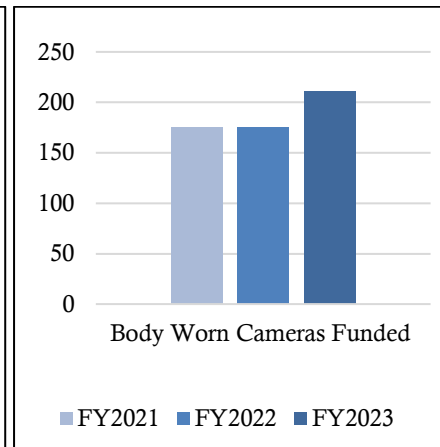
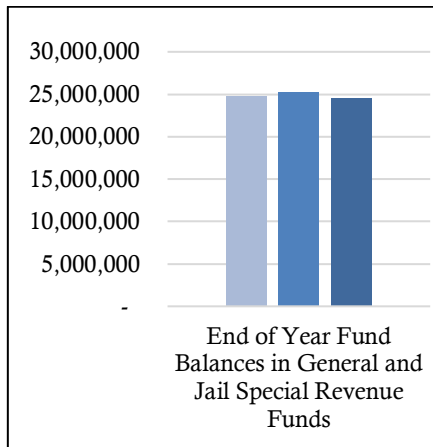
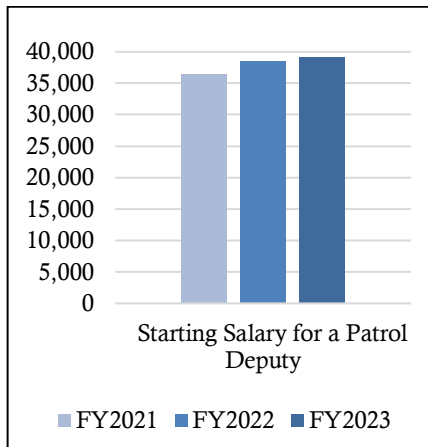
**GOAL: Meet community expectations by aligning them with capital improvements and new initiatives**

<b>Activities and Results</b>	<b>FY 2021 Actual</b>	<b>FY 2022 Projected</b>	<b>FY 2023 Estimate</b>
Body-Worn Cameras Funded	175	175	211



**GOAL: Attract and retain talent**

Activities and Results	FY 2021 Actual	FY 2022 Projected	FY 2023 Estimate
Ensure wellness and benefit programs are valuable, cost effective and desired by employees to support wellness and to retain talent:			
Employee Health Insurance Premium paid by agency	100%	100%	100%
Employer Match on Deferred Compensation Plan	0%	2.5% to 5%	5%
Employees participating in Deferred Comp Plan	189	382	385
Provide competitive salaries and annual increases to attract and retain talent:			
Starting salary for a patrol deputy	36,416	38,476	39,251



**FUND GENERAL FUND**  
**FUNCTION EXECUTIVE**  
**DIVISION SUPPORT SERVICES**  
**DEPARTMENT ADMINISTRATION**  
**DEPT CODE 04**

OBJECT CODE	CHARACTER CODE/ DESCRIPTION	ACTUAL FY21	AMENDED FY22	ADOPTED FY23	% CHG
510500	Salaries - Regular	\$ 706,712	\$ 656,300	\$ 783,400	19%
511000	Salaries - Part Time	-	623	-	-100%
511500	Salaries - Overtime	84	500	500	0%
512000	Salaries - Supplemental	18,469	18,050	18,050	0%
512100	501 Special Pay for Post	6,036	6,016	6,016	0%
512500	Salaries - Other	-	-	-	0%
<b>TOTAL PERSONNEL SERVICES</b>		<b>731,301</b>	<b>681,489</b>	<b>807,966</b>	<b>19%</b>
520500	Pension Expense	87,959	86,350	103,900	20%
521000	Medicare Contributions	10,588	10,220	12,300	20%
521500	Unemployment Insurance	1,133	800	1,060	33%
522000	Deferred Compensation Contribution	84	24,560	40,000	63%
523000	Health Insurance Premiums	49,844	50,342	61,640	22%
523500	Life Insurance Premiums	11,043	10,520	13,000	24%
524500	Disability Insurance	-	-	5,390	100%
525015	Dental Premiums	1,688	2,060	2,220	8%
<b>TOTAL PERSONNEL BENEFITS</b>		<b>162,339</b>	<b>184,852</b>	<b>239,510</b>	<b>30%</b>
548501	Risk Management/General Liability	4,407	4,326	4,700	9%
<b>TOTAL INSURANCE</b>		<b>4,407</b>	<b>4,326</b>	<b>4,700</b>	<b>9%</b>
540500	Advertising	1,250	1,169	-	-100%
541500	Dues & Subscriptions	5,532	10,939	12,450	14%
543000	Freight & Postage	31	300	300	0%
547000	Gasoline	10,742	13,900	17,500	26%
547500	Food Costs	110	507	250	-51%
548000	Uniforms	3,579	4,665	2,600	-44%
<b>TOTAL OPERATING EXPENDITURES</b>		<b>21,244</b>	<b>31,480</b>	<b>33,100</b>	<b>5%</b>
542005	Celluar Phones	6,904	6,800	6,800	0%
<b>TOTAL COMMUNICATIONS</b>		<b>6,904</b>	<b>6,800</b>	<b>6,800</b>	<b>0%</b>
543501	Equipment Rental	4,603	4,500	6,400	42%
<b>TOTAL RENTALS</b>		<b>4,603</b>	<b>4,500</b>	<b>6,400</b>	<b>42%</b>
544515	Fees - Other	2,852	-	-	0%
<b>TOTAL REPAIR &amp; MAINTENANCE</b>		<b>2,852</b>	<b>-</b>	<b>-</b>	<b>0%</b>
545501	Office Supplies	1,402	2,500	2,500	0%
545510	Equipment Under \$2500	837	1,000	500	-50%
545530	Supplies - Other	2,284	4,750	3,000	-37%
<b>TOTAL MATERIAL &amp; SUPPLIES</b>		<b>4,523</b>	<b>8,250</b>	<b>6,000</b>	<b>-27%</b>
546005	Travel Costs and Lodging	4,203	13,824	14,000	1%
546500	Training Fees and Registration	4,236	6,000	11,500	92%
<b>TOTAL EDUCATION &amp; TRAINING</b>		<b>8,439</b>	<b>19,824</b>	<b>25,500</b>	<b>29%</b>
<b>DEPARTMENT TOTAL</b>		<b>\$ 946,612</b>	<b>\$ 941,521</b>	<b>\$ 1,129,976</b>	<b>20%</b>

## Function

The Building Maintenance Department has responsibility for maintaining, cleaning, mowing grass, pruning (trees, shrubs or bushes) and repairing nonfunctional items at facilities owned and/or operated by the St. Tammany Parish Sheriff's Office. Currently, the Building Maintenance Department maintains 13 facilities and 9 radio communication tower sites. These services provide the public and Sheriff's Office staff with clean and safe facilities in a cost-effective manner. The department has four building maintenance technicians who carry out maintenance on facilities owned and/or operated by the Sheriff Office.

## Accomplishments FY2022

- Installed new chiller and file server room A/C at the SLEC.
- Replaced flooring in SLEC tax lobby and media room.
- Refurbished the Bush substation for the new 4th District office.
- Added a generator and transfer switch to the 2nd District office in Mandeville.
- Moved the 3rd District to temporary office in Covington.
- Refurbished the reception area at the Pearl River Training Center.
- Assisted in moving items to Servcorp in Slidell for auction.
- Prepped the Public Integrity Bureau office in Mandeville.
- Moved the Public Integrity Bureau to an office in Mandeville.
- Built two dog kennels for K-9.
- Put up signs at Eden Isles and the 2nd District.
- Cleaned the exterior of SLEC and Crime Lab.
- Performed preventative maintenance on air conditioners throughout the agency.
- Hurricane Ida prep, clean up and repairs.

## Goals and Objectives FY2023

FOCUS AREA	AGENCY STRATEGIC GOAL	DEPARTMENTAL GOALS AND OBJECTIVES	TIMEFRAME
Continuous Improvement	Meet community expectations by aligning them with capital improvements and new initiatives.	Restripe SLEC parking lot.	September-22
		Rebuild oil containment structure at Vehicle Maintenance.	1 year
		Clean out sally port at SLEC and install shelving.	October-22
		Add maintenance storage shed at 2nd District.	1 year
		Add transfer switch to 4th District generator.	1 year
		Install reception desk in SLEC lobby.	August-22
		Convert SLEC lighting to LED.	1 year
		Restripe Crime Lab parking lot.	September-22
		Locate and repair water leaks at SLEC and Crime Lab.	1 year
		Upgrade controls for SLEC and Crime Lab HVAC system.	2-3 years
		Oversee interior and exterior maintenance needs of all STPSO facilities.	On-going
Employee Success	Meet and exceed industry standards through supportive resources, programs, and training.	Implement safety measures to ensure quality maintenance.	On-going
Continuous Improvement	Reduce operating costs.	Perform preventative maintenance on STPSO equipment to increase mechanical performance and longevity.	On-going
		Identify building components that embrace the use of environmentally friendly materials and enhance energy efficiency at STPSO facilities.	On-going
		Purchase appropriate machinery and tools that will help increase efficiency and reduce staff hours required to complete a project.	On-going

## Key Performance Measures

GOAL: Practice fiscal responsibility when managing tax dollars			
Activities and Results	FY 2021 Actual	FY 2022 Projected	FY 2023 Estimate
<b>Cost-effectively manage building improvements:</b> Ensure construction and improvement projects stay within budget.	100%	100%	100%

GOAL: Reduce operating costs			
Activities and Results	FY 2021 Actual	FY 2022 Projected	FY 2023 Estimate
<b>Reduce operational costs through effective preventative maintenance:</b> Complete monthly, quarterly and annual maintenance requirements in accordance with manufacturer recommendations and industry standards.	100%	100%	100%
<b>Maintenance requests are completed in a timely manner:</b> Maintenance issues are cleared within 30 days of work order submission.	99%	99%	99%

## Capital Improvement Plan

- Continue preventive maintenance on 97 air-conditioning units, three chillers, eight air handlers, seven ice machines, one walk-in cooler and one walk-in freezer.
- Replace aging air-conditioning units with new ones.
- Design a new Training Facility.



## Operating Indicators

### Number of buildings: 13

- Slidell LEC
- Slidell Crime Lab
- Slidell Shooting Range
- Covington LEC
- Covington 911
- Covington Narcotics
- Covington Vehicle Maintenance
- Pearl River Training Center
- Pearl River Shoot House
- Pearl River Maintenance Shop
- Bush Substation
- Lacombe Substation
- Mandeville Substation

### Number of tower sites: 9

- Abita Springs: Emile Strain Road
- Animal Shelter: Louisiana Highway 36
- Lacombe: Krentel Road
- Slidell: Sgt. Alfred Road
- Pearl River: Louisiana Highway 41
- Talisheek: Jim Parker Road
- Waldheim: Louisiana Highway 1083
- Blonde: Mapes Road
- Covington: Champagne Street

### Number of HVAC units serviced: 117

- 97 air-conditioning units
- 3 chillers
- 8 air handlers
- 1 walk-in cooler
- 1 walk-in freezer
- 7 ice machines

### Total Number of Filters: 212

- Slidell LEC and Crime Lab: 100
- Covington LEC, Vehicle Maintenance, Narcotics: 33
- Training Center: 26
- Lacombe Substation: 1
- Mandeville Substation: 16
- Radio Towers (parish-wide): 36

### Locations:

- Slidell LEC: 1 chiller, 3 air handlers, 2 air-conditioner in the server rooms and 1 ice machine
- Crime Lab: 2 chillers, 5 air handlers and 2 mini splits
- Covington (LEC, Vehicle Maintenance, Narcotics): 18 air-conditioning units, 2 air-conditioner window units and 2 ice machines
- Pearl River Training Center: 42 air-conditioners, 1 ice machine, 1 walk-in cooler, 1 walk-in freezer
- Pearl River Maintenance Shop: 3 air-conditioners, 1 ice machine
- Lacombe Substation: 1 air-conditioning unit
- Bush Substation: 2 air-conditioning units, 1 ice machine
- Mandeville Substation: 7 air-conditioning units, 1 ice machine
- Radio towers (parish wide): 18 air-conditioning units

**FUND GENERAL FUND**  
**FUNCTION GENERAL GOVERNMENT**  
**DIVISION SUPPORT SERVICES**  
**DEPARTMENT BUILDING MAINTENANCE**  
**DEPT CODE 22**

OBJECT CODE	CHARACTER CODE/ DESCRIPTION	ACTUAL FY21	AMENDED FY22	ADOPTED FY23	% CHG
510500	Salaries - Regular	\$ 252,584	\$ 266,100	\$ 252,500	-5%
511000	Salaries - Part Time	7,568	-	-	0%
511500	Salaries - Overtime	1,456	10,000	10,000	0%
511505	Salaries - Holiday Overtime	94	500	500	0%
511515	On-Call Pay	309	500	500	0%
512000	Salaries Supplemental Pay	15,089	15,634	12,035	-23%
512500	Salaries - Other	(1,489)	-	-	0%
<b>TOTAL PERSONNEL SERVICES</b>		<b>275,611</b>	<b>292,734</b>	<b>275,535</b>	<b>-6%</b>
520500	Pension Expense	32,808	35,800	35,000	-2%
521000	Medicare Contributions	4,033	4,530	4,140	-9%
521500	Unemployment Insurance	587	630	360	-43%
522000	Deferred Compensation Contribution	39	8,500	10,000	18%
522500	FICA Contribution	490	-	-	0%
523000	Health Insurance Premiums	34,939	35,680	37,240	4%
523500	Life Insurance Premiums	4,119	4,600	4,300	-7%
524000	Occupational Insurance	755	-	-	0%
524500	Disability Insurance	-	-	1,820	100%
525015	Dental Premiums	1,195	1,390	1,340	-4%
<b>TOTAL PERSONNEL BENEFITS</b>		<b>78,966</b>	<b>91,130</b>	<b>94,200</b>	<b>3%</b>
548501	Risk Management/General Liability	8,054	-	4,700	100%
<b>TOTAL INSURANCE</b>		<b>8,054</b>	<b>-</b>	<b>4,700</b>	<b>100%</b>
541500	Dues, Fees & Subscriptions	178	350	250	-29%
542500	Utilities	97,992	152,188	427,000	181%
543000	Freight & Postage	277	1,960	1,500	-23%
547000	Gasoline	16,222	29,400	33,000	12%
548000	Uniforms	3,757	3,625	1,625	-55%
<b>TOTAL OPERATING EXPENDITURES</b>		<b>118,427</b>	<b>187,523</b>	<b>463,375</b>	<b>147%</b>
542005	Celluar Phones	3,442	3,120	3,000	-4%
<b>TOTAL COMMUNICATIONS</b>		<b>3,442</b>	<b>3,120</b>	<b>3,000</b>	<b>-4%</b>
543501	Equipment Rental	1,400	2,000	2,000	0%
543505	Building Rental	-	25,594	240,257	839%
<b>TOTAL RENTALS</b>		<b>1,400</b>	<b>27,594</b>	<b>242,257</b>	<b>778%</b>
544000	Building Maintenance/Repair Services	63,820	212,555	223,144	5%
544001	Building Supplies and Equipment	38,320	58,685	60,000	2%
544005	Equipment Repair Services	6,772	9,664	8,000	-17%
544010	Equipment Repair Supplies	9,184	9,336	8,000	-14%
<b>TOTAL REPAIR &amp; MAINTENANCE</b>		<b>118,096</b>	<b>290,240</b>	<b>299,144</b>	<b>3%</b>
544511	Service Contracts	64,110	113,697	123,776	9%
544515	Fees -Other	279	-	-	0%
<b>TOTAL PROFESSIONAL FEES</b>		<b>64,389</b>	<b>113,697</b>	<b>123,776</b>	<b>9%</b>
545510	Equipment under \$2500	12,285	44,445	12,000	-73%
545520	Cleaning & Janitorial Supplies	21,109	31,000	32,000	3%
545530	Supplies Other	3,146	13,000	6,000	-54%
<b>TOTAL MATERIAL &amp; SUPPLIES</b>		<b>36,540</b>	<b>88,445</b>	<b>50,000</b>	<b>-43%</b>
546500	Training Fees and Registration	300	1,400	3,000	114%
<b>TOTAL EDUCATION &amp; TRAINING</b>		<b>300</b>	<b>1,400</b>	<b>3,000</b>	<b>114%</b>
611500	Buildings	1,137,420	62,257	-	-100%
612500	Capital Outlay Other	69,514	210,612	-	-100%
<b>TOTAL CAPITAL OUTLAY</b>		<b>1,206,934</b>	<b>272,869</b>	<b>-</b>	<b>-100%</b>
<b>DEPARTMENT TOTAL</b>		<b>\$ 1,912,157</b>	<b>\$ 1,368,752</b>	<b>\$ 1,558,987</b>	<b>14%</b>

## Function

The Communications Division is the primary 911 public service answering point (PSAP) for 1,126 square miles (846 square miles of land and 280 square miles of water) and approximately 260,000 citizens in St. Tammany Parish. The division also serves travelers using interstate highways and state roadways in the parish.

Communications receives 911 calls for police, fire and EMS services. If the call is determined to be a fire or medical call, it is transferred to the proper authority. In addition to answering calls for service and entering them into a computer-assisted dispatch (CAD) system, the division operates the three primary radio channels that facilitate dispatch and tracking of the agency's patrol deputies as well as officers from five municipalities. Communications also enters radio calls received from other divisions of the agency (CID, Civil, Transport, SOD, Traffic and Crime Lab) and dispatches and tracks those deputies in CAD. Two Communications deputies operate a National Crime Information Computer (NCIC) channel that provides field deputies with background checks and license plate and driver's license data. Telecommunicators enter information on stolen property as well as wanted and missing persons into the NCIC system.

Although Communications Division deputies frequently encounter high-stress situations during calls for service, they continually strive to overcome those stresses and assist the citizens of St. Tammany Parish in a professional and efficient manner.

## Accomplishments FY2022

- Continued certification of new personnel to APCO Tele-communicator 1 Edition 7, which is the standard for the Association of Public-Safety Communications-International.
- Completed monthly continuing education courses for all dispatchers.
- Received no documented complaints from the public about dispatchers.
- Trained nine new employees while maintaining national professional standards.
- Updated the new-employee training program.
- Implemented refresher training for veteran employees, based on national standards.
- Upgraded CAD software to a major new version.
- Helped the agency to execute a redistricting plan for all patrol districts and zones.
- Helped the agency to execute a plan to renumber all patrol Unit IDs and fundamentally change the way dispatch references on-duty units.

## Goals and Objectives FY2023

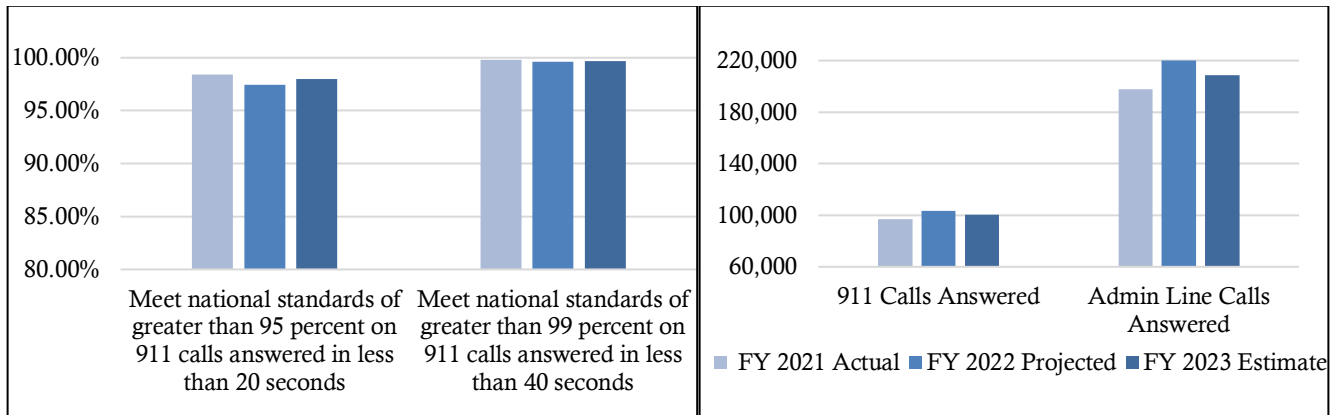
FOCUS AREA	AGENCY STRATEGIC GOAL	DEPARTMENTAL GOALS AND OBJECTIVES	TIMEFRAME
Public Safety	Provide the highest degree of law enforcement, corrections, administrative and communications services.	Answer 98.0 percent (or greater) of 911 calls in less than 20 seconds.	1 year
		Answer 99.7 percent (or greater) of 911 calls in less than 40 seconds.	1 year
Continuous Improvement	Achieve Sheriff's Office objectives with assistance of technology and strategic management of processes.	Implement Rep-Area (sub-zone level) event reporting abilities.	1 year
Employee Success	Meet and exceed industry standards through supportive resources, programs and training.	Achieve certification of all new personnel in the latest edition of APCO Telecommunicator and a new-employee orientation course.	Ongoing
		Complete monthly required continuing education units by all personnel.	Ongoing
Employee Success	Attract and retain talent.	Achieve full staffing in the Communications Center.	Ongoing

## Key Performance Measures

GOAL: Provide the highest degree of law enforcement, corrections, administrative and communications services			
Activities and Results	FY 2021 Actual	FY 2022 Projected	FY 2023 Estimate
Meet national standards of greater than 95 percent on 911 calls answered in less than 20 seconds	98.42%	97.42%	98.00%
Meet national standards of greater than 99 percent on 911 calls answered in less than 40 seconds	99.78%	99.65%	99.70%
CAD Events entered	167,946	202,619	185,283
CAD case numbers entered	17,319	16,352	16,836
911 calls answered	96,800	103,638	100,219
Administrative line calls answered	197,502	219,958	208,730
NCIC entries made	1,436	1,605	1,521
NCIC validations done	3,344	3,435	3,500
Recordings made	353	912	900

## DEPARTMENTAL INFORMATION

## SUPPORT SERVICES DIVISION DEPARTMENT 28 COMMUNICATIONS - 911





**FUND GENERAL FUND**  
**FUNCTION PUBLIC SAFETY**  
**DIVISION SUPPORT SERVICES**  
**DEPARTMENT COMMUNICATIONS - 911**  
**DEPT CODE 28**

OBJECT CODE	CHARACTER CODE/ DESCRIPTION	ACTUAL FY21	AMENDED FY22	ADOPTED FY23	% CHG
510500	Salaries - Regular	\$ 1,498,569	\$ 1,608,700	\$ 1,903,000	18%
511000	Salaries- Part Time	93	-	-	0%
511500	Salaries - Overtime	26,798	30,000	35,000	17%
511505	Salaries - Holiday Overtime	39,688	45,000	45,000	0%
512000	Salaries - Supplemental	54,481	58,705	61,850	5%
512505	Salaries - FTO Pay	17,425	20,000	20,000	0%
<b>TOTAL PERSONNEL SERVICES</b>		<b>1,637,054</b>	<b>1,762,405</b>	<b>2,064,850</b>	<b>17%</b>
520500	Pension Expense	195,591	217,000	256,700	18%
521000	Medicare Contributions	23,563	26,400	30,380	15%
521500	Unemployment Insurance	3,330	2,780	2,620	-6%
522000	Deferred Compensation Contribution	89	22,500	35,000	56%
522500	FICA Contribution	47	-	-	0%
523000	Health Insurance Premiums	308,756	315,050	364,240	16%
523500	Life Insurance Premiums	25,315	27,500	31,600	15%
524500	Disability Insurance	-	-	13,310	100%
525015	Dental Premiums	10,532	12,345	13,110	6%
<b>TOTAL PERSONNEL BENEFITS</b>		<b>567,223</b>	<b>623,575</b>	<b>746,960</b>	<b>20%</b>
548501	Risk Management/General Liability	17,926	15,312	16,300	6%
<b>TOTAL INSURANCE</b>		<b>17,926</b>	<b>15,312</b>	<b>16,300</b>	<b>6%</b>
541500	Dues & Subscriptions	6,079	69,649	22,020	-68%
543000	Freight & Postage	30	100	300	200%
547000	Gasoline	2,700	4,950	6,500	31%
548000	Uniforms	17,200	15,000	15,275	2%
<b>TOTAL OPERATING EXPENDITURES</b>		<b>26,009</b>	<b>89,699</b>	<b>44,095</b>	<b>-51%</b>
542001	Telephones	9,673	9,760	9,700	-1%
542005	Cellular Phones	565	580	555	-4%
<b>TOTAL COMMUNICATIONS</b>		<b>10,238</b>	<b>10,340</b>	<b>10,255</b>	<b>-1%</b>
543501	Equipment Rental	3,749	3,900	3,900	0%
<b>TOTAL RENTALS</b>		<b>3,749</b>	<b>3,900</b>	<b>3,900</b>	<b>0%</b>
544005	Equipment Repair Services	-	250	250	0%
544010	Equipment Repair Supplies	-	250	250	0%
<b>TOTAL REPAIR &amp; MAINTENANCE</b>		<b>-</b>	<b>500</b>	<b>500</b>	<b>0%</b>
544511	Service Contracts	46,590	43,312	58,180	34%
544515	Fees - Other	50,800	-	-	0%
<b>TOTAL PROFESSIONAL FEES</b>		<b>97,390</b>	<b>43,312</b>	<b>58,180</b>	<b>34%</b>
545501	Office Supplies	2,429	2,500	2,500	0%
545505	Law Enforcement Supplies	96	-	500	100%
545510	Equipment Under \$2500	6,000	6,409	3,000	-53%
545520	Cleaning & Janitorial Supplies	150	100	100	0%
545530	Supplies - Other	114	105	500	376%
<b>TOTAL MATERIAL &amp; SUPPLIES</b>		<b>8,789</b>	<b>9,114</b>	<b>6,600</b>	<b>-28%</b>
546005	Travel Costs and Lodging	460	186	500	169%
546500	Training Fees and Registration	1,251	2,400	2,000	-17%
<b>TOTAL EDUCATION &amp; TRAINING</b>		<b>1,711</b>	<b>2,586</b>	<b>2,500</b>	<b>-3%</b>
<b>DEPARTMENT TOTAL</b>		<b>\$ 2,370,089</b>	<b>\$ 2,560,743</b>	<b>\$ 2,954,140</b>	<b>15%</b>

## Function

The Criminal Records/Collections Department encompasses two separate sections: Criminal Records and Collections. It constitutes a nexus of most documentation generated by Sheriff's Office criminal investigations and provides a key interface for citizens to the court system and other law enforcement agencies.

The Criminal Records section is responsible for data entry of traffic tickets issued by the Sheriff's Office, document scanning and indexing, arrest packet preparation, processing of incidents and other report types and online posting of accident reports and associated documents. Additionally, the section processes background checks, Louisiana Incident Based Reporting System (formerly Uniform Crime Reporting) statistics and judicial expungements. Clerks respond to information requests from the public and other entities in person, by telephone and online.

Warrants personnel maintain all agency warrant files. This process consists of data entry of Sheriff's Office and justice of the peace warrants and some 22nd Judicial District Court attachments (juvenile, non-support and civil).

The Collections section is responsible for collection of fines and fees related to traffic citations issued through the 22<sup>nd</sup> Judicial Court, regardless of the issuing agency. The section also is responsible for collection of Traffic Court and Criminal Court fines.

## Accomplishments FY2022

- Completed quarterly audits of agency citations.
- Created and distributed to the public a Quick Response code as a means of encouraging online requests for reports and background checks.
- Validated all existing attachments from 2000 through 2021.
- Established an interface between Cloud Gavel and RMS for recalling warrants.
- Online training was assigned and completed by seven clerks.
- Updated to a fully paperless Field Training Officer (FTO) program.
- Certified several deputies as FTOs.

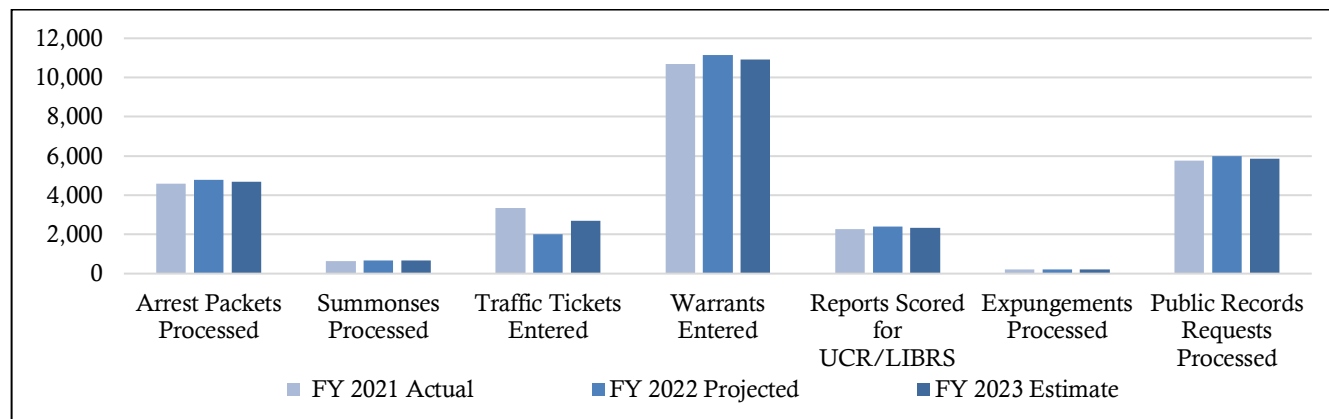
## Goals and Objectives FY2023

FOCUS AREA	AGENCY STRATEGIC GOALS	DEPARTMENTAL GOALS AND OBJECTIVES	TIMEFRAME
Continuous Improvement	Provide the public with accurate and complete information.	Expand the ability for outside agencies to request information through GOVQA.	Ongoing
Community Partnerships	Embrace and encourage community partnerships and an environment of mutual trust.	Work on integration of systems with the Clerk of Court's Office and the District Attorney's Office.	2-3 years
Continuous Improvement	Achieve Sheriff's Office objectives with assistance of technology and strategic management of processes.	Continue scanning index card files in Laserfiche and index information for electronic retrieval.	Ongoing
		Continue to validate attachments for maintenance clean-up of files.	Ongoing
		Continue indexing scanned microfilm images in Laserfiche.	Ongoing
		Assist in establishing an interface between RMS and the Clerk of Court's software system to automate the process of exchanging information related to attachments and recalls.	2-3 years
		Validate the RS codes in each program to reflect the most current is available.	Ongoing
		Modify the agency's records retention schedule on file with the Louisiana Secretary of State's Office to better match our Laserfiche storage structure.	1 year
		Establish a custom development within Sheriff 365 to identify payments paid in full for DWIs and drug charges in order to distribute funds to the appropriate agency.	October 2022
		Establish a custom development within Sheriff 365 to allow tracking of balances that are court ordered to be dismissed.	1 year
Employee Success	Meet and exceed industry standards through supportive resources, programs and training.	Promote training and cross-training of all personnel.	Ongoing
		Plan for an additional clerk to receive certification for LIBRS.	1 year

## Key Performance Measures

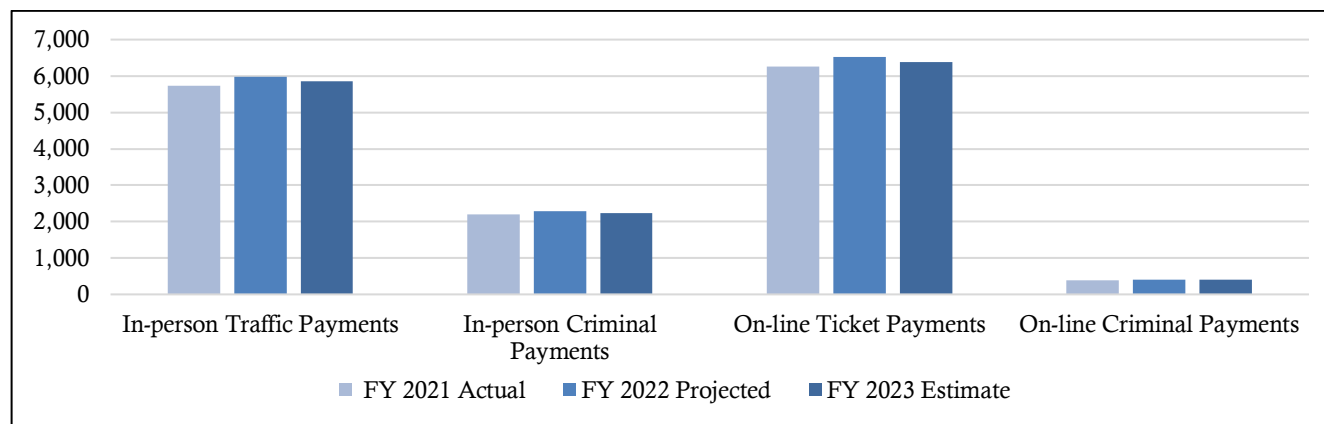
**GOAL: Achieve Sheriff's Office objectives with assistance of technology and strategic management of processes**

Activities and Results	FY 2021 Actual	FY 2022 Projected	FY 2023 Estimate
Input and preserve all records in an appropriate environment:			
Arrest packets processed	4,589	4,789	4,689
Arrest packets/per employee (3)	1,530	1,596	1,563
Summonses processed	627	684	656
DWI packets processed	173	181	177
Traffic tickets entered	3,349	2,009	2,679
Warrants entered	10,681	11,145	10,913
Warrants entered/per employee (2)	5,341	5,573	5,457
Reports scored for LIBRS	2,285	2,384	2,335
Expungements processed	204	213	208
Online accident reports sold	1,208	1,261	2,135
Bond forfeitures and refunds	113	138	135
Public records requests processed	5,746	5,996	5,871



**GOAL: Provide effective central monetary collection services**

Activities and Results	FY 2021 Actual	FY 2022 Projected	FY 2023 Estimate
In-person traffic payments	5,726	5,974	5,850
In-person criminal payments	2,192	2,287	2,239
Online ticket payments	6,254	6,525	6,389
Online criminal payments	388	404	396
Payments received/per employee (5)	2,912	3,038	2,975





FUND	GENERAL FUND
FUNCTION	GENERAL GOVERNMENT
DIVISION	SUPPORT SERVICES
DEPARTMENT	CRIMINAL RECORDS
DEPT CODE	09

OBJECT CODE	CHARACTER CODE/ DESCRIPTION	ACTUAL FY21	AMENDED FY22	ADOPTED FY23	% CHG
510500	Salaries - Regular	736,924	766,900	823,165	7%
511000	Salaries - Part Time	7,329	7,500	7,600	1%
511500	Salaries - Overtime	7,169	7,500	7,500	0%
511505	Salaries - Holiday Overtime	-	83	100	20%
512000	Salaries - Supplemental	10,404	10,335	9,025	-13%
512100	501 Special Pay for Post	-	-	-	0%
512505	Salaries - FTO Pay	1,050	3,750	3,500	-7%
<b>TOTAL PERSONNEL SERVICES</b>		<b>762,876</b>	<b>796,068</b>	<b>850,890</b>	<b>7%</b>
520500	Pension Expense	91,252	98,100	107,100	9%
521000	Medicare Contributions	10,992	12,020	12,790	6%
521500	Unemployment Insurance	1,506	1,260	1,110	-12%
522000	Deferred Compensation Contribution	77	18,850	30,000	59%
522500	FICA Contribution	454	470	480	2%
523000	Health Insurance Premiums	135,326	141,921	160,940	13%
523500	Life Insurance Premiums	11,760	12,950	13,500	4%
524000	Occupational Insurance	1,132	1,140	1,180	4%
524500	Disability Insurance	-	-	5,600	100%
525015	Dental Premiums	4,645	5,650	5,795	3%
526000	Detective Differential	503	503	503	0%
<b>TOTAL PERSONNEL BENEFITS</b>		<b>257,647</b>	<b>292,864</b>	<b>338,998</b>	<b>16%</b>
548501	Risk Management/General Liability	6,728	6,841	7,400	8%
<b>TOTAL INSURANCE</b>		<b>6,728</b>	<b>6,841</b>	<b>7,400</b>	<b>8%</b>
541500	Dues, Fees & Subscriptions	1,803	13,353	17,800	33%
543000	Freight & Postage	19	50	150	200%
547000	Gasoline	1,445	3,250	3,600	11%
548000	Uniforms	8,620	8,550	6,825	-20%
<b>TOTAL OPERATING EXPENDITURES</b>		<b>11,887</b>	<b>25,203</b>	<b>28,375</b>	<b>13%</b>
542005	Celluar Phones	834	1,215	1,215	0%
<b>TOTAL COMMUNICATIONS</b>		<b>834</b>	<b>1,215</b>	<b>1,215</b>	<b>0%</b>
543501	Equipment Rental	5,557	6,000	6,000	0%
<b>TOTAL RENTALS</b>		<b>5,557</b>	<b>6,000</b>	<b>6,000</b>	<b>0%</b>
544005	Equipment Repair Services	-	400	1,000	150%
<b>TOTAL REPAIR &amp; MAINTENANCE</b>		<b>-</b>	<b>400</b>	<b>1,000</b>	<b>150%</b>
544510	Consultant Fees	3,333	19,600	9,000	-54%
544511	Service Contracts	23,899	26,207	25,150	-4%
544515	Fees - Other	-	-	-	0%
<b>TOTAL PROFESSIONAL FEES</b>		<b>27,232</b>	<b>45,807</b>	<b>34,150</b>	<b>-25%</b>
545501	Office Supplies	3,300	4,800	4,500	-6%
545505	Law Enforcement Supplies	-	300	-	-100%
545510	Equipment Under \$2500	5,619	5,044	3,400	-33%
545530	Supplies - Other	235	1,156	600	-48%
<b>TOTAL MATERIAL &amp; SUPPLIES</b>		<b>9,154</b>	<b>11,300</b>	<b>8,500</b>	<b>-25%</b>
546005	Travel Costs and Lodging	-	-	800	100%
546500	Training Fees and Registration	-	800	1,000	25%
<b>TOTAL EDUCATION &amp; TRAINING</b>		<b>-</b>	<b>800</b>	<b>1,800</b>	<b>125%</b>
<b>DEPARTMENT TOTAL</b>		<b>\$ 1,081,915</b>	<b>\$ 1,186,498</b>	<b>\$ 1,278,328</b>	<b>7.7%</b>

## Function

The mission of the Human Resources Department is to recruit, retain and develop a highly competent workforce that supports the mission of the St. Tammany Parish Sheriff's Office. The Sheriff's Office is one of the region's most diverse employers, employing specialists such as scientists, attorneys, information systems specialists and accountants. They have chosen to dedicate their professional skills in a meaningful way through public service to the citizens of St. Tammany.

The employees of this agency are its greatest resource. For that reason, the Human Resources Department provides a broad range of services. The department strives to foster an atmosphere of personal concern, establish a culture that values diversity and places emphasis on the development of employees and their leadership capabilities. Our goal is to provide a working environment with open communication and ensure that employees derive a sense of accomplishment, contribution and pride from their association with the Sheriff's Office.

The Human Resources Department provides support to management staff to ensure the agency's ability to attract and retain the highest caliber of employees. Human Resources is responsible for recruitment and hiring, job classification, compensation, benefits administration and personnel relations for an agency of approximately 750 full-time and part-time employees, 50 reserves and 280 retirees. The department works with executive staff to ensure all agency policies and procedures comply with legislative and regulatory mandates and reporting requirements.

The Sheriff's Office offers a comprehensive benefits package for full-time employees. Benefits include but are not limited to:

- Pension
- Deferred compensation plan
- Medical insurance
- Dental insurance
- Life insurance
- Vision insurance
- Long-term disability insurance
- 13 paid annual holidays
- Annual leave
- Extended illness benefits
- Voluntary leave-transfer program
- Bereavement leave
- College tuition reimbursement
- Education incentives
- Employee assistance program (EAP)
- Wellness program

To secure the highest-quality employees, Human Resources performs extensive background checks on prospective employees. Background investigations begin with processing the applicant's name through the National Crime Information Center (NCIC) database to check for any criminal history. All applicants considered for employment must complete an extensive questionnaire and interview. They are subjected to rigorous cognitive and psychological testing before proceeding in the hiring process. Background information is reviewed and verified once these processes are complete. References are checked and a background report is generated. All applicants considered for hire complete a pre-employment physical, which includes a drug screening.

New-hire employees are fingerprinted and registered with the Federal Bureau of Investigation Automated Fingerprint Identification System (AFIS.)

### Accomplishments FY2022

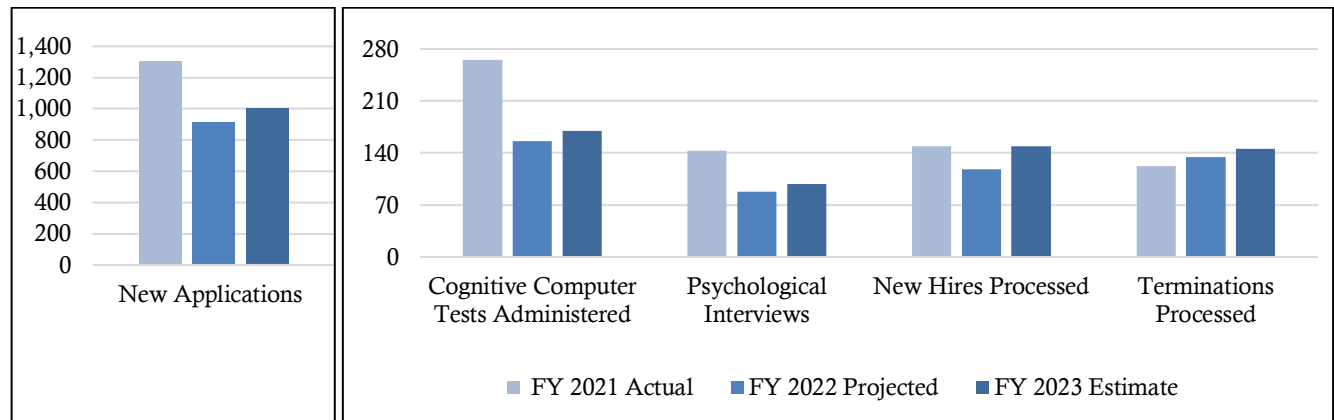
- Implemented an exploration into new policy software
- Continued the employer match for the Deferred Compensation Plan.
- Provided an additional Human Resources location in Covington
- Cross trained payroll employees into Benefits and Backgrounds
- Implemented a new recruiting campaign targeting a more diverse workforce.

### Goals and Objectives FY2023

FOCUS AREA	AGENCY STRATEGIC GOAL	DEPARTMENTAL GOALS AND OBJECTIVES	TIMEFRAME
Employee Success	Attract and retain talent.	Host virtual open house.	By FY2024
		Attract, hire, develop and retain an effective, diverse, professional, dedicated and responsive team of employees; continue a recruiting campaign targeting a more diverse workforce.	Ongoing
Employee Success	Meet and exceed industry standards through supportive resources, programs and training.	Implement a cross-training program for supervisors.	TBD
Continuous Improvement	Achieve Sheriff's Office objectives with assistance of technology and strategic management of processes.	Implement a new policy management software to streamline updates of agency policies and standard operating procedures.	By FY2024
		Implement an onboarding program to process new hires.	TBD
		Continue education via digital media.	By FY2024
		Continue working with managers of all departments to update job descriptions.	By FY2025

## Key Performance Measures

GOAL: Attract and retain talent			
Activities and Results	FY 2021 Actual	FY 2022 Projected	FY 2023 Estimate
New applications	1,301	913	1,000
Cognitive computer tests administered	265	156	170
Psychological interviews	143	88	98
New hires processed	149	118	149
Full-time employees	130	100	130
Part-time employees	9	9	9
Reserve employees	10	9	10
Terminations processed	122	134	146
Full-time employees	111	117	123
Part-time employees	3	7	11
Reserve employees	8	10	12
Occupational injuries	70	54	50
Family Medical Leave administered	87	97	107
Administrative Review Board hearings	0	0	1
Policies written	3	2	2
Policies revised	2	2	3
Departmental procedures written	2	2	2
Departmental procedures revised	1	1	3



**FUND GENERAL FUND**  
**FUNCTION GENERAL GOVERNMENT**  
**DIVISION SUPPORT SERVICES**  
**DEPARTMENT HUMAN RESOURCES**  
**DEPT CODE 06**

OBJECT CODE	CHARACTER CODE/ DESCRIPTION	ACTUAL FY21	AMENDED FY22	ADOPTED FY23	% CHG
510500	Salaries - Regular	\$ 505,313	\$ 538,000	\$ 542,500	1%
511000	Salaries - Part Time	960	-	-	0%
511500	Salaries - Overtime	2,734	3,200	3,500	9%
511505	Salaries - Holiday Overtime	-	500	200	-60%
512000	Salaries - Supplemental	2,118	11,835	12,050	2%
512100	501 Special Pay for Post	11,786	215	-	-100%
512500	Salaries Other	167,907	170,871	190,000	11%
512505	Salaries - FTO Pay	2,475	1,500	1,500	0%
<b>TOTAL PERSONNEL SERVICES</b>		<b>693,293</b>	<b>726,121</b>	<b>749,750</b>	<b>3%</b>
520500	Pension Expense	84,089	89,100	94,700	6%
521000	Medicare Contributions	9,999	10,770	11,210	4%
521500	Unemployment Insurance	1,292	1,130	970	-14%
522000	Deferred Compensation Contribution	68	16,567	23,000	39%
522500	FICA Contributions	79	50	100	100%
523000	Health Insurance Premiums	85,291	89,720	95,920	7%
523500	Life Insurance Premiums	7,997	9,200	9,200	0%
524000	Occupational Insurance	94	-	-	0%
524500	Disability Insurance	-	-	4,910	100%
525015	Dental Premiums	2,904	3,545	3,455	-3%
<b>TOTAL PERSONNEL BENEFITS</b>		<b>191,813</b>	<b>220,082</b>	<b>243,465</b>	<b>11%</b>
548501	Risk Management/General Liability	4,812	5,659	6,300	11%
<b>TOTAL REPAIR &amp; MAINTENANCE</b>		<b>4,812</b>	<b>5,659</b>	<b>6,300</b>	<b>11%</b>
540500	Advertising	2,680	2,250	8,000	256%
541500	Dues & Subscriptions	38,396	51,032	51,218	0%
543000	Freight & Postage	363	250	150	-40%
547000	Gasoline	4,960	6,000	6,000	0%
548000	Uniforms	5,671	4,975	4,225	-15%
<b>TOTAL OPERATING EXPENDITURES</b>		<b>52,070</b>	<b>64,507</b>	<b>69,593</b>	<b>8%</b>
542005	Cellular Phones	2,210	2,220	2,350	6%
<b>TOTAL COMMUNICATIONS</b>		<b>2,210</b>	<b>2,220</b>	<b>2,350</b>	<b>6%</b>
543501	Equipment Rental	1,721	1,700	1,800	6%
<b>TOTAL RENTALS</b>		<b>1,721</b>	<b>1,700</b>	<b>1,800</b>	<b>6%</b>
544005	Equipment Repair Services	-	750	250	-67%
<b>TOTAL REPAIR &amp; MAINTENANCE</b>		<b>-</b>	<b>750</b>	<b>250</b>	<b>-67%</b>
544511	Service Contracts	6,000	700	1,610	130%
544515	Fees - Other	3,512	-	-	0%
545560	Medical Provider Costs	75,573	82,500	90,000	9%
<b>TOTAL PROFESSIONAL FEES</b>		<b>85,085</b>	<b>83,200</b>	<b>91,610</b>	<b>10%</b>
545501	Office Supplies	1,179	2,050	2,500	22%
545510	Equipment Under \$2500	2,431	3,476	1,500	-57%
545530	Supplies - Other	15,980	16,000	20,000	25%
<b>TOTAL MATERIAL &amp; SUPPLIES</b>		<b>19,590</b>	<b>21,526</b>	<b>24,000</b>	<b>11%</b>
546500	Travel Costs and Lodging	980	1,600	2,500	56%
546505	Training Fees and Registration	1,496	3,200	7,006	119%
546505	Tuition Reimb & Textbooks	10,000	13,000	18,000	38%
<b>TOTAL EDUCATION &amp; TRAINING</b>		<b>12,476</b>	<b>17,800</b>	<b>27,506</b>	<b>55%</b>
<b>DEPARTMENT TOTAL</b>		<b>\$ 1,063,070</b>	<b>\$ 1,143,565</b>	<b>\$ 1,216,624</b>	<b>6%</b>



## Function

The Information Systems Department (I/S) provides responsive, high-quality and cost-effective information technology solutions and services that promote the efficiency and effectiveness of all departments of the St. Tammany Parish Sheriff's Office.

I/S serves the needs of internal customers as well as other agencies that connect to the STPSO network. In order to fulfill this role, I/S staff focus on providing value-added interaction and strive to exceed expectations.

Managing technology and technology-based solutions is becoming more complex. The agency's specific requirements guide decisions regarding implementation of new technologies, not simply a desire to keep up with the latest available technology. Integration of user-friendly systems allows Sheriff's Office personnel to concentrate on their tasks rather than the technology.

Certifications held by I/S staff include:

- CompTia A+
- MCP – Administering a SQL Database Infrastructure
- Azure Fundamentals
- CCNA
- CCNP Enterprise
- Cisco Certified Specialist – Enterprise Advanced Infrastructure Implementation
- Cisco Certified Specialist – Enterprise Design
- Cisco Certified Specialist – Enterprise Core
- DCSE – Dell Certified Systems Expert

## Accomplishments FY2022

- Implemented .NET CAD for 911.
- Implemented a new work order management system for IS.
- Replaced the current ALPR system.
- Implemented a new Interview Room Solution.
- Upgraded Cloud Gavel 365.
- Implemented LENNS.
- Upgraded Munis.
- Upgrade call system (CUCM) to version 12, Call Manager to version 12/5, Voicemail to version 12.5, Customer Emergency Responder to version 12.5, and IM Presence Server to version 12.5.
- Implemented CARFAX.
- Created a new Patrol district.
- Moved Patrol District 4 to new location.
- Moved Patrol District 3 to new location.

- Moved the Public Integrity Bureau to new location.
- Moved Public Affairs to new location.
- Created additional office space on the west side of the parish for Human Resources.
- Implemented new software for the jail commissary.
- Upgraded Offender Watch software.
- Expanded use of body-worn cameras for additional divisions.
- Replaced the jail Call Center with a new server.
- Upgraded Vmware.

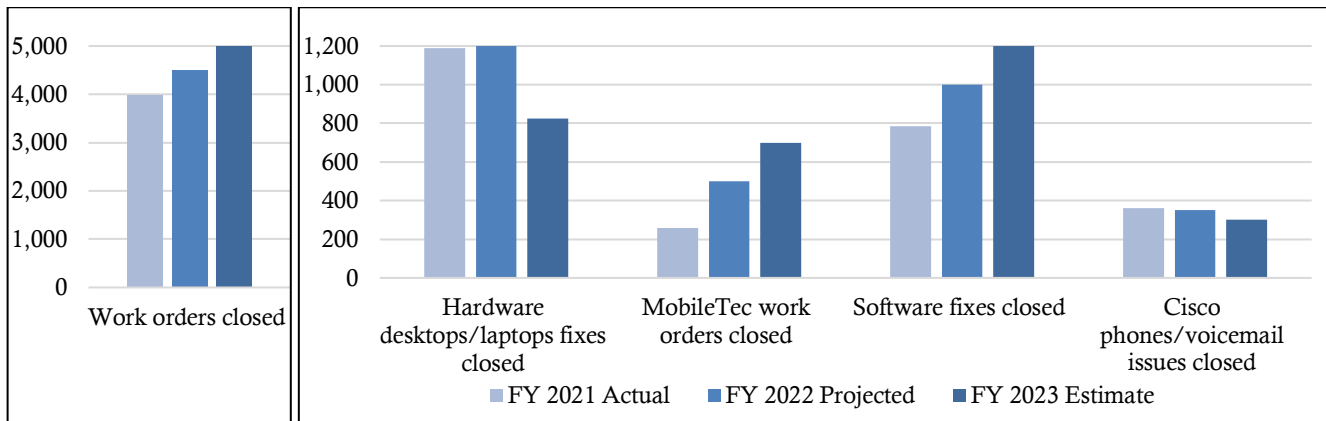
### Goals and Objectives FY2023

FOCUS AREA	AGENCY STRATEGIC GOAL	DEPARTMENTAL GOALS AND OBJECTIVES	TIMEFRAME
Financial Stability	Provide effective central monetary collection services.	Obtain new software to handle Louisiana-based ad valorem tax collection more efficiently.	1 year
Continuous Improvement	Achieve Sheriff's Office objectives with assistance of technology and strategic management of processes.	Upgrade JPI software to its latest version to improve accessibility, security, automation of tasks and other technological advancements and functionality	1 year
		Upgrade RMS.	1 year
		Implement a new policy management software.	By Fiscal Year 2024
		Establish a custom development within Sheriff 365 to identify payments paid in full for DWI's and drug charges in order to distribute to the appropriate agency.	October 2022
		Establish a custom development within Sheriff 365 to allow tracking of balances that are court-ordered to be dismissed.	1 year
		Upgrade Call Agent to version 12.5	August 2022

## Key Performance Measures

**GOAL: Achieve Sheriff's Office objectives with assistance of technology and strategic management of processes**

Activities and Results	FY 2021 Actual	FY 2022 Projected	FY 2023 Estimate
Work orders closed	3,987	4,500	5,000
Active directory password/amended accounts closed	179	550	650
Printer issues closed	114	20	20
Hardware desktop/laptop fixes closed	1,188	1,200	825
MobileTec work orders closed	258	500	700
Operating system issues closed	95	125	125
Software fixes closed	785	1,000	1,200
Cisco phone/voicemail issues closed	360	350	300
Servers purchased and set up	2	4	5
Daily data back-up size (terabytes)	30	31	32



**FUND GENERAL FUND**  
**FUNCTION GENERAL GOVERNMENT**  
**DIVISION SUPPORT SERVICES**  
**DEPARTMENT INFORMATION SYSTEMS**  
**DEPT CODE 07**

OBJECT CODE	CHARACTER CODE/ DESCRIPTION	ACTUAL FY21	AMENDED FY22	ADOPTED FY23	% CHG
510500	Salaries - Regular	\$ 456,672	\$ 451,850	\$ 468,100	4%
511500	Salaries - Overtime	2,090	5,800	6,000	3%
511505	Salaries - Holiday Overtime	6	250	500	100%
511515	On-Call Pay	19,988	25,000	25,000	0%
512505	Salaries - FTO Pay	-	1,425	1,000	-30%
<b>TOTAL PERSONNEL SERVICES</b>		<b>478,756</b>	<b>484,325</b>	<b>500,600</b>	<b>3%</b>
520500	Pension Expense	58,515	59,500	63,100	6%
521000	Medicare Contributions	6,890	7,040	7,470	6%
521500	Unemployment Insurance	1,036	770	650	-16%
522000	Deferred Compensation Contribution	28	8,700	14,000	61%
522500	FICA Contribution	-	5	-	-100%
523000	Health Insurance Premiums	63,539	62,870	69,880	11%
523500	Life Insurance Premiums	7,213	7,200	7,600	6%
524500	Disability Insurance	-	-	3,270	100%
525015	Dental Premiums	2,149	2,565	2,520	-2%
<b>TOTAL PERSONNEL BENEFITS</b>		<b>139,370</b>	<b>148,650</b>	<b>168,490</b>	<b>13%</b>
548501	Risk Management/General Liability	23,941	33,320	37,200	12%
<b>TOTAL INSURANCE</b>		<b>23,941</b>	<b>33,320</b>	<b>37,200</b>	<b>12%</b>
541500	Dues, Fees & Subscriptions	73,965	307,394	276,532	-10%
543000	Freight & Postage	436	300	300	0%
547000	Gasoline	2,697	8,800	11,000	25%
548000	Uniforms	6,096	5,191	4,550	-12%
<b>TOTAL OPERATING EXPENDITURES</b>		<b>83,194</b>	<b>321,685</b>	<b>292,382</b>	<b>-9%</b>
542001	Telephones	119,279	139,652	145,000	4%
542005	Cellular Phones	10,715	8,500	8,000	-6%
542010	Pagers	136	140	140	0%
<b>TOTAL COMMUNICATIONS</b>		<b>130,130</b>	<b>148,292</b>	<b>153,140</b>	<b>3%</b>
543501	Equipment Rental	307	440	440	0%
<b>TOTAL RENTALS</b>		<b>307</b>	<b>440</b>	<b>440</b>	<b>0%</b>
544005	Equipment Repair Services	742	1,000	1,000	0%
544010	Equipment Repair Supplies	19,214	2,000	2,000	0%
<b>TOTAL REPAIR &amp; MAINTENANCE</b>		<b>19,956</b>	<b>3,000</b>	<b>3,000</b>	<b>0%</b>
544510	Consultant Fees	4,284	5,000	5,000	0%
544511	Service Contracts	475,134	462,663	568,655	23%
544515	Fees - Other	14,876	20,150	-	-100%
<b>TOTAL PROFESSIONAL FEES</b>		<b>494,294</b>	<b>487,813</b>	<b>573,655</b>	<b>18%</b>
545501	Office Supplies	758	2,000	2,000	0%
545510	Equipment Under \$2500	164,059	84,033	294,500	250%
545530	Supplies - Other	2,548	3,600	3,800	6%
<b>TOTAL MATERIAL &amp; SUPPLIES</b>		<b>167,365</b>	<b>89,633</b>	<b>300,300</b>	<b>235%</b>
546505	Travel Costs and Lodging	-	3,200	5,000	56%
546500	Training Fees and Registration	8,725	12,034	15,000	25%
<b>TOTAL EDUCATION &amp; TRAINING</b>		<b>8,725</b>	<b>15,234</b>	<b>20,000</b>	<b>31%</b>
612000	Technology	233,133	34,003	-	-100%
<b>TOTAL CAPITAL OUTLAY</b>		<b>233,133</b>	<b>34,003</b>	<b>-</b>	<b>-100%</b>
<b>DEPARTMENT TOTAL</b>		<b>\$ 1,779,171</b>	<b>\$ 1,766,395</b>	<b>\$ 2,049,207</b>	<b>16%</b>

## Function

Professional Standards includes the offices of Legal and Risk Management, both of which work closely with the sheriff, chief deputy and executive staff on all matters regarding the provision of legal services, risk assessment and risk control for the Sheriff's Office. These services include, but are not limited to, the following:

- Contracts
- Public bids
- Records and subpoena requests
- Agency liability and risk assessment
- Claims adjusting
- Interagency cooperative endeavors
- Insurance programs and management
- Vendor service agreements
- Agency requests for proposals
- Motion practice and small claims
- Legal research and opinions
- Supervision of active litigation
- Intergovernmental agreements
- Collections

In addition, the Legal team works with the Human Resources Department on policy reviews and employee rights under federal and state laws; assists other agency departments in updating policy to meet federal and state standards and regulations; works with the Training Department on agency compliance with federal and state laws; assists the Civil Division with compliance matters related to assessment, collection, service and enforcement procedures on tax and property; works with local, state and federal government agencies to create intergovernmental memorandums of understanding and other agreements; and works closely with the St. Tammany Parish Jail, the warden and the jail's health services provider to ensure compliance with state and agency jail guidelines, the jail handbook and execution of service contracts.

Risk Management identifies, assesses and manages risks to the agency's ability to achieve goals and objectives. It coordinates insurance programs and manages claims programs, including the total cost of risk. It adopts financial protection measures through risk transfer, risk avoidance and/or risk retention programs. It promotes adequate insurance coverage for the agency at reasonable cost.

## Accomplishments FY2022

- Reorganized and enhanced risk and claims management processes to promote a more hands-on approach to claims evaluation and resolution; ultimately saving the agency money while increasing cost recovery.
- Acquisition of insurance products covering essential agency infrastructure and operations at the most advantageous cost during a challenging insurance market.
- Enhanced contract and service agreement review and management benefitting all agency departments.
- Prepared and renewed cooperative endeavor agreements, intergovernmental agreements and memoranda of understanding documents associated with agreements between the Sheriff's Office and governmental and private agencies.



- Drafted, reviewed, commented upon, revised and negotiated vendor agreements between the Sheriff's Office and companies providing services to the agency.
- Provided legal counsel to multiple agency departments including the Civil Division, Criminal Records, Court Security, Crime Lab, Human Resources, Finance, Purchasing, Training, Investigations and the St. Tammany Parish Jail.

### Goals and Objectives FY2023

FOCUS AREA	AGENCY STRATEGIC GOALS	DEPARTMENTAL GOALS AND OBJECTIVES	TIMEFRAME
Public Safety	Provide the highest degree of law enforcement, corrections, administrative and communications services.	Assist the agency Training Department with periodic updates on law and jurisprudence relevant to training subjects and objectives.	Ongoing
		Develop an expanded evaluation program to identify potential risk and safety issues at agency properties with an eye toward loss prevention.	December 2022
Continuous Improvement	Provide the public with accurate and complete information.	Expand internal agency record keeping to include storage and archiving of agency posts and communications received from multiple social media platforms.	TBD
	Achieve Sheriff's Office objectives with assistance of technology and strategic management of processes.	Expand centralized digital repository and access for all agency contracts, CEAs, MOUs, IGAs and vendor certificates of insurance.	Ongoing
Financial Stability	Show excellence in financial management and compliance with financial laws.	Development of standardized bid terms and conditions applicable to all requests for bids made by the agency, and contract terms applicable to all vendors seeking to do business with the agency. Placing the terms and conditions on the agency website for ease of public access.	November 2022
	Provide effective central monetary collection services.	Expand collection efforts and track recovery and restitution remittance in agency damage claims against at-fault parties.	Ongoing
	Prepare for contingencies.	Deliver services in the most cost-effective manner.	Ongoing

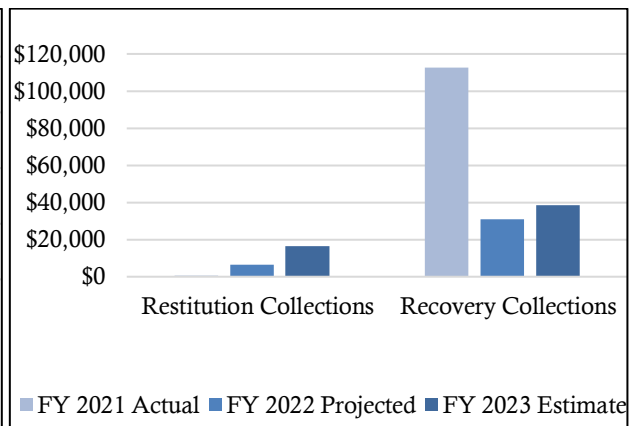
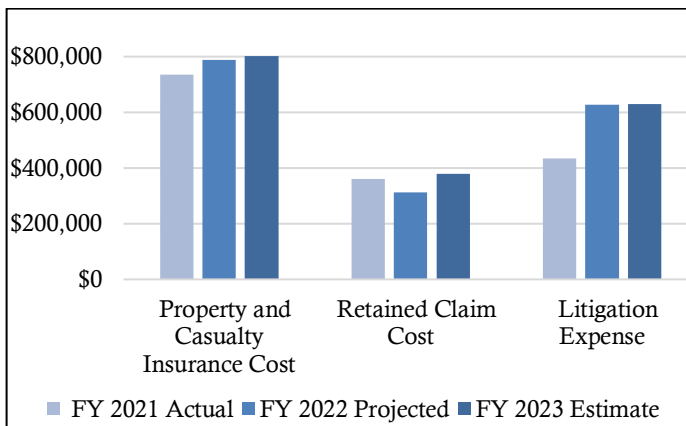
## Key Performance Measures

**GOAL: Prepare for contingencies**

Activities and Results	FY 2021 Actual	FY 2022 Projected	FY 2023 Estimate
Total cost of risk	\$1,530,389	\$1,728,065	\$1,849,840
Property and casualty insurance cost	\$734,618	\$788,292	\$839,962
Retained claim cost	\$361,340	\$311,538	\$379,878
Litigation expense	\$434,431	\$628,235	\$630,000
Total number claims	27	30	30
Auto	17	22	22
General liability	10	8	8
Public records requests	845	1,005	1,209

**GOAL: Provide effective central monetary collection services**

Activities and Results	FY 2021 Actual	FY 2022 Projected	FY 2023 Estimate
Total collections	\$113,133	\$37,321	\$55,000
Restitution collections	\$647	\$6,462	\$16,500
Recovery collections	\$112,486	\$30,859	\$38,500



FUND	GENERAL FUND
FUNCTION	GENERAL GOVERNMENT
DIVISION	SUPPORT SERVICES
DEPARTMENT	PROFESSIONAL STANDARDS
DEPT CODE	21

OBJECT CODE	CHARACTER CODE/ DESCRIPTION	ACTUAL FY21	AMENDED FY22	ADOPTED FY23	% CHG
510500	Salaries - Regular	\$ 309,244	\$ 298,750	\$ 322,100	8%
511500	Salaries - Overtime	925	2,500	2,500	0%
<b>TOTAL PERSONNEL SERVICES</b>		<b>310,169</b>	<b>301,250</b>	<b>324,600</b>	<b>8%</b>
520500	Pension Expense	36,716	38,000	41,700	10%
521000	Medicare Contributions	4,341	4,470	4,940	11%
521500	Unemployment Insurance	639	490	430	-12%
522000	Deferred Compensation Contribution	35	10,100	15,700	55%
523000	Health Insurance Premiums	33,199	35,080	38,520	10%
523500	Life Insurance Premiums	4,975	4,900	5,200	6%
524500	Disability Insurance	-	-	2,170	100%
525015	Dental Premiums	1,085	1,390	1,390	0%
<b>TOTAL PERSONNEL BENEFITS</b>		<b>80,990</b>	<b>94,430</b>	<b>110,050</b>	<b>17%</b>
548501	Risk Management/General Liability	705,533	1,033,046	1,082,600	5%
548505	Bonding	1,610	2,650	2,200	-17%
<b>TOTAL INSURANCE</b>		<b>707,143</b>	<b>1,035,696</b>	<b>1,084,800</b>	<b>5%</b>
540500	Advertising	-	-	200	100%
541500	Dues & Subscriptions	39,005	61,010	64,047	5%
543000	Freight & Postage	100	200	200	0%
548000	Uniforms	1,733	1,905	1,625	-15%
<b>TOTAL OPERATING EXPENDITURES</b>		<b>40,838</b>	<b>63,115</b>	<b>66,072</b>	<b>5%</b>
542005	Celluar Phones	1,082	600	550	-8%
<b>TOTAL COMMUNICATIONS</b>		<b>1,082</b>	<b>600</b>	<b>550</b>	<b>-8%</b>
543501	Equipment Rental	1,721	1,700	1,800	6%
<b>TOTAL RENTALS</b>		<b>1,721</b>	<b>1,700</b>	<b>1,800</b>	<b>6%</b>
544511	Service Contracts	21,565	22,068	22,750	3%
544515	Fees - Other	7,268	-	-	0%
<b>TOTAL PROFESSIONAL FEES</b>		<b>28,833</b>	<b>22,068</b>	<b>22,750</b>	<b>3%</b>
545501	Office Supplies	1,109	1,250	1,250	0%
545510	Equipment Under \$2500	245	1,000	1,000	0%
545530	Supplies - Other	-	3,750	3,000	-20%
<b>TOTAL MATERIAL &amp; SUPPLIES</b>		<b>1,354</b>	<b>6,000</b>	<b>5,250</b>	<b>-13%</b>
546505	Travel Costs and Lodging	-	200	500	150%
546500	Training Fees and Registration	-	800	2,000	150%
<b>TOTAL EDUCATION &amp; TRAINING</b>		<b>-</b>	<b>1,000</b>	<b>2,500</b>	<b>150%</b>
<b>DEPARTMENT TOTAL</b>		<b>\$ 1,172,130</b>	<b>\$ 1,525,859</b>	<b>\$ 1,618,372</b>	<b>6%</b>

## Function

The Public Affairs Department provides information to the public, news media and other organizations to promote awareness of the agency's accomplishments in its mission to protect life and property in St. Tammany Parish.

Public information officers interact with the press and communicate with the public at large. They strive to publicize all major case closures, newsworthy calls for service and periodic statistical reports indicating crime trends as well as the agency's efforts to combat crime. They also maintain the agency's website and social media presence and use them to disseminate information to the press and the public. Such information includes warnings about crime trends and scams, reports about recent arrests and public service videos. Social media pages also highlight the positive impact of Sheriff's Office employees in the community.

The public information officers also stay in constant communication with community relations deputies, School Resource Officers and supervisors with the operations division to help facilitate visits with homeowner associations, senior-citizen groups, civic associations, schools, camps and other groups and to obtain and share photos from those visits on the agency's social media platforms. The goal of these partnerships is to promote the agency's positive impact and facilitate cooperation between the public and the Sheriff's Office to provide a safe community for current and future generations.

## Accomplishments FY2022

- Increased Facebook followers by approximately 23 percent.
- Shared on-average a minimum of two social media posts per day highlighting the positive impact of the Sheriff's Office and its employees in the community.
- Educated the public on the duties, responsibilities and goals of specialty divisions and teams utilizing videos, press releases and social media posts.

## Goals and Objectives FY2023

FOCUS AREA	AGENCY STRATEGIC GOALS	DEPARTMENTAL GOALS AND OBJECTIVES	TIMEFRAME
Community Partnerships	Embrace and encourage community partnerships and an environment of mutual trust.	Grow the number of Facebook followers by 25 percent or more.	1 year
		Increase use of Twitter as a means to get out crime and traffic alerts.	Ongoing
		Grow the number of Instagram followers by 10 percent or more.	1 year

FOCUS AREA	AGENCY STRATEGIC GOALS	DEPARTMENTAL GOALS AND OBJECTIVES	TIMEFRAME
Community Partnerships	Embrace and encourage community partnerships and an environment of mutual trust.	Continue to expand community involvement throughout the Sheriff's Office to enhance the agency's team atmosphere and increase visibility in the community.	Ongoing
Public Safety	Promote traffic and pedestrian safety.	Continue to promote national and state campaigns aimed at reducing fatal crashes (ex: #JustDrive, #Clickitorticket, #RightSeat, #BuckleUp) on the agency's social media sites.	Ongoing
	Protect lives and property of the people we serve.	Post at least two safety-related and/or informational videos on social media each month.	1 year
Employee Success	Make work more meaningful and rewarding.	Continue to highlight employee achievements by posting years of service, deputies of the quarter, deputies of the year and featuring deputies when they complete their FTO program.	Ongoing
	Meet and exceed industry standards through supportive resources, programs and training.	Work with Buisson Creative to present an annual PIO training for supervisors program.	1 year
		Continue professional development through education, training and professional networking to enhance knowledge of best practices in the industry.	Ongoing
Continuous Improvement	Provide the public with accurate and complete information.	Review all pages of the agency's website and update content to keep the presentation fresh and relevant.	Ongoing
		Create at least one social media post a week that includes photo(s) and/or video(s) highlighting a specific Sheriff's Office department or division.	Ongoing
		Share a minimum of two social media posts daily to highlight the positive impact of the Sheriff's Office and its employees in the community and to promote safety.	Ongoing



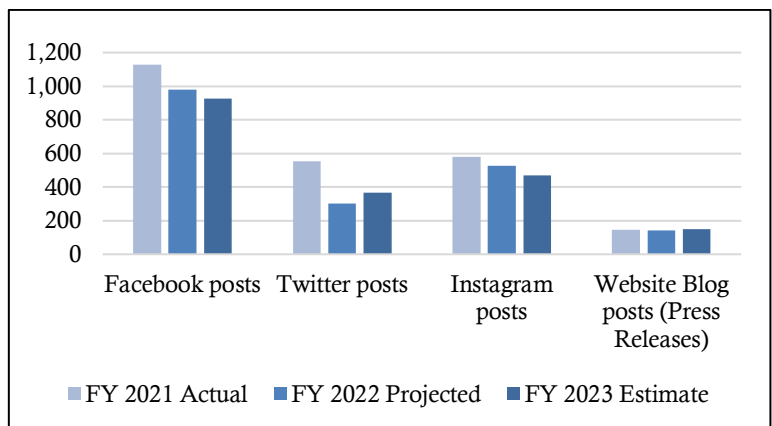
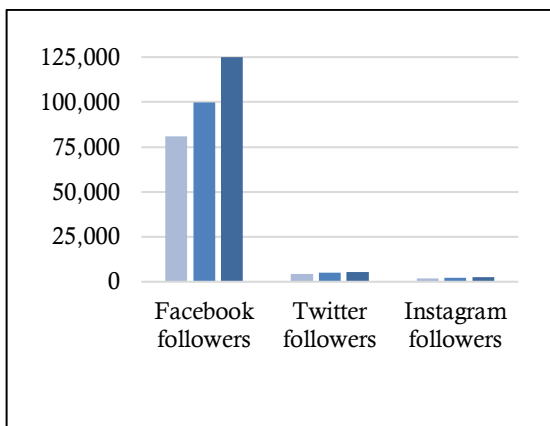
## Key Performance Measures

**GOAL: Embrace and encourage community partnerships and an environment of mutual trust**

Activities and Results	FY 2021 Actual	FY 2022 Projected	FY 2023 Estimate
Facebook followers	81,068	99,799	125,000
Twitter followers	4,412	4,982	5,482
Instagram followers	1,890	2,347	2,582

**GOAL: Provide the public with accurate and complete information**

Activities and Results	FY 2021 Actual	FY 2022 Projected	FY 2023 Estimate
Facebook posts	1,127	978	925
Twitter posts	552	303	365
Instagram posts	578	528	470
Website blog posts (press releases)	147	140	150



**FUND GENERAL FUND**  
**FUNCTION GENERAL GOVERNMENT**  
**DIVISION SUPPORT SERVICES**  
**DEPARTMENT PUBLIC AFFAIRS**  
**DEPT CODE 14**

<b>OBJECT CODE</b>	<b>CHARACTER CODE/ DESCRIPTION</b>	<b>ACTUAL FY21</b>	<b>AMENDED FY22</b>	<b>ADOPTED FY23</b>	<b>% CHG</b>
510500	Salaries - Regular	\$ 169,791	\$ 184,725	\$ 157,600	-15%
511000	Salaries - Part Time	13,846	-	-	0%
511500	Salaries - Overtime	415	5,500	2,500	-55%
512000	Salaries - Supplemental	-	7,355	6,020	-18%
512100	501 Special Pay for Post	6,036	6,020	6,020	0%
<b>TOTAL PERSONNEL SERVICES</b>		<b>190,088</b>	<b>203,600</b>	<b>172,140</b>	<b>-15%</b>
520500	Pension Expense	20,865	24,300	21,800	-10%
521000	Medicare Contributions	2,652	3,270	2,580	-21%
521500	Unemployment Insurance	383	340	230	-32%
522000	Deferred Compensation Contribution	27	5,050	6,500	29%
522500	FICA Contributions	879	-	-	0%
523000	Health Insurance Premiums	25,437	23,790	23,120	-3%
523500	Life Insurance Premiums	2,926	3,300	2,800	-15%
524000	Occupational Insurance	1,227	-	-	0%
524500	Disability Insurance	-	-	1,130	100%
525015	Dental Premiums	844	930	835	-10%
<b>TOTAL PERSONNEL BENEFITS</b>		<b>55,240</b>	<b>60,980</b>	<b>58,995</b>	<b>-3%</b>
548501	Risk Management/General Liability	2,585	1,638	2,000	22%
<b>TOTAL INSURANCE</b>		<b>2,585</b>	<b>1,638</b>	<b>2,000</b>	<b>22%</b>
540500	Advertising	3,550	5,680	8,000	41%
541500	Dues, Fees & Subscriptions	600	2,820	1,000	-65%
543000	Freight & Postage	112	150	200	33%
547000	Gasoline	559	7,200	9,000	25%
548000	Uniforms	1,836	1,552	975	-37%
<b>TOTAL OPERATING EXPENDITURES</b>		<b>6,657</b>	<b>17,402</b>	<b>19,175</b>	<b>10%</b>
542005	Celluar Phones	1,211	2,071	1,825	-12%
<b>TOTAL COMMUNICATIONS</b>		<b>1,211</b>	<b>2,071</b>	<b>1,825</b>	<b>-12%</b>
543501	Equipment Rental	1,721	1,700	2,700	59%
<b>TOTAL RENTALS</b>		<b>1,721</b>	<b>1,700</b>	<b>2,700</b>	<b>59%</b>
544510	Consultant Fees	33,000	33,000	33,000	0%
544511	Service Contracts	-	44,889	45,000	0%
544515	Fees - Other	707	-	-	0%
<b>TOTAL PROFESSIONAL FEES</b>		<b>33,707</b>	<b>77,889</b>	<b>78,000</b>	<b>0%</b>
545501	Office Supplies	-	400	500	25%
545510	Equipment Under \$2500	10,477	1,923	2,000	4%
545530	Supplies - Other	1,192	5,000	6,000	20%
<b>TOTAL MATERIAL &amp; SUPPLIES</b>		<b>11,669</b>	<b>7,323</b>	<b>8,500</b>	<b>16%</b>
546505	Travel Costs and Lodging	-	3,400	1,700	-50%
546500	Training Fees and Registration	-	2,175	1,000	-54%
<b>TOTAL EDUCATION &amp; TRAINING</b>		<b>-</b>	<b>5,575</b>	<b>2,700</b>	<b>-52%</b>
612500	Capital Outlay Other	1,588	-	-	0%
<b>TOTAL CAPITAL OUTLAY</b>		<b>1,588</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>DEPARTMENT TOTAL</b>		<b>\$ 304,466</b>	<b>\$ 378,178</b>	<b>\$ 346,035</b>	<b>-8%</b>

## Function

The mission of the Public Integrity Bureau is to act in the best interest of the public, the sheriff and the employees of the St. Tammany Parish Sheriff's Office. The Public Integrity Bureau investigates complaints against agency personnel to protect public interest, the agency and deputy credibility. The Public Integrity Bureau identifies and investigates policy deficiencies and violations of policy.

The public rightfully expects efficient and impartial law enforcement. Therefore, any misconduct by agency personnel must be detected, thoroughly investigated and properly addressed to ensure the integrity of the agency and its mission. The Sheriff's Office and its employees also must be protected against false accusations of misconduct. This requires a thorough investigative process through which all facts are considered. Personnel who engage in serious acts of misconduct or who have demonstrated they are unfit for law enforcement duty must be identified. Final disposition of all investigations and recommended actions are presented to the sheriff.

The Public Integrity Bureau is concerned with maintaining the efficiency of the investigative process and ensuring all Sheriff's Office personnel perform their duties in accordance with agency policy and procedures. Proper application of these objectives helps maintain our agency's integrity and the quality of its service to the community.

## Accomplishments FY2022

- Certified a new Internal Affairs investigator.
- Responded to and investigated complaints, including alleged employee misconduct.
- Worked with agency legal counsel, tendering information necessary for legal actions.
- Assisted with review of agency policy.
- Reviewed all incidents of use-of-force by enforcement personnel and reviewed use-of-force incidents by corrections personnel.
- Attended continuing education training.
- Obtained and outfitted a new office for the Public Integrity Bureau.

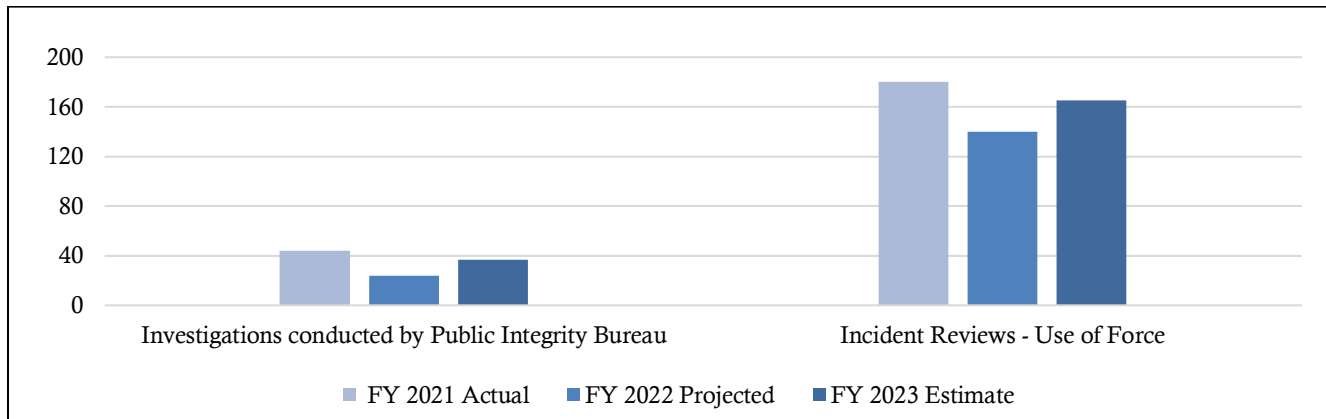
## Goals and Objectives FY2023

FOCUS AREA	AGENCY STRATEGIC GOAL	DEPARTMENTAL GOALS AND OBJECTIVES	TIMEFRAME
Public Safety	Provide the highest degree of law enforcement, corrections, administrative and communications services.	Maintain the agency's strong sense of integrity, honesty and quality of its service to the community by conducting professional independent investigations of complaints lodged against agency personnel by the public or other agency personnel.	Ongoing
Continuous Improvement	Become a model organization.	Detect, thoroughly investigate and properly address any misconduct by agency personnel to ensure the integrity of the agency and its mission.	Ongoing
	Provide the public with accurate and complete information.	Investigate and document alleged deputy misconduct in an independent, objective and efficient manner.	June 2023
Financial Stability	Practice fiscal responsibility when managing tax dollars.	Ensure proper and relevant spending of budget money provided to the Public Integrity Bureau.	Ongoing
Employee Success	Meet and exceed industry standards through supportive resources, programs and training.	Send two Internal Affairs employees to continuing education course: Internal Affairs Certification.	June 2023
		Continue sending Public Integrity investigators to continuing education courses and continue to review policy for any updates.	Ongoing

## Key Performance Measures

**GOAL: Provide the highest degree of law enforcement, corrections, administrative and communications services**

Activities and Results	FY 2021 Actual	FY 2022 Projected	FY 2023 Estimate
Maintain a 100 percent resolution rate of cases assigned to the Internal Affairs Division.	100%	100%	100%
Investigations conducted by Public Integrity Bureau	44	24	37
External	30	9	20
Internal	14	15	17
Incident reviews-use of force	180	140	165
Law Enforcement Division	40	40	45
Corrections Division	140	100	120
Achieve an incident rate of less than 0.1 for use of force per each person staffed in the Enforcement Division.	0.12	0.12	0.13
Achieve an incident rate of less than 0.15 for use of force per each person staffed in the Corrections Division.	0.20	0.14	0.17





**FUND GENERAL FUND**  
**FUNCTION GENERAL GOVERNMENT**  
**DIVISION SUPPORT SERVICES**  
**DEPARTMENT PUBLIC INTEGRITY BUREAU**  
**DEPT CODE 17**

OBJECT CODE	CHARACTER CODE/ DESCRIPTION	ACTUAL FY21	AMENDED FY22	ADOPTED FY23	% CHG
510500	Salaries - Regular	\$ 114,548	\$ 121,300	\$ 127,800	5%
511500	Salaries - Overtime	-	1,500	1,500	0%
512000	Salaries - Supplemental	12,072	12,033	12,215	2%
<b>TOTAL PERSONNEL SERVICES</b>		<b>126,620</b>	<b>134,833</b>	<b>141,515</b>	<b>5%</b>
520500	Pension Expense	15,511	16,820	17,900	6%
521000	Medicare Contributions	1,852	2,030	2,150	6%
521500	Unemployment Insurance	259	220	190	-14%
522000	Deferred Compensation Contribution	18	3,800	4,500	18%
523000	Health Insurance Premiums	13,850	13,880	14,928	8%
523500	Life Insurance Premiums	2,008	2,200	2,300	5%
524500	Disability Insurance	-	-	930	100%
525015	Dental Premiums	482	555	565	2%
<b>TOTAL PERSONNEL BENEFITS</b>		<b>33,980</b>	<b>39,505</b>	<b>43,463</b>	<b>10%</b>
548501	Risk Management/General Liability	1,464	1,493	1,700	14%
<b>TOTAL INSURANCE</b>		<b>1,464</b>	<b>1,493</b>	<b>1,700</b>	<b>14%</b>
541500	Dues & Subscriptions	100	1,424	1,488	4%
542500	Utilities	2,301	2,940	-	-100%
543000	Freight & Postage	-	30	30	0%
547000	Gasoline	2,673	5,700	5,700	0%
548000	Uniforms	650	1,330	650	-51%
<b>TOTAL OPERATING EXPENDITURES</b>		<b>5,724</b>	<b>11,424</b>	<b>7,868</b>	<b>-31%</b>
542005	Celluar Phones	1,167	1,215	1,225	1%
<b>TOTAL COMMUNICATIONS</b>		<b>1,167</b>	<b>1,215</b>	<b>1,225</b>	<b>1%</b>
543501	Equipment Rental	307	440	440	0%
543505	Building Rental	2,462	2,746	-	-100%
<b>TOTAL RENTALS</b>		<b>2,769</b>	<b>3,186</b>	<b>440</b>	<b>-86%</b>
544511	Service Contracts	4,162	5,245	5,965	14%
544515	Fees - Other	364	-	-	0%
<b>TOTAL PROFESSIONAL FEES</b>		<b>4,526</b>	<b>5,245</b>	<b>5,965</b>	<b>14%</b>
545501	Office Supplies	51	500	500	0%
545505	Law Enforcement Supplies	-	450	450	0%
545510	Equipment Under \$2500	975	1,000	2,755	176%
545530	Supplies - Other	85	425	425	0%
<b>TOTAL MATERIAL &amp; SUPPLIES</b>		<b>1,111</b>	<b>2,375</b>	<b>4,130</b>	<b>74%</b>
546505	Travel Costs and Lodging	1,762	2,160	2,100	-3%
546500	Training Fees and Registration	2,085	816	1,400	72%
<b>TOTAL EDUCATION &amp; TRAINING</b>		<b>3,847</b>	<b>2,976</b>	<b>3,500</b>	<b>18%</b>
<b>DEPARTMENT TOTAL</b>		<b>\$ 181,208</b>	<b>\$ 202,252</b>	<b>\$ 209,806</b>	<b>4%</b>

## Function

The Radio Maintenance Department is part of the Information Systems Division and services the St. Tammany Parish radio communications system (STP25) and end-user equipment internally and for partner agencies. Additionally, Radio Maintenance serves as the communications ambassador for partner agencies at the parish, regional and state levels.

Radio Maintenance manages and maintains nine radio towers and four additional buildings housing radio equipment while serving more than 1,800 users. Staff programs and repairs more than 3,800 end-user radios from two radio labs, one in east St. Tammany and one on the parish's western side. Staff has been trained in radio repair, system maintenance and system administration.

## Accomplishments FY2022

- Standardized internal procedures to enhance maintenance standards and reduce repair and response times.
- Evaluated internal processes and procedures to meet the needs of the Sheriff's Office and partner agencies on the parish radio system.
- Completed a more detailed set of radio tower inspections based on TIA-222-H standards to ensure towers and all STPSO-attached equipment are secure.
- Reorganized radio talk groups to accommodate a new district talk group and reprogrammed all radios to accommodate the new district.
- Updated firmware on all portable and mobile radios to ensure they are operating at peak performance.
- Created a new disaster plan for the radio system for STPSO and all partner agencies to reduce the number of talk groups being utilized on the system during a major disaster. This will help to eliminate system "busies".
- Programmed all STPSO radios with the new disaster zone.

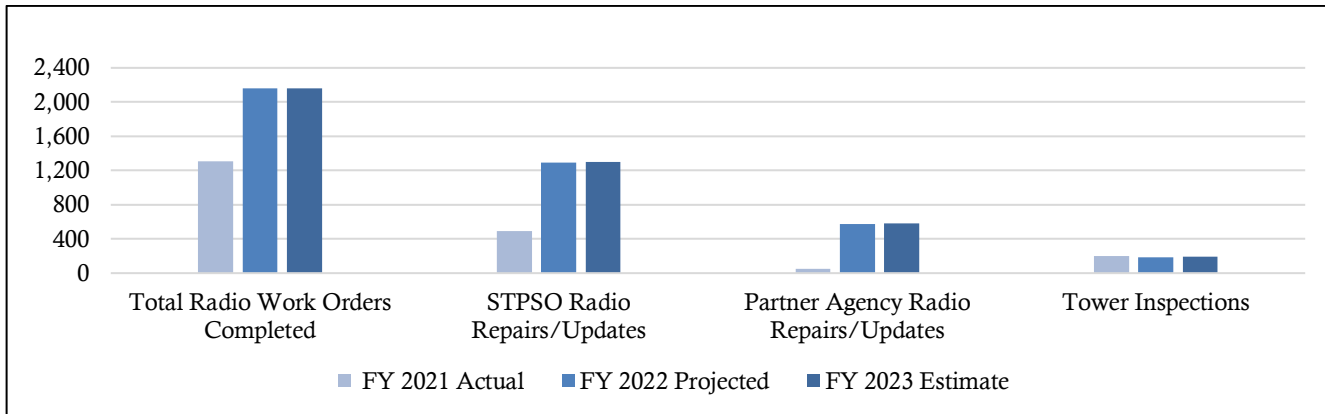
**Goals and Objectives FY2023**

<b>FOCUS AREA</b>	<b>AGENCY STRATEGIC GOAL</b>	<b>DEPARTMENTAL GOALS AND OBJECTIVES</b>	<b>TIMEFRAME</b>
Continuous Improvement	Achieve Sheriff's Office objectives with assistance of technology and strategic management of processes.	Continue to evaluate internal processes and procedures to meet agency needs.	Ongoing
		Revise and standardize internal procedures to enhance maintenance standards and reduce repair-and-response wait times.	Ongoing
Employee Success	Meet and exceed industry standards through supportive resources, programs and training.	Continue education for department personnel.	Ongoing
Public Safety	Provide the highest degree of law enforcement, corrections, administrative and communications services.	Update firmware on all portable and mobile radios to ensure they are operating at peak performance.	March 2023
Continuous Improvement	Become a model organization.	Replace the tower lighting system at the Animal Shelter tower with a new Avian friendly LED system.	February 2023
Public Safety	Protect lives and property of the people we serve.	Replace older failing batteries/cells at the tower sites to ensure backup power is constantly available during a loss of electricity.	July 2022

## Key Performance Measures

**GOAL:** Provide the highest degree of law enforcement, corrections, administrative and communications services: advance diagnostic and maintenance services to ensure the safety of our first responders and community

Activities and Results	FY 2021 Actual	FY 2022 Projected	FY 2023 Estimate
Total radio work orders completed	1,305	2,160	2,160
STPSO radio repairs/updates	491	1,290	1,300
Partner agency radio repairs/updates	52	571	580
Tower inspections	198	185	195



**FUND GENERAL FUND**  
**FUNCTION GENERAL GOVERNMENT**  
**DIVISION SUPPORT SERVICES**  
**DEPARTMENT RADIO MAINTENANCE**  
**DEPT CODE 27**

OBJECT CODE	CHARACTER CODE/ DESCRIPTION	ACTUAL FY21	AMENDED FY22	ADOPTED FY23	% CHG
510500	Salaries - Regular	\$ 226,052	\$ 219,300	\$ 229,000	4%
511500	Salaries - Overtime	756	4,000	4,000	0%
511505	Salaries - Holiday Overtime	-	100	100	0%
511515	On-Call Pay	9,753	10,000	10,000	0%
<b>TOTAL PERSONNEL SERVICES</b>		<b>236,561</b>	<b>233,400</b>	<b>243,100</b>	<b>4%</b>
520500	Pension Expense	28,975	28,700	30,500	6%
521000	Medicare Contributions	3,360	3,390	3,610	6%
521500	Unemployment Insurance	472	360	320	-11%
522000	Deferred Compensation Contribution	16	4,100	6,500	59%
523000	Health Insurance Premiums	31,360	30,004	32,130	7%
523500	Life Insurance Premiums	3,635	3,942	3,700	-6%
524500	Disability Insurance	-	1,970	1,580	-20%
525015	Dental Premiums	1,050	1,153	1,160	1%
<b>TOTAL PERSONNEL BENEFITS</b>		<b>68,868</b>	<b>73,619</b>	<b>79,500</b>	<b>8%</b>
548501	Risk Management/General Liability	58,180	69,060	91,100	32%
<b>TOTAL INSURANCE</b>		<b>58,180</b>	<b>69,060</b>	<b>91,100</b>	<b>32%</b>
541500	Dues, Fees & Subscriptions	518	27,000	27,975	4%
542500	Utilities	39,720	50,000	52,500	5%
543000	Freight & Postage	685	3,000	1,500	-50%
547000	Gasoline	2,653	20,000	20,000	0%
<b>TOTAL OPERATING EXPENDITURES</b>		<b>43,576</b>	<b>100,000</b>	<b>101,975</b>	<b>2%</b>
542005	Cellular Phones	1,105	1,160	555	-52%
<b>TOTAL COMMUNICATIONS</b>		<b>1,105</b>	<b>1,160</b>	<b>555</b>	<b>-52%</b>
543501	Equipment Rental	80,033	85,000	85,000	0%
<b>TOTAL RENTALS</b>		<b>80,033</b>	<b>85,000</b>	<b>85,000</b>	<b>0%</b>
544005	Equipment Repair Services	29,540	63,360	75,000	18%
544010	Equipment Repair Supplies	33,915	40,000	50,000	25%
544015	Vehicle Supplies & Equipment	-	860	990	15%
<b>TOTAL REPAIR &amp; MAINTENANCE</b>		<b>63,455</b>	<b>104,220</b>	<b>125,990</b>	<b>21%</b>
544501	Legal Fees	735	-	3,500	100%
544511	Service Contracts	124,399	284,694	316,750	11%
544515	Fees - Other	20,502	-	-	0%
<b>TOTAL PROFESSIONAL FEES</b>		<b>145,636</b>	<b>284,694</b>	<b>320,250</b>	<b>12%</b>
545501	Office Supplies	-	200	200	0%
545510	Equipment Under \$2500	16,639	11,877	30,000	153%
545530	Supplies - Other	568	9,140	10,000	9%
<b>TOTAL MATERIAL &amp; SUPPLIES</b>		<b>17,207</b>	<b>21,217</b>	<b>40,200</b>	<b>89%</b>
546005	Travel Costs and Lodging	-	3,200	7,000	119%
546500	Training Fees and Registration	-	9,600	10,000	4%
<b>TOTAL EDUCATION &amp; TRAINING</b>		<b>-</b>	<b>12,800</b>	<b>17,000</b>	<b>33%</b>
610500	Vehicles	8,366	-	-	0%
612000	Technology	-	18,123	-	-100%
<b>TOTAL CAPITAL OUTLAY</b>		<b>8,366</b>	<b>18,123</b>	<b>-</b>	<b>-100%</b>
<b>DEPARTMENT TOTAL</b>		<b>\$ 722,987</b>	<b>\$ 1,003,293</b>	<b>\$ 1,104,670</b>	<b>10%</b>



## Function

The Training Division provides in-house and virtual training programs designed to provide the highest quality professional law enforcement training to personnel of the St. Tammany Parish Sheriff's Office and other agencies. The division conducts mandatory in-service training to ensure skills and certifications are maintained and that employees receive the most current updates and instruction as training is more critical to policing with each passing year.

The Training Division hosts Peace Officer Standards and Training Council (POST) Academy Level I (Peace Officer), Level II (Basic Correctional Peace Officer) and Level III (Jailer Training Officers) training. Cadets who attend the 15-week Peace Officer training at the STPSO Academy complete a curriculum of approximately 600 course hours. Cadets who attend the nine-week Basic Correctional Peace Officer training at the STPSO Academy complete a curriculum of more than 330 course hours. Cadets who attend the five-week Jailer Training Officer training at the STPSO Academy complete a curriculum of more than 200 course hours.

The Training Division provides in-service training for all full-time and reserve Sheriff's Office personnel through online, rollcall or instructor-led classes. Training exceeds minimum requirements set by the POST Council. The division tracks new-employee training and certifies Field Training Officers for each division. In addition, the Training staff manages bids for updated agency uniforms and arranges for the fitting and distribution of uniforms, protective gear and body-worn cameras. Training personnel oversee all private-security paid details allotted to Sheriff's Office deputies.

## Accomplishments FY2022

- Hosted two yoga classes for first responders and six Mental Health for First Responders in-service classes.
- Gracie Survival Tactics, a more modern defensive tactic for law enforcement, has been integrated into all new-hire classes, POST Academies and annual in-service classes.
- Certified one instructor for Rape Aggression Defense (RAD) with a second instructor to be certified in June, allowing RAD classes to be offered to citizens.
- Offered online and rollcall type courses to employees for required annual training.
- Initiated one POST Level I Night-Academy for Reserve personnel.
  - Six students in attendance are transitioning from POST Level II to Level I (Bridge).
- Completed one POST Level II class for corrections personnel.
- Completed two POST Level III classes for corrections personnel.
  - A third class was scheduled to begin in May 2022 but was cancelled due to lack of students.
- Hosted three Crisis Intervention classes.

- Trained one new staff instructor for the division.
- Certified one staff member as a master instructor for first aid and CPR.
- Certified two staff members as OC and Taser instructors.
- Began offering one firearms training day each month to accommodate employees required to work administrative schedules.
- Hosted one plain clothes/undercover firearms use training class.
- Hosted three red dot sight training classes.
- With assistance from the Information Systems Division, the scheduling app SignUp Genius was implemented. Employees may now schedule themselves for agency-hosted classes.
- Certified four staff instructors as Range Safety Officers.
- Certified one staff member as a POST Firearms Instructor.
- Hosted four cultural diversity classes for employees.
- Began hosting numerous in-person and virtual classes taught by outside sources.
- Certified four staff members as RADAR/LiDAR instructors.
  - Two of these classes have been offered to employees and outside agencies.
- Certified all staff members as instructors for Stinger Spike Strip Deployment.
  - Two of these classes have been offered to employees and outside agencies.

## Goals and Objectives FY2023

FOCUS AREA	AGENCY STRATEGIC GOALS	DEPARTMENTAL GOALS AND OBJECTIVES	TIMEFRAME
Employee Success	Meet and exceed industry standards through supportive resources, programs and training.	Ensure 100 percent of POST certified employees meet minimum annual training hours required by POST	December 2022
		Offer 1 monthly firearms practice day for employees with administrative hours	1 year
		Establish a low-light/no-light firearm training class and host 4 classes	1 year
		Certify 4 training staff members under the new ALM guidelines	1 year
		Certify 1 staff member as a firearms instructor	1 year
		Establish a basic STPSO leadership class for newly promoted supervisors	1 year
		Host 2 FTO certification classes	1 year
		Offer 4 Advanced Traffic Stop classes	1 year
		Offer 4 Active Shooter training classes	1 year
		Offer 2 voluntary continuing defensive tactics training sessions each week	1 year
Employee Success	Attract and retain talent.	Host 1 POST Level I Academy (day)	1 year
		Host 1 POST Level I Academy (night)	1 year
		Host 1 POST Level II Academy	1 year
		Host 2 POST Level III Academies	1 year
		Establish an orientation class for LEO family members and offer as a voluntary segment of new-hire training classes	1 year
Community Partnerships	Embrace and encourage community partnerships and an environment of mutual trust.	Host 1 Citizen's Academy	1 year
Community Partnerships	Provide a safe community for St. Tammany's children to grow and learn.	Offer 4 Lady Beware and/or Rape Aggression Defenses (RAD) classes	1 year
Community Partnerships	Engage and collaborate with other state and parish entities to address behavioral health issues in St. Tammany.	Host 2 Crisis Intervention classes for employees and offer to outside agencies	1 year

## Key Performance Measures

GOAL: Meet and exceed industry standards through supportive resources, programs and training			
Activities and Results	FY 2021 Actual	FY 2022 Projected	FY 2023 Estimate
Number of attendees present in the following classes:			
OC Roll Call Training	477	483	454
Taser Roll Call Training	477	483	454
Blood-Borne Pathogens Roll Call Training	477	483	454
Ethics	760	740	750
Workplace Sexual Harassment	760	740	750
MEB Re-Certification	467	499	499
SFST Certification/Re-Certification	146	11	70
Legal Updates	387	390	400
AHA: CPR/First Aid Certification/Re-Certification	477	483	454
Firearms Qualifications	534	450	500
Weekend Range Practice	24	153	180
No Light/Low Light Firearms Training	0	0	150
ALM Instructor Certification	0	1	4
Firearms Instructor Certification	0	2	2
New-Hire Family Orientation Class	0	0	60
Basic Leadership Class for New Supervisors	0	0	100
FTO Certification/Re-Certification	56	326	40
Anatomy of a Traffic Stop Class	28	17	50
Active Shooter/Building Clearing Class	72	33	150
Gracie Survival Tactics/BJJ Practice	0	0	300
Security details coordinated (in hours)	46,785	62,091	53,000

GOAL: Attract and retain talent			
Activities and Results	FY 2021 Actual	FY 2022 Projected	FY 2023 Estimate
Number of attendees present in the following classes:			
POST I	32	0	45
POST II Transition to POST I	7	0	9
POST II (includes III to II transitions)	11	5	30
POST III	47	4	35

**GOAL: Embrace and encourage community partnerships and an environment of mutual trust**

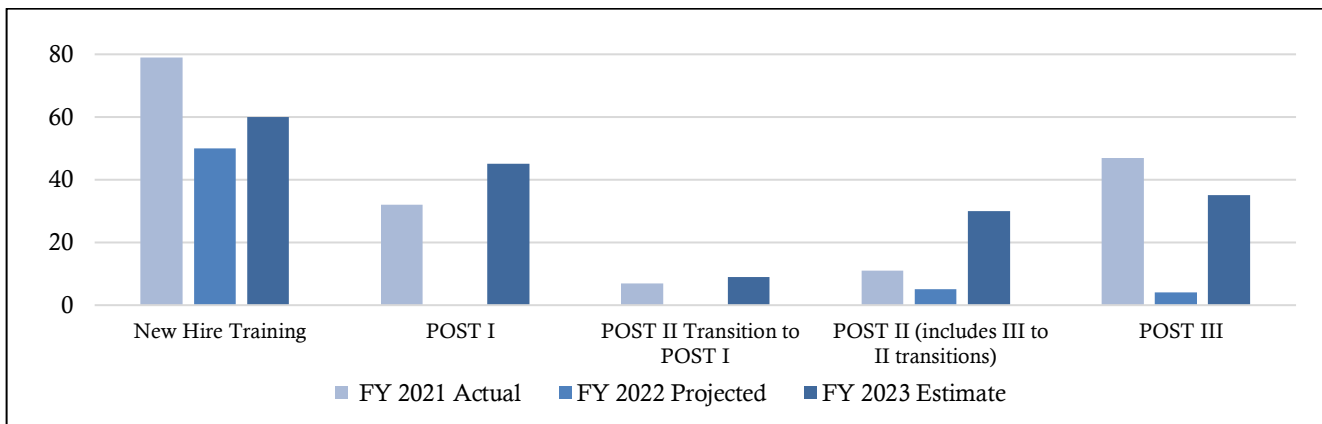
Activities and Results	FY 2021 Actual	FY 2022 Projected	FY 2023 Estimate
Number of attendees present in the following class: Citizen's Academy	0	0	15

**GOAL: Provide a safe community for St. Tammany 's children to grow and learn**

Activities and Results	FY 2021 Actual	FY 2022 Projected	FY 2023 Estimate
Number of attendees present in the following class: Lady Beware/RAD Class	19	0	60

**GOAL: Engage and collaborate with other state and parish entities to address behavioral health issues in St. Tammany**

Activities and Results	FY 2021 Actual	FY 2022 Projected	FY 2023 Estimate
Number of attendees present in the following class: Crisis Intervention Training	27	37	40





**FUND GENERAL FUND**  
**FUNCTION GENERAL GOVERNMENT**  
**DIVISION SUPPORT SERVICES**  
**DEPARTMENT TRAINING**  
**DEPT CODE 19**

OBJECT CODE	CHARACTER CODE/ DESCRIPTION	ACTUAL FY21	AMENDED FY22	ADOPTED FY23	% CHG
510500	Salaries - Regular	\$ 698,675	\$ 639,350	\$ 631,200	-1%
511500	Salaries - Overtime	4,510	3,000	3,000	0%
511505	Salaries - Holiday Overtime	-	23	-	-100%
512000	Salaries - Supplemental	66,143	57,585	54,150	-6%
512505	Salaries - FTO Pay	1,900	1,600	1,600	0%
<b>TOTAL PERSONNEL SERVICES</b>		<b>771,228</b>	<b>701,558</b>	<b>689,950</b>	<b>-2%</b>
520500	Pension Expense	93,983	87,500	88,100	1%
521000	Medicare Contributions	10,935	10,530	10,430	-1%
521500	Unemployment Insurance	1,560	1,150	900	-22%
522000	Deferred Compensation Contribution	100	22,000	29,000	32%
523000	Health Insurance Premiums	85,445	74,390	73,816	-1%
523500	Life Insurance Premiums	11,419	10,600	11,100	5%
524000	Occupational Insurance	3,837	3,840	3,991	4%
524500	Disability Insurance	-	-	4,570	100%
525015	Dental Premiums	2,784	2,825	2,925	4%
<b>TOTAL PERSONNEL BENEFITS</b>		<b>210,063</b>	<b>212,835</b>	<b>224,832</b>	<b>6%</b>
548501	Risk Management/General Liability	15,844	18,500	8,800	-52%
<b>TOTAL INSURANCE</b>		<b>15,844</b>	<b>18,500</b>	<b>8,800</b>	<b>-52%</b>
541500	Dues & Subscriptions	974	9,623	4,700	-51%
542500	Utilities	58,021	75,000	-	-100%
543000	Freight & Postage	629	2,854	2,200	-23%
547000	Gasoline	21,355	32,000	34,000	6%
547500	Food Costs	3,888	3,500	5,000	43%
548000	Uniforms	11,216	19,970	103,073	416%
<b>TOTAL OPERATING EXPENDITURES</b>		<b>96,083</b>	<b>142,947</b>	<b>148,973</b>	<b>4%</b>
542001	Telephones	495	495	495	0%
542005	Cellular Phones	5,502	5,880	5,880	0%
<b>TOTAL COMMUNICATIONS</b>		<b>5,997</b>	<b>6,375</b>	<b>6,375</b>	<b>0%</b>
543501	Equipment Rental	4,451	4,500	4,600	2%
543505	Building Rental	500	-	-	0%
<b>TOTAL RENTALS</b>		<b>4,951</b>	<b>4,500</b>	<b>4,600</b>	<b>2%</b>
544000	Building Maint/Repair Services	-	4,044	-	-100%
544010	Equipment Repair Supplies	50	1,027	800	-22%
<b>TOTAL REPAIR &amp; MAINTENANCE</b>		<b>50</b>	<b>5,071</b>	<b>800</b>	<b>-84%</b>
544511	Service Contracts	17,289	17,136	5,000	-71%
544515	Fees - Other	4,611	-	-	0%
<b>TOTAL PROFESSIONAL FEES</b>		<b>21,900</b>	<b>17,136</b>	<b>5,000</b>	<b>-71%</b>
545501	Office Supplies	1,988	2,500	2,500	0%
545505	Law Enforcement Supplies	86,788	281,638	115,000	-59%
545510	Equipment Under \$2500	6,473	11,146	12,000	8%
545520	Cleaning & Janitorial Supplies	3,057	2,500	-	-100%
545530	Supplies - Other	15,405	9,450	4,050	-57%
<b>TOTAL MATERIAL &amp; SUPPLIES</b>		<b>113,711</b>	<b>307,234</b>	<b>133,550</b>	<b>-57%</b>
546005	Travel Costs and Lodging	706	7,902	8,193	4%
546500	Training Fees and Registration	19,274	19,240	4,786	-75%
<b>TOTAL EDUCATION &amp; TRAINING</b>		<b>19,980</b>	<b>27,142</b>	<b>12,979</b>	<b>-52%</b>
612500	Capital Outlay Other	-	8,298	-	-100%
<b>TOTAL CAPITAL OUTLAY</b>		<b>-</b>	<b>8,298</b>	<b>-</b>	<b>-100%</b>
<b>DEPARTMENT TOTAL</b>		<b>\$ 1,259,807</b>	<b>\$ 1,451,596</b>	<b>\$ 1,235,859</b>	<b>-15%</b>

## Function

The mission of the Vehicle Maintenance Department is to monitor, repair and perform scheduled preventative maintenance on the Sheriff's Office fleet of vehicles, boats and associated equipment. This equipment must be mission-ready and kept at a high standard of readiness. The safety of the agency's fleet is the primary concern. In addition to automobiles, the department services boats, trailers, generators, 4 wheelers, etc. Together more than 700 mechanical assets are maintained by the Vehicle Maintenance Department.

Vehicle Maintenance employs ASE-certified technicians. These technicians hold various levels of certification including Senior Ford Master, Ford Master, Hunter Alignment, Body Shop and Mercury certifications.

## Accomplishments FY2022

- Applied graphics to 42 Tahoes as they are outfitted from Fleet Safety.
- Performed maintenance on three Metal Shark marine dive boats.
- Installed a new, modern vehicle tire machine.
- Installed new outboard engines on the 2 new Metal Shark boats.
- Installed new hardtop and new high water rescue lights to Unit 2850.
- Continued to do in-house maintenance repairs and oil changes.
- Completed repairs and maintenance on all equipment purchased by the STPSO.
- Performed necessary body shop repairs needed to keep the fleet in good standing.
- Installed three new outboards and controls on a dive boat.
- Continued to train and certify technicians to meet changing standards in the automotive field and body repairs.
- Outsourced oil changes to ease workloads on Vehicle Maintenance staff.

**Goals and Objectives FY2023**

FOCUS AREA	AGENCY STRATEGIC GOALS	DEPARTMENTAL GOALS AND OBJECTIVES	TIMEFRAME
Continuous Improvement	Reduce operating costs.	Complete routine maintenance on schedule in order to control and reduce vehicle operating costs.	Ongoing
Continuous Improvement	Achieve Sheriff's Office objectives with assistance of technology and strategic management of processes.	Complete repairs as quickly as possible without sacrificing quality.	Ongoing
		Acquire the latest test equipment to test and repair our growing fleet.	2-3 years
Continuous Improvement	Meet community expectations by aligning them with capital improvements and new initiatives.	Stay on schedule with the Vehicle Replacement Capital Plan. Replace aging units with new and more modern units. Continue putting forth our best effort and expertise in maintaining the fleet.	Ongoing
		Repair all high-water vehicles and upgrade the emergency lights for high water rescues.	1-2 years
Public Safety	Protect lives and property of the people we serve.	Sandblast and repaint bomb container for the Bomb Squad.	1 year
		Outfit and decal all new units added to the fleet.	2-3 years
Employee Success	Meet and exceed industry standards through supportive resources, programs and training.	Recertify and train technicians as needed throughout the fiscal year to maintain their skill levels.	Ongoing

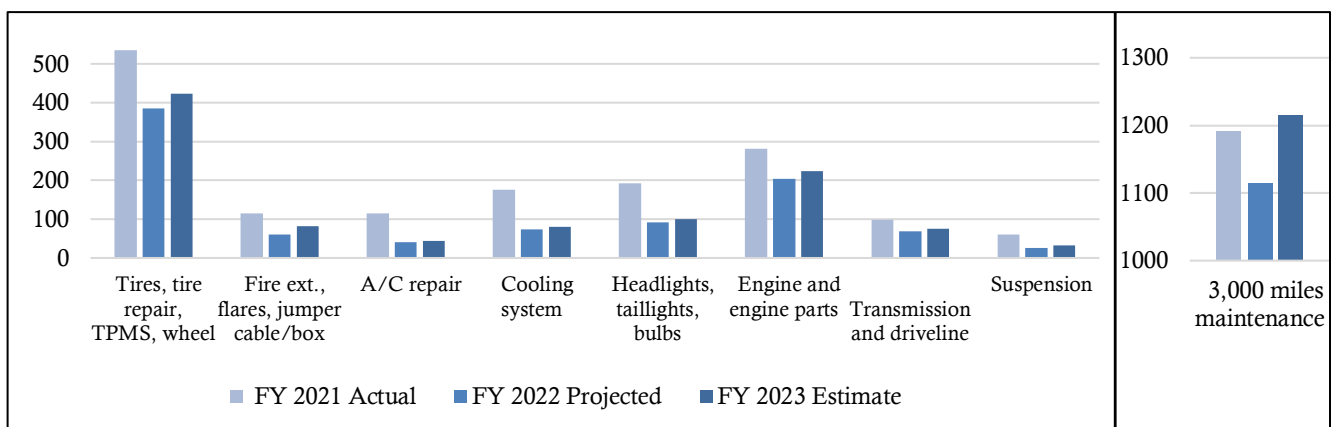
## Key Performance Measures

**OBJECTIVE: Complete routine maintenance on schedule, in order to control and reduce vehicle operating costs**

Activities and Results	FY 2021 Actual	FY 2022 Projected	FY 2023 Estimate
Maintenance performed:			
3,000 miles maintenance	1192	1115	1215
Oil/filter change	810	809	889
Wiper blades, air filter, fuel filter	200	186	205
Battery replacement	283	173	190
Brakes	358	212	233

**OBJECTIVE: Complete repairs as quickly as possible without sacrificing quality**

Activities and Results	FY 2021 Actual	FY 2022 Projected	FY 2023 Estimate
Repairs performed:			
Tires, tire repair, TPMS, wheel	535	385	423
Fire ext., flares, jumper cable/box	114	60	82
A/C repair	115	40	44
Cooling system	175	73	80
Headlights, taillights, bulbs	193	91	100
Engine and engine parts	282	204	224
Transmission and driveline	98	69	76
Suspension	60	26	32



FUND	GENERAL FUND
FUNCTION	GENERAL GOVERNMENT
DIVISION	SUPPORT SERVICES
DEPARTMENT	VEHICLE MAINTENANCE
DEPT CODE	30

OBJECT CODE	CHARACTER CODE / DESCRIPTION	ACTUAL FY21	AMENDED FY22	ADOPTED FY23	% CHG
510500	Salaries - Regular	\$ 485,162	\$ 419,450	\$ 410,500	-2%
511500	Salaries - Overtime	4,782	6,000	6,000	0%
511515	On-Call Pay	91	-	-	0%
512000	Salaries - Supplemental	3,018	3,075	2,010	-35%
<b>TOTAL PERSONNEL SERVICES</b>		<b>493,053</b>	<b>428,525</b>	<b>418,510</b>	<b>-2%</b>
520500	Pension Expense	60,173	54,700	53,100	-3%
521000	Medicare Contributions	7,068	6,650	6,290	-5%
521500	Unemployment Insurance	947	685	550	-20%
522000	Deferred Compensation Contribution	55	14,000	17,000	21%
523000	Health Insurance Premiums	77,983	56,120	64,200	14%
523500	Life Insurance Premiums	7,935	6,650	6,600	-1%
524500	Disability Insurance	-	-	2,760	100%
525015	Dental Premiums	2,632	2,300	2,310	0%
<b>TOTAL PERSONNEL BENEFITS</b>		<b>156,793</b>	<b>141,105</b>	<b>152,810</b>	<b>8%</b>
548501	Risk Management/General Liability	35,511	49,350	26,800	-46%
<b>TOTAL INSURANCE</b>		<b>35,511</b>	<b>49,350</b>	<b>26,800</b>	<b>-46%</b>
540500	Advertising	-	2,000	-	-100%
541500	Dues, Fees & Subscriptions	4,983	12,825	16,000	25%
542500	Utilities	24,490	35,000	-	-100%
543000	Freight & Postage	3,079	3,750	3,600	-4%
544020	Shop Operational Exp/Inventory	323,376	357,455	430,000	20%
547000	Gasoline	11,395	10,000	11,000	10%
548000	Uniforms	433	500	325	-35%
<b>TOTAL OPERATING EXPENDITURES</b>		<b>367,756</b>	<b>421,530</b>	<b>460,925</b>	<b>9%</b>
542005	Cellular Phones	846	1,420	1,500	6%
<b>TOTAL COMMUNICATIONS</b>		<b>846</b>	<b>1,420</b>	<b>1,500</b>	<b>6%</b>
543501	Equipment Rental	10,905	13,500	13,200	-2%
543505	Building Rental	84,384	84,362	-	-100%
<b>TOTAL RENTALS</b>		<b>95,289</b>	<b>97,862</b>	<b>13,200</b>	<b>-87%</b>
544005	Equipment Repair Services	3,165	10,000	6,000	-40%
544015	Vehicle Supplies & Equipment	115,657	106,558	142,000	33%
544016	Specialty Vehicle Supplies & Equipment	28,990	34,942	40,000	14%
544025	Specialty Vehicle Repair Services	8,698	25,300	20,000	-21%
544030	Vehicle Repair Services	69,545	95,000	145,000	53%
<b>TOTAL REPAIR &amp; MAINTENANCE</b>		<b>226,055</b>	<b>271,800</b>	<b>353,000</b>	<b>30%</b>
544511	Service Contracts	17,976	77,800	12,000	-85%
544515	Fees - Other	2,279	-	-	0%
<b>TOTAL PROFESSIONAL FEES</b>		<b>20,255</b>	<b>77,800</b>	<b>12,000</b>	<b>-85%</b>
545501	Office Supplies	1,228	1,250	1,250	0%
545510	Equipment Under \$2500	20,754	26,096	25,000	-4%
545530	Supplies - Other	13,030	21,675	22,500	4%
<b>TOTAL MATERIAL &amp; SUPPLIES</b>		<b>35,012</b>	<b>49,021</b>	<b>48,750</b>	<b>-1%</b>
546500	Training Fees and Registration	-	500	500	0%
<b>TOTAL EDUCATION &amp; TRAINING</b>		<b>-</b>	<b>500</b>	<b>500</b>	<b>0%</b>
610500	Vehicles	965,500	115,890	-	-100%
612500	Capital Outlay Other	32,720	4,545	-	-100%
<b>TOTAL CAPITAL OUTLAY</b>		<b>998,220</b>	<b>120,435</b>	<b>-</b>	<b>-100%</b>
<b>DEPARTMENT TOTAL</b>		<b>\$ 2,428,790</b>	<b>\$ 1,659,348</b>	<b>\$ 1,487,995</b>	<b>-10%</b>



## Law Enforcement Operations Division



Number of Full-time Positions (FTE)				
2019 Budget	2020 Budget	2021 Budget	2022 Budget	2023 Budget
312	340	337	341	355

The Law Enforcement Operations Division provides law enforcement services parish-wide, including patrol, investigation and special operations. Law enforcement deputies provide public safety for citizens and visitors as well as crime prevention measures and apprehension of individuals suspected of law violations. The division consists of Criminal Patrol, Criminal Investigations, the Crime Lab, Court Security, Narcotics, Traffic, Special Operations (Marine), Special Weapon and Tactics (SWAT), the Hazardous Device Unit (HDU), the Dive Team, Canine, the School Crossing Guards Department, and Reserves.

Patrol units operate in four districts. Criminal Patrol District I is based in Slidell on the parish's east side. Criminal Patrol District II units are based in Mandeville and are responsible for providing law enforcement services to unincorporated areas of western St. Tammany Parish. Units assigned to Criminal Patrol District III are headquartered in Covington on Louisiana Highway 21, while District IV units are headquartered in Bush on Highway 41. Criminal Patrol deputies are the agency's first responders and serve their assigned areas on 12-hour rotating shifts. Shift duties include patrol of residential and commercial areas to deter crime and to respond to any developing situation.

The Law Enforcement Division also includes the Investigations section, which is divided into two departments: Investigations East and West. Within those two departments are multiple specialized units: Major Crimes, Persons Crimes, Special Victims Unit, Financial, Burglary/ Theft/ Auto Theft.

The Property Crime Investigations Department focuses on crimes other than those committed with violence against a person. Detectives are assigned cases related to crimes involving theft (including

vehicle theft), vehicle, residential and business burglaries as well as criminal damage to property. The department has a specialized section to handle the increasing complexity of white-collar crimes such as identity theft, computer-assisted crime, fraud of various kinds (including contractor fraud), counterfeiting and forgery cases.

The Criminal Investigations Persons Department is composed of Persons Crimes, Major Crimes and Juvenile sections. Detectives are assigned cases such as murder, rape, assault, abduction, robbery and domestic violence. The department has a unit of trained detectives for cases related to juveniles, including physical and sexual abuse as well as neglect.

The Crime Lab consists of highly trained and certified professionals who analyze and present evidence for investigative purposes. The Crime Lab exemplifies the commitment of the St. Tammany Parish Sheriff's Office to provide the latest technology and accountability for law enforcement and investigative efforts.

Services provided by the Court Security Department are critical for safe operation of the 22nd Judicial District Court system at the St. Tammany Parish Justice Center in Covington. The multi-parish judicial system includes 12 divisions. The Justice Center also houses offices of the clerk of court, district attorney and assessor. The Court Security Department also provides security for St. Tammany Parish Emergency Management during times of declared disasters.

The Narcotics Department is composed of task forces that partner with other local and federal agencies to investigate illegal drug activities, leading to prosecution of offenders. The agency's highly trained and specialized agents continue to produce investigations leading to a high conviction rate.

The Traffic Department is responsible for covering traffic crashes and incidents on approximately 1,124 square miles of parish-maintained roadways, including streets in approximately 925 subdivisions. When called to assist, the Traffic Department also handles crashes and traffic incidents on state highways and interstate highways.

The K-9 unit includes teams of deputies who partner with certified canines. The teams continually focus their training on recognition and response to the needs of law enforcement in St. Tammany Parish. This includes spotting contraband and the ability to search and apprehend suspects.

The Special Operations Department consists of multiple teams: Marine Patrol, Air Wing, Dive, SWAT and HDU. Operations Teams are activated during times of special conditions or emergency. Each team consists of deputies highly trained in their area of specialty.

The Marine Team is responsible for patrol and enforcement on the 279 square miles of navigable waterways in St. Tammany Parish. Search-and-rescue efforts are accomplished using a fleet of boats ranging in length from 12 feet to 36 feet as well as all-terrain vehicles. The Air Wing is in charge of

a fleet of drones that can be deployed in the field on a shift level, which allows for fast deployment and fast on-scene activity. The Dive Team searches for and recovers victims, submerged vehicles and other underwater evidence. The team also conducts hull and port sweeps for contraband and dangerous devices. Members specialize in working in murky conditions (black water) with little or no visibility and in situations involving hazardous materials.

The SWAT Team responds to high-risk incidents that require the use of special weapons and tactics. Such situations typically include barricaded suspects, hostage situations, school violence and high-risk arrests and search warrant service. The team's mission is to bring high-risk situations to a successful conclusion through the use of special equipment and highly trained personnel without injury or loss of life to citizens, suspects or other law enforcement officers. The team includes deputies trained and certified as negotiators. Another specialized team is the Hazardous Devices Unit (HDU). HDU's extremely skilled deputies are trained to detect and dispose of explosive devices, suspicious packages, weapons of mass destruction and other hazardous items safely and efficiently.



The School Crossing Guards Department consists of non-enforcement, part-time personnel focused on providing safety for St. Tammany Parish's youngest citizens attending public schools in the parish's unincorporated areas. The Sheriff's Office also assigns School Resource Officers to 27 public schools throughout the parish as well as at one private school. Their responsibility is to ensure a safe learning environment for students, staff and faculty. The department operates in partnership with the St. Tammany Parish School Board.

A valuable resource of the St. Tammany Parish Sheriff's Office is the Reserve Department. Reserve deputies volunteer their time to complete the extensive Louisiana Peace Officer Standards and Training (POST) Academy. They participate in patrol and search-and-rescue efforts, and work special events such as Mardi Gras season parades and school-related activities. Their commitment provides a cost savings to taxpayers and helps the Sheriff's Office deliver exemplary service to the citizens of St. Tammany Parish.

## Function

The Canine Division (K9) consists of five handlers, each with a dog trained in suspect apprehension, evidence recovery, tracking and narcotics detection. Two of these handlers also train and work with tracking hounds in addition to the apprehension and narcotics detection dogs. Superior training allows the team to supplement patrol deputies' enforcement duties and enhance officer safety.

The canine units have a regular presence in the parish school system and the St. Tammany Parish Jail to deter the presence of illegal narcotics. Canine teams make random walk-throughs and searches at the jail several times a week and provide assistance when inmate control is required.

## Accomplishments FY2022

- Purchased K9 Draco to replace a retired canine.
- Successfully trained a new handler to work with K9 Lex.
- Successfully certified annual certifications for all K9 teams.
- Received 1,678 calls for service.
- Successfully tracked and located a perpetrator involved in an officer involved shooting. The K9 team also located the perpetrator's pistol, which he concealed under a residence.
- Following a vehicle pursuit, a K9 team successfully tracked and located three subjects who were wanted for numerous felonies including a double homicide.
- Successfully made 14 suspect apprehensions.
- Conducted 246 canine deployments.
- Handlers attended numerous community events and demonstrations that aided the agency in enhancing its image and social media presence.

**Goals and Objectives FY2023**

<b>FOCUS AREA</b>	<b>AGENCY STRATEGIC GOAL</b>	<b>DEPARTMENTAL GOALS AND OBJECTIVES</b>	<b>TIMEFRAME</b>
Public Safety	Protect lives and property of the people we serve.	Aid and assist Criminal Patrol in locating wanted subjects and/or missing subjects.	Ongoing
	Guard persons remanded to the custody of the Sheriff's Office; provide safe, secure and humane detention of inmates.	Perform more jail walk-throughs and searches as the COVID-19 environment permits.	June 2023
Continuous Improvement	Become a model organization.	Through proper training and management, become a model canine unit for the parish.	Ongoing
Community Partnerships	Provide a safe community for St. Tammany's children to grow and learn.	Conduct community demonstrations to inform citizens on the functions of the Canine Division and build healthy relationships with the community.	Ongoing
		Maintain a presence in the parish school system with drug-sniffing canines.	Ongoing
Employee Success	Meet and exceed industry standards through supportive resources, programs and training.	Train K9 Draco and his new handler.	June 2023
		Keep Canine Teams trained to their highest abilities.	Ongoing
		Achieve annual staff re-certifications.	Ongoing



## Key Performance Measures

### GOAL: Protect lives and property of the people the agency serves

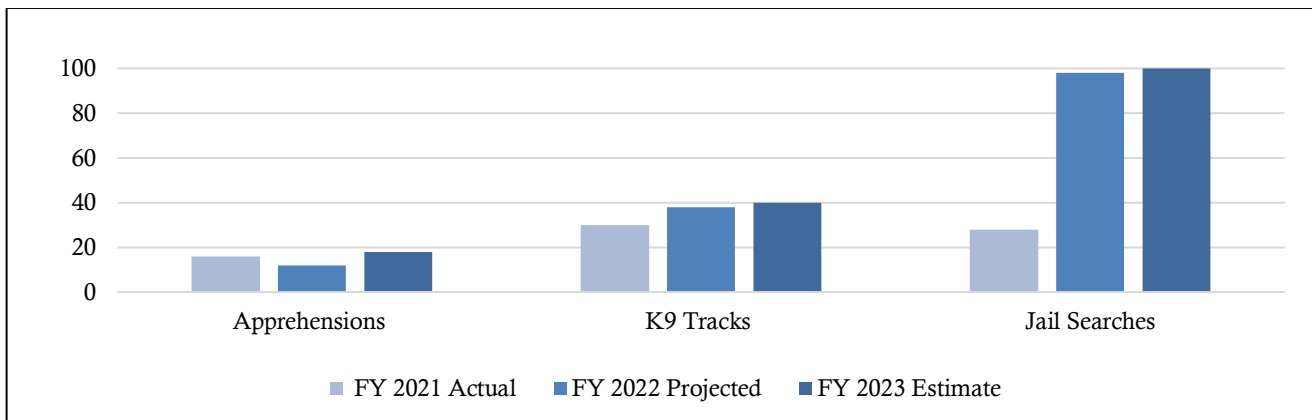
Activities and Results	FY 2021 Actual	FY 2022 Projected	FY 2023 Estimate
CAD Events	2,850	1,678	1,750
Apprehensions	16	12	18
K9 tracks	30	38	40

### GOAL: Guard persons remanded to the custody of the Sheriff's Office; provide safe, secure and humane detention of inmates

Activities and Results	FY 2021 Actual	FY 2022 Projected	FY 2023 Estimate
Perform at least 100 jail searches each year	28	98	100

### GOAL: Become a model organization

Activities and Results	FY 2021 Actual	FY 2022 Projected	FY 2023 Estimate
Continue involvement in the community by providing at least 25 K9 demonstrations each year	24	25	25



FUND	GENERAL FUND/JAIL SPECIAL REVENUE FUND
FUNCTION	PUBLIC SAFETY
DIVISION	LAW ENFORCEMENT
DEPARTMENT	CANINE
DEPT CODE	55/56

OBJECT CODE	CHARACTER CODE/ DESCRIPTION	ACTUAL FY21	AMENDED FY22	ADOPTED FY23	% CHG
510500	Salaries - Regular	\$ 268,676	\$ 238,200	\$ 248,300	4%
511500	Salaries - Overtime	6,915	10,000	10,000	0%
511505	Salaries - Holiday Overtime	6,232	8,000	8,000	0%
512000	Salaries - Supplemental	40,150	30,260	30,300	0%
512500	Salaries - Other	-	500	-	-100%
512505	Salaries - FTO Pay	-	200	200	0%
<b>TOTAL PERSONNEL SERVICES</b>		<b>321,973</b>	<b>287,160</b>	<b>296,800</b>	<b>3%</b>
520500	Pension Expense	38,691	35,200	37,000	5%
521000	Medicare Contributions	4,686	4,210	4,380	4%
521500	Unemployment Insurance	682	440	380	-14%
522000	Deferred Compensation Contribution	13	3,478	5,000	44%
523000	Health Insurance Premiums	36,976	36,580	38,750	6%
523500	Life Insurance Premiums	4,791	4,600	4,500	-2%
524500	Disability Insurance	1,342	870	1,920	121%
525015	Dental Premiums	1,240	1,400	1,400	0%
<b>TOTAL PERSONNEL BENEFITS</b>		<b>88,421</b>	<b>86,778</b>	<b>93,330</b>	<b>8%</b>
548501	Risk Management/General Liability	5,856	5,376	4,200	-22%
<b>TOTAL INSURANCE</b>		<b>5,856</b>	<b>5,376</b>	<b>4,200</b>	<b>-22%</b>
541500	Dues, Fees & Subscriptions	-	6,000	12,130	100%
543000	Freight & Postage	250	650	250	-62%
547000	Gasoline	27,424	30,000	35,000	17%
548000	Uniforms	3,022	4,684	1,625	-65%
<b>TOTAL OPERATING EXPENDITURES</b>		<b>30,696</b>	<b>41,334</b>	<b>49,005</b>	<b>19%</b>
542001	Telephones	-	-	-	0%
542005	Cellular Phones	4,374	3,200	3,050	-5%
<b>TOTAL COMMUNICATIONS</b>		<b>4,374</b>	<b>3,200</b>	<b>3,050</b>	<b>-5%</b>
544005	Equipment Repair Services	140	-	1,000	100%
<b>TOTAL REPAIR &amp; MAINTENANCE</b>		<b>140</b>	<b>-</b>	<b>1,000</b>	<b>100%</b>
544511	Service Contracts	32,844	19,326	23,882	24%
544515	Fees - Other	200	-	-	0%
<b>TOTAL PROFESSIONAL FEES</b>		<b>33,044</b>	<b>19,326</b>	<b>23,882</b>	<b>24%</b>
545501	Office Supplies	356	200	250	25%
545505	Law Enforcement Supplies	17,108	4,486	8,000	78%
545510	Equipment Under \$2500	14,197	24,800	12,500	-50%
545530	Supplies - Other	6,003	5,050	5,500	9%
<b>TOTAL MATERIAL &amp; SUPPLIES</b>		<b>37,664</b>	<b>34,536</b>	<b>26,250</b>	<b>-24%</b>
546005	Travel Costs & Lodging	488	-	1,400	100%
546500	Training Fees & Registration	2,006	1,300	8,000	515%
<b>TOTAL EDUCATION &amp; TRAINING</b>		<b>2,494</b>	<b>1,300</b>	<b>9,400</b>	<b>623%</b>
610500	Vehicles	24,029	-	-	0%
<b>TOTAL CAPITAL OUTLAY</b>		<b>24,029</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>DEPARTMENT TOTAL</b>		<b>\$ 548,691</b>	<b>\$ 479,010</b>	<b>\$ 506,917</b>	<b>6%</b>

## Function

The Court Security Department manages all aspects of security at the St. Tammany Parish Justice Center and oversees approximately 445 sex offenders.

More than 300,000 visitors, on average, enter the Justice Center during its approximately 260 days of operation each year. The Court Security Department provided security for approximately 1,400 court sessions for the budgetary year. It should be noted that this number has been lessened by the fact that court was suspended due to Hurricane Ida and subsequent closures. Court sessions resumed later in the year. There were court session closures during the previous year due to the COVID-19 pandemic. The holding facility in the Justice Center basement secured approximately 1,500 inmates for this court year. The Sex Offender Program continues to track and maintain information on each offender to ensure offenders adhere to applicable state laws. The division also prepares arrest warrants and generates police reports, apprehends violators who fail to comply and makes any subsequent court appearances for testimony. With the continued utilization of the Sex Offender Registry Field Unit, each offender is regularly checked at his/her registered address in addition to verifications of address which are completed approximately every four months. The Court Enforcement Division has one billet dedicated to the Zoom Court Program to ensure efficiency in completing court proceedings that are not conducted in-person. This requires communication with multiple entities, including the 22<sup>nd</sup> Judicial District Court, the District Attorney's Office and the St. Tammany Parish Clerk of Court. It should be noted that this was a new court process implemented due to the COVID-19 pandemic and has continued since then. The Court Enforcement Division also oversees security units assigned to parish government buildings on Koop Drive in Mandeville and at the Towers Building in Slidell. The department also oversees and provides a bailiff as well as security for Worker's Compensation Court in its building on New Camellia Boulevard in Covington.

## Accomplishments FY2022

- The Sex Offender Registry was awarded the Adam Walsh Smart Grant and continues grant administrator duties through the life of the grant.
- Implemented Offender Watch Express, which allows for sex offenders to initiate updates of registration information from the lobby or on their own smart device.
- Implemented the use of Offender Watch Mobile which can be used remotely by supervisors in the Sex Offender Registry Division to more efficiently perform field checks on registered sex offenders.
- Updated to a fully paperless Field Training Officer (FTO) program.
- Certified multiple deputies as FTOs.
- Provided additional training to deputies and supervisors in explosives identification.
- Continued registration of all sex offenders, issued arrest warrants and performed arrests.
- Trained new deputies assigned to Court Enforcement.

## Goals and Objectives FY2023

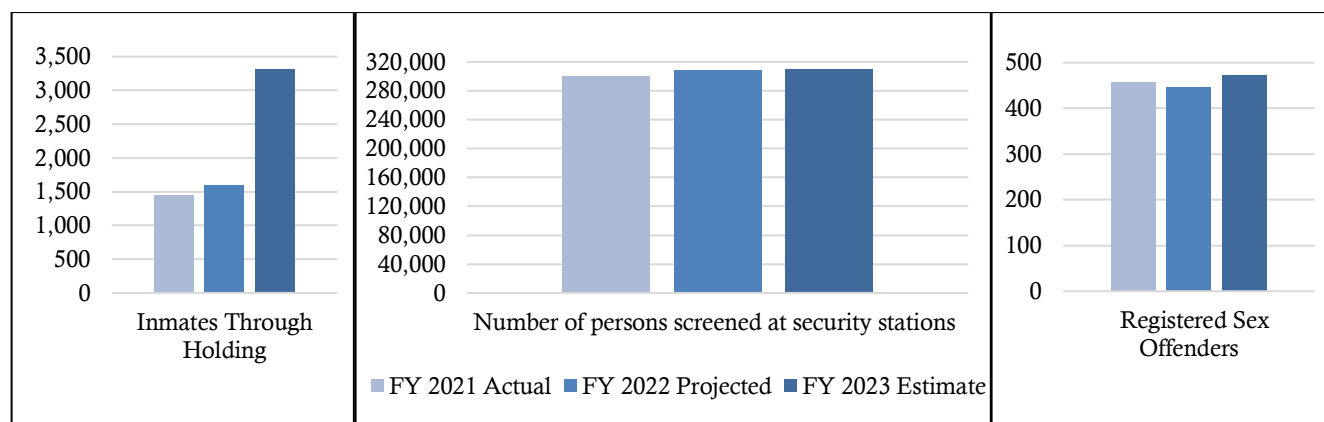
FOCUS AREA	AGENCY STRATEGIC GOALS	DEPARTMENTAL GOALS AND OBJECTIVES	TIMEFRAME
Public Safety	Protect lives and property of the people we serve.	Provide safety and security in the Justice Center so justice can be fairly determined and administered.	Ongoing
		Search for unauthorized or dangerous items being brought into the courthouse.	Ongoing
		Maintain sex registry database designed to protect the public. Database allows for tracking of sex offenders following their release, and makes public notification possible.	Ongoing
	Guard persons remanded to the custody of the Sheriff's Office; provide safe, secure and humane detention of inmates.	Maintain security of inmates transported from jail for court appearances.	Ongoing
Continuous Improvement	Provide the highest degree of law enforcement, corrections, administrative and communications services.	Train four new court security personnel and fill two vacancies.	October 2022
		Obtain assistance for Sex Offender Registry field checks to assist Cpl. Lapouble.	1 year
Community Partnerships	Embrace and encourage community partnerships and an environment of mutual trust.	Coordinate with other Justice Center agencies to enhance an efficient and well-organized response to emergency situations.	1 year
		Assist in implementation of technological and procedural court updates due to COVID-19 restrictions and any subsequent regulatory changes.	Ongoing
Employee Success	Meet and exceed industry standards through supportive resources, programs and training.	Implement a training program to provide additional training opportunities to current and new-hire deputies in explosives identification and response as well as other areas where a need for additional training as identified.	1-2 years
		Increase education through schools regarding security measures at the Justice Center.	1 year
	Attract and retain talent.	Increase the number of FTOs.	1 year

## Key Performance Measures

GOAL: Protect lives and property of the people we serve			
Activities and Results	FY 2021 Actual	FY 2022 Projected	FY 2023 Estimate
Number of persons screened at security stations	300,628	308,625	310,073
Escorts	750	765	811
Medicals	35	37	37
Arrests	58	60	61
Keep conviction rate of non-compliant offenders at 100%	100%	100%	100%
Maintain Sex Registry database:			
Registered sex offenders	457	445	473
Warrants issued	36	33	34

GOAL: Guard persons remanded to the custody of the Sheriff's Office, provide safe, secure and humane detention of inmates			
Activities and Results	FY 2021 Actual	FY 2022 Projected	FY 2023 Estimate
Inmates through holding	1,448	1,592	3,313

GOAL: Meet and exceed industry standards through supportive resources, programs and training			
Activities and Results	FY 2021 Actual	FY 2022 Projected	FY 2023 Estimate
Maintain Court Enforcement FTO Program:			
Trained FTOs	9	9	11
Retrained FTOs	5	6	7





FUND	GENERAL FUND
FUNCTION	PUBLIC SAFETY
DIVISION	LAW ENFORCEMENT OPERATIONS
DEPARTMENT	COURT SECURITY
DEPT CODE	12

OBJECT CODE	CHARACTER CODE/ DESCRIPTION	ACTUAL FY21	AMENDED FY22	ADOPTED FY23	% CHG
510500	Salaries - Regular	\$ 1,273,947	\$ 1,311,550	\$ 1,454,700	11%
511000	Salaries - Part Time	30,539	21,000	42,000	100%
511500	Salaries - Overtime	10,491	30,000	30,000	0%
511505	Salaries - Holiday Overtime	349	2,000	2,000	0%
512000	Salaries - Supplemental	175,147	187,003	202,875	8%
512500	Salaries - Other	5,060	-	-	0%
512505	Salaries - FTO Pay	7,775	4,625	4,625	0%
<b>TOTAL PERSONNEL SERVICES</b>		<b>1,503,308</b>	<b>1,556,178</b>	<b>1,736,200</b>	<b>12%</b>
520500	Pension Expense	178,219	188,500	214,100	14%
521000	Medicare Contributions	21,709	23,260	25,950	12%
521500	Unemployment Insurance	3,122	2,510	2,240	-11%
522000	Deferred Compensation Contribution	146	34,000	53,000	56%
522500	FICA Contributions	2,135	1,390	2,610	88%
523000	Health Insurance Premiums	237,152	226,780	275,510	21%
523500	Life Insurance Premiums	22,794	24,300	26,700	10%
524000	Occupational Insurance	6,102	4,430	2,360	-47%
524500	Disability Insurance	-	-	11,370	100%
525015	Dental Premiums	8,140	8,875	9,975	12%
<b>TOTAL PERSONNEL BENEFITS</b>		<b>479,519</b>	<b>514,045</b>	<b>623,815</b>	<b>21%</b>
548501	Risk Management/General Liability	17,427	15,184	16,900	11%
<b>TOTAL PROFESSIONAL FEES</b>		<b>17,427</b>	<b>15,184</b>	<b>16,900</b>	<b>11%</b>
541500	Dues, Fees & Subscriptions	3,212	15,503	21,000	35%
541500	Dues, Fees & Subscriptions SOR	-	8,095	2,434	-70%
543000	Freight & Postage	24	150	150	0%
547000	Gasoline	10,207	14,000	17,000	21%
548000	Uniforms	15,908	16,605	12,350	-26%
<b>TOTAL OPERATING EXPENDITURES</b>		<b>29,351</b>	<b>54,353</b>	<b>52,934</b>	<b>-3%</b>
542001	Telephones	1,979	2,130	1,980	-7%
542005	Cellular Phones	1,379	1,645	1,824	11%
542005	Cellular Phones SOR	605	856	1,150	34%
<b>TOTAL COMMUNICATIONS</b>		<b>3,963</b>	<b>4,631</b>	<b>4,954</b>	<b>7%</b>
543501	Equipment Rental	307	440	440	0%
543501	Equipment Rental SOR	2,882	2,850	2,900	2%
<b>TOTAL RENTALS</b>		<b>3,189</b>	<b>3,290</b>	<b>3,340</b>	<b>2%</b>
544510	Consultant Fees	-	-	5,000	100%
544511	Service Contracts	38,543	31,257	31,000	-1%
544511	Service Contracts SOR	-	180	180	0%
544515	Fees - Other SOR	8,510	-	-	0%
<b>TOTAL PROFESSIONAL FEES</b>		<b>47,053</b>	<b>31,437</b>	<b>36,180</b>	<b>15%</b>
545501	Office Supplies	825	900	900	0%
545501	Office Supplies SOR	659	1,020	1,200	18%
545505	Law Enforcement Supplies	2,614	1,200	2,500	108%
545510	Equipment Under \$2500	317	500	800	60%
545510	Equipment Under \$2500 SOR	5,874	5,867	4,000	-32%
545530	Supplies - Other	1,517	3,000	3,000	0%
<b>TOTAL MATERIAL &amp; SUPPLIES</b>		<b>11,806</b>	<b>12,487</b>	<b>12,400</b>	<b>-1%</b>
546005	Travel Costs and Lodging	-	400	400	0%
546005	Travel Costs and Lodging SOR	-	400	400	0%
546500	Training Fees and Registration	1,850	1,125	1,500	33%
546500	Training Fees and Registration SOR	-	555	1,500	170%
<b>TOTAL EDUCATION &amp; TRAINING</b>		<b>1,850</b>	<b>2,480</b>	<b>3,800</b>	<b>53%</b>
<b>DEPARTMENT TOTAL</b>		<b>\$ 2,097,466</b>	<b>\$ 2,194,085</b>	<b>\$ 2,490,523</b>	<b>14%</b>

## Function

The St. Tammany Parish Sheriff's Office Crime Laboratory is a forensic laboratory with a commitment to excellence. Its purpose is to provide forensic science services as well as on-scene and technical support by utilizing state-of-the-art equipment and techniques to identify, preserve and analyze evidence and materials pertaining to crime scene investigations. Using information collected, Crime Lab personnel provide objective and unbiased conclusions to the judicial system.

The department consists of three sections: Crime Scene Investigation, Scientific Analysis and Evidence. All sections include personnel trained and skilled in their area of expertise.

## Accomplishments FY2022

- Continued to revise and update all operating procedures and policies in accordance with International Organization for Standardization (ISO) 17025 and Scientific Work Group (SWG) standards.
- Training/staff additions:
  - Hired an experienced firearms examiner to start the agency's own Firearms Division.
  - Completed training of the additional GSR analyst.
  - The added digital forensic analyst successfully completed training through IACIS in April. Continued in-house training will be conducted along with certification through IACIS.
  - Trained and certified an additional crime scene technician in latent fingerprint examination and testimony.
  - All crime scene technicians received training with a new Faro 3D Scanner System.
  - All crime scene technicians received training with a new Foster+Freeman Capture and Recover fingerprint system.
- Procured grant funding and purchased a handheld Foster+Freeman 3D scanner system.
- Procured grant funding and purchased a Foster+Freeman Capture and Recover fingerprint system.
- Applied for a grant to procure a new firearms microscope.
- Continued to implement and enhance LIMS+, the chain-of-custody management and forensic lab reporting software.
- Maintained a turnaround time in controlled substance analysis for external agencies at 40-50 days. Internal cases stayed the same at an average of 30 days.

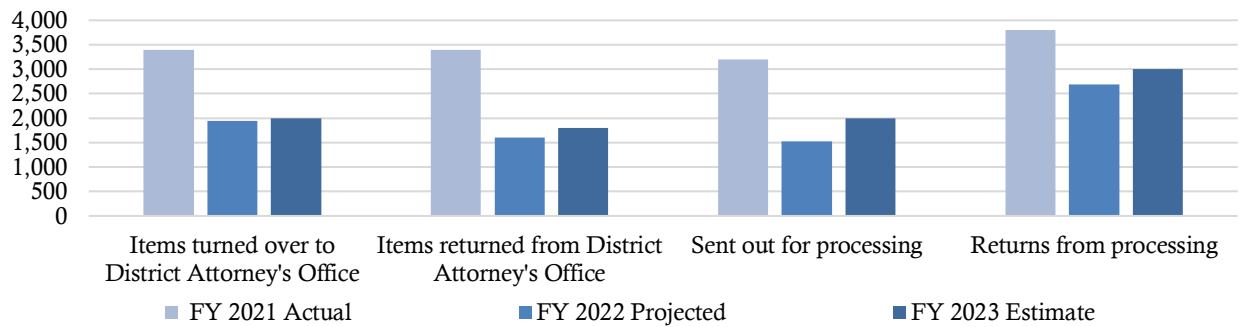
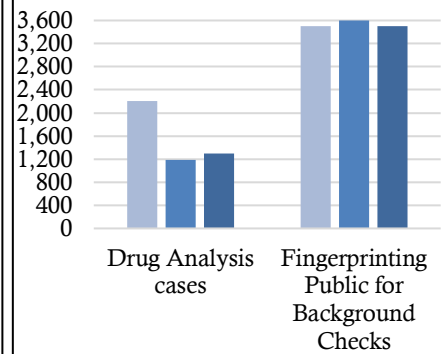
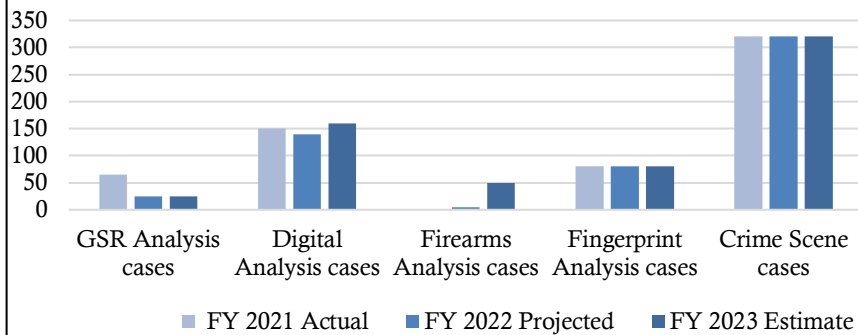
## Goals and Objectives FY2023

FOCUS AREA	AGENCY STRATEGIC GOAL	DEPARTMENTAL GOALS AND OBJECTIVES	TIMEFRAME
Continuous Improvement	Achieve Sheriff's Office objectives with assistance of technology and strategic management of processes.	Procure two new drug analysis machines and one GSR machine for faster turnaround on drug analysis testing.	6 months
		Implement policy and procedures for the new firearms unit.	1 year
		Update STPSO Lab/Evidence Policy.	2 years
		Continue to refine the laboratory management software that will effectively keep the chain of custody within our laboratory as well as assist case processing, audits and casework tracking.	Ongoing
Continuous Improvement	Become a model organization.	Start a new Firearms Division that will be a model and aid surrounding agencies with firearm analysis.	1 year
		Continue to reduce turnaround time in controlled substances.	Ongoing
Employee Success	Meet and exceed industry standards through supportive resources, programs and training.	Train crime scene tech as a firearms examiner.	2 years
		Certify and train an employee in digital forensics.	1 year
		Recertify crime scene technicians.	1 year
		Secure training for crime scene technicians through grant funding.	1 year

## Key Performance Measures

GOAL: Achieve Sheriff's Office objectives with assistance of technology and strategic management of processes			
Activities and Results	FY 2021 Actual	FY 2022 Projected	FY 2023 Estimate
<i><b>Evidence Division</b></i>			
Items received in	10,899	7,904	8,000
Items destroyed	1,000	428	600
Items turned over to District Attorney's Office	3,400	1,941	2,000
Items returned from District Attorney's Office	3,400	1,597	1,800
Sent out for processing	3,200	1,530	2,000
Returns from processing	3,800	2,694	3,000
Items taken per employee	6,033	4,065	4,500
Items released per employee	2,533	1,300	1,800
<i><b>Laboratory Section</b></i>			
Reduce turnaround rate of external cases processed to 4 months:			
Total external cases submitted	*	2,691	2,750
Number of cases processed under 4 months	*	109	200
Percent of external cases processed under 4 months	*	4%	7%
Drug analysis cases	2,201	1,185	1,300
Number of cases analyzed per analyst	550	296	400
GSR analysis cases	65	25	25
Number of cases analyzed	60	25	25
Digital analysis cases	150	140	160
Number of cases analyzed per analyst	150	140	160
Firearms analysis cases	0	5	50
Number of cases analyzed per analyst	0	5	50
Fingerprint analysis cases	80	80	80
Numbers of lifters analyzed	220	350	340
Number of lifters analyzed per analyst	73	116	120
Crime scene cases	320	320	320
Number of crime scenes handled per technician	64	53	55
Fingerprinting public for background checks	3,500	3,600	3,500
Number of persons fingerprinted per employee	2,000	3,600	2,000
Money brought in	\$ 33,000	\$ 42,361	\$ 42,300

\* information not tracked

**Evidence Division****Laboratory Section**



FUND	GENERAL FUND / CRIME LAB FUND
FUNCTION	PUBLIC SAFETY
DIVISION	LAW ENFORCEMENT OPERATIONS
DEPARTMENT	CRIME LAB
DEPT CODE	42

OBJECT CODE	CHARACTER CODE/ DESCRIPTION	ACTUAL	FY21	AMENDED FY22	ADOPTED FY23	% CHG		
510500	Salaries - Regular	\$	941,890	\$	992,000	\$	1,024,400	3%
511000	Salaries - Part Time		12,105		10,000		10,000	0%
511500	Salaries - Overtime		17,395		15,000		19,000	27%
511505	Salaries - Holiday Overtime		466		1,000		1,000	0%
511515	On-Call Pay		23,949		28,000		26,000	-7%
512000	Salaries - Supplemental		86,216		95,250		97,830	3%
512505	Salaries - FTO Pay		1,525		1,550		1,600	3%
TOTAL PERSONNEL SERVICES			1,083,546		1,142,800		1,179,830	3%
520500	Pension Expense		128,563		137,100		148,500	8%
521000	Medicare Contributions		15,481		16,840		17,720	5%
521500	Unemployment Insurance		2,192		1,830		1,530	-16%
522000	Deferred Compensation Contribution		106		28,000		42,000	50%
522500	FICA Contributions		744		670		620	-7%
523000	Health Insurance Premiums		140,684		143,525		156,080	9%
523500	Life Insurance Premiums		16,638		17,800		18,100	2%
524000	Occupational Insurance		472		1,332		2,360	77%
524500	Disability Insurance		-		-		7,760	100%
525015	Dental Premiums		4,724		5,536		5,620	2%
TOTAL PERSONNEL BENEFITS			309,604		352,633		400,290	14%
548501	Risk Management/General Liability		48,640		57,050		70,400	23%
TOTAL INSURANCE			48,640		57,050		70,400	23%
541500	Dues & Subscriptions		56,730		56,393		75,945	35%
542500	Utilities		124,391		178,000		185,000	4%
543000	Freight & Postage		2,229		2,575		2,600	1%
547000	Gasoline		16,116		26,200		31,000	18%
547500	Food Costs		-		-		250	100%
548000	Uniforms		8,215		8,258		6,500	-21%
TOTAL OPERATING EXPENDITURES			207,681		271,426		301,295	11%
542005	Cellular Phones		4,844		5,805		6,120	5%
TOTAL COMMUNICATIONS			4,844		5,805		6,120	5%
543501	Equipment Rental		3,999		4,050		4,400	9%
543510	Rental - Others		600		-		-	0%
TOTAL RENTALS			4,599		4,050		4,400	9%
544000	Building Maintenance/Repair Services		550		5,113		6,150	20%
544001	Building Supplies and Equipment		2,878		5,700		3,500	-39%
544005	Equipment Repair Services		4,132		8,600		6,000	-30%
544010	Equipment Repair Supplies		7,417		7,645		7,500	-2%
TOTAL REPAIR & MAINTENANCE			14,977		27,058		23,150	-14%
544511	Service Contracts		140,941		143,390		136,820	-5%
544515	Fees - Other		11,854		-		-	0%
TOTAL PROFESSIONAL FEES			152,795		143,390		136,820	-5%
545501	Office Supplies		2,951		2,000		4,000	100%
545505	Law Enforcement Supplies		27,914		23,588		28,000	19%
545510	Equipment Under \$2500		13,323		1,307		3,000	130%
545520	Cleaning & Janitorial Supplies		858		1,000		1,000	0%
545530	Supplies - Other		2,977		3,455		4,000	16%
TOTAL MATERIAL & SUPPLIES			48,023		31,350		40,000	28%
546005	Travel Costs and Lodging		1,281		4,877		7,000	44%
546500	Training Fees and Registration		8,868		5,623		8,000	42%
TOTAL EDUCATION & TRAINING			10,149		10,500		15,000	43%
612000	Technology		32,150		-		-	0%
612500	Capital Outlay Other		130,147		1,912		219,530	11382%
TOTAL CAPITAL OUTLAY			162,297		1,912		219,530	11382%
DEPARTMENT TOTAL		\$	2,047,155	\$	2,047,974	\$	2,396,835	17%

## Function

Criminal Patrol District I is responsible for providing law enforcement services to the unincorporated areas of eastern St. Tammany Parish. The district is divided into eight patrol zones that cover approximately 300 square miles. Also within the district are the city of Slidell and the town of Pearl River. The 1st District is bordered by New Orleans on the south and Mississippi's Hancock and Pearl River counties to the east and is the nexus of Interstate 12, Interstate 10 and Interstate 59. Given its close proximity to New Orleans and the Mississippi Gulf Coast, along with the extensive interstate network, the district sees a large number of motorists traveling to and from major tourist destinations.

District deputies respond to citizens' calls for assistance, act as a deterrent to crime, enforce laws and respond to emergencies 24 hours per day/7 days per week. Their responsibility is apprehension of criminal offenders, community-oriented policing, prevention of criminal acts and the discovery of hazardous situations and conditions in the community. In addition to answering calls for service, the 1st District staffs the service desk at the Slidell LEC during business hours. This provides citizens with the ability to walk in and file a report, make a complaint or simply ask a question. The 53 deputies assigned to the district are committed to upholding public trust and protecting life and property within the community.

## Accomplishments FY2022

- The 1st District Field Training Officers (FTOs) trained 11 newly hired or transferred Criminal Patrol deputies. This is a relatively large number of personnel to be trained and absorbed into a district in a 12-month period. It was done seamlessly and without compromising the quality of the training.
- During the year, supervisors and deputies attended numerous community events and aided the agency in enhancing its image and social media presence.
- Deputies mixed community policing with proactive patrolling. This has allowed deputies to obtain valuable information regarding criminal activity from citizens and ensured that the public's concerns are being heard and addressed. At the same time, deputies are able to detect and deter criminal activity in their assigned areas.
- A new billet was created in the district. This allows for a deputy to be assigned full time to the Lakeshore community, which is the district's fastest growing area. This deputy is responsible for community policing as well as meeting with community groups, homeowners associations and developers to ensure law enforcement needs are met.
- Deputies began utilizing body-worn cameras to record citizen contacts and collect digital evidence.
- As the agency seeks to update dispatch and report writing technologies, district deputies have participated in vendor demonstrations/field testing, providing valuable end-user feedback.

- The Sheriff's Office has remapped its Criminal Patrol districts and zones, bringing the 1<sup>st</sup> District from 5 zones to 8 zones. With the addition of future billets, this will reduce response times and create a more prominent law enforcement presence and community contribution.

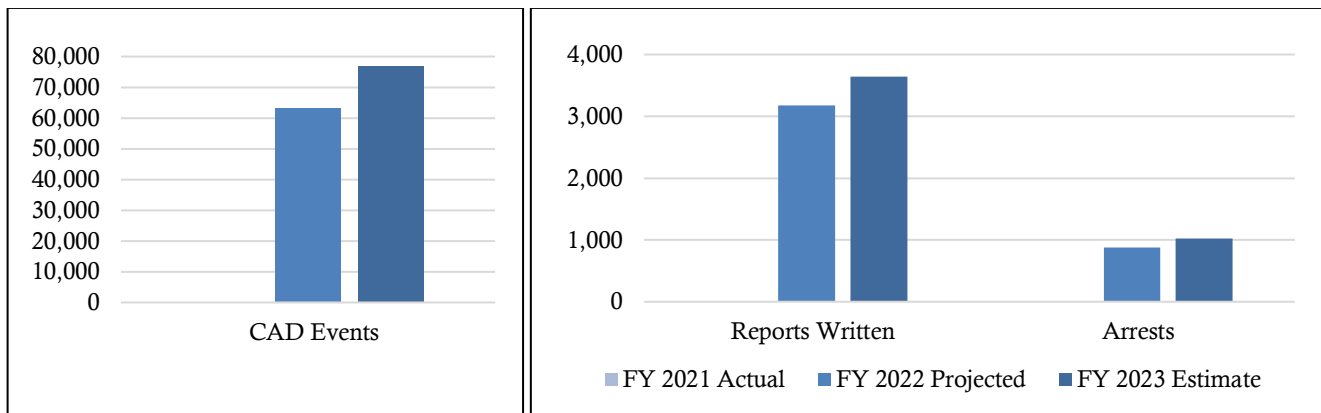
## Goals and Objectives FY2023

FOCUS AREA	AGENCY STRATEGIC GOAL	DEPARTMENTAL GOALS AND OBJECTIVES	TIMEFRAME
Public Safety	Protect lives and property of the people we serve.	Seek the best equipment, technology and training available to ensure deputies can perform their duties as safely and efficiently as possible.	On-going
Community Partnerships	Provide a safe community for St. Tammany's children to grow and learn.	Work with the Community Liaison deputies to educate youths in recognizing danger signs and situational awareness.	June-23
Community Partnerships	Engage in the reduction of drug use.	Hire additional employees for more focused police presence.	July-22
		With the implementation of additional billets, train new employees, which will result in POST graduation and accomplish more proactive police contact.	November-22
Community Partnerships	Embrace and encourage community partnerships and an environment of mutual trust.	Attend H.O.A. and Civic Organization functions.	On-going
Continuous Improvement	Become a model organization.	Receiving applicants from across the country, achieve outstanding reputation that attracts qualified personnel.	On-going
Public Safety	Provide the highest degree of law enforcement, corrections, administrative and communications services.	Seek out and provide leaders and deputies with current and relevant training from industry-leading providers.	On-going
Employee Success	Maintain a strong sense of integrity and honesty.	Promote strong supervisors with the Agencies Core Values as a priority.	On-going
Employee Success	Meet and exceed industry standards through supportive resources, programs, and training.	Seek out and provide leaders and deputies with current and relevant training from industry-leading providers.	On-going

## Key Performance Measures

GOAL: Protect lives and property of the people we serve			
Activities and Results	FY 2021 Actual	FY 2022 Projected	FY 2023 Estimate
Prevent and detect criminal activity:			
CAD Events	**	63,360	76,700
Reports written	**	3,180	3,640
Apprehend offenders:			
Arrests	**	876	1,020

\*\* Due to re-districting during FY2022, comparable previous year data is not available.



FUND	GENERAL FUND
FUNCTION	PUBLIC SAFETY
DIVISION	LAW ENFORCEMENT OPERATIONS
DEPARTMENT	CRIMINAL PATROL DISTRICT I
DEPT CODE	34

OBJECT CODE	CHARACTER CODE/ DESCRIPTION	ACTUAL FY21	AMENDED FY22	ADOPTED FY23	% CHG
510500	Salaries - Regular	\$ 2,196,577	\$ 2,266,000	\$ 2,464,300	9%
511500	Salaries - Overtime	31,761	28,000	26,000	-7%
511505	Salaries - Holiday Overtime	64,262	65,000	70,000	8%
512000	Salaries - Supplemental	285,453	287,895	308,765	7%
512505	Salaries - FTO Pay	11,671	10,000	12,000	20%
<b>TOTAL PERSONNEL SERVICES</b>		<b>2,589,724</b>	<b>2,656,895</b>	<b>2,881,065</b>	<b>8%</b>
520500	Pension Expense	311,728	328,300	360,900	10%
521000	Medicare Contributions	37,134	39,110	42,720	9%
521500	Unemployment Insurance	5,409	4,170	3,690	-12%
522000	Deferred Compensation Contribution	160	42,000	65,000	55%
522500	FICA Contribution	811	150	-	-100%
523000	Health Insurance Premiums	360,929	350,670	410,770	17%
523500	Life Insurance Premiums	39,673	41,400	44,600	8%
524500	Disability Insurance	-	-	18,710	100%
525015	Dental Premiums	12,274	13,790	14,785	7%
<b>TOTAL PERSONNEL BENEFITS</b>		<b>768,118</b>	<b>819,590</b>	<b>961,175</b>	<b>17%</b>
548501	Risk Management/General Liability	40,275	41,020	43,000	5%
<b>TOTAL COMMUNICATIONS</b>		<b>40,275</b>	<b>41,020</b>	<b>43,000</b>	<b>5%</b>
541500	Dues & Subscriptions	55,411	79,640	56,560	-29%
542500	Utilities	3,333	1,358	-	-100%
543000	Freight & Postage	460	750	750	0%
547000	Gasoline	193,341	313,500	360,000	15%
547500	Food Costs	-	250	250	0%
548000	Uniforms	24,263	24,800	17,225	-31%
<b>TOTAL OPERATING EXPENDITURES</b>		<b>276,808</b>	<b>420,298</b>	<b>434,785</b>	<b>3%</b>
542001	Telephones	25,761	25,800	25,800	0%
542005	Celluar Phones	5,043	7,100	7,100	0%
<b>TOTAL COMMUNICATIONS</b>		<b>30,804</b>	<b>32,900</b>	<b>32,900</b>	<b>0%</b>
543501	Equipment Rental	3,189	3,300	3,300	0%
<b>TOTAL RENTALS</b>		<b>3,189</b>	<b>3,300</b>	<b>3,300</b>	<b>0%</b>
544005	Equipment Repair Services	-	300	300	0%
544010	Equipment Repair Supplies	-	300	300	0%
<b>TOTAL REPAIR &amp; MAINTENANCE</b>		<b>-</b>	<b>600</b>	<b>600</b>	<b>0%</b>
544511	Service Contracts	26,495	25,000	17,800	-29%
544515	Fees - Other	22,147	-	-	0%
<b>TOTAL PROFESSIONAL FEES</b>		<b>48,642</b>	<b>25,000</b>	<b>17,800</b>	<b>-29%</b>
545501	Office Supplies	900	1,500	1,500	0%
545505	Law Enforcement Supplies	49,376	14,766	10,950	-26%
545510	Equipment Under \$2500	43,993	3,500	3,000	-14%
545530	Supplies - Other	1,582	3,000	1,000	-67%
<b>TOTAL MATERIAL &amp; SUPPLIES</b>		<b>95,851</b>	<b>22,766</b>	<b>16,450</b>	<b>-28%</b>
546005	Travel Costs and Lodging	408	800	3,000	275%
546500	Training Fees and Registration	1,500	3,200	3,000	-6%
<b>TOTAL EDUCATION &amp; TRAINING</b>		<b>1,908</b>	<b>4,000</b>	<b>6,000</b>	<b>50%</b>
<b>DEPARTMENT TOTAL</b>		<b>\$ 3,855,319</b>	<b>\$ 4,026,369</b>	<b>\$ 4,397,075</b>	<b>9%</b>



## Function

Criminal Patrol District II is headquartered at 3926 Louisiana Highway 59 and is responsible for providing law enforcement services to unincorporated areas of western St. Tammany Parish. District deputies respond to citizens' calls for assistance, act as a deterrent to crime, enforce laws, and respond to emergencies 24 hours per day/7 days per week. Their responsibility is apprehension of criminal offenders, community-oriented policing, prevention of criminal acts and the discovery of hazardous situations and conditions in the community.

The 2nd<sup>d</sup> District covers an area from Lake Pontchartrain north to Harrison Avenue and from the Bayou Lacombe in Lacombe west to the Tchefuncte River. The district includes the city of Mandeville and parts of the unincorporated community of Lacombe. The district is divided into five patrol zones. Interstate 12 funnels travelers through half the district. The 46 deputies assigned to the district are committed to upholding public trust and protecting life and property within the community.

## Accomplishments FY2022

- Opened a new centralized location, permitting deputies to complete case work and resume patrols in a timely manner. The new station also houses Investigations and Crisis Intervention elements, providing patrol deputies with additional resources.
- The district established a social media Safe Trade area at the new station.
- Response times improved and deputy visibility and proactive crime prevention remained top priorities.
- The district's Field Training Officers (FTOs) trained approximately 15 new employees. These new deputies generally remained in the district and have become valuable members of the agency.
- Supervisors and deputies attended numerous community events and aided the agency in enhancing its image and social media presence.

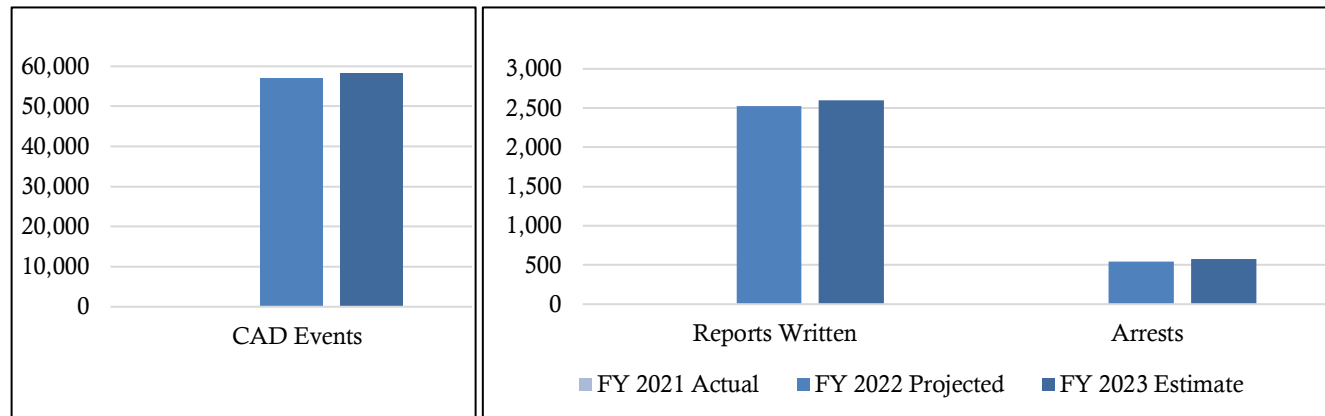
**Goals and Objectives FY2023**

<b>FOCUS AREA</b>	<b>AGENCY STRATEGIC GOAL</b>	<b>DEPARTMENTAL GOALS AND OBJECTIVES</b>	<b>TIMEFRAME</b>
Public Safety	Protect lives and property of the people we serve.	With redistricting during FY2022, the goal of the department is to decrease deputies' response times to calls for service, as visibility and proactive crime prevention remain top priorities.	Ongoing
Community Partnerships	Embrace and encourage community partnerships and an environment of mutual trust.	Provide the highest possible level of professionalism and public service. Supervisors and deputies will attend community events and aid the agency in enhancing its image and social media presence.	Ongoing
Employee Success	Maintain a strong sense of integrity and honesty.	Seek out and provide leaders and deputies with current and relevant training from industry-leading providers. This will ensure district personnel are properly trained to perform their jobs to the highest possible standard, resulting in an enhanced image for the agency, mitigation of its liability and improved safety.	Ongoing
Continuous Improvement	Become a model organization.	Offer several skill and leadership training programs and obtain job-oriented certifications.	Ongoing
Employee Success	Meet and exceed industry standards through supportive resources, programs, and training.	Utilize training academies such as the Regional Counter Drug Training Academy and Public Agency Training Council to provide deputies with the most relevant and up-to-date training to ensure they have the skills to accomplish their mission.	Ongoing
Continuous Improvement	Achieve Sheriff's Office objectives with assistance of technology and strategic management of processes.	Seek out and supply deputies with current and relevant industry technology and ensure they are adept at utilizing that technology to further the patrol district's goals.	Ongoing

## Key Performance Measures

GOAL: Protect lives and property of the people we serve			
Activities and Results	FY 2021 Actual	FY 2022 Projected	FY 2023 Estimate
Prevent and detect criminal activity:			
CAD Events	**	57,088	58,200
Reports written	**	2,528	2,600
Apprehend offenders:			
Arrests	**	544	572

\*\* Due to re-districting during FY2022, comparable previous year data is not available.



FUND	GENERAL FUND
FUNCTION	PUBLIC SAFETY
DIVISION	LAW ENFORCEMENT OPERATIONS
DEPARTMENT	CRIMINAL PATROL DISTRICT II
DEPT CODE	35

OBJECT CODE	CHARACTER CODE/ DESCRIPTION	ACTUAL FY21	AMENDED FY22	ADOPTED FY23	% CHG
510500	Salaries - Regular	\$ 2,084,050	\$ 2,245,250	\$ 2,161,200	-4%
511500	Salaries - Overtime	27,504	28,000	20,000	-29%
511505	Salaries - Holiday Overtime	59,026	61,000	65,000	7%
512000	Salaries - Supplemental	267,035	278,805	260,375	-7%
512505	Salaries - FTO Pay	12,089	18,000	12,000	-33%
<b>TOTAL PERSONNEL SERVICES</b>		<b>2,449,704</b>	<b>2,631,055</b>	<b>2,518,575</b>	<b>-4%</b>
520500	Pension Expense	295,082	327,100	315,900	-3%
521000	Medicare Contributions	35,058	38,350	37,390	-3%
521500	Unemployment Insurance	5,102	4,260	3,230	-24%
522000	Deferred Compensation Contribution	135	32,200	60,000	86%
523000	Health Insurance Premiums	334,381	356,330	348,830	-2%
523500	Life Insurance Premiums	37,625	41,800	39,000	-7%
524500	Disability Insurance	-	-	16,380	100%
525015	Dental Premiums	11,292	13,935	12,555	-10%
<b>TOTAL PERSONNEL BENEFITS</b>		<b>718,675</b>	<b>813,975</b>	<b>833,285</b>	<b>2%</b>
548501	Risk Management/General Liability	41,268	50,300	36,100	-28%
<b>TOTAL COMMUNICATIONS</b>		<b>41,268</b>	<b>50,300</b>	<b>36,100</b>	<b>-28%</b>
541500	Dues & Subscriptions	54,227	57,560	48,900	-15%
542500	Utilities	12,505	23,068	-	-100%
543000	Freight & Postage	471	500	500	0%
547000	Gasoline	161,431	259,500	275,000	6%
547500	Food Costs	-	250	250	0%
548000	Uniforms	24,924	24,000	14,950	-38%
<b>TOTAL OPERATING EXPENDITURES</b>		<b>253,558</b>	<b>364,878</b>	<b>339,600</b>	<b>-7%</b>
542001	Telephones	24,738	22,800	25,300	11%
542005	Celluar Phones	6,649	10,260	10,000	-3%
<b>TOTAL COMMUNICATIONS</b>		<b>31,387</b>	<b>33,060</b>	<b>35,300</b>	<b>7%</b>
543501	Equipment Rental	863	4,900	2,600	-47%
543505	Building Rental	20,475	-	-	0%
<b>TOTAL RENTALS</b>		<b>21,338</b>	<b>4,900</b>	<b>2,600</b>	<b>-47%</b>
544005	Equipment Repair Services	-	900	900	0%
<b>TOTAL REPAIR &amp; MAINTENANCE</b>		<b>-</b>	<b>900</b>	<b>900</b>	<b>0%</b>
544511	Service Contacts	25,986	24,500	15,100	-38%
544515	Fees - Other	2,152	-	-	0%
<b>TOTAL PROFESSIONAL FEES</b>		<b>28,138</b>	<b>24,500</b>	<b>15,100</b>	<b>-38%</b>
545501	Office Supplies	923	1,350	1,500	11%
545505	Law Enforcement Supplies	50,277	20,707	8,000	-61%
545510	Equipment Under \$2500	48,389	870	3,000	245%
545520	Cleaning & Janitorial Supplies	-	800	-	-100%
545530	Supplies - Other	851	550	1,000	82%
<b>TOTAL MATERIAL &amp; SUPPLIES</b>		<b>100,440</b>	<b>24,277</b>	<b>13,500</b>	<b>-44%</b>
546005	Travel Costs and Lodging	-	2,400	2,500	4%
546500	Training Fees and Registration	295	2,800	2,500	-11%
<b>TOTAL EDUCATION &amp; TRAINING</b>		<b>295</b>	<b>5,200</b>	<b>5,000</b>	<b>-4%</b>
<b>DEPARTMENT TOTAL</b>		<b>\$ 3,644,803</b>	<b>\$ 3,953,045</b>	<b>\$ 3,799,960</b>	<b>-4%</b>

## Function

Criminal Patrol District III is responsible for providing law enforcement services to the unincorporated areas of western St. Tammany Parish. The district is divided into five patrol zones that cover the parish's southwest area. Also within the district are the city of Covington and the town of Madisonville. The Third District is bordered by Tangipahoa Parish to the west. Interstate 12 funnels travelers through half the district while the Tchefuncte River is the district's eastern border.

The 26 deputies assigned to the district are committed to upholding public trust and protecting life and property within the community. Deputies respond to citizens' calls for assistance, act as a deterrent to crime, enforce laws and respond to emergencies 24 hours per day/ 7 days per week. Their responsibility is apprehension of criminal offenders, community-oriented policing, prevention of criminal acts and the discovery of hazardous situations and conditions in the community.

## Accomplishments FY2022

- The Third District established a new Patrol District on the west side of the Tchefuncte River and opened a new temporary station on Louisiana Highway 21. The new office is in a centralized location, permitting deputies to complete case work, manage evidence and resume patrols in a timely manner.
- With the increased law enforcement presence in the new district, response times improved significantly and deputy visibility and proactive crime prevention remained top priorities.
- The Third District's Field Training Officers (FTOs) trained approximately six new employees. These new deputies generally remained in the district and have become valuable members of the agency.
- With the conclusion of the COVID emergency, training opportunities became available. Deputies and supervisors attended several skill and leadership training programs and obtained several job-oriented certifications.
- Supervisors and deputies attended numerous community events and aided the agency in enhancing its image and social media presence.

## Goals and Objectives FY2023

FOCUS AREA	AGENCY STRATEGIC GOALS	DEPARTMENTAL GOALS AND OBJECTIVES	TIMEFRAME
Public Safety	Protect lives and property of the people we serve.	With the establishment of the new patrol district and a centralized location, complete case work and evidence and resume patrols in a timely manner.	Ongoing

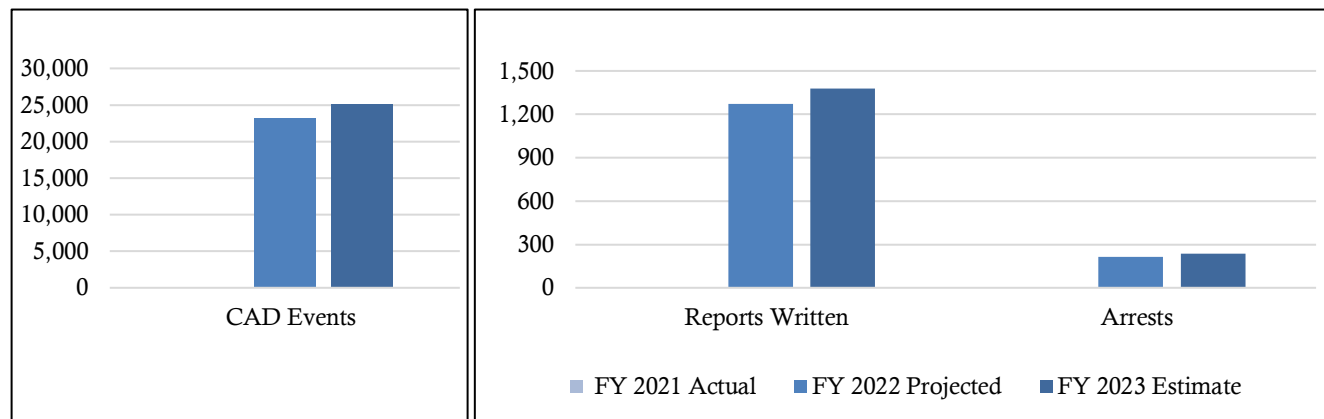


FOCUS AREA	AGENCY STRATEGIC GOALS	DEPARTMENTAL GOALS AND OBJECTIVES	TIMEFRAME
Employee Success	Attract and retain talent.	Seek out and supply deputies with current and relevant industry technology and ensure they are adept at utilizing that technology to further the patrol district's goals.	July 2022
Community Partnerships	Engage in the reduction of drug use.	Utilize training academies such as the Regional Counter Drug Training Academy and Public Agency Training Council to provide deputies with the most relevant and up-to-date training to ensure they have the skills to accomplish their mission.	July 2022
Employee Success	Meet and exceed industry standards through supportive resources, programs, and training.		
Community Partnerships	Embrace and encourage community partnerships and an environment of mutual trust.	Provide the highest possible level of professionalism and public service for residents of the Third District. Supervisors and deputies will attend community events and aid the agency in enhancing its image and social media presence.	Ongoing
Employee Success	Maintain a strong sense of integrity and honesty.	Hold supervisors and deputies to the highest standards of performance and professionalism.	Ongoing
Continuous Improvement	Become a model organization.	Offer deputies and supervisors skill and leadership training programs in order to obtain job-oriented certifications.	Ongoing
Continuous Improvement	Meet community expectations by aligning them with capital improvements and new initiatives.	Establish a permanent district station in the Brewster Road area which is highly accessible and visible to the public and also will provide the opportunity to expand the new district at a pace that is in keeping with the significant population growth in the area.	October 2022
Financial Stability	Practice fiscal responsibility when managing tax dollars.	Through the use of grants and coordinating with the other patrol districts and the Training Division, utilize cost-saving measures to procure equipment at discounted rates when possible.	Ongoing

## Key Performance Measures

GOAL: Protect lives and property of the people we serve			
Activities and Results	FY 2021 Actual	FY 2022 Projected	FY 2023 Estimate
Prevent and detect criminal activity:			
CAD Events	**	23,208	25,142
Reports written	**	1,272	1,378
Apprehend offenders:			
Arrests	**	216	237

\*\* Due to re-districting during FY2022, comparable previous year data is not available.



<b>FUND</b>	<b>GENERAL FUND</b>
<b>FUNCTION</b>	<b>PUBLIC SAFETY</b>
<b>DIVISION</b>	<b>LAW ENFORCEMENT OPERATIONS</b>
<b>DEPARTMENT</b>	<b>CRIMINAL PATROL DISTRICT III</b>
<b>DEPT CODE</b>	<b>31</b>

<b>OBJECT CODE</b>	<b>CHARACTER CODE/ DESCRIPTION</b>	<b>ACTUAL FY21</b>	<b>AMENDED FY22</b>	<b>ADOPTED FY23</b>	<b>% CHG</b>
510500	Salaries - Regular	\$ -	\$ 338,250	\$ 1,267,600	275%
511500	Salaries - Overtime	-	8,000	15,000	88%
511505	Salaries - Holiday Overtime	-	6,000	35,000	483%
512000	Salaries - Supplemental	-	41,050	156,996	282%
512505	Salaries - FTO Pay	-	1,000	12,000	1100%
<b>TOTAL PERSONNEL SERVICES</b>		-	<b>394,300</b>	<b>1,486,596</b>	<b>277%</b>
520500	Pension Expense	-	49,100	185,800	278%
521000	Medicare Contributions	-	5,670	22,000	288%
521500	Unemployment Insurance	-	450	1,900	322%
522000	Deferred Compensation Contribution	-	7,600	30,000	295%
523000	Health Insurance Premiums	-	53,200	201,540	279%
523500	Life Insurance Premiums	-	6,320	23,000	264%
524500	Disability Insurance	-	-	9,640	100%
525015	Dental Premiums	-	2,035	7,255	257%
<b>TOTAL PERSONNEL BENEFITS</b>		-	<b>124,375</b>	<b>481,135</b>	<b>287%</b>
548501	Risk Management/General Liability	-	1,100	18,600	1591%
<b>TOTAL INSURANCE</b>		-	<b>1,100</b>	<b>18,600</b>	<b>1591%</b>
541500	Dues & Subscriptions	-	400	28,600	7050%
543000	Freight & Postage	-	-	500	100%
547000	Gasoline	-	50,000	150,000	200%
548000	Uniforms	-	-	8,450	100%
<b>TOTAL OPERATING EXPENDITURES</b>		-	<b>50,400</b>	<b>187,550</b>	<b>272%</b>
542001	Telephones	-	8,244	33,500	306%
542005	Celluar Phones	-	2,096	6,500	210%
<b>TOTAL COMMUNICATIONS</b>		-	<b>10,340</b>	<b>40,000</b>	<b>287%</b>
543501	Equipment Rental	-	700	4,000	471%
<b>TOTAL RENTALS</b>		-	<b>700</b>	<b>4,000</b>	<b>471%</b>
544005	Equipment Repair Services	-	-	500	100%
544010	Equipment Repair Supplies	-	-	500	100%
<b>TOTAL REPAIR &amp; MAINTENANCE</b>		-	-	<b>1,000</b>	<b>100%</b>
544511	Service Contracts	-	-	8,900	100%
<b>TOTAL PROFESSIONAL FEES</b>		-	-	<b>8,900</b>	<b>100%</b>
545501	Office Supplies	-	-	1,500	100%
545505	Law Enforcement Supplies	-	-	8,000	100%
545510	Equipment Under \$2500	-	-	5,000	100%
545530	Supplies - Other	-	-	1,000	100%
<b>TOTAL MATERIAL &amp; SUPPLIES</b>		-	-	<b>15,500</b>	<b>100%</b>
546005	Travel Costs and Lodging	-	186	2,500	1244%
546500	Training Fees and Registration	-	-	2,500	100%
<b>TOTAL EDUCATION &amp; TRAINING</b>		-	<b>186</b>	<b>5,000</b>	<b>2588%</b>
<b>DEPARTMENT TOTAL</b>		<b>\$ -</b>	<b>\$ 581,401</b>	<b>\$ 2,248,281</b>	<b>287%</b>

## Function

Criminal Patrol 4<sup>th</sup> District is comprised of 34 personnel. Its deputies respond to citizens' calls for assistance, act as a deterrent to crime, enforce laws and respond to emergencies 24 hours per day/7 days per week. Their responsibility is apprehension of criminal offenders, community-oriented policing, prevention of criminal acts and the discovery of hazardous situations and conditions in the community.

There are four shifts that include two supervisors (one lieutenant and one sergeant) and seven deputies who work 12-hour shifts around the clock. The staff also includes a community relations lieutenant and a captain who is the district commander. The 4<sup>th</sup> District is responsible for providing law enforcement and other services for a vast area of northern St. Tammany Parish. The district includes five patrol zones covering approximately 334 square miles of rural and urban population. Additionally, district personnel provide assistance to three municipalities. The Folsom Police Department typically has a single patrol officer on duty 12 hours per day and the 4<sup>th</sup> District normally serves as a back-up for service calls inside the village limits. For the remaining 12 hours of the day, St. Tammany deputies handle all calls for service in the village. The Sun Police recently reactivated operations for 40 hours per week. After the Sun officer completes an 8-hour shift, the 4<sup>th</sup> District handles calls for service in Sun. A similar situation exists for the town of Abita Springs, which has one full-time town marshal. However, the Sheriff's Office still provides law enforcement services and responds to all calls for service for the town of Abita Springs.

Washington Parish borders the 4<sup>th</sup> District on the north end while Tangipahoa Parish borders the district on the west. Main thoroughfares are Louisiana highways 190, 25, 1077, 437, 1129, 40, 21, 36 and 41. Thousands of motorists travel these roadways daily, commuting to the Covington, Mandeville, Slidell, and New Orleans areas. The 4<sup>th</sup> District has experienced continuous population growth and numerous residential developments and commercial properties are under construction. The deputies assigned to the 4<sup>th</sup> district are committed to upholding public trust and protecting life and property within the community.

## Accomplishments FY2022

- The 4<sup>th</sup> District was rezoned and a 5<sup>th</sup> zone was added to keep up with population growth.
- Numerous new supervisors completed formal supervisor training to better assist them in their new roles.
- Recruited deputies completed FTO-based training with proven success.
- Our community relations lieutenant has had great success and is heavily involved in neighborhood/homeowner association meetings, community and school events and general public relations in the district.
- Patrol deputies have become increasingly proactive.

**Goals and Objectives FY2023**

<b>FOCUS AREA</b>	<b>AGENCY STRATEGIC GOAL</b>	<b>DEPARTMENTAL GOALS AND OBJECTIVES</b>	<b>TIMEFRAME</b>
Public Safety	Protect lives and property of the people we serve.	Increase proactive patrols throughout the 4th District to thwart increasing crime against persons and property.	December 2022
		Deploy additional deputies in “hot” areas during times of the year when specific crimes tend to increase. The goal is to deter criminal activity as well as identify and apprehend suspects.	Ongoing
Public Safety	Provide the highest degree of law enforcement, corrections, administrative and communications services.	Increase communication with other departments within the agency to recognize trends and growth of criminal activity and to spearhead appropriate measures to thwart, curtail and eliminate such incidents.	Ongoing
		Attend more continued education and training courses so deputies are more prepared and educated to perform their duties at a high standard.	March 2023
Employee Success	Meet and exceed industry standards through supportive resources, programs and training.	Increase training focused on drug response, collection and documentation to meet the growing presence of dangerous narcotics in the area.	March 2023
		Utilize training academies such as the Regional Counter Drug Training Academy and Public Agency Training Council to provide deputies with the most relevant and up-to-date training to ensure they have the skills to accomplish their mission.	Ongoing
Employee Success	Attract and retain talent.	Use deputies’ personal contacts as a recruitment tool for potential new employees. Identify talent, use effective appraisal systems and provide all tools and equipment possible to be successful.	January 2023

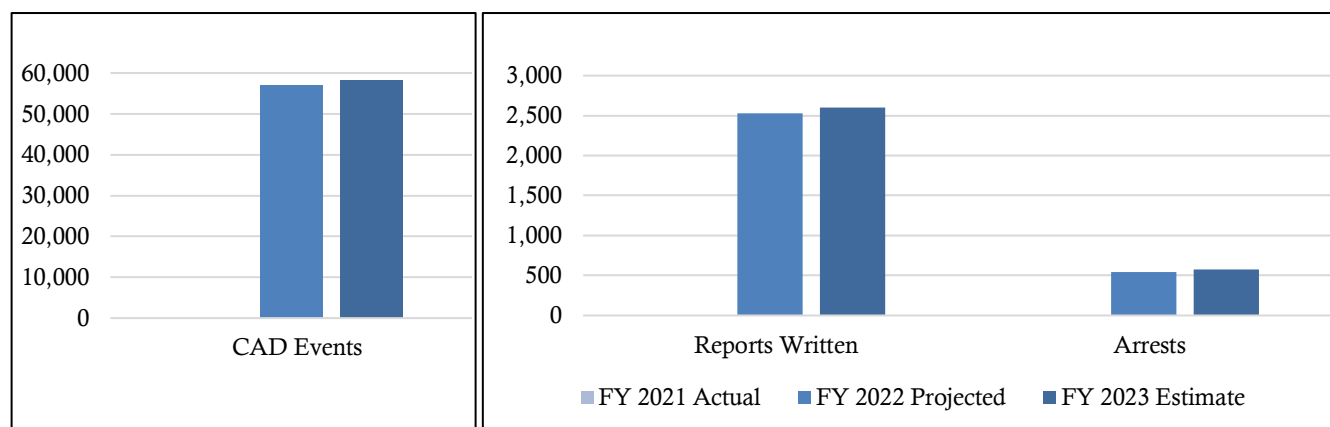


FOCUS AREA	AGENCY STRATEGIC GOAL	DEPARTMENTAL GOALS AND OBJECTIVES	TIMEFRAME
Community Partnerships	Embrace and encourage community partnerships and an environment of mutual trust.	Reach more rural communities in the 4th District	November 2022
		Assign the district's community relations deputy to continue to network with local schools, businesses, civic organizations, homeowner associations and others to better address their needs.	June 2023
Community Partnerships	Engage in the reduction of drug use.	Thwart drug use and drug-related criminal activity by increasing proactive policing.	January 2023

## Key Performance Measures

GOAL: Protect lives and property of the people we serve			
Activities and Results	FY 2021 Actual	FY 2022 Projected	FY 2023 Estimate
Prevent and detect criminal activity:			
CAD Events	**	33,436	36,000
Reports written	**	1,917	2,300
Apprehend offenders:			
Arrests	**	480	520

\*\* Due to re-districting during FY2022, comparable previous year data is not available.



FUND	GENERAL FUND
FUNCTION	PUBLIC SAFETY
DIVISION	LAW ENFORCEMENT OPERATIONS
DEPARTMENT	CRIMINAL PATROL DISTRICT IV
DEPT CODE	36

OBJECT CODE	CHARACTER CODE/ DESCRIPTION	ACTUAL FY21	AMENDED FY22	ADOPTED FY23	% CHG
510500	Salaries - Regular	\$ 1,664,456	\$ 1,696,500	\$ 1,677,500	-1%
511500	Salaries - Overtime	20,678	22,500	22,500	0%
511505	Salaries - Holiday Overtime	50,993	50,000	60,000	20%
512000	Salaries - Supplemental	198,913	207,080	199,900	-3%
512505	Salaries - FTO Pay	7,661	8,200	7,200	-12%
<b>TOTAL PERSONNEL SERVICES</b>		<b>1,942,701</b>	<b>1,984,280</b>	<b>1,967,100</b>	<b>-1%</b>
520500	Pension Expense	235,124	242,100	247,700	2%
521000	Medicare Contributions	27,809	28,630	29,320	2%
521500	Unemployment Insurance	4,041	3,150	2,530	-20%
522000	Deferred Compensation Contribution	134	34,000	55,000	62%
522500	FICA Contribution	18	670	-	-100%
523000	Health Insurance Premiums	255,587	254,790	263,550	3%
523500	Life Insurance Premiums	29,436	31,300	30,200	-4%
524500	Disability Insurance	-	-	12,840	100%
525015	Dental Premiums	8,633	9,930	9,485	-4%
<b>TOTAL PERSONNEL BENEFITS</b>		<b>560,782</b>	<b>604,570</b>	<b>650,625</b>	<b>8%</b>
548501	Risk Management/General Liability	33,472	32,970	28,200	-14%
<b>TOTAL COMMUNICATIONS</b>		<b>33,472</b>	<b>32,970</b>	<b>28,200</b>	<b>-14%</b>
541500	Dues & Subscriptions	39,342	41,170	36,060	-12%
542500	Utilities	17,588	19,700	-	-100%
543000	Freight & Postage	359	400	400	0%
547000	Gasoline	112,795	192,500	225,000	17%
547500	Food Costs	-	200	200	0%
548000	Uniforms	17,204	19,834	11,050	-44%
<b>TOTAL OPERATING EXPENDITURES</b>		<b>187,288</b>	<b>273,804</b>	<b>272,710</b>	<b>0%</b>
542001	Telephones	20,783	22,817	23,400	3%
542005	Cellular Phones	4,840	7,000	5,400	-23%
<b>TOTAL COMMUNICATIONS</b>		<b>25,623</b>	<b>29,817</b>	<b>28,800</b>	<b>-3%</b>
543501	Equipment Rental	3,189	3,300	3,300	0%
543505	Building Rental	45,112	46,528	-	-100%
<b>TOTAL RENTALS</b>		<b>48,301</b>	<b>49,828</b>	<b>3,300</b>	<b>-93%</b>
544005	Equipment Repair Services	-	500	500	0%
544010	Equipment Repair Supplies	-	400	400	0%
<b>TOTAL REPAIR &amp; MAINTENANCE</b>		<b>-</b>	<b>900</b>	<b>900</b>	<b>0%</b>
544511	Service Contracts	18,852	17,600	11,700	-34%
544515	Fees - Other	364	-	-	0%
<b>TOTAL PROFESSIONAL FEES</b>		<b>19,216</b>	<b>17,600</b>	<b>11,700</b>	<b>-34%</b>
545501	Office Supplies	915	1,500	1,500	0%
545505	Law Enforcement Supplies	36,140	11,790	8,000	-32%
545510	Equipment Under \$2500	32,640	3,584	2,500	-30%
545520	Cleaning & Janitorial Supplies	-	500	-	-100%
545530	Supplies - Other	1,195	700	1,200	71%
<b>TOTAL MATERIAL &amp; SUPPLIES</b>		<b>70,890</b>	<b>18,074</b>	<b>13,200</b>	<b>-27%</b>
546005	Travel Costs and Lodging	580	1,500	2,000	33%
546500	Training Fees and Registration	590	2,000	2,000	0%
<b>TOTAL EDUCATION &amp; TRAINING</b>		<b>1,170</b>	<b>3,500</b>	<b>4,000</b>	<b>14%</b>
<b>DEPARTMENT TOTAL</b>		<b>\$ 2,889,443</b>	<b>\$ 3,015,343</b>	<b>\$ 2,980,535</b>	<b>-1%</b>

## Function

The Investigations West Division investigates all property crimes parish-wide. Its detectives are divided into three investigative units: Financial Crimes, Theft and Burglary. The three units collectively investigate thousands of cases each year. The Investigations West Division's solve-rate far exceeds the national average for property crimes.

## Accomplishments FY2022

- Continued membership in the HSI and Secret Service task forces.
- Utilized social media to aid in the identification of suspects whose identities or whereabouts were unknown.
- Achieved a solve-rate much higher than the national average.
- Provided a detective as a POST I instructor focusing on financial crimes and burglary investigation.
- Strengthened working relationships with other local law enforcement agencies through joint investigations that led to the identification and arrest of numerous members of criminal organizations operating in multiple jurisdictions.
- Worked closely with federal law enforcement agencies on numerous investigations, including HSI, ATF, FBI and Secret Service.
- Increased public awareness of crime trends using press releases and social media campaigns.
- Enhanced community involvement by attending homeowner association meetings and other community events.

## Goals and Objectives FY2023

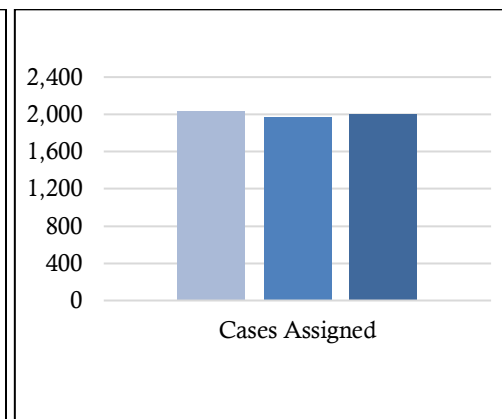
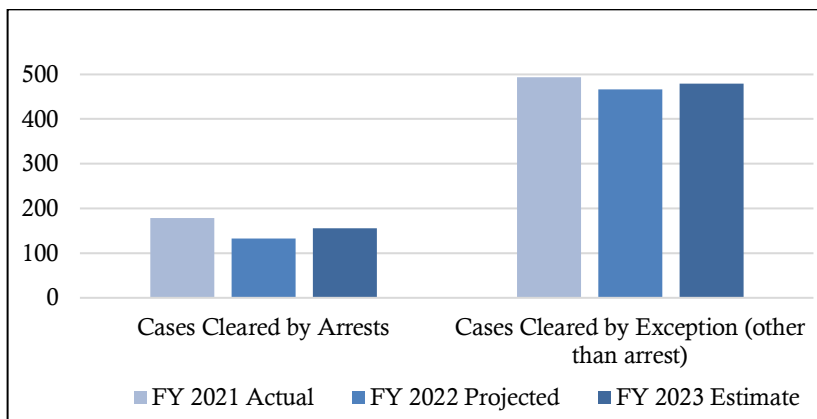
FOCUS AREA	AGENCY STRATEGIC GOAL	DEPARTMENTAL GOALS AND OBJECTIVES	TIMEFRAME
Public Safety	Protect lives and property of the people we serve.	Achieve an improved solve-rate exceeding 30%.	June 2023
Community Partnerships	Embrace and encourage community partnerships and an environment of mutual trust.	Increase public awareness of crime trends by employing press releases and social media to reduce the vulnerability of potential crime victims.	Ongoing
		Enhance community involvement by attending community events and increasing contact with property crime complainants.	Ongoing
		Work closely with federal agencies in a mutually beneficial sharing of tools and resources.	Ongoing

FOCUS AREA	AGENCY STRATEGIC GOAL	DEPARTMENTAL GOALS AND OBJECTIVES	TIMEFRAME
Public Safety	Provide the highest degree of law enforcement, corrections, administrative and communications services.	Strengthen working relationships with other law enforcement agencies.	Ongoing
Employee Success	Meet and exceed industry standards through supportive resources, programs and training.	Expand investigators' working knowledge through specialized training.	June 2023

## Key Performance Measures

**GOAL: Provide the highest degree of law enforcement, corrections, administrative and communications services.**

Activities and Results	FY 2021 Actual	FY 2022 Projected	FY 2023 Estimate
Achieve solve-rate that meets or exceeds 30%	33%	30%	32%
Cases assigned	2,043	1,974	2,009
Cases cleared by arrests	178	133	156
Cases cleared by exception (other than arrest)	493	467	480



FUND	GENERAL FUND
FUNCTION	PUBLIC SAFETY
DIVISION	LAW ENFORCEMENT OPERATIONS
DEPARTMENT	INVESTIGATIONS WEST
DEPT CODE	40

OBJECT CODE	CHARACTER CODE/ DESCRIPTION	ACTUAL FY21	AMENDED FY22	ADOPTED FY23	% CHG
510500	Salaries - Regular	\$ 1,271,810	\$ 1,307,000	\$ 1,380,600	6%
511500	Salaries - Overtime	40,618	42,000	45,000	7%
511505	Salaries - Holiday Overtime	1,528	2,000	2,000	0%
512000	Salaries - Supplemental	153,774	156,905	164,450	5%
512505	Salaries - FTO Pay	1,800	1,600	1,600	0%
<b>TOTAL PERSONNEL SERVICES</b>		<b>1,469,530</b>	<b>1,509,505</b>	<b>1,593,650</b>	<b>6%</b>
520500	Pension Expense	179,168	186,800	201,600	8%
521000	Medicare Contributions	21,157	22,140	23,870	8%
521500	Unemployment Insurance	3,166	2,400	2,060	-14%
522000	Deferred Compensation Contribution	107	33,000	40,000	21%
522500	FICA Contributions	107	750	700	-7%
523000	Health Insurance Premiums	187,692	197,145	210,550	7%
523500	Life Insurance Premiums	22,891	25,010	25,100	0%
524500	Disability Insurance	-	-	10,450	100%
525015	Dental Premiums	6,337	7,590	7,590	0%
526000	Detective Differential	11,967	12,540	12,540	0%
<b>TOTAL PERSONNEL BENEFITS</b>		<b>432,592</b>	<b>487,375</b>	<b>534,460</b>	<b>10%</b>
548501	Risk Management/General Liability	22,961	26,390	22,400	-15%
<b>TOTAL COMMUNICATIONS</b>		<b>22,961</b>	<b>26,390</b>	<b>22,400</b>	<b>-15%</b>
541500	Dues & Subscriptions	3,528	29,834	44,947	51%
542500	Utilities	11,138	13,000	-	-100%
543000	Freight & Postage	204	500	500	0%
547000	Gasoline	30,535	45,000	54,000	20%
548000	Uniforms	11,773	11,150	8,775	-21%
549000	Investigation	378	1,000	1,000	0%
<b>TOTAL OPERATING EXPENDITURES</b>		<b>57,556</b>	<b>100,484</b>	<b>109,222</b>	<b>9%</b>
542005	Cellular Phones	15,705	16,485	16,750	2%
<b>TOTAL COMMUNICATIONS</b>		<b>15,705</b>	<b>16,485</b>	<b>16,750</b>	<b>2%</b>
543501	Equipment Rental	3,169	3,200	3,300	3%
543505	Building Rental	35,788	34,068	-	-100%
<b>TOTAL RENTALS</b>		<b>38,957</b>	<b>37,268</b>	<b>3,300</b>	<b>-91%</b>
544005	Equipment Repair Services	-	-	500	100%
544010	Equipment Repair Supplies	-	-	500	100%
<b>TOTAL REPAIR &amp; MAINTENANCE</b>		<b>-</b>	<b>-</b>	<b>1,000</b>	<b>100%</b>
544511	Service Contracts	6,003	15,110	9,850	-35%
544515	Fees - Other	6,458	-	-	0%
<b>TOTAL PROFESSIONAL FEES</b>		<b>12,461</b>	<b>15,110</b>	<b>9,850</b>	<b>-35%</b>
545501	Office Supplies	3,374	3,500	3,500	0%
545505	Law Enforcement Supplies	16,756	5,215	4,000	-23%
545510	Equipment Under \$2500	1,470	9,118	5,600	-39%
545530	Supplies - Other	2,471	1,600	2,500	56%
<b>TOTAL MATERIAL &amp; SUPPLIES</b>		<b>24,071</b>	<b>19,433</b>	<b>15,600</b>	<b>-20%</b>
546505	Travel Costs and Lodging	1,219	582	2,000	244%
546500	Training Fees and Registration	5,470	2,800	4,800	71%
<b>TOTAL EDUCATION &amp; TRAINING</b>		<b>6,689</b>	<b>3,382</b>	<b>6,800</b>	<b>101%</b>
612000	Technology	-	46,660	-	-100%
<b>TOTAL CAPITAL OUTLAY</b>		<b>-</b>	<b>46,660</b>	<b>-</b>	<b>-100%</b>
<b>DEPARTMENT TOTAL</b>		<b>\$ 2,080,522</b>	<b>\$ 2,262,092</b>	<b>\$ 2,313,032</b>	<b>2%</b>



## Function

The Investigations East Division includes the Major Crimes Unit, the Special Victims Unit and the Persons Crimes Unit. It investigates all crimes committed against persons (adult and juvenile) throughout St. Tammany Parish. Included are rape, robbery, homicide, child abuse/physical neglect of the elderly and juveniles as well as missing and runaway persons. The Investigations East Division investigates criminal matters involving Sheriff's Office personnel as well as all deputy-involved shootings. The division also self-generates investigations when contacted directly by complainants or other law enforcement agencies and responds to crime scenes at any hour of the day or night at the request of other Sheriff's Office divisions. The three units within the division are responsible for handling thousands of cases each year and are the only investigative units within the St. Tammany Parish Sheriff's Office that investigate capital-crime offenses.

Detectives work diligently to uncover all facts and seek the truth in their investigations. Investigators work beyond the threshold of probable cause toward the burden of state prosecution: proof beyond reasonable doubt.

## Accomplishments FY2022

- Facilitated increased awareness of LIBRS reporting classifications.
- Exceeded the national average clearance rate with a 20 percent overall rate.
- Received and implemented funding from a Violence Against Women Act grant to provide additional resources for investigations and timely arrest of offenders.
- Achieved a high level of participation in community service programs.
- Participated in the annual St. Tammany Parish Sheriff's Office Citizens Police Academy.
- Provided classroom instruction on investigative techniques to the POST Academy class.
- Participated in continued operations funded by the U.S. Marshals Office targeting missing and exploited juveniles.
- Implemented Evidence.com and a new interview room system for all detectives within the department.
- Renewed certifications for a cell phone forensic investigator and added a certified examiner.

## Goals and Objectives FY2023

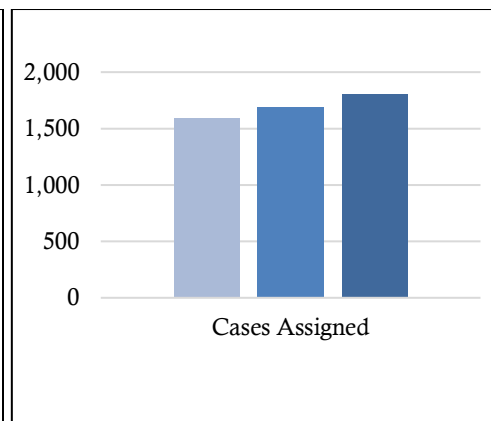
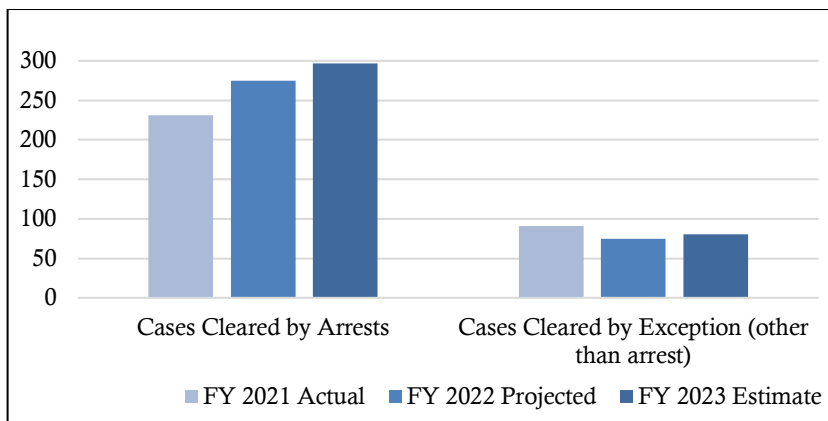
FOCUS AREA	AGENCY STRATEGIC GOAL	DEPARTMENTAL GOALS AND OBJECTIVES	TIMEFRAME
Public Safety	Protect lives and property of the people we serve.	Follow up investigations to ensure domestic violence victims are getting the most up-to-date information available.	Ongoing
		Achieve solve-rate that meets or exceeds 20%.	1 year
Public Safety	Provide the highest degree of law enforcement, corrections, administrative and communications services.	Add a full-time investigator assigned specifically to cold cases.	1 year
		Add an investigator to the Major Crimes Unit.	1 year
		Work with the Sexual Abuse Response Team (SART) to ensure victims of sexual abuse are evaluated according to standard guidelines. Attend monthly meetings to reduce deficiencies and enhance team performance.	Ongoing
Community Partnerships	Provide a safe community for St. Tammany's children to grow and learn.	Continue to attend Multi-Disciplinary Team (MDT) meetings at the Children's Advocacy Center in order to better-serve child victims through teamwork with outside agencies.	Ongoing
		Meet with the District Attorney's Office, Safe Harbor, Clerk of Court's Office, Children's Advocacy Center and other entities to seek innovative approaches to address domestic violence and child abuse.	Ongoing
Employee Success	Meet and exceed industry standards through supportive resources, programs and training.	Provide formal training to new detectives in current investigative methodology and renewed training for veteran homicide investigators.	Ongoing
		Obtain certification for an additional investigator in Cellebrite cell phone examination software.	1 year
		Ensure that all investigators in the Major Crimes Division are homicide-certified and officer-involved critical incident certified.	1 year

FOCUS AREA	AGENCY STRATEGIC GOAL	DEPARTMENTAL GOALS AND OBJECTIVES	TIMEFRAME
Community Partnerships	Engage and collaborate with other state and parish entities to address behavioral health issues in St. Tammany.	Strengthen working relationships within the Sheriff's Office and with outside agencies.	Ongoing
Financial Stability	Practice fiscal responsibility when managing tax dollars.	Work within the operating budget of the department while continually exploring ways to minimize spending and maximize efficiency.	1 year

## Key Performance Measures

**GOAL: Provide the highest degree of law enforcement, corrections, administrative and communications services.**

Activities and Results	FY 2021 Actual	FY 2022 Projected	FY 2023 Estimate
Achieve solve-rate that meets or exceeds 20%	20%	21%	22%
Cases assigned	1,587	1,690	1,809
Cases cleared by arrests	231	275	297
Cases cleared by exception (other than arrest)	91	75	80



FUND	GENERAL FUND
FUNCTION	PUBLIC SAFETY
DIVISION	LAW ENFORCEMENT OPERATIONS
DEPARTMENT	INVESTIGATIONS EAST
DEPT CODE	47

OBJECT CODE	CHARACTER CODE/ DESCRIPTION	ACTUAL FY21	AMENDED FY22	ADOPTED FY23	% CHG
510500	Salaries - Regular	\$ 1,244,995	\$ 1,421,031	\$ 1,471,400	4%
511500	Salaries - Overtime	90,708	91,050	92,000	1%
511505	Salaries - Holiday Overtime	1,366	2,200	2,200	0%
511515	On-Call Pay	28,858	29,000	30,000	3%
512000	Salaries - Supplemental	161,768	173,703	176,770	2%
512505	Salaries - FTO Pay	2,243	4,550	3,500	-23%
<b>TOTAL PERSONNEL SERVICES</b>		<b>1,529,938</b>	<b>1,721,534</b>	<b>1,775,870</b>	<b>3%</b>
520500	Pension Expense	181,506	210,500	223,400	6%
521000	Medicare Contributions	22,070	25,285	26,440	5%
521500	Unemployment Insurance	3,224	2,790	2,280	-18%
522000	Deferred Compensation Contribution	126	29,500	40,000	36%
522500	FICA Contribution	452	-	-	0%
523000	Health Insurance Premiums	200,288	219,772	234,050	6%
523500	Life Insurance Premiums	23,140	26,950	26,800	-1%
524500	Disability Insurance	-	-	11,580	100%
525015	Dental Premiums	6,779	8,532	8,425	-1%
526000	Detective Differential	11,777	11,620	12,600	8%
<b>TOTAL PERSONNEL BENEFITS</b>		<b>449,362</b>	<b>534,949</b>	<b>585,575</b>	<b>9%</b>
548501	Risk Management/General Liability	21,927	22,538	22,900	2%
<b>TOTAL RENTALS</b>		<b>21,927</b>	<b>22,538</b>	<b>22,900</b>	<b>2%</b>
541500	Dues & Subscriptions	3,767	39,865	47,940	20%
543000	Freight & Postage	203	520	520	0%
547000	Gasoline	33,935	54,000	66,000	22%
547500	Food Costs	406	500	500	0%
548000	Uniforms	12,074	13,162	9,750	-26%
549000	Investigation	1,363	3,500	3,500	0%
<b>TOTAL OPERATING EXPENDITURES</b>		<b>51,748</b>	<b>111,547</b>	<b>128,210</b>	<b>15%</b>
542001	Telephones	97	17	-	-100%
542005	Celluar Phones	16,820	17,210	17,520	2%
<b>TOTAL COMMUNICATIONS</b>		<b>16,917</b>	<b>17,227</b>	<b>17,520</b>	<b>2%</b>
543501	Equipment Rental	3,441	3,400	3,500	3%
<b>TOTAL RENTALS</b>		<b>3,441</b>	<b>3,400</b>	<b>3,500</b>	<b>3%</b>
544005	Equipment Repair Services	-	475	475	0%
544010	Equipment Repair Supplies	156	-	-	0%
<b>TOTAL REPAIR &amp; MAINTENANCE</b>		<b>156</b>	<b>475</b>	<b>475</b>	<b>0%</b>
544511	Service Contracts	6,003	21,905	21,905	0%
544515	Fees - Other	29,157	7,538	-	-100%
<b>TOTAL PROFESSIONAL FEES</b>		<b>35,160</b>	<b>29,443</b>	<b>21,905</b>	<b>-26%</b>
545501	Office Supplies	3,226	3,250	3,250	0%
545505	Law Enforcement Supplies	18,465	5,216	4,200	-19%
545510	Equipment Under \$2500	5,911	5,000	5,000	0%
545530	Supplies - Other	2,168	1,200	2,200	83%
<b>TOTAL MATERIAL &amp; SUPPLIES</b>		<b>29,770</b>	<b>14,666</b>	<b>14,650</b>	<b>0%</b>
546505	Travel Costs and Lodging	-	3,200	14,650	358%
546500	Training Fees and Registration	8,000	10,800	6,800	-37%
<b>TOTAL EDUCATION &amp; TRAINING</b>		<b>8,000</b>	<b>14,000</b>	<b>21,450</b>	<b>53%</b>
612000	Technology	-	46,660	-	-100%
612500	Capital Outlay Other	695	-	-	0%
<b>TOTAL CAPITAL OUTLAY</b>		<b>695</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>DEPARTMENT TOTAL</b>		<b>\$ 2,147,114</b>	<b>\$ 2,516,439</b>	<b>\$ 2,592,055</b>	<b>3%</b>

## Function

The Dive Team is a specialized unit of 10 divers certified by the Professional Association of Diving Instructors (PADI). The team trains on a monthly basis to maintain and strengthen its skills. Its dive missions, within and outside of St. Tammany, involve many unforeseen and often unique variables and circumstances. The Dive Team specializes in working in a zero-visibility, extremely hazardous environment, which commonly exists when recovering submerged vehicles, evidence and victims. The team is available to assist any Sheriff's Office division as well as outside agencies on a 24/7 basis.

## Accomplishments FY2022

- Conducted 12 river clean-ups while simultaneously training members.
- Certified three divers in the FBI Post Blast Investigations for Underwater (IED).
- Assisted in searching for possible evidence in multiple ongoing cases, both property and major crimes.
- Conducted multiple searches for missing people.
- Conducted multiple searches for evidence and firearms.
- Performed multiple searches and recoveries for vehicles in investigations.
- Performed duties with just one moderate injury, a paramount goal for the safety of our divers.
- Continued training with an FBI underwater improvised explosive devices (IED) expert diver in the location and identification of underwater IEDs.
- Recovered a total of six vehicles, two of which had been stolen.
- Continued training to be proficient in team duties and constantly in a state of readiness.
- Conducted numerous searches for underwater evidence related to on-going investigations.
- Each response in which evidence or victims was located by the team was documented in a detailed court-worthy manner to assist in investigations.



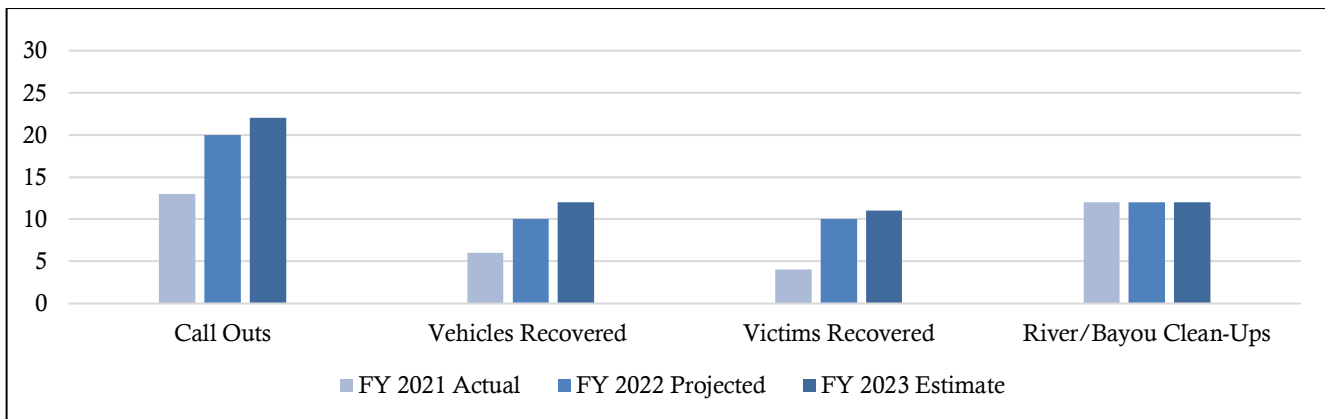
## Goals and Objectives FY2023

FOCUS AREA	AGENCY STRATEGIC GOAL	DEPARTMENTAL GOALS AND OBJECTIVES	TIMEFRAME
Public Safety	Protect lives and property of the people we serve.	Assist other divisions with investigations by providing underwater vehicle, evidence and body recovery.	Ongoing
		Conduct and assist any agency with waterborne investigations they may encounter.	Ongoing
		Respond to any missing-person complaints in which the victim may have drowned and assist the Marine unit with search and recovery if needed, thus allowing for a faster search and response time.	Ongoing
		Conduct at least eight river and bayou clean-ups to promote clean waterways.	Ongoing
Employee Success	Meet and exceed industry standards through supportive resources, programs and training.	Train the entire team with lift-bags for vehicle recovery.	August 2023
		Develop and improve skills associated with locating submerged IEDs in partnership with the FBI's expert diver. The Sheriff's Office will assist FBI divers in the event an underwater IED is located.	August 2023
		Obtain certifications of all divers necessary to get them to the level of PADI Master Underwater Criminal Investigators.	August 2023
		Secure Dive Master Certification for one team member.	August 2023
		Secure Dive Instructor certification for one team member.	August 2023

## Key Performance Measures

### GOAL: Protect lives and property of the people we serve

Activities and Results	FY 2021 Actual	FY 2022 Projected	FY 2023 Estimate
Number of divers	6	8	10
Call outs	13	20	22
Vehicles recovered	6	10	12
Victims recovered	4	10	11
River/Bayou clean-ups	12	12	12



FUND	GENERAL FUND
FUNCTION	PUBLIC SAFETY
DIVISION	LAW ENFORCEMENT OPERATIONS
DEPARTMENT	DIVE TEAM
DEPT CODE	33

OBJECT CODE	CHARACTER CODE/ DESCRIPTION	ACTUAL FY21	AMENDED FY22	ADOPTED FY23	% CHG
510500	Salaries - Regular	-	-	-	0%
511500	Salaries - Overtime	8,029	9,000	9,000	0%
<b>TOTAL PERSONNEL SERVICES</b>		<b>8,029</b>	<b>9,000</b>	<b>9,000</b>	<b>0%</b>
520500	Pension Expense	79	100	100	0%
521000	Medicare Contributions	114	140	140	0%
521500	Unemployment Insurance	7	20	20	0%
<b>TOTAL PERSONNEL BENEFITS</b>		<b>200</b>	<b>260</b>	<b>260</b>	<b>0%</b>
548501	Risk Management/General Liab.	2,612	2,500	2,500	0%
<b>TOTAL INSURANCE</b>		<b>2,612</b>	<b>2,500</b>	<b>2,500</b>	<b>0%</b>
541500	Dues & Subscriptions	937	2,000	2,400	20%
543000	Freight & Postage	167	500	500	0%
<b>TOTAL OPERATING EXPENDITURES</b>		<b>1,104</b>	<b>2,500</b>	<b>2,900</b>	<b>16%</b>
544005	Equipment Repair Services	8,668	6,555	13,150	101%
544010	Equipment Repair Supplies	-	2,000	2,000	0%
<b>TOTAL REPAIR &amp; MAINTENANCE</b>		<b>8,668</b>	<b>6,555</b>	<b>13,150</b>	<b>101%</b>
545505	Law Enforcement Supplies	6,475	1,450	1,775	22%
545510	Equipment Under \$2500	15,277	200	8,100	3950%
545530	Supplies - Other	3,498	4,000	5,700	43%
<b>TOTAL MATERIAL &amp; SUPPLIES</b>		<b>25,250</b>	<b>5,650</b>	<b>15,575</b>	<b>176%</b>
546505	Travel Costs and Lodging	8,952	8,000	8,000	0%
546500	Training Fees and Registration	149	1,080	1,200	11%
<b>TOTAL EDUCATION &amp; TRAINING</b>		<b>9,101</b>	<b>9,080</b>	<b>9,200</b>	<b>1%</b>
<b>DEPARTMENT TOTAL</b>		<b>\$ 54,964</b>	<b>\$ 37,545</b>	<b>\$ 54,585</b>	<b>45%</b>

## Function

The Narcotics Division's function is to combat narcotics trafficking in the parish. The department is comprised of 17 personnel who are divided into investigations group, a proactive enforcement group, a technical support section and the Highway Enforcement Unit, which is made up of two deputies. The investigative group is stationed on the west side of St. Tammany Parish and consists of a sergeant and five investigators. The proactive enforcement group is stationed on the east side of St. Tammany and consists of a sergeant and four investigators. The technical support section currently has one investigator. The Narcotics Division also includes a captain and a lieutenant who supervise all four sections and an administrative lieutenant who manages grants, seizures, case files and other administrative duties. This deployment method maximizes the coverage within the parish. The Highway Enforcement Unit proactively patrols the three interstate corridors in St. Tammany to combat the trafficking of illicit narcotics, conduct traffic enforcement and assist motorists in need.

## Accomplishments FY2022

- Seized more than 290 pounds of marijuana, an increase of over 400 percent over the previous year, approximately 42 ounces of cocaine, 5 ounces of heroin, up from 3 ounces the previous year, and 23 pounds of methamphetamine, an increase of 9 pounds over the previous year.
- Conducted multiple investigations that led to the arrest of members of drug distribution networks throughout St. Tammany Parish. These investigations also led to other local, state and federal investigations by identifying sources outside of St. Tammany.
- Made approximately 398 arrests, up 24 from the previous year, managed 50 controlled purchases and executed approximately 91 search warrants.
- Seized 73 weapons, up from 63 the previous year, and approximately \$190,000 believed to be the proceeds from the sale of illicit narcotics.

## Goals and Objectives FY2023

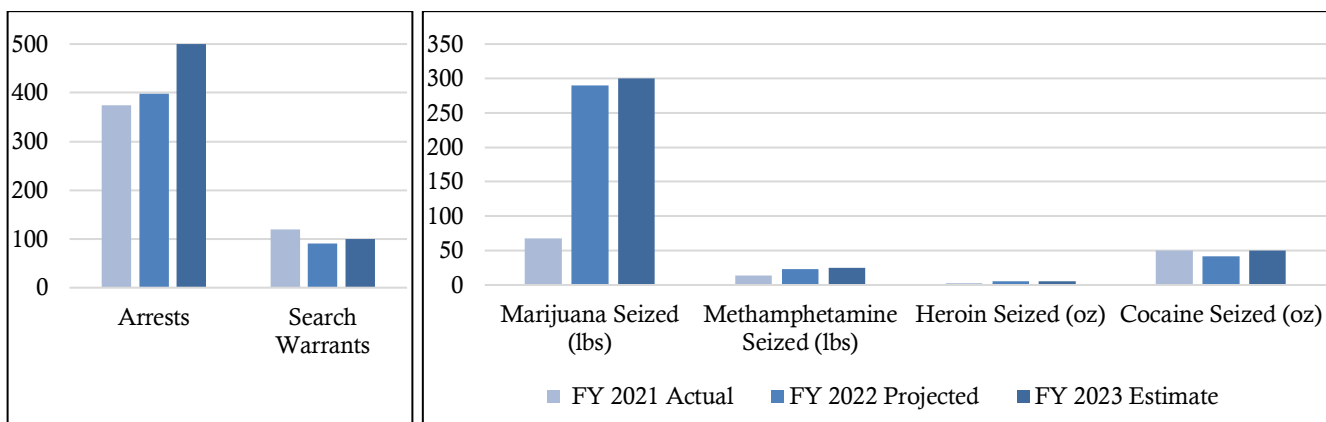
FOCUS AREA	AGENCY STRATEGIC GOALS	DEPARTMENTAL GOALS AND OBJECTIVES	TIMEFRAME
Public Safety	Provide the highest degree of law enforcement, corrections, administrative and communications services.	Aggressively investigate the distribution of heroin, methamphetamine and fentanyl in this area. Follow leads on drug trafficking provided to the division by tipsters.	Ongoing
		Utilize the Proactive Enforcement Unit to address citizen concerns and disrupt narcotics distribution networks and resolve quality of life complaints.	Ongoing
Employee Success	Meet and exceed industry standards through supportive resources, programs and training.	Ensure newly assigned personnel are thoroughly trained in the fundamentals of their assignment.	Ongoing
		Seek outside training from industry leading providers. - Advanced Search and Seizure - Narcotics Major Case Investigations - Criminal Drug Interdiction - Techniques and Concealment Locations - Drug/Narcotics Investigations - Supervising and Managing the Drug Unit - Use of Informants: Best Practices, Policy and Procedures - Undercover Drug Enforcement Techniques	June 2023
Continuous Improvement	Achieve Sheriff's Office objectives with assistance of technology and strategic management of processes.	Stay informed on emerging trends and focus operations on investigative targets that will have the highest return on investment.	Ongoing
		Leverage advanced technology to increase efficiency, officer safety and quality of evidence collection. Continue to upgrade covert surveillance equipment for improved officer safety.	Ongoing



## Key Performance Measures

**GOAL: Provide the highest degree of law enforcement, corrections, administrative and communications services**

Activities and Results	FY 2021 Actual	FY 2022 Projected	FY 2023 Estimate
Arrests	374	398	500
Search warrants	120	91	100
Controlled narcotics purchases	50	50	55
Weapons seized	63	73	90
Total currency seized	\$233,453	\$207,656	\$200,000
Marijuana seized (lbs.)	68	290	300
Methamphetamine seized (lbs.)	14	23	25
Heroin seized (oz.)	3	5	5
Cocaine seized (oz.)	50	42	50



FUND	GENERAL FUND
FUNCTION	PUBLIC SAFETY
DIVISION	LAW ENFORCEMENT OPERATIONS
DEPARTMENT	NARCOTICS
DEPT CODE	45

OBJECT CODE	CHARACTER CODE/ DESCRIPTION	ACTUAL FY21	AMENDED FY22	ADOPTED FY23	% CHG
510500	Salaries - Regular	\$ 702,166	\$ 817,250	\$ 812,600	-1%
511500	Salaries - Overtime	50,865	50,000	50,000	0%
511505	Salaries - Holiday Overtime	763	1,500	1,000	-33%
512000	Salaries - Supplemental	91,880	102,882	108,900	6%
512505	Salaries - FTO Pay	3,200	2,100	3,500	67%
<b>TOTAL PERSONNEL SERVICES</b>		<b>848,874</b>	<b>973,732</b>	<b>976,000</b>	<b>0%</b>
520500	Pension Expense	100,719	117,100	123,300	5%
521000	Medicare Contributions	12,138	14,690	14,590	-1%
521500	Unemployment Insurance	2,019	1,600	1,260	-21%
522000	Deferred Compensation Contribution	83	20,000	30,000	50%
522500	FICA Contributions	416	700	650	-7%
523000	Health Insurance Premiums	118,460	126,150	131,740	4%
523500	Life Insurance Premiums	13,431	15,500	14,900	-4%
524500	Disability Insurance	-	-	6,390	100%
525015	Dental Premiums	3,959	5,020	4,745	-5%
<b>TOTAL PERSONNEL BENEFITS</b>		<b>251,225</b>	<b>300,760</b>	<b>327,575</b>	<b>9%</b>
548501	Risk Management/General Liability	18,055	19,480	19,200	-1%
<b>TOTAL INSURANCE</b>		<b>18,055</b>	<b>19,480</b>	<b>19,200</b>	<b>-1%</b>
541500	Dues & Subscriptions	3,085	29,935	38,090	27%
542500	Utilities	10,398	13,250	-	-100%
543000	Freight & Postage	582	700	700	0%
547000	Gasoline	36,841	66,500	80,000	20%
548000	Uniforms	4,807	6,500	5,525	-15%
549000	Investigation	610	10,000	10,000	0%
<b>TOTAL OPERATING EXPENDITURES</b>		<b>56,323</b>	<b>126,885</b>	<b>134,315</b>	<b>6%</b>
542001	Telephones	10,058	9,523	10,200	7%
542005	Celluar Phones	15,181	18,060	18,200	1%
<b>TOTAL COMMUNICATIONS</b>		<b>25,239</b>	<b>27,583</b>	<b>28,400</b>	<b>3%</b>
543501	Equipment Rental	4,947	4,900	5,000	2%
543505	Building Rental	23,312	23,306	-	-100%
<b>TOTAL RENTALS</b>		<b>28,259</b>	<b>28,206</b>	<b>5,000</b>	<b>-82%</b>
544005	Equipment Repair Services	589	55	1,500	2627%
544010	Equipment Repair Supplies	327	-	1,000	100%
<b>TOTAL REPAIR &amp; MAINTENANCE</b>		<b>916</b>	<b>55</b>	<b>2,500</b>	<b>4445%</b>
544511	Service Contracts	6,156	9,600	1,650	-83%
544515	Fees - Other	8,876	-	-	0%
560005	Payments to Other Police Depts	775	10,000	-	-100%
<b>TOTAL PROFESSIONAL FEES</b>		<b>15,807</b>	<b>19,600</b>	<b>1,650</b>	<b>-92%</b>
545501	Office Supplies	1,749	1,119	2,000	79%
545505	Law Enforcement Supplies	35,172	9,466	8,100	-14%
545510	Equipment Under \$2500	3,608	13,945	9,850	-29%
545520	Cleaning & Janitorial Supplies	1,000	-	-	0%
545530	Supplies - Other	238	466	1,000	115%
<b>TOTAL MATERIAL &amp; SUPPLIES</b>		<b>41,767</b>	<b>24,996</b>	<b>20,950</b>	<b>-16%</b>
546005	Travel Costs and Lodging	1,025	-	2,000	100%
546500	Training Fees and Registration	1,695	823	2,500	204%
<b>TOTAL EDUCATION &amp; TRAINING</b>		<b>2,720</b>	<b>823</b>	<b>4,500</b>	<b>447%</b>
<b>DEPARTMENT TOTAL</b>		<b>\$ 1,289,185</b>	<b>\$ 1,522,120</b>	<b>\$ 1,520,090</b>	<b>0%</b>

## Function

The St. Tammany Parish Sheriff's Office Crossing Guards Department consists of non-enforcement, part-time employees who provide safety for students attending public schools in unincorporated areas of the parish. The department operates in 27 school zones serving nearly 40,000 students in partnership with the St. Tammany Parish School Board. It has one supervisor and 19 crossing guard positions. Guards keep traffic safely flowing to and from the schools during arrival and dismissal through the school year.

The zones are enforced from one to three hours, depending on the size of enrollment and the grades each school accommodates. Crossing guards attend annual in-service training usually taught by a Sheriff's Office Traffic Unit supervisor.

## Accomplishments FY2022

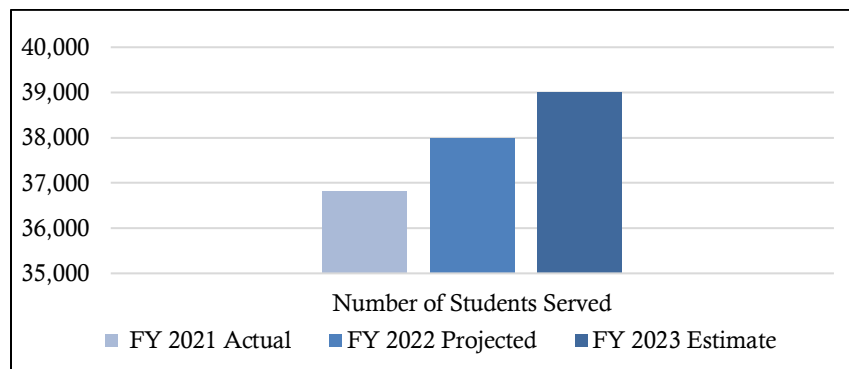
- Helped children safely cross streets as they walk or bicycle to and from school.
- Successfully served all assigned locations.
- Completed in-service training for all guards. Crossing guards are noted for their work ethic and dedication.
- Multiple crossing guards were enrolled in the Louisiana retirement program.
- Full time traffic deputies and some SRO deputies were able to fill in vacant positions throughout the year.
- Provided a pay raise for the crossing guards.

## Goals and Objectives FY2023

FOCUS AREA	AGENCY STRATEGIC GOAL	DEPARTMENTAL GOALS AND OBJECTIVES	TIMEFRAME
Community Partnerships	Provide a safe community for St. Tammany's children to grow and learn.	<ul style="list-style-type: none"> <li>Support safety and security of children by providing oversight and installing physical safety measures.</li> <li>Continue to serve as professional liaisons with parents, bus drivers and school officials.</li> <li>Seek new avenues to preserve safety and promote efficiency of traffic flow in school zones.</li> <li>Mentor children on safety. Work with schools and agencies on reducing and eliminating danger in zones immediately surrounding all schools.</li> <li>Search for new traffic congestion solutions for a faster and safer flow of traffic in and out of school properties.</li> </ul>	Ongoing

## Key Performance Measures

GOAL: Provide a safe community for St. Tammany's children to grow and learn			
Activities and Results	FY 2021 Actual	FY 2022 Projected	FY 2023 Estimate
Number of school zones served	25	27	27
Number of students served	36,820	38,000	39,000



FUND	GENERAL FUND
FUNCTION	PUBLIC SAFETY
DIVISION	LAW ENFORCEMENT OPERATIONS
DEPARTMENT	SCHOOL CROSSING GUARDS
DEPT CODE	37

OBJECT CODE	CHARACTER CODE/ DESCRIPTION	ACTUAL FY21	AMENDED FY22	ADOPTED FY23	% CHG
510500	Salaries - Regular	\$ 7,689	\$ 8,560	\$ 5,500	-36%
511000	Salaries - Part Time	178,642	198,100	222,560	12%
511500	Salaries - Overtime	-	6,300	6,300	0%
511505	Salaries - Holiday Overtime	-	39	-	-100%
512000	Salaries - Supplemental	603	605	365	-40%
512500	Salaries - Other	27,924	-	-	0%
<b>TOTAL PERSONNEL SERVICES</b>		<b>214,858</b>	<b>213,604</b>	<b>234,725</b>	<b>10%</b>
520500	Pension Expense	4,206	15,600	18,000	15%
521000	Medicare Contributions	3,126	3,250	3,410	5%
521500	Unemployment Insurance	367	320	300	-6%
522000	Deferred Compensation Contribution	-	300	400	33%
522500	FICA Contributions	11,235	5,170	6,780	31%
523000	Health Insurance Premiums	693	695	470	-32%
523500	Life Insurance Premiums	534	550	600	9%
524000	Occupational Insurance	21,040	20,500	23,549	15%
524500	Disability Insurance	-	-	1,500	100%
525015	Dental Premiums	24	30	20	-33%
<b>TOTAL PERSONNEL BENEFITS</b>		<b>41,225</b>	<b>46,415</b>	<b>55,029</b>	<b>19%</b>
548501	Risk Management/General Liability	3,797	3,421	3,800	11%
<b>TOTAL INSURANCE</b>		<b>3,797</b>	<b>3,421</b>	<b>3,800</b>	<b>11%</b>
548000	Uniforms	937	3,500	3,260	-7%
<b>TOTAL OPERATING EXPENDITURES</b>		<b>937</b>	<b>3,500</b>	<b>3,260</b>	<b>-7%</b>
542005	Celluar Phones	47	570	555	-3%
<b>TOTAL COMMUNICATIONS</b>		<b>47</b>	<b>570</b>	<b>555</b>	<b>-3%</b>
545501	Office Supplies	-	150	-	-100%
545505	Law Enforcement Supplies	-	1,340	1,327	-1%
<b>TOTAL MATERIAL &amp; SUPPLIES</b>		<b>-</b>	<b>1,490</b>	<b>1,327</b>	<b>-11%</b>
<b>DEPARTMENT TOTAL</b>		<b>\$ 260,864</b>	<b>\$ 269,000</b>	<b>\$ 298,696</b>	<b>11%</b>



## Function

The School Resource Officer (SRO) Division provides a law enforcement presence in 28 schools throughout St. Tammany Parish, ranging from elementary to high school. Schools staffed by SROs have an enrollment of approximately 16,676 students ranging in age from 4 to 19.

Each SRO is assigned to a specific school, which permits the officer to get to know staff, students and parents in a community-policing atmosphere. The officer's primary duty is to ensure a safe learning environment for students and staff. Officers patrol school buildings and grounds, help formulate school security plans and meet with school staff and parents to address safety concerns.

SROs are trained and experienced law enforcement officers who handle issues as they develop. This may include assisting parents to understand and comply with regulations for car lines and making arrests for crimes committed on campus by students, parents, staff or visitors.

A secondary but no less important aspect of SRO duties is to provide a positive role model for students as they interact with law enforcement. Helping children of all ages feel comfortable around law enforcement officers and open to communicating with authority figures in a trusting environment will have positive repercussions for years to come.

## Accomplishments FY2022

SROs worked from August 6, 2021 to May 20, 2022. During this period, SROs conducted investigations that required Sheriff's Office reports and incidents that did not require a police report. They responded to on-campus medical emergencies. SROs assisted school staff, students and mental health professionals with emergencies involving students who required further evaluation due to threats to harm themselves or others (suicidal thoughts, for example). The Sheriff's Office Crisis Intervention Team assisted SROs with many of these investigations. Other accomplishments include:

- Trained three new road-certified SROs.
- All SROs received training in active-shooter procedures (Shoot House).
- Ensured all SROs achieved yearly weapons requalification.
- All SROs received CPR recertification.
- All SROs received 5-ton and Hummer high-water vehicle training.
- All SROs assisted with yearly Shop with A Cop Christmas Gift giveaway program.

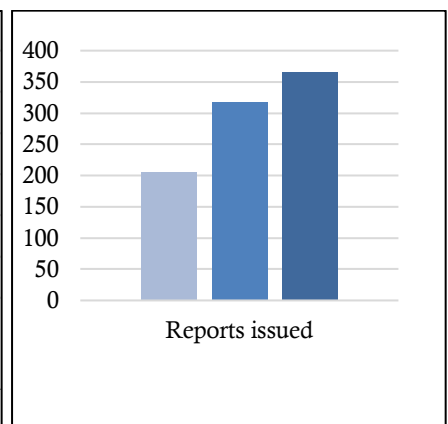
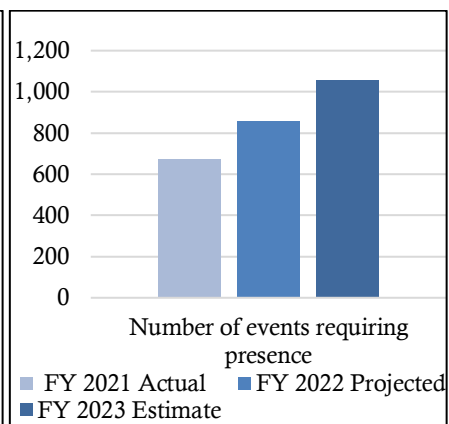
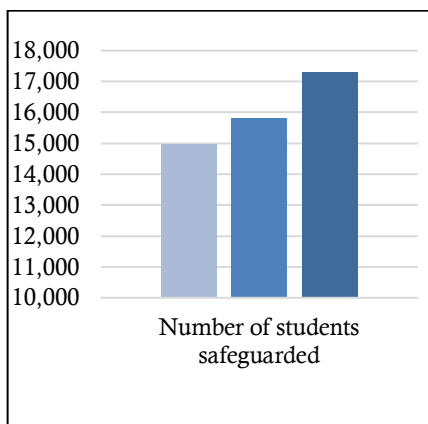
## Goals and Objectives FY2023

FOCUS AREA	AGENCY STRATEGIC GOALS	DEPARTMENTAL GOALS AND OBJECTIVES	TIMEFRAME
Community Partnerships	Embrace and encourage community partnerships and an environment of mutual trust.	All SROs will assist with yearly Shop with A Cop Christmas Gift giveaway program.	December 2022
Community Partnerships	Provide a safe community for St. Tammany's children to grow and learn.	Foster positive relationships with students: <ul style="list-style-type: none"> <li>▪ Develop strategies to resolve problems affecting students so they can reach their full potential.</li> <li>▪ Increase predictability of responses to disciplinary infractions.</li> <li>▪ Increase rewards for appropriate behavior and increase social support.</li> </ul>	Ongoing
Public Safety	Protect lives and property of the people we serve.	Add two part-time personnel to the SRO unit for fill-ins. Purchase Holosun reflex handgun mounted sights, accessories and holsters for better sight acquisition.	July 2023
		Assist with prevention and detection of crimes by continuing involvement in the community. Supplement the Patrol, Investigations, Traffic and Courthouse Security departments during school breaks.	Ongoing
Employee Success	Meet and exceed industry standards through supportive resources, programs and training.	<ul style="list-style-type: none"> <li>▪ Train five additional SROs with new road certification.</li> <li>▪ Provide further training in active-shooter procedures (Shoot House).</li> <li>▪ Provide all SROs with child sexual/physical abuse training.</li> <li>▪ Ensure all SROs attain yearly weapon qualification during the summer.</li> <li>▪ Ensure eligible SROs complete the POST Advanced SRO class.</li> <li>▪ Ensure all SROs complete the POST SRO class.</li> </ul>	August 2023

## Key Performance Measures

### GOAL: Provide a safe community for St. Tammany's children to grow and learn

Activities and Results	FY 2021 Actual	FY 2022 Projected	FY 2023 Estimate
Number of students safeguarded	14,960	15,799	17,297
Schools covered	27	27	28
Number of events requiring presence	673	856	1,056
Reports issued	206	317	365



<b>FUND</b>	<b>GENERAL FUND</b>
<b>FUNCTION</b>	<b>PUBLIC SAFETY</b>
<b>DIVISION</b>	<b>LAW ENFORCEMENT OPERATIONS</b>
<b>DEPARTMENT</b>	<b>SCHOOL RESOURCE OFFICERS</b>
<b>DEPT CODE</b>	<b>71</b>

OBJECT CODE	CHARACTER CODE/ DESCRIPTION	ACTUAL FY21	AMENDED FY22	ADOPTED FY23	% CHG
510500	Salaries - Regular	\$ 1,353,539	\$ 1,405,300	\$ 1,456,000	4%
511500	Salaries - Overtime	6,278	14,500	12,000	-17%
511505	Salaries - Holiday Overtime	8,563	10,000	10,000	0%
511506	Salaries - Substitute	11,266	15,000	20,000	33%
512000	Salaries - Supplemental	182,197	184,525	173,750	-6%
512505	Salaries - FTO Pay	4,400	4,725	4,900	4%
<b>TOTAL PERSONNEL SERVICES</b>		<b>1,566,243</b>	<b>1,634,050</b>	<b>1,676,650</b>	<b>3%</b>
520500	Pension Expense	188,971	198,000	210,100	6%
521000	Medicare Contributions	22,387	23,910	24,870	4%
521500	Unemployment Insurance	3,251	2,550	2,240	-12%
522000	Deferred Compensation Contribution	64	16,000	28,000	75%
523000	Health Insurance Premiums	217,808	216,340	235,280	9%
523500	Life Insurance Premiums	24,426	25,900	26,400	2%
524500	Disability Insurance	11,759	9,285	10,890	17%
525015	Dental Premiums	7,381	8,505	8,470	0%
<b>TOTAL PERSONNEL BENEFITS</b>		<b>476,047</b>	<b>500,490</b>	<b>546,250</b>	<b>9%</b>
548501	Risk Management/General Liability	22,861	22,983	24,900	8%
<b>TOTAL INSURANCE</b>		<b>22,861</b>	<b>22,983</b>	<b>24,900</b>	<b>8%</b>
541500	Dues, Fees & Subscriptions	2,508	10,596	10,596	0%
543000	Freight & Postage	-	40	40	0%
547000	Gasoline	53,640	92,000	105,000	14%
548000	Uniforms	11,174	11,500	9,750	-15%
<b>TOTAL OPERATING EXPENDITURES</b>		<b>67,322</b>	<b>114,136</b>	<b>125,386</b>	<b>10%</b>
542005	Celluar Phones	2,629	2,720	2,425	-11%
<b>TOTAL COMMUNICATIONS</b>		<b>2,629</b>	<b>2,720</b>	<b>2,425</b>	<b>-11%</b>
544015	Vehicle Supplies & Equipment	18,558	20,000	20,000	0%
<b>TOTAL REPAIR &amp; MAINTENANCE</b>		<b>18,558</b>	<b>20,000</b>	<b>20,000</b>	<b>0%</b>
544511	Service Contracts	29,366	23,224	22,224	-4%
<b>TOTAL PROFESSIONAL FEES</b>		<b>29,366</b>	<b>23,224</b>	<b>22,224</b>	<b>-4%</b>
545501	Office Supplies	-	1,000	1,000	0%
545505	Law Enforcement Supplies	22,330	4,432	2,000	-55%
545510	Equipment Under \$2500	1,044	250	1,000	300%
545530	Supplies - Other	76	300	300	0%
<b>TOTAL MATERIAL &amp; SUPPLIES</b>		<b>23,450</b>	<b>5,982</b>	<b>4,300</b>	<b>-28%</b>
546005	Travel Costs and Lodging	-	4,400	7,500	70%
546500	Training Fees and Registration	-	800	1,500	88%
<b>TOTAL EDUCATION &amp; TRAINING</b>		<b>-</b>	<b>5,200</b>	<b>9,000</b>	<b>73%</b>
<b>DEPARTMENT TOTAL</b>		<b>\$ 2,206,476</b>	<b>\$ 2,328,785</b>	<b>\$ 2,431,135</b>	<b>4%</b>

## Function

The primary function of the Marine Unit of the Special Operations Division is to patrol the approximately 280 square miles of navigable waterways that encompass approximately one-fourth of the parish. This unit enforces state and local boating laws, promotes safe-boating practices through community awareness programs and “show-and-tell” events throughout the year, assists stranded boaters and conducts search and rescue/recovery operations on land and water.

The Marine Unit is the lead division for all “unusual occurrences,” including weather-related events (hurricanes, flooding, tornadoes, etc.), civil disturbances and other disasters both natural and man-made. In addition to its specialized duties, the Marine Unit often supplements and assists Criminal Patrol with response to calls for service from the public.

Additionally, this unit has primary responsibility for the logistical planning and staffing of all complex, major events held in St. Tammany Parish. This includes Mardi Gras season parades, parish fairs, local festivals, etc. The unit works closely with municipalities in St. Tammany to supplement their staffing during many local events.

## Reserve Division

Falling directly under the supervision of the Special Operations Division is the Reserve Division, which functions in a support capacity for all Sheriff's Office enforcement divisions. The Reserve Division currently has an active roster of approximately 52 reservists. To encourage their involvement, Reserve Division personnel have been assigned to specific areas of enforcement in which they have shown interest. Currently, Reserve personnel are assigned in Criminal Patrol, Criminal Investigations, the Marine Unit, the Traffic Unit and Bicycle Patrol. All Reserve deputies have completed the training required to function in a productive capacity within their respective unit.

## Accomplishments FY2022

- Participated in numerous community projects such as Night Out Against Crime and Hunter Safety.
- Participated in numerous show-and-tell events at St. Tammany Parish Schools. Students were provided with an opportunity to observe multiple search and rescue assets (hummer, boat, ATV) and an opportunity to interact with law enforcement officers.
- Worked cooperatively with other departments and agencies to provide services for traffic flow and security throughout St. Tammany Parish during Mardi Gras season.
- Conducted numerous training exercises utilizing specialized equipment to ensure operator competence and equipment readiness during real-life operations.
- Participated in numerous water rescue efforts via watercraft and all-terrain vehicle (ATV) units, ultimately saving lives and property.



- Provided TacMed instructors to the Training and Patrol divisions.
- Provided Civilian Response to an Active Shooter Event (CRASE) training to several businesses.
- Provided mutual aid to surrounding agencies for search and rescue/recovery operations.
- Provided several Hunter's Safety courses to the public.
- Conducted joint operations in which we utilized both shifts to:
  - Participate in and monitor annual school evacuation drills, as required by law.
  - Conduct boater safety and education checkpoints.
- Reserve Division: Donated approximately 10,702 staff hours in support of the St. Tammany Parish Sheriff's Office, saving taxpayers more than \$203,338. These hours include time spent conducting training, meetings, patrol and providing security at community events such as fairs, festivals and football games.

### Goals and Objectives FY2023

FOCUS AREA	AGENCY STRATEGIC GOALS	DEPARTMENTAL GOALS AND OBJECTIVES	TIMEFRAME
Public Safety	Protect lives and property of the people we serve.	Formulate a cooperative response plan to floodwater rescue utilizing local fire district assets and personnel.	December-22
Employee Success	Meet and exceed industry standards through supportive resources, programs, and training.	Have all personnel attend the Coast Guard's BOSAR course to be hosted by the Coast Guard station in New Orleans. Increase the emphasis on continuing education and training on specialized equipment, ensuring that at least two deputies on each shift are proficient equipment operators. Undertake monthly scenario-based training utilizing assets of the Marine Unit. Continue monthly in-house close-quarters combat (CQC) training to better prepare personnel for building-clearing and active-shooter situations. Continue monthly in-house training on various legal topics and changing laws/procedures. Have all members of the Reserve Division who were not hired in FY2022 attend POST I training and increase the number of Reserves who are Patrol FTO certified.	On-Going

FOCUS AREA	AGENCY STRATEGIC GOALS	DEPARTMENTAL GOALS AND OBJECTIVES	TIMEFRAME
Public Safety	Promote traffic and pedestrian safety.	Conduct joint operations to attack a specific problem or issue, such as boater safety and education checkpoints as well as maritime driving while intoxicated (DWI) enforcement.	On-Going
Community Partnerships	Embrace and encourage community partnerships and an environment of mutual trust.	Maintain our presence in community programs by participating in community projects such as Night Out Against Crime, show and tell events, and Hunter Safety	On-Going

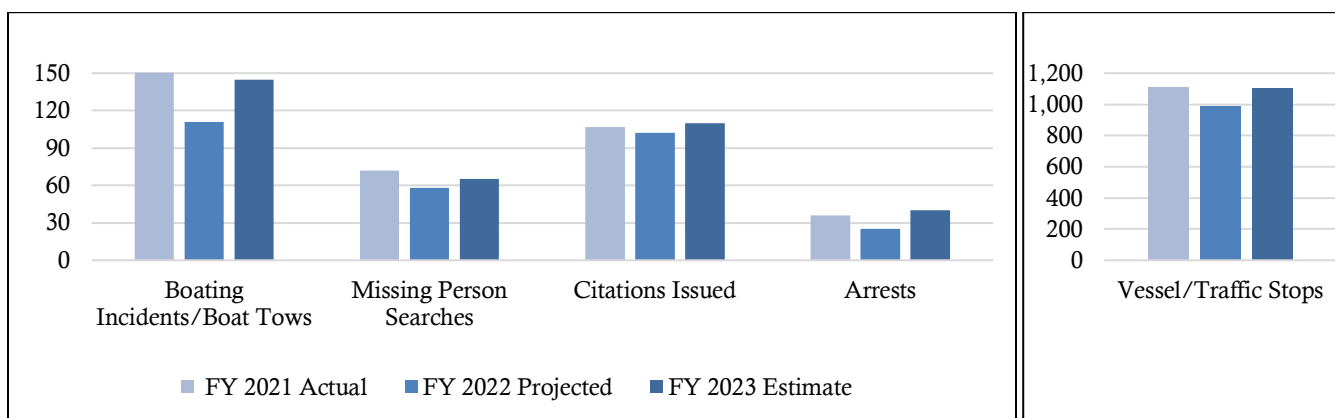
## Key Performance Measures

### GOAL: Promote traffic and pedestrian safety

Activities and Results	FY 2021 Actual	FY 2022 Projected	FY 2023 Estimate
Vessel/traffic stops	1,114	985	1,100
Citations issued	107	102	110
Arrests	36	25	40

### GOAL: Protect lives and property of the people we serve

Activities and Results	FY 2021 Actual	FY 2022 Projected	FY 2023 Estimate
Boating incidents/boat tows	152	111	145
Missing person searches	72	58	65



FUND	GENERAL FUND
FUNCTION	PUBLIC SAFETY
DIVISION	LAW ENFORCEMENT OPERATIONS
DEPARTMENT	SPECIAL OPERATIONS
DEPT CODE	25

OBJECT CODE	CHARACTER CODE/ DESCRIPTION	ACTUAL FY21	AMENDED FY22	ADOPTED FY23	% CHG
510500	Salaries - Regular	\$ 668,848	\$ 655,700	\$ 657,100	0%
511500	Salaries - Overtime	23,239	41,396	48,000	16%
511505	Salaries - Holiday Overtime	17,990	20,000	20,000	0%
512000	Salaries - Supplemental	78,043	81,262	80,750	-1%
512100	501 Special Pay for Post	6,036	215	-	-100%
512505	Salaries - FTO Pay	2,675	4,625	2,750	-41%
<b>TOTAL PERSONNEL SERVICES</b>		<b>796,831</b>	<b>803,198</b>	<b>808,600</b>	<b>1%</b>
520500	Pension Expense	95,549	95,500	101,900	7%
521000	Medicare Contributions	11,348	12,320	12,060	-2%
521500	Unemployment Insurance	1,787	1,240	1,040	-16%
522000	Deferred Compensation Contribution	93	18,000	23,000	28%
522500	FICA Contributions	94	1,218	-	-100%
523000	Health Insurance Premiums	98,573	98,766	103,390	5%
523500	Life Insurance Premiums	13,186	13,265	13,340	1%
524000	Occupational Insurance	68,876	70,000	76,534	9%
524500	Disability Insurance	2,783	2,200	8,290	277%
525015	Dental Premiums	3,256	3,725	3,725	0%
<b>TOTAL PERSONNEL BENEFITS</b>		<b>295,545</b>	<b>316,234</b>	<b>343,279</b>	<b>9%</b>
548501	Risk Management/General Liability	77,943	103,162	121,600	18%
<b>TOTAL INSURANCE</b>		<b>77,943</b>	<b>103,162</b>	<b>121,600</b>	<b>18%</b>
541500	Dues & Subscriptions	19,513	11,000	7,449	-32%
542500	Utilities	17,971	24,000	-	-100%
543000	Freight & Postage	1,006	800	1,000	25%
547000	Gasoline	116,803	170,200	179,000	5%
547005	Helicopter Fuel	1,358	-	-	0%
547500	Food Costs	1,729	6,000	6,000	0%
548000	Uniforms	14,314	27,125	20,875	-23%
<b>TOTAL OPERATING EXPENDITURES</b>		<b>172,694</b>	<b>239,125</b>	<b>214,324</b>	<b>-10%</b>
542001	Telephones	9,036	9,875	11,035	12%
542005	Celluar Phones	9,898	8,940	9,000	1%
<b>TOTAL COMMUNICATIONS</b>		<b>18,934</b>	<b>18,815</b>	<b>20,035</b>	<b>6%</b>
543501	Equipment Rental	2,882	2,900	2,900	0%
<b>TOTAL RENTALS</b>		<b>2,882</b>	<b>2,900</b>	<b>2,900</b>	<b>0%</b>
544005	Equipment Repair Services	1,820	2,750	4,000	45%
544010	Equipment Repair Supplies	448	500	500	0%
544016	Specialty Vehicle Supplies and Equipment	6,006	-	-	0%
544025	Specialty Vehicle Repair Services	12,511	-	-	0%
<b>TOTAL REPAIR &amp; MAINTENANCE</b>		<b>20,785</b>	<b>3,250</b>	<b>4,500</b>	<b>38%</b>
544511	Service Contracts	20,731	500	500	0%
544515	Fees - Other	1,776	-	-	0%
<b>TOTAL PROFESSIONAL FEES</b>		<b>22,507</b>	<b>500</b>	<b>500</b>	<b>0%</b>
545501	Office Supplies	1,500	1,500	1,500	0%
545505	Law Enforcement Supplies	10,580	3,181	4,200	32%
545510	Equipment Under \$2500	23,269	4,373	6,315	44%
545520	Cleaning & Janitorial Supplies	560	600	600	0%
545530	Supplies - Other	4,920	4,750	6,200	31%
<b>TOTAL MATERIAL &amp; SUPPLIES</b>		<b>40,829</b>	<b>14,404</b>	<b>18,815</b>	<b>31%</b>
546005	Travel Costs and Lodging	2,832	8,790	-	-100%
546500	Training Fees and Registration	5,400	1,227	9,880	705%
<b>TOTAL EDUCATION &amp; TRAINING</b>		<b>8,232</b>	<b>10,017</b>	<b>9,880</b>	<b>-1%</b>
612500	Capital Outlay Other	38,028	608,628	-	-100%
<b>TOTAL CAPITAL OUTLAY</b>		<b>38,028</b>	<b>608,628</b>	<b>-</b>	<b>-100%</b>
<b>DEPARTMENT TOTAL</b>		<b>\$ 1,495,210</b>	<b>\$ 2,120,233</b>	<b>\$ 1,544,433</b>	<b>-27%</b>

## Function

The Special Weapons and Tactics (SWAT) team is charged with bringing high-risk situations to successful conclusion. Highly trained personnel deploy specialized equipment and weapons and attempt to accomplish team goals without injury or loss of life. The SWAT team strives to mitigate damage or destruction of property while rendering services that produce peaceful resolution to critical incidents.

The primary function of the agency's Hazardous Devices Unit (HDU) is locating and rendering safe suspicious packages suspected of containing explosive materials. HDU technicians may be contacted 24 hours a day/7 days a week. The unit also assists the Enforcement Division with explosives-related calls. HDU also assists the Federal Bureau of Investigation with large events at the Louisiana Superdome. Unit members attend "show-and-tell" functions at which the squad demonstrates techniques and equipment to children, military veterans and others.

## SWAT Team

### Accomplishments FY2022

- The team was activated 10 times. This does not include all incidents in which SWAT personnel were already on duty, present at a scene and provided assistance and guidance.
- No loss of life, significant injury to victims, deputies or suspects and no significant property damage resulted from the actions of SWAT team members.
- Assisted with less-lethal shotgun certification.
- Assisted with firearms training during in-service and transition classes. Of the agency's 11 firearms instructors, four are SWAT team members.
- Achieved full explosive breaching capabilities, including achieving multiple instructor level explosive and mechanical breaching team members.
- Achieved National Tactical Police Officer's Association (NTPOA) standards in regards to explosive breaching capabilities.
- Hosted several "open training days" in which the SWAT team invited enforcement personnel to attend SWAT training days. This covered firearms and tactics.
- Assisted with and hosted several training courses for enforcement personnel, including but not limited to vehicle ambushes, vehicle CQB and open air CQB.
- Implemented an unmanned aircraft system (UAS) program for use during SWAT-related incidents.

## Goals and Objectives FY2023

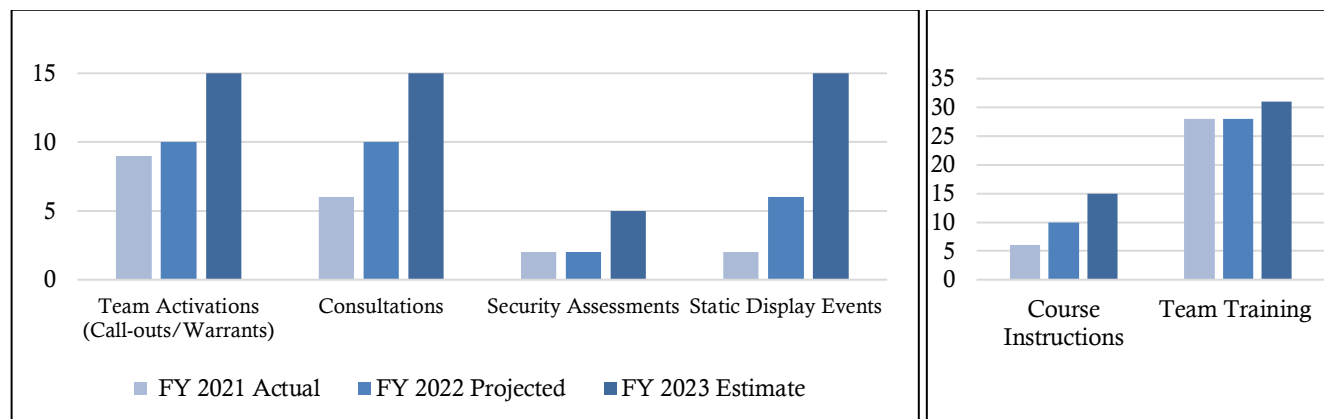
FOCUS AREA	AGENCY STRATEGIC GOAL	DEPARTMENTAL GOALS AND OBJECTIVES	TIMEFRAME
Employee Success	Meet and exceed industry standards through supportive resources, programs, and training.	Continue to refine and formalize a regional basic SWAT course. Conduct joint training with agencies in surrounding parishes. Expand on the sUAS program to further utilize drone during operations.	On-going
Financial Stability	Maintain a financially sustainable agency.	Seek grant opportunities for replacement of the current armored vehicle and night-vision goggles.	August-23
		Obtain further instructor level training to continue in-house certifications and re-certifications to reduce the cost of training.	August-23
Community Partnerships	Embrace and encourage community partnerships and an environment of mutual trust.	Attend and take part in more static display events to maintain transparency and build community relations with the public.	On-going

## Key Performance Measures

GOAL: Embrace and encourage community partnerships and an environment of mutual trust			
Activities and Results	FY 2021 Actual	FY 2022 Projected	FY 2023 Estimate
Team activations (call-outs/warrants)	9	10	15
Consultations	6	10	15
Security assessments	2	2	5
Static display events	2	6	15

GOAL: Meet and exceed industry standards through supportive resources, programs and training			
Activities and Results	FY 2021 Actual	FY 2022 Projected	FY 2023 Estimate
Course instruction	6	10	15
Team training	28	28	31





## HDU Team

### Accomplishments FY2022

- The team was activated four times. This does include all incidents in which HDU personnel were already on duty, present at a scene and provided assistance and guidance.
- No loss of life, significant injury to victims, deputies or suspects and no significant property damage resulted from the actions of HDU team members.
- Participated in show-and-tell events.
- Conducted various training events with the FBI and the Bureau of Alcohol, Tobacco, Firearms and Explosives (ATF).
- Conducted a maritime training event with the FBI.
- Replaced an EOD 9 Suit.
- Upgraded two sets of SCBA packs and obtained new masks.
- Outfitted technicians with up-to-date uniforms and equipment including tools for each member.

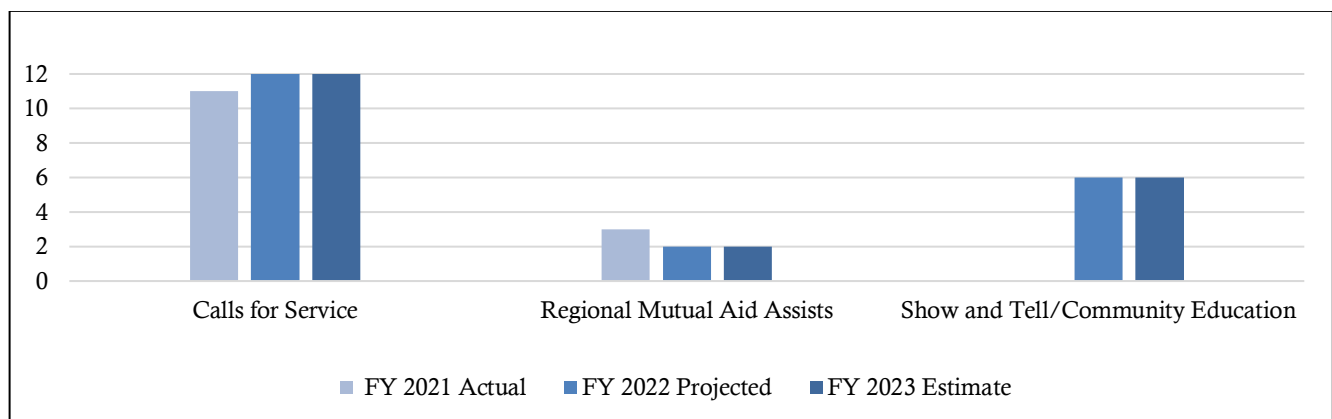
### Goals and Objectives FY2023

FOCUS AREA	AGENCY STRATEGIC GOAL	DEPARTMENTAL GOALS AND OBJECTIVES	TIMEFRAME
Community Partnerships	Embrace and encourage community partnerships and an environment of mutual trust.	Assist New Orleans-area agencies in providing security for major sports/entertainment events as needed. Continue to support municipal agencies in St. Tammany in dealing with suspicious packages or explosive incidents.	Ongoing

FOCUS AREA	AGENCY STRATEGIC GOAL	DEPARTMENTAL OBJECTIVES	TIMEFRAME
Employee Success	Meet and exceed industry standards through supportive resources, programs, and training.	Continue to conduct joint training operations with the FBI, ATF and bomb squads in surrounding parishes. Continue to support the SWAT team with tactical operations.	Ongoing
Employee Success	Meet and exceed industry standards through supportive resources, programs, and training.	Send one team member to the Hazardous Devices School. Present the explosive recognition and response course for the Sheriff's Office and outside agencies.	August 2023

## Key Performance Measures

GOAL: Embrace and encourage community partnerships and an environment of mutual trust			
Activities and Results	FY 2021 Actual	FY 2022 Projected	FY 2023 Estimate
Calls for service	11	12	12
Regional mutual aid assists	3	2	2
Show-and-tell/community education	0	6	6



<b>FUND</b>	<b>GENERAL FUND</b>
<b>FUNCTION</b>	<b>PUBLIC SAFETY</b>
<b>DIVISION</b>	<b>LAW ENFORCEMENT OPERATIONS</b>
<b>DEPARTMENT</b>	<b>SWAT - HDU TEAMS</b>
<b>DEPT CODE</b>	<b>32</b>

OBJECT CODE	CHARACTER CODE/ DESCRIPTION	ACTUAL FY21	AMENDED FY22	ADOPTED FY23	% CHG
510500	Salaries - Regular	\$ -	\$ -	\$ -	0%
511500	Salaries - Overtime	24,776	36,500	36,500	0%
<b>TOTAL PERSONNEL SERVICES</b>		<b>24,776</b>	<b>36,500</b>	<b>36,500</b>	<b>0%</b>
520500	Pension Expense	207	800	1,300	63%
521000	Medicare Contributions	347	560	530	-5%
521500	Unemployment Insurance	33	80	50	-38%
<b>TOTAL PERSONNEL BENEFITS</b>		<b>587</b>	<b>1,440</b>	<b>1,880</b>	<b>31%</b>
548501	Risk Management/General Liab.	716	899	1,100	22%
<b>TOTAL INSURANCE</b>		<b>716</b>	<b>899</b>	<b>1,100</b>	<b>22%</b>
541500	Dues & Subscriptions	726	900	900	0%
543000	Freight & Postage	1,896	1,100	800	-27%
547500	Food Costs	218	-	-	0%
548000	Uniforms	9,659	2,480	4,500	81%
<b>TOTAL OPERATING EXPENDITURES</b>		<b>12,499</b>	<b>4,480</b>	<b>6,200</b>	<b>38%</b>
544005	Equipment Repair Services	2,583	1,736	4,266	146%
544010	Equipment Repair Supplies	1,344	-	500	100%
<b>TOTAL REPAIR &amp; MAINTENANCE</b>		<b>3,927</b>	<b>1,736</b>	<b>4,766</b>	<b>175%</b>
545505	Law Enforcement Supplies	79,289	42,940	38,225	-11%
545510	Equipment Under \$2500	13,982	1,025	7,450	627%
545530	Supplies Other	260	-	-	0%
<b>TOTAL MATERIAL &amp; SUPPLIES</b>		<b>93,531</b>	<b>43,965</b>	<b>45,675</b>	<b>4%</b>
546005	Travel Costs and Lodging	1,752	12,620	10,060	-20%
546500	Training Fees and Registration	5,025	7,635	8,745	15%
<b>TOTAL EDUCATION &amp; TRAINING</b>		<b>6,777</b>	<b>20,255</b>	<b>18,805</b>	<b>-7%</b>
612500	Capital Outlay Other	833	-	-	0%
<b>TOTAL CAPITAL OUTLAY</b>		<b>833</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>DEPARTMENT TOTAL</b>		<b>\$ 143,646</b>	<b>\$ 109,275</b>	<b>\$ 114,926</b>	<b>5%</b>

## Function

The Traffic Unit consists of 14 deputies who are responsible for covering traffic crashes and incidents on approximately 1,600 miles of parish-maintained roadways, an area including approximately 925 subdivisions. In addition to parish roadways, the Traffic Unit covers crashes and traffic incidents on state highways and interstate highways when State Police are unavailable. State roadways account for 2,028 miles of additional roadway. The Traffic Unit also is tasked with oversight of 19 school crossing guards, along with 14 wrecker companies assigned to the Sheriff's Office rotation. Among its duties, the unit:

- Investigates the majority of crashes on parish roadways (65-75 percent).
- Investigates all fatal crashes on parish roadways.
- Investigates hit-and-run crashes, including follow-up investigations forwarded from Criminal Patrol.
- Provides escort for the majority of funeral processions parish-wide at no cost to citizens.
- Performs vehicle inspections as requested.
- Assigns personnel as breath field supervisors for the Intoxilyzer instruments.
- Assigns personnel as drug-recognition experts.
- Tasks personnel to oversee/manage the federally funded Louisiana Highway Safety Grant.
- Performs traffic enforcement and routine patrol, operates radar equipment, monitors traffic movement, reports hazards, such as blockages of street view, missing signage, holes and dangerous conditions.
- Installs traffic monitoring devices and/or Stalker Speed Trailer (JAMAR Technologies Inc.) in complaint areas to validate complaints and determine prime enforcement times.
- Assists with Sex Offender Registry compliance.
- Utilizes a police motorcycle/car to effectively enforce traffic laws within the parish and high complaint areas, including parish roadways, highways and subdivisions.
- Assumes control at traffic accidents to maintain traffic flow, assist accident victims and investigate crash causes.
- Conducts on-scene and follow-up investigations to develop suspects and arrest offenders.
- Documents criminal case reports, arrest reports, complaint reports and traffic accident reports for incidents handled during the shift.
- Responds to life and property threatening complaints, such as robbery, burglary, family disturbances, theft, vandalism, arson, riot, fire, etc.
- Searches for and assists in locating missing persons or bodies.
- Provides assistance to the Criminal Patrol Division with calls for service, backup when other officers need assistance and when shifts are shorthanded.
- Helps maintain operations of high-water rescue vehicles.

- Assists multiple agencies with funerals, Mardi Gras season parades, fairs and festivals, natural disasters and other extraordinary events.
- Assists the Sheriff's Office Training Division with instruction of new recruits as well as veteran deputies in Standardized Field Sobriety, Advanced Roadside Impaired Driving Enforcement (ARIDE), LACRASH, LaDriving, Alert Active Shooter Response, High Water Vehicle Operation and Defensive Driving.
- Takes responsibility for all wrecker companies on the STPSO wrecker log. This includes annual and periodic inspections of wrecker yards and tow trucks.
- Covers school zones in the absence of school crossing guards and responds to issues involving school zones.
- Supervises all school crossing guards.
- Certifies/trains the majority of police agencies in the parish on police motorcycle techniques.

### Accomplishments FY2022

- Certified four deputies on the operation of police motorcycles.
- Hosted two police motorcycle classes for three different local agencies.
- Dedicated a hit-and-run investigator, homeowner association liaison and officer dedicated to JAMAR Technologies Inc. equipment and speed trailer functions.
- Assisted with instructing Standardized Field Sobriety, Intoxilyzer, ARIDE (Advanced Roadside Impaired Driving Enforcement), and Drug Recognition Expert classes.
- Completed two training days.
- Attended several homeowner association meetings to address traffic-related problems and provide solutions.
- Worked hand-in-hand with the School Board transportation department to assist with traffic flow at several schools.
- Certified one deputy as an Standard Field Sobriety Testing (SFST) instructor
- Certified one deputy as a Drug Recognition Expert (DRE).
- Obtained 11 electronic citation writers.
- Assisted the SRO division by training two deputies for Field Training Officer (FTO) certification.
- Assisted investigations by training one deputy for FTO certification.
- Performed more than two dozen show-and-tells for schools and nonprofit organizations.

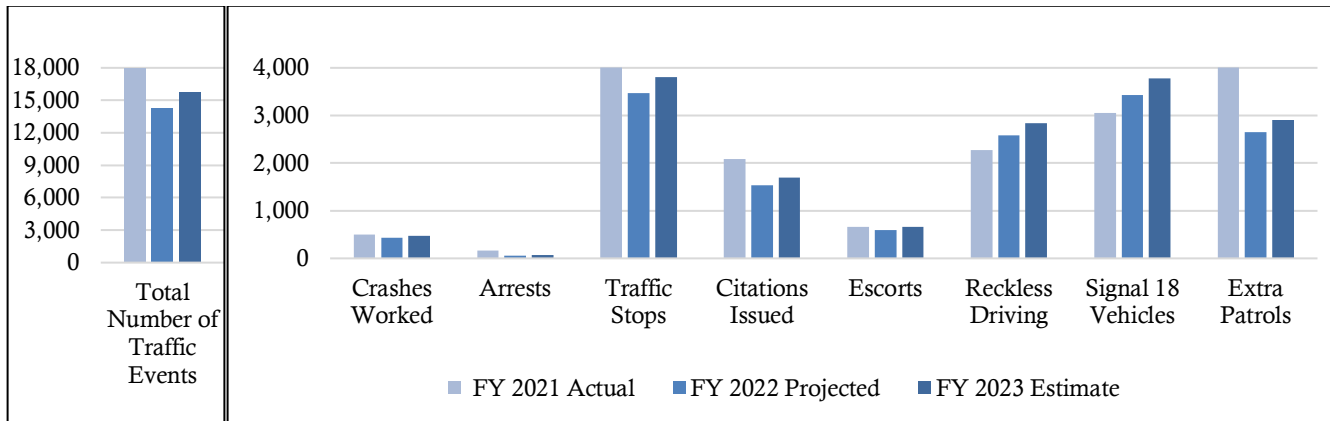


## Goals and Objectives FY2023

FOCUS AREA	AGENCY STRATEGIC GOALS	DEPARTMENTAL GOALS AND OBJECTIVES	TIMEFRAME
Public Safety	Promote traffic and pedestrian safety.	Formulate traffic-related operations including the following: child safety seat installation stations, hands-free enforcement in school zones and distracted-driver enforcement.	Ongoing
Community Partnerships	Embrace and encourage community partnerships and an environment of mutual trust.	Further expand the Traffic Division's relationship with homeowners by speaking with homeowner associations and providing traffic studies. Continue our partnership with the Youth Service Bureau in teaching driver safety.	Ongoing
Employee Success	Meet and exceed industry standards through supportive resources, programs and training.	Continue bi-monthly motorcycle training. Training will continue to incorporate job-specific scenarios, such as night driving and firearms tactics. Certify one additional DRE. Certify one additional SFST instructor. Certify two crash investigators.	July 2023

## Key Performance Measures

GOAL: Promote traffic and pedestrian safety			
Activities and Results	FY 2021 Actual	FY 2022 Projected	FY 2023 Estimate
Total number of traffic events	17,966	14,322	15,754
Crashes worked	494	433	476
Arrests	170	59	65
Traffic stops	4,542	3,466	3,812
Citations issued	2,080	1,541	1,695
Escorts	658	599	659
Reckless driving	2,269	2,578	2,835
Signal 18 vehicles	3,049	3,433	3,776
Extra patrols	4,098	2,646	2,910



FUND	GENERAL FUND
FUNCTION	PUBLIC SAFETY
DIVISION	LAW ENFORCEMENT OPERATIONS
DEPARTMENT	TRAFFIC
DEPT CODE	26

OBJECT CODE	CHARACTER CODE/ DESCRIPTION	ACTUAL FY21	AMENDED FY22	ADOPTED FY23	% CHG
510500	Salaries - Regular	\$ 640,903	\$ 695,400	\$ 728,700	5%
511500	Salaries - Overtime	8,334	10,000	10,000	0%
511505	Salaries - Holiday Overtime	16,045	19,000	18,000	-5%
512000	Salaries - Supplemental	81,923	84,715	86,550	2%
512505	Salaries - FTO Pay	1,075	1,125	1,500	33%
<b>TOTAL PERSONNEL SERVICES</b>		<b>748,280</b>	<b>810,240</b>	<b>844,750</b>	<b>4%</b>
520500	Pension Expense	91,304	100,600	103,200	3%
521000	Medicare Contributions	10,334	11,610	12,660	9%
521500	Unemployment Insurance	1,674	1,300	1,100	-15%
522000	Deferred Compensation Contribution	75	18,500	28,000	51%
523000	Health Insurance Premiums	100,495	103,540	110,790	7%
523500	Life Insurance Premiums	11,623	12,800	13,200	3%
524500	Disability Insurance	-	-	5,550	100%
525015	Dental Premiums	3,292	3,905	3,990	2%
<b>TOTAL PERSONNEL BENEFITS</b>		<b>218,797</b>	<b>252,255</b>	<b>278,490</b>	<b>10%</b>
548501	Risk Management/General Liability	14,887	19,877	21,200	7%
<b>TOTAL INSURANCE</b>		<b>14,887</b>	<b>19,877</b>	<b>21,200</b>	<b>7%</b>
541500	Dues & Subscriptions	13,976	19,015	17,959	-6%
543000	Freight & Postage	439	699	700	0%
547000	Gasoline	45,024	66,000	80,000	21%
548000	Uniforms	9,508	20,499	17,959	-12%
<b>TOTAL OPERATING EXPENDITURES</b>		<b>68,947</b>	<b>106,213</b>	<b>116,618</b>	<b>10%</b>
542005	Celluar Phones	8,166	14,432	14,800	3%
<b>TOTAL COMMUNICATIONS</b>		<b>8,166</b>	<b>14,432</b>	<b>14,800</b>	<b>3%</b>
544005	Equipment Repair Services	596	1,000	1,050	5%
544010	Equipment Repair Supplies	-	200	200	0%
<b>TOTAL REPAIR &amp; MAINTENANCE</b>		<b>596</b>	<b>1,200</b>	<b>1,250</b>	<b>4%</b>
544511	Service Contracts	6,624	7,400	6,941	-6%
<b>TOTAL PROFESSIONAL FEES</b>		<b>6,624</b>	<b>7,400</b>	<b>6,941</b>	<b>-6%</b>
545505	Law Enforcement Supplies	7,882	4,523	3,630	-20%
545510	Equipment Under \$2500	23,008	850	6,100	618%
545530	Supplies - Other	70	900	500	-44%
<b>TOTAL MATERIAL &amp; SUPPLIES</b>		<b>30,960</b>	<b>6,273</b>	<b>10,230</b>	<b>63%</b>
546005	Travel Costs and Lodging	-	593	2,150	263%
546500	Training Fees and Registration	1,045	3,280	13,170	302%
<b>TOTAL EDUCATION &amp; TRAINING</b>		<b>1,045</b>	<b>3,873</b>	<b>15,320</b>	<b>296%</b>
<b>DEPARTMENT TOTAL</b>		<b>\$ 1,098,302</b>	<b>\$ 1,221,763</b>	<b>\$ 1,309,599</b>	<b>7%</b>

## Corrections Division



Number of Full-time Positions (FTE)				
2019 Budget	2020 Budget	2021 Budget	2022 Budget	2023 Budget
168	168.5	176.5	176.5	170

The Corrections Division strives to provide the highest standard of care, custody and control for inmates incarcerated at the St. Tammany Parish Jail in Covington. With approximately 168 trained staff and deputies, the department approaches its mission through implementation of comprehensive rehabilitative programs designed to provide the life skills, education and coping skills necessary to for offenders to reintegrate into society.

The St. Tammany Parish Jail operates with a capacity of 1,192 beds to house pre-trial detainees and adjudicated offenders. Managing a facility of its size requires multiple departments, including administration, security, support services, operations, classification and transportation. Each specializes in various aspects of maintaining sound correctional practices. The sheriff is mandated to serve as the “keeper of the jail.” This means the sheriff has the duty of operating the jail and ensuring the prisoners are properly cared for. St. Tammany Parish government is primarily responsible for the costs to maintain and operate the jail.

The Corrections Division provides daily services related to security and maintenance of the facility, as well as the housing and feeding of inmates and offering programs that prepare offenders for re-entry into the community. Staff undergo training and certification to improve the skills required to carry out their duties in a safe and effective manner.

The Corrections Division maintains a contract with a health-care company that is highly regarded for its ability to meet and exceed the standards of care set forth for correctional facilities. This partnership ensures inmates receive adequate health-care services, including medical, mental health and dental care.

The jail staff also includes a Corrections Tactical Unit (CTU). This unit is a highly specialized team of deputies trained to handle unanticipated situations that exceed the capacity of a normal shift deputy. Team members are trained extensively in crowd control, firearms, lethal and less-than-lethal use of force and chemical munitions.



## Function

The St. Tammany Parish Jail engages the services of a commissary provider, which helps streamline processes, reduce operational costs and maximize revenue to support jail operations. The resulting financial efficiency helps fund other programs and initiatives.

The Commissary offers a wide variety of products to inmates in the following categories:

- Personal hygiene
- Snacks
- Food
- Medical
- Clothing
- Miscellaneous

The commissary program is tailored to the specific needs of the jail and its inmate population. Inmates receive high-quality merchandise at lower prices with a wide product selection that encourages inmate participation.

## Accomplishments FY2022

- Provided single-source point of sale service with exceptional results to all inmates.
- St. Tammany Parish Jail employees successfully provided indigent packets to all the inmates and will continue to do so until a new bid is awarded.

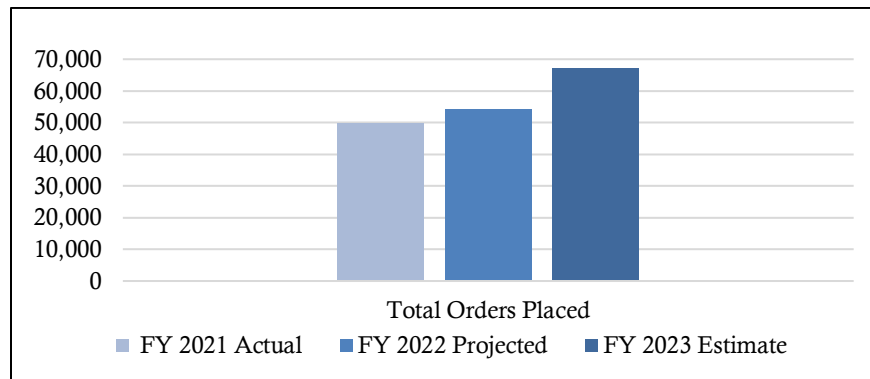
## Goals and Objectives FY2023

FOCUS AREA	AGENCY STRATEGIC GOAL	DEPARTMENTAL GOALS AND OBJECTIVES	TIMEFRAME
Public Safety	Provide the highest degree of law enforcement, corrections, administrative and communications services.	Provide superior jail commissary service to all inmates.	Ongoing
Continuous Improvement	Achieve Sheriff's Office objectives with assistance of technology and strategic management of processes.	Award a bid to a commissary vendor for indigent packets.	June 2023

## Key Performance Measures

**GOAL: Provide the highest degree of law enforcement, corrections, administrative and communications services**

Activities and Results	FY 2021 Actual	FY 2022 Projected	FY 2023 Estimate
Total orders placed	49,775	54,262	67,064



FUND	COMMISSARY FUND
FUNCTION	PUBLIC SAFETY
DIVISION	CORRECTIONS
DEPARTMENT	COMMISSARY
DEPT CODE	-

OBJECT CODE	CHARACTER CODE/ DESCRIPTION	ACTUAL FY21	AMENDED FY22	ADOPTED FY23	% CHG
510500	Salaries - Regular	\$ 65,992	\$ 45,540	\$ 47,100	3%
511500	Salaries - Overtime	6,147	2,000	1,000	-50%
511505	Salaries - Holiday Overtime	464	400	400	0%
512000	Salaries - Supplemental	9,536	6,017	6,017	0%
<b>TOTAL PERSONNEL SERVICES</b>		<b>82,139</b>	<b>53,957</b>	<b>54,517</b>	<b>1%</b>
520500	Pension Expense	9,406	6,400	6,700	5%
521000	Medicare Contributions	1,202	790	800	1%
521500	Unemployment Insurance	190	160	115	-28%
522000	Deferred Compensation Contribution	-	135	-	-100%
523000	Health Insurance Premiums	10,965	6,930	7,464	8%
523500	Life Insurance Premiums	1,158	840	900	7%
524500	Disability Insurance	810	330	330	0%
525015	Dental Premiums	382	278	278	0%
<b>TOTAL PERSONNEL BENEFITS</b>		<b>24,113</b>	<b>15,863</b>	<b>16,587</b>	<b>5%</b>
548501	Risk Management/General Liability	748	298	400	34%
<b>TOTAL RENTALS</b>		<b>748</b>	<b>298</b>	<b>400</b>	<b>34%</b>
541500	Dues, Fees & Subscriptions	-	4,583	-	-100%
543000	Freight & Postage	-	100	100	0%
548000	Uniforms	650	325	325	0%
<b>TOTAL OPERATING EXPENDITURES</b>		<b>650</b>	<b>5,008</b>	<b>425</b>	<b>-92%</b>
543501	Equipment Rental	307	440	440	0%
<b>TOTAL RENTALS</b>		<b>307</b>	<b>440</b>	<b>440</b>	<b>0%</b>
544001	Building Supplies & Equipment	-	1,000	-	-100%
<b>TOTAL REPAIR &amp; MAINTENANCE</b>		<b>-</b>	<b>1,000</b>	<b>-</b>	<b>-100%</b>
544511	Service Contracts	-	1,200	-	-100%
544515	Fees - Other	7,530	-	-	0%
<b>TOTAL PROFESSIONAL FEES</b>		<b>7,530</b>	<b>1,200</b>	<b>-</b>	<b>-100%</b>
545510	Equipment Under \$2500	1,564	2,500	2,500	0%
<b>TOTAL MATERIAL &amp; SUPPLIES</b>		<b>1,564</b>	<b>2,500</b>	<b>2,500</b>	<b>0%</b>

## Function

The St. Tammany Parish Jail's mission is to provide the highest standard of care, custody and control for its inmates. The jail's goal is to become a model institution, which other facilities can learn from, by improving operational efficiency and overall institutional performance.

The primary approach is through implementation of comprehensive rehabilitative programs designed to provide the life skills, education and coping skills necessary to reintegrate offenders into society. The jail's Programs Division is committed to helping individuals by providing education courses such as:

### Primary Education Classes

- **High School Equivalency Test (HiSET).** This course enables inmates to obtain their General Equivalency Diploma (GED), giving them the opportunity to apply for better jobs and/or pursue further education. An additional literacy program is designed to teach people how to read and write or to improve reading and writing skills. The goal is to increase self-confidence and open up a new world to which these offenders had been denied and/or to which they have never been exposed.
- **IC3-Basic Computer Education.** The three modules in this course require approximately 12 weeks to complete. Up to 60 days of credit can be earned.
- **ServeSafe.** This course focuses on food and beverage safety certification and aids participants in obtaining gainful restaurant employment.

### Pre-Release Services

- **Pre-release.** This course focuses on life skills that are essential for transitioning back into the community. The curriculum focuses on subjects such as personal development, employment skills and money management. Each student is required to complete 100 hours of study. Once the 100 hours have been completed, the student becomes eligible for 120 days of earned credit. Every DOC offender is required to take this course.
- **Thinking for a Change.** This course focuses on cognitive self-change and influences individuals to take charge of their lives by learning effective ways of thinking. This curriculum emphasizes three cognitive perspectives, social skills, self-change and problem solving skills. Thinking for a Change requires 12 weeks of study. Once completed, the student is eligible for 75 days of earned credit.

### Optional Reentry Classes

- Cage Your Rage, Living in Balance 1 and 2, MRT, Inside-Out Dad, PIP, Risk Management 1 and 2, Smart Money, and Understanding & Reducing Angry Feelings.

### Elective Courses

- Alcoholic Anonymous.

## Accomplishments FY2022

- Maximized bed space, housing approximately 948 prisoners each day.
- Booked 5,473 prisoners, released 5,272 prisoners.
- Recorded no escapes.
- Graduated 37 recruits from Field Training Officer (FTO) programs to become solo deputies.
- Graduated 5 deputies from POST II (Peace Officer Standardized Training) Academy.
- Drove 82,912 miles for court runs, hospital/clinic runs, transfers and funerals.
- Handled 174 extraditions.
- Accompanied one inmate to family funerals or visitations.
- Conducted 95,977 video visits.
- Conducted 95 investigations inside the facility. This included 1,015 phone calls, 603 video visits reviewed and 226 interviews conducted.
- Served 958,251 meals to the offender population.
- Reduced offender meal costs from \$0.84 to \$0.78.
- Held VTC for U.S. Marshals Service prisoners in response to the COVID-19 pandemic.
- Provided free access for attorneys to their clients via video visit.
- Established a direct line access for legal counsel with the Public Defenders Office.
- Graduated 23 offenders from the HiSet program.
- Graduated 260 offenders from the pre-release program.
- Graduated 160 offenders from the Cage Your Rage curriculum.
- Graduated two offenders from the Literacy program.
- Graduated 21 offenders from Living in Balance 1 and 2.
- Graduated 6 offenders from Thinking for a Change.
- Graduated 18 offenders from Parenting.
- Graduated 20 offenders from Risk Management 1 and 2.
- Graduated 7 offenders from FDIC Smart Money.
- Partnered with Volunteers of America to offer mental health and drug abuse treatment as well as counseling and housing for offenders entering the community homeless.
- Worked with Catholic Charities, which provides housing assistance to homeless offenders when they enter the community.
- Partnered with Workforce and Probation/Parole to begin the job referral process prior to leaving this facility so that offenders will have the prospect for employment once released.
- Contracted Correctional Food Services to provide direct sale commissary services to the inmate population and implemented a new inmate trust fund banking system.
- Installed a kiosk in Intake for offender deposits for efficiency.
- Partnered with Baumy Media to place a bail bondsman directory in the Jail Lobby for the public to access.
- Continued LED lighting conversion to improve energy efficiency with 20 percent of the jail completed.
- Added fencing and a gate to the interior perimeter to allow maintenance workers to access all grassy areas with lawn equipment.



- Began upgrading plumbing fixtures in A-building in preparation for a new plumbing computer.
- Upgraded the Electronic Control Software system in E-building.
- Upgraded the ADS Fire Panel to cellular monitoring.
- Continued repainting trim, walls and the ceiling grid in A-Building.
- Refurbished the old Investigations Building, reusing it as the new Jail Training Building for continuing education for personnel.
- Began remodeling the multipurpose room into a Zoom courtroom with space for offender hearings and six Zoom stations for expansion of Zoom court hearings and court calls.
- Purchased a new tilt skillet and steam kettle for the kitchen.
- Refurbished dorm D100.
- Completed installation of a new Property Room AOS shelving system along with remodeling.
- Upgraded the AFIS criminal DNA software.
- Implemented corrections training at the new Jail Training Building.
- Cross-trained bond office staff to learn booking duties and vice versa.

## Goals and Objectives FY2023

FOCUS AREA	AGENCY STRATEGIC GOAL	DEPARTMENTAL GOALS AND OBJECTIVES	TIMEFRAME
Public Safety	Provide the highest degree of law enforcement, corrections, administrative and communications services.	Ensure that the day-to-day practices of the Corrections Division comply with the constitutions of Louisiana and the United States. Comply with the laws of St Tammany Parish, Louisiana and United States. Comply with all corrections standards and court rulings.	Ongoing
Public Safety	Guard persons remanded to the custody of the Sheriff's Office; provide safe, secure and humane detention of inmates.	Implement an RFID inmate tracking system to include wristbands, location tags and handheld scanners.	2 years
		<ul style="list-style-type: none"> <li>Continue refurbishing the offender dormitories.</li> <li>Install an automatic transfer switch on the Jail 800kw CAT generator.</li> <li>Remodel A800 into a female suicide watch tier.</li> <li>Replace kitchen flooring.</li> <li>Replace a dishwasher in the kitchen.</li> </ul>	2 years
Financial Stability	Practice fiscal responsibility when managing tax dollars.	Reduce overtime by 10%.	1 year
Continuous Improvement	Achieve Sheriff's Office objectives with assistance of technology and strategic management of processes.	Upgrade the Jail Management System.	2 years
		Explore solutions for reducing the number of inmates transported to the courthouse every day by expanding discussions with the court administrator, judges and the District Attorney's Office and refurbishing the Jail Multipurpose Room into a Zoom Courtroom.	1 year
Continuous Improvement	Reduce operating costs.	Add A-Building to the computerized plumbing system. Replace three water heaters.	1 year
Employee Success	Attract and retain talent.	Work with Human Resources to develop a recruitment campaign for the Corrections Division.	1 year

FOCUS AREA	AGENCY STRATEGIC GOAL	DEPARTMENTAL GOALS AND OBJECTIVES	TIMEFRAME
Employee Success	Meet and exceed industry standards through supportive resources, programs, and training.	Increase management and leadership training for all Corrections lieutenants.	1 year
		Implement a POST I transition course for employees who desire to transfer to Criminal Patrol.	1 year
		Cross-train supervisors in Security and Support.	1 year
		Cross-train bond office staff to learn booking duties and vice versa.	1 year
		Provide additional HVAC and basic electrical training for maintenance technicians.	1 year
Community Partnerships	Embrace and encourage community partnerships and an environment of mutual trust.	Increase outreach and partnering with outside entities and agencies to increase opportunities for offenders who are being released into society.	Ongoing
		Continue to follow through with the re-entry initiative set forth by the Louisiana Department of Corrections and graduate those offenders who meet appropriate criteria.	Ongoing
		Offer technical education training to give offenders skills they can use to find gainful employment upon release. This will include OSHA Forklift, ServSafe, NCCER Core certification, First Aid/CPR, OSHA 10, Python, Safety Technology, Site Layout and Crew Leadership.	1 year
		Double the HiSet graduation numbers.	1 year
Community Partnerships	Engage and collaborate with other state and parish entities to address behavioral health issues in St. Tammany.	Begin family reunification in hopes to re-establish broken relationships and enable offenders to return to their families.	Ongoing
		Begin counseling with offenders who are a high risk for returning to drug use prior to being released, in hopes they will continue to see a counselor after release. This service is offered by Volunteers of America.	Ongoing
		Organize a job fair for offenders who are being released.	1 year

## Key Performance Measures

<b>GOAL: Guard persons remanded to the custody of the Sheriff's Office; provide safe, secure and humane detention of inmates</b>			
<b>Activities and Results</b>	<b>FY 2021 Actual</b>	<b>FY 2022 Projected</b>	<b>FY 2023 Estimate</b>
Achieve 100% Prevention of Escapes within the Jail Population	100%	100%	100%
Achieve 100% Prevention of Suicides within the Jail Population	100%	100%	100%
Achieve 100% Compliance on DOC Basic Jail Guidelines	*	100%	100%
<b>Population</b>			
Average Daily Population	948	945	975
Offenders Booked	5,473	5,140	5,500
Offenders Released	5,272	5,120	5,500
<b>DSR Incidents</b>			
Attempted Escapes	2	0	0
Escapes	0	0	0
Signal 24's (Medical Calls)	84	85	85
27/29S (Attempted Suicide)	1	8	5
<b>Visitation</b>			
Video Visitations	226,544	100,000	125,000
Attorney Visits	3,177	1,200	2,200
<b>Recreation</b>			
Yard Calls Conducted	786	500	750
<b>Mail</b>			
Outgoing Legal Mail	1,439	2,050	2,000
Incoming Legal Mail	1,154	1,635	1,500
<b>Discipline - Grievance</b>			
Disciplinary Reports Filed	1,180	1,150	1,200
Grievances Received	362	530	500
Grievances Accepted	266	360	300
Grievances Rejected	96	170	150
<b>Shakedowns</b>			
Shift Shakedowns	131	130	130
CTU Shakedowns	1	2	5
<b>Kitchen</b>			
Offender Meals Served	1,077,839	958,251	1,000,000
<b>Maintenance</b>			
Work Orders Submitted	1,328	1,220	1,200
State Issue Cost	\$ 103,881	\$ 78,500	\$ 100,000

\* Started tracking in FY2022

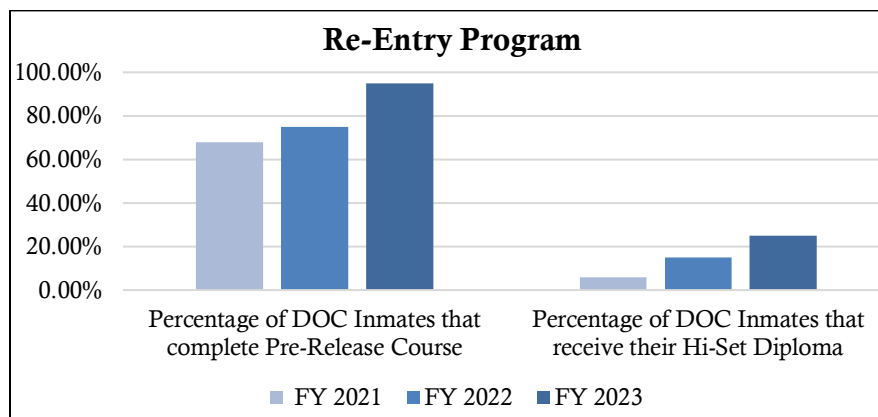
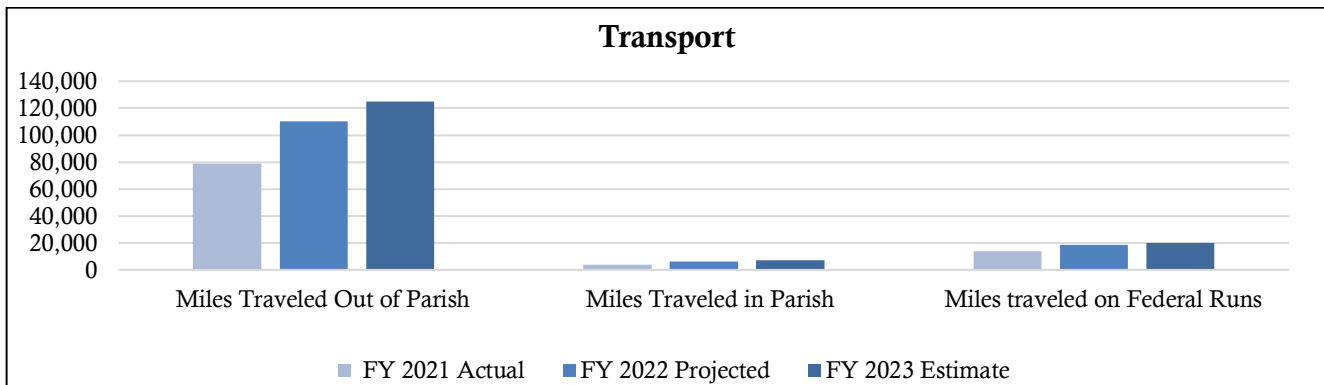
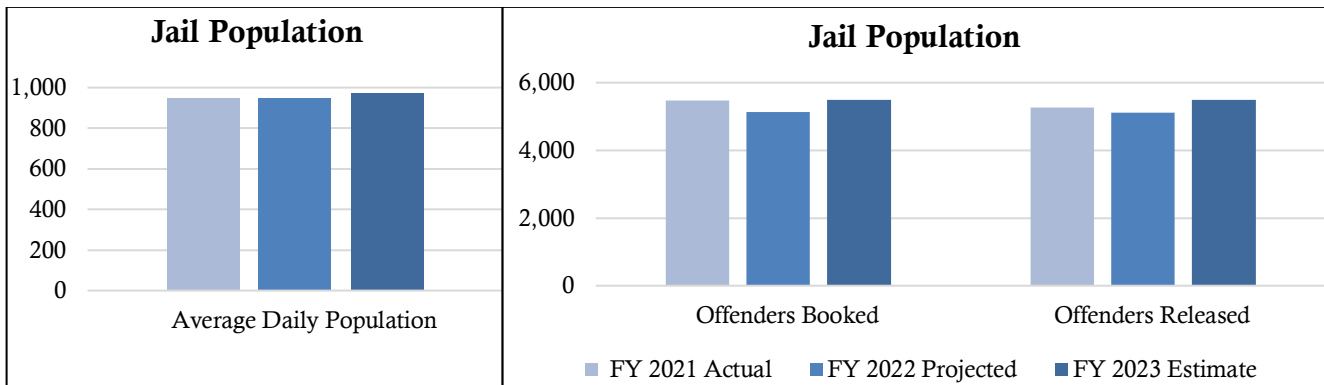
**GOAL: Guard persons remanded to the custody of the Sheriff's Office; provide safe, secure and humane detention of inmates**

<b>Activities and Results</b>	<b>FY 2021 Actual</b>	<b>FY 2022 Projected</b>	<b>FY 2023 Estimate</b>
100% of Prisoners Transports will be completed safely without a critical incident	100%	100%	100%
<b>Transport</b>			
Extraditions	174	210	225
Out of State	48	55	60
In State Warrants	126	160	175
<b>Offenders out of Parish</b>			
Miles Traveled Out of Parish	78,859	110,000	125,000
Hours out of Parish	3,175	5,700	6,000
DOC Movement	190	293	300
Writ	33	75	75
Juvenile	4	8	6
Hospital / Clinic Runs	325	485	500
<b>Offenders In Parish Runs</b>			
Miles Traveled in Parish	4,053	6,325	7,000
Offenders in Court	109	2,100	2,250
Slidell City Court	42	30	40
Funeral	8	3	5
Family Visitation	0	9	10
E.R. Runs	29	220	250
Hours in Parish	526	3,125	4,000
<b>ICE/INS Detainee Runs</b>			
Miles traveled on ICE/INS Runs	0	0	0
Hours	0	0	0
Detainees	0	0	0
<b>Federal Offender Runs</b>			
Miles traveled on Federal Runs	13,679	18,750	20,000
Offenders	276	485	500
<b>In Parish Escort / Bank Runs</b>	70	85	80

**GOAL: Guard persons remanded to the custody of the Sheriff's Office; provide safe, secure and humane detention of inmates**

Activities and Results	FY 2021 Actual	FY 2022 Projected	FY 2023 Estimate
Provide a successful re-entry program that helps inmates to transition from the detention facility to community:			
At least 95% of DOC inmates will complete Pre-Release Course	68%	75%	95%
At least 30% of inmates will receive Hi-Set Diploma	6%	15%	25%

\* These activities occur during the inmates time of incarceration at the STPG Jail Facility





<b>FUND</b>	<b>JAIL SPECIAL REVENUE FUND</b>
<b>FUNCTION</b>	<b>PUBLIC SAFETY</b>
<b>DIVISION</b>	<b>CORRECTIONS</b>
<b>DEPARTMENT</b>	<b>ST. TAMMANY PARISH JAIL</b>
<b>DEPT CODE</b>	<b>20</b>

OBJECT CODE	CHARACTER CODE/ DESCRIPTION	ACTUAL FY21	AMENDED FY22	ADOPTED FY23	% CHG
510500	Salaries - Regular	\$ 5,695,554	\$ 5,862,055	\$ 6,680,635	14%
511000	Salaries - Part Time	8,212	688	-	-100%
511500	Salaries - Overtime	1,131,290	1,082,311	1,441,250	33%
511505	Salaries - Holiday Overtime	112,404	115,222	120,011	4%
511515	On-Call Pay	3,173	4,500	4,500	0%
512000	Salaries - Supplemental	477,292	490,580	517,435	5%
512500	Salaries - Other	48,976	35,291	33,615	-5%
512505	Salaries - FTO Pay	38,600	38,800	39,500	2%
512510	Salaries - GF Allocated to JF	928,255	932,678	1,126,664	21%
<b>TOTAL PERSONNEL SERVICES</b>		<b>8,443,756</b>	<b>8,562,125</b>	<b>9,963,610</b>	<b>16%</b>
520500	Pension Expense	802,604	862,553	967,940	12%
521000	Medicare Contributions	108,611	112,747	127,888	13%
521500	Unemployment Insurance	14,699	13,162	17,930	36%
522000	Deferred Compensation	426	88,655	180,405	103%
522500	FICA Contributions	1,903	1,347	1,000	-26%
523000	Health Insurance Premiums	1,151,299	1,123,063	1,292,065	15%
523002	Retiree Health & Dental Insurance	498,593	495,935	496,350	0%
523500	Life Insurance Premiums	101,375	105,924	111,400	5%
524000	Occupational Insurance	1,599	189	-	-100%
524500	Disability Insurance	48,059	42,645	52,150	22%
525015	Dental Premiums	39,128	44,035	46,845	6%
<b>TOTAL PERSONNEL BENEFITS</b>		<b>2,768,296</b>	<b>2,890,255</b>	<b>3,293,973</b>	<b>14%</b>
548501	Risk Management / General Liab.	234,946	323,870	316,800	-2%
548505	Bonding	-	1,210	1,210	0%
<b>TOTAL INSURANCE</b>		<b>234,946</b>	<b>325,080</b>	<b>318,010</b>	<b>-2%</b>
541500	Dues & Subscriptions	14,962	75,236	76,116	1%
542500	Utilities	736,182	928,500	981,500	6%
543000	Freight & Postage	7,669	10,350	10,250	-1%
545555	FTO Administration Costs	2,245	2,250	2,250	0%
547000	Gasoline	53,829	93,450	131,000	40%
547500	Food Costs	981,030	902,000	867,240	-4%
547501	Kitchen Maintenance/Services	59,282	542,900	865,450	59%
547505	Kitchen Supplies & Equipment	62,088	97,000	100,000	3%
548000	Uniforms	81,232	79,285	79,285	0%
<b>TOTAL OPERATING EXPENDITURES</b>		<b>1,998,519</b>	<b>2,730,971</b>	<b>3,113,091</b>	<b>14%</b>
542001	Telephones	19,432	20,854	20,838	0%
542005	Cellular Phones	16,482	21,201	20,712	-2%
<b>TOTAL COMMUNICATIONS</b>		<b>35,914</b>	<b>42,055</b>	<b>41,550</b>	<b>-1%</b>

OBJECT CODE	CHARACTER CODE/ DESCRIPTION	ACTUAL FY21	AMENDED FY22	ADOPTED FY23	% CHG
543501	Equipment Rental	23,683	24,503	25,600	4%
<b>TOTAL RENTAL</b>		<b>23,683</b>	<b>24,503</b>	<b>25,600</b>	<b>4%</b>
544000	Building Repair Services	262,422	335,750	315,000	-6%
544001	Building Supplies & Equipment	134,520	173,220	135,000	-22%
544005	Equipment Repair Services	32,962	15,000	25,000	67%
544010	Equipment Repair Supplies	20,222	7,000	15,000	114%
544015	Vehicles Supplies & Equipment	10,926	10,000	25,000	150%
544030	Vehicle Repair Services	-	3,500	8,500	143%
<b>TOTAL REPAIR &amp; MAINTENANCE</b>		<b>461,052</b>	<b>544,470</b>	<b>523,500</b>	<b>-4%</b>
544511	Service Contracts	324,487	280,474	269,050	-4%
544515	Fees - Other	5,194	-	-	0%
545560	Medical Provider Costs	36,196	33,715	32,600	-3%
<b>TOTAL PROFESSIONAL FEES</b>		<b>365,877</b>	<b>314,189</b>	<b>301,650</b>	<b>-4%</b>
545501	Office Supplies	18,971	22,000	20,162	-8%
545505	Law Enforcement Supplies	10,329	10,675	10,000	-6%
545510	Equipment Under \$2500	42,182	42,650	32,000	-25%
545515	Prisoner Supplies	180,261	170,500	183,500	8%
545520	Cleaning & Janitorial Supplies	93,521	105,000	105,000	0%
545530	Supplies - Other	21,537	40,833	26,250	-36%
<b>TOTAL MATERIAL &amp; SUPPLIES</b>		<b>366,801</b>	<b>391,658</b>	<b>376,912</b>	<b>-4%</b>
546002	Extradition Expense	23,188	22,000	25,000	14%
546005	Travel Costs & Lodging	2,073	10,000	20,950	110%
546500	Training Fees & Registration	8,528	20,246	15,746	-22%
<b>TOTAL EDUCATION &amp; TRAINING</b>		<b>33,789</b>	<b>52,246</b>	<b>61,696</b>	<b>18%</b>
612000	Technology	24,398	7,237	103,200	1326%
612500	Capital Outlay Other	29,996	23,919	3,275,000	13592%
<b>TOTAL CAPITAL OUTLAY</b>		<b>54,394</b>	<b>31,156</b>	<b>3,378,200</b>	<b>10743%</b>
<b>DEPARTMENT TOTAL</b>		<b>\$ 14,787,027</b>	<b>\$ 15,908,708</b>	<b>\$ 21,397,792</b>	<b>35%</b>

## Function

The St. Tammany Parish Jail is a medium-size facility supporting a population of approximately 1,000 inmates. The purpose of its clinic is to provide all inmates with professional health care. Inmates are afforded access to care to meet their medical, dental and mental health needs.

The St. Tammany Parish Sheriff's Office contracted Correct Health LLC to administer health care services to the jail population. Correct Health also supports numerous ancillary health-related functions, including quality improvement, education and training, infection control, medical supply, pharmaceutical services and maintenance of medical records.

The booking of an inmate ends with a nursing assessment to determine any medical and/or mental health needs that warrant contact with a provider before a person receives a housing assignment. Health screenings identify issues and are followed by additional health management, such as dental care, diabetes management, HIV services and suicide prevention, to name a few.

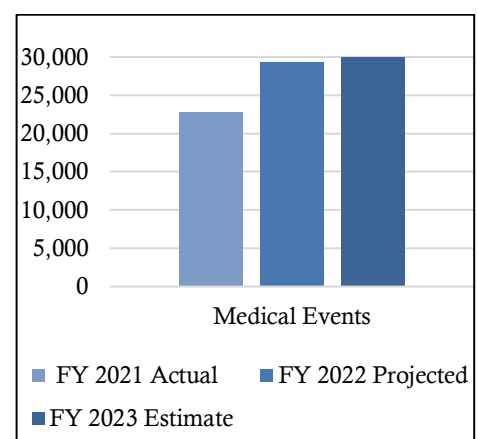
## Goals and Objectives FY2023

FOCUS AREA	AGENCY STRATEGIC GOAL	DEPARTMENTAL GOALS AND OBJECTIVES	TIMEFRAME
Public Safety	Guard persons remanded to the custody of the Sheriff's Office; provide safe, secure and humane detention of inmates.	Perform annual evaluation of the medical program with the contracted administrator to assure the quality and effectiveness of health care provided to inmates.	Annually
		Embrace and deliver professional service.	Ongoing
		Demonstrate ethical conduct at all times.	Ongoing

## Key Performance Measures

GOAL: Guard persons remanded to the custody of the Sheriff's Office; provide safe, secure and humane detention of inmates			
Activities and Results	FY 2021 Actual	FY 2022 Projected	FY 2023 Estimate
Medical events	22,799	29,360	30,000

Medical Events include: intake screening, sick calls, labs, imaging, wound care, mental health evaluations and counselling, women's care.



FUND	JAIL SPECIAL REVENUE FUND
FUNCTION	PUBLIC SAFETY
DIVISION	CORRECTIONS
DEPARTMENT	JAIL MEDICAL CLINIC
DEPT CODE	49

OBJECT CODE	CHARACTER CODE/ DESCRIPTION	ACTUAL FY21	AMENDED FY22	ADOPTED FY23	% CHG
545552	Pharmacy Costs	494,507	512,500	525,312	2%
<b>TOTAL OPERATING EXPENDITURES</b>		<b>494,507</b>	<b>512,500</b>	<b>525,312</b>	<b>2%</b>
544515	Fees - Other	(13,472)	-	-	0%
545560	Medical Provider Costs	3,188,318	3,285,816	4,013,874	22%
<b>TOTAL PROFESSIONAL FEES</b>		<b>3,174,846</b>	<b>3,285,816</b>	<b>4,013,874</b>	<b>22%</b>
<b>DEPARTMENT TOTAL</b>		<b>\$ 3,669,353</b>	<b>\$ 3,798,316</b>	<b>\$ 4,539,186</b>	<b>20%</b>

# APPENDICES



## EXTERNAL LINKS

**For additional information on St. Tammany Parish Sheriff's Office financial condition and past performance, please refer to the latest audited financial statements, Annual Comprehensive Financial Report for the Year Ended June 30, 2021, which can be found on STPSO website, [www.stpso.com](http://www.stpso.com).**

Direct Link: [FY2021 Annual Comprehensive Financial Report](#)

Direct Website Address: <https://www.stpso.com/images/uploads/FY2021.pdf>



# APPENDICES



## STATISTICAL SECTION

**The following information can be found under the Statistical Section of the STPSO's last audited Annual Comprehensive Financial Report for the Year Ended June 30, 2021.**

## Demographic Statistics

### Last Ten Fiscal Years

(Unaudited)

Fiscal Year	Population	Total Personal Income	Per Capita Personal Income	Unemployment Rate
2021	264,570	*	*	5.1%
2020	260,419	\$ 17,171,423,000	\$ 65,938	4.2%
2019	258,035	16,655,542,000	64,548	4.2%
2018	255,921	15,050,659,000	58,810	4.3%
2017	252,468	13,924,356,000	55,153	5.0%
2016	248,930	13,870,916,000	55,722	5.3%
2015	245,237	14,032,497,000	57,220	5.7%
2014	241,953	12,181,354,000	50,346	5.1%
2013	239,064	12,055,946,000	50,430	5.2%
2012	236,846	11,143,398,000	47,049	5.7%

SOURCES:  
 2021 Population, US Census Bureau- April 2020  
 2012-2020 Population, Personal Income, and Per Capita Personal Income, Bureau of Economic Analysis 2011-2019  
 Unemployment Rate, Bureau of Labor Statistics- June 2021

\* Information is not available.

## Principal Employers

### Current Year and Nine Years Ago

(Unaudited)

Employer	For the Fiscal Year Ending					
	June 30, 2021			June 30, 2012		
	Employees	Rank	Percentage of Total St. Tammany Parish Employment	Employees	Rank	Percentage of Total St. Tammany Parish Employment
St. Tammany Parish School Board	5,546	1	5.11%	5,349	1	5.25%
St. Tammany Health System	2,400	2	2.21%	1,480	2	1.45%
Slidell Memorial Hospital	1,033	3	0.95%	1,180	3	1.16%
St. Tammany Parish Sheriff	761	4	0.70%	755	6	0.74%
St. Tammany Parish Government	706	5	0.65%	702	7	0.69%
Ochsner Medical Center- Northshore	581	6	0.54%	912	4	0.89%
Pontchartrain Foods LLC	408	7	0.38%			
City of Slidell	377	8	0.35%	384	10	0.38%
Sunpro Solar	338	9	0.31%			
Cross Gates Family Fitness	336	10	0.31%			
Lakeview Regional Medical Center				783	5	0.77%
Southeast Louisiana Hospital				592	8	0.58%
Textron Marine & Land Systems				533	9	0.52%
Total - 10 Largest Employers	12,486		11.51%	12,670		12.43%
Total - All Employers	108,590			101,971		
SOURCES:						
2021: 2020-2021 North Shore Book of Lists; 2020 Bureau of Labor Statistics; St. Tammany Parish Sheriff's Office; St. Tammany Parish Government						
2012: 2011 Bureau of Labor Statistics; St. Tammany Parish Sheriff's Office; St. Tammany Parish Government						

## Assessed Value and Estimated Actual Value of Taxable Property

### Last Ten Fiscal Years

(Unaudited)

Fiscal Year	Real Estate Assessed Value	Commercial and Other Property Assessed Value	Public Service Assessed Value	Total Assessed Value	Less: Homestead Exemption Value	Total Taxable Assessed Value	Total Estimated Actual Value	Total Direct Tax Rate	Ratio of Total Assessed Value to Total Estimated Actual Value
2021	2,135,726,118	624,123,009	157,783,100	2,917,632,227	536,658,854	2,380,973,373	26,149,213,640	11.14	11.16%
2020	1,947,778,114	575,347,015	138,915,490	2,662,040,619	525,755,305	2,136,285,314	23,869,089,867	11.69	11.15%
2019	1,900,639,068	552,300,838	133,340,220	2,586,280,126	517,271,813	2,069,008,313	23,221,757,147	11.69	11.14%
2018	1,844,442,348	547,880,131	136,798,010	2,529,120,489	507,774,412	2,021,346,077	22,644,149,727	11.66	11.17%
2017	1,795,342,097	538,475,196	140,782,480	2,474,599,773	515,492,919	1,959,106,854	22,106,385,530	11.25	11.19%
2016	1,683,346,771	515,343,602	137,487,050	2,336,177,423	505,544,763	1,830,632,660	20,819,039,923	11.66	11.22%
2015	1,653,788,138	485,971,275	139,303,800	2,279,063,213	501,455,681	1,777,607,532	20,334,905,080	11.66	11.21%
2014	1,625,207,518	462,495,913	125,316,300	2,213,019,731	498,862,148	1,714,157,583	19,836,646,467	11.66	11.16%
2013	1,611,086,720	454,962,856	104,498,020	2,170,547,596	499,788,758	1,670,758,838	19,561,944,987	11.66	11.10%
2012	1,549,208,119	421,433,149	106,645,220	2,077,286,488	496,593,299	1,580,693,189	18,728,216,397	11.73	11.09%

NOTE:

Total assessed value is based on the following percentages of estimated actual value:

Real Estate	10%
Commercial and Other Property	15%
Public Service	25%

SOURCES:

St. Tammany Parish Assessor's Office; Louisiana Tax Commission Annual Reports

## Principal Property Taxpayers

### Current Year and Nine Years Ago

(Unaudited)

Taxpayer	For the Fiscal Year Ending					
	June 30, 2021			June 30, 2012		
	Taxable Assessed Valuation	Rank	Percentage of Total Parish Taxable Assessed Valuation	Taxable Assessed Valuation	Rank	Percentage of Total Parish Taxable Assessed Valuation
Central La. Electric, Co.	\$ 46,850,480	1	1.97%	\$ 38,279,150	1	2.42%
Florida Marine Transporters	16,713,110	2	0.70%	10,928,940	3	0.69%
Weeks Marine	15,203,350	3	0.64%			
Atmos Energy Louisiana	14,566,870	4	0.61%	7,150,260	6	0.45%
Associated Wholesale Grocers	13,460,580	5	0.57%			
Tri-States NGL Pipeline, LLC	12,374,440	6	0.52%			
Chevron USA Inc.	11,471,222	7	0.48%	10,600,950	4	0.67%
Bell South Communications	9,691,820	8	0.41%			
Regions Bank	9,574,345	9	0.40%			
Parkway Pipeline, LLC	9,533,790	10	0.40%			
AT&T Southeast Tax Dept.				17,906,690	2	1.13%
Capital One, N.A.				9,399,190	5	0.59%
JP Morgan Chase Bank				6,945,623	7	0.44%
Wash.-St. Tammany Elec. Coop				6,826,050	8	0.43%
Verizon Wireless				6,375,390	9	0.40%
Louisiana Heart Hospital, LLC				5,711,779	10	0.36%
	<u>\$ 159,440,007</u>		<u>6.70%</u>	<u>\$ 120,124,022</u>		<u>7.58%</u>

SOURCE:

St. Tammany Parish Assessor's Office



## Principal Sales Taxpayers

### Current Year and Nine Years Ago

(Unaudited)

Type of Business	Law Enforcement District			
	June 30, 2021		June 30, 2012	
	Percentage of Total	Total	Percentage of Total	Total
Motor Vehicles	13.47%		11.41%	
Online Retailer	3.74%			
Grocery / Discount Retailer	2.09%		3.54%	
Grocery / Discount Retailer	1.78%		2.44%	
Online Retailer	1.57%			
Grocery / Discount Retailer	1.51%		2.34%	
Grocery / Discount Retailer	1.50%		1.99%	
Grocery / Discount Retailer	1.40%		1.29%	
Grocery / Discount Retailer	1.24%		0.73%	
Grocery / Discount Retailer	0.93%			
Building Materials			1.17%	
Building Materials			0.95%	
Electronics Retailer			0.69%	
Total - 10 Largest Taxpayers	29.23%	\$ 4,518,050	26.55%	\$ 2,556,687
Total - All Other Taxpayers	70.77%	\$ 10,937,646	73.45%	\$ 7,070,352
Total - All Taxpayers	100.00%	\$ 15,455,696	100.00%	\$ 9,627,039
SOURCE: St. Tammany Parish Sheriff's Office				

## Ratios of Outstanding Debt by Type

### Last Ten Fiscal Years

(Unaudited)

Fiscal Year	Governmental Activities							Bonded Debt				
	Total Bonded Debt			Total Primary Government	Percentage of Personal Income	Total Bonded Debt Per Capita	Total Debt Per Capita	Percentage of Estimated Actual Value of Property				
	Limited	Community	Capital									
	Tax Revenue	Disaster	Lease									
	Bonds	Loan	Obligations									
2021	\$	14,900,564	\$	-	\$	122,442	\$	15,023,006	*	56	57	0.06%
2020		16,132,646		-		158,295	\$	16,290,941	0.09%	62	63	0.07%
2019		17,525,717		-		198,519	\$	17,724,236	0.11%	68	69	0.08%
2018		18,873,788		-		-	\$	18,873,788	0.13%	74	74	0.08%
2017		20,171,859		-		-	\$	20,171,859	0.14%	80	80	0.09%
2016		21,424,930		-		-	\$	21,424,930	0.15%	86	86	0.10%
2015		22,643,001		-		-	\$	22,643,001	0.16%	92	92	0.11%
2014		22,961,072		-		-	\$	22,961,072	0.19%	95	95	0.12%
2013		7,500,000		9,441,448		-	\$	16,941,448	0.14%	31	71	0.04%
2012		7,770,000		9,441,448		-	\$	17,211,448	0.15%	33	73	0.04%
* Information not available.												

# APPENDICES



## ST. TAMMANY PARISH AREA MAP



# APPENDICES



## GLOSSARY

<b>Accrual Basis</b>	A basis of accounting in which transactions are recognized at the time they are incurred, as opposed to when cash is received or spent.
<b>Adjudicated Property</b>	Property not sold at annual tax sale and placed in the St. Tammany Parish government's control.
<b>Adopted Budget</b>	The St. Tammany Parish Sheriff's Office budget, as adopted by the sheriff, including projected revenue and expenditure limits by fund and division or operating unit.
<b>Adopted Budget Resolution</b>	A resolution approved by the Sheriff that adopts the revenues and expenditures and appropriates funds for the budget year.
<b>Ad Valorem Taxes</b>	Tax based on an assessed value of real estate and/or personal property.
<b>Agencies</b>	Businesses or organizations established to provide a particular service.
<b>Appropriated Funds</b>	A sum of money set apart for a specific purpose.
<b>Appropriation</b>	A legal authorization granted by a legislative body of spending limit for expenditures and obligations for specific purposes.
<b>Assessed Value</b>	The value placed on real and other property as a basis for levying taxes.
<b>Assessor</b>	Parish official who calculates amounts to be paid or assessed for tax purposes.
<b>Asset</b>	Resource with economic value.
<b>Balanced Budget</b>	A budget in which expenditures and other financing uses do not exceed total available revenue, other financing sources and beginning fund balance.
<b>Benefits</b>	Payments to which participants may be entitled under a pension or group insurance plan.



<b>Blade Center</b>	Trade name of International Business Machines Corporation (commonly referred to as IBM) blade server technology.
<b>Bonded Debt</b>	The portion of indebtedness represented by outstanding bonds.
<b>Bonds</b>	A certificate of debt issued by a government guaranteeing payment of the original investment plus interest by a specified future date.
<b>Bond Sinking Fund</b>	A fund used to account for all scheduled bond payments issued.
<b>Budget</b>	An annual financial plan showing projected revenue and expenditures over a specified time period.
<b>Budgetary Basis</b>	Refers to the basis of accounting used to estimate financing sources and uses in the budget. This generally takes one of three forms: accrual, cash or modified accrual.
<b>Budget Calendar</b>	The schedule of key dates that the Sheriff's Office follows in preparation and adoption of the annual budget.
<b>Budgetary Control</b>	The control of a government in accordance with an approved budget for the purpose of keeping expenditures within the limitation of available appropriations and available revenue.
<b>Capital Expenditures</b>	Expenditures that cost more than \$2,500 and have a useful life of more than one year.
<b>Capital Project Fund</b>	A fund used to account for the receipt and disbursement of resources designated for capital facilities, improvements and/or equipment.
<b>Civil Fees</b>	Fees generated by Sheriff's Office Civil Department through collection of commissions on the sale of movable and immovable property. It also generates funding from fees attached to services provided, such as service of subpoenas, garnishment of wages, etc.
<b>Comprehensive Annual</b>	

<b>Financial Report</b>	Financial report that contains, at a minimum, three sections including introductory, financial and statistical, and whose financial section provides information on each individual fund.
<b>Contingency</b>	An allocation of funds set aside for an unforeseen emergency.
<b>Cost of Living Adjustment</b>	Funds approved by the sheriff to increase career employees' salaries to make up for the annual change in the cost-of-living rate.
<b>Debt Service</b>	The payment of principal and interest on borrowed funds.
<b>Deficit</b>	An excess of expenditures of a fund over its revenue during a given accounting period.
<b>Departments</b>	Subdivisions of the St. Tammany Parish Sheriff's Office through which services are provided to citizens.
<b>Depreciation</b>	A reduction in the value of an asset with the passage of time, due in particular to wear and tear.
<b>Divisions</b>	Four major sections of the St. Tammany Parish Sheriff's Office: Financial Administration, Support Services, Law Enforcement Operations and Corrections.
<b>Encumbrance</b>	The commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for a specified future expenditure.
<b>Expenditures</b>	Decreases in net financial resources. Expenditures include current operating expenses requiring the present or future use of net current assets, debt service and capital outlays, and intergovernmental grants, entitlement and shared revenue.
<b>Expenses</b>	Outflows of other consumption of assets or incurrence of liabilities (or combinations of both) from delivering or producing goods, rendering services or carrying out other activities that constitute the sheriff's ongoing major or central operations.

**Federal Insurance  
Contributions Act Tax**

Federal payroll or employment tax imposed on employers and employees to fund Social Security and Medicare, federal programs that provide benefits for retirees, the disabled, etc.

**Field Training Officer**

An experienced or senior member of an organization who is responsible for the training and evaluation of a junior or probationary level member.

**Fiscal Year**

A 12-month period to which the annual operating budget applies and at the end of which a government determines its financial position and results of its operations. The Sheriff's Office fiscal year is July 1 through June 30.

**Fiduciary Funds**

Trust and/or custodial funds used to account for assets held by the Sheriff's Office in a trustee capacity for other governments and/or other funds.

**Freedom of Information Act**

Law that gives individuals the right to access certain information from their government.

**Full-Time Equivalent**

A unit that indicates the workload of an employee in a way that makes workloads comparable across various contexts. A full-time equivalent of 1 is equivalent to a full-time worker.

**Function**

A group of related activities aimed at accomplishing a major service or regulatory program for which a government is responsible (e.g., public safety).

**Fund**

A fiscal and accounting entity with a self-balancing set of accounts in which cash and other financial resources, all related liabilities and residual equities or balances, and changes therein are recorded and segregated to carry on specific activities or attain certain objectives in accordance with special regulations, restrictions, or limitations.

**Fund Balance**

Difference between fund assets plus deferred outflows of resources and fund liabilities plus deferred inflows of resources.

<b>General Fund</b>	A fund used to account for all financial resources of the Sheriff's Office except those required to be accounted for in another fund.
<b>Goal</b>	A statement of broad direction, purpose or intent based on the needs of the community.
<b>Governmental Funds</b>	A major fund type generally used to account for tax-supported activities. Governmental funds use the modified accrual basis of accounting.
<b>Grants</b>	Contributions or gifts of cash or other assets from another government or agency to be used or expended for a specified purpose or activity.
<b>Interfund Transfer</b>	Flow of assets between funds without the requirement for repayment.
<b>Intergovernmental Internal Service Fund</b>	A fund used to account for the financing of goods or services provided by one department or agency to other departments or agencies on a cost- reimbursement basis.
<b>Jail Management Software</b>	Comprehensive inmate management software package designed to be used in a multiuser environment. It offers bookings, biometric fingerprint scanning, inmate activity tracking, imaging, victim notification, audit trail, incident reporting, etc.
<b>Jungle Production Incorporated</b>	Software used by Sales Tax and Occupational License departments.
<b>Justice Trax</b>	A property and evidence management software solution providing secure and automated evidence management for the agency's property.
<b>Keeping of Prisoners</b>	Revenue source derived from multiple agreements with Louisiana Department of Corrections, Department of Justice, U.S. Marshals Service, Bureau of Prisons and Department of Homeland Security. These agreements permit the St. Tammany Parish Jail to house state and federal detainees.

<b>Laserfiche Workflow</b>	Automated program allowing for increased efficiency and distribution and decreased storage capacity by allowing one file to serve the need of several departments.
<b>Major Fund</b>	A fund in which one element (total assets, liabilities, revenues, or expenditures) is at least 10 percent of the corresponding element total for all funds of that category or type, and at least 5 percent of the corresponding element for all governmental and enterprise funds combined, as set forth in GASB Statement No. 34. For budgeting purposes, a major fund is one in which fund revenues or expenditures represent 10 percent or more of total appropriated revenues or expenditures.
<b>Millage</b>	The percentage of value used in calculating ad valorem (property) taxes. A mill is defined as 1/10 of 1 percent and is multiplied by the assessed value after any exemptions have been subtracted to calculate taxes.
<b>Modified Accrual Basis</b>	A basis of accounting under which revenue is recorded when measurable and available, and expenditures are recorded when a liability is incurred.
<b>MUNIS</b>	Integrated software and services provided by Tyler Technologies; allows to manage day-to-day activities of the organization.
<b>Net Assets</b>	Total assets minus total liabilities.
<b>Objectives</b>	Certain accomplishments a department intends to achieve during the fiscal year.
<b>Obligations</b>	Amounts a government may be legally required to meet out of its resources. This includes not only actual liabilities but also encumbrances not yet paid.
<b>Pay-as-you-go</b>	A term used to describe a financial policy by which capital outlays are financed from current revenue rather than through borrowing.

**Peace Officer Standardized Training for Law Enforcement Officers**

Basic and advanced training programs for law enforcement officers, for the purpose of educating and training persons in the skills and techniques required of a peace officer in the discharge of his duties.

**Performance Measures**

Specific quantitative measures of work performed within an activity or program. These also may measure results obtained through an activity or program.

**Police Computer Aided Dispatch**

A collection of information, product listings and resources for researching CAD. It covers CAD systems, software and GIS mapping solutions for dispatch and emergency response.

**Professional Association of Dive Instructors**

A diver training organization, providing courses and certifying divers from entry to relatively advanced levels.

**Program**

A group of related activities performed by one or more organizational units for the purpose of accomplishing a function for which the government is responsible.

**Property Tax Mill**

The tax rate on real property based on \$1 per \$1,000 of assessed property value. A mill is equal to 1/10 cent.

**Proprietary Funds**

A fund used to account for the proceeds of government's ongoing organizations and activities similar to those often found in the private sector. Internal Service Funds are Proprietary Funds.

**Public Hearing**

A proceeding before a decision-making body.

**Records Management System**

Management of records for an organization throughout the records lifecycle, which includes the systematic and efficient control of the creation, maintenance and destruction of records along with the business transactions associated with them.

**Refunding Bonds**

Bonds issued to replace bonds that are already outstanding. These exchanges result in a reduction of interest payments.



<b>Requested Budget</b>	A budget representing the cost of funding all operations and new initiatives that a department or agency recommends to the sheriff.
<b>Reserve</b>	An account used either to set aside budgeted revenue that is not required for expenditure in the current budget year or to earmark revenue for a specific purpose.
<b>Revenue</b>	<p>(1) Increases in the net current assets of a governmental fund type from other than expenditure refunds and residual equity transfers. Also, general long-term debt proceeds and operating transfers-in are classified as “other financing sources” rather than as revenue.</p> <p>(2) Increases in the net total assets of a proprietary fund type from other than expense refunds, capital contributions and residual equity transfers. Also, operating transfers-in are classified separately from revenue.</p> <p>(3) Revenue from other governments in the form of operating grants, entitlements and/or shared revenue.</p>
<b>Sales and Use Taxes</b>	Taxes levied upon the sale or consumption of goods and services.
<b>Special Revenue Fund</b>	A fund used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or of major capital projects) that are legally restricted to be expended for specified purposes.
<b>State Revenue Sharing</b>	A system of reimbursement from the state of Louisiana. Parish levies of ad valorem taxes are reimbursed for a portion of revenue losses due to the state homestead exemption. These funds are dedicated to the same purpose as the underlying ad valorem tax levy.
<b>Strategic Alignment</b>	The process and the result of linking agency’s resources with the Strategic Plan which enables higher performance by optimizing employee’s contributions and seeing the process through the realization of measurable outcomes.

<b>Strategic Plan</b>	A document that demonstrate Sheriff's vision which is supported by the organization's mission and core values. It explains agency's five focus areas, goals and objectives, and specific action steps.
<b>Taxes</b>	Compulsory charges levied by a government for the purpose of financing services performed for the common benefit of the people.
<b>Transfers</b>	The movement of money from one category of expenditures to another within a department.
<b>Unqualified</b>	Audit opinion given when an auditor concludes that the financial statements are fairly and appropriately presented, without any identified exceptions. Also known as a "clean" opinion.
<b>Warrant</b>	Notarized document for the arrest of an individual.

# APPENDICES



## ACRONYMS

<b>AFIS:</b>	Automated Fingerprint Identification System
<b>ALERRT:</b>	Advanced Law Enforcement Rapid Response Training
<b>APCO:</b>	Association of Public Safety Communications Officials
<b>ARIDE:</b>	Advanced Roadside Impaired Driving Enforcement
<b>ASE:</b>	Automotive Service Excellence
<b>ATV:</b>	All-Terrain Vehicle
<b>BJS:</b>	Bureau of Justice Statistics
<b>CAD:</b>	Computer Aided Dispatch
<b>CDC:</b>	Centers for Disease Control
<b>CST:</b>	Central Standard Time
<b>CTI:</b>	Crisis Intervention Team
<b>CTU:</b>	Corrections Tactical Unit
<b>COLA:</b>	Cost of Living Adjustment
<b>COVID-19:</b>	Coronavirus Disease 2019
<b>C.R.A.S.E:</b>	Civilian Response to Active Shooter Events course
<b>CY:</b>	Calendar Year
<b>DAG:</b>	Database Availability Group
<b>DEA:</b>	Drug Enforcement Agency
<b>DNA:</b>	Deoxyribonucleic acid
<b>DOC:</b>	Department of Corrections
<b>DOL:</b>	Department of Labor

<b>DOTD:</b>	Department of Transportation and Development
<b>DRE:</b>	Drug Recognition Expert
<b>DWI:</b>	Driving While Intoxicated
<b>FBI:</b>	Federal Bureau of Investigation
<b>FDA:</b>	Food and Drug Administration
<b>FEMA:</b>	Federal Emergency Management Agency
<b>FICA:</b>	Federal Insurance Contributions Act
<b>FOIA:</b>	Freedom of Information Act
<b>FTE:</b>	Full-Time Equivalent
<b>FTO:</b>	Field Training Officer
<b>FY:</b>	Fiscal Year
<b>GAAP:</b>	Generally Accepted Accounting Principles
<b>GASB:</b>	Governmental Accounting Standards Board
<b>GDP:</b>	Gross Domestic Product
<b>GED:</b>	General Equivalency Diploma
<b>GFOA:</b>	Government Financial Officers Association
<b>GIS:</b>	Geographic Information System
<b>HDU:</b>	Hazardous Devices Unit
<b>HEU:</b>	Highway Enforcement Unit
<b>HR:</b>	Human Resources Department

<b>IAATI:</b>	International Association of Auto Theft Investigators
<b>I/S:</b>	Information Systems Department
<b>IA:</b>	Internal Affairs
<b>IBM:</b>	International Business Machine
<b>IGA:</b>	Inter-Governmental Agreements
<b>IRS:</b>	Internal Revenue Service
<b>JMS:</b>	Jail Management System
<b>JESTC:</b>	Joint Emergency Services Training Center
<b>J.P.:</b>	Justice of the Peace
<b>JPCIC:</b>	Jefferson Parish Criminal Intelligence Center
<b>JDC:</b>	Judicial District Court
<b>JMS:</b>	Jail Management System
<b>JPI:</b>	Jungle Production Incorporated
<b>K-9:</b>	Canine Department
<b>LIBRS:</b>	Louisiana Incident-Based Reporting System
<b>LLA:</b>	Louisiana Legislative Auditor
<b>LSPRF:</b>	Louisiana Sheriff's Pension and Relief Fund
<b>LWIN:</b>	Louisiana Wireless Information Network
<b>MOU:</b>	Memorandums of Understanding
<b>NAPWDA:</b>	North American Police Work Dog Association
<b>NCAA:</b>	National Collegiate Athletic Association



<b>NCIC:</b>	National Crime Information Center
<b>NIBRS:</b>	National Incident-Based Reporting System
<b>NLETS:</b>	National Law Enforcement Telecommunications System
<b>OPEB:</b>	Other Post-Employment Benefits
<b>OSHA:</b>	Occupational Safety & Health Administration
<b>PADI:</b>	Professional Association of Dive Instructors
<b>PIO:</b>	Public Information Officer
<b>POST:</b>	Peace Officer Standardized Training for Law Enforcement Officers
<b>PPE:</b>	Personal Protective Equipment
<b>PREA:</b>	Prison Rape Elimination Act
<b>RFP:</b>	Request for Proposal
<b>RMS:</b>	Records Management System
<b>RS:</b>	Revised Statutes of the State of Louisiana
<b>S&amp;P:</b>	Standard & Poor's Public Financing Ratings
<b>SCU:</b>	Street Crimes Unit
<b>SFST:</b>	Standard Field Sobriety Testing
<b>SPEARS:</b>	Spontaneous Protection Enabling Accelerated Response
<b>SRO:</b>	School Resource Officer
<b>STOPS:</b>	St. Tammany Outreach for the Prevention of Suicide
<b>STP:</b>	St. Tammany Parish
<b>STPC:</b>	St. Tammany Parish Council
<b>STPSO:</b>	St. Tammany Parish Sheriff's Office

<b>STREIF:</b>	St. Tammany Parish Retired Employees Insurance Fund
<b>SWAT:</b>	Special Weapons and Tactics
<b>UCR:</b>	Uniform Crime Reporting
<b>USMS:</b>	United States Marshals Service
<b>VOIP:</b>	Voice Over Internet Protocol
<b>VPN:</b>	Virtual Private Network

# APPENDICES



## APPENDIX I BUDGET VOUCHER

## BUDGET VOUCHER

JRNL# \_\_\_\_\_

ORG	OBJECT	PROJECT	ACCOUNT NAME	INCREASE	DECREASE
TOTAL				-	-

Purpose of Transfer

Requested by	Date
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**Approved by Budget Captain** \_\_\_\_\_ **Date** \_\_\_\_\_

Approved by Chief Financial Officer	Date
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SHERIFF'S OFFICE

HARMAN, C.  
JULY 2003



DEPUTY  
STAMMANY PARISH



# ST.TAMMANY PARISH SHERIFF'S OFFICE

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