



CHAMBERPAC STD3 Dedicated Tax Findings - Abbreviated Fact Document 11/12/25

It is important to note that there are greater details within the comprehensive report.

ACTUAL STD3 DEDICATED TAX SPENDING ON ROAD, BRIDGES, AND DRAINAGE INFRASTRUCTURE (2020-2024) Annual Expenditures by Cooper Administration:

Year	Amount Spent on Infrastructure
2020	\$28,352,238
2021	\$13,548,890
2022	\$24,453,742
2023	\$33,336,157
2024	\$26,872,795

Source: President Cooper's records via Public Records Request, Bates stamp STPGPRR11974-003972

5-Year Average: \$25,360,844 annually spent on actual infrastructure

STD3 REVENUE ALLOCATION BREAKDOWN

Total STD3 Dedicated Tax Generated Annually collected by St. Tammany Sheriff for distribution based on established tax proposition and 6 cities Growth Management Agreements with President Cooper's Administration: \$90,729,850

Distribution:

- Sheriff collects all STD3 Dedicated Taxes \$90,729,850
- Sheriff's collection fee: ~\$1 million
- Six municipalities receive (Growth Management Agreements): \$14,560,000 from the Sheriff
- Parish President Administration receives: \$75,125,850 from the Sheriff

Source: Adopted 2025 budget pages 39, 141; Growth Management Agreements Bates ### 11974-000002 - 000946

DEPARTMENTAL COST ALLOCATIONS TO STD3 DEDICATED TAX FUND

Total Departmental Costs Allocated from STD3: \$51,067,900 (68% of revenue received by Administration)

Administrative Departments Allocated to STD3 Dedicated Tax Fund (2025 Budget):

Departments	2025 Budget Cost	% of Annual Dept. Cost Taken from STD3 Dedicated Tax Fund
Parish President	\$461,255	55%
Parish Council	\$978,627	52%
Chief Administrative Office	\$456,859	52%
Finance	\$910,853	56%
Grants	\$69,086	18%
Human Resources	\$385,674	53%
Procurement	\$429,249	64%
Public Information Office	\$155,735	24%
Technology	\$2,161,644	41%
Subtotal Administrative Departments	\$6,008,980	

Operating Departments:

Departments	2025 Budget Cost	% of Annual Dept. Cost Taken from STD3 Dedicated Tax Fund
Culture, Recreation, & Tourism	\$221,199	31%
Engineering	\$3,705,288	96%
Facilities	\$161,004	1%
Homeland Security and Emergency Ops	\$897,836	94%
Planning & Development	\$939,661	14%
Public Works	\$28,498,363	65%

Departments	2025 Budget Cost	% of Annual Dept. Cost Taken from STD3 Dedicated Tax Fund
General Expenditures	\$210,000	6%

State Mandated Agencies:

Departments	2025 Budget Cost
District Attorney	\$694,740
Subtotal Operating Depts. & State Mandated Agencies	\$35,328,091

Source: Adopted 2025 budget page 141

CAMPAIGN PITCH DECK DISCREPANCIES

Document Source: Whistleblower (former parish official), received 8/10/25; authenticity confirmed by CFO Annie Perkins at 9/18/25 meeting

Cost Allocation Underreporting:

Department	Campaign Pitch Deck	Adopted 2025 Budget (pg.141)	Difference
Technology	\$1,724,026	\$2,161,644	+\$437,618
Capital Project Admin	\$1,134,068	No Dept. name/amount	N/A
Council	\$696,298	\$978,627	+\$282,329
Civil/Legal	\$646,564	\$694,740	+\$48,176
Procurement	\$426,102	\$429,249	+\$3,147
Finance	\$392,853	\$910,853	+\$518,000
CAO/Risk	\$357,766	\$456,859	+\$99,093
Parish President	\$347,016	\$461,255	+\$114,239
Total	\$6,427,106	\$8,129,708	Short: \$1,702,602

ST. TAMMANY PARISH GOVERNMENT
SALES TAX DISTRICT 3

NOTES FOR THE CALCULATION OF FUNDS AVAILABLE FOR CAPITAL AND DEBT SERVICE ON NEW BONDS - BASED ON THE 2025 ADOPTED BUDGET

There are two bond series remaining, with final payments on 06/01/2031.
Series 2019 - 7 years remaining, totaling \$19.2m in principal and \$3.1m in interest.
Series 2020 Refunding - 7 years remaining, totaling \$22.2m in principal and \$1.4m in interest.
The debt service requirement in 2025 is the amount to be transferred to the sinking fund. \$ 6,718,738

The cost allocation plan charges include: **THE COST ALLOCATION PLAN CHARGES \$6,427,106 AND ELECTION EXPENSE \$210,000 BELOW TOTALING \$6,637,106 ARE HIDDEN IN 100 PUBLIC WORKS FUND (STD3 FUND) AS GENERAL EXPENDITURES. SEE PG.39 ADOPTED 2025 BUDGET**

Technology - Internet, phones, software, licenses	\$ 1,724,026	Higher amount pg.141 of the adopted 2025 budget
Capital project administration	\$ 1,134,068	nothing with this title or amount in the adopted 2025 budget
Council	\$ 696,298	Higher amount pg.141 of the adopted 2025 budget
Civil/Legal	\$ 646,564	Higher amount pg.141 of the adopted 2025 budget
Procurement	\$ 426,102	Higher amount pg.141 of the adopted 2025 budget
Finance	\$ 392,853	Higher amount pg.141 of the adopted 2025 budget
Human Resources	\$ 385,674	correct
CAO/Risk	\$ 357,766	Higher amount pg.141 of the adopted 2025 budget
Parish President	\$ 347,016	Higher amount pg.141 of the adopted 2025 budget
Facilities Management	\$ 161,004	correct
Public Information Office	\$ 155,735	correct
	<u>\$ 6,427,106</u>	

Election costs are for the expenses charged by the Secretary of State's office for items on the ballot. \$ 210,000

See: Exhibit 2 - Campaign Pitch Deck, Exhibit CPD dated 1.18.2025

PUBLIC WORKS DEPARTMENT ROI

Public Works Allocation from STD3: \$34,925,468 (46% of Administration's STD3 revenue)

Budgeted for Actual Infrastructure Work:

- Infrastructure maintenance (small projects under \$100K): \$3,528,000
- Infrastructure supplies: \$1,292,171
- **Total for infrastructure:** \$4,829,171

ROI: 13.8% (\$4.8M spent on roads, bridges, and drainage infrastructure from \$34.9M allocated)

Source: Adopted 2025 budget pages 210, 212, 214, 215

Direct Quote from Budget (pg. 210): "BUDGET HIGHLIGHTS: Key Expenditures other than personnel for the department include: 3.5M for infrastructure maintenance (small road and drainage repairs under 100K), 1.3M for infrastructure supplies."

HIDDEN/UNEXPLAINED CHARGES

General Expenditures:

- **Listed Amount:** \$6,637,106 (Adopted 2025 budget page 39)
- **Actual Composition:** Cost allocation plan charges \$6,427,106 + election costs \$210,000

- **Issue:** incomplete itemized breakdown in budget in STD Dedicated Tax Fund also, aka 100 Public Works Fund pg. 39; administrative departments hidden within "General Expenditures"

See: Exhibit 1 page 39

SECTION II: The Special Revenue Funds are adopted as follows:

100 - PUBLIC WORKS FUND

Revenues				
Sales Tax	90,729,850.00	-	-	90,729,850.00
Sales Tax for Capital	(33,723,750.00)	-	642,000.00	(33,081,750.00)
Sales Tax for Debt	(6,718,738.53)	-	-	(6,718,738.53)
Other Revenues	4,793,580.71	-	-	4,793,580.71
Less: Collection Fees and Assessments	(1,044,000.00)	-	-	(1,044,000.00)
Net Revenues	54,036,942.18	-	642,000.00	54,678,942.18
Expenditures				
Department of Public Works				
Public Works Administration	3,183,287.36	-	-	3,183,287.36
Maintenance Barns	20,011,698.37	-	-	20,011,698.37
Fleet Management	3,241,402.75	-	-	3,241,402.75
Tammany Trace Maintenance	2,031,974.20	-	30,000.00	2,061,974.20
Geographical Information Systems	437,618.16	-	-	437,618.16
Tammany Trace Administration	221,198.64	-	-	221,198.64
Development	1,039,660.82	-	(100,000.00)	939,660.82
Engineering	3,749,288.04	-	(44,000.00)	3,705,288.04
Homeland Security & Emergency Operations	928,285.24	-	(30,449.00)	897,836.24
General Expenditures	6,655,730.00	-	(18,624.00)	6,637,106.00
Transfer to Municipalities - Tax Sharing Agreements	14,560,000.00	-	-	14,560,000.00
Total Expenditures	56,060,143.58	-	(163,073.00)	55,897,070.58
Revenue over (under) Expenditures	(2,023,201.40)	-	805,073.00	(1,218,128.40)
Beginning Fund Balance	37,557,843.60	-	-	37,557,843.60
Less Minimum Fund Balance Policy: 3 months of gross revenue	20,240,857.68	-	-	20,240,857.68
Ending Available Fund Balance	15,293,784.52	-	805,073.00	16,098,857.52

Left out of Campaign Pitch Deck 1.18.25

Dept 480 Technology total Cost Allocated \$2,161,644 pg. 141 combined total of \$437,618.16 pg.218" \$1,702,24 - 1.18.25 hidden in general Expenditures"

Also hidden in the General Expenditures: \$210,000 election expense & 7 Admin. Departments cost allocated to STD3. see page 2. Campaign Pitch Deck below

EXHIBIT 2

ST. TAMMANY PARISH GOVERNMENT
SALES TAX DISTRICT 3

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	<u>\$ 6,427,106</u>		

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Interfund Charges:

- **Amount:** \$7,095,184
- **Issue:** Listed in Department 460 Public Works with NO EXPLANATION of what work was performed to justify charges

Source: Adopted 2025 budget pages 216

MISLEADING FUND NAMING

Same Tax Source (STD3), Three Different Names in Budget:

1. **Planning and Development (pg. 200):** "Coastal Environmental – Sales tax levied at 2% for 25 years, from 12/1/06 to 11/30/31"
2. **Homeland Security & Emergency Ops (pg. 190):** "Public Works Sales tax levied at 2% for 25 years, from 12/1/06 to 11/30/31"
3. **Engineering (pg. 166):** "Sales tax District 3 Sales tax levied at 2% for 25 years, from 12/1/06 to 11/30/31"

Source: Adopted 2025 budget pages 166, 190, 200

GROWTH MANAGEMENT AGREEMENTS (GMAs)

\$14,560,000 annually paid to six cities OUTSIDE STD3 collection area

Key Facts:

- Parish President said "Parish Administration does NOT receive, disburse, or oversee how these six cities spend the funds"
- President Cooper attributed this to Bond Counsel including phrase "funds used for the benefit of STD3"
- This allows Administration to enter GMAs redirecting \$14.5M annually
- Information NOT disclosed to voters during March 29, 2025 rededication campaign

Source: GMAs Bates ### 11974-000002 - 000946; disclosed at 5/2/25 meeting with Task Force

BUDGET PROJECTIONS VS. REALITY

2024 Actual Performance:

- Gross STD3 Dedicated Tax collected: \$91,584,563
- Actual spent on infrastructure: \$26,872,795
- **Percentage spent on road, bridges, and drainage infrastructure: 29.34%**

Source: Bates stamp STPGPRR 003971

Campaign Pitch Deck Impact Analysis:

- If 17% rededication had passed: it would have created (-\$20,464,722) deficit in Public Works
- Only \$4,820,171 would have been spent on STD3 infrastructure (13.8% of \$34.6M)

- Available for major infrastructure: \$12,617,028

Source: Exhibit CPD - Campaign Pitch Deck

"CAMPAIGN PITCH DECK"
 Source: whistleblower 8/10/25 confirmed authentic by CFO, Annie Perkins during Task Force meeting 9/18/25 with the CFO, CAO and parish legal team.
 EXHIBIT "CPD" Note: All color notations are by the Chamber PAC Task Force

Page. 1

ST. TAMMANY PARISH GOVERNMENT SALES TAX DISTRICT 3 CALCULATION OF FUNDS AVAILABLE FOR CAPITAL AND DEBT SERVICE ON NEW BONDS - BASED ON THE 2025 ADOPTED BUDGET			
TOTAL SALES TAX COLLECTION	90,729,850		
LESS: SHERIFF'S COMMISSION (1.15% of collection)	(1,044,000)		
NET SALES TAX COLLECTION	89,685,850		
PARISH GOVERNMENT SHARE	59,879,256	14,560,000	15,246,595 CRIMINAL JUSTICE SYSTEM (17% MAX)
PLUS: STATE ROAD FUND, OTHER TAXES, INTEREST	4,793,581		
TOTAL PARISH REVENUE	64,672,837		
LESS: OPERATIONS/MAINTENANCE	(34,699,965)		
EXISTING DEBT SERVICE	(6,718,738)		
COST ALLOCATION PLAN CHARGES	(6,427,106)		
ELECTION COSTS	(210,000)		
TOTAL CURRENT EXPENDITURES	(48,055,809)		
TOTAL AVAILABLE FOR "PAY AS YOU GO" CAPITAL AND DEBT SERVICE ON NEW BONDS:	16,617,028		
POTENTIAL ANNUAL DEBT SERVICE ON \$60M DEBT ISSUE	(4,000,000)	(OVER A 25 YEAR TERM, LA R.S. 39:523)	
TOTAL AVAILABLE FOR "PAY AS YOU GO" CAPITAL	12,617,028		

Chamber PAC Corrections Based on the 2025 adopted STPG budget with the 100 Public Works Revenue - Sales tax for Capital (\$33,081,750) that was left out by the Department of Finance added into their calculations based on the adopted 2025 budget, pg. 39. See Exhibit 1 above.	
Net STD#3 after Sheriff collection fee	\$89,685,805
GMAS 6 cities portion of STD#3 funds	-\$14,560,000
Criminal Justice Funding 17%	-\$15,246,595
STD#3 portion to STPG	=\$59,879,258
Other revenue	+4,793,581
Sub total Parish Revenue	= \$64,672,837
less Sales Tax Revenue 2025 budget	-\$33,081,750
Total Parish Revenue	=\$31,591,087
Less Operations Maintenance	(\$34,699,965)
existing Debt Service	(\$6,718,738)
cost allocation plan charges	(\$6,427,106)
General Expenditures 2025	(\$6,427,106)
Budget page 39 exhibit 1 above	
Election costs	(\$210,000)
Total Current Expenditures	(\$48,055,809)
Total available for "Pay as you go"	= (\$16,464,722)
Capital and Debt service on new bonds	
Potential annual debt service on 50M debt issue	+(\$4,000,000)
Total "pay as you go" Capital at a loss.	= (\$20,464,722)

By STP Sheriff, distributed by Sheriff directly to 6 cities and Cooper administration individually

Dept 460 Public Works

Listed as "general expenditure" in 2025 adopted budget refer to comments in Exhibit 2 above and Bates stamp STPGRR11974-001054

adopted 2025 budget revenue left out (\$33,081,750) but should not have been

SOURCE: 2025 ORIGINAL ADOPTED BUDGET FOR FUND 100, PUBLIC WORKS
 PREPARED BY: DEPARTMENT OF FINANCE, AS OF 01/18/2025

COST ALLOCATION METHODOLOGY CONCERNS

CFO Statement at 9/18/25 Meeting:

- NO review by supervisor or department head as per CFO
- NO sign-off for departmental cost allocation charges as per CFO
- CFO state she is the sole person responsible for entering information into the third-party formula
- Former high-ranking whistleblower parish official comments that a past Parish President had a strict documenting, reporting, and approval process in place for their department to have Cost Allocated funds assigned to STD3 Dedicated Tax Fund.

SUMMARY CALCULATION

Of \$75,125,850 received by Administration:

- Departmental costs & pass-throughs: \$51,067,900 accounts for (68%) of the received STD3 Dedicated Tax
- Public Works total budgeted to spend \$4,829,171 directly on "small infrastructure projects and drainage repairs under \$100K")

Historical Reality: Cooper Administration spent 25-35% of available STD3 funds on actual infrastructure (2020-2024 average: \$25,360,844)

Source: Adopted 2025 budget pages 39, 141; Bates stamp STPGPRR11974-003972

KEY EXHIBITS REFERENCED

- **Exhibit 1:** Adopted 2025 Budget page 39 - General Expenditures breakdown
 - **Exhibit 2:** Campaign Pitch Deck cost allocation comparison
 - **Exhibit CPD:** Complete Campaign Pitch Deck dated 1.18.2025
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All data sourced from St. Tammany Parish Government public records requests, adopted 2025 budget documents, and Campaign Pitch Deck confirmed authentic by CFO Annie Perkins.