

**ST. TAMMANY PARISH SHERIFF'S OFFICE**  
**RANDY SMITH**  
**SHERIFF AND EX-OFFICIO TAX COLLECTOR**  
**ADOPTED BUDGET - GENERAL FUND FOR**  
**FISCAL YEAR 2024**

	<b>FY 2023 ADOPTED BUDGET</b>	<b>FY 2023 ESTIMATED ACTUAL</b>	<b>FY 2024 ADOPTED BUDGET</b>	<b>% CHANGE FY2024 ADOPTED / FY2023 ESTIMATED</b>
<b>Revenues</b>				
Ad Valorem Taxes	\$ 26,550,000	\$ 26,760,000	\$ 27,560,000	2.99%
Sales and Use Taxes	16,500,000	17,700,000	18,000,000	1.69%
Intergovernmental Revenues				
Federal Grants	42,250	1,443,513	-	-100.00%
State Revenue Sharing	471,173	476,419	476,419	0.00%
State Supplemental Pay	2,326,231	2,538,791	2,582,211	1.71%
Other Intergovernmental Revenues	1,505,438	1,560,224	1,491,352	-4.41%
Fees, Charges and Commissions for Services				
Commissions				
Sales and Use Taxes	3,300,000	3,560,000	3,600,000	1.12%
Other	905,000	1,080,000	1,080,000	0.00%
Civil Fees	1,800,000	2,400,000	2,350,000	-2.08%
Criminal Fees	659,500	687,100	667,500	-2.85%
Tax Research and Other Services	962,000	1,782,940	1,389,000	-22.09%
Salary Reimbursements & Other Charges for Services	5,000,878	5,250,670	5,140,212	-2.10%
Interest Earnings	36,900	957,664	759,200	-20.72%
Other Revenues	156,400	479,454	266,300	-44.46%
<b>Total Revenues</b>	<b>60,215,770</b>	<b>66,676,775</b>	<b>65,362,194</b>	<b>-1.97%</b>
<b>Expenditures</b>				
Public Safety				
Personnel Services	29,320,942	30,915,921	33,577,930	8.61%
Payroll Benefits	11,667,875	10,344,869	12,590,801	21.71%
Operating Expenditures	6,461,790	5,870,298	6,132,362	4.46%
Professional Fees	2,482,488	3,347,901	2,908,237	-13.13%
Materials and Supplies	967,152	1,373,596	1,094,095	-20.35%
Travel and Education	285,530	281,679	267,748	-4.95%
Insurance	1,709,200	2,329,704	2,360,383	1.32%
Debt Service	-	364,689	364,689	0.00%
Capital Outlays	915,275	747,014	500,000	-33.07%
<b>Total Expenditures</b>	<b>53,810,252</b>	<b>55,575,671</b>	<b>59,796,245</b>	<b>7.59%</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>6,405,518</b>	<b>11,101,104</b>	<b>5,565,949</b>	<b>-49.86%</b>
<b>Other Financing Sources (Uses)</b>				
Transfer Out - Jail Special Revenue Fund	(1,582,891)	(2,325,880)	(2,805,815)	20.63%
Transfer Out - Capital Project Fund	(2,214,844)	(5,655,546)	(5,500,000)	-2.75%
Transfer Out - Internal Service Fund	-	(1,000,000)	-	-100.00%
Transfer Out - STREIF	(988,080)	(1,976,160)	(997,030)	-49.55%
Leases (as Lessee)	-	4,281	4,281	0.00%
Transfer Out - Debt Service Fund	(1,907,650)	(1,907,650)	(1,912,200)	0.24%
<b>Total Other Financing Sources (Uses)</b>	<b>(6,693,465)</b>	<b>(12,860,955)</b>	<b>(11,210,764)</b>	<b>-12.83%</b>
<b>Net Change in Fund Balances</b>	<b>(287,947)</b>	<b>(1,759,851)</b>	<b>(5,644,815)</b>	
<b>Fund Balances, Beginning of Year</b>	<b>24,809,757</b>	<b>28,306,579</b>	<b>26,546,728</b>	<b>-6.22%</b>
<b>Fund Balances, End of Year</b>	<b>\$ 24,521,810</b>	<b>\$ 26,546,728</b>	<b>\$ 20,901,913</b>	<b>-21.26%</b>

The Jail Fund's fund balance has been depleted due to insufficient funding from the Parish Government for their state-mandated costs. The Sheriff is temporarily covering the Jail Fund's deficit with the Sheriff's Office General and Commissary Funds.