

**22nd Judicial District  
District Attorney- Warren Montgomery  
2021 Budget  
General and Special Funds**



**Warren Montgomery**  
District Attorney

22<sup>nd</sup> Judicial District  
Washington – St. Tammany Parishes

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**Management's Discussion, Analysis, and Adoption of the 2021 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 2020 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.

The year 2020 can be summarized in one word: COVID-19. As a result of the Court's closing for months, revenue streams related to Court Costs and Fines suffered a major reduction in April 2020 and have been slow to rebound; although a full rebound is anticipated in for 2021. Thus our major 2021 Budget changes reflects: (1) As to our General Fund, understandably, a 34.6% growth of revenue over our projected 2020 revenue, however, a minimal decrease of .56% of revenues comparatively to the original 2020 Budget and a 24.14% decrease in overall expenses over our estimated 2020 expenditures; (2) As to our Special Fund, a 4.31% decrease in our estimated 2021 revenue and a modest 4.65% increase in our expenditures over our estimated 2020 expenditures. The increase in growth is attributed in part to a one time anticipated receipt of funds reimbursing the office for losses incurred under the prior administration. The modest increase in expenses is largely attributed to our achieving full staffing of the office, a commitment to modernization of the investigator's vehicles used to ferry witness and victims, and an anticipated increase in required employer contribution for employee retirement. Overall, the 2021 General Fund Budget Balance has a meager increase of 1.19%; the 2021 Special Fund Budget Balance as a slightly higher increase of 2.0%.

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, 2021**

	<u>2020 Projected</u>	<u>2021 Budget</u>
<b>REVENUE</b>		
Asset Forfeit. Revenue	\$ 47,944	\$ 50,000
Bond Forfeit. Revenue	60,839	66,000
Commission on Fines & Forfeitures	148,193	225,000
Public Records Revenue	2,836	4,000
Reimbursement from CCF	193,197	240,000
Reimbursement from JCC	46,200	46,200
Other Revenue	<u>563,058</u>	<u>799,100</u>
Total Revenue	1,062,268	1,430,300
<b>EXPENDITURES</b>		
Automobile	167,278	170,200
Capital expenditures	22,852	-
Insurance & Cost of Bonds	94,801	36,000
Occupancy expenditures	53,574	55,000
Office maintenance & supplies	259,768	178,050
Professional services	156,172	91,000
Travel	450	1,500
Other expenditures	<u>108,211</u>	<u>123,000</u>
Total Expenditures	<u>863,106</u>	<u>654,750</u>
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES</b>	199,162	775,550
<b>OTHER FINANCING SOURCES (USES)</b>		
Unrestricted Cash/CD Reserves (in)	(473,000)	(65,000)
Operating transfers in/out	<u>500,000</u>	<u>825,000</u>
	27,000	760,000
<b>NET CHANGE IN FUND BALANCE</b>	172,162	15,550
<b>BEGINNING FUND BALANCE</b>	<u>1,132,138</u>	<u>1,304,300</u>
<b>EXCESS (DEFICIENCY) OF REVENUE AND FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES</b>	<u>\$ 1,304,300</u>	<u>\$ 1,319,850</u>

**DISTRICT ATTORNEY OF THE 22ND JUDICIAL DISTRICT**

**Special Revenue Fund- Budget**

**For the year ended December 31, 2021**

	<u>2020 Projected</u>	<u>2021 Budget</u>
REVENUE		
Diversion Program	\$ 374,697	\$ 400,000
Grants	297,519	272,500
Reimbursement from Other Entities	10,047	18,600
Use of Money & Property	1,190,981	1,087,470
Other Revenue	<u>332,857</u>	<u>332,460</u>
Total Revenue	2,206,101	2,111,030
 EXPENDITURES		
Automobile	-	500
Casual labor	31,765	15,000
Insurance & cost of bonds	1,615	2,700
Occupancy expenditures	42,800	45,600
Office maintenance & supplies	69,047	64,000
Professional services	24,561	30,000
Salaries & benefits	2,607,180	2,739,300
Travel	8,900	12,000
Other expenditures	<u>15,836</u>	<u>22,750</u>
Total Expenditures	<u>2,801,704</u>	<u>2,931,850</u>
 EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	 (595,603)	 (820,820)
 OTHER FINANCING SOURCES (USES)		
Operating transfers (in)/out	<u>(500,000)</u>	<u>(825,000)</u>
 NET CHANGE IN FUND BALANCE	 (95,603)	 4,180
BEGINNING FUND BALANCE	<u>309,903</u>	<u>214,300</u>
 EXCESS (DEFICIENCY) OF REVENUE AND FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	   <u>\$ 214,300</u>	   <u>\$ 218,480</u>