

**ST. TAMMANY PARISH SHERIFF'S OFFICE
RANDY SMITH
SHERIFF AND EX-OFFICIO TAX COLLECTOR
REVISED BUDGET - GENERAL FUND
FOR FISCAL YEAR 2023**

	FY 2022 ACTUAL	FY 2023 ADOPTED BUDGET	FY 2023 REVISED BUDGET
Revenues			
Ad Valorem Taxes	\$ 26,627,379	\$ 26,550,000	\$ 26,760,000
Sales and Use Taxes	17,443,257	16,500,000	17,700,000
Intergovernmental Revenues			
Federal Grants	628,140	42,250	1,443,513
State Revenue Sharing	471,175	471,173	476,419
State Supplemental Pay	2,159,261	2,326,231	2,538,791
Other Intergovernmental Revenues	1,426,988	1,505,438	1,560,224
Fees, Charges and Commissions for Services			
Commissions			
Sales and Use Taxes	3,526,778	3,300,000	3,560,000
Other	1,084,659	905,000	1,080,000
Civil Fees	2,104,725	1,800,000	2,400,000
Criminal Fees	730,105	659,500	687,100
Tax Research and Other Services	943,485	962,000	1,782,940
Salary Reimbursements & Other Charges for Services	5,276,685	5,000,878	5,250,670
Interest Earnings	49,606	36,900	957,664
Other Revenues	605,700	156,400	479,454
Total Revenues	63,077,943	60,215,770	66,676,775
Expenditures			
Public Safety			
Personnel Services	27,666,987	29,320,942	30,915,921
Payroll Benefits	10,167,949	11,667,875	10,344,869
Operating Expenditures	5,176,503	6,461,790	5,870,298
Professional Fees	2,039,893	2,482,488	3,347,901
Materials and Supplies	855,199	967,152	1,373,596
Travel and Education	144,107	285,530	281,679
Insurance	1,710,192	1,709,200	2,329,704
Debt Service	336,400	-	364,689
Capital Outlays	1,435,455	915,275	747,014
Total Expenditures	49,532,685	53,810,252	55,575,671
Excess (Deficiency) of Revenues Over Expenditures	13,545,258	6,405,518	11,101,104
Other Financing Sources (Uses)			
Transfer Out - Jail Special Revenue Fund	(1,114,993)	(1,582,891)	(2,325,880)
Transfer Out - Capital Project Fund	(5,222,158)	(2,214,844)	(5,655,546)
Transfer Out - Internal Service Fund	(1,000,000)	-	(1,000,000)
Transfer Out - STREIF	(969,285)	(988,080)	(1,976,160)
Leases (as Lessee)	151,810	-	4,281
Transfer Out - Debt Service Fund	(1,922,650)	(1,907,650)	(1,907,650)
Total Other Financing Sources (Uses)	(10,077,276)	(6,693,465)	(12,860,955)
Net Change in Fund Balances	3,467,982	(287,947)	(1,759,851)
Fund Balances, Beginning of Year	24,838,597	24,809,757	28,306,579
Fund Balances, End of Year	\$ 28,306,579	\$ 24,521,810	\$ 26,546,728

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.