

# IMPORTANT FACTS ABOUT THE TAX



## AN INVESTMENT IN PUBLIC SAFETY

**St. Tammany is one of Louisiana's  
safest parishes.**

The parish remains safe because our Sheriff, District Attorney and Judges work collaboratively.

A VOTE YES approves four-tenths of a penny to be dedicated exclusively to properly funding our criminal justice system.

Four-tenths of a penny will raise \$22.2 million of the criminal justice system's \$30 million operating budget.

A VOTE NO prevents parish government from having the ability to continue to fund the criminal justice system after March 2022.

A well-functioning criminal justice system is critical to the serenity and quality of life of this parish.



For more information  
about this tax, visit:  
**[keepsttammanysafe.org](http://keepsttammanysafe.org)**  
or scan the QR code

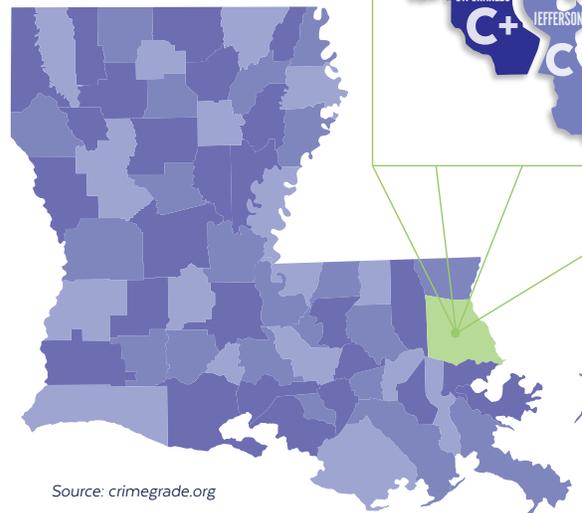
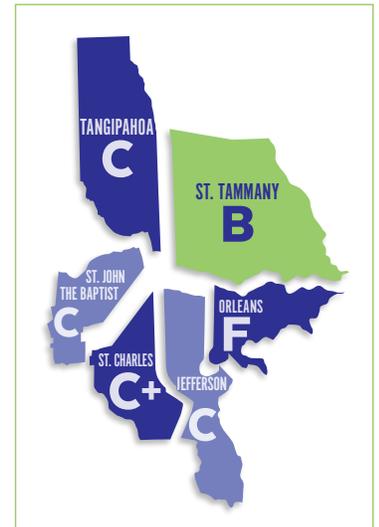
### ON THE BALLOT

#### PROPOSITION (SALES TAX)

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### Crime Rates for Nearby Parishes

St. Tammany Parish  
has the lowest crime  
rate of all nearby  
parishes with a B  
grade rating.



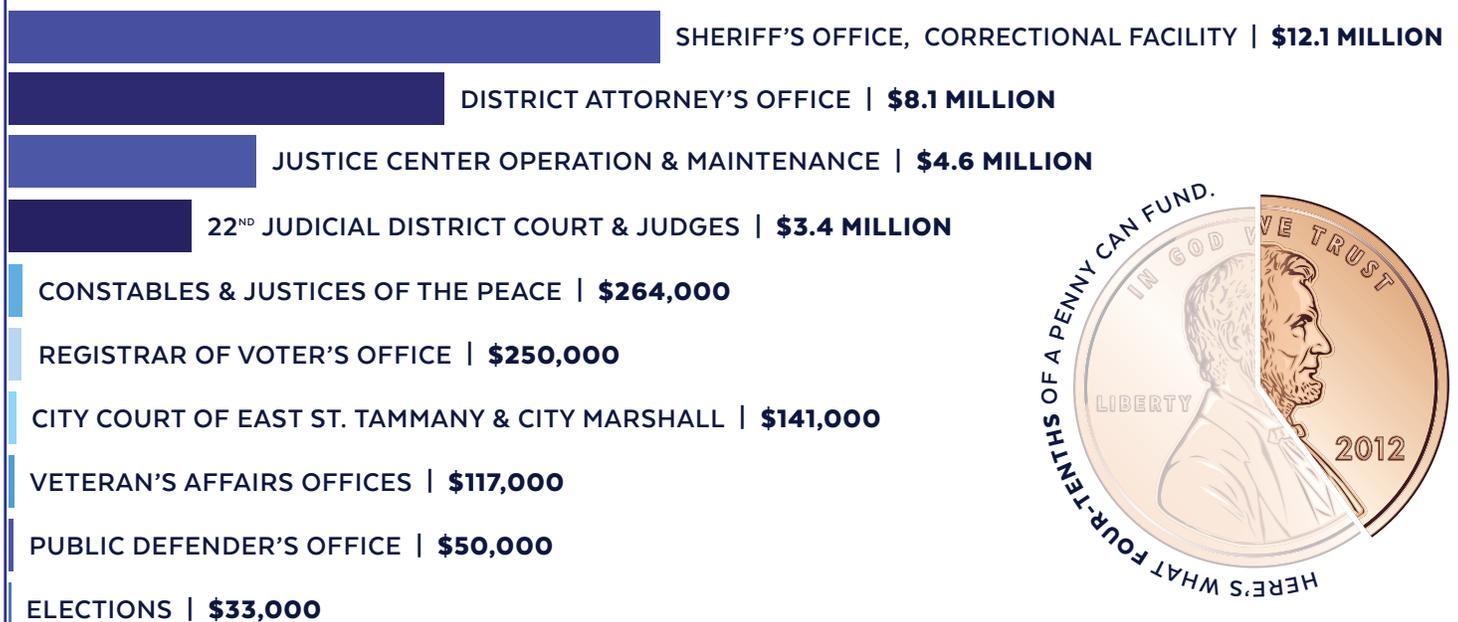
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## HOW WILL FOUR-TENTHS OF A PENNY BE SPENT?

Each year, funds will be budgeted for state mandated agencies depending on their priorities and needs.

Here's a breakdown of historical expenditures:



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Each year, the Parish will follow its standard budget process with each agency or department submitting a budget request for funds needed to operate successfully. Public hearings will be held, and the Parish Council will review all comments before adopting a budget based on priorities and needs.

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# IMPORTANT FACTS ABOUT THE TAX



## HOW HAS THE LOSS OF CRIMINAL JUSTICE FUNDING DEPLETED THE FUND BALANCE?

### What is a Fund Balance?

Think of the fund balance as the money the parish holds in reserve to cover the cost of services or government during unexpected deficits. Hurricanes, pandemics, and economic downturns all affect the fund balance. Some call it rainy day funds, other call it budget stabilization funds. It is like your savings account; money set aside to cover funds not in your checking account but necessary.

### How does the Parish determine how much needs to be in the fund balance?

The Parish has the following policies for maintaining a minimum fund balance based on the major funding source of the fund:

FUND	POLICY
General Fund	4 months of expenditures prior to any cost recovery, plus two million for cash flow for grants and one million for contingencies
Public Works	3 months of gross revenue
Drainage	1 year of gross revenue
Environmental Services	3 months of gross revenue
Public Health	1 year of gross revenue
Animal Services	1 year of gross revenue
Economic Development	3 months of gross revenue
Hwy 21 Economic Development Sales Tax District	3 months of gross revenue
St. Tammany Parish Coroner	1 year of gross revenue
Lighting Districts	1 year of gross revenue
Debt Service Funds	In accordance with bond ordinances
Tammany Utilities	3 months of gross revenue
Development	3 months of gross revenue
Internal Service Funds	100% restricted for repairs and maintenance

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## HERE'S HOW MUCH THE FUND BALANCE HAS BEEN DEPLETED WITHOUT THE SALES TAX FUNDING:

2018	\$17,371,792
2019	\$13,422,953
2020	\$7,933,298
2021	\$1,477,709
2022 <i>(projected)</i>	\$0 by March

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# IMPORTANT FACTS ABOUT THE TAX



**DESPITE OUR POPULATION EXPLOSION,  
THIS SALES TAX PROPOSAL TO FUND  
OUR CRIMINAL JUSTICE SYSTEM IS LESS  
TODAY THAN IT WAS IN 1980.**

*Data was prepared based on the population estimates available on the Census Bureau's website.*

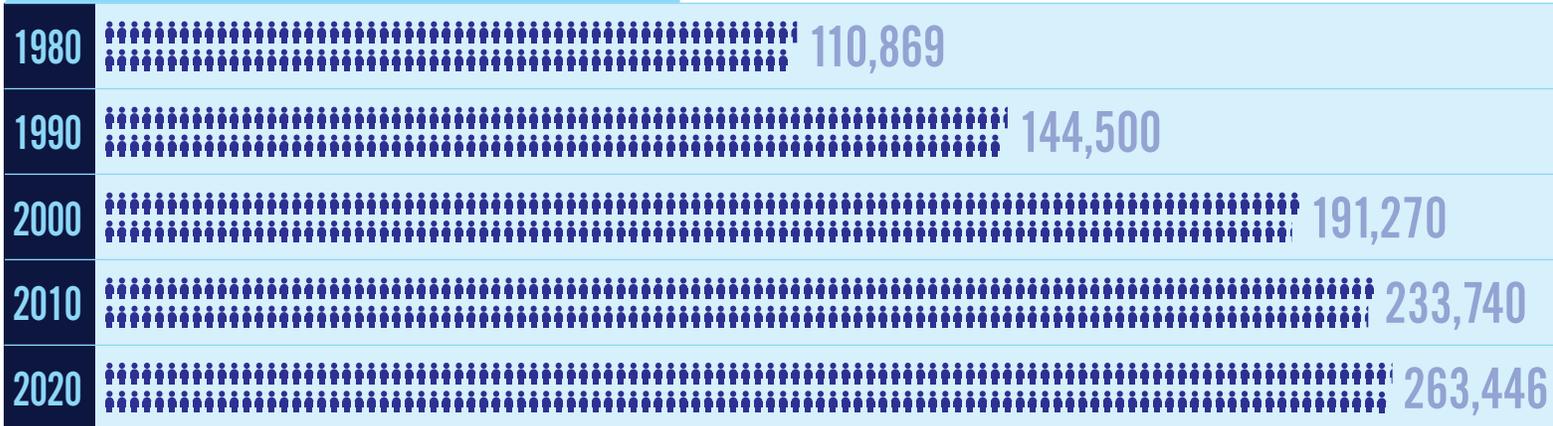
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## ST. TAMMANY PARISH POPULATION

= 1,000 PEOPLE



### PREVIOUS TAX



FROM 1980-2017  
THE SALES TAX WAS  
**0.5%**  
(a combination of 2 sales taxes)

### PROPOSED TAX



THE PROPOSED TAX IS  
**0.4%**

IN 2020 THE POPULATION IN  
ST. TAMMANY PARISH WAS

**2.38**  
TIMES GREATER  
THAN IN 1980

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PAID FOR BY ST. TAMMANY PARISH GOVERNMENT



# IMPORTANT FACTS ABOUT THE TAX



## DO WE NEED TO FUND CRIMINAL JUSTICE?

# YES

### Here's 6 Reasons Why:

#### 1. IT'S THE LAW

Louisiana law requires parishes to pay for agencies including the District Attorney's Office, the Sheriff's Office/Correctional Facility, the 22nd Judicial District Court judges and staff, and various criminal justice offices, including Constables, Justices of the Peace, City Court, and more.

#### 2. FUNDING CRIMINAL JUSTICE COSTS \$30 MILLION

The cost to parish government to cover these mandated expenses exceeds \$30 million.

#### 3. A SALES TAX GENERATES \$22.2 MILLION & PARISH GOVERNMENT WILL COVER THE ADDITIONAL \$8 MILLION

The proposed sales tax will generate \$22.2 million with parish government funding the remaining expenses.

#### 4. PARISH GOVERNMENT HAS CUT EVERYTHING POSSIBLE

The administration has cut more than \$16 million in expenses, and any further cuts would significantly impact vital services.

#### 5. AN INDEPENDENT REVIEW OF PARISH SPENDING CONFIRMS #3 AND #4

An independent Revenue Review Advisory Committee of area business leaders pored over the budget in 11 sessions and over 20 hours of scrutiny before determining that nothing more could or should be cut.

#### 6. CRIME KNOWS NO BOUNDARIES

Crime impacts everyone, residents, business owners, and visitors alike. Everyone, including visitors, should share in the expense. For every sales tax dollar generated, 40 cents comes from visitors. These funds are exclusively dedicated to keeping St. Tammany safe.

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## WHY A SALES TAX AND NOT A PROPERTY TAX?

### Findings of the St. Tammany Revenue Review Advisory Committee

# 1

#### **This is a criminal justice tax and crime knows no boundaries.**

A sales tax is shared by all residents and visitors alike. This is a small investment toward protecting life and property. This is four-tenths of a penny in sales tax dedicated to criminal justice.

# 2

#### **Community and business leaders support sales tax funding.**

An independent Revenue Review Advisory Committee of community and business leaders pored over the budget in 11 sessions and over 20 hours of scrutiny, and recommended the parish fund criminal justice through a sales tax.

# 3

#### **Action must be taken.**

Without the sales tax, we are depleting our parish fund balance to zero. We are heavily invested in funding a strong education system equaling 44% of our property taxes. To generate \$30 million needed for criminal justice, the parish would have to levy a 9 mil tax. Four-tenths of a penny is the most acceptable course of action, avoiding more property tax that would burden our property owners.



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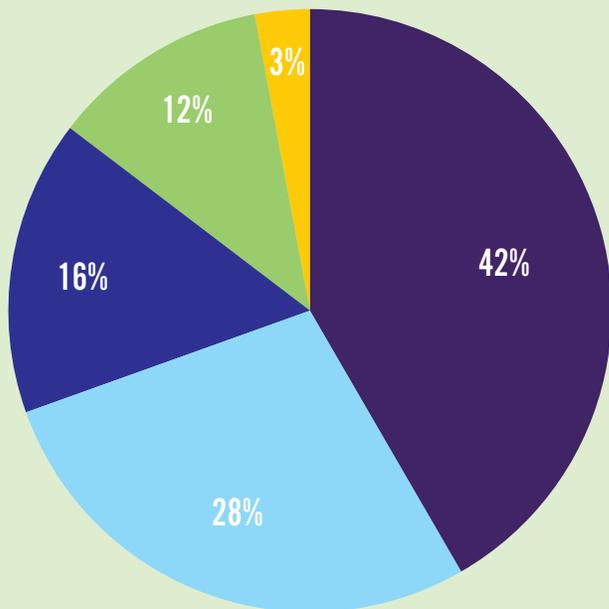
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## WHAT IS DIFFERENT ABOUT THIS TAX?

Unlike previous tax initiatives, this one has been narrowed to fund critical operations of the criminal justice system. This is not a tax for new construction or major capital upgrades.

### HOW HAS THE MONEY BEEN DEDICATED?



- SHERIFF'S OFFICE, CORRECTIONAL FACILITY
- DISTRICT ATTORNEY'S OFFICE
- JUSTICE CENTER OPERATION & MAINTENANCE
- 22ND JUDICIAL DISTRICT COURT JUDGES & STAFF
- OTHER STATE MANDATED AGENCIES

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#### 1. NO NEW PARKING GARAGE

In the first request for funding, the former administration then spoke openly about using funds to pay for construction of an additional parking garage. This administration has written the proposition to "solely" fund criminal justice operations and state mandated costs.

#### 2. NO MORE STORAGE FACILITY

In the first and second request for funding, the former administration then floated the possibility of building out more space for storage. Again, this administration has written the proposition to "solely" fund criminal justice operations and state mandated costs.

#### 3. 97% CRIMINAL JUSTICE FUNDING, 3% STATE MANDATED AGENCIES

It costs \$30 million annually to operate a well-functioning criminal justice system that keeps St. Tammany safe. This tax funds criminal justice and prevents St. Tammany Parish Government from completely depleting its reserve fund.

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## COULD CASINO REVENUE COVER THE COST? NO!

### 1. \$3 MILLION IN NEW PROJECTED TAXES IS ONE-TENTH OF WHAT IS NEEDED

Even the most successful casino would only contribute approximately \$3 million in taxes to parish government. That is nowhere close to the \$30 million needed to properly fund our criminal justice system.

### 2. FLUCTUATIONS IN GAMING REVENUE ARE SIGNIFICANT

Economic conditions have a statistically significant effect on casino revenue. Also, the ever changing industry is becoming more diluted by new gaming platforms being invented regularly.

### 3. THERE ARE NO GUARANTEES THAT VOTERS WILL APPROVE A CASINO

The casino vote will take place in December. Government cannot allocate funding on a projection of the vote outcome.



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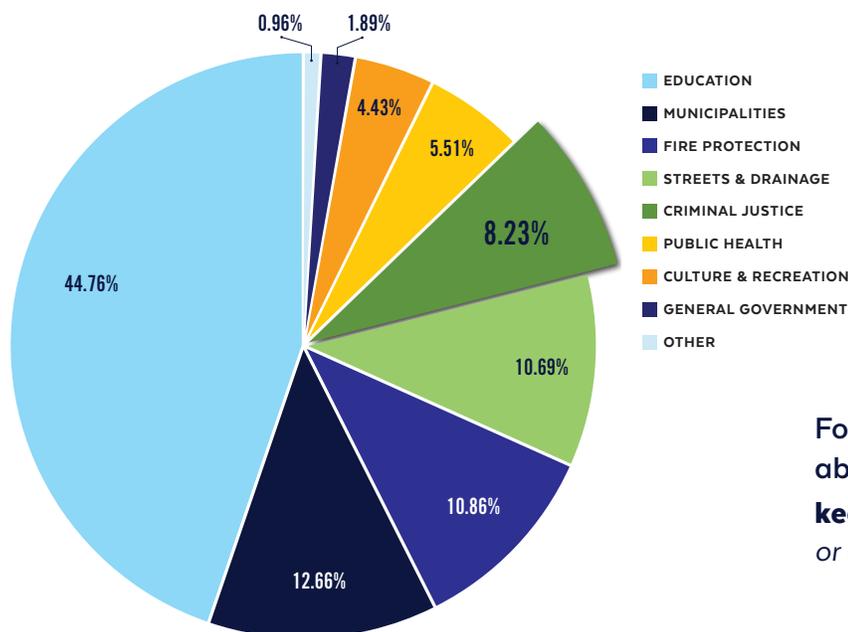


## THIS IS A QUALITY OF LIFE TAX

Long ago St. Tammany voters decided to invest heavily in developing the state's finest education system. Almost 45% of our property taxes are dedicated to education. However, our serenity and safety are just as precious to us in St. Tammany. This tax keeps our parish safe because it will keep our Sheriff, District Attorney and Judges working together to fight crime.

Four-tenths of a penny will keep our superior quality of life.

## HERE IS HOW THE 2020 SALES & PROPERTY TAXES WERE USED



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