



St. Tammany CHAMBERPAC Comprehensive Report & Response to Parish President Cooper's September 24, 2025, Press Release

A Fact-Based Analysis of Misleading Statements and Questionable Use of Sales Tax District 3 Dedicated Funds

Executive Summary

This comprehensive report documents the St. Tammany CHAMBERPAC's detailed response to Parish President Mike Cooper's September 24, 2025, press release, which attempted to refute the CHAMBERPAC's September 23, 2025, investigative findings regarding the misuse of Sales Tax District 3 (STD3) dedicated funds, hereinafter referred to as "STD3 Dedicated Taxes". Through documented evidence, whistleblower-submitted parish documents, and President Cooper's own financial records, this report demonstrates a pattern of misleading communications, questionable budget practices, and concerning use of dedicated tax funds intended for roads, bridges, and drainage infrastructure.

The evidence presented herein reveals that President Cooper's Administration has consistently underfunded the very infrastructure projects that STD3 Dedicated Taxes were intended to support, while simultaneously allocating significant portions of these funds to administrative costs, departmental overhead, and other expenses. Moreover, this necessary and factual information was not presented to voters, business groups, including the CHAMBERPAC, and the many individuals supporting the STD3 Dedicated Tax rededication and extension ballot before the failed vote on Criminal Justice Funding.

It is important to note that the CHAMBERPAC Board of Directors fully supported both the creation of the CHAMBERPAC Task Force and the subsequent release of the September 23, 2025, Press Release. Notably, only 2 members of the current board remained from the prior board that did not support President Cooper's reelection.

CHAMBERPAC Response to President Cooper's Opening Statement

President Cooper's Statement: "Dear Community Leaders, I write to you today, both as your Parish President and as a citizen deeply disappointed in a local business group, which once was a force for good but has since gone rogue. Earlier today, a press release was distributed that contained false representations of the use of your tax dollars. The CHAMBERPAC, the political arm of the St. Tammany Chamber of Commerce, is clearly guided by personal political beliefs under the

guise of 'good for business,' and is intentionally misleading our community. Since this organization used 'We Can Handle the Truth' in their letterhead, please allow me to walk you through the truth."

CHAMBERPAC Response: There is an apt quote by the Honorable Senator John Kennedy that resonates with President Cooper's press release in response to the CHAMBERPAC's statement regarding his handling of STD3 Dedicated Taxes, and his rededication campaign for up to 17% of STD3 dedicated tax revenues. Before directly addressing Parish President Cooper's provocative and baseless response to the CHAMBERPAC press release, we believe this quote is fitting: "Now some politicians lie because it's useful. Maybe George Washington could not tell a lie, but every politician since has mastered the skill."

In President Cooper's response to the CHAMBERPAC press release dated September 23, 2025, Parish President Cooper has asked community leaders to accept what he refers to as the truth. What Cooper is really asking community leaders to do is believe his version of the truth.

The CHAMBERPAC stands behind its remarks in the September 23, 2025 press release and will present documented, transparent, and truthful information herein that addresses President Cooper's politically misleading response. The information we will provide will include whistleblower-submitted parish documents confirmed as authentic by Cooper's CFO, financial documents from Cooper's own Administration, and direct quotes from the Parish President.

CHAMBERPAC Response to President Cooper's Statement on Revenue Figures

President Cooper's Statement: "St. Tammany Parish Government receives \$90 million annually from Sales Tax District #3. About \$1 million goes to Sheriff's tax collections and \$14 million goes directly to the municipalities for infrastructure projects in their St. Tammany Parish cities, which also benefits our citizens."

CHAMBERPAC Response: Since President Cooper took office, the annual amount from STD3 Dedicated Taxes actually spent by his Administration on roads, bridges, and drainage infrastructure has been egregiously underfunded compared to the \$90 million per year he implied is spent by his Administration before the March 29, 2025 rededication election in unincorporated St. Tammany Parish.

Here's the truth:

These are the actual total STD3 Dedicated Taxes spent by the Cooper Administration annually since he took office:

Year	Actual STD3 Dedicated Tax Spending on Infrastructure
2020	\$28,352,238
2021	\$13,548,890
2022	\$24,453,742
2023	\$33,336,157

Year	Actual STD3 Dedicated Tax Spending on Infrastructure
2024	\$26,872,795

Source: President Cooper's records via Public Records Request (PRR). See Bates stamp STPGPRR11974-003972.

Parish President Cooper presented to the CHAMBERPAC Board and the public that voting "yes" on his March 29, 2025, rededication of up to 17%, amounting to \$15,246,595 from STD3 Dedicated Taxes, to pay for the DA, judges, parish jail, and justice center from the \$90 million annual fund, would enable his Administration to "fully fund public safety and fully fund major infrastructure." Given President Cooper's historical spending of STD3 Dedicated Tax funds on roads, bridges, and drainage infrastructure, one can only wonder whether the public or community leaders of St. Tammany believe that President Cooper was truthful in his campaign mail advertisements (Bates stamp STGPRR 11974-003869), which claimed that the March 29 tax restructure vote "prioritizes money already collected and fully funds major infrastructure projects."

Document Source: Whistleblower (former parish official). The document we referred to as the "Campaign Pitch Deck" was received 8/10/25 by the task force and authenticity confirmed by Annie Perkins, CFO at the 9/18/25 CHAMBERPAC task force meeting; Exhibit CPD dated 1.18.2025

What Parish President Cooper failed to disclose to the public and organizations like the CHAMBERPAC during his 2025 "vote yes" campaign for the STD3 Dedicated Tax rededication was that his Administration has contracts (Growth Management Agreements—GMAs Bates ## 11974-000002 - 000946) with **six cities outside STD3 Dedicated Tax area**. These agreements require the STD3 Dedicated Tax Collector - the St. Tammany Parish Sheriff, to pay \$14,560,000 of the \$90.7 million in STD3 Dedicated Tax funds directly to those six cities located outside of the dedicated tax collection area! This arrangement reduces the amount of STD3 Dedicated Tax funds that the Cooper Administration has available to spend on roads, bridges, and drainage infrastructure in unincorporated St. Tammany Parish until the GMAs expire.

The CHAMBERPAC task force discovered a \$14.5 million cash payment to the six cities from STD3 Dedicated Taxes, which are located outside of the STD3 Dedicated Taxes collection area, during a meeting with the Parish President, CAO, CFO, and parish legal counsel on May 2, 2025. During this meeting, Parish **President Cooper informed the task force that for the first time, "his Administration does not receive, disburse, or have any oversight regarding how the six cities actually spend the \$14,560,000 in STD3 Dedicated Taxes received from the sheriff."** Of the 4 meetings between the Task Force and the Parish Administration, President Cooper only attended this first meeting.

The Task Force asked President Cooper to explain how a significant portion of the funds could be allocated outside the designated tax collection area. **President Cooper attributed this responsibility to the Bond Counsel for including the phrase "funds used for the benefit of STD3. This inclusion allows the Parish Administration to enter into the Growth Management Agreements that redirected \$14.5 million annually to the six cities."**

President Cooper has spent five years greatly underutilizing STD3 Dedicated Tax funds for roads, bridges, and drainage infrastructure. Given this track record, and considering that the Parish Administration does not oversee how the **six cities spend these funds**, it is understandable that

taxpayers may be hesitant to support the tax renewal without greater restrictions on how the Parish Administration utilizes the revenue.

It is our opinion that taxpayers paying STD3 Dedicated Taxes would not approve the tax collection today if they understood that the Administration uses the \$14.5 million as a means to persuade the incorporated cities not to annex areas of unincorporated St. Tammany into their city limits. While the Task Force met with a few mayors from the six cities to inform them that this topic was raised by President Cooper, the Task Force made it clear that its mandate was solely to investigate how the Cooper Administration was spending the STD3 Dedicated Tax dollars it received.

On August 15, 2025, the CHAMBERPAC Task Force received from a whistleblower — a high-ranking former parish elected official — what we now refer to as President Cooper's "Campaign Pitch Deck" (dated 1/18/25). It is the Task Force's understanding that the Campaign Pitch Deck contained documents that we understand President Cooper shared with Parish Council members and others to gain support for the STD3 Dedicated Tax rededication to fund the DA, judges, parish jail, and Justice Center.

What concerned the Task Force was that the adopted 2025 budget, on page 39 – Exhibit 1 under Section 2 labeled "The Special Revenue Funds are adopted as follows, 100 Public Works Fund," lists **\$6,637,106 (Exhibit 1) as "General Expenditures."** According to the Campaign Pitch Deck, that total is composed of "cost allocation plan charges \$6,427,106" and "election costs \$210,000," **(Exhibit 2)**, which includes the incorrect 2025 budgeted departmental **cost allocated from the 100 Public Works Fund. The adopted budget contains no footnote or explanation for redirecting (8) administrative departments' cost allocated to the STD3 Dedicated Tax fund aka 100 Public Works. Was this done intentionally?**

EXHIBIT 1

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

The Finance Department CFO confirmed during the September 18th meeting with the Task Force that the Campaign Pitch Deck whistleblower document sourced its information from President Cooper's adopted 2025 budget. However, the "Cost Allocation Plan Charges," (Exhibit 2), including the specific costs for (6) of the (8) administrative departments, do not appear in the adopted budget at the reported amounts; rather, they appear at higher amounts. Furthermore, the adopted 2025 budget does not list "Capital Project Admin" nor does it show \$1,134,068 as a cost allocation plan charge.

Campaign Pitch Deck Cost allocation vs. adopted 2025 budget "Cost Allocated" (pg.141):

Department/Allocated Name	Campaign Pitch Deck	Adopted 2025 Budget	Difference
Technology	\$1,724,026	\$2,161,644	+\$437,618
Capital project admin	\$1,134,068	No Dept. name or 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
Human Resources	\$385,674	same amount	\$0
CAO/Risk	\$357,766	\$456,859	+\$99,093
Parish President	\$347,016	\$461,255	+\$114,239
Facilities Mgmt.	\$161,004	same amount	\$0
Public Information Office	\$155,735	same amount	\$0
Total	\$6,427,106	\$8,129,708	Short: \$1,702,602

EXHIBIT 2 "CAMPAIGN PITCH DECK"

EXHIBIT 2

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	
	\$ 6,427,106		

Election costs are for the expenses charged by the Secretary of State's office for items on the ballot.

\$ 210,000

Page 2

The Campaign Pitch Deck (**Exhibit CPD**) shows that if up to 17% of STD3 Dedicated Taxes were reallocated, the adopted 2025 budget would have produced a (\$20,464,722) deficit for the Public Works Department while funding only \$4,820,171 of work on STD3 Dedicated Taxes for roads, bridges, and drainage infrastructure. Excluding the (\$33,081,750 Exhibit 1) that Annie Jenkins said were already spent during the September 19, 2025, Task Force meeting, the results are still poor. **Of the \$34,699,965 in Public Works funds shown in the Campaign Pitch Deck, only the budgeted \$4,820,171 — a 13.8% return on a \$34.6M investment —** would be spent by the Public Works Department on roads, bridges, and drainage, leaving an unimpressive \$12,617,028 available for major infrastructure work in unincorporated St. Tammany.

EXHIBIT CPD

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	90,728,850		
LESS: SHERIFF'S COMMISSION (1.15% of collection)	(1,044,000)		
NET SALES TAX COLLECTION	89,685,850		
By STP Sheriff, distributed by Sheriff directly to 6 cities and Cooper administration individually			
PARISH GOVERNMENT SHARE	59,879,256	14,560,000	15,246,595
PLUS: STATE ROAD FUND, OTHER TAXES, INTEREST	4,793,581		
TOTAL PARISH REVENUE	64,672,837		
adopted 2025 budget revenue left out (\$33,081,750) but should not have been			
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 \$50M 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		
SOURCE: 2025 ORIGINAL ADOPTED BUDGET FOR FUND 100, PUBLIC WORKS PREPARED BY: DEPARTMENT OF FINANCE, AS OF 01/18/2025			
			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.
			CRIMINAL JUSTICE SYSTEM (17% MAX)
			TAX SHARING WITH MUNICIPALITIES (APPROX 16.2%)
			Dept 460 Public Works
			Listed as "general expenditure" in 2025 adopted budget refer to comments in Exhibit 2 above and Bates stamp STPGRR11974-001054
			\$89,685,805
			Net STD#3 after Sheriff collection fee
			-\$14,560,000
			GMAS 6 cities portion of STD#3 funds
			-\$15,246,595
			Criminal Justice Funding 17%
			=\$59,879,258
			STD#3 portion to STPG
			+4,793,581
			Other revenue
			= \$64,672,837
			Sub total Parish Revenue
			less Sales Tax Revenue 2025 budget
			= \$31,591,087
			Total Parish Revenue
			Less Operations Maintenance
			existing Debt Service
			cost allocation plan charges
			General Expenditures 2025
			Budget page 39 exhibit 1 above
			Election costs
			Total Current Expenditures
			= (\$16,464,722)
			Total available for "Pay as you go"
			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)

CHAMBERPAC Response to President Cooper's Statement on Legal Requirements

President Cooper's Statement: "We are legally required to report factual numbers. We will not break the law."

CHAMBERPAC Response: The CHAMBERPAC is thrilled that President Cooper publicly acknowledges his Administration's legal responsibility to provide factually accurate financial reports. With this acknowledgment, President Cooper should have no objection to the Parish Council **engaging an outside forensic auditor** specializing in government oversight of departmental cost allocated and interfund charges, particularly regarding all actual costs taken out from dedicated tax sources such as STD3 Dedicated Tax. We believe this would be an excellent first step toward restoring the public's trust in how STD3 Dedicated Tax funds are used before they come up for renewal.

A key insight that informed this statement arose during the CHAMBERPAC Task Force meeting on September 18, 2025, which President Cooper did not attend. During this meeting, we consulted with his CFO, CAO, and several attorneys from the STD3 dedicated tax. The task force specifically inquired about how department cost allocations and interfund charges for parish employee time are recorded, signed off by a supervisor, reviewed, and approved prior to these costs being deducted from STD3 Dedicated Tax funds. The answer we received from the Parish Administration's CFO indicated that there is no review by a supervisor or department head or sign-off for these charges. CFO Perkins stated that she is the only person responsible for entering this

information into a formula provided by a third party by task, which calculates the amounts to be charged.

This approach seems highly subjective for documenting the work performed by departments across the parish, which account for 55% of the STD3 Dedicated Tax received by the Administration, and are allocated to STD3 Dedicated Taxes. A former high-ranking parish Administration whistleblower informed the CHAMBERPAC task force that they were required to keep time and travel records whenever they worked on behalf of the STD3 Dedicated Tax fund and Department 460 Public Works, contradicting what the task force was told by the Cooper Administration's CFO.

Examples of Intentionally Deceptive Financial Reporting

President Cooper said, "We are legally required to report factual numbers. We will not break the law." Yet in our view, his Administration's financial reports appear to be deceptive to taxpayers. The report includes several examples we consider misleading:

1. **Hidden Administrative Costs:** On page 39 (Exhibit 1 & 2) of the adopted 2025 budget, under STD3 Dedicated Tax, aka 100 Public Works Fund, the Cooper Administration lists "General Expenditures" of \$6,637,102. However, we noted that this amount includes Cooper's Administrative departments — including the Office of the President — totaling \$6,427,102. **The departmental "cost allocations" hidden within the General Expenditures drawn from the STD3 Dedicated Tax Fund, aka 100 Public Works Fund, should have been listed individually, as the Department of Public Works, Engineering, and other departments are in that section.**
2. **Misleading Fund Naming:** Why call the Sales Tax District 3 dedicated tax fund — which is dedicated to roads, bridges, and drainage infrastructure — the 'Public Works Fund'? Why not simply call it the Sales Tax District 3 Dedicated Fund so the public clearly understands where the funding is generated and what it is being spent on?
3. **Misleading Funding sources listed within departmental budgets overviews in the adopted 2025 budget, with 3 departments calling the same tax funding source, STD3 Dedicated Tax, 3 different names. Intentionally deceptive? You bet!**

Planning and Development Funding Source: "**Coastal Environmental** – Sales tax levied at 2% for 25 years, from 12/1/06 to 11/30/31." (pg.200)

Homeland Security & Emergency Ops Funding Source: – "**Public Works** Sales tax levied at 2% for 25 years, from 12/1/06 to 11/30/31." (pg.190)

Engineering Funding Source: "**Sales tax District 3** Sales tax levied at 2% for 25 years, from 12/1/06 to 11/30/31." (pg.166)

4. **Underreported Allocations:** President Cooper's campaign pitch deck underreports department allocations to the STD3 Dedicated Tax Fund, aka 100 Public Works Fund. Seven of the ten departments listed—mainly Cooper's administrative departments—total \$1,702,602, less than the adopted 2025 budget (page 141).
5. **Unexplained Interfund Expenditures:** The adopted 2025 budget lists a **\$7,095,184 interfund expenditure for the Department of Public Works with no explanation of**

what it covers. The budget does not break down this amount or explain why the money is coming from the STD3 Dedicated Tax Fund, aka 100 Public Works Fund.

6. **Hidden Technology Costs:** In the adopted 2025 budget, the Department 480 Technology cost of \$1,724,026 (for internet, phones, software, and licenses) is not listed as a separate allocation, despite being included in the Campaign Fund Pitch Deck as part of the administrative departments' total allocation of \$6,427,106. The task force discovered that this Technology amount was instead hidden in the 2025 budget as a General Expenditure of \$6,637,106 (Exhibit 1, 2 & page 39) within the STD3 Dedicated Tax Fund, aka 100 Public Works Fund. Also see (pg. 218) Technology – Department 480, which shows as adopted in the 2025 budget, STD3 Dedicated Tax aka 100 Public Works, cost allocated \$437,618.16.

President Cooper's Campaign Pitch Deck, prepared by his Department of Finance, omitted a crucial revenue amount (-\$33,081,750) from the adopted 2025 budget. When that amount is included, the Campaign Pitch Deck shows that if the rededication had passed, the 2025 Public Works fund would have been short by (-\$20,464,722) by funding up to 17% to the criminal justice system.

CHAMBERPAC Response to President Cooper's Statement on Cost Allocations

President Cooper's Statement: "The CHAMBERPAC claims that 70% of the revenue goes to allocation costs, when in fact, the number is 6%. A stark difference. This funding is for employees to review contracts, manage projects, perform the work, provide information, answer questions and other necessary costs in improving infrastructure, all of which are legal and considered best practices."

CHAMBERPAC Response: There, President Cooper goes again with a politician's take on facts and best practices vs. the crystal clear truth accurately described in the CHAMBERPAC press release 9.23.25 on this topic. Don't be surprised if Cooper's next response is, "don't believe your lying eyes," but rest assured, below the transparent truth shall prevail.

The CHAMBERPAC's exact statement from our previous press release: "Dedicated funds are being drained: Nearly 70% of the STD3 Dedicated Tax revenue is being used to fund significant allocated costs of numerous Parish Departments, including several hundred thousand dollars of cost allocated to the office of the Parish President. Also, these funds are used by the Parish for an account labeled "General Expenses," and the Sheriff distributes dedicated funds to six municipalities within St. Tammany Parish. The ongoing Parish practice of allocating expenses to this dedicated fund is critically reducing funding for roads, bridges, and drainage infrastructure, which the voters were promised when they voted to establish Sales Tax District 3 tax fund."

The Truth About STD3 Dedicated Fund Usage

Of the \$90,729,850.00 STD3 Dedicated Tax generated, President Cooper's adopted 2025 budget actually reflects that his Administration only receives \$75,125,850 in STD3 Dedicated Taxes, aka 100 Public Works Fund for roads, bridges, and drainage. **However, \$51,067,900 — equal to 68% of that revenue — is being used to pay departmental costs and "pass-throughs" (pg.141) rather than direct infrastructure work by President Coopers Administration.** The budget shows \$14,560,000 in "pass-throughs" to six municipalities and \$4,829,171 budgeted for Public

Works infrastructure maintenance (small road and drainage repairs under 100K in cost) and infrastructure supplies (pgs. 210,214,215).

These reallocations significantly reduce funds available for actual road, bridge, and drainage projects that voters expected when the STD3 Dedicated Tax Fund was established. The Cooper Administration's average annual spending from STD3 Dedicated Tax Fund on infrastructure was \$25,360,844 from 2020 – 2024 over the 5 years. **This is confirmed by using President Cooper's own financial reports that nearly 70% (actual 68% see pg. 141) of departmental cost is allocated to STD3 Dedicated Tax Fund, aka 100 Public Works Fund, as specified in the CHAMBERPAC press release of September 23, 2025 and that Cooper's 6% cost allocation is disingenuous!**

Sources: adopted 2025 budget pgs. 39, 141, Exhibit 1& 2, 210,214,215, Bates stamp STPGRR11974-003972

The Questionable Return on Investment

The Cooper Administration, now in its 5th year, owns the questionable ROI from Department 460 Public Works, as illustrated in its adopted 2025 budget. The Public Works department receives cost allocations from STD3 Dedicated Tax Fund, aka 100 Public Works Fund, totaling \$34,925,468 (page 212), which represents 46% of the \$75,125,850 that President Coopers' Administration receives.

Of the \$34,925,468 allocated to the Public Works Department from the STD3 Dedicated Tax Fund, aka 100 Public Works Fund, only \$3,528,000 (pg. 214) is budgeted for infrastructure maintenance (described as "small infrastructure projects and drainage repairs under \$100K") and \$1,292,171 (pg. 215) for infrastructure supplies—totaling just \$4,829,171 for roads, bridges, and drainage infrastructure.

To reinforce this point, here is a direct quote from the Public Works Budget Department 460, page 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."

That represents a dismal 13.8% ROI of the \$34.9 million in dedicated taxpayer funds from the approximately 220,000 hardworking citizens of unincorporated St. Tammany Parish. Only a politician could claim with a straight face that this constitutes best practices.

Complete Breakdown of Departmental Cost Allocations

In full transparency, on behalf of the Cooper Administration, the CHAMBERPAC is providing to the public and community leaders President Cooper's list of adopted 2025 budgeted **"service departmental Cost Allocated to funding source" STD3 Dedicated Tax Fund, aka "for 100 Public Works fund" (Exhibit 3, pg. 141).**

Administrative Departments: DEPARTMENTAL COST ALLOCATED TO FUNDING SOURCE

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
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%
General Expenditures	\$210,000	6%

State Mandated Agencies:

Departments	2025 Budget Cost
District Attorney	\$694,740

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

Total Cost Allocated Depts. and Agencies from STD3 Dedicated Tax Funds, aka Public Works Fund: \$41,337,071

President Cooper's Departmental cost allocated total by funding source STD3 Dedicated Tax, aka 100 Public Works Fund, amounts to \$41,337,071, which represents 55% of the STD3 Dedicated Tax Funds adopted 2025 budget projected to be \$75,125,850.

Department 460 Public Works (page 216) of the adopted 2025 departmental detail budget shows **Interfund Charges of \$7,095,184 with no explanation** of what departments or agencies have done work on roads, bridges, and drainage infrastructure to justify the interfund charges to the STD3 Dedicated Tax Fund, aka 100 Public Works Fund. Like the approximately 220,000 residents of STD3, we have no idea what Parish President Cooper is taking money from dedicated funds for, including in the unexplained and undescribed "interfund charges".

Exhibit 3

ST. TAMMANY PARISH GOVERNMENT 2025 ADOPTED EXPENDITURE BUDGET AFTER OTHER FINANCING USES BY FUND AND FUNCTION, WITH SERVICE DEPARTMENTS COST ALLOCATED TO FUNDING SOURCES													
FUND	000	100	101	102	107	111	112	121	122	123	126	128	129
DEPT# DEPARTMENT	GENERAL FUND	PUBLIC WORKS	DRAINAGE MAINTENANCE	ENVIRONMENTAL SERVICES	JUDICIAL COURTS	PUBLIC HEALTH	ANIMAL SERVICES	HWY 21 ECONOMIC DEVELOPMENT	CULTURE, REC. TOURISM	ECONOMIC DEVELOPMENT DISTRICTS	ST TAMMANY PARISH CORONER	ST TAMMANY PARISH LIBRARY	COAST/ STARC
Administrative Departments													
100 Parish President	7,624	461,255	49,982	22,253	145	19,255	37,187	2,606	2,537	-	2,307	28	1,648
120 Parish Council	23,216	978,627	125,854	20,093	377	4,023	25,567	6,797	2,154	-	6,017	74	4,298
140 Chief Administrative Office	8,783	456,839	47,966	19,866	169	16,764	47,660	3,155	2,368	-	2,518	1,007	1,430
260 Finance	234,972	932,851	108,701	35,491	612	62,487	54,338	18,154	4,906	182	5,997	3,099	4,052
280 Grants	136,703	66,086	62,486	18,319	-	119,430	66,173	6,732	38,695	-	-	-	-
340 Human Resources	116,528	385,674	3,117	22,564	-	29,904	53,785	-	1,560	-	-	-	-
420 Procurement	18,673	429,249	41,623	4,975	-	6,133	13,660	7,216	1,261	-	-	8,570	-
440 Information Office	181,473	355,735	35,683	36,999	157	1,396	56,708	2,831	31,309	-	5,993	-	-
480 Technology	772,117	3,165,644	-	79,902	-	256,322	165,389	1,024	66,238	-	-	-	-
Operating Departments													
160 Animal Services	-	-	-	-	-	-	2,984,009	-	-	-	-	-	-
180 Culture, Recreation and Tourism	-	221,139	-	-	-	-	-	26,769	280,728	-	-	-	-
200 Economic Development	-	-	-	-	-	-	-	77,834	-	2,487,774	-	-	-
210 Engineering	-	3,705,288	-	-	-	-	-	-	-	-	-	-	-
220 Environmental Services	-	-	-	2,429,878	-	-	-	-	-	-	-	-	-
240 Facilities	123,628	161,004	-	-	-	12,043	2,775	1,149,248	25,392	-	-	-	-
300 Health and Human Services	-	-	-	-	-	1,011,558	-	-	-	-	-	-	-
320 Homeland Security and Emergency Ops	-	897,836	-	-	-	56,005	-	-	-	-	-	-	-
360 Permits and Inspections	-	-	-	-	-	-	-	-	-	-	-	-	-
400 Planning and Development	-	939,661	113,660	-	-	-	-	575,000	-	-	-	-	-
460 Public Works	-	28,498,363	436,234	-	-	-	-	-	-	-	-	-	-
490 Utilities	-	-	-	-	-	-	-	-	-	-	-	-	-
000 General Expenditures/Transfers Out	691,241	210,000	-	-	-	-	-	-	-	-	-	-	-
State Mandated Agencies and Other													
620 St Tammany Parish Sheriff/ Jail	9,177,951	-	-	-	-	-	-	-	-	-	-	-	-
700 22nd Judicial District Court	4,221,527	-	-	-	864,250	-	-	-	-	-	-	-	-
710 Public Defender's Office	86,792	-	-	-	-	-	-	-	-	-	-	-	-
720 Assessor's Office	215,781	-	-	-	-	-	-	-	-	-	-	-	-
740 Clerk of Court	1,384,751	-	-	-	-	-	-	-	-	-	-	-	-
760 District Attorney	6,931,100	694,740	128,432	42,153	416	100,677	56,798	10,164	2,399	-	-	-	-
780 LSU Co-op Extension Services	-	-	-	-	-	75,531	-	-	-	-	-	-	-
800 Registrar of Voters	410,226	-	-	-	-	-	-	-	-	-	-	-	-
820 State Environmental Health	-	-	-	37,983	-	-	-	-	-	-	-	-	-
840 LA Department of Veterans Affairs	130,424	-	-	-	-	-	-	-	-	-	-	-	-
860 Ward Courts	327,273	-	-	-	-	-	-	-	-	-	-	-	-
Pass Through STD03-Municipalities	-	14,560,000	-	-	-	-	-	-	-	-	-	-	-
600 St Tammany Parish Coroner	-	-	-	-	-	-	-	-	-	-	7,860,078	-	-
640 St Tammany Parish Library	-	-	-	-	-	-	-	-	-	-	-	70,942	-
660 COAST/STARC	-	-	-	-	-	-	-	-	-	-	-	-	4,987,671
Total	25,198,793	55,897,071	1,153,738	2,770,436	866,125	1,771,518	3,564,239	1,885,530	455,507	2,487,966	7,882,510	83,714	4,999,099

STPGPRR11974-001156

CHAMBERPAC Response to President Cooper's Statement on Employee Adjustments

President Cooper's Statement: "St. Tammany Parish Government has given employees, including the District Attorney's Office, 22nd JDC, and other public safety agencies, cost-of-living adjustments, which are less than the inflationary rate. We must be able to retain employees to perform services that our citizens consider to be critical."

CHAMBERPAC Response: The CHAMBERPAC stands by its statement in the September 23, 2025 press release.

The PAC notes the growth in government size, employee salaries and benefits under this Administration, using infrastructure-dedicated funds. This expansion occurs despite forecasts of underfunding essential services like the District Attorney's Office by as much as 30%.

How do you eat a \$75 million elephant? One bite at a time! Below are direct quotes from various departments' Budget Highlights relating to increased costs.

Public Works "Expenditures increased by approximately 2.9M as compared to the 2024 original budget. The increase was due to additional positions, personnel-related costs, and repairs and maintenance." Key Expenditures other than personnel are the \$4.8M budgeted for roads, bridges, and drainage infrastructure, under 100k plus infrastructure supplies. (pg. 210)

Procurement – Budget Dept 460 – Expenditures increase 44K as compared to the 2024 Original Budget. Increase due to personnel-related costs and vehicle maintenance.

Homeland Security & Emergency Operations – Budget Dept 320 – Expenditures increase 172K as compared to the 2024 Original Budget. Increase due to personnel charges and computer licenses.

CHAMBERPAC Response to President Cooper's Statement on Capital Improvement Budget

President Cooper's Statement: "In 2024 & 2025, our Capital Improvement Budget totaled \$68 million and \$43 million, respectively."

CHAMBERPAC Response: Parish President Cooper continues to use nuanced language around "Capital Improvements." The CHAMBERPAC Task Force was clear in its mission. The Task Force conveyed to the Parish President, CFO, and CAO that our sole focus was to obtain specific financial information regarding the STD3 Dedicated Tax Fund. We further questioned the Parish Administration's past and future handling of those funds specifically related to the 2025 STD3 Rededication Campaign for road, bridge, and drainage infrastructure projects.

President Cooper's Administration's actual 2024 Unincorporated Dedicated District 3 spending on roads, bridges, and drainage infrastructure was \$26,872,795.60, **not** the \$68 million Mr. Cooper would like you to believe (see Bates stamp STPGPRR 003971). This reflects that St. Tammany Parish Government spent barely 29.34% of gross unincorporated STD3 Dedicated Tax Funds (\$91,584,563) on their actual intended purpose in 2024, on roads, bridges, and drainage infrastructure. **President Cooper's own records show his lowest yearly spend of STD3 Dedicated Tax Funds on Roads, Bridges, and Drainage Infrastructure was \$13,548,890.58 (2021) with his highest recorded annual amount of \$33,366,156.03 (2023).**

CHAMBERPAC Response to President Cooper's Statement on 2026 Investment Plans

President Cooper's Statement: "In 2026, we plan to invest \$53 million in our infrastructure."

CHAMBERPAC Response: There you go again, using broad language about what "your plans are." The CHAMBERPAC notes that President Cooper's 2026 budget has yet to be approved by the Parish Council. This report has examined only the STD3 Dedicated Tax Fund spending since the Cooper Administration took office, up to the adopted 2025 budget. The CHAMBERPAC has only referred solely to the STD3 Dedicated Tax Fund; the historical annual spending reported here tells a very different story: this Administration has never spent \$53 million of STD3 Dedicated Tax Funds on roads, bridges, and drainage infrastructure. Even in his best year, the Cooper Administration falls about \$20 million short of the stated "plan (Bates stamp STPGPRR11974-003972)

CHAMBERPAC Response to President Cooper's Statement on Current Projects

President Cooper's Statement: "At this time, there are 379 projects in various stages totaling \$238 million."

CHAMBERPAC Response: The CHAMBERPAC looks forward to the Parish President releasing the list of "379 projects in various stages totaling \$238 million" that are specifically using Sales Tax District 3 Dedicated Funds, including associated costs, and start and end dates of said projects, without a requirement that the public file a public records request. For ease of access, we recommend posting this information on the STPG Department of Finance webpages that source the financials available to the public.

CHAMBERPAC Response to President Cooper's Statement on Recommendations

President Cooper's Statement: "Further, Mr. Delacroix provided a list of four recommendations that we agree are great. We have already been performing those services for the entirety of this Administration."

CHAMBERPAC Response: Actions speak louder than words. We feel even more strongly now than when the four points below appeared in our September 18, 2025, press release that they be taken seriously and have updated the list with an additional point. The Task Force is sympathetic to the pressures that come with being Parish President. In fact, President Cooper likely feels he needs to be perfect at everything in the public eye. The Task Force is hopeful that after reading this entire report, President Cooper can be honest with himself and realize there is a lot of room for improvement within his administration to assure the public he has not lost touch with the serious obligations that come with being the Shepherd of the people's trust and taxes. In that regard, we encourage President Cooper to ensure the following steps are being adhered to within his administration. Lastly, the CHAMBERPAC is here to support and uplift your office if you need counsel from individuals who genuinely want both you and St. Tammany to succeed.

The CHAMBERPAC is urging the Parish Administration to take immediate action:

Cease misleading budget communications and release accurate, specific, and verifiable data about expenses, actual revenue collections, and actual expenditures.

Audit all cost allocations to ensure dedicated infrastructure funds are being used for their intended purposes.

Review all professional contracts, particularly the District 3 Sales Tax Rededication Campaign to determine whether deliverables were met and whether taxpayer funds were properly spent.

Provide detailed, concise language listing each “cost allocated” and “interfund charges” with explanations of how staff time is recorded and approved for each special taxing fund they are being charged to.

Create a Community-led oversight committee, including residents of the dedicated sales tax district 3, to ensure that STD3 Dedicated Tax Funds are utilized correctly and to rebuild public trust.

CHAMBERPAC Response to President Coopers Final Statement

President Cooper’s Statement: “Their actions raise serious concerns about transparency, accountability , and the genuine intent of the Chamber PAC’s leadership. We call upon them to provide our citizens with facts, not cherry-picked numbers to support their side of the story. The truth matters. In a time when trust in public institutions and media bias is fragile, I urge the Chamber PAC to reflect on its mission and recommit to the principles of fairness, inclusivity, and community-centered growth. I also respectfully request a clear and public explanation of how decisions are made, who influences them, and what mechanisms are in place to prevent the thoughts of one or a few to become the official statement of the organization.”

CHAMBERPAC Response: Contrary to President Cooper’s baseless and personal attacks at both the CHAMBERPAC and its Chairman, ALL actions of the CHAMBERPAC have been in full accordance with our Bylaws and have been approved by a vote of the Board of Directors at a properly noticed meeting. These Board-authorized actions include the following:

1. Creation of a Task Force to investigate the Parish Administration’s handling and oversight of STD3 Dedicated funds ;
2. Approval to meet with the Parish Administration to discuss our concerns;
3. Approval to prepare and file six (6) Public Records Requests on May 4, 2025;
4. Approval to issue the Press Release of September 23, 2025, and;
5. Approval to respond to President Cooper’s reply to the CHMABNERPAC press release and to base our reply on the Public Records we obtained that address the expenses, costs, and all “costs allocated” to every dollar received by the Parish Administration from the hard-working citizens and business owners who pay these dedicated taxes in unincorporated St. Tammany Parish

The CHAMBERPAC has serious concerns about the transparency and accountability of the Parish Administration in its handling of STD3 dedicated taxpayer funds. While the Parish President may not appreciate what the official public financial records reveal, he is ultimately responsible for all of them. None of this information has been 'cherry-picked.' All financial information used in this comprehensive Task Force report was produced by the Parish Administration through its Chief Administrative Officer (CAO) and the Civil Division of the Office of the District Attorney. Additionally, the Chief Financial Officer (CFO) confirmed the authenticity of the Campaign Pitch Deck referenced herein.

Lastly, the CHAMBERPAC applauds St. Tammany Parish Council Chairman Joe Impastato for courageously establishing the Government Efficiency Committee, composed of other council members. The CHAMBERPAC is encouraged that our initial press release may have helped raise awareness about the importance of wisely spending STD3 dedicated funds. We urge President Cooper to publicly support this effort and to encourage full participation from his Administration."

Conclusion: A Pattern of Misleading the Public

The evidence presented in this comprehensive response demonstrates a clear pattern of misleading communications and questionable financial practices by the Cooper Administration regarding the use of STD3 dedicated tax funds. Key findings include:

1. **Significant Underfunding of Infrastructure:** Despite collecting over \$90 million annually in STD3 Dedicated Taxes, the Cooper Administration has consistently spent only 25-35% of available funds on actual roads, bridges, and drainage infrastructure.
2. **Hidden Administrative Costs:** Nearly 70% of STD3 Dedicated Tax revenue is diverted to departmental cost allocations, administrative expenses, and pass-through payments to municipalities, contrary to voter expectations when the tax was established.
3. **Misleading Campaign Materials:** The Administration's own "Campaign Pitch Deck" contained underreported cost allocations and omitted crucial financial information that would have revealed budget shortfalls. In fact, the campaign literature includes;
4. **Lack of Transparency:** Budget documents use vague terminology like "General Expenditures" to hide specific departmental allocations, and interfund charges totaling over \$7 million lack any explanation.
5. **Questionable Return on Investment:** The Public Works Department receives \$34.9 million from STD3 Dedicated Tax Funds but budgets only \$4.8 million (13.8%) for actual infrastructure work.

The CHAMBERPAC stands behind its investigation and calls for immediate action to restore transparency and ensure that dedicated tax funds are used for their intended purpose. The citizens of St. Tammany Parish deserve an honest, transparent government that honors the promises made when asking for their tax dollars.

This report is based on documented evidence from public records requests, whistleblower statements, and documents confirmed authentic by the Parish CFO, and the Cooper Administration's own budget documents and financial records.

Media Contact: Trey Berning, Board Member CHAMBERPAC