

**ST. TAMMANY PARISH SHERIFF'S OFFICE**  
**RANDY SMITH, SHERIFF**  
**SHERIFF AND EX-OFFICIO TAX COLLECTOR**  
**ADVERTISED BUDGET - JAIL SPECIAL REVENUE FUND**  
**FOR FISCAL YEAR 2022 / 2023**

	<b>BUDGET</b>	<b>ESTIMATED</b>	<b>BUDGET</b>
	<b>FY 2022</b>	<b>FY 2022</b>	<b>FY 2023</b>
<b>Revenues</b>			
Intergovernmental Revenues			
Transfer from St. Tammany Parish Council	\$ -	\$ 15,332	\$ -
State Supplemental Pay	565,835	505,710	517,435
DOC Program Reimbursement	953,790	821,523	953,790
Other Intergovernmental Revenues	12,394,333	10,283,254	15,637,687
Fees, Charges and Commissions for Services			
Commissions			
Other	725,000	872,000	825,000
Keeping of Prisoners	6,044,500	6,109,000	5,957,264
Interest Earnings	-	101	100
Other Revenues	14,000	12,000	12,000
<b>Total Revenues</b>	<b>20,697,458</b>	<b>18,618,920</b>	<b>23,903,276</b>
<b>Expenditures</b>			
Public Safety			
Personnel Services	9,811,219	8,705,955	9,963,610
Payroll Benefits	2,873,460	2,618,088	2,989,673
Operating Expenditures	3,046,728	3,364,266	3,703,741
Professional Fees	4,220,142	4,122,168	4,840,836
Materials and Supplies	398,325	409,026	376,912
Travel and Education	55,746	53,546	61,696
Insurance	327,880	327,768	318,010
Capital Outlays	973,935	31,156	3,378,200
<b>Total Expenditures</b>	<b>21,707,435</b>	<b>19,631,973</b>	<b>25,632,678</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>(1,009,977)</b>	<b>(1,013,053)</b>	<b>(1,729,402)</b>
<b>Other Financing Sources (Uses)</b>			
Transfer In - from General Fund	1,325,912	1,779,799	1,582,891
Transfer Out - STREIF	(315,935)	(315,935)	(304,300)
<b>Total Other Financing Sources (Uses)</b>	<b>1,009,977</b>	<b>1,463,864</b>	<b>1,278,591</b>
<b>Net Change in Fund Balances</b>	<b>-</b>	<b>450,811</b>	<b>(450,811)</b>
<b>Fund Balances, Beginning of Year</b>	<b>-</b>	<b>-</b>	<b>450,811</b>
<b>Fund Balances, End of Year</b>	<b>\$ -</b>	<b>\$ 450,811</b>	<b>\$ -</b>

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. The fund balance in fiscal year 2022 is for capital outlay funded by the parish government through payments in fiscal year 2022 that will be used in fiscal year 2023.