

**ST. TAMMANY PARISH SHERIFF'S OFFICE
RANDY SMITH, SHERIFF
SHERIFF AND EX-OFFICIO TAX COLLECTOR
RE-ADVERTISED BUDGET - GENERAL FUND
FOR FISCAL YEAR 2021 / 2022**

	ACTUAL FY 2021	BUDGET FY 2022	AMENDED FY 2022
Revenues			
Ad Valorem Taxes	\$ 26,151,411	\$ 26,240,000	\$ 26,570,000
Sales and Use Taxes	15,455,696	14,300,000	17,300,000
Intergovernmental Revenues			
Federal Grants	2,724,878	-	560,192
State Revenue Sharing	470,330	470,064	471,173
State Supplemental Pay	2,044,614	2,135,620	2,179,716
Other Intergovernmental Revenues	1,408,576	1,465,152	1,648,723
Fees, Charges and Commissions for Services			
Commissions			
Sales and Use Taxes	3,092,309	2,860,000	3,460,000
Other	917,978	902,000	1,038,850
Civil Fees	1,934,701	2,100,000	1,870,000
Criminal Fees	733,894	672,500	701,911
Tax Research and Other Services	1,157,547	772,000	977,404
Salary Reimbursements & Other Charges for Services	4,971,578	4,888,226	5,296,664
Interest Earnings	36,970	25,250	30,895
Other Revenues	1,117,398	180,400	331,708
Total Revenues	62,217,880	57,011,212	62,437,236
Expenditures			
Public Safety			
Personnel Services	26,408,281	28,551,281	28,179,925
Payroll Benefits	9,441,002	10,121,322	10,369,849
Operating Expenditures	3,805,086	5,162,730	6,027,784
Professional Fees	2,692,608	1,800,027	2,406,664
Materials and Supplies	1,292,047	594,190	1,072,241
Travel and Education	122,782	216,649	220,339
Insurance	1,238,655	1,631,330	1,633,264
Capital Outlays	2,959,642	3,579,807	1,662,118
Total Expenditures	47,960,103	51,657,336	51,572,184
Excess (Deficiency) of Revenues Over Expenditures	14,257,777	5,353,876	10,865,052
Other Financing Sources (Uses)			
Transfer Out - Jail Special Revenue Fund	(2,251,237)	(1,325,912)	(1,779,799)
Transfer Out - STREIF	(953,175)	(969,285)	(969,285)
Transfer Out - Capital Project Fund	(13,435,685)	(4,222,158)	(5,222,158)
Transfer Out - Reserve Fund	-	(500,000)	(1,000,000)
Transfer Out - Debt Service	(1,894,768)	(1,922,650)	(1,922,650)
Total Other Financing Sources (Uses)	(18,534,865)	(8,940,005)	(10,893,892)
Net Change in Fund Balances	(4,277,088)	(3,586,129)	(28,840)
Prior Period Adjustment - GASB 84	681,855	-	-
Fund Balances, Beginning of Year	28,433,830	24,404,982	24,838,597
Fund Balances, End of Year	\$ 24,838,597	\$ 20,818,853	\$ 24,809,757

The Jail Fund's fund balance has been depleted due to the 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.