

**ST. TAMMANY PARISH SHERIFF'S OFFICE**  
**RANDY SMITH**  
**SHERIFF AND EX-OFFICIO TAX COLLECTOR**  
**ADOPTED BUDGET - JAIL SPECIAL REVENUE 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>				
Intergovernmental Revenues				
Transfer from St. Tammany Parish Council	\$ -	\$ 46,823	\$ -	-100.00%
State Supplemental Pay	517,435	457,705	472,280	3.18%
Louisiana Department of Corrections Program	953,790	844,872	953,789	12.89%
Other Intergovernmental Revenues	15,637,687	8,750,000	13,734,516	56.97%
Fees, Charges and Commissions for Services				
Commissions				
Other	825,000	860,000	860,000	0.00%
Keeping of Prisoners	5,957,264	5,736,764	5,431,573	-5.32%
Interest Earnings	100	100	-	-100.00%
Other Revenues	12,000	12,000	14,000	16.67%
<b>Total Revenues</b>	<b>23,903,276</b>	<b>16,708,264</b>	<b>21,466,158</b>	<b>28.48%</b>
<b>Expenditures</b>				
Public Safety				
Personnel Services	9,963,610	9,258,081	10,638,080	14.91%
Payroll Benefits	2,989,673	2,589,908	3,113,634	20.22%
Operating Expenditures	3,703,741	3,814,810	4,375,012	14.68%
Professional Fees	4,840,836	4,624,915	4,914,404	6.26%
Materials and Supplies	376,912	385,212	368,500	-4.34%
Travel and Education	61,696	98,093	101,093	3.06%
Insurance	318,010	291,310	465,900	59.93%
Capital Outlays	3,378,200	31,914	-	-100.00%
<b>Total Expenditures</b>	<b>25,632,678</b>	<b>21,094,243</b>	<b>23,976,623</b>	<b>13.66%</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>(1,729,402)</b>	<b>(4,385,979)</b>	<b>(2,510,465)</b>	<b>-42.76%</b>
<b>Other Financing Sources (Uses)</b>				
Transfer In - from General Fund	1,582,891	2,325,880	2,805,815	20.63%
Transfer In - from Commissary Fund	-	2,668,699	-	-100.00%
Transfer Out - STREIF	(304,300)	(608,600)	(295,350)	-51.47%
<b>Total Other Financing Sources (Uses)</b>	<b>1,278,591</b>	<b>4,385,979</b>	<b>2,510,465</b>	<b>-42.76%</b>
<b>Net Change in Fund Balances</b>	<b>(450,811)</b>	<b>-</b>	<b>-</b>	
<b>Fund Balances, Beginning of Year</b>	<b>450,811</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>
<b>Fund Balances, End of Year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</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.