

ST. TAMMANY PARISH CORONER

PROPOSED OPERATING BUDGET FOR CALENDAR YEAR

January 1, 2026 thru December 31, 2026

and

PROPOSED AMENDED BUDGET FOR CALENDAR YEAR

January 1, 2025 thru December 31, 2025

BUDGET MESSAGE

St. Tammany Parish Coroner's Office

Proposed Amended Budget for Calendar Year 2025

and

Proposed Operating Budget for Calendar Year 2026

I submit the amended budget for the calendar year 2025, beginning January 1, 2025, and the proposed budget for calendar year 2026, beginning January 1, 2026. This budget represents a continuation of present service levels. The amounts included within the budget are based on cash estimates. The budget documents attached include anticipated revenues and expenditure for the General Fund. Significant aspects of the budget are detailed below.

STPCO is currently operating off revenues from other services and the surplus that built up in the General Fund over the course of the 20 year Coroner millage. This Coroner millage expired in 2024 with final collections occurring through 2025. The General Fund balance is budgeted to decrease from the prior year's budget due to the St. Tammany Parish Authority withholding the final year of the ad valorem taxes from the STPCO. The 2025 budgeted revenue has been decreased to \$0, from \$9,198,586.63, due to the Parish Authority withholding the recently collected ad valorem taxes from STPCO.

As of the date of this proposed and amended budget, the Parish continues to hold the ad valorem taxes due to STPCO during 2025. The Parish Authority has obtained a Writ of Mandamus for STPCO to turn over all ad valorem taxes in excess of what was necessary to cover expenses through December 31, 2024, to be in compliance with LA R.S. 13:5773. The Parish Authority demanded approximately \$14,000,000. STPCO has calculated, based on 20 years of audited financial statements, GAAP and GASB standards, and the Parish Authority's own fund balance spending policy, the excess amount of ad valorem taxes held by STPCO to be \$0. The status of the ad valorem taxes and the Constitutionality of LA R.S. 13:5773 are the subject of unresolved litigation.

STPCO has requested reimbursement for necessary and unavoidable expenses for the 1st and 2nd quarters of 2025 from the ad valorem taxes being held by the Parish Authority. This resulted in a motion to hold in contempt against the Coroner. This litigation is still pending and could significantly impact the budget, including the possibility to make a major amendment to the budget early in 2026.

The Coroner's office will operate with higher budgeted payroll expenses due to the need to add staff members in the DNA lab and the pursuit of an in-house forensic pathologist. The instability of future revenues is an obstacle to recruiting qualified individuals positions necessary to maintain the accreditation of the DNA Lab and to generate revenues through offering services from non-ad valorem sources.

Purchased and Technical Services includes funding for contracted forensic pathologists to cover until one can be hired on staff, as well as funding legal matters against the Parish Authority related to Act 151 transfer of property and the previously discussed litigation. The DNA Lab continues to qualify for grant-funded equipment purchases to upgrade equipment with new and improved technologies. However, the litigation with the Parish Authority is currently delaying the receipt of grant funds.

We have attempted to present a budget that will be helpful in formulating a financial plan for the ensuing budget year and the need to stretch the budget until millage issues are resolved for future years' funding.

I will be available for any information or help that may be needed in interpreting specific items of the budget. Additionally, should the public hearing result in adjustments to this document, I am prepared to incorporate those into the budget.

PROPOSED AMENDED BUDGET RESOLUTION

RESOLUTION 2025B

A resolution adopting and Operating Budget of
Revenues and Expenditures for the calendar Year
Beginning January 1, 2025 and
ending December 31, 2025

BE IT RESOLVED BY THE CORONER, convened in general session, that:

- SECTION 1: The attached detailed estimate of Revenues for the calendar year beginning January 1, 2025, and ending December 31, 2025, be and the same is hereby adopted to serve as an Operating Budget of Revenues for the Coroner, during the same period.
- SECTION 2: The attached estimates of Expenditures for the calendar year beginning January 1, 2025 and ending December 31, 2025, be and the same hereby adopted to serve as a budget of Expenditures for the Coroner during said period.
- SECTION 3: The adoption of the Budget of Expenditures be and the same is hereby declared to operate as an appropriation of the amount therein set forth within the terms of the budget classifications.
- SECTION 4: Amounts are available for expenditures only to the extent included within the 2025 budget.
- SECTION 5: The Coroner may authorize transfers between line items of expenditure within a function or department, provided that such transfers shall not exceed 10% of the total departmental/function budget. All other budget adjustments must be approved by the Coroner.

PASSED AND ADOPTED AT Lacombe, Louisiana, on the 15th day of December, 2025.

ATTEST: _____



ST. TAMMANY PARISH CORONER

PROPOSED AMENDED BUDGET RESOLUTION

RESOLUTION 2026A

A resolution adopting and Operating Budget of
Revenues and Expenditures for the calendar Year
Beginning January 1, 2026 and
ending December 31, 2026

BE IT RESOLVED BY THE CORONER, convened in general session, that:

SECTION 1: The attached detailed estimate of Revenues for the calendar year beginning January 1, 2026, and ending December 31, 2026, be and the same is hereby adopted to serve as an Operating Budget of Revenues for the Coroner, during the same period.

SECTION 2: The attached estimates of Expenditures for the calendar year beginning January 1, 2026 and ending December 31, 2026, be and the same hereby adopted to serve as a budget of Expenditures for the Coroner during said period.

SECTION 3: The adoption of the Budget of Expenditures be and the same is hereby declared to operate as an appropriation of the amount therein set forth within the terms of the budget classifications.

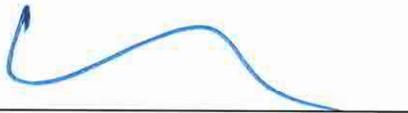
SECTION 4: Amounts are available for expenditures only to the extent included within the 2026 budget.

SECTION 5: The Coroner may authorize transfers between line items of expenditure within a function or department, provided that such transfers shall not exceed 10% of the total departmental/function budget. All other budget adjustments must be approved by the Coroner.

PASSED AND ADOPTED AT Lacombe, Louisiana, on the 15th day of December, 2025.

ST. TAMMANY PARISH CORONER

ATTEST: _____



Consolidated Budget
2025 Original Budget and Proposed Amended
2026 Proposed Budget

	Original 2025 Budget	Actual Through 30-Nov-25	2025 Estimated Rev/Exp from 12/1/2025 thru 12/31/2025	Estimated Year End 2025	Proposed Amended 2025 Budget	Proposed 2026 Budget
OPERATING BUDGET						
REVENUE:						
Intergovernmental Revenue	9,198,586.63	-	-	-	-	-
Charges for services	340,800.00	598,552.42	25,000.00	623,552.42	623,552.42	486,100.00
Other Revenue Sources	20,000.00	55,838.01	4,500.00	60,338.01	60,338.01	20,000.00
Grant Revenue	327,200.00	240,248.00	-	240,248.00	240,248.00	212,000.00
Interest Income	397,816.00	463,287.63	27,083.33	490,370.96	490,370.96	211,250.00
Total Revenue	10,284,402.63	1,357,926.06	56,583.33	1,414,509.39	1,414,509.39	929,350.00
EXPENDITURES:						
Salaries and related expenditures	4,562,314.24	3,021,165.79	249,309.52	3,270,475.31	3,270,475.31	4,276,970.89
Purchased Professional and Tech services	1,211,800.00	1,910,853.20	33,000.00	1,943,853.20	1,943,853.20	1,729,090.00
Operating services	452,809.84	379,623.58	24,343.00	403,966.58	403,966.58	444,009.84
Insurance	155,100.00	143,208.73	10,000.00	153,208.73	153,208.73	152,555.00
Repairs and maintenance service	296,238.58	63,971.16	4,500.00	68,471.16	68,471.16	308,138.58
Training and travel	78,800.00	20,523.55	250.00	20,773.55	20,773.55	93,800.00
Operating supplies	742,300.00	950,367.50	28,000.00	978,367.50	978,367.50	746,160.00
Repairs and maintenance supplies	13,300.00	45,957.88	3,500.00	49,457.88	49,457.88	13,500.00
Vehicle operations	31,400.00	22,645.77	1,200.00	23,845.77	23,845.77	35,800.00
Total Expenditures	7,544,062.66	6,558,317.16	354,102.52	6,912,419.68	6,912,419.68	7,800,024.31
<i>Excess(deficient) Operations</i>						
Grant Revenue for Capital Outlay	2,740,339.97	(5,200,391.10)	(297,519.19)	(5,497,910.29)	(5,497,910.29)	(6,870,674.31)
EXPENDITURES						
Capital Outlays	(1,564,698.00)	(20,209.68)	(906.00)	(21,109.68)	(21,109.68)	(286,844.26)
Excess(deficient) after Capital Items	(1,564,698.00)					(286,844.26)
Increase (Decrease) in Fund Balance	1,175,641.97	(5,200,391.10)	(297,519.19)	(5,497,910.29)	(5,497,910.29)	(7,157,518.57)
Beginning Fund Balance	16,245,396.00			16,245,396.00	16,245,396.00	10,747,485.71
Ending Fund Balance	17,421,037.97			10,747,485.71	10,747,485.71	3,589,967.15

1 Includes \$500,000.00 for Legal Fees due to litigation with the Parish Authority
2 Includes \$275,000 in DNA grant purchases.
3 Intergovernmental revenue dropped to \$0 due to the Parish Authority withholding the Coroner ad valorem tax from the Coroner's office.

St Tammany Parish Coroner
Run Out Schedule

	Estimated Year End 2025 31-Dec-25	Proposed 2026 Budget	2027	2028	2029
OPERATING BUDGET					
REVENUE:					
Intergovernmental Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for services	\$ 623,552	\$ 320,000	\$ 453,377	\$ 453,377	\$ 453,377
Other Revenue Sources	\$ 60,338	\$ 20,000	\$ 16,500	\$ 16,500	\$ 16,500
Grant Revenue	\$ 240,248	\$ 327,200	\$ -	\$ -	\$ -
Interest Income	\$ 490,371	\$ 211,250	\$ -	\$ -	\$ -
Total Revenue	\$ 1,414,509	\$ 929,350	\$ 469,877	\$ 469,877	\$ 469,877
EXPENDITURES:					
Salaries and related expenditures	\$ 3,270,475	\$ 4,276,971	\$ 4,383,895	\$ 4,493,493	\$ 4,493,493
Purchased Professional and Tech services	\$ 1,943,853	\$ 1,729,090	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000
Operating services	\$ 403,967	\$ 444,010	\$ 457,330	\$ 471,050	\$ 485,182
Insurance	\$ 153,209	\$ 152,555	\$ 157,132	\$ 161,846	\$ 166,701
Repairs and maintenance service	\$ 68,471	\$ 308,139	\$ 317,383	\$ 326,904	\$ 336,711
Training and travel	\$ 20,774	\$ 93,800	\$ 96,614	\$ 99,512	\$ 102,498
Operating supplies	\$ 978,368	\$ 746,160	\$ 768,545	\$ 791,601	\$ 815,349
Repairs and maintenance supplies	\$ 49,458	\$ 13,500	\$ 13,905	\$ 14,322	\$ 14,752
Vehicle operations	\$ 23,846	\$ 35,800	\$ 36,874	\$ 37,980	\$ 39,120
Total Expenditures	\$ 6,912,420	\$ 7,800,024	\$ 7,231,677	\$ 7,396,708	\$ 7,453,805
Excess(deficient) Operations	\$ (5,497,910)	\$ (6,870,674)	\$ (6,761,800)	\$ (6,926,831)	\$ (6,983,928)
Grant Revenue for Capital Outlay					
EXPENDITURES					
Capital Outlays	\$ (21,110)	\$ (286,844)	\$ -	\$ -	\$ -
Excess(deficient) after Capital Items	\$ -	\$ (286,844)	\$ -	\$ -	\$ -
Increase (Decrease) in Fund Balance	\$ (5,497,910)	\$ (7,157,519)	\$ (6,761,800)	\$ (6,926,831)	\$ (6,983,928)
Beginning Fund Balance	\$ 16,245,396	\$ 10,747,486	\$ 3,589,967	\$ (3,171,833)	\$ (10,098,665)
Ending Fund Balance	\$ 10,747,486	\$ 3,589,967	\$ (3,171,833)	\$ (10,098,665)	\$ (17,082,592)

St. Tammany Parish Coroner
Salaries and Related Expenditures
2026 Proposed Budget Detail

Departments	# of Employees	Full Time/Part Time/Volunteer	Proposed 2026 Budget
Administration - see Note 1	9	FT	\$ 964,105.39
DNA - see Note 2 and 3	7	FT	\$ 624,102.36
	1	PT	\$ 46,800.00
Investigations			
Full time staff	10	FT	\$ 549,571.30
Part time staff (utilized as needed)	8	PT	\$ 178,068.80
Chaplain Corp	0	Volunteer	
Mental Health	3	FT	\$ 112,750.00
Morgue - see Note 3	4	FT	\$ 537,032.00
	1	PT	\$ 20,800.00
Training	1	FT	\$ 55,360.93
Maintenance	<u>1</u>	FT	<u>\$ 91,462.80</u>
Subtotal	<u>45</u>		<u>\$ 3,180,053.58</u>
Payroll Taxes			\$ 59,501.98
Retirement Contribution 11.0% (2025 Rate)			\$ 339,993.37
Health Insurance (including dental and vision)			\$ 514,598.16
Workers Compensation			\$ 12,840.21
American United Life (Life and AD&D only)			\$ 1,618.24
Overtime Exposure			\$ 58,864.00
ABMDI Salary adjustments			\$ 30,000.00
Cost of Living Adjustment @2.5% of 2026 base payroll			\$ 79,501.34
Total			<u>\$ 4,276,970.89</u>

Note 1 - Includes funding for unfilled Staff Bookkeeper/Front Office Receptionist totaling \$41,600

Note 2 - Includes funding for 3 unfilled DNA Analysts positions totaling \$210,000

Note 3 - Includes funding for PT Forensic Support totaling \$46,800.

Note 4 - Includes funding for new unfilled Forensic Pathologists totaling \$375,000.

Note 5 - Total dollars allocated to unfilled positions is \$673,400.

St. Tammany Parish Coroner
Salaries and Related Expenditures
2026 Proposed Budget Detail

Department	Position	Employee Name
Administration	Coroner/Chief Forensic Pathologist	Christopher Tape
Administration	Chief Operations Officer	David Guerin
Administration	Chief Human Resource Officer/Quality Manager/Lab Director	Laura White
Administration	Chief Financial Officer	Doyle Fillastre
Administration	Executive Assistant	Tammy Switzer
Administration	Administrative Assistant Accounting	Diona Anderson
Administration	Case Coordinator	Ana Welch
Administration	Front Desk Investigator	Doreen Mittelstaedt
Administration	Staff Bookkeeper/Front Desk Assistant	
DNA Laboratory	Forensic DNA Technical Leader	Natasha Poe
DNA Laboratory	Casework CODIS Administrator	Tara Bell
DNA Laboratory	Forensic DNA Technician/Adminstrative Assistant	Sara Binder
DNA Laboratory	Forensic DNA Technician	Madison Thompson
DNA Laboratory	Forensic DNA Analyst or Technician	
DNA Laboratory	Forensic DNA Analyst or Technician	
DNA Laboratory	Forensic DNA Analyst or Technician	
DNA Laboratory	Forensic Support - PT	
Investigation	Forensic Death Investigations Director	Mark Ford
Investigation	Forensic Death Investigations Director	Rebecca Howell
Investigation	Forensic Death Investigator	Sydney Allain
Investigation	Forensic Death Investigator	Tiffany Bourgeois
Investigation	Forensic Death Investigator	Paige Braddy
Investigation	Forensic Death Investigator	Kalyn Delaneuville
Investigation	Forensic Death Investigator	Ramona Fincher
Investigation	Forensic Death Investigator	Jarrold Laborde
Investigation	Forensic Death Investigator	Bruce Ting
Investigation	Forensic Death Investigator	Ronald Hall II
Investigation	Forensic Death Investigator - PT	David Hemphill
Investigation	Forensic Death Investigator - PT	Calvin Kline
Investigation	Forensic Death Investigator - PT	Darnell Robinson
Investigation	Forensic Death Investigator - PT	Elizabeth Revere
Investigation	Forensic Death Investigator - PT	Anthony Lowe
Investigation	Forensic Death Investigator - PT	Kaitlynn Bouriaque
Investigation	Forensic Death Investigator - PT	Tynesha Pierre
Investigation	Medical Records Reviewer -PT	April Cozad
Maintenance	Facility Manager	Richard Fields
Mental Health	Mental Health Operations Lead	Taylor Huynh
Mental Health	Mental Health Director	Joshua Sanderson
Mental Health	Chief Deputy Coroner	Graham Spruiell
Morgue	Forensic Pathologist	
Morgue	Forensic Morgue Supervisor	Keith Laborde
Morgue	Forensic Morgue Technician	Lacey Cox
Morgue	Forensic Morgue Technician	Victoria DeBarbiris
Morgue	Forensic Morgue Technician - PT	Kelly Silva
Training	Training and Community Outreach Coordinator	Matthew Knoblauch

St. Tammany Parish Coroner
Professional Service Contracts and Technical Services
Fiscal Year 2026

Service Provided	Vendor Name	Amount
Accounting and Auditing		
	Ericksen, Krentel, LLP	\$ 33,000.00
	Moyle & Associates	\$ 27,500.00
Toxicology		
	NMS Labs	\$ 85,000.00
CEC's - Psychiatric Consulting Services		\$ 287,995.00
Mental Health Intake Clerk		\$ 25,000.00
Forensic Pathologist - Contracted		\$ 312,995.00
IT Expense		
	In-Telecom Consulting	\$ 235,000.00
Legal Fees		
	Breazeal, Sachse & Wilson, LLP	\$ 100,000.00
	Harrison & Richardson	\$ 500,000.00
Public Information Consultant		
	James Hartmman and Associates, LLC	\$ 50,000.00
Human Resource Support and Consulting		
	incHRement, LLC	\$ 72,000.00
Other Professional Services		
	Language Link	\$ 600.00
		<u>\$ 1,729,090.00</u>

St. Tammany Parish Coroner

Operating Services

2026 Detail Budget

Bank Service Charges	\$	3,200.00
Advertising	\$	22,700.00
Business Meals	\$	200.00

Dues and Subscriptions

ABMDI Fees Investigators	\$	5,000.00
Other	\$	900.00
Website	\$	1,200.00
Training Accreditation	\$	1,200.00
Canva	\$	150.00
Amazon Prime	\$	195.48
Quickbooks Payroll Service	\$	2,000.00
Medbridge Educational System	\$	1,600.00
Sam's Club	\$	109.00
Society for Human Resource Management	\$	244.00
State of Louisiana DEQ	\$	800.00
WASP Barcode Technologies	\$	2,694.60
Qualtrax Compliance	\$	16,400.00
Adobe Account Lic Subscription	\$	260.76
Louisiana State Coroners Association	\$	450.00
Chamber	\$	300.00
GoDaddy	\$	300.00
IACME	\$	500.00
AFQAM	\$	100.00
TruOI Reporting Software	\$	15,957.00
Verstearim/Justice Trax	\$	43,680.00
American Academy of Forensics	\$	539.00
Safety Deposit Box	\$	80.00
ASCDD/Lab Surveillance	\$	12,000.00
ROCIC	\$	300.00
Transunion - Background Checks	\$	900.00
American Board of Mediolegal Death Inves	\$	400.00
IDI Core	\$	400.00
Ancestry	\$	100.00
Occupational Research & Assessment Inc	\$	7,000.00
Total Dues and Subscriptions	\$	115,909.84

Utilities

Communication Services	\$	3,300.00
Electric	\$	187,500.00
Telephone and Internet	\$	86,000.00
Waste Pickup	\$	25,200.00
Total Utilities	\$	302,000.00

Total Operating Services

\$ 444,009.84

by Doyle S Fillastre, CFO
STPCO

BUDGET FOR 2026
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St. Tammany Parish Coroner
Insurance - Repairs - Training and Travel
Fiscal Year 2026

Insurance

Automobile	\$ 62,100.00
Flood Insurance	\$ 7,000.00
General Liability	\$ 5,955.00
Professional	\$ 77,500.00
	<u>\$ 152,555.00</u>

Repairs and Maintenance Service Contracts

Building Maintenance	\$ 11,500.00
Exterminating Service	\$ 2,800.00
Lacombe Security System	\$ 1,600.00
Landscaping Maintenance	\$ 26,400.00
Maintenance - Water Plant	\$ 7,400.00
Maintenance Copiers	\$ 10,600.00
Repairs and Maintenance Equipment	\$ 247,838.58
	<u>\$ 308,138.58</u>

Training and Travel

Conference and Education	\$ 39,750.00
Travel	\$ 54,050.00
	<u>\$ 93,800.00</u>

St. Tammany Parish Coroner
Operating Supplies - Repairs - Vehicle
Fiscal Year 2026

Supplies		
Office		
Equipment	\$	24,400.00
Janitorial Supplies	\$	5,000.00
Miscellaneous	\$	9,700.00
Postage	\$	6,800.00
Supplies	\$	4,200.00
Investigators	\$	20,000.00
Supplies-other	\$	38,100.00
Supplies - DNA Lab	\$	580,000.00
Supplies -Morgue	\$	30,400.00
Uniforms	\$	6,660.00
Supplies - other	\$	20,900.00
		<hr/>
		\$ 746,160.00
Repairs and Maintenance	\$	13,500.00
Automobile expenses	\$	20,800.00
		<hr/>
		<u>\$ 780,460.00</u>