



# Financial and Operational Analysis of the St. Tammany Parish Mosquito Abatement District



# Overview of the District

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- Parish Government's supervision of District is limited to appointment of its Board members.
- Parish Government has no annual review or budgetary oversight.
- The District's Executive Director emphasized, "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."
- The only accountability to the taxpayers is once every millage renewal period (which last occurred in 2016).



# Funding

- The District is funded primarily through a dedicated property tax millage approved by the voters.
- For 2025, the District budgeted \$9,934,064.26 for total operating capital.

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



# Assets and Liabilities

Audit Reports	2020	2022	2024
<b>Current Assets:</b>			
Cash and Cash Equivalents	\$3,697,056	\$12,430,960	\$9,689,765
Investments	\$11,112,549	\$2,065,265	\$559,913
Ad Valorem Tax Receivable, net	\$9,213,272	\$8,207,210	\$8,688,010
Inventory	\$5,703,440	\$3,676,137	\$2,277,665
<b>Capital Assets before Depreciation:</b>			
Land	\$0	\$472,645	\$472,645
Construction in Progress	\$0	\$1,382,683	\$0
Buildings and Improvements	\$5,832,393	\$5,841,125	\$14,180,054
Aircraft and Related Equipment	\$4,800,343	\$8,790,096	\$9,115,428
Machinery and Equipment	\$752,247	\$1,139,120	\$1,903,532
Vehicles	\$755,721	\$763,518	\$1,402,442
Furniture and Fixtures	\$168,264	\$38,361	\$67,040
<b>Total Capital Assets before Depreciation</b>	<b>\$12,308,968</b>	<b>\$18,427,548</b>	<b>\$27,141,141</b>
<b>Liabilities &amp; Debt Instruments:</b>			
Total Liabilities (Current and Noncurrent)	\$524,036	\$541,126	\$929,588
Debt Instruments (notes payable or bonds)	Zero	Zero	Zero

**The District  
has over \$40  
million in  
total assets.**



# Aerial Services

<b>Aircraft Assets &amp; Recurring Expenses</b>		Amount
Aircraft Assets (prior to depreciation):		
Fixed Wing - 1979 Britten Norman Islander Airplane		\$645,234
Fixed Wing - 1968 Dehavilland Twin Otter DHC-6-1100		\$3,540,593
Helicopter - 2022 Bell 407GX		\$4,009,453
Hanger		\$955,803
Aircraft Refueler		\$159,800
Wireless Remote-Controlled Landing Platform		\$43,300
<b>Aircraft Assets:</b>		<b>\$9,354,183</b>
<b>Recurring Aircraft Program Expenses:</b>		
Pilot (Helicopter)		\$180,396
Pilot (Fixed Wing)		\$172,749
Aerial Supervisor		\$157,576
Aerial Mechanic		\$133,704
Aircraft Insurance (includes AD&D for pilot beneficiaries)		\$152,392
Inspection for Fixed Wing (\$3,900/month)		\$46,800
Training - Ground & Flight Refresher (16 hrs) - Helicopter		\$13,350 +
Training for Fixed Wing		Unknown
Maintenance for aircraft (Example: One incident of maintenance on the helicopter was \$12,600 on 9/25/2024)		Unknown
Maintenance for hanger (Example \$3,550 in concrete work in 2024)		Unknown
Repairs		Unknown
Jet-A-Fuel		Unknown
Inspections		Unknown
<b>Known Annual Aircraft Expenses:</b>		<b>\$856,967 +</b>
<b>Unknown Expenses:</b> Jet-A-Fuel, training, maintenance, repairs, inspections.		

- Helicopter purchased in 2021 for **\$4,009,453**. 2 fixed wing aircrafts purchased for **\$3,540,593** and **\$645,234**.
- The District employs a full-time helicopter pilot at a total compensation of **\$180,396**, and a full-time airplane pilot at a total compensation of **\$172,714**, contrary to industry standards.
- The 1982 Fixed Wing Airplane is not in use, yet the district is spending **\$11,652** a year to insure it. The District is spending a total of **\$152,392** annually in insurance related to the aircrafts.
- Aircraft Refueler Truck purchased for **\$159,800**
- **Helicopter only spent 41 hours on spray missions in 2024 over 20 missions.**
  - A 2020-2021 contract for helicopter services was for \$300,000 for 60 hours- the District only used 41 of those hours.
- The District also has several contract pilots that they rely on as well.



# Aerial Services

Contracted Aerial Services - Estimated Cost	# of Missions	Total Hours	Acres Covered	Estimated 3rd Party Contractor Cost: 77 Cents/Acre
Based on 2024 STPMAD Usage:				
Otter Adulicide	39	95	987,348	\$760,258
Helicopter Adulicide	17	33	203,584	\$156,760
Helicopter Larvicide	3	8	380	\$293
Third Party Contractor- Adulicide	3	Not Listed	70,303	\$54,133
Chemical & Potential Fuel Surcharges				Unknown
<b>Estimated Cost of Contracted Aerial Services</b>				<b>\$971,444</b>



# Salary & Benefits

Job Description	Name	2024 Salary	Pension	Health	Vision + Dental	Life	PEHP	Pants Stipend	Total Compensation
Field Biologist		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.

- The District employs 30 full-time, 7 part-time, and 21 seasonal employees.
- The average full-time employee total-compensation package is \$117,086.86, exclusive of the Executive Director.
- The District pays 100% of the health insurance premiums for its employees, their spouses, and dependents as well as half of dental and life insurance.
- The District provides for tuition reimbursement even for part-time employees.
- The District paid almost \$10,000 for an employee's moving expenses.
- The Executive Director's total compensation exceeds \$250,000.
- The District spends approximately \$10K on salary surveys
- The District bases raises off of the CPI



# Travel

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- Travel budget for 2025 is **\$56,750.04**
- Some notable trips in the past have included:
  - 2025 Puerto Rico- American Mosquito Control Association annual meeting was held March (ED Caillouet, Research Entomologist, Commissioner)
  - 2025 St. Augustine, FL- AMCA Arbovirus Workshop (Caillouet)
  - 2025 New Orleans (Caillouet)
  - 2025 Washington DC (Commissioner)
  - 2024 Dallas- AMCA Meeting, open to any commissioner who wanted to attend
  - 2019 Orlando- AMCA Meeting spent \$18,390

\*Commissioners have historically approved their own travel.



# Notable Expenditures

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- Costs associated with patent application (engineer, attorney)
  - \$15,000 to Adaption Strategies for market research for a working prototype for Septic MD
  - The District sought an ethics opinion to determine whether they could receive royalties from their invention
  - The District did not disclose to the Ethics board that public funds were used in the creation of the patent.
  - The District did not provide the patent number or state whose name the patent was under.
- \$250,000 for alternative legal representation as opposed to historical \$6k/year
- \$15,015 for a Mass Notification System
- \$10,501 to ClosetsbyDesign for Administrative Closets



# Insurance (Non-Employee Benefits)

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Per the 2024 audit, the District spent **\$853,584** on insurance unrelated to employee benefits.

Some examples include the following:

- Insurance coverage for the new building in the amount of \$63,256.
- 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.
- Insurance for the District's three aircrafts totaling \$152,392 annually.



# Laboratory and Research

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- The District elected to build its own laboratory for in-house testing of mosquitos, citing a faster turn-around-time for results.
  - The new construction included a commercial grade kitchen & training room with \$30K in A/V equipment
- The District spent at least **\$7.64 Million** on construction costs for renovations and expansion. Total cost to outfit the lab is unknown.
- **LSU charged \$5.50 per test, while it costs the District \$12 per test** because the District does not receive the state subsidies LSU does.
- The LSU lab is the only accredited lab in the state and has a 48 hour turn around time.
- LSU has never received a complaint or request for expedited testing.
- The District paid ULL almost \$10,000- \$2000 was to publish the University's research in an overseas journal.
- The District sponsored research at LSU at a cost of \$18,000
- The District paid an intern \$47,592 to dissect ovaries of mosquitos
- The District performs research for outside agencies such as the CDC and NIH
- For the District's Mosquitofish research, it spent \$10,558 for tanks, filters, pumps, etc.
- The District has assigned **\$250,000 for land to build a greenhouse for future research projects** to study plants associated with harboring mosquitos



# Laboratory and Research

Estimated Costs Associated with the Laboratory	Amount
<b>One-time Costs &amp; Expenses:</b>	
Construction of Laboratory	\$7,640,000
Wetland Mitigation	\$62,160
Lab Equipment and Machinery	
One year of Building Insurance for Lab	\$63,256
<b>Total One-Time Costs &amp; Expenses:</b>	<b>\$7,702,160</b>
<b>Recurring Expenses:</b>	
Lab Personnel compensation packages	\$555,399
Insurance	Unknown
Utilities	Unknown
Chemicals	Unknown
Building Maintenance	Unknown
Equipment Maintenance & Calibration	Unknown
Lab Equipment Replacement	Unknown
Repairs	
Training	Unknown
<b>Known Potential Recurring Expenses (at a minimum):</b>	<b>\$555,399 +</b>
<b>Unknown Expenses:</b>	
Insurance	
Utilities	
Chemicals	
Building Maintenance	
Equipment Maintenance, Calibration & Replacement	
Repairs	
Training	



# Possible Redundancies

Redundant Assets & Expenses with State & Parish Gov't	Amount
<b>Redundant Assets:</b>	
Laboratory (comparable services provided by LSU Lab)	\$7,640,000
Marsh Master	\$218,825
<b>Redundant Assets (before depreciation)</b>	<b>\$7,858,825</b>
<b>Redundant Annual Expenses:</b>	
Lab & Research Personnel	\$555,399
Lab costs (\$72,000 - \$33,000 = \$39,000)	\$39,000
LSU: \$5.50/test x 6,000 samples/year = \$33,000	
STPMAD: \$12/test x 6,000 samples/year = \$72,000	
Public Information Officer	\$133,550
Information Technology Staff	\$128,723
Mass Notification System	\$5,005
Salary Survey (\$10,000 every five years)	\$2,000
Mechanics	Unknown
<b>Total Redundant Annual Expenses:</b>	<b>\$863,677 +</b>



# Parish Comparison



# By Geographical Size

St. Tammany Parish spends almost \$3.4 million more than any other parish that falls within the top ten parishes by geographical size.

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	<b>St. Tammany</b>	<b>1124</b>	<b>264.5K</b>	<b>In House</b>	<b>\$9,934,064</b>	<b>\$1,900,570</b>	<b>\$3,505,282</b>
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



# By Population

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	

\*The chart reflects unknown total budgets for both East Baton Rouge and Orleans Parishes as their budgets are tied to rodent control. Regardless, those total budgets are still less than what St. Tammany Parish spends on mosquito abatement alone.



# Conclusion



<b>Potential Savings &amp; Cost Recuperation</b>	<b>Amount</b>
<b>Asset costs:</b>	
Laboratory & Wetland Mitigation	\$7,702,160
Laboratory Equipment	Unknown
Fixed Wing - 1979 Britten Norman Islander Airplane	\$645,234
Fixed Wing - 1968 Dehavilland Twin Otter DHC-6-1100	\$3,540,593
Helicopter - 2022 Bell 407GX	\$4,009,453
Hanger	\$955,803
Wireless Remote-Controlled Landing Platform	\$43,300
Aircraft Refueler	\$159,800
<b>Total Laboratory &amp; Aircraft Asset Costs:</b>	<b>\$17,056,343 +</b>
<b>Recurring / Redundant Expenses:</b>	
Laboratory & Research personnel	\$555,399
Laboratory testing (\$72,000 - \$33,000 = \$39,000)	\$39,000
LSU Lab: \$5.50/test x 6,000 samples/year = \$33,000	
STPMAD Lab: \$12/test x 6,000 samples/year = \$72,000	
Laboratory - insurance, utilities, chemicals, building & equipment maintenance, repairs, training	Unknown
Aircraft Program: personnel, insurance, known inspection/training	\$856,967
Aircraft Program: fuel, maintenance, repairs, inspections, training	Unknown
Public Information Officer	\$133,550
Information Technology Staff	\$128,723
Mass Notification System	\$5,005
Salary Survey (\$10,000 every five years)	\$2,000
Mechanics	Unknown
Septic Tank Inspections	\$500,000
Depreciation of Laboratory & Aircraft	Unknown
<b>Total Recurring &amp; Redundant Expenses:</b>	<b>\$2,220,644 +</b>