



Report Highlights

St. Tammany Parish Funding

St. Tammany Parish Government

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Audit Control # 42260002
Economic Advisory Services • April 2026

Why We Conducted This Audit

We received a legislative request to provide an informational brief on the financials within St. Tammany Parish Government and the agencies supported by millages within the parish.

What We Found

St. Tammany Parish Government (STPG) raises a similar amount of revenue from sales and property taxes per capita in comparison to five other, economically-similar parishes that we studied. However, St. Tammany Parish faces a structural budget deficit in its general fund, and differences in how taxes are dedicated in St. Tammany Parish are one factor behind this deficit. The five comparison parishes we reviewed were Ascension, Assumption, Bossier, Jefferson, and Livingston. Specifically, we found the following:

- **Compared to the other five parishes, taxing authorities in St. Tammany Parish receive less per capita in sales and property taxes for police and corrections, parish general, and multipurpose taxes, and more for fire protection and municipal general taxes.** State law requires the parish government to provide funds for the jail, courthouse, district attorney, and various other governmental agencies, and the high percentage of taxes in St. Tammany Parish dedicated towards fire protection districts and municipalities is offset by a lesser amount of funds available for the parish's state-mandated responsibilities.
- **STPG has had a structural deficit averaging \$7.4 million annually in its general fund from fiscal year 2024 through the 2026 budget, primarily to pay for line items in the state-mandated costs category.** Specifically, the parish government has utilized non-recurring revenue sources, such as transfers in from other funds and fund balance, to pay for recurring expenses. Best practices and bond rating agency guidelines recommend that St. Tammany should increase recurring revenues into the general fund, decrease recurring expenditures from the general fund, or some combination of the foregoing, to achieve a structurally balanced budget.

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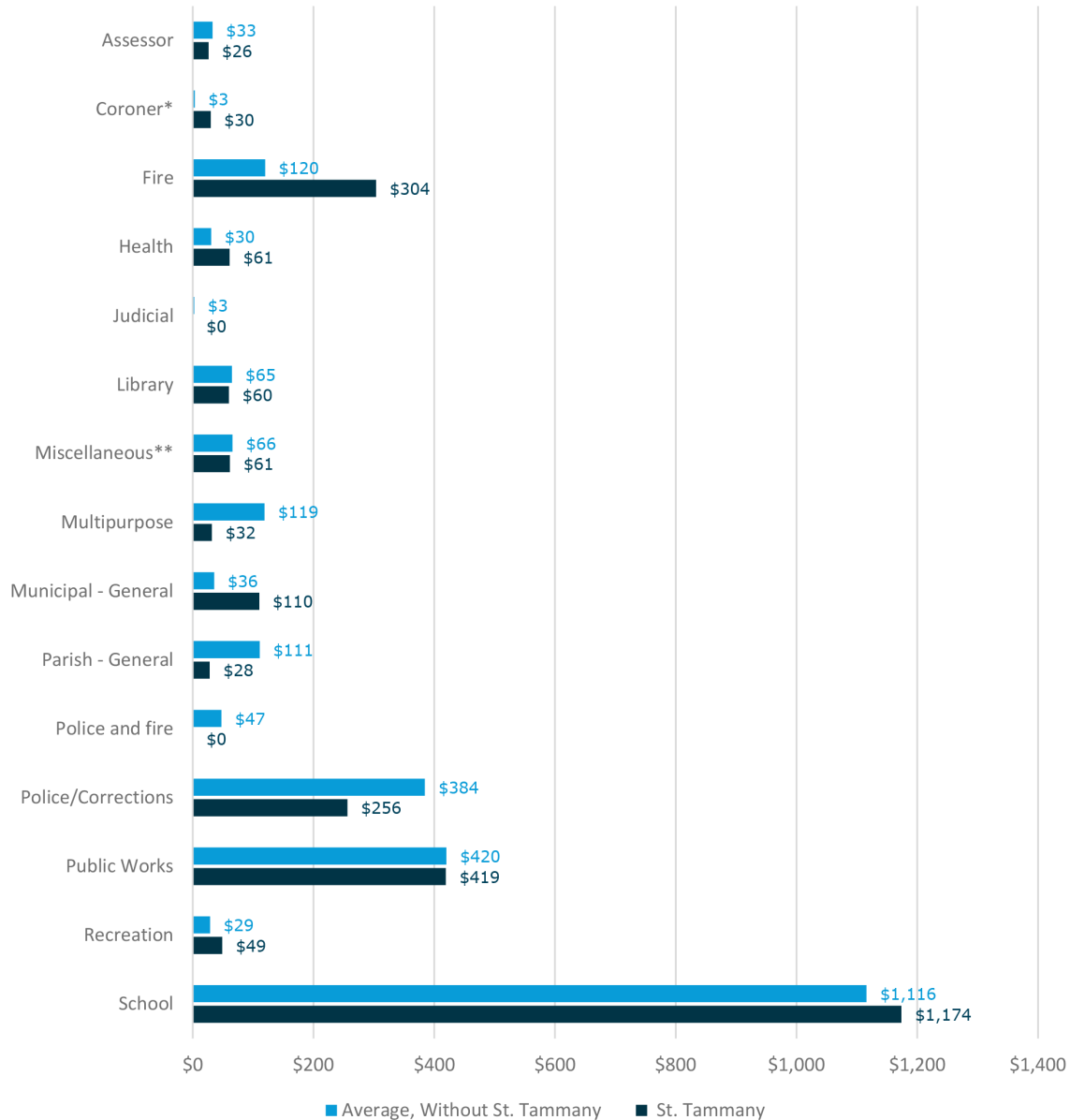
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What We Found (Cont.)

The exhibit below summarizes the amount of sales and property tax per capita for different purposes in St. Tammany Parish, versus the average of the five other parishes.

**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.

View the full report at www.la.gov.