

ST. TAMMANY PARISH FUNDING

ST. TAMMANY PARISH GOVERNMENT

ECONOMIC ADVISORY SERVICES

**Informational Brief
April 8, 2026**

**LOUISIANA LEGISLATIVE AUDITOR
1600 NORTH THIRD STREET
POST OFFICE BOX 94397
BATON ROUGE, LOUISIANA 70804-9397**

LEGISLATIVE AUDITOR
MICHAEL J. "MIKE" WAGUESPACK, CPA

FIRST ASSISTANT LEGISLATIVE AUDITOR
BETH Q. DAVIS, CPA

DIRECTOR OF ECONOMIC ADVISORY SERVICES
EDWARD P. SEYLER, PHD, CIA, CGAP

Under the provisions of state law, this report is a public document. A copy of this report has been submitted to the Governor, to the Attorney General, and to other public officials as required by state law. A copy of this report is available for public inspection at the Baton Rouge office of the Louisiana Legislative Auditor and online at www.la.gov. When contacting the office, you may refer to Agency ID No. 11245 or Report ID No. 42260002 for additional information.

This document is produced by the Louisiana Legislative Auditor, State of Louisiana, Post Office Box 94397, Baton Rouge, Louisiana 70804-9397 in accordance with Louisiana Revised Statute 24:513. One copy of this public document was produced at an approximate cost of \$0.50. This material was produced in accordance with the standards for state agencies established pursuant to R.S. 43:31.

In compliance with the Americans With Disabilities Act, if you need special assistance relative to this document, or any documents of the Legislative Auditor, please contact Jenifer Schaye, General Counsel, at 225-339-3800.

April 8, 2026

The Honorable J. Cameron Henry, Jr.,
President of the Senate
The Honorable Phillip R. Devillier,
Speaker of the House of Representatives

Dear Senator Henry and Representative Devillier:

This informational brief provides the results of our review of the budget of St. Tammany Parish Government and agencies supported by dedicated millages in the parish. This brief is intended to provide timely information based on a legislative request. I hope this brief will benefit you in your legislative decision-making process.

We would like to express our appreciation to St. Tammany Parish Government for its assistance during this review.

Respectfully submitted,



Michael J. "Mike" Waguespack, CPA
Legislative Auditor

MJW/aa

STTAMMANYPARISHFINANCES



Informational Brief

St. Tammany Parish Funding

St. Tammany Parish Government

Audit Control# 42260002

Economic Advisory Services - April 2026

Background

This report provides an overview of local property and sales taxes in St. Tammany Parish and how these compare to taxes in other parishes. We also analyzed the finances of the St. Tammany Parish Government (STPG), the parish governing authority, due to its general fund structural budget deficit. We prepared this report based on a legislative request.

What We Found

Comparing St. Tammany Parish to five other parishes that had similar economic characteristics, we found that St. Tammany levied a similar amount of local sales and property tax on a per capita basis. Furthermore, St. Tammany was similar in the amounts dedicated for schools and public safety. However, within the category of public safety, St. Tammany has significantly higher funding for fire and less funding for law enforcement and corrections. Furthermore, St. Tammany has a smaller amount of general, undedicated taxes per capita, and the general taxes it has are disproportionately allocated towards municipalities, rather than the parish government. STPG has a structural budget deficit in its general fund, and best practices recommend that the parish should increase recurring revenues, decrease recurring expenditures, or both to achieve a structurally balanced budget. Appendix A contains our scope and methodology.

Economic Base and Comparison Group Development

We studied dedicated local taxes in St. Tammany Parish and compared them to dedicated taxes in similar parishes. We selected a comparison group consisting of parishes that were ideally in the southern portion of the state, not in the central parish of a metropolitan statistical area, and that were economically similar to St. Tammany Parish based on five additional indicators.¹ We used a targeted selection of parishes that met at least five of these seven criteria. The resulting comparison group was Ascension, Assumption, Bossier, Jefferson, and Livingston.

We used these criteria to develop our comparison group because St. Tammany Parish's local fiscal policy is dependent upon the parish's economic landscape. While St. Tammany Parish has the highest personal income per capita

Why We Compiled This Informational Brief

Because of legislative interest in the budget of St. Tammany Parish Government and agencies supported by millages in the parish, we obtained data on tax dedications in St. Tammany and five comparable parishes.

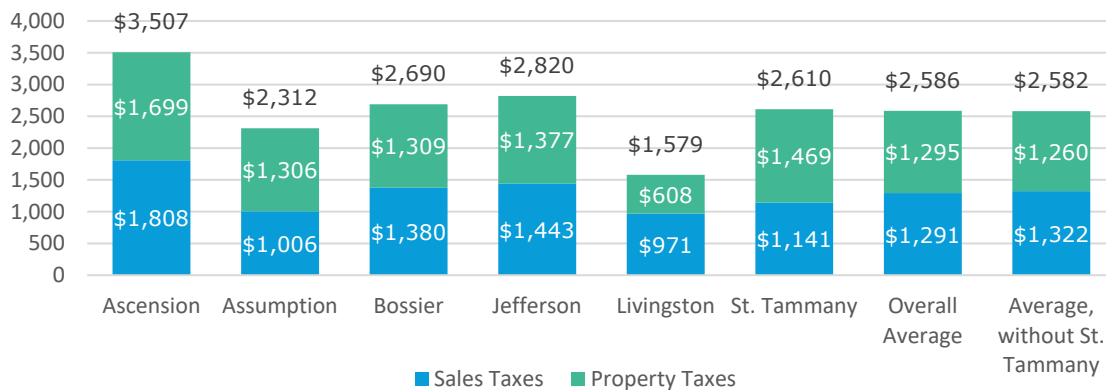
¹ Specifically, we found that St. Tammany was in the highest quartile for income per capita, bottom quartile for its poverty rate, second-highest quartile for gross domestic product per capita, highest quartile of population, and highest quartile of net commuters-out per capita. We classified parishes as economically similar if they were in the same quartile.

and the fourth-lowest poverty rate compared to other parishes, it has a moderate concentration of business activity, ranking 22nd for gross domestic product per capita. St. Tammany Parish ranks near the middle in terms of its property tax base (ranked 34th) and sales tax base (ranked 19th) per capita. In other words, while the people who reside in St. Tammany have high incomes on average, there is only a moderate business presence in the parish relative to the population living there. Consequently, there is not a large business tax base to provide local sales and property tax revenue, as exists in some other parishes. In 2024, business property made up an estimated 68.9% of the property tax base (net of homesteads) in the average parish statewide, versus 41.2% of the tax base in St. Tammany Parish, which was the lowest of any parish in the state. Statewide, approximately 41% of sales tax comes from businesses.²

Total Sales and Property Tax Revenue

St. Tammany Parish’s total local sales and property tax revenue per capita is close to the average for the comparison group, \$2,610 in St. Tammany versus \$2,582 for the other five.³ St. Tammany relies more on property tax, deriving 56.3% of its local revenue from this source, versus the average 48.8% for the other five parishes. Exhibit 1 compares St. Tammany to the other parishes in the comparison group. Sales taxes are reported based on the collector’s fiscal year (FY), and property taxes are reported by tax year (TY).

**Exhibit 1
Sales and Property Taxes Per Capita
Fiscal Year or Tax Year 2024**



Source: Prepared by legislative auditor’s staff using information from annual financial reports, the Louisiana Tax Commission, and the U.S. Census Bureau.

² Ernst & Young, “Total State and Local Business Taxes: State-by-state estimates for FY24.” URL: <https://www.ey.com/content/dam/ey-unified-site/ey-com/en-us/insights/tax/documents/ey-total-state-and-local-business-taxes-state-by-state-estimates-for-fy24-december-2025.pdf>

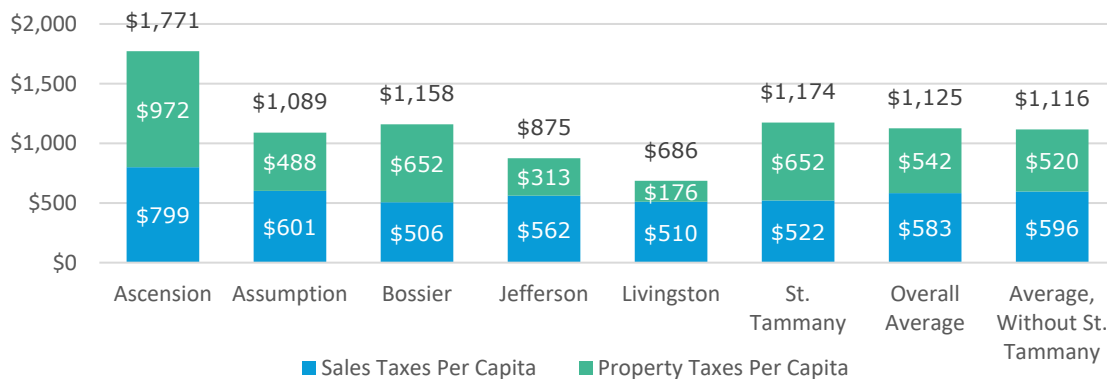
³ For property taxes, we used the amounts levied for TY 2024. This may differ from the amounts actually collected during the corresponding fiscal year due to non-payment of current taxes or the receipt of late payments of taxes and interest from prior periods.

Although St. Tammany’s total amount levied per capita from both taxes is similar to that of the other five parishes, St. Tammany has an 8% lower effective rate of sales tax and a 30% higher effective rate of property tax when the taxes levied are divided by the size of the corresponding tax base. Appendix B shows the sales and property tax bases and effective rates of levy for the six parishes.

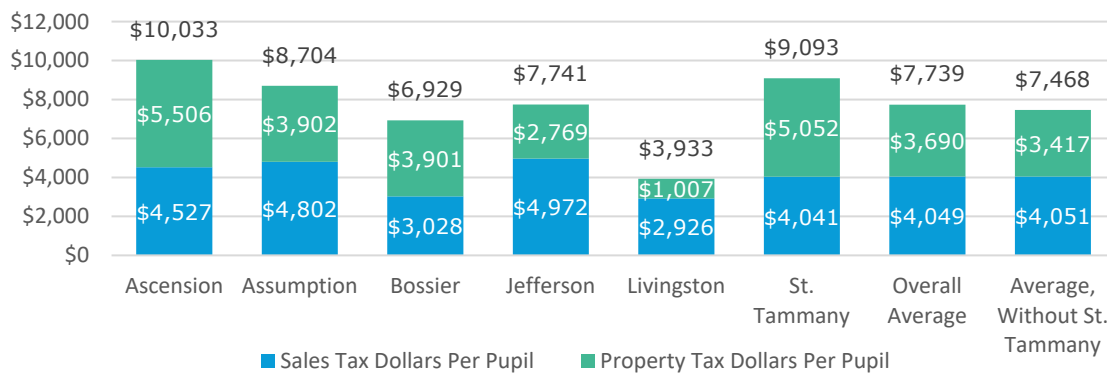
School Taxes

The largest dedication of taxes in all six parishes was for school boards, with an average of 43.4% of each parish’s sales and property taxes going to these entities to support the public K-12 school system. On a per capita basis, St. Tammany has \$1,174 in dedicated school taxes per capita, 5.2% more than the average of the other five parishes. School system funding is also often benchmarked using the number of pupils. On this basis, St. Tammany ranks second-highest, levying \$9,093 per pupil, 21.8% more than the average amount per pupil for the other five parishes. Exhibits 2 and 3 show these comparisons.

**Exhibit 2
School Sales and Property Taxes per Capita
Fiscal Year or Tax Year 2024**



**Exhibit 3
School Sales and Property Taxes per Pupil
Fiscal Year or Tax Year 2024**



Source: Prepared by legislative auditor’s staff using information from annual financial reports, the Louisiana Tax Commission, the Louisiana Department of Education, and the U.S. Census Bureau.

Public Safety

Public safety is the protection of persons and property, encompassing police protection, fire protection, and corrections.⁴ We grouped the taxes identified in this section into subcategories for fire protection and law enforcement. Taxes levied by law enforcement districts to support sheriffs' offices are often available for both policing and corrections, so we treated police and corrections as one category encompassing sheriffs, parish jail taxes, and municipal police taxes. Judicial expenses, including funding for courts, clerks, and district attorneys, are a separate category, not part of public safety.

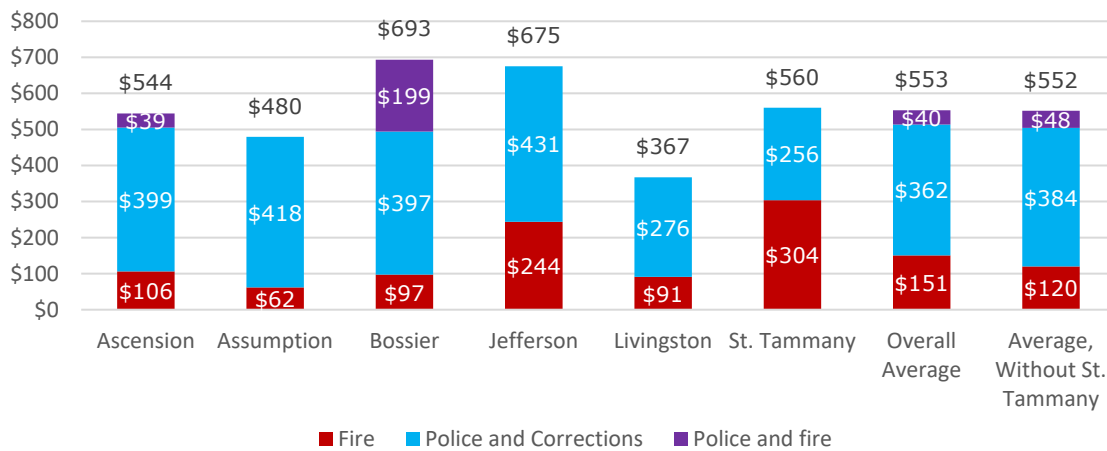
Dedicated taxes in St. Tammany Parish for public safety were similar in aggregate to other parishes but were disproportionately allocated to fire rather than police and corrections. Overall, the five comparison parishes levied \$552 per capita in taxes for public safety on average, only 1.4% less than the \$560 per capita levied in St. Tammany for such purposes. St. Tammany levied \$304 per capita for fire, more than twice the \$120 per capita in the comparison group. St. Tammany taxes for police and corrections were \$256 per capita, 33.3% less than the \$384 average levied in the other five parishes. Two parishes had taxes that were dedicated to both police and fire,⁵ and even if these taxes were included in the other five parishes' average and allocated entirely to fire, St. Tammany's dedicated fire taxes would still be 81.0% higher than the \$168 per capita in other parishes. If St. Tammany Parish adjusted its public safety dedicated taxes to be the same amount per capita as in the other five comparison parishes, it would levy \$38 million less for fire and \$36 million more for police and corrections.⁶ Exhibit 4 shows public safety sales and property taxes, per capita.

⁴ Louisiana Governmental Audit Guide, p. 41, URL: <https://cms.la.la.gov/assets/documents/chart.pdf>. Protective inspection is another public safety function, but none of the six parishes had sales or property taxes dedicated for that purpose.

⁵ Ascension and Bossier have dedicated taxes that allow for discretion in how much is allocated to police and fire. In Ascension Parish, the tax may be used for police, fire, and sanitation.

⁶ This treats the police and fire millages as allocated entirely to fire.

**Exhibit 4
Public Safety Sales and Property Taxes Per Capita
Fiscal Year or Tax year 2024**



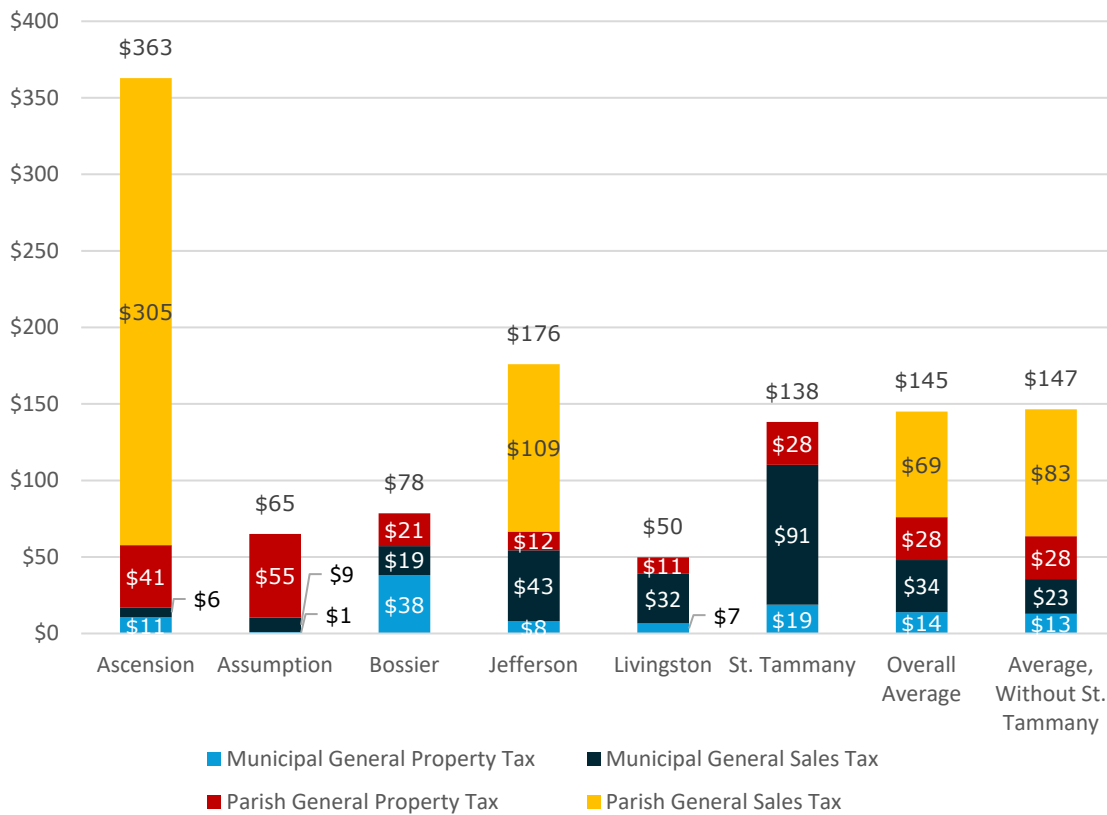
Source: Prepared by legislative auditor’s staff using information from annual financial reports, the Louisiana Tax Commission, and the U.S. Census Bureau.

General Taxes

General taxes are sales and property taxes levied by parishes and municipalities for general purposes. As general-purpose entities, parishes and municipalities have broad ranging responsibilities that can encompass infrastructure, public safety, public health, public housing, recreation, and economic development. In addition, parish governments are generally required by state law to provide funding for the parish jail, coroner, district attorney, clerk of court, and courthouse, which STPG refers to as state-mandated costs. STPG’s general property tax is an important source of funding for state-mandated costs, accounting for 41.2% of the state-mandated costs in the FY 2026 budget. STPG has no general sales tax.

St. Tammany is an outlier among the comparison parishes in three ways. First, it has high municipal general taxes, \$110 per capita in St. Tammany, versus \$36 average in the other five parishes. Second, it has low general parish taxes, \$28 per capita in St. Tammany, versus \$111 average in the other five. Third, while three of the other five parishes are like St. Tammany in having no general parish sales tax, St. Tammany is unique in that it is the only one of the six that has no sales tax for the parish government to fund at least some of its state-mandated costs. In Assumption, Bossier, and Livingston, the parish has no general sales tax, but some portion of the parish government’s sales tax is dedicated to the jail. In Ascension and Jefferson, there are general sales tax revenues that can be used for the jail and other state-mandated costs. St. Tammany’s general parish property tax is \$28 per capita, the same as the average in the comparison parishes, and St. Tammany’s total of \$138 per capita in general taxes is only 6.1% less than the \$147 collected by the other five. Exhibit 5 shows the amount of general sales and property taxes per capita for these parishes.

Exhibit 5 Parish and Municipal General Sales and Property Taxes Per Capita Fiscal Year or Tax year 2024



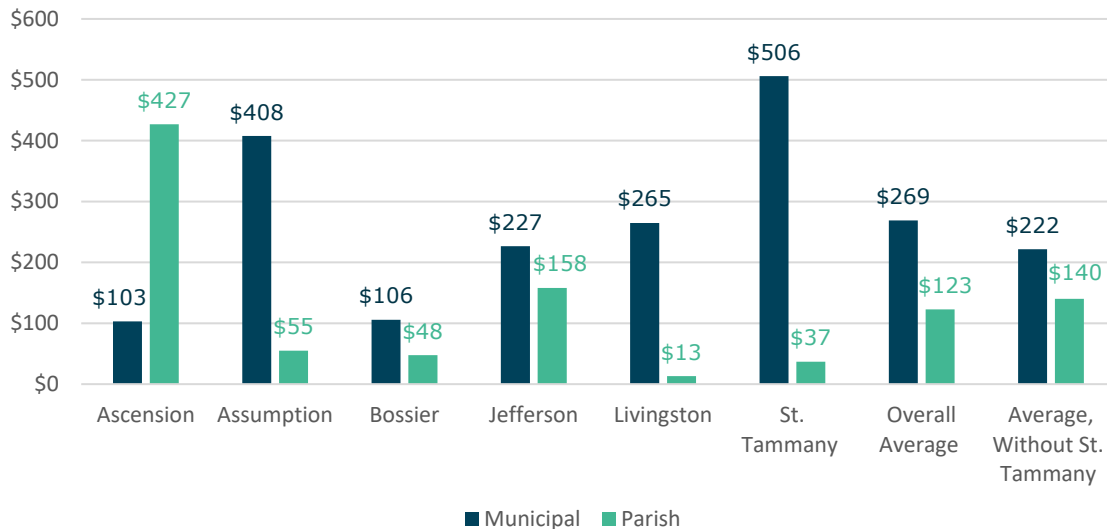
Note: We also included taxes for parish and municipal employees’ salaries and benefits, without dedication to a specific department or function, as general taxes.

Source: Prepared by legislative auditor’s staff using information from annual financial reports, the Louisiana Tax Commission, and the U.S. Census Bureau.

The disparity between municipal and parish general taxes becomes more pronounced after adjusting for the population in incorporated versus unincorporated areas. In comparing municipalities and parishes, it is important to consider that a parish government’s responsibilities are often less in incorporated areas than unincorporated ones because municipalities provide some services that would otherwise be provided by the parish, such as maintaining streets. To account for this possibility, we calculated parish taxes per capita based on the unincorporated population, and municipal taxes per capita based on the incorporated population.⁷ With these adjustments, St. Tammany Parish had the highest municipal general taxes and the second-lowest parish general taxes among the six parishes considered, as shown in Exhibit 6.

⁷ General taxes do not include the St. Tammany Parish Sales Tax District No. 3, because this district’s tax is dedicated to public works.

Exhibit 6
Parish General Sales and Property Taxes Per Unincorporated Resident,
Municipal General Sales and Property Taxes Per Incorporated Resident
Fiscal Year or Tax year 2024

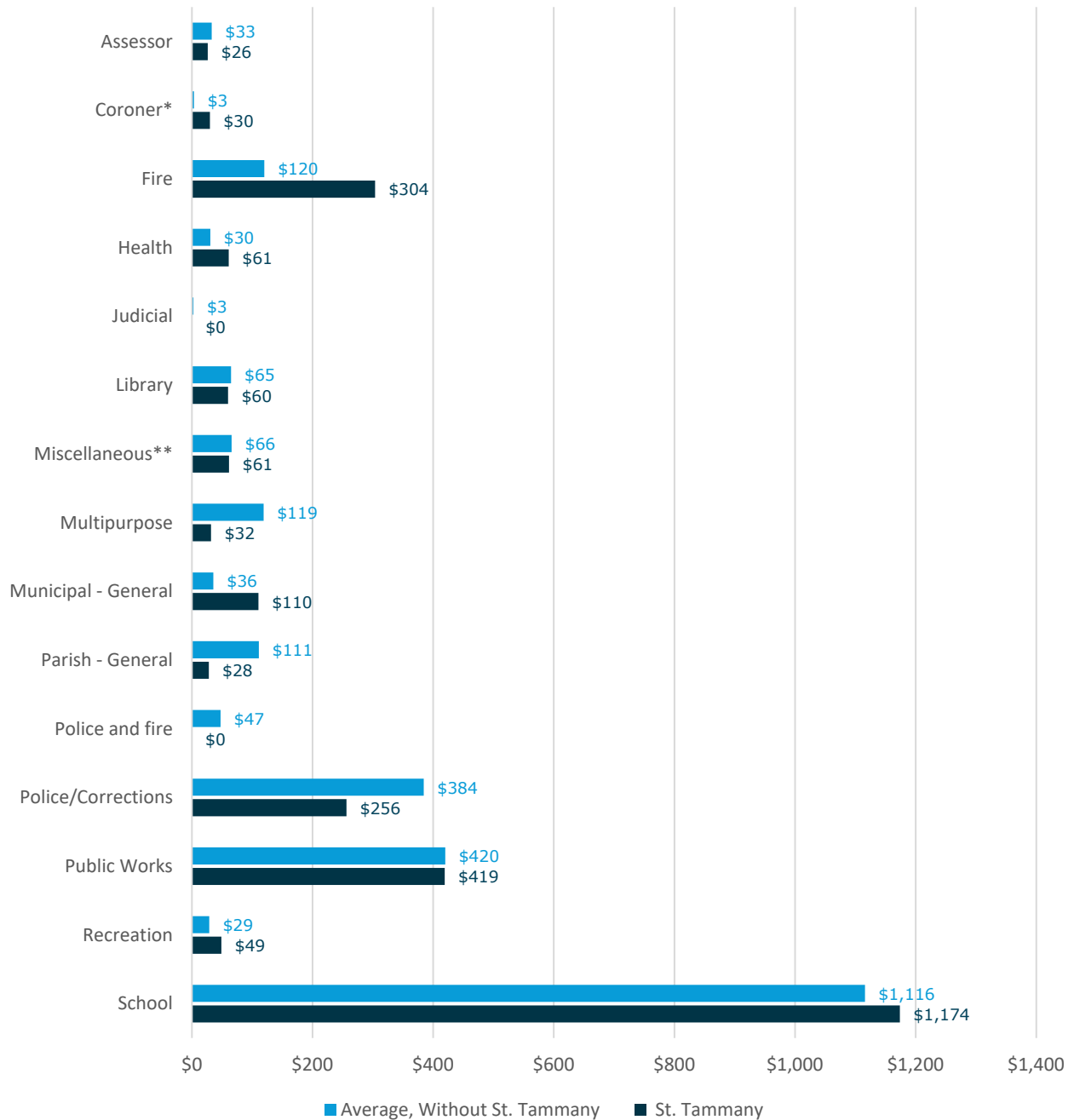


Source: Prepared by legislative auditor’s staff using information from annual financial reports, the Louisiana Tax Commission, and the U.S. Census Bureau.

Exhibit 7 shows St. Tammany in comparison to the average of the other five parishes for all sales and property taxes, measured on a per capita basis, and grouped together using major categories. The categories in which St. Tammany has the largest absolute differences in dedicated revenue per capita are multipurpose, parish general, and police/corrections taxes, for which St. Tammany collects less, and fire and municipal general taxes, for which St. Tammany collects more.⁸

⁸ We classified taxes as multipurpose if they had purposes spanning different functional areas. For example, Bossier City has a half-cent sales tax approved in 1991 to pay for fire stations, a jail, municipal buildings, maintaining and upgrading streets and drainage, and salaries for personnel other than police and fire. Donaldsonville levies a one-cent sales tax dedicated for streets, sidewalks, drainage, garbage collection, public utilities, parks and recreation, police and fire, and any city department. If a tax was for multiple categories within the same overarching category, we used the overarching category (e.g., classifying taxes for roads and drainage as public works). For taxes that have ballot language designating fixed proportions of the tax to specific purposes, we treated each fixed proportion as a separate tax and classified each proportion according to its use. Taxes for salaries or pensions of municipal or parish employees were categorized as multipurpose.

Exhibit 7 Dedicated Sales and Property Taxes Per Capita by Function Fiscal Year or Tax year 2024



* The St. Tammany Parish Coroner’s property tax expired after TY 2024.
 ** Miscellaneous includes aging, agriculture, animal shelters, blight reduction, cultural development, economic development, forestry, inspector general, neighborhood associations, ports, tourism, mass transit, and water districts.

Source: Prepared by legislative auditor’s staff using information from annual financial reports, the Louisiana Tax Commission, and the U.S. Census Bureau.

Structurally Balanced Budgeting

The Government Finance Officers Association (GFOA) advises governments to maintain a structurally balanced budget, where recurring revenues are greater than or equal to recurring expenditures in the adopted budget.⁹ The bond rating agencies Fitch and S&P also consider structural balance as a positive in assigning credit ratings. The opposite scenario is referred to as a structurally imbalanced budget, in which at least some recurring expenditures are funded with non-recurring revenues. GFOA advises against funding recurring expenditures with non-recurring revenues, and rating agencies view such practices negatively. GFOA advises using non-recurring revenues for non-recurring expenditures, such as capital outlay on long-lived infrastructure, facilities, and equipment, or for long-term financial investments in building up rainy-day funds or paying down debt ahead of schedule.

STPG has a structurally imbalanced budget in its general fund because the recurring revenue sources in the fund are less than the recurring expenditures. In fiscal years 2024 through 2026, STPG has used or budgeted to use a total of \$22.0 million in non-recurring revenues to support recurring general fund expenditures, mostly to support a category of expenses that STPG categorizes as state-mandated costs. These include the parish jail, district court, assessor, clerk of court, district attorney criminal division,¹⁰ registrar of voters, state Department of Veteran Affairs, ward courts, and Justice Center. Specifically, for fiscal years 2024 through 2026, STPG spent or budgeted an average of \$21.1 million per year (94%) on state-mandated costs out of a total of \$22.6 million in net general fund expenditures and transfers out. Parish administrative expenses for management, finance, human resources, district attorney civil legal services, and information technology were primarily paid for through interfund charges paid by other parish departments.¹¹

Exhibit 8 shows the STPG general fund actual or budgeted expenditures for FY 2024 through 2026, including the non-recurring funds used. Specifically, STPG utilized an average of \$6.0 million per year in transfers in, and \$1.3 million per year in fund balance, totaling to \$22.0 million in non-recurring funds for the entire three-year period. The St. Tammany Parish Coroner and District Attorney of the 22nd Judicial District are also using fund balance to cover recurring expenses, and if those were included, the deficit would be larger for FY 2026 than the \$6 million shown in Exhibit 8. According to STPG, the general fund budget is used to account for recurring expenses, while one-time outlays are funded through the capital budgeting process. The exhibit also shows that parish administrative expenses,

⁹ Government Finance Officers Association "Achieving a Structurally Balanced Budget," approved February 2012. URL: <https://www.gfoa.org/materials/achieving-a-structurally-balanced-budget>

¹⁰ STPG paid for 97% of its allocation to the district attorney's civil division through interfund charges paid by other parish departments based on the department's size, public record request volume, contractual agreement volume, and other measures of workload.

¹¹ STPG's \$21.1 million in actual or budgeted expenses for state-mandated costs also includes an average of \$1.1 million per year in interfund charges paid to parish administration for administrative expenses for information technology, facilities, human resources, financial services, and other line items. State mandated costs net of interfund charges paid and received averaged \$22 million.

which averaged \$14.2 million per year, were almost entirely paid for through interfund charges to other parish departments totaling \$13.7 million per year. The total parish administrative expenses in the general fund were \$1.6 million on average each year, consisting of the \$0.5 million not offset through interfund charges, and the \$1.1 million paid for as interfund charges for parish administrative expenditures supporting the state-mandated costs category.

Exhibit 8				
St. Tammany Parish Government General Fund Budget				
FY 2024 through 2026				
(Amounts in Millions)				
Line Item	FY 2024 Actual	FY 2025 Final Budget	FY 2026 Adopted Budget	Average
Revenues				
Ad Valorem Tax	\$7.58	\$7.54	\$7.79	\$7.63
Other Revenues	9.27	8.12	8.25	8.55
Collection Fees	(0.98)	(0.95)	(0.99)	(0.97)
Net Total Revenue	15.87	14.71	15.05	15.21
Expenditures and Transfers Out				
Administrative				
Gross	13.17	14.74	14.70	14.20
Interfund Charges Received	(12.66)	(14.25)	(14.04)	(13.65)
Administrative – Subtotal	0.51	0.49	0.66	0.55
State Mandates				
Gross	21.22	25.04	19.85	22.04
Interfund Charges Received	(1.72)	(2.16)	(2.21)	(2.03)
Interfund Charges Paid	1.00	1.01	1.25	1.09
State Mandates – Subtotal	20.50	23.89	18.89	21.10
Other General Fund Expenditures and Transfers Out	0.39	0.81	1.53	0.91
Net Total Expenditures and Transfers Out	21.40	25.19	21.08	22.56
Non-Recurring Funds Used				
Transfers In	7.29	7.25	3.56	6.04
Use of (Contribution to) Fund Balance	(1.76)	3.23	2.47	1.31
Total Non-Recurring Funds Used	\$5.53	\$10.48	\$6.03	\$7.35
Source: Prepared by legislative auditor's staff using information from the St. Tammany Parish Government's 2026 Adopted Budget.				

Although it is sometimes possible for governments to use non-recurring revenues repeatedly, this may have negative consequences. The state of Louisiana utilized non-recurring funding multiple times during 2011 through 2016 to pay for

recurring expenditures.¹² While this did enable the state to avoid raising recurring revenue or reducing recurring expenses, it had negative impacts on the state. During those years, the state's credit rating from Moody's fell from Aa2 in 2011 to Aa3 in 2016. Moody's cited the cumulative effects of years of structural imbalance on the state's reserves and liquidity as a reason for the lower rating. It was not until 2022 that Moody's restored the state's Aa2 rating.

There are two ways for STPG to achieve structural balance in its general fund: decrease recurring expenditures, increase recurring revenue, or both. STPG is pursuing both strategies. To reduce recurring expenditures, STPG officials stated that they are in litigation with the district court judges, sheriff, and coroner, seeking permission to reduce the amount of funding that the parish provides for them.¹³ Only \$2.2 million in general fund spending (net of reimbursements) goes to other expenses besides state-mandated costs, which is less than the \$6 million in non-recurring revenues in the FY 2026 budget. Of this \$2.2 million, the largest single line-item is \$1.1 million for the Safe Haven mental health program. Even if the entire \$2.2 million in other general fund expenses were eliminated, there would still be a \$3.8 million deficit between recurring revenues and expenditures, and this deficit may increase in size after the coroner and district attorney's fund balances are exhausted. Without additional recurring revenues into the general fund, a reduction in recurring spending in the state mandates category would be necessary for STPG to achieve a structurally balanced budget.

To raise recurring revenues, STPG has submitted 11 ballot propositions for dedicated property or sales taxes since 2016 that would be partly or fully utilized to fund state-mandated costs, but all 11 were rejected by voters. Voters approved 63 of the 77 tax propositions that were for other purposes. STPG has not asked voters for permission to levy additional general-purpose sales or property taxes since at least 2016. General purpose taxes could be used to fund state-mandated costs, and they would give the parish greater flexibility to reallocate funds over time if priorities change. Alternatively, STPG could propose additional special-purpose taxes, which may require voter approval, or it could attempt to raise recurring revenues from sources other than property or sales tax, which may or may not require voter approval. Exhibit 9 summarizes ballot propositions submitted to voters in St. Tammany Parish for local property taxes, sales taxes, parcel fees, and service charges.

¹² "Impact of State Borrowing Activities on Louisiana's Future Financial Resources," LLA report issued Feb. 11, 2016. URL: <https://app.la.state.la.us/go.nsf/get?OpenAgent&arkkey=40150012CWIN-AYM2V5>

¹³ STPG filed a similar lawsuit to reduce its funding for the District Attorney for the 22nd Judicial District, but STPG officials stated that they have stayed this suit.

Exhibit 9 St. Tammany Parish Tax Elections CY 2016 through 2025			
Purpose	Approved	Rejected	Total
Dedicated to State Mandated Costs			
Coroner	0	1	1
District Attorney, Court	0	9	9
Health	0	1	1
Subtotal for State Mandated Costs	0	11	11
Dedicated to Other Purposes			
Aging, Disabilities, Animal Shelter	2	0	2
Fire	30	4	34
Library	1	0	1
Mosquito Abatement	1	0	1
Police and Sheriff	5	1	6
School	5	0	5
Streets, Drainage, Recreation, Lighting, Northshore Harbor	19	9	28
Subtotal for Other Purposes	63	14	77
Total	63	25	88
Note: Includes property taxes, sales taxes, parcel fees, and service charges. Source: Prepared by legislative auditor's staff using information from the Louisiana Secretary of State.			

APPENDIX A: SCOPE AND METHODOLOGY

Overview

For this informational brief, we obtained data on local sales and property (ad valorem) taxes in six parishes based on the purposes for which they must be used, as well as information on the financial performance of the general fund for St. Tammany Parish Government (STPG).

Sales and Property Tax Analysis

- For sales taxes, we obtained data on the dollar amount of taxes distributed during the fiscal year (FY) ended June 30, 2024, for all six parishes from the designated local sales tax collector in each parish.
 - Specific dollar amounts to each entity were based on the note disclosure that all parish collectors are required to publish in their financial statements showing gross collections, collection costs, and net distributions to each entity. We used gross collections wherever possible. The exception was Jefferson Parish, where the Sheriff retains a relatively large commission.
 - From the total amount distributed to each taxing authority, we estimated the amount allocated for each purpose based on the specific levies listed in each entity's financial report.
 - For St. Tammany Parish Sales Tax District No. 3, we categorized the entire amount of the Sales Tax District No. 3 levy as a public works tax levied by the parish. The amounts distributed to each municipality were subtracted based on a tabulation provided by the St. Tammany Parish Sheriff.
- For property taxes, used the following sources to identify all millages in each parish for tax year 2024:
 - LLA Maximum Millage Reports, based on millage ordinances or resolutions that taxing recipient agencies are required to adopt and provide to the legislative auditor per R.S. 47:1705(A).
 - The Louisiana Tax Commission's Electronic Tax Roll (ETR), which is based on information provided by assessors. This data source, particularly the file "AMILLAGE," lists the amounts levied for all parish property taxes and most municipal taxes. Municipal taxes were not in the ETR for Donaldsonville and Sorrento in Ascension Parish; Napoleonville in Assumption Parish; and Grand Isle, Gretna, Kenner, and Westwego in Jefferson Parish. These municipalities collect their own property taxes, rather than having the sheriff collect them.

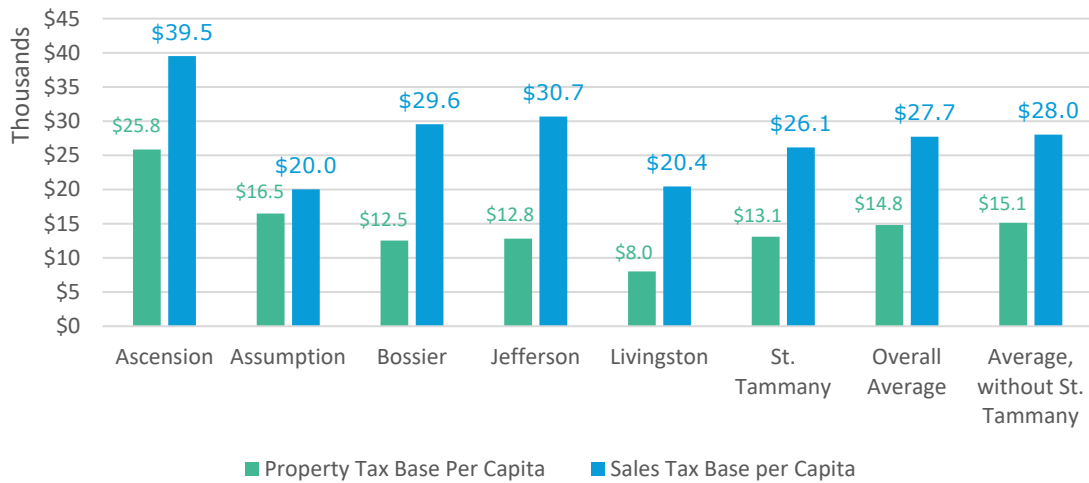
- Millages for these municipalities were taken from the LLA Maximum Millage Report for each parish. Assessed values for each municipality were calculated using the ETR as the “taxpayer value” plus the “homestead credit” amount from the “AVALUE” table. Assessments were assigned to municipalities using the “place fips” field in the “ASSMT” table. For the City of Kenner, we did not include the homestead exemption as taxable, because the City provides its own municipal homestead exemption.
- We tabulated the amounts levied for each millage using the “taxpayer tax” field in the “AMILLAGE” file. For the municipal taxes that we added manually, we multiplied the assessed value times the millage divided by 1,000.
- For single levies that had multiple identified uses, we split them into separate levies if the ballot language fixes the proportions that go to specific purposes.

St. Tammany Parish Government General Fund

- We obtained the budget books for FY 2024 through 2026. These contain the amounts appropriated and actually spent for each budget line item, as well as administrative expenditures allocated to other departments through interfund charges.
- Reviewed the annual audited financial statements of STPG and the other six parish governments for the past three years to identify revenue sources and funding mechanisms for state-mandated costs, to the extent that these are described in the financial statements.
- Obtained a tabulation of balances by fund, expenditure item, object, and fiscal year from the STPG Finance Department.
- Reviewed Government Finance Officers Association and rating agency publications to identify best practices for structurally balanced budgeting.
- Researched election results on the Louisiana Secretary of State website for St. Tammany Parish and tabulated results of tax and fee elections, by purpose.

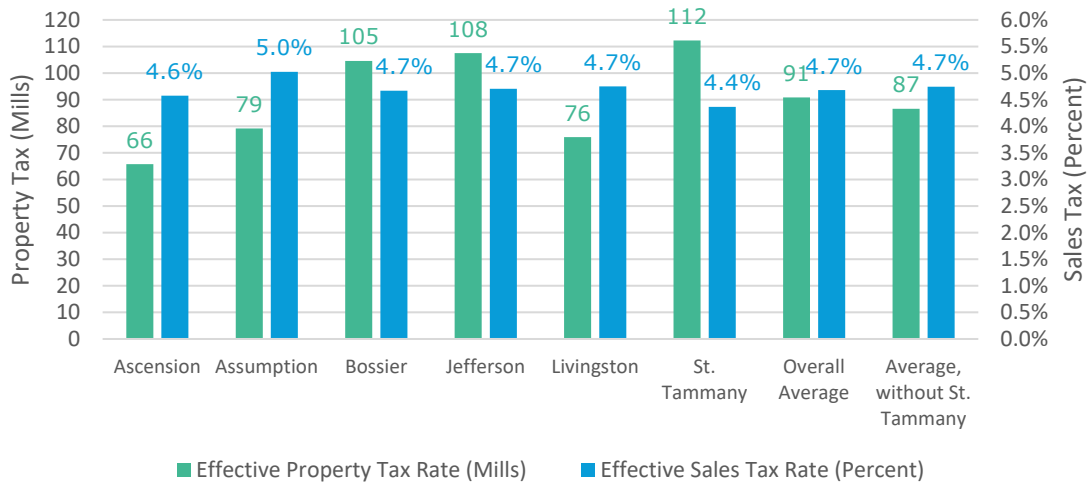
APPENDIX B: SALES AND PROPERTY TAX BASE COMPARISON

Exhibit B.1
Sales and Property Tax Bases Per Capita
Fiscal Year or Tax Year 2024



Note: Property tax base is the total assessed value for TY 2024. Sales tax base is based on the Minimum Foundation Budget Letter for FY 2026, which reports sales tax data as of FY 2024.
Source: Prepared by legislative auditor’s staff using information from the Louisiana Tax Commission and Louisiana Department of Education.

Exhibit B.2
Effective Sales and Property Tax Rates
Fiscal Year or Tax Year 2024



Source: Prepared by legislative auditor’s staff using information from the U.S. Census Bureau, Louisiana Tax Commission, and Louisiana Department of Education.