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BGR MEDIA RELEASE

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BGR Analyzes Orleans Parish Sheriff's Office Tax on the April 29 Ballot

Today, the Bureau of Governmental Research (BGR) releases a new report, On the Ballot: Orleans Parish Sheriff's Office Tax, April 29, 2023. The report is intended to help Orleans Parish voters make an informed decision on whether to nearly double a 2.8-mill tax for the Sheriff's Office by replacing it with a 5.5-mill tax. The report analyzes the Sheriff's plan to use the estimated \$11.7 million in additional annual tax revenue for employee compensation, training and capital improvements. It also provides BGR's position against the tax. Click to read the <u>full report</u> or the InBrief summary.

The Sheriff placed the tax proposition on the ballot as the one-person governing authority of the Orleans Parish Law Enforcement District, a parishwide taxing district that provides funding for the Sheriff's Office. The Sheriff told BGR the additional funding is necessary to comply with court-ordered reforms to improve conditions of confinement at the jail and end more than 50 years of federal oversight and investigation. The Sheriff proposed the tax after the City of New Orleans, which provides more than three-quarters of the jails funding, declined the Sheriff's request for a \$12.4 million budget increase for 2023.

The tax proposition received little or no public discussion until less than a week before the start of early voting on April 15. The Sheriff's Office had taken almost no steps to inform the public about the proposition beyond a mandatory public notice in a newspaper. This raises significant transparency concerns as voters have had little time and information to evaluate the proposition.

The Sheriff has provided significant evidence that low pay and benefits contribute to understaffing and limit progress toward improving jail conditions. The office also has substantial capital needs, which include replacing outdated technology systems and making physical repairs to the jail.

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However, the spending plan is incomplete and does not specify how the office would use \$4.1 million, or more than a third of the additional \$11.7 million in tax revenue. The office also has not provided any details on a \$1.8 million allocation for staff training.

The spending plan does not address more than 400 vacant positions that the Sheriff's Office identifies as essential, including 278 at the jail. Nor does the plan account for looming expenses to staff a court-ordered "Phase III" mental health and medical services facility to be built next to the main jail. Such a piecemeal approach to addressing the jail's needs is problematic, especially given longstanding disagreements between the City and the Sheriff's Office over jail funding levels.

In addition, the City could offset some or all of the additional tax revenue by decreasing its funding for the jail. This means voters cannot be assured the millage proposition would result in increased funding for the office for the purposes described.

The existing tax does not expire until 2025, providing time for the Sheriff to fully develop future jail staffing and compensation plans, and for the Sheriff and City to work toward an agreement on the jail's needs and an appropriate funding level as BGR recommends in its 2022 report, <u>Keys to the Jail</u>.

Based on this analysis, BGR takes the following position on the tax proposition:

AGAINST. Resolving jail employee pay disparities, improving employee recruitment and retention, and bolstering jail technology and security are essential to the jail's performance and the Sheriff's goal of improving compliance with federal court mandates. While the Sheriff deserves credit for developing clear priorities, this tax proposal is not the best way to achieve them. First, the proposal is premature. The office has not fully mapped out a spending plan, and a critical guiding document – the future employee pay plan – remains under development. Second, the spending plan fails to account for major declared needs to fill vacant positions the office has deemed essential. Third, the proposal lacks meaningful public accountability, both from the Sheriff and its partner in the jail's future, the City of New Orleans. The Sheriff has limited financial accountability to the City Council, and it is difficult for voters to observe jail conditions and operations. The risk of the City cutting its appropriations to the jail if the tax passes is significant, and it could hinder progress on addressing core needs. Finally, the tax is out of step with best practices and other large counties that use county-provided general revenues to fund their jails and deliver accountability through budgetary checks and balances. For New Orleans, this means the City should remain committed through its General Fund to meet pressing jail needs.

If voters reject this proposition, the Sheriff will have two years left under the current tax to further define jail funding needs and seek a budget solution with the City. The responsibility for negotiating that solution falls on both the Sheriff and the City. BGR urges them to pursue its recommendations in <u>Keys to the Jail</u> that include developing a mutual agreement that commits them to a joint strategic planning and budget process for the jail, with accountability on both sides.

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