

**22nd Judicial District
District Attorney- Warren Montgomery
2022 Budget
General and Special Funds**



Warren Montgomery
District Attorney
22nd Judicial District
Washington – St. Tammany Parishes

Warren L. Montgomery
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Management's Discussion, Analysis, and Adoption of the 2022 Budget

Dear Citizens of Washington and St. Tammany Parishes

Pursuant to 39 R.S. 1305, 1306, 1309 and 1310, I am: (1) adopting and presenting my 2022 budgets for the Special Fund and General Fund. These budgets continue a refinement of our budgeting process to increase the accuracy of our financial accounting over the prior administration and to increase transparency of our funding from all sources and our expenditures. The year 2021 can be summarized in one word: COVID-19. As a result of the Court's closing on and off for the last 18 months, revenue streams related to Court Costs and Fines which suffered a major reduction in April 2020 have been slow to rebound in 2021. The pandemic has likewise affected all of our budget streams with varying effects.

We can no longer expect a full rebound of our major funding sources for 2022. Thus, our major 2022 budget changes reflects: (1) As to our General Fund a severe 24.5% decrease from projected 2021 revenue and a 38.03% decrease in expenses over our estimated 2021 expenditures; (2) As to our special fund a 6.57% decrease in our estimated 2022 income and a moderate 12.06% decrease in our expenses over our estimated 2021 expenditures. The decrease to income is attributed in major part to: (1) loss of funding from the Justice Center Tax in 2022; (2) reduction in fines and costs collected in the Criminal Court Fund; (3) reduction in fines and costs dedicated to my office; (4) the uncertainty of future Asset Forfeiture revenues (5) the decline in worthless check fees, (6) the decline in federal court mandated restitution paid to the office. These decreases are marginally offset by a small improvement in the Diversion program. The decrease in expense is largely due to: (1) our one-time 2021 purchase upgrading the computer and audio visual equipment for ADA's for Court and related computer maintenance; (2) office work and reduced office costs; (3) reduction in professional expenses; (4) minor reductions in Occupancy Expenses, Salaries and Benefits, and miscellaneous Other Expenses.

Sincerely,

Warren L. Montgomery
District Attorney

Washington and St. Tammany Parishes

DISTRICT ATTORNEY OF THE 22ND JUDICIAL DISTRICT
General Revenue Fund- Budget
For the year ended December 31, 2022

	2021 Projected	2022
REVENUE		
Asset Forfeit. Revenue	\$ 107,895	\$ 50,000
Bond Forfeit. Revenue	28,581	30,000
Commission on Fines & Forfeitures	158,684	175,000
Pubic Records Revenue	4,481	4,000
Reimbursement from CCF	144,280	15,000
Reimbursement from JCC	54,600	-
Other Revenue	640,435	585,600
Total Revenue	1,138,956	859,600
EXPENDITURES		
Automobile	168,673	123,919
Capital expenditures	14,430	-
Insurance & Cost of Bonds	34,708	66,440
Occupancy expenditures	48,042	27,000
Office maintenance & supplies	244,788	106,750
Professional services	155,134	85,900
Travel	523	1,000
Other expenditures	131,535	83,400
Total Expenditures	797,833	494,409
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	341,123	365,191
OTHER FINANCING SOURCES (USES)		
Operating transfers in/out	578,335	300,000
NET CHANGE IN FUND BALANCE	(237,212)	65,191
BEGINNING FUND BALANCE	619,138	381,926
EXCESS (DEFICIENCY) OF REVENUE AND FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	\$ 381,926	\$ 447,117

DISTRICT ATTORNEY OF THE 22ND JUDICIAL DISTRICT
Special Revenue Fund- Budget
For the year ended December 31, 2022

	2021 <u>Projected</u>	<u>2022</u>
REVENUE		
Diversion Program	\$ 477,343	\$ 450,000
Asset Forfeiture- Federal Funds	34,488	-
Grants	340,175	347,000
Reimbursement from other Sources	9,901	13,000
Use of Money & Property	1,176,160	1,087,470
Other Revenue	<u>85,244</u>	<u>86,360</u>
Total Revenue	2,123,311	1,983,830
EXPENDITURES		
Automobile	60	100
Capital Expenditures	-	-
Casual labor	16,087	-
Insurance & cost of bonds	28,818	30,000
Occupancy expenditures	41,167	37,900
Office maintenance & supplies	65,507	28,500
Professional services	66,468	30,000
Salaries & benefits	2,420,579	2,191,331
Travel	9,720	10,000
Other expenditures	<u>22,104</u>	<u>20,600</u>
Total Expenditures	<u>2,670,510</u>	<u>2,348,431</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	(547,199)	(364,601)
OTHER FINANCING SOURCES (USES)		
Operating transfers (in)/out	<u>(575,085)</u>	<u>(300,000)</u>
NET CHANGE IN FUND BALANCE BEGINNING FUND BALANCE	27,886 <u>776,214</u>	(64,601) <u>804,101</u>
EXCESS (DEFICIENCY) OF REVENUE AND FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	<u>\$ 804,101</u>	<u>\$ 739,500</u>