



JPOIG Overview

Public Letter to Parish Council – Criminal Justice Fund #2014-0004

April 30, 2024

Why We Issued This Letter

The purpose of the public letter was to promote transparency and accountability in government and to proactively raise concerns to prevent the unauthorized expenditure of dedicated millage revenue. Public Letters may communicate the elements of proposed, pending and/or existing legislation, rules, regulations, and policies, to assess their effectiveness and efficacy, and to consider their impact on government accountability and operations.

Why We Are Concerned

This transfer raises concerns about the misuse of dedicated revenue and may violate state law. At a minimum, this transfer will obscure how the dedicated revenue will be expended, diminishing transparency for voters. More concerning, this type of budget amendment is violative of the trust associated with the dedicated millage fund.

What We Recommend

An on-going commitment by the Parish to fund the Major Crime Task Force necessitates identifying a permissible funding source which may include the General Fund and other unrestricted discretionary sources. Depleting and re-directing dedicated millage funds from judicial services to the General Fund is neither a short-term nor long-term solution.

What We Found

On 05/01/2024, the Parish Council will consider amending the Parish Budget which was adopted via Ordinance 26714 on 12/06/2023. Summary 26307, an ordinance amending the 2024 Operating Budget calls for the transfer of \$860,000 from the Criminal Justice Fund to the Parish General Fund.

The Criminal Justice Fund accounts for a portion of a special property tax for the Jefferson Parish Special Services District. The Criminal Justice program was created to provide services to and for citizens of Jefferson Parish, which services shall include but not be limited to providing, maintaining, administering and operating judicial services in the civil, juvenile and criminal justice system.

The transfers by and between the Criminal Justice Fund and General Fund of equal amounts is, upon information and belief, made to fund a Cooperative Endeavor Agreement with the City of Gretna to provide funding to the Gretna Police Department for the Major Crimes Task Force for one year at a cost not to exceed \$1,000,000.

While the expenditure of funds from the Criminal Justice Fund for the Major Crimes Task Force is arguably related to “crime,” the expenditure is not related to the purpose for which the millage was imposed, i.e. judicial services in the criminal justice system. By comparison, other expenditures, such as Court-Process Servers, are directly related.

Under state law, “The proceeds of any special tax shall constitute a trust fund to be used exclusively for the objects and purposes for which the tax was levied. The records of the taxing authority shall clearly reflect the objects and purposes for which the proceeds of the tax are used.” La. R.S. 39:704.

The Louisiana Attorney General has cited four Supreme Court decisions and consistently opined that a **governing authority may not use the proceeds of a special tax for something other than the purpose for which it was levied, even where the proposed use is closely related** to the purpose for which the tax was levied.

Using General Fund revenue to fund the Major Crimes Task Force is not prohibited. Conversely, using dedicated millage funds for a purpose other than the one approved by the voters may violate state law.

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