Financial and Operational Analysis of St. Tammany Parish Mosquito Abatement District (STPMAD)

Introduction

This report examines the organizational structure, as well as the spending and operational practices within the St. Tammany Parish Mosquito Abatement District (hereinafter referred to as "The District"), which operates on an annual budget of $9,934,064.26 funded primarily through dedicated taxpayer-supported property taxes, which is more than any other parish in the state of Louisiana. This review identified several areas where spending decisions and capital investments may not align with the fundamental responsibility to be effective stewards of the taxpayers' money. Notable examples include the purchase of a $4 million helicopter used for only twenty treatment missions in 2024, despite the availability of alternative equipment; a Marsh Master vehicle costing over $200,000 that remains unused; and an almost $8 million in-house laboratory, plus expenses for equipment and lab personnel, that replicates services already available through LSU's accredited facility. The District also budgeted $56,000 for travel in 2025 for just 30 full-time employees, which included a trip to Puerto Rico. Additionally, its salary and benefits structure, including 100% employer-paid health insurance for employees and their families, with total compensation reaching nearly $4 million annually, and tuition reimbursement even for part-time employees, may warrant further evaluation. These findings suggest a possible need for improved oversight and a broader conversation about resource allocation and fiscal responsibility.

1. Legislative History, Legal Authority, and Evolution of the Mosquito Abatement District No. 2

Mosquito abatement services were initiated in St. Tammany Parish in the Slidell and Pearl River areas in 1968. Mosquito Abatement District No. 2 initially consisted of "all of the territory embraced within the Eighth and Ninth Wards of the parish as constituted on September 10, 1968." The Mosquito Abatement District was created by ordinance approved by the St. Tammany Parish Police Jury pursuant to the authority granted to parish governing authorities under Louisiana Revised Statute § 33:7721, which provides:

> The governing authority of any parish may by ordinance create mosquito abatement districts composed of any part or all of the territory lying wholly within the parish. Such districts shall be political and legal subdivisions of the state, with power to sue and be sued in their corporate names.

The purpose of mosquito abatement districts is for the abatement, eradication, and study of mosquitoes and other arthropods of public health importance.[1] Louisiana law also

[1] La. R.S. § 33:7722.

prescribes that the board of the District shall be made up of five members who shall be qualified members of the District.[2] Mosquito abatement district boards of commissioners have the authority to manage and control the affairs of the District, adopt ordinances to further the purposes of the district, purchase and maintain necessary equipment for the eradication or control of mosquitoes, and maintain adequate administrative staff.[3] Districts are empowered to levy and collect a special tax to fund mosquito abatement operations.[4]

In 1985, the Louisiana Legislature adopted special legislation to allow board of commissioners for Mosquito Abatement District No. 2 to "exercise sole authority for determining the manner in which funds of the district may be expended for purposes of mosquito abatement, control, eradication, and study, subject to the approval of the director of the district."[5] The special legislation also gave the St. Tammany District authority to enter into service agreements to provide mosquito abatement services to areas outside of its territorial boundaries.[6]

In 1986, the St. Tammany Police Jury amended the boundaries of the District to include portions of Ward 8.[7] The boundaries of the District were further expanded by action of the Police Jury and approval of taxpayers in the expanded areas in 1993 and 1999.[8]

Upon the adoption of its home rule charter effective January 1, 2000, St. Tammany Parish changed from a police jury form of government to a President-Council Home Rule Charter form of government. As part of its Reorganization Plan, Mosquito Abatement District No. 2 was the only parish-created mosquito abatement entity carried over into the parish under the home rule charter.[9] In 2001, the boundaries of Mosquito Abatement District No. 2 were expanded to be coextensive with the boundaries of St. Tammany Parish to become a parish-wide service district.[10] The District was renamed the "St. Tammany Parish Mosquito Abatement District" by ordinance in 2008.[11]

The Parish ordinance establishing the District have been codified through the adoption of Municode as Sec. 18-31 through Sec. 18-35 of the St. Tammany Parish Code of Ordinances. The ordinances establish the boundaries of the district to be those of the parish, the corporate domicile in Slidell, and the makeup of the board of commissioners. The powers of the District are those powers conferred upon such districts by the constitution and laws of the state and the parish. The only other regulations adopted by the Parish Council specific to the District are requirements for beacon lights on structures higher than 165 feet.

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[2] La. R.S. § 33:7723.
[3] La. R.S. § 33:7724.
[4] La. R.S. § 33:7726.
[5] La. R.S. § 33:7728A.
[6] La. R.S. § 33:7728B.
[7] St. Tammany Parish Police Jury Ord. Series No. 86-726.
[8] St. Tammany Parish Police Jury Ord. Series No. 93-1851 and 99-3217.
[9] St. Tammany Parish Council Ord. Council Series No. 00-0157
[10] St. Tammany Parish Council Ord. Council Series No. 01-0401.
[11] St. Tammany Parish Council Ord. Council Series No. 08-1824.

The parish government's supervision of the District is limited to appointment of its board members – four of whom are appointed by the Parish Council and one of whom is appointed by the Parish President. Pursuant to Art. VI, § 15 of the Louisiana Constitution, the parish governing authority must approve any tax levied[12] or bond issued by the District. However, **parish government has no annual review or budgetary oversight over the District.** Although parish government generally has authority to dissolve any agency or district created by it, the current tax levied by the District would not be transferred to the Parish if the District were dissolved as La. R.S. § 33:7728 provides that the board of the District has sole authority over the funds of the District.[13]

In a recent letter, the District's Executive Director stated, "the Parish Council has no authority to investigate an independent special district and political subdivision of the state of Louisiana like the Mosquito Abatement District which answers directly to the taxpayers." (*See Exhibit 11, Letter from Kevin Caillouet to Councilman Joseph Impastato.)* **Yet, in practice, the District's only real accountability to taxpayers occurs once every millage renewal period, which last occurred in 2016.** In the 2016 election, only 33,070 St. Tammany citizens (19% of registered voters) voted in favor of the millage renewal.[14] If the appointed board fails to exercise conservative fiscal restraint, the sole check on its spending is that infrequent vote by the taxpayers. A board composed of non-elected, non-compensated members is unlikely to provide the level of rigorous oversight required, leaving taxpayers with little understanding of how public funds are actually being spent. A change in the organizational structure of mosquito abatement in St. Tammany Parish (making it a department of Parish Government) would require the parish president to submit an overall budget proposal to the parish council for review and approval, ensuring a proper system of checks and balances. The department requesting the funds, either directly or through the parish president, would also be required to justify its budget to the public annually.

2. <u>Funding:</u>

- **Source:** The District is primarily funded through a dedicated property tax millage approved by the voters. These funds are restricted to mosquito abatement purposes. The District has also stated that it receives some grant funds that supplement its budget.

- **Historical Millages[15]:** In 2016, the District sought a millage renewal of 4.20 mills for a period of ten years. (*See Exhibit 9, St. Tammany Parish Council Resolution Council*

[12] The Parish Council must vote to approve the amount of any proposed millage and to approve putting the millage on the ballot for voters' consideration.
[13] See La. R.S. § 33:1415 and St. Tammany Parish Home Rule Charter Sec. 8-08.
[14] Election records available on the Louisiana Secretary of State Election Results Webpage.
[15] This assessment cycle, one mil is equal to $3.1 million parish wide.

Series No: C-4612.) Historical net ad valorem tax revenue can be seen in *Exhibit 1, Analysis of Audit Reports spreadsheet, line 37.* In 2024, the District received **$9,200,807** in net ad valorem tax revenue. This was an increase of $758,115, or 9%, from the prior year, in spite of the fact that the millage remained the same. Because property taxes are collected based on the previous year's millage rate, the 2024 net ad valorem tax revenue reflects the millage rate set in 2023 of 3.35. According to the St. Tammany Parish Tax Assessor's 2025 Grand Recap, the District is estimated to receive $9,621,546 this year.[16] Past millage rates and subsequent net ad valorem tax revenues are as follows[17]:

Mosquito Abatement District No. 2 Millages and Net Ad Valorem Tax Revenue		
Year Millage Levied	**Millage Rate**	**Ad Valorem Tax Revenue, net**
2019	3.90	$8,513,158 (collected 2020)
2020	3.90	$8,799,079 (collected 2021)
2021	3.57	$7,351,775 (collected 2022)
2022	3.35	$8,442,692 (collected 2023)
2023	3.35	$9,200,807 (collected 2024)
2024	3.10	$9,621,546 (to be collected 2025)

- The District asserts it has lowered its property tax millage every year since 2005 (last renewed at 4.2 in 2016) and is currently collecting at 3.0 mil. (*See Exhibit 40, Facebook Comment by District on Concerned Citizens Page.)* **In fact, the millage rate remained the same from 2019 to 2020 and again from 2022 to 2023. The District is currently collecting at 3.1 and not 3.0.** (*See Exhibit 36k, Minutes of Board of Commissioners Meeting 6/20/24, page 2.)*
- According to the St. Tammany Parish Tax Assessor's website, this year, the District is rolling back its millage rate to 2.27.[18] This rate should generate just over $7 million.

- **Other Revenues:** During 2024, the District had other revenue sources of $312,139. (*See Exhibit 1, Analysis of Audit Reports spreadsheet, line 39*.) This is an increase of 63% from the prior year. The source of these revenues is unknown.

- **Expenses:** For 2025, the District budgeted $9,934,064.26 for total operating and capital expenses (*see Exhibit 7, Treasurer's Report dated August 31, 2025.)* In comparison, a preliminary verbal estimate from a private company indicated that mosquito abatement services could be provided for under $7 million, suggesting a potential savings of

[16] https://stpao.org/wp-content/uploads/2025/04/LA-Tax-Comm-Annual-Report-2024.jpeg
[17] Data for the millage/ad valorem tax revenue, net. Chart was obtained from the St. Tammany Parish Tax Assessor's Website. *See Exhibit 42, Parish Wide Millage Breakdown from 2018-2024.*
[18] https://stpao.org/parish-millage-history/

nearly $3 million at a minimum. This savings would increase if the assets were leased out or sold.

3. Assets: As of 12/31/2024, the balance of the District's total assets was $41,317,286. *(See Exhibit 6, 2024 Audit Report, page 7.)*

   - **Cash and Cash Equivalents**: This category of assets represents the District's most liquid assets. As of 12/31/2024, the District had $9,689,765 in Cash and Cash Equivalents. Variances from prior years can be seen in *Exhibit 1, Analysis of Audit Reports spreadsheet, Line 22*. More recently, according to the District's Treasurer Report dated 8/31/2025, the total of the District's Money Market Account and Bank Account Balance was $13,378,105.43[19], (*see Exhibit 7, Treasurer's Report dated August 31, 2025, page 2.)*

   - **Investments**: As of 12/31/2024, the District held investments[20] totaling $559,913 and reported investment and interest income of $646,208 for the year, *See Exhibit 1, Analysis of Audit Reports spreadsheet, lines 23 and 38.* This high level of income is likely attributable to the significantly larger investment balance in 2023, which stood at $2,173,038*, (See Exhibit 1, Analysis of Audit Reports spreadsheet, line 23.)* With the renovation and expansion of the facilities and laboratory completed in 2024, it is reasonable to assume that a substantial portion of these investments were liquidated to fund construction costs. Depending on when during the year those liquidations occurred, it is not unexpected that the investments continued to generate considerable interest income during the earlier part of 2024.

   - **Capital Assets[21]**: Per the 2024 audit, the District's Capital Assets before Depreciation were $27,141,141. *(See Exhibit 1, Analysis of Audit Reports spreadsheet, line 16.)* A breakdown of some of the most pertinent capital assets before depreciation is as follows:

[19] This number of $13,378,105.43 is the sum of the First Horizon MM Account Balance 08/31/2025 of $13,305,192.85 and FH Operating Account Balance 08/31/2025 of $72,912.58.

[20] The investments consist of deposits in the Louisiana Asset Management Pool (LAMP), a nonprofit organization, organized under the laws of the State of Louisiana. Only government entities participate in LAMP. The primary objective of LAMP is to provide a safe environment for the placement of public funds in short-term, high-quality investments. LAMP includes only securities and other obligations in which local governments in Louisiana are authorized to invest. LAMP is designed to be highly liquid to give participants immediate access to their account balances. LAMP is subject to regulatory oversite by the state treasurer. LAMP is not registered with the Securities and Exchange Commission as an investment company. [*See Exhibit 4, 2023 audit, page 26.*]

[21] Capital assets in government are defined as tangible or intangible assets that are used in operations and have a useful life extending beyond a single reporting period (typically more than one year.) Typical characteristics include 1) intended for long-term use, 2) have a useful life of more than one year and 3) have a significant cost.

- *Machinery and Equipment*: According to the 2024 audit, the balance of the the District's machinery and equipment was $1,903,532, an increase of 48% from the prior year's balance of $1,287,225. This is likely explained by the establishment of the District's in-house laboratory. The five-year history of machinery and equipment can be seen in *Exhibit 1, Analysis of Audit Reports spreadsheet, line 13*. Notably, to outfit the training room with A/V equipment, the District paid $32,827.14 to Go Media, LLC. in 2023. (*See Exhibit 53, Go Media State Contract #4400022153.)*

- *Construction in Progress*: According to the 2023 audit, the balance of District's construction in progress was $7,120,205. Per the 2024 audit, this number has dropped to $0, likely explained by the completion of the facilities expansion and in-house laboratory. The five-year history of construction-in-progress can be seen in *Exhibit 1, Analysis of Audit Reports spreadsheet, line 10*.

- *Buildings and Improvements*: According to the 2024 audit, the balance of the District's Buildings and Improvements was $14,180,054, an increase of $8,338,929, or 143% from the prior year. This increase can be attributed to the expansion of facilities and in-house laboratory. (*See Exhibit 1 Analysis of Audit Reports spreadsheet, line 11.)*

    - **Stirling's Broker Opinion of Real Estate Value**: According to a real estate evaluation of 62436 Airport Rd. Slidell, LA 70460, the approximate size of the District's facility is 68,500 ft^2. Total sale value range is between $6,850,000 and $8,220,000. Total lease value range is $12-$15 per square foot. (*See Exhibit 39, Broker Opinion of Real Estate Value.)*

- *Airboats*: According to the District, "[a]irboats are used to inspect the 65 sq. mi. of coastal marsh in St. Tammany for episodic production of marsh mosquitoes once every two weeks in the mosquito season April-October. Airboats are used to control the spread of invasive water hyacinth and giant and common salvinia. [] In addition, STPMADs unmanned aerial vehicles are launched from airboats to collect imagery to guide mosquito control operations in coastal marsh." (*See Exhibit 10, Councilman Joseph Impastato Information Request Response, page 3*) The costs associated with each airboat, as provided by the District, are as follows:

Year	Airboats	Trailer	Total Coast
1998	$21,150.00	1,800.00	$22,950.00
1999	$25,960.09	1,550.00	$27,510.09
2002	$23,095.83	1,950.00	$25,045.83

- <u>*Land*</u>: According to the 2024 Audit Report, the balance of the District's land was $472,645. (*See Exhibit 1, Analysis of Audit Reports spreadsheet, line 9.)* **The District has expressed an interest in purchasing additional land for the development of future greenhouse-type laboratory test facilities to "increase the capacity of the district to expand services and knowledge for future services."** (*See Exhibit 36m, Minutes of Board of Commissioners Meeting 1/15/25, New Business, 3. Revising STPMAD Five-Year-Plan—Year Four.)* **The District assigned $250,000 toward a capital project for new land.** *(See Exhibit 7, Treasurer's Report Dated August 31, 2025.)*

- <u>*Aircrafts*</u>: According to the 2024 Audit Report, the balance of the District's Aircraft and Related Equipment was $9,115,428. *(See Exhibit 1, Analysis of Audit Reports spreadsheet, line 12.)*

  - <u>*Drones:*</u>

    During a tour, the District identified two drones: one to take photos and one large enough to carry pesticides and spray mosquitoes. The HylioAG-210 (purchased in 2024) is the drone that the District stated it uses for its spraying capabilities. The cost for this drone was $23,925. *(See Exhibit 59, Hylio, Inc. Quote* and *Exhibit 8n, St. Tammany Parish Mosquito Abatement District General Ledger, 12/18/2023 and 6/24/2024.)* The District's application for Hull and Liability Insurance indicated that the District estimated this model would have 20 annual flight hours. Not many records were provided for missions for this drone; however, those that were reflect herbicide chemicals rather than insecticides (glyphosate, flumioxazin, and procellacor.) *(See Exhibit 61, Documents Reflecting Chemicals Used for Drone Missions.)*

    The smaller drone, model DJI Agras T20, was manufactured in 2021 according to insurance documents.[22] The insured value is $20,000. The premium for Hull and Liability Insurance is $676 per year per

[22] Per the manufacturer's website, the DJI Agras T20 also has spraying capabilities. See https://www.dji.com/support/product/t20

documents provided by the District[23]. They have three certified pilots that can operate the drones. Cost for training and certification is unknown. (*See Exhibit 14, Contract for Hull and Liability Insurance for Unmanned Aircraft Systems Hylio AG-210, page 2)* and (*Exhibit 15*, *Contract for Hull and Liability Insurance for Unmanned Aircraft Systems DJI Agras T20, page 1.)*

According to a June 18, 2024 memorandum by one of the UAV remote pilots for the District, the District was considering purchasing a new drone for surveillance and orthomosaic mapping. *(See Exhibit 46, Memo Regarding Quotes for New Drone.)* According to the memo, there was federal legislation pending at the time that would ban the use of DJI drones in the United States. The memo states that the District needed to purchase a new drone to replace one damaged in-flight.

Records provided by the District for drone missions included only flights for a SkydioX10 model. *(See Exhibit 47, Flights for the SkydioX10-7n65.)* The date range for these missions is July 23, 2024 - August 18, 2025. Based on the District's description for why this drone was purchased (surveillance and orthomosaic mapping) and the lack of any insecticide reference on the provided flight history, it appears that this drone is not being used for any insecticide purpose.

- <u>*Airplanes*</u>:

The District maintains two twin engine airplanes to apply adulticides[24] in order to control adult mosquito populations. **Only one of these planes (Tail Number N7MC) appears to have been used in missions from 2021-2024.** During a tour, the District stated that they had purchased two engines for the plane not in use.

The District notes that aerial larvicide[25] applications cannot be performed with the N7MC Otter aircraft[26] and emphasizes the need for a helicopter to complete such missions. However, Micron Sprayers Lt, a

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[23] According to minutes from May 21, 2025 Board Meeting, the District approved a renewal insurance liability policy for the two drones at a premium of $564. (*See Exhibit 36q, Minutes of Board of Directors Meeting 5/21/25, Board Approvals, 6. Contracts, a. Gallagher Unmanned Aircraft Insurance.)*

[24] "Insecticides targeting adult mosquitoes (adulticides) are an important tool, as they are the last line of defense against nuisance and virus-carrying mosquitoes. Adulticides are sprayed by truck and/or airplane in response to high mosquito populations, or areas with known mosquito-transmitted disease (such as *West Nile*.)" (*See Exhibit 18, Adulticide page of the St. Tammany Mosquito Abatement District Website.)*

[25] "Insecticides targeting mosquito larvae (larvicides) destroy mosquitoes before they can mature into blood-sucking adults – reducing populations before they become a problem in the first place. STPMAD most often uses larvicides in roadside ditches to control *Culex quinquefasciatus,* the primary vector of *West Nile virus* in St. Tammany Parish. Larvicides are frequently sprayed using a spray truck, but can be sprayed by hand and aerially by aircraft." (*See Exhibit 19, Larvicide page of the St. Tammany Mosquito Abatement District Website.)*

[26] *See Exhibit 63, Adult Mosquito Control from the St. Tammany Parish Mosquito Abatement Website*

leading manufacturer of specialist sprayers and weed control equipment for a wide range of applications worldwide, created a chart for the productivity of different aerial platforms for both adulticides and larvicides, indicating that a twin engine aircraft is capable of dispersing larvicides. (*See Exhibit 16, Micron Group, Productivity of Different Aerial Platforms – per sortie.)*[27]

These planes (along with the helicopter listed below) are housed in a hanger owned by the District. The cost associated with securing the land for the hangar are unknown; however, **the cost associated with building the hangar was $955,803.** (*See Exhibit 43, Documentation of Costs Associated with Aircraft Hangar.)*

According to Otter flight path documents provided by the District, the pilot on these missions for 2024 is listed as C.H. His total compensation package for 2024 was $172,749.19, *(See Exhibit 10, Councilman Joseph Impastato Information Request Response, page 2.)* Insurance costs for the planes are separated in the policy as follows:

Aircraft Insurance Coverage	**Helicopter** 2021 Bell 407GXi Tail # N985MC	**Fixed Wing** 1967 deHavilland DHC-6-200/300 Twin Otter Tail # N7MC	**Fixed Wing** 1982 Britten Norman BN-2 Islander Tail # N717MC
Insured Value of Aircraft	$4,002,460	$3,500,000	$710,000
Aircraft physical damage coverage premium	$70,994	$45,630	$6,766
Non-chemical liability premium	$7,350	$5,717	$3,053
Chemical liability premium ($5,500/3)	$1,833	$1,833	$1,833
Accidental death, dismemberment & disability premium for $675,000 coverage for the pilot [2024-2025]	$3,739	$3,644	
Total Insurance Premiums per Aircraft	**$83,916**	**$56,824**	**$11,652**
	In Use	In Use	Not in Use

*For data used in this chart, see (*Exhibit 28, Proposal of Insurance from Gallagher),* and (*Exhibit 29, Petersen International Underwriters Policy for [C.H.] for coverage from 03/16/2024 to 03/16/2025),* and (*Exhibit 30, Petersen International Underwriters Policy for [J.S.] for coverage from 02/02/2024 to 02/02/2025.)*

The sum of the insurance premiums for the helicopter and two fixed wing planes as noted in the above chart is **$152,392 per year.**

The District also has a contract for inspection services for the Otter airplane to provide EMMA Inspections and AD Notes. The contract amount calls for a monthly payment of $3,900. (*See Exhibit 20, Service Contract with Innovative Turbine Aircraft Solutions, LLC.)* Repair services are at a

[27] https://www.ivcc.com/wp-content/uploads/2019/10/IVCC-Aerial-Application-Aug-18.pdf

rate of $125/hour. Monthly payments of $3,900 to Innovative Turbine were noted as well as a payment of $14,700 on December 2, 2024. *See Exhibit 8g, St. Tammany Parish Mosquito Abatement District General Ledger, 12/2/2024.)* This contract's timeframe is 9/21/23 to 9/20/24. Additional payments are seen in 2025.

Maintenance and fuel costs for the planes are unknown. The cost and current value of the two fixed wing aircrafts are unknown.

- *Helicopter*:

The District signed a contract to purchase a helicopter in 2021 for $4,002,460. (*See Exhibit 26, Contract with Bell Textron Inc. for Purchase of Helicopter, page 9.)* The standard engine for this particular model is the Rolls-Royce M250-C47E. (*See Exhibit 27, Rolls-Royce M250-C47E engine to power new Bell 407GXi helicopter.)*

The cost to transport the helicopter from the helicopter facility in Pine Flats, Tennessee was $6,993 for a certified Bell Helicopter Pilot, travel, and fuel. (*See Exhibit 36e, Minutes of Board of Directors Meeting 11/16/21, Board Approvals, 6. Bell Helicopter Ferrying Agreement.)* In addition to the purchase of the actual helicopter, **the District awarded a sole source contract to Heliwagon, Inc. to construct a wireless remote-controlled landing platform at a cost of $43,300.** (*See Exhibit 36d, Minutes of Board of Commissioners Meeting 8/18/21, Board Approvals, b. Contracts, Helicopter Landing Platform.)* On September 25, 2024, the District paid $12,600 to Bell Textron, Inc. for maintenance. *(See Exhibit 8m, St. Tammany Parish Mosquito Abatement General Ledger, 9/25/2024.)*

While helicopters are sometimes used for mosquito control, they are not a standard resource across most Louisiana parishes, and even the private company that serves multiple other parishes does not employ one, suggesting that a helicopter may not be essential for efficient or effective program delivery.

According to the 2024 missions provided by the District, while the helicopter has been used to apply both adulticides and larvicides, the District already has other equipment capable of performing both functions. In fact, in 2024, according to the records provided, the helicopter was deployed on only three larvicide missions, treating a total of 380 acres. (*See Exhibit 12, Summary Analysis of Mosquito Treatments 2021-2024.)* District records, however, indicate that in addition to hand application and helicopter application, larvicide may be applied by truck and airboat, both of which are included in the equipment the District already has in its possession. (*See Exhibit 19, Larvicide Page of the St. Tammany Parish Mosquito Abatement District Website)* and (*Exhibit 17, St. Tammany Parish Mosquito Abatement Integrated Mosquito Management Guide, page 8.)*

According to helicopter flight path documents (*available upon request*) provided by the District, the pilot on these missions for 2024 is listed as J.S. **His total compensation package for 2024 was $180,396.18.** (*See Exhibit 10, Councilman Joseph Impastato Information Request*

Response, page 2.) **The District paid $9,100 for J.S.'s Flight Check Flight Training for the Bell Helicopter.** (*See Exhibit 36f, Minutes of Board of Commissioners Meeting 1/19/22, page 4, c. Contracts, 3.)* **Additionally, a payment is seen to Bell Textron Inc. for $13,350 for "Gxi Ground & Flight Refresher, Duration 16 hours."** *(See Exhibit 8l, St. Tammany Parish Mosquito Abatement District General Ledger, 1/25/2024.)*

Insurance costs for the helicopter include: $70,994 (aircraft physical damage coverage), $7,350 (non-chemical liability coverage), $1,833 (chemical liability coverage.) (*See Exhibit 28, Proposal of Insurance from Gallagher for the planes and helicopter.)* **Additionally, the District pays a premium of $3,739 for Accidental Death, Dismemberment, and Disability Coverage** for $675,000 in coverage. (*See Exhibit 30, Petersen International Underwriters Policy for [J.D.S.])* for coverage from 02/02/2024 to 02/02/2025. The pilot's relative is the beneficiary. *(See Exhibit 60, Application for High Limit Accidental Death Insurance.)* It is notable that the District's own research indicated that "**most pilots in mosquito control in Louisiana are contractors and not employees. No other organization (including several in Florida) provide additional high-limit life insurance.**" (*See Exhibit 36o, Minutes of Board of Commissioners Meeting 3/19/25, Old Business, 2. Industry Standards for High Limit Life Insurance (Pilots).)*

Based on records provided, fuel costs, any additional pilot trainings and certification costs, and additional maintenance costs for the helicopter are unknown.

Prior to the purchase of the helicopter, the District had a contract for helicopter services from 2020-2021. Per the contract, the District guaranteed a minimum of $300,000 over a twelve-month term ending on April 2, 2021. The District agreed to pay the contractor at a rate of $4,685 per operational hour for application of mosquito control pesticides. *See Exhibit 32, Contract for Aerial Application Services Contract with Blackstar, LLC.* That equates to approximately 64 hours per year.[28] Comparing this with the 2024 numbers when the District utilized its own helicopter, in 2024 the District only used the helicopter for mosquito spray missions for approximate 41 hours.[29] (*See Exhibit 12, Summary Analysis of Mosquito Treatments 2021-2024, year 2024.)*

The District also provided a number of contracts with pilots to supplement the salaried pilots on payroll. An example of a rate schedule provided in a contract is as follows[30]:

- $275/hour per hour for an LDAF (Louisiana Department of Agriculture and Forestry) 8A and 11 certified pilot-in-command

[28] $300,000 contract value divided by $4,685 per operational hour = 64 hours per year.

[29] 41 hours equals the sum of 33 hours used for Helicopter Adulticide Missions plus 8 hours used for Helicopter Larvicide Missions.

[30] *See Exhibit 45, Aerial Contract for Mosquito Control, April 23, 2024.*

- ❖ $233/hour for an LDAF 8A and 11 certified second-in-command
- ❖ $233/hour for a non-LDAF 8A and 11 certified pilot-in-command
- ❖ $155/hour for a non-LDAF 8A and 11 certified second-in-command
- ❖ $90 ground fee per mission for aircraft pre- and post-check
- ❖ $233 if pilot reports to work as instructed and flight is cancelled
- ❖ $117 per hour for non-insecticide treatment flight

Considering the infrequency of use of the helicopter for treatment missions, employing a full-time helicopter pilot (contrary to standards in the mosquito abatement industry) may be an imprudent use of taxpayer money.

- ▪ *Flight Path Overlap*:

The District has provided several maps detailing the flight paths of both the Otter airplane and the helicopter during adulticide missions. A selection of these maps for comparison purposes (focused on the areas of Slidell/Lacombe, Mandeville/Madisonville, and Covington/Abita Springs) are included in this report to demonstrate areas of duplication of coverage between the airplane and the helicopter. To clearly illustrate areas of overlap, the flight paths have been layered by geographic region, with adjustments made to scale and color for easier comparison. These visualizations show significant duplication in coverage between the Otter airplane and the helicopter, prompting a closer evaluation of whether both aircrafts are necessary for effective adulticide operations.[31] *See Exhibit 35a.-c., Flight Path Maps Titled AG NAV Application Reports and associated Overlays.)*

- o *Vehicles*: According to the 2024 Audit report, the balance of the District's vehicle fleet before depreciation was $1,402,442, a 77% increase from the prior year's balance of $791,066. (*See Exhibit 1, Analysis of Audit Reports spreadsheet, line 14.)* The details of those purchases and the necessity of the vehicles is largely unknown.

- ▪ *Aircraft Refueler Truck:* In October of 2021, the District purchased an aircraft refueler truck for $159,800. (*See Exhibit 31, Award Letter to*

[31] Helicopter missions list Imperium as the chemical used in adulticide missions (one mission is blank.) The Imperium label states that this chemical can be applied by fixed wing or rotary aircraft. *See Exhibit 35d, Imperium Label.*

Skymark Refuelers, LLC. and Bid Response.)

- *Marsh Master*: According to the District, the Marsh Master track vehicle is used to access and recover stranded airboats and to launch unmanned aerial vehicles (UAVs) used for treatment missions. The current Marsh Master was purchased for $218,825.00 in 2024. According to staff during a tour of the District's, the District has never used the Marsh Master. When Councilman Impastato requested information regarding, "The cost of the marsh buggy, how often it is used and why MAD has it[,]" Director Caillouet's response failed to address the question of how often it is used. (*See Exhibit 10, Councilman Joseph Impastato Information Request Response, page 4*.) This apparent lack of use suggests it may be more prudent to pool resources with other areas of parish government that may occasionally require similar equipment. The Department of Public Works also has a similar piece of equipment called a Gator Tow, so the possibility for consolidation of equipment within areas of Parish services does exist.

4. Debt/Liabilities

Audit reports for the periods 2020-2024 report the District had no debt instruments (notes payable or bonds.) (*See Exhibit 1 Analysis of Audit Reports spreadsheet, line 30.)*

5. Insurance (Non-Employee Benefits)

Per the 2024 audit, the District spent $853,584 on insurance unrelated to employee benefits. (*See Exhibit 1, Analysis of Audit Reports spreadsheet, line 53),* and *(Exhibit 6, 2024 Audit Report, page 16.)* Accounting for this entire expense is difficult due to two factors: 1) many policies have coverage periods that do not span a single calendar year, and 2) it is unknown if all policies have been provided. The District provided several documents related to insurance.

- Insurance coverage for Crime Wrap Renewal, Public Officials Renewal, $70,000 Bond Renewal, Commercial General Liability Renewal, Excess Liability, Pollution Policy, and Commercial Auto which totaled $398,231.33. *(See Exhibit 24, Neal Insurance D/B/A All Phase Insurance Various Renewals, Liability and Commercial Auto Policies, 2/28/2024.)*

- Insurance expenses related to the aircrafts, totaling approximately $152,392. (*See chart on page 9, along with supporting exhibits referenced under the chart.*)

- Insurance coverage for the property ($90,420), excess property (46,849), and new stock (chemical inventory) ($16,776) for a total annual premium of $154,045. (*See Exhibit 22, Neal Insurance D/B/A All Phase Insurance Invoice Property, Excess Property, and New Stock Policies, 7/25/2023.)*

- Insurance coverage for the new building in the amount of $63,256. (*See Exhibit 23, Neal Insurance D/B/A All Phase Insurance Invoice Property Policy for New Building, 12/19/2023.)*[32]

6. Payroll

The District has 30 full-time employees. *(See Exhibit 10, Councilman Joseph Impastato Information Request Response, page 1.)* Most recent records indicate 7 part-time and 21 seasonal employees. *(See Exhibit 44, Salaries by Employee.)* With regard to full-time employees, **the average total-compensation package is $117,086.86, not including Executive Director Caillouet.** More details regarding salaries and benefits can be seen below:

- **Salaries**: According to the 2024 Audit, a total of $3,166,182 was spent on salaries and related taxes for all employees (full-time, part-time, and seasonal.) This is an increase of $806,423 from 2020. (*See Exhibit 1, Analysis of Audit Reports spreadsheet, line 43*.) Below is a *Full-Time Employees Salaries and Raises 2023 to 2024* spreadsheet provided by the District in *Exhibit 10, Councilman Joseph Impastato Information Request Response, page 1,* showing the 30 full-time employees and their respective salaries and raises for 2023 and 2024.

[32] In December of 2023, the District paid $63,256 to insure the new construction; however, according to minutes from a July 2024 Board of Commissioners Meeting, the Board received a proposal from Velocity Insurance to provide property insurance to the District of $93,763. It is unknown if this includes excess property or chemical inventory costs. *(See Exhibit 36l, Minutes of Board of Commissioners Meeting 7/17/2024, Board Approvals, 6. Contracts, b. Property Insurance.)*

Job Description	Name	2023 Salary	2024 Salary	Raise (2024-2023)	% Increase	Change Reason
Field Biologist	[redacted]	$ -	$ 50,502.40	$ -	-	New hire
Field Biologist - Supervisor		$ 62,213.32	$ 70,699.20	$ 8,485.88	13.6	Promotion/CPI+Merit
Assistant Director		$ 130,240.50	$ 136,693.44	$ 6,452.94	5.0	CPI + Merit
Field Biologist		$ 88,921.82	$ 92,664.00	$ 3,742.18	4.2	CPI + Merit
Financial Director		$ 107,042.52	$ 115,701.04	$ 8,658.52	8.1	New hire
Pilot		$ 121,222.40	$ 126,556.30	$ 5,333.90	4.4	CPI + Merit
Field Biologist		$ 55,869.32	$ 59,051.20	$ 3,181.88	5.7	CPI + Merit
Field Biologist		$ 55,370.12	$ 58,115.20	$ 2,745.08	5.0	CPI + Merit
Aerial Mechanic		$ 99,985.60	$ 99,985.60	$ -	0.0	Not applicable
Field Biologist		$ 54,849.60	$ 59,301.84	$ 4,452.24	8.1	Promotion/CPI+Merit
GIS Manager		$ 90,466.22	$ 95,173.78	$ 4,707.56	5.2	CPI + Merit
Research Entomologist		$ -	$ 102,190.40	$ -	-	New hire
Information Technology		$ 82,568.98	$ 87,071.14	$ 4,502.16	5.5	CPI + Merit
Public Information officer		$ 86,989.76	$ 91,949.26	$ 4,959.50	5.7	CPI + Merit
Pilot		$ 126,220.12	$ 133,414.58	$ 7,194.46	5.7	CPI + Merit
Field Ops Supervisor		$ 109,345.60	$ 115,585.60	$ 6,240.00	5.7	CPI + Merit
Executive Director		$ 174,404.88	$ 185,114.28	$ 10,709.40	6.1	Promotion/CPI+Merit
Facilities & Inventory Mgr.		$ 96,948.80	$ 100,526.40	$ 3,577.60	3.7	CPI + Merit
Entomologist		$ 78,521.30	$ 83,663.32	$ 5,142.02	6.5	CPI + Merit
Field Biologist		$ 75,213.32	$ 79,497.60	$ 4,284.28	5.7	CPI + Merit
Chief Mechanic		$ 101,160.02	$ 104,902.98	$ 3,742.96	3.7	CPI + Merit
Entomologist		$ 54,955.68	$ 63,980.80	$ 9,025.12	16.4	Promotion/CPI+Merit
Lab Manager		$ 91,286.78	$ 96,491.46	$ 5,204.68	5.7	CPI + Merit
Field Biologist		$ 49,774.40	$ 52,083.20	$ 2,308.80	4.6	CPI + Merit
Aerial Supervisor		$ 106,969.72	$ 113,068.54	$ 6,098.82	5.7	CPI + Merit
Field Biologist		$ 55,120.00	$ 58,115.20	$ 2,995.20	5.4	CPI + Merit
Mechanic		$ 69,305.60	$ 72,571.20	$ 3,265.60	4.7	CPI + Merit
HR & Office Manager		$ 72,379.32	$ 78,811.20	$ 6,431.88	8.9	CPI + Merit
Molecular Biologist		$ 46,758.40	$ 55,120.00	$ 8,361.60	17.9	Promotion/CPI+Merit
Field Biologist		$ -	$ 49,628.80	$ -	-	New hire

- **Benefits**:
  - According to the 2024 Audit Report, "The District provides certain continuing group health, dental and life insurance benefits for its full-time employees. **It pays 100% of the health insurance premiums for its employees, their spouses, and dependents.** The District also pays half the cost of its employees' dental and life insurance premiums. The District's portion of the cost is recognized as an expenditure when paid. The District's total cost of providing these benefits for its eligible employees for 2024 was **$762,826**. The District does not provide post-employment healthcare benefits and no related liability or expense is reported in the financial statements." (*See Exhibit 6, 2024 audit, page 37.)* This statement regarding post-employment healthcare benefits appears contradictory to the information provided in the following *Total Compensation and Ancillary Benefits* spreadsheet provided by the District in *Exhibit 10, Councilman Joseph Impastato Information Request Response, page, 2,* which reflects $500 in PEHP per year for each full-time employee.
  - **The District also provides for tuition reimbursement as an additional benefit of employment.** The policy requires an employee to complete a work commitment of 1 month per credit hour and submission of a tuition reimbursement form meeting requirements. The District reimburses ½ of the

tuition. **In 2023, Director Caillouet suggested extending this benefit to part-time employees, which was approved by the board.** *(See Exhibit 36h, Minutes of the Board of Commissioners Meeting 7/19/2023, New Business, 4. Tuition Assistance Program.)*

- In August of 2024, the District paid $9,871.95 for moving expenses for the newly hired Research Entomologist. (*See Exhibit 56, Breakdown of All Mosquito Expenses Spreadsheet*)
- Below is a *Total Compensation and Ancillary Benefits for Full-Time Employees in 2024* spreadsheet provided by the District in *Exhibit 10, Councilman Joseph Impastato Information Request Response, page 2*[33]*:*

Job Description	Name	2024 Salary	Pension	Health	Vision + Dental	Life	PEHP	Pants Stipend	Total Compensation
Field Biologist	[redacted]	$ 50,502.40	$ 5,807.78	$10,626.60	$ 226.14	$ 15.06	$ 500.00	$ 135.00	$ 67,677.98
Field Biologist - Supervisor		$ 70,699.20	$ 8,130.41	$30,285.72	$ 838.14	$ 15.06	$ 500.00	$ 135.00	$ 110,468.53
Assistant Director		$136,693.44	$15,719.75	$10,626.60	$ 226.14	$ 15.06	$ 500.00	$ 45.00	$ 163,780.99
Field Biologist		$ 92,664.00	$10,656.36	$30,285.72	$ 838.14	$ 15.06	$ 500.00	$ 135.00	$ 134,959.28
Financial Director		$115,701.04	$13,305.62	$19,659.12	$ 838.14	$ 15.06	$ 500.00	$ 45.00	$ 150,018.98
Pilot		$126,556.30	$14,553.97	$30,285.72	$ 838.14	$ 15.06	$ 500.00	$ 135.00	$ 172,749.19
Field Biologist		$ 59,051.20	$ 6,790.89	$10,626.60	$ 226.14	$ 15.06	$ 500.00	$ 135.00	$ 77,209.89
Field Biologist		$ 58,115.20	$ 6,683.25	$30,285.72	$ 838.14	$ 15.06	$ 500.00	$ 135.00	$ 96,437.37
Aerial Mechanic		$ 99,985.60	$11,498.34	$21,253.08	$ 452.10	$ 15.06	$ 500.00	$ 135.00	$ 133,704.18
Field Biologist		$ 59,301.84	$ 6,819.71	$10,626.60	$ 226.14	$ 15.06	$ 500.00	$ 45.00	$ 82,403.35
GIS Manager		$ 95,173.78	$10,944.98	$30,285.72	$ 838.14	$ 15.06	$ 500.00	$ 45.00	$ 137,757.68
Research Entomologist		$102,190.40	$11,751.90	$19,659.12	$ 841.62	$ 15.06	$ 500.00	$ 45.00	$ 134,958.10
Information Technology		$ 87,071.14	$10,013.18	$30,285.72	$ 838.14	$ 15.06	$ 500.00	$ 90.00	$ 128,723.24
Public Information officer		$ 91,949.26	$10,574.16	$30,285.72	$ 226.14	$ 15.06	$ 500.00	$ 135.00	$ 133,550.34
Pilot		$133,414.58	$15,342.68	$30,285.72	$ 838.14	$ 15.06	$ 500.00	$ 135.00	$ 180,396.18
Field Ops Supervisor		$115,585.60	$13,292.34	$30,285.72	$ 838.14	$ 15.06	$ 500.00	$ 45.00	$ 160,516.86
Executive Director		$185,114.28	$21,288.14	$30,285.72	$ 838.14	$ 15.06	$ 500.00	$ 135.00	$ 245,742.46
Facilities & Inventory Mgr.		$100,526.40	$11,560.54	$21,253.08	$ 452.10	$ 15.06	$ 500.00	$ 135.00	$ 134,307.18
Entomologist		$ 83,663.32	$ 9,621.28	$21,253.08	$ 162.36	$ 15.06	$ 500.00	$ 135.00	$ 115,215.10
Field Biologist		$ 79,497.60	$ 9,142.22	$30,285.72	$ 838.14	$ 15.06	$ 500.00	$ 135.00	$ 120,278.74
Chief Mechanic		$104,902.98	$12,063.84	$30,285.72	$ 838.14	$ 15.06	$ 500.00	$ 135.00	$ 148,605.74
Entomologist		$ 63,980.80	$ 7,357.79	$21,253.08	$ 452.10	$ 15.06	$ 500.00	$ 135.00	$ 93,558.83
Lab Manager		$ 96,491.46	$11,096.52	$30,285.72	$ 452.10	$ 15.06	$ 500.00	$ 135.00	$ 138,840.86
Field Biologist		$ 52,083.20	$ 5,989.57	$30,285.72	$ 838.14	$ 15.06	$ 500.00	$ 135.00	$ 89,711.69
Aerial Supervisor		$113,068.54	$13,002.88	$30,285.72	$ 703.56	$ 15.06	$ 500.00	$ 135.00	$ 157,575.76
Field Biologist		$ 58,115.20	$ 6,683.25	$21,253.08	$ 452.10	$ 15.06	$ 500.00	$ 135.00	$ 87,018.69
Mechanic		$ 72,571.20	$ 8,345.69	$21,253.08	$ 452.10	$ 15.06	$ 500.00	$ 45.00	$ 103,137.13
HR & Office Manager		$ 78,811.20	$ 9,063.29	$30,285.72	$ 838.14	$ 15.06	$ 500.00	$ 135.00	$ 119,513.41
Molecular Biologist		$ 55,120.00	$ 6,338.80	$10,626.60	$ 226.14	$ 15.06	$ 500.00	$ 135.00	$ 72,826.60
Field Biologist		$ 49,628.80	$ 5,707.31	$10,626.60	$ 226.14	$ 15.06	$ 500.00	$ 135.00	$ 66,703.91

*Included in [redacted]'s total compensation is a tuition reimbursement of $4,914.

**Included in Dr. Caillouet's total compensation is a vehicle stipend of $7,701.12.

[33] Following the completion of this report, the District provided new spreadsheets on October 10, 2025 that included part-time and seasonal employees for 2023 and 2024. The numbers on the spreadsheets differ from the original numbers for full-time employees. It is unclear what the reason for the discrepancies is. Additionally the spreadsheets appear to be a singular document with page numbers "1 of 4, 3 of 4, and 4 of 4." Due to the lack of clarity of the numbers, the lack of inclusion of pension, and the incomplete record provided, the original salary and benefits spreadsheets remain in the report; however, the new spreadsheets are included as *Exhibit 44, Salaries by Employee,* in order to provide an idea of the part-time and seasonal employee pay.

- **Salary Survey**: The District contracts a third party, Purple Ink, to conduct a comprehensive Salary Survey every five years, with the most recent approved by the Board at a maximum rate of $9,275. (*See Exhibit 36q, Minutes of Board of Commissioners Meeting 5/21/25, Board Approvals 6. Contracts, b.)* When the District previously used Purple Ink to conduct a Salary Survey and to develop an Employee Manual, the District paid Purple Ink a total of $13,211.25 (with $1500 going toward a deposit for the manual and $11,711.25 for the Salary and Benefits Survey)[34]. Historically, the survey results have led to questions about salary justification. In 2022, three salaries were reported above the maximum range for their positions. Then-Director Caillouet responded by suggesting that the job title of Media and Outreach Coordinator did not reflect the full scope of responsibilities, recommending a change to Public Information and Outreach Coordinator to better align with survey comparisons (*See Exhibit 36f, Minutes of Board of Commissioners Meeting 1/19/22, Salary Range 2022*.) A similar pattern occurred in 2024, when Caillouet advocated changing his own title from "Director" to "Executive Director," citing concerns that "Director" suggested a subordinate departmental-head role. He argued that the new title would better represent the District's independence and provide a stronger basis for salary comparison. (*See Exhibit 36j, Minutes of Board of Commissioners Meeting 5/15/24, New Business, 4.)* These title changes, coinciding with or in advance of salary surveys, suggest a possible effort to retroactively justify or bolster compensation through title reclassification rather than reassessment of actual duties or organizational structure.

- **Executive Director Caillouet**: Caillouet received a 6.1% raise from 2023 to 2024. According to a Facebook post by the official St. Tammany Parish Mosquito Abatement page, Caillouet's salary increased to $193,000 for 2025, bringing his total compensation to over $255,000. (*See Exhibit 40, Facebook Comment by District on Concerned Citizens Page.)* Caillouet's total compensation according to the 2023[35] and 2024[36] Audits is shown in the table below:

[34] *See Exhibit 8 h-j, St. Tammany Parish Mosquito Abatement District General Ledger 9/20/2021, 12/1/2021, 1/24/2022, and 2/7/2022* for specific payment amounts.
[35] Caillouet's Compensation is detailed on page 38 of the 2023 Audit.
[36] Caillouet's Compensation is detailed on page 43 of the 2024 Audit.

Payments to Agency Head
Kevin A. Caillouet, Ph.D., M.S.P.H.
Director and Medical Entomologist

Purpose	2023 Audit	2024 Audit
Salary and Benefits	$171,767	$185,114
Insurance	$29,237	$31,184
Retirement	$19,757	$21,010
Other	$545	$545
Allowances and Reimbursement		$7,701
Cell phone allowance	$660	$660
Professional dues	$175	$175
Conference registration	$610	
Travel	$3,875	$3,415
Special meals	$505	
Total	$227,131	$249,804

In summary, the compensation and benefit structure at the St. Tammany Parish Mosquito Abatement District is exceptionally generous and raises serious concerns regarding fiscal responsibility and alignment with standard public sector practices. According to the 2024 audit, the District spent a total of $3,166,182 on salaries and related taxes. On top of that, $762,826 was spent on health, dental, and life insurance, with the District covering 100% of health insurance premiums for employees, spouses, and dependents, and 50% of dental and life insurance premiums. This level of coverage is almost unheard of in both the public and private sectors, where employees are typically responsible for contributing a portion, often a significant one, toward their own health coverage. *(See Exhibit 1, Analysis of Audit Reports spreadsheet, lines 43 and 45)*

Furthermore, the District provided across-the-board raises in 2024, many of which are difficult to justify. For example, Director Kevin Caillouet received a 6.1% raise, bringing his total salary to $185,114, with total compensation reported at $245,742 per internal records, or $249,804 per the official audit. (Again, Caillouet received an additional raise for 2025, bringing his most recent salary to $193,000.) In most government settings, annual raises tend to fall between 2–5%, typically tied to inflation or merit-based benchmarks. The raises given by the District far exceed these norms, especially considering the substantial base salaries already in place and the full-benefit coverage provided.

The average full-time employee total-compensation package of $117,086.86[37] appears exceptionally high, especially when taking into consideration that the District goes against industry standards and keeps two pilots on payroll, rather than hiring them at contractors.

Adding further concern is the contradiction between the audit and internal compensation records regarding post-employment healthcare benefits. While the audit claims that no such benefits exist, the internal compensation records reflect a $500 annual

[37] This average does not include Executive Director Caillouet's total compensation.

PEHP (Post-Employment Health Plan) contribution per employee, suggesting at least some form of post-employment healthcare support is in place, contrary to public financial disclosures.

Overall, the District's salary and benefits practices reflect a pattern of excessive and unsustainable compensation spending.

7. Travel

According to the District's Treasurer's Report, the travel budget for 2025 is **$56,750.04**. As of 8/31/2025, $27,826.56 had been disbursed. (*See Exhibit 7, Treasurer's Report dated August 31, 2025, page 1.)* The complete purpose and breakdown of those disbursements is unknown; however, some of the notable known travel includes:

- Puerto Rico: During a tour, the District noted that the American Mosquito Control Association (AMCA) hosts an annual meeting. In 2025, the annual meeting was held March 3-7 at the San Juan Convention Center in San Juan, Puerto Rico. Per the agenda, Director Kevin Caillout and the District's Research Etymologist were moderators for two conference sessions. (*See Exhibit 41, showing AMCA Meeting Schedules for March 5, 2025 and March 6, 2025.)* Registration fees for these two individuals for the conference were paid by the District in a total amount of $1,070. It is also unknown if any other employees of the District attended this conference; however, in *Exhibit 36m, Minutes of Board of Commissioners Meeting 1/15/2025, Board Approvals 3. Travel*, Commissioner Glen Boyer was also approved to attend. Commissioner Boyer voted to approve his own travel expenses.

- St. Augustine: Executive Director Caillouet attended the AMCA Arbovirus Workshop in St. Augustine, FL. (*See Exhibit 36p, Minutes of the Board of Commissioners Meeting 4/16/25, Board Approvals, 3. Travel, a.)* and *(See Exhibit 36n, Minutes of the Board of Commissioners Meeting 2/19/2025, Board Approvals, 3.Travel)*

- New Orleans: The board approved Director Caillouet's travel expenses to New Orleans. (*See Exhibit 36p, Minutes of the Board of Commissioners Meeting 4/16/25, Board Approvals, 3. Travel, b.)* It is not clear from the minutes if that was for a hotel or meals (Caillouet receives a vehicle stipend of $7,701.12 as seen in *Exhibit 10, Councilman Joseph Impastato Information Request Response*, *page 2,* so the travel expenses should not include mileage for distance travelled.)

- Washington D.C.: Per *Exhibit 36p, Minutes of the Board of Commissioners Meeting 4/16/25, Board Approvals, 3. Travel, c.*, the board approved Commissioner Boyer to

attend the Washington AMCA meeting.

- Dallas: In 2024, the AMCA meeting was held in Dallas. At the February 21, 2024 board of commissioners meeting, Director Caillouet stated that the meeting was open to any commissioner who wanted to attend. (*See Exhibit 36i, Minutes of Board of Commissioners Meeting 2/21/2024, Board Approvals, 3. Travel.)*

- Orlando: February 25- March 1, 2019, the AMCA annual meeting was held in Orlando, Florida. (*See Exhibit 36a, Minutes of Board of Commissioners Meeting 2/20/19, Pages 3.)* "The cost for transportation, lodging, registration, parking, and per diem totaled $18,390 or $1,710 per person." (*See Exhibit 36b, Minutes of Board of Commissioners Meeting 3/20/19, Pages 2.)* Attendees included four commissioners and Director Caillouet. Commissioner Alfred Approved himself. (*See Exhibit 36a, Minutes of Board of Commissioners Meeting 2/20/19, Pages 3.)*

- A number of other payments were made for travel expenses associated with various conferences and trainings for employees and board members. *(See Exhibit 56, Breakdown of all Mosquito Expenses Spreadsheet.)*

8. Notable Expenditures for Contracts, Attorneys and Other Professional Services

- In August of 2021, the District hired an engineer to provide mechanical design/engineering and product development services for a wireless sewage monitor product. The District paid the engineer a retainer of $3,000. The project was estimated to cost between $9,000 to $16,000. The billing was to be a range of $50-$90 per hour based on task and associated subject difficulty. (*See Exhibit 33, Statement of Work Contract with Engineering Consultant Eddie Tajudeen.)* A review of the General Ledger shows at least three payments to Eddie Tajudeen in the amounts of $3,000, $3,125 and $6,790. *(See Exhibit 8b, d, e, St. Tammany Parish Mosquito Abatement District General Ledger, 8/6/2021, 1/5/2022, and 4/11/2022.)*

- In 2021, the District paid law firm Garvey, Smith, and Nehrbass for patent services associated with this wireless sewage monitor product. The District's general ledger shows payments to this law firm in the amounts of $174 and $2,742 in 2021. (*See Exhibit 8a, c, St. Tammany Parish Mosquito Abatement District General Ledger, 3/12/2021, 8/20/2021.)*

    - In 2021, the District sought an advisory opinion likely related to this potential patent. The District asked, "(1) **Can agency employees/inventors receive royalties from the sale or licensing of its invention** to purchases outside of its

jurisdiction of St. Tammany Parish collected property tax and (2) **Can the agency engage the Parish Council to develop codes and ordinances requiring property owners to use such a device** to monitor their OWTS [onsite wastewater treatment systems] if the product is offered to residents at cost (no royalty or net profit received)?"

- The Ethics Board concluded 1) that employees would be entitled to receive royalties and 2) the Parish Council could mandate property owners to use such a device whether sold at cost or for profit. *See Exhibit 36e, Minutes of Board of Commissioners 11/16/21, Page 3)* and, *(Exhibit 25, LA Board of Ethics Advisory Opinion.)* **Notably, the ethics opinion did not address the use of public funds to hire a patent attorney and engineer for what ultimately might result in private compensation, as that information was not disclosed in the District's request for an opinion.**

- The March 19, 2025 **District minutes indicated that the board intended to dedicate $250,000 in professional services in the 2025 budget.** (*See Exhibit 36o, Minutes of Board of Commissioners Meeting 3/19/25, New Business, 3.)* At the April 16, 2025 board meeting, the District would not confirm what "professional services" entailed. The District Attorney's Office asked multiple times during the April 16 board meeting what the District perceived to be a conflict of interest, but the board declined to answer. (*See Exhibit 36p, Minutes of Board of Commissioners Meeting 4/16/25, under Board Approvals, 6. Contracts, e. External Council.)* However, in a follow-up meeting between the District Attorney's Office and Director Kevin Caillouet, Caillouet confirmed that budget item was to be used for attorney fees. While the District Attorney is the legal representative for the District, the District alleges a conflict of interest which they use as a justification for these legal expenditures. (*See Exhibit 36s, Minutes of Board of Commissioners Meeting 9/3/25, Cessation of Payments to District Attorney's Office.)* **Historically, the District has paid the District Attorney $500 per month for legal services.** At the September 3, 2025 board meeting, the board voted to cease payments to the District Attorney's Office. (*See Exhibit 36s, Minutes of Board of Commissioners Meeting 9/3/25, Cessation of Payments to District Attorney's Office.)*

- The District provided a proposal from Adaption Strategies for phase 2.1 for Septic MD to provide research into market data including projections based on working prototype assumptions, and investigation of potential public sector support for development. The District paid $15,000 for this phase of the project. (*See Exhibit 52 St. Tammany Parish Mosquito Abatement District Septic MD Phase 2.1 Proposal*.)

- The District entered into an agreement with Everbridge for a three-year Mass Notification System at a cost of $5,005.23 for three years (total of $15,015.69.) The

agreement was signed on October 18, 2023. *(See Exhibit 54, Everbridge Agreement for Mass Notification Pro.)* St. Tammany Parish Government has a mass notification system, so this could be an unnecessary expense if the District and STPG could enter into a Cooperative Endeavor Agreement to share expenses and use of this service.

- The District has a number of service and consulting contracts. In 2024, the total spent on contracted services was $391,239. A complete breakdown of all contracts and costs associated with contracted services for 2024 is unknown. The year-over-year dollar amount spent on contracted services can be seen in *Exhibit 1 Analysis of Audit Reports spreadsheet, line 52.*

    - 2024, Clarke Environmental Mosquito Management Inc. to provide mosquito control spray application using fixed wing aircraft at a price per acre of 77 cents, plus a fuel surcharge per acre depending if Jet-A-Fuel prices were more than $6 per gallon. *(See Exhibit 13, Clarke Environmental Mosquito Management, Inc. 2024 Aerial Mosquito Control Service Agreement for St. Tammany Parish Mosquito Abatement District, page 14.)* In 2024, the District used Clarke Environmental on three aerial missions in September 2024. Based on information provided by the District regarding mosquito treatments, an analysis was conducted of aerial, truck, and herbicide treatments to understand the number of treatment missions, the equipment used during those treatment missions, the dates, time it took to conduct treatments, location, and acres covered. (*See Exhibit 12, Summary Analysis of Mosquito Treatments, 2021-2024, and accompanying details for each year.)* The Summary Analysis of Mosquito Treatments for 2021-2024 includes a third-party contractor option, based on Clarke's 77 cents per acre and the acres covered during the District's own aerial missions. The total estimated third-party aerial treatment cost does not include fuel or chemical costs. (*See Exhibit 12, Summary Analysis of Mosquito Treatments, 2021-2024, Fixed Wing Contractor Option Column.)*

    - 2025, High Limit Pilot Life Insurance (*See Exhibit 36m, Minutes of Board of Commissioners Meeting 1/15/25, Board Approvals 6. Contracts, d.),* and (*Exhibit 29, Petersen International Underwriters Policy for [C.H.]*), and *(Exhibit 30, Petersen International Underwriters Policy for [J.S.].) Refer to chart on page 8.*

    - 2025, Field Enterprise GIS & ULV Tracking Systems - Frontier Precision. (*See Exhibit 36m, Minutes of Board of Commissioners Meeting 1/15/25, Board Approvals 6. Contracts, e.)*

- 2025, ClosetsbyDesign for administrative closets. (*See Exhibit 36m, Minutes of Board of Commissioners Meeting 1/15/25, Board Approvals 6. Contracts, f.)* The amount for the contract was $10,501. (*See Exhibit 21, ClosetsbyDesign Docusign Contract.)*

- The District approved a contract with Purple Ink Salary Survey to conduct a salary survey, which they do every five years. The proposal from Purple Ink cited a maximum rate of $9,275. (*See Exhibit 36q, Minutes of Board of Commissioners Meeting 5/21/25, Board Approvals 6. Contracts, b.)*

9. Laboratory and Research

One of the practices of St. Tammany Parish Mosquito Abatement has been to trap mosquitos and test them for diseases such as West Nile Virus, St. Louis Encephalitis, and Eastern Equine Encephalitis. Previously, the District submitted trapped mosquitos to the Louisiana Animal Disease Diagnostic Laboratory at Louisiana State University School of Veterinary Medicine. However, in recent years, the District built its own in-house laboratory, moving away from its prior practice of utilizing the LSU Veterinary School for mosquito testing. The District has stated that the primary justification for this shift is efficiency, claiming that conducting tests internally allows for expedited results. However, a cost and efficiency analysis raises questions about the validity of this rationale. **Because state subsidies offset costs at the LSU lab, the District previously paid $5.50 per test. (***See Exhibit 38, Memorandum regarding Dr. Alma Roy and the Louisiana Animal Disease Diagnostic Laboratory at Louisiana State University, page 2.)* **In contrast, Executive Director Caillouet stated that the in-house lab costs the District approximately $12 per test, which is more than double the expense.** Caillouet, also said that the lab tests approximately 6,000 samples per year. He estimated they paid LSU approximately $36,000 annually. Assuming a consistent sample number testing, that cost for annual testing would rise to approximately $72,000.

The District asserts that one of the largest benefits of having in-house testing capabilities is their ability to have a 4-hour turnaround time, allowing them to implement same-day mosquito treatments to immediately reduce the risk of West Nile Virus, Eastern Equine Virus, and St. Louis Encephalitis Virus. However, according to the Louisiana Department of Public Health, "[b]etween 80-90% of all WNV cases are asymptomatic[.]" Of those cases that are symptomatic, those cases "can be mild to moderate flu-like illness (West Nile Fever)[.]" Per LDH, "[o]nly a small fraction of cases develop neuroinvasive disease [NID] which includes meningitis and encephalitis." In evaluating the Louisiana Arbovirus Summary Report provided by LDH, the rate of occurrence of Neuroinvasive Disease and Fever in the population appears similar in St. Tammany as it does in other parishes that use LSU for testing, (*See Exhibit 37, Louisiana Arbovirus Summary Report, 1.)*

While the District contends that testing through LSU could take 4-11 days (*See Exhibit 40, Facebook Comment by District on Concerned Citizens page)*, this timeline is largely a result of the District's own trap collection schedule. By adjusting collection from Wednesday/Thursday to Monday/Tuesday, **the District could deliver samples to LSU on**

Wednesday and receive results by Friday, a turnaround time of approximately 48 hours. The LSU Lab has the ability to expedite tests if requested. In fact, during the tour, Dr. Roy stated that LSU Laboratory is willing to work with different parishes to protect human life as well as animal life. The personnel who work in the LSU Laboratory are willing to come in early or stay late to get expedited test results. Notably, **Dr. Roy stated that the lab has never received a request for expedited testing from any Parish and also stated that the lab had never received a complaint regarding its mosquito testing.**

Accreditation is another important factor. LSU's laboratory is fully accredited through the American Association of Veterinary Laboratory Diagnosticians (AAVLD.) Only fifty laboratories in the United States are accredited through AAVLD. The AAVLD accreditation is considered the gold standard in the United States. **The District's lab is not accredited**, raising concerns about the reliability and external validation of its results. In fact, Dr. Alma Roy stated that in 2024, when the District Director Kevin Caillouet told her that St. Tammany Parish would conduct its own mosquito testing, Dr. Roy tried to talk Caillouet out of doing so by reminding him that LSU Laboratory was accredited, could perform the tests at a lower cost, and already had the necessary equipment that would be significantly expensive for St. Tammany to obtain. (*See Exhibit 38, Memorandum regarding Dr. Alma Roy and the Louisiana Animal Disease Diagnostic Laboratory at Louisiana State University.)* The decision to maintain an in-house testing operation results in higher costs and less scientific credibility than outsourcing to an established, accredited institution. **It seems unlikely that the District will be able to transform their lab into a self-sustaining, profitable operation, given that their testing costs are more than twice those available to other parishes through LSU.** (*See Exhibit 38, Memorandum regarding Dr. Alma Roy and the Louisiana Animal Disease Diagnostic Laboratory at Louisiana State University.)*

Costs associated with the construction of the District's expansion were $7,640,620.90 as of March 4, 2024. *(See Exhibit 48 AIA Document G701-2017 Change Order.)* An MSH Architects indicates that the architect fee portion was $408,319 as of December 13, 2021. *(See Exhibit 49, Moates Savoie Hunley Architects Invoices.)* The property insurance premium for the new addition was $63,256 for the first year. (*See Exhibit 23, Neal Insurance D/B/A All Phase Insurance Invoice Property Policy for New Building.)* With regard to the campus expansion, the District entered into a wetland mitigation credit agreement with Talisheek, LLC for $62,160 for Wetland Mitigation for the District's expansion. (*See Exhibit 36e, Minutes of the Board of Directors 11/16/21, Board Approvals, b. Bids, 4. Wetland Mitigation Credit Talisheek, LLC Agreement.)*

The costs to outfit the lab are unknown; however, the District did enter into a contract in 2023 with Senecio Ltd. for services that encompass a semi-automated mosquito monitoring solution with the introduction of AI supported technology. The contract to use the Senecio machine and services is for up to $60,000, excluding additional costs and expenses as set forth in the contract. The cost to ship the machine was $12,500 in April of 2024. (*See Exhibit 34, Agreement with Senecio Ltd., dated August 23, 2023, page 17),* and *(Exhibit 8f, St. Tammany Parish Mosquito Abatement District General Ledger, 4/12/2022.)*

Full-time employees who appear to be associated with research and/or the District's Laboratory include (along with position and total compensation): N.D. (Lab Manager) $138,840.86; L.R. (entomologist) $115,215.10; M.D. (entomologist) $93,558.83; T.R.

(molecular biologist) $72,826.60; I.U. (research entomologist) $134,958.10, **for a total of $555,399.49.** *(See Exhibit 10, Councilman Joseph Impastato Request Response, page 2.)*

The District conducts both in-house research and research for outside agencies. Some notable points regarding the District's research efforts include the following:

- The District stated during a tour that they were conducting research on mosquitofish. Possible purchases associated with this type of research can be see in 2024, when the District began making payments to Integrated Aqua Systems, a company that claims to be "an original equipment manufacturer (OEM) that designs, builds and supplies aquatic equipment and systems that meet our clients' specific needs. [The company] work[s] primarily in the aquatic life support (LSS) industry which includes clients working in aquaculture, aquatic research, decorative ponds, water features, aquaponics and commercial aquatic exhibits."[38] The total payments made were $10,558.10. Those purchases included: biofilter, biopump, physical media filter, pump, UV Filter, freight, and a 600 gallon rect tank. *(See Exhibit 8K St. Tammany Parish Mosquito Abatement District General Ledger, 12/3/2024.)* Additional documents indicate that the District entered into a contract with the University of Louisiana at Lafayette (ULL) for a study on the effect of sewage effluent exposure on mosquitofish survival and prey capture. The District agreed to pay ULL $9,879.02 for this research. *(See Exhibit 50, Agreement between St. Tammany Parish Mosquito Abatement District and University of Louisiana at Lafayette.)* **Notably, as part of the "Direct Costs" the University requested the District pay $2,000 toward the $2,284 publication fees for the study in the journal *Toxics*.** This agreement reflects it was in place for the year 2023. It is unclear if the research mentioned during the tour by the District is a continuation of the research initiated under the agreement with ULL or if it is separate entirely.

- The District also sponsored research conducted by Louisiana State University (LSU) in 2024 at a cost of $18,233. The research involved terrestrial laser scanning of mosquito ground pool habitats. *(See Exhibit 51, Express Research Agreement with LSU.)*

- Dissection of Ovaries of Mosquitos: In 2022, Director Caillouet sought approval to enter into a contract with a part-time research intern at a rate of $26 per hour. The specific project task was to dissect the ovaries of mosquitos to determine their age in order to assess the effectiveness of spray operations. (*See Exhibit 36g, Minutes of Board of Commissioners Meeting 3/16/2022, page 3, section C. Contracts, 2.)* Invoices provided by this intern reflect total payments of $47,592.74 for the years 2022-2024. *(See Exhibit 55, Invoices for Mosquito Dissections and General Ledger Payments.)*

- In a conversation with Executive Director Caillouet, the Research Entomologist position is responsible for writing grants, studying, and doing research for outside

[38] *https://www.integrated-aqua.com/about*

agencies such as the CDC and NIH.

- In a conversation with Executive Director Caillouet, the District has two fellows from the CDC and APHL whose stipend is 100% paid for by the CDC.

- In 2023-2024, the District entered into a contractual agreement with M Consulting, LLC of Cary, North Carolina to provide Model Building and Statistical Analysis Services at a rate of $110.25 per hour. In 2024, the District paid M Consulting, LLC $22,178.63. In 2023, the District paid M Consulting, LLC $12,810 *(See Exhibit 62, M Consulting Documents and General Ledger Payments.)*

When evaluating the District's decision to maintain an in-house laboratory, the financial implications become increasingly difficult to justify, particularly when weighed against the high-quality, cost-effective services offered by the LSU Laboratory. With per-test costs at LSU totaling just $5.50 due to state subsidies (less than half of the $12 cost per test at the District's lab), the claim of cost-efficiency is untenable. St. Tammany is now the only parish with a mosquito abatement program that does not submit exhibits to LSU for testing. In addition to ongoing per-test expenses, the District has already invested approximately $8 million in lab construction (with unknown additional costs for outfitting), entered into a $60,000+ technology contract with Senecio Ltd., and incurred a $12,500 equipment shipping fee. Moreover, the annual compensation for lab and research personnel totals more than $555,000. These expenses are especially unreasonable considering that the LSU Lab is fully accredited by AAVLD, offers flexible testing schedules including expedited processing, and already serves other parishes effectively. Simply adjusting the District's trapping schedule could reduce turnaround time with LSU to 48 hours, narrowing the gap with the District's 4-hour internal timeline but at a fraction of the cost and with far greater scientific credibility. The decision to pursue and sustain in-house testing, given these accessible, lower-cost, and higher-quality alternatives, represents an inefficient use of public resources and calls into question the rationale behind continued investment in the District's lab operations.

10. <u>Possible Redundancies with other areas of State and Parish Government</u>:

- Mechanics
- Public Information Officer (2024 total compensation $133,550.34)
- Information Technology (2024 total compensation $128,723.24)
- Marsh Master (2024 cost $218,825.00)
- Laboratory (approximately $7.64 million for construction costs for the facilities; unknown cost for machinery, personnel costs and operating costs; as well as the increased cost for testing, which can be estimated at an addition $36,000 per year.)
- Mass Notification System, if considered necessary ($5,005.23 per year)
- Salary Survey (approximately $10,000 every five years)

11. Parish Comparison

St. Tammany Parish spends **more annually on mosquito abatement than any other Parish in the state**, despite ranking fourth in population (264,500) and fifth in geographic size (1124 mi^2.) Plaquemines Parish is the largest parish geographically and has a mosquito budget of $1,188,560. East Baton Rouge Parish is the largest parish by population; however, the budget is unclear as it is tied to Rodent Control and the budget site does not break down expenditures beyond the department's overall budget (Orleans Parish is similar). Jefferson Parish, however, is ranked second in population and reports a budget of $4,916,641. In sharp contrast to both Plaquemines Parish and Jefferson Parish, **St. Tammany Parish reports a mosquito abatement budget of $9,934,064**[39]. This figure includes a budget of $1,900,570 in chemical costs and $3,505,282 in salaries, underscoring that the District's financial outlay is not solely tied to operational spraying but also to administrative and personnel overhead.

When comparing St. Tammany Parish to Calcasieu Parish, the disparity in spending becomes even more apparent. Both parishes are similar in population size and geographic area. Despite these similarities, Calcasieu's mosquito abatement budget is $6,544,030, which is approximately $3.39 million less than that of St. Tammany. The breakdown of expenditures is particularly telling: Calcasieu allocates the majority of its costs to chemical applications ($3.7 million), demonstrating a focus on direct mosquito control. By contrast, St. Tammany spends less than half that amount on chemicals ($1.9 million), while its salary expenditures are more than triple Calcasieu's. This imbalance suggests that a significant portion of St. Tammany's resources are tied up in administrative and personnel costs rather than in operational abatement activities. The importance of this comparison lies in the efficiency question: while Calcasieu directs its funds toward the tangible suppression of mosquito populations, St. Tammany invests disproportionately in salaries, raising concerns about whether taxpayer dollars are being optimized for the intended public health purpose. Charts showing budgets for the Top Ten Parishes by Geographical Size and the Top Ten Parishes by Population are as follows:

[39] *(See Exhibit 7, Treasurer's Report Dated August 31, 2025)*

Top 10 by Geographical Size							
Rank	**Parish**	**Size (Sq Mile)**	**Population**	**In House / Contract**	**Mosquito Budget**	**Chemical Cost**	**Salaries**
1	Plaquemines	2567	23.5K	In House	$1,188,560	unknown	$567,980
2	St. Bernard	2158	43.8K	Contract- VDCI	$381,970	Contract	
3	Terrebonne	2080	109.5K	Contract- VDCI	$616,176	Contract	
4	Cameron	1,937	5.6K	In House	$3,903,704	$2,694,556	$932,368
5	Vermilion	1542	57.3K	In House	$956,729	$425,000	$195,250
6	**St. Tammany**	**1124**	**264.5K**	**In House**	**$9,934,064**	**$1,900,570**	**$3,505,282**
7	St. Mary	1,119	49.4K	In House	$141,059	Unknown	Unknown
8	Calcasieu	1,094	216.7K	In House	$6,544,030	$3,700,000	$1,168,185
9	Iberia	1031	69.9K	In House	Unknown	Unknown	Unknown
10	Caddo	937	238.8K	In House	$545,536	$166,900	$253,080

**See Exhibit 57, Documents Related to Parish Comparison Chart by Geographical Size*

Top 10 by Population							
Rank	**Parish**	**Size (Sq Mile)**	**Population**	**In House / Contract**	**Mosquito Budget**	**Chemical Cost**	**Salaries**
1	East Baton Rouge	471	456.7K	In House	Unknown	Unknown	Unknown
2	Jefferson	665	440.7K	Contract - VDCI	$4,916,641	Contract	
3	Orleans	350	383.9K	In House	Unknown	Unknown	$2,788,596
4	**St. Tammany**	**1124**	**264.5K**	**In House**	**$9,934,064**	**$1,900,570**	**$3,505,282**
5	Lafayette	270	241.7K	Contract - VDCI	$1,019,287	Contract	
6	Caddo	937	238.8K	In House	$545,536	$166,900	$253,080
7	Calcasieu	1,094	216.7K	In House	$6,544,030	$3,700,000	$1,168,185
8	Ouachita	633	160.3K	Combination	$1,929,100	$600,000	$539,300
9	Tangipahoa	823	133.1K	In House	$2,768,240	$738,439	$1,135,494
10	Terrebonne	2080	109.5K	Contract- VDCI	$616,176	Contract	

**See Exhibit 58, Documents Related to Parish Comparison Chart by Population*

12. Committed Use for Surplus Funds

An act highlighting the surplus of funds in the possession of the District is the District's commitment at a July 16, 2025 meeting to dedicate $1.5 million over three years for the inspection of septic systems. (*See Exhibit 36r, Minutes of Board of Commissioners Meeting 7/16/2025, New Business, 3. Onsite Wastewater Treatment System Inspection Ordinance Cost Sharing Proposal.)*

Conclusion

The financial and operational choices made by the St. Tammany Parish Mosquito Abatement District raise important questions about the stewardship and accountability of a publicly funded agency. While the District is well-resourced through dedicated tax revenue, several spending decisions such as investments in underutilized equipment, generous compensation packages, and duplicative infrastructure, suggest opportunities for greater fiscal discipline. For example, consolidation with State and Parish Government, streamlining of laboratory functions, and reassessment of the helicopter program could result in estimated savings of nearly $1.4 million annually[40] in salaries and benefits alone. Additionally, the $63,256 annual premium paid in December of 2023 for the new building (laboratory) could have covered approximately two years of testing at LSU's laboratory.

The District's continued investment in laboratory expansion and research activity suggests a long-term trajectory more closely aligned with that of an academic or research institution than a local mosquito abatement district. While innovation and scientific advancement are valuable, it is unusual for a parish-level entity funded by local taxpayers to underwrite research efforts typically conducted by and for universities. The construction of advanced laboratory facilities and pursuit of research partnerships, though potentially beneficial in the abstract, diverts significant resources from the District's core mission of protecting residents through direct mosquito control. This raises the question of whether the balance between research and operational abatement has shifted too far toward pursuits that, while intellectually prestigious, are beyond the reasonable scope of a local government agency.

These findings indicate a need for closer oversight, clearer priorities, and a renewed focus on cost-effective strategies that align more directly with the District's core public health mission. While the District touts its financial transparency by posting its board meeting minutes and treasurer statements on its website, the general public may not have a full understanding and appreciation of the breadth and scope of the expenditures of the District. Moving forward, thoughtful reform could help restore public confidence on a broader scale and ensure that resources are directed where they can deliver the greatest benefit.

[40] This savings is calculated from adding the salaries and benefits of the Public Information Officer, Information Technology Position, Helicopter Pilot, the Lab Manager, 2 Entomologists, Research Entomologist, and Molecular Biologist.