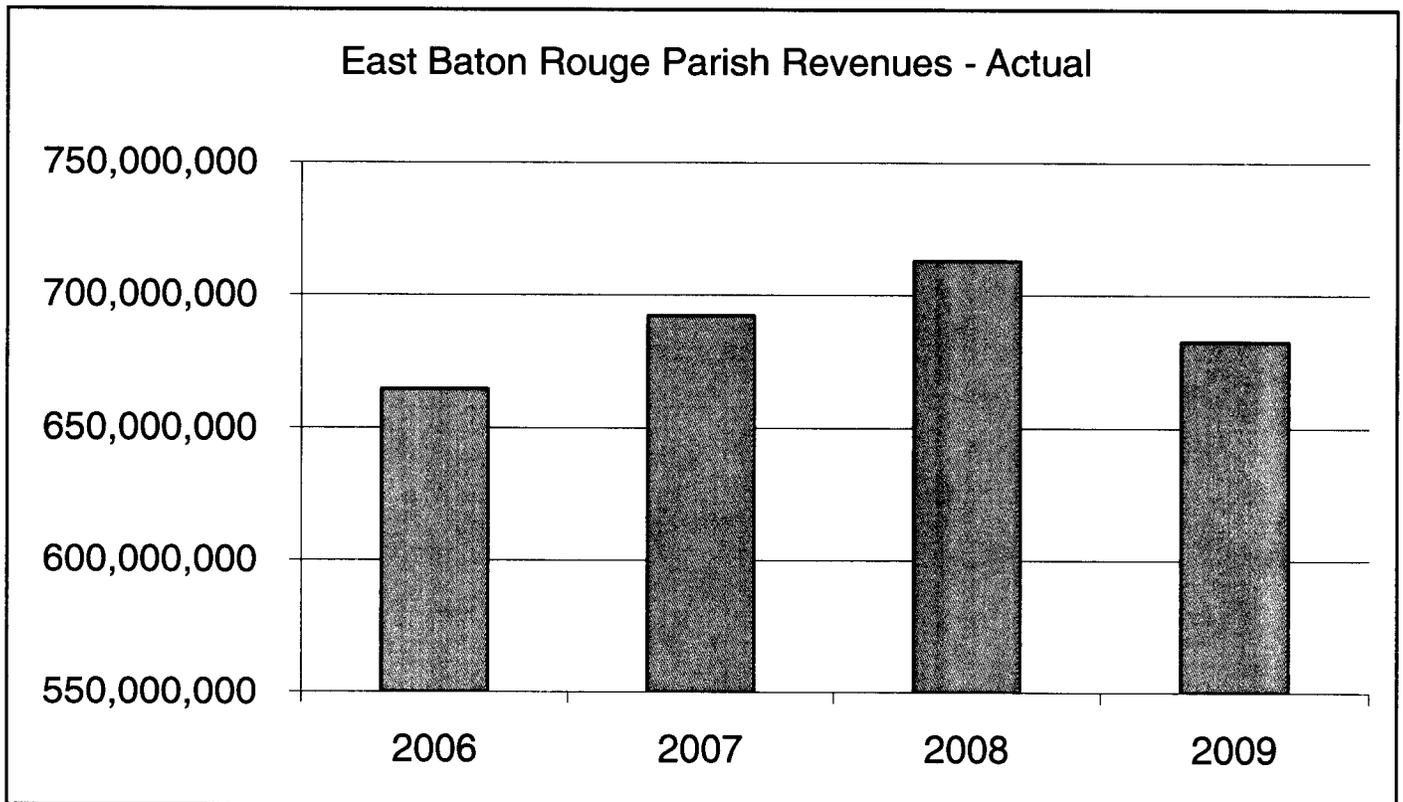


# REVENUE FACTS 2006 - 2009



**CITY OF BATON ROUGE  
PARISH OF EAST BATON ROUGE**

## FOREWORD

Revenue Facts 2006–2009 is a comprehensive manual of "revenue fact sheets" prepared by the Finance Department–Budgeting Division for use in preparing revenue estimates for the Annual Operating Budget for the City of Baton Rouge–Parish of East Baton Rouge and in analyzing revenue trends. The manual is divided into five sections: (1) the General Fund; (2) the Special Revenue Funds other than managerial and grant funds; (3) the Road and Street Improvement Capital Projects Fund, which is funded by the same sales tax that funds one of the Special Revenue Funds; (4) the Enterprise Funds, with the exception of the Capital Area Transit System; and (5) the Component Units.

Each revenue source is identified by type and title; fund and object number; summary and interpretation of legal authorization; description of collection and transmittal of funds; distribution of proceeds; payor of tax or fee; computation of tax or fee; and refund procedures, restrictions, and rate limitations. In addition, a table is provided giving amounts of monthly collections for the past four years, along with cumulative percentages or percentages of total revenue collections, depending on the type of revenue. Percentage increases or decreases from the previous year are also provided.

Most of the descriptive information contained in this manual was gathered from the identified legal authority (Louisiana Revised Statutes, *Plan of Government*, Code of Ordinances, etc.) and represents the Budgeting Division's best effort at assembling information concerning revenues. General authorization for taxes can be found in Article VI, Section 30, of the Louisiana Constitution of 1974, which authorizes a political subdivision "to exercise the power of taxation under authority granted by the legislature for parish, municipal, and other local purposes strictly public in their nature." Authorization for other types of charges was granted by Act 169 of the 1898 Legislature, which was subsequently incorporated into the *Plan of Government* and reads as follows: "For the purpose of carrying out the powers and duties conferred or imposed on the Metropolitan Council, such Council shall have power, whenever it deems it necessary, to require licenses and permits and fix the fees to be paid therefor, to charge compensation for any privilege granted or service rendered, and to provide penalties for the violation of any ordinance or regulation ..." (Section 3.03). Other descriptive information was obtained from available documents such as contracts, written agreements, administrative directives, and other pertinent data. Actual revenue collections for the past four years were obtained from the Financial Accounting Information System.

Effective January 1, 1983, the City and Parish Councils of Baton Rouge were consolidated and retitled the Metropolitan ("Metro") Council for the City of Baton Rouge and Parish of East Baton Rouge. As a result, Council authorization subsequent to that change is identified by Resolution or Ordinance number only, followed by the date authorized; whereas, prior to the change, Council authorization is identified by City and/or Parish Resolution or Ordinance number, followed by the date.

Each type of revenue is identified with the section headings listed in Paragraph 2 above, each heading being in **BOLD CAPITAL LETTERS**. For quick reference, text is highlighted in **bold face** to summarize content. Any large or non-recurring revenue collections are identified and explained with footnotes if such explanation is available. All of the text herein will follow this format.

The City-Parish fiscal year coincides with the calendar year, beginning on January 1 and ending on December 31. The Budgeting Division revises and updates this manual annually to provide a useful instrument for City-Parish administrative staff. I welcome and encourage any recommendations for future improvement.



MARIE GREEN  
BUDGETING MANAGER  
June 18, 2010

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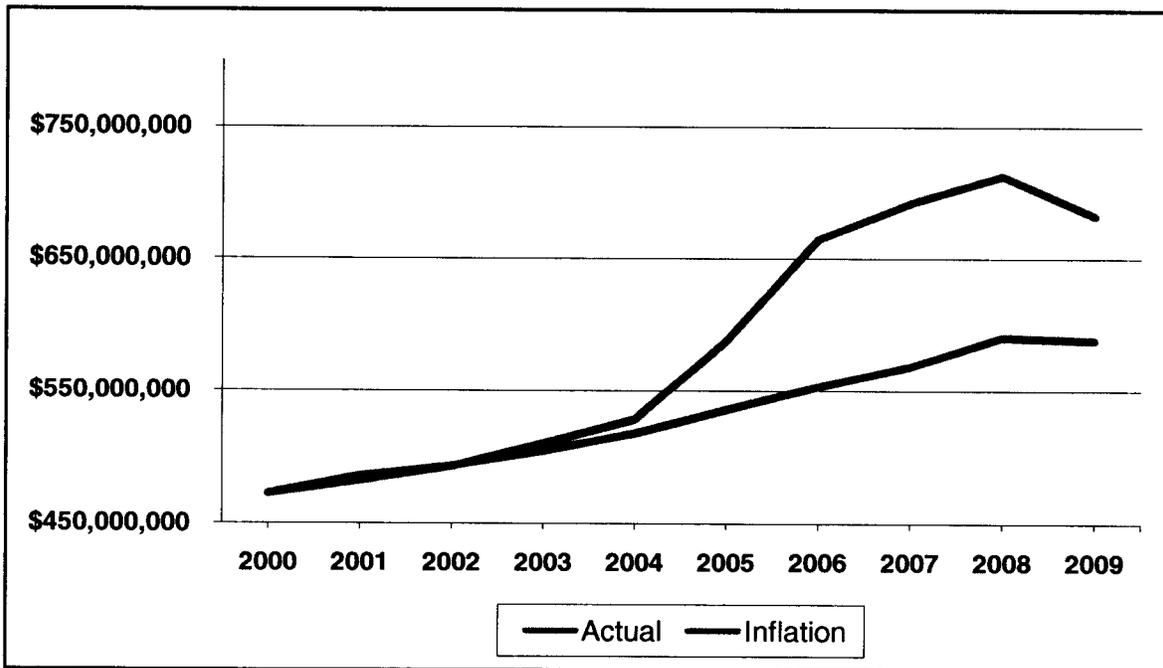
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# SUMMARY OF REVENUES ALL FUNDS

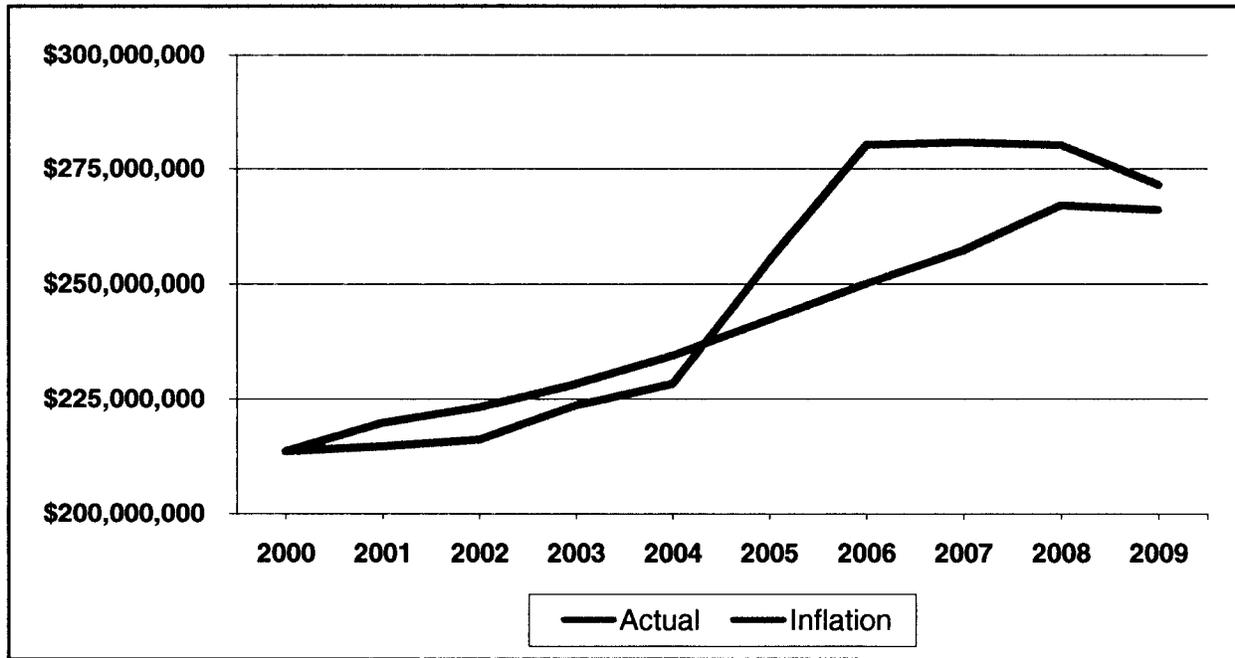


**SUMMARY OF REVENUE COLLECTIONS BY REVENUE TYPE**  
**ALL FUNDS COMBINED - BUDGET BASIS**  
**(EXCLUDING INTERNAL SERVICE AND TRUST AGENCY FUNDS)**

<b>OPERATING REVENUES</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>
<b>TAXES</b>				
General Property Tax	72,580,726	78,310,009	83,779,778	85,578,899
Gross Receipts Business Tax	27,454,226	26,639,792	28,066,092	22,192,194
General Sales & Use Tax	246,434,864	245,583,491	252,120,443	242,154,702
Gaming Admission Tax (Riverboats)	7,020,776	6,365,564	5,739,940	7,555,129
Other Taxes	13,918,003	14,995,878	15,019,989	15,179,681
<b>TOTAL TAXES</b>	<b>367,408,595</b>	<b>371,894,734</b>	<b>384,726,242</b>	<b>372,660,605</b>
<b>LICENSES &amp; PERMITS</b>	<b>4,907,561</b>	<b>5,209,717</b>	<b>4,254,693</b>	<b>3,265,200</b>
<b>INTERGOVERNMENTAL REVENUES</b>				
Grants	41,574,495	46,439,225	31,775,662	54,661,806
River Center Capital Program	2,162,123	2,224,207	2,606,470	2,040,154
On-Behalf Payments	5,357,551	6,816,829	8,139,263	8,248,315
Other Intergovernmental (Operating)	35,765,273	31,060,756	65,569,848	38,134,422
<b>TOTAL INTERGOVERNMENTAL</b>	<b>84,859,442</b>	<b>86,541,017</b>	<b>108,091,243</b>	<b>103,084,697</b>
<b>CHARGES FOR SERVICES</b>				
Solid Waste / Landfill Fees	30,829,769	36,625,895	43,301,789	42,254,353
Sewer User Fees	61,075,180	63,326,053	64,000,239	67,558,363
SMG	10,823,308	11,997,910	11,022,744	12,410,259
Customer Facility Charge	1,948,695	1,282,014	1,289,954	1,040,005
Passenger Facility Charge	2,264,099	2,078,452	1,797,713	1,433,217
Other Charges For Services	50,679,648	49,428,979	45,231,010	48,236,574
<b>TOTAL CHARGES FOR SERVICES</b>	<b>157,620,699</b>	<b>164,739,303</b>	<b>166,643,449</b>	<b>172,932,771</b>
<b>FINES &amp; FORFEITS</b>	<b>3,215,052</b>	<b>3,521,080</b>	<b>3,071,087</b>	<b>2,955,401</b>
<b>MISCELLANEOUS REVENUES</b>	<b>45,885,356</b>	<b>58,921,244</b>	<b>44,703,000</b>	<b>27,644,940</b>
<b>OTHER FINANCING SOURCES</b>	<b>777,936</b>	<b>1,458,118</b>	<b>1,272,502</b>	<b>144,836</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>664,674,641</b>	<b>692,285,213</b>	<b>712,762,216</b>	<b>682,688,450</b>

The above chart includes revenue accounts of all funds in the City-Parish accounting system except the Internal Service Funds, the Trust and Agency Funds, and managerial funds. (Interest earnings in certain of those funds are included.) It includes amounts for the four fire districts (Brownsfield, Pride, Chaneyville, and Alsen) whose revenues are reflected on City-Parish books, even though they are shown in the Comprehensive Annual Financial Report only as component units. The chart also includes certain amounts posted on the books of SMG, the management company of the Baton Rouge River Center. Transfers, proceeds of bond issuance, and capital contributions have been excluded.

# GENERAL FUND

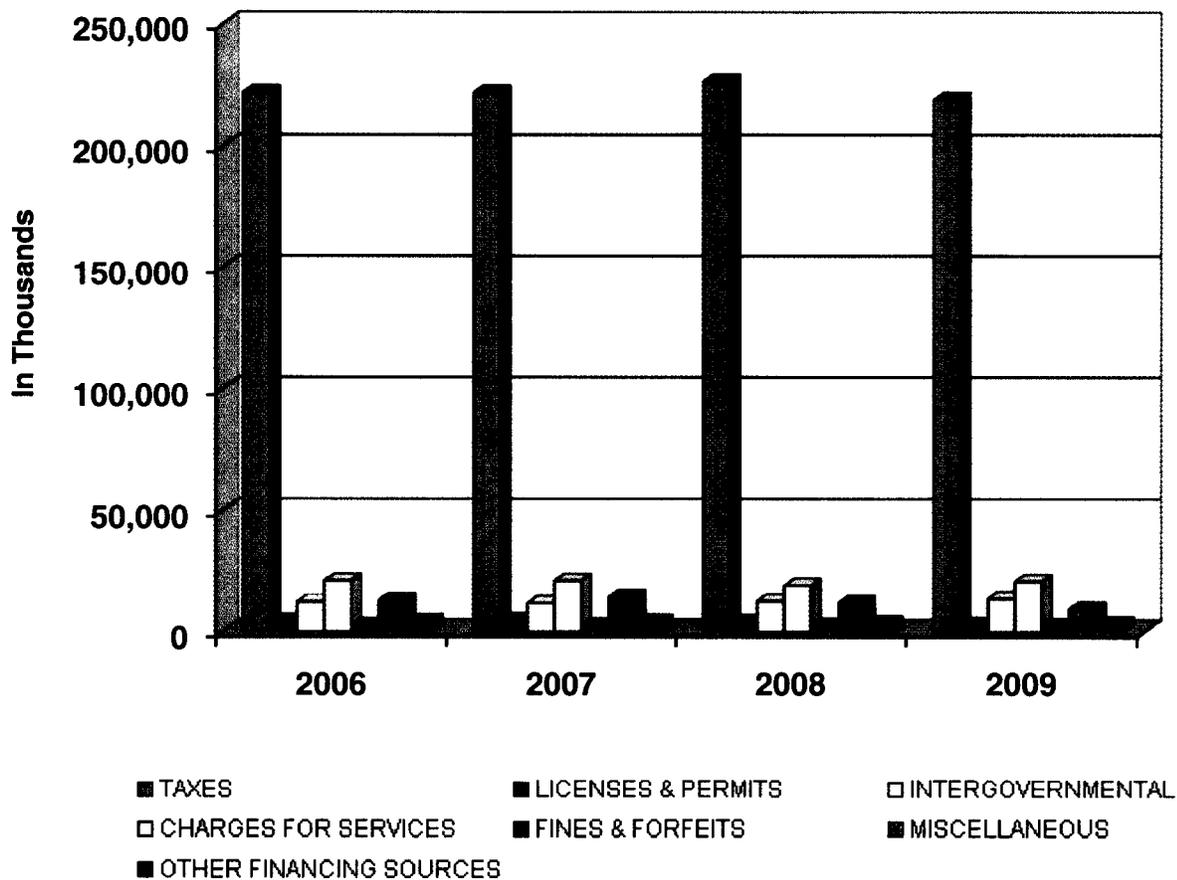


Year	Average CPI-U	Actual	Inflation
2000	172.2	213,600,761	213,600,761
2001	177.1	214,611,657	219,678,831
2002	179.9	216,086,983	223,152,015
2003	184.0	223,554,423	228,237,747
2004	188.9	228,349,967	234,315,817
2005	195.3	255,079,728	242,254,522
2006	201.6	280,194,003	250,069,184
2007	207.3	280,744,101	257,139,592
2008	215.3	280,124,277	267,062,972
2009	214.5	271,450,986	266,070,634

The dollar amounts shown above for the General Fund exclude transfers between the City and Parish General Funds as well as one-time transfers in from other funds. The intent of the graph is to show the trend of General Fund revenues, as well as the effects of inflation, as reflected by changes in the CPI-U.

## SUMMARY OF GENERAL FUND REVENUE COLLECTIONS BY TYPE CITY AND PARISH COMBINED - BUDGET BASIS

REVENUE TYPE	2006		2007		2008		2009	
	\$	%	\$	%	\$	%	\$	%
TAXES	221,932,722	79.21%	221,962,822	79.06%	226,571,757	80.88%	219,016,093	80.68%
LICENSES & PERMITS	4,515,188	1.61%	4,760,584	1.70%	3,799,295	1.36%	2,813,945	1.04%
INTERGOVERNMENTAL	12,438,175	4.44%	11,853,649	4.22%	12,765,213	4.56%	13,788,868	5.08%
CHARGES FOR SERVICES	21,316,297	7.61%	21,324,655	7.60%	19,267,454	6.88%	21,063,123	7.76%
FINES & FORFEITS	2,507,568	0.89%	2,476,517	0.88%	2,342,771	0.84%	2,235,647	0.82%
MISCELLANEOUS	13,066,323	4.66%	14,378,643	5.12%	12,009,008	4.29%	9,566,322	3.52%
<b>TOTAL REVENUES</b>	<b>275,776,273</b>	<b>98.42%</b>	<b>276,756,870</b>	<b>98.58%</b>	<b>276,755,498</b>	<b>98.80%</b>	<b>268,483,998</b>	<b>98.91%</b>
OTHER FINANCING SOURCES	4,417,730	1.58%	3,987,231	1.42%	3,368,779	1.20%	2,966,988	1.09%
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>280,194,003</b>	<b>100.00%</b>	<b>280,744,101</b>	<b>100.00%</b>	<b>280,124,277</b>	<b>100.00%</b>	<b>271,450,986</b>	<b>100.00%</b>



**SUMMARY OF GENERAL FUND REVENUE COLLECTIONS BY TITLE  
CITY AND PARISH COMBINED - BUDGET BASIS**

<b>TAXES</b>								
<b>REVENUE DESCRIPTION</b>	<b>2006</b>		<b>2007</b>		<b>2008</b>		<b>2009</b>	
	<b>\$</b>	<b>%</b>	<b>\$</b>	<b>%</b>	<b>\$</b>	<b>%</b>	<b>\$</b>	<b>%</b>
General Property Tax	20,575,361	7.34%	22,033,969	7.85%	22,501,722	8.03%	23,244,953	8.56%
Gross Receipts Business Tax	27,442,169	9.79%	26,634,785	9.49%	28,057,366	10.02%	22,181,146	8.17%
General Sales & Use Tax (Gross)	165,566,600	59.09%	164,287,638	58.52%	172,501,187	61.58%	162,594,891	59.90%
Less Enterprise Zone Rebates	198,183	0.07%	(919,213)	-0.33%	(8,251,052)	-2.95%	(2,155,012)	-0.79%
Less Debt Service Fund Revs.	(14,275,550)	-5.09%	(12,633,635)	-4.50%	(11,012,287)	-3.93%	(11,581,423)	-4.27%
Adjustment	0	0.00%	0	0.00%	167,530	0.06%	83,765	0.03%
General Sales & Use Tax (Net)	151,489,233	54.07%	150,734,790	53.69%	153,405,378	54.76%	148,942,221	54.87%
Occupancy Tax	1,341,766	0.48%	1,148,906	0.41%	1,368,460	0.49%	1,109,897	0.41%
Occupational License Taxes	8,915,743	3.18%	9,950,278	3.54%	9,750,437	3.48%	10,082,218	3.71%
Insurance Premiums Tax	3,180,180	1.13%	3,474,637	1.24%	3,457,676	1.23%	3,521,596	1.30%
Gaming Admission Tax	7,005,783	2.50%	6,362,330	2.27%	5,739,940	2.05%	7,542,077	2.78%
Int. & Penalties-Gen. Property Tax	82,678	0.03%	94,704	0.03%	70,348	0.03%	90,677	0.03%
Int. & Pen.-Gross Repts. Bus. Tax	12,057	0.00%	5,007	0.00%	8,726	0.00%	11,048	0.00%
Int. & Pen.-Gen. Sales & Use Tax	1,440,738	0.51%	1,049,832	0.37%	1,768,288	0.63%	1,811,238	0.67%
Int. & Pen.-Occupancy Tax	8,704	0.00%	1,862	0.00%	4,530	0.00%	4,611	0.00%
Int. & Pen.-Occupational License Tax	409,051	0.15%	432,185	0.15%	410,035	0.15%	429,497	0.16%
Int. & Pen.-Insurance Premium Tax	14,266	0.01%	36,303	0.01%	28,851	0.01%	31,862	0.01%
Int. & Pen.-Gaming Admissions Tax	14,993	0.01%	3,234	0.00%	0	0.00%	13,052	0.00%
<b>TOTAL Taxes/% of Total Revs. &amp; OFS</b>	<b>221,932,722</b>	<b>79.21%</b>	<b>221,962,822</b>	<b>79.06%</b>	<b>226,571,757</b>	<b>80.88%</b>	<b>219,016,093</b>	<b>80.68%</b>

<b>LICENSES &amp; PERMITS</b>								
<b>REVENUE DESCRIPTION</b>	<b>2006</b>		<b>2007</b>		<b>2008</b>		<b>2009</b>	
	<b>\$</b>	<b>%</b>	<b>\$</b>	<b>%</b>	<b>\$</b>	<b>%</b>	<b>\$</b>	<b>%</b>
<b>Use of Streets:</b>								
Public Conveyances	11,158	0.00%	8,888	0.00%	15,679	0.01%	11,664	0.00%
Bicycle Registration Fees	55,015	0.02%	44,995	0.02%	45,245	0.02%	43,665	0.02%
<b>Occupational &amp; Professional:</b>								
Air Conditioning & Heating Lic.	42,165	0.02%	40,525	0.01%	38,035	0.01%	38,995	0.01%
Electrical Contractors Licenses	40,255	0.01%	42,910	0.02%	40,940	0.01%	50,785	0.02%
Plumbers Licenses	34,850	0.01%	28,950	0.01%	30,019	0.01%	36,325	0.01%
House Moving Licenses	450	0.00%	450	0.00%	350	0.00%	950	0.00%
Garbage Collectors Licenses	22,400	0.01%	22,200	0.01%	22,200	0.01%	29,000	0.01%
Arborists Licenses	100	0.00%	0	0.00%	1,500	0.00%	400	0.00%
Classified Employees Licenses	112,525	0.04%	107,500	0.04%	125,325	0.04%	130,300	0.05%
ABC Duplicate / Temp. Licenses	2,030	0.00%	1,723	0.00%	1,880	0.00%	2,670	0.00%
Waiter/Waitress Licenses	225	0.00%	150	0.00%	75	0.00%	250	0.00%
Retail Clerk Licenses	70,000	0.02%	72,700	0.03%	76,425	0.03%	66,950	0.02%
Entertainers Licenses -- Dancers	5,475	0.00%	6,500	0.00%	6,450	0.00%	8,525	0.00%
Entertainers Licenses -- Models	0	0.00%	75	0.00%	400	0.00%	0	0.00%
Liquor & Beer Licenses	483,126	0.17%	492,551	0.18%	498,828	0.18%	507,836	0.19%
Restaurant Licenses	19,465	0.01%	19,975	0.01%	20,740	0.01%	21,930	0.01%
Restaurant After-Hours Cleanup	120	0.00%	200	0.00%	180	0.00%	200	0.00%
Restaurant After-Hours Permits	350	0.00%	400	0.00%	350	0.00%	400	0.00%
Gaming Licenses	3,712	0.00%	9,350	0.00%	11,200	0.00%	12,090	0.00%
Chauffeurs Licenses	2,105	0.00%	1,850	0.00%	2,025	0.00%	2,700	0.00%
Second-Hand Dealers Licenses	210	0.00%	1,040	0.00%	1,040	0.00%	1,800	0.00%

**SUMMARY OF GENERAL FUND REVENUE COLLECTIONS BY TITLE  
CITY AND PARISH COMBINED - BUDGET BASIS**

**LICENSES & PERMITS (Continued)**

REVENUE DESCRIPTION	2006		2007		2008		2009	
	\$	%	\$	%	\$	%	\$	%
Construction Permits:								
Air Cond. & Heating Permits	336,887	0.12%	357,689	0.13%	333,004	0.12%	183,329	0.07%
Electrical Permits	558,344	0.20%	604,755	0.22%	492,669	0.18%	287,695	0.11%
Building Permits	2,066,912	0.74%	2,126,430	0.76%	1,516,400	0.54%	993,779	0.37%
Plumbing & Gas Permits	461,099	0.16%	568,846	0.20%	350,240	0.13%	229,433	0.08%
House Moving Permits	5,000	0.00%	3,900	0.00%	1,700	0.00%	1,890	0.00%
Fence Permits	1,550	0.00%	450	0.00%	990	0.00%	1,100	0.00%
Other Licenses & Permits:								
Misc. Public Works Permits	0	0.00%	25,674	0.01%	0	0.00%	0	0.00%
Special Event Permits	19,100	0.01%	21,700	0.01%	22,400	0.01%	26,100	0.01%
Alarm User Permits	115,250	0.04%	104,410	0.04%	101,160	0.04%	87,740	0.03%
Sign Permits	2,300	0.00%	2,100	0.00%	1,950	0.00%	1,400	0.00%
Miscellaneous Fire Permits	43,010	0.02%	41,698	0.01%	39,896	0.01%	34,044	0.01%
<b>TOTAL Lic&amp;Per./% of Total Revs. &amp; OFS</b>	<b>4,515,188</b>	<b>1.61%</b>	<b>4,760,584</b>	<b>1.70%</b>	<b>3,799,295</b>	<b>1.36%</b>	<b>2,813,945</b>	<b>1.04%</b>

**INTERGOVERNMENTAL**

REVENUE DESCRIPTION	2006		2007		2008		2009	
	\$	%	\$	%	\$	%	\$	%
Federal Grants (FEMA)	2,819,959	1.01%	0	0.00%	107	0.00%	0	0.00%
State Grants:								
Traffic Signal Maintenance	586,820	0.21%	591,700	0.21%	605,120	0.22%	612,440	0.23%
Department of Military Affairs	143,487	0.05%	105,417	0.04%	155,161	0.06%	140,330	0.05%
La. Dept. Ed. (Juv. Det. Meals)	42,910	0.02%	87,462	0.03%	56,463	0.02%	70,763	0.03%
Street Maintenance	299,382	0.11%	324,501	0.12%	174,810	0.06%	725,044	0.27%
Dept. of Treas. - Riverfront Imprve.	187,054	0.07%	384,353	0.14%	172,121	0.06%	446,260	0.16%
La. Dept. Ed. - Summer Food	0	0.00%	0	0.00%	14,994	0.01%	0	0.00%
State Shared Revenues:								
Beer Tax	482,652	0.17%	449,557	0.16%	448,539	0.16%	440,694	0.16%
Insurance Companies Tax	702,124	0.25%	752,824	0.27%	762,894	0.27%	780,386	0.29%
Louisiana Revenue Sharing	994,641	0.35%	1,097,742	0.39%	1,211,267	0.43%	1,156,005	0.43%
Mineral Royalties	134,420	0.05%	232,351	0.08%	262,441	0.09%	118,261	0.04%
Severance Tax	801,729	0.29%	925,192	0.33%	922,990	0.33%	1,065,751	0.39%
Tobacco Tax	0	0.00%	224,431	0.08%	0	0.00%	0	0.00%
On-Behalf Pmts. for Sal. & Ben.	5,242,075	1.87%	6,241,537	2.22%	7,372,751	2.63%	8,068,535	2.97%
Medicare Drug Subsidy Rebate	0	0.00%	435,664	0.16%	604,099	0.22%	162,908	0.06%
Payment in Lieu of Taxes:								
Federal Government	922	0.00%	918	0.00%	1,456	0.00%	1,491	0.00%
<b>TOTAL Intergov./% of Total Revs. &amp; OFS</b>	<b>12,438,175</b>	<b>4.44%</b>	<b>11,853,649</b>	<b>4.22%</b>	<b>12,765,213</b>	<b>4.56%</b>	<b>13,788,868</b>	<b>5.08%</b>

**CHARGES FOR SERVICES**

REVENUE DESCRIPTION	2006		2007		2008		2009	
	\$	%	\$	%	\$	%	\$	%
City Court Civil Fees	1,727,253	0.62%	1,495,393	0.53%	1,349,732	0.48%	1,254,884	0.46%
Judiciary Court Costs	1,190,115	0.42%	1,183,671	0.42%	1,170,439	0.42%	1,052,417	0.39%
City Court School Fees	187,403	0.07%	187,432	0.07%	170,120	0.06%	215,315	0.08%
City Court Bench Warrant Fees	915,978	0.33%	1,073,976	0.38%	1,045,673	0.37%	1,034,065	0.38%
City Court Miscellaneous Fees	313,958	0.11%	346,381	0.12%	354,858	0.13%	325,827	0.12%
City Court Credit Card Fees	78,503	0.03%	90,949	0.03%	108,149	0.04%	112,232	0.04%
City Court Civil Fees 2	40,608	0.01%	40,370	0.01%	48,043	0.02%	49,787	0.02%

**SUMMARY OF GENERAL FUND REVENUE COLLECTIONS BY TITLE  
CITY AND PARISH COMBINED - BUDGET BASIS**

<b>CHARGES FOR SERVICES (Continued)</b>								
<b>REVENUE DESCRIPTION</b>	<b>2006</b>		<b>2007</b>		<b>2008</b>		<b>2009</b>	
	<b>\$</b>	<b>%</b>	<b>\$</b>	<b>%</b>	<b>\$</b>	<b>%</b>	<b>\$</b>	<b>%</b>
City Court Expungements	27,155	0.01%	36,185	0.01%	47,639	0.02%	37,800	0.01%
Home Incarceration Monitoring Fees	6,036	0.00%	9,595	0.00%	13,586	0.00%	10,432	0.00%
City Court Bond Posting Fees	0	0.00%	0	0.00%	0	0.00%	40,440	0.01%
City Court Mortgage Recordation Fees	0	0.00%	0	0.00%	0	0.00%	1,090	0.00%
City Constable Civil Fees	545,107	0.19%	539,420	0.19%	604,608	0.22%	772,464	0.28%
City Prosecutor Discovery Fees	0	0.00%	390	0.00%	1,665	0.00%	1,020	0.00%
City Prosecutor Bond Posting Fees	0	0.00%	0	0.00%	0	0.00%	143,306	0.05%
MetroNet Services	13,130	0.00%	13,560	0.00%	13,117	0.00%	15,123	0.01%
Fiscal Management Fees	6,798,880	2.43%	6,774,901	2.41%	7,048,173	2.52%	7,875,063	2.90%
Fiscal Mgt. Fees - Inventory	67,488	0.02%	39,981	0.01%	183,191	0.07%	106,857	0.04%
Fiscal Mgt. Fees - Auction Facility	27,863	0.01%	82,129	0.03%	63,573	0.02%	55,859	0.02%
Sales Tax Collection Charges	1,894,254	0.68%	1,694,238	0.60%	2,136,431	0.76%	2,387,134	0.88%
Legal Costs	27,030	0.01%	20,523	0.01%	23,456	0.01%	0	0.00%
Occupancy Tax Collect. Chg.	6,000	0.00%	14,000	0.00%	12,000	0.00%	12,000	0.00%
NSF Check Fees - Finance	4,133	0.00%	3,851	0.00%	1,807	0.00%	3,371	0.00%
Credit Card Processing Fees	0	0.00%	0	0.00%	0	0.00%	28,295	0.01%
Bench Advertising	9,826	0.00%	20,117	0.01%	16,869	0.01%	13,740	0.01%
Central Transition District	4,521,629	1.61%	4,673,368	1.66%	712,078	0.25%	0	0.00%
Board of Adjustment Fees	6,565	0.00%	6,215	0.00%	7,631	0.00%	4,956	0.00%
Sale of Construction Codes	7,150	0.00%	7,410	0.00%	7,609	0.00%	6,611	0.00%
Sale of Construction Plans	8,360	0.00%	12,015	0.00%	32,886	0.01%	45,568	0.02%
Pretrial Diversion Fees	421,695	0.15%	406,437	0.14%	372,514	0.13%	404,456	0.15%
Notice of Intent	80,652	0.03%	71,064	0.03%	55,554	0.02%	68,808	0.03%
Adjudicated Property	26,275	0.01%	17,327	0.01%	49,250	0.02%	46,421	0.02%
ABC Subpoenas	70	0.00%	105	0.00%	140	0.00%	280	0.00%
Misc. Planning Comm. Charges	3,299	0.00%	3,246	0.00%	1,666	0.00%	2,144	0.00%
Zoning Fees	106,563	0.04%	107,627	0.04%	102,240	0.04%	145,565	0.05%
Planning Fees	237,365	0.08%	247,894	0.09%	130,928	0.05%	61,894	0.02%
Planning Advertising Fees	31,800	0.01%	49,150	0.02%	35,700	0.01%	30,100	0.01%
Geographical Info. System Fees	18,960	0.01%	24,520	0.01%	9,115	0.00%	6,164	0.00%
<b>Public Safety:</b>								
Subdivision Inspect. & Testing Fees	48,425	0.02%	51,550	0.02%	19,870	0.01%	11,175	0.00%
Flood Determination Fees	45,437	0.02%	35,395	0.01%	29,695	0.01%	21,345	0.01%
Commercial & Res. Plan Review	582,325	0.21%	488,377	0.17%	363,040	0.13%	249,612	0.09%
Sale of Reports & Photos	305,760	0.11%	314,173	0.11%	276,598	0.10%	276,137	0.10%
Police Collection Fees	765	0.00%	255	0.00%	276	0.00%	139	0.00%
Sobriety Tests	18,879	0.01%	21,664	0.01%	23,632	0.01%	25,959	0.01%
False Alarm Fees	54,650	0.02%	49,527	0.02%	51,800	0.02%	54,151	0.02%
Sex Offender Registration Fees	6,600	0.00%	7,505	0.00%	7,630	0.00%	8,823	0.00%
Police -- Reimburse. for Overtime	436,641	0.16%	435,515	0.16%	533,726	0.19%	220,657	0.08%
Traffic Safety Fees	0	0.00%	0	0.00%	1,247,189	0.45%	3,089,121	1.14%
Traffic Safety Hearing Fees	0	0.00%	0	0.00%	100	0.00%	100	0.00%
Code Enforcement Fees	0	0.00%	0	0.00%	0	0.00%	218	0.00%
Prison Medical Charges	63,913	0.02%	66,877	0.02%	67,086	0.02%	74,401	0.03%
Coroner's Report Fee	0	0.00%	420	0.00%	1,176	0.00%	3,295	0.00%
Coroner's Emergency Certif. Fee	0	0.00%	54,550	0.02%	201,050	0.07%	187,450	0.07%
Coroner's Cremation Fees	0	0.00%	17,850	0.01%	33,830	0.01%	33,815	0.01%
Coroner's Autopsy Fees	0	0.00%	26,845	0.01%	0	0.00%	0	0.00%
Juvenile Services Fees	140	0.00%	620	0.00%	0	0.00%	0	0.00%
Juvenile Services Supervision Fees	1,591	0.00%	850	0.00%	260	0.00%	100	0.00%

**SUMMARY OF GENERAL FUND REVENUE COLLECTIONS BY TITLE  
CITY AND PARISH COMBINED - BUDGET BASIS**

**CHARGES FOR SERVICES (Continued)**

REVENUE DESCRIPTION	2006		2007		2008		2009	
	\$	%	\$	%	\$	%	\$	%
Transportation:								
Parking Meter Fees	247,836	0.09%	318,156	0.11%	312,103	0.11%	287,315	0.11%
Sanitation:								
Weed Cutting Charges	36,306	0.01%	20,836	0.01%	48,324	0.02%	35,484	0.01%
Culture & Recreation:								
Summer Prog. - Jewel J. Newman	16,084	0.01%	15,237	0.01%	14,390	0.01%	13,620	0.01%
Riverfront Docking Fees	2,450	0.00%	2,500	0.00%	3,350	0.00%	50	0.00%
Conservation & Development:								
Leo S. Butler Community Center	23,119	0.01%	21,570	0.01%	22,259	0.01%	21,877	0.01%
Jewel J. Newman Comm. Center	25,739	0.01%	28,924	0.01%	14,618	0.01%	9,010	0.00%
Dr. Martin L. King Comm. Center	14,998	0.01%	15,662	0.01%	26,361	0.01%	31,995	0.01%
Chaneyville Community Center	4,727	0.00%	6,083	0.00%	5,105	0.00%	4,276	0.00%
Delmont Service Center	28,809	0.01%	30,274	0.01%	33,546	0.01%	31,510	0.01%
TOTAL Chgs/% of Total Revs. & OFS	21,316,297	7.61%	21,324,655	7.60%	19,267,454	6.88%	21,063,123	7.76%

**FINES & FORFEITS**

REVENUE DESCRIPTION	2006		2007		2008		2009	
	\$	%	\$	%	\$	%	\$	%
City Court Criminal Fines	319,938	0.11%	327,728	0.12%	298,935	0.11%	388,064	0.14%
City Court Forfeitures	89,660	0.03%	109,891	0.04%	65,094	0.02%	17,486	0.01%
City Court Traffic Fines	2,019,491	0.72%	1,918,711	0.68%	1,871,165	0.67%	1,737,074	0.64%
Parish Parking Fines	0	0.00%	48,505	0.02%	26,781	0.01%	22,798	0.01%
ABC Board Fines	78,479	0.03%	71,682	0.03%	80,796	0.03%	70,225	0.03%
TOTAL Fines/% of Total Revs. & OFS	2,507,568	0.89%	2,476,517	0.88%	2,342,771	0.84%	2,235,647	0.82%

**MISCELLANEOUS**

REVENUE DESCRIPTION	2006		2007		2008		2009	
	\$	%	\$	%	\$	%	\$	%
Interest Earned on Investments:								
General Fund	2,843,457	1.01%	3,812,413	1.36%	2,112,919	0.75%	437,771	0.16%
Health & Dental Managerial Fund	84,111	0.03%	132,245	0.05%	46,588	0.02%	17,244	0.01%
Postemployment Benefits Fund	3,524	0.00%	48,919	0.02%	20,868	0.01%	4,742	0.00%
Insurance Reserve Fund	1,313,969	0.47%	1,430,831	0.51%	918,107	0.33%	187,260	0.07%
Total Interest on Investments	4,245,061	1.52%	5,424,408	1.93%	3,098,482	1.11%	647,017	0.24%
Interest Earned on Assessments	0	0.00%	0	0.00%	0	0.00%	1,498	0.00%
Rentals - Land	19,875	0.01%	17,644	0.01%	21,206	0.01%	17,944	0.01%
Rentals - Buildings	225,810	0.08%	228,637	0.08%	235,665	0.08%	237,892	0.09%
Rentals - Training Center	57,862	0.02%	57,862	0.02%	57,862	0.02%	57,862	0.02%
Oil, Gas, & Mineral Royalties	122,556	0.04%	92,686	0.03%	146,186	0.05%	36,547	0.01%
Oil, Gas, & Mineral Bonus & Rentals	1,869	0.00%	0	0.00%	0	0.00%	64,132	0.02%
Airport 2001 PFC Note	398,363	0.14%	400,998	0.14%	406,459	0.15%	415,292	0.15%
EBR Sewerage Commission Note	6,944,566	2.48%	6,967,193	2.48%	6,992,327	2.50%	7,019,135	2.59%
Emergency Operations Recoveries	0	0.00%	0	0.00%	3,533	0.00%	2,796	0.00%
Contingent Receipts	26,495	0.01%	58,277	0.02%	15,983	0.01%	72,237	0.03%
Juv. Serv. Vending Mach. Comm.	2,911	0.00%	1,685	0.00%	1,693	0.00%	1,499	0.00%

**SUMMARY OF GENERAL FUND REVENUE COLLECTIONS BY TITLE  
CITY AND PARISH COMBINED - BUDGET BASIS**

<b>MISCELLANEOUS (Continued)</b>								
<b>REVENUE DESCRIPTION</b>	<b>2006</b>		<b>2007</b>		<b>2008</b>		<b>2009</b>	
	<b>\$</b>	<b>%</b>	<b>\$</b>	<b>%</b>	<b>\$</b>	<b>%</b>	<b>\$</b>	<b>%</b>
Subrogation Recovery & Restitution	0	0.00%	0	0.00%	0	0.00%	14,346	0.01%
Condemnations	191,281	0.07%	(69,941)	-0.02%	123,946	0.04%	98,601	0.04%
Special Assessment - Paving	0	0.00%	0	0.00%	0	0.00%	834	0.00%
Juvenile Detention Meals	5,802	0.00%	5,607	0.00%	9,479	0.00%	5,492	0.00%
DPW Miscellaneous Revenues	5,488	0.00%	17,999	0.01%	37	0.00%	2,210	0.00%
Confiscated Funds - Police	366,893	0.13%	183,394	0.07%	169,811	0.06%	138,028	0.05%
Abandoned or Impounded Bicycles	5,994	0.00%	0	0.00%	0	0.00%	12,575	0.00%
Police Miscellaneous Revenues	309,719	0.11%	387,680	0.14%	394,134	0.14%	363,638	0.13%
Juvenile Detention Reimbursement	74,002	0.03%	363,345	0.13%	253,429	0.09%	237,101	0.09%
Contributions from Private Business	25,000	0.01%	80,000	0.03%	33,000	0.01%	84,000	0.03%
Donations	36,776	0.01%	65,490	0.02%	45,776	0.02%	35,646	0.01%
Priv. Developer Impact Fee Contrib.	0	0.00%	95,679	0.03%	0	0.00%	0	0.00%
<b>TOTAL Misc./% of Total Revs. &amp; OFS</b>	<b>13,066,323</b>	<b>4.66%</b>	<b>14,378,643</b>	<b>5.12%</b>	<b>12,009,008</b>	<b>4.29%</b>	<b>9,566,322</b>	<b>3.52%</b>

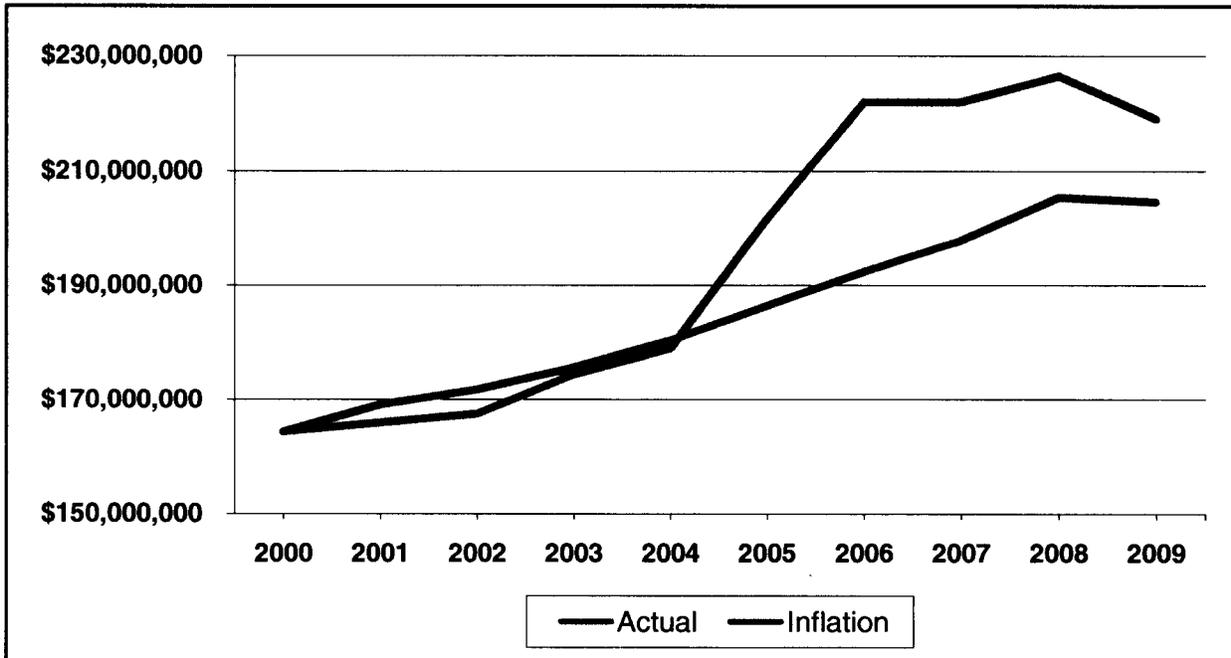
<b>TOTAL REVENUES</b>	<b>275,776,273</b>	<b>98.42%</b>	<b>276,756,870</b>	<b>98.58%</b>	<b>276,755,498</b>	<b>98.80%</b>	<b>268,483,998</b>	<b>98.91%</b>
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<b>OTHER FINANCING SOURCES</b>								
<b>REVENUE DESCRIPTION</b>	<b>2006</b>		<b>2007</b>		<b>2008</b>		<b>2009</b>	
	<b>\$</b>	<b>%</b>	<b>\$</b>	<b>%</b>	<b>\$</b>	<b>%</b>	<b>\$</b>	<b>%</b>
Sale of Gen. Fixed Asset Disp.	175,320	0.06%	586,273	0.21%	521,460	0.19%	308,577	0.11%
Sale of Adjudicated Prop.	289,943	0.10%	63,365	0.02%	229,495	0.08%	49,631	0.02%
Operating Transfers In:								
Emergency Medical Services	90,000	0.03%	180,000	0.06%	90,000	0.03%	90,000	0.03%
Consolidated Garbage District	1,142,130	0.41%	1,196,440	0.43%	0	0.00%	0	0.00%
Refunding 1997 SLGS Debt Serv.	1,041,277	0.37%	611,983	0.22%	0	0.00%	0	0.00%
1998C STRB Debt Serv.	0	0.00%	0	0.00%	10,444	0.00%	0	0.00%
Solid Waste Disposal Facility	1,679,060	0.60%	1,349,170	0.48%	2,517,380	0.90%	2,516,780	0.93%
Central Garage Fleet Rental	0	0.00%	0	0.00%	0	0.00%	2,000	0.00%
<b>TOTAL OFS/% of Total Revs. &amp; OFS</b>	<b>4,417,730</b>	<b>1.58%</b>	<b>3,987,231</b>	<b>1.42%</b>	<b>3,368,779</b>	<b>1.20%</b>	<b>2,966,988</b>	<b>1.09%</b>

<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>280,194,003</b>	<b>100.00%</b>	<b>280,744,101</b>	<b>100.00%</b>	<b>280,124,277</b>	<b>100.00%</b>	<b>271,450,986</b>	<b>100.00%</b>
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# TAXES



Year	Average CPI-U	Actual	Inflation
2000	172.2	\$164,332,179	\$164,332,179
2001	177.1	165,876,719	169,008,298
2002	179.9	167,411,480	171,680,366
2003	184.0	174,380,214	175,593,037
2004	188.9	178,882,310	180,269,156
2005	195.3	201,689,465	186,376,740
2006	201.6	221,932,722	192,388,892
2007	207.3	221,962,822	197,828,459
2008	215.3	226,571,757	205,462,939
2009	214.5	219,016,093	204,699,491

Amounts are shown above for actual General Fund tax collections and for the amounts that would have been collected if inflation had been the only factor. The difference between the two amounts is economic growth. The intent of the graph is to show the trend of these revenues over a ten-year period. The largest General Fund revenue by far is derived from Sales and Use Taxes, which taxes showed a substantial increase in the final four months of 2005, continuing through 2006. The increase is attributed mainly to the increased population and purchases of replacement items and construction materials after Hurricane Katrina. In 2007, tax collections leveled off in actual dollars as the effects of the hurricane began to wane, although inflation continued to climb. In 2008, a similar trend of increased collections continued from recovery efforts after Hurricane Gustav.

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## GENERAL PROPERTY TAX

REVENUE TYPE	FUND . . OBJECT	
Taxes	City	001 . . 411000
	Parish	002 . . 411000

### LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
Amendment X Constitution of the United States	Louisiana Constitution, 1974 Article 6, § 26 (A) Article 6, § 27 (A) Article 7, § 18 (D) Article 7, § 20 (A) Article 7, § 23 (B) Louisiana Revised Statutes 47:2051	Ordinances: 13474, 12/14/05 13851, 12/13/06 14263, 12/12/07 14452, 07/23/08 14554, 11/25/08 14831, 12/09/09 Resolutions: City 13115, 08/25/82

### INTERPRETATION OF LEGAL AUTHORIZATION:

**Federal:** Amendment X to the U.S. Constitution reserves to the states or to the people all powers not delegated by it to the United States nor prohibited by it to the states.

**State:** Article 6, Section 26 (A) of the Louisiana Constitution of 1974 authorizes the governing authority of a parish to levy annually an ad valorem tax for general purposes not to exceed four mills on the dollar of assessed valuation, and Section 27 (A) authorizes the governing authority of a municipality to levy annually an ad valorem tax for general purposes not to exceed seven mills on the dollar of assessed valuation. These sections also provide that millage rates may be increased when approved by a majority of the electors voting thereon in an election held for that purpose. Article 7, Section 18 (D) of the Louisiana Constitution of 1974 authorizes each assessor to determine the fair market value of all property subject to taxation within his or her respective parish or district. Article 7, Section 20 (A) provides for a homestead exemption from state, parish, and special ad valorem taxes to the extent of \$7,500 of the assessed valuation. This exemption is not extended to municipal taxes. L.R.S. 47:2051 designates the sheriffs of the several parishes to be ex-officio collectors of parish taxes. The Sheriff has the same power to enforce the collection of parish taxes as of state taxes.

**Local:** Each year an ordinance is passed which adopts the ad valorem taxation to defray the expense of city-parish government and for all general parochial purposes on all taxable property within the Parish of East Baton Rouge and levy a tax on all taxable property within the boundaries of the City of Baton Rouge for the purpose of operating a three-platoon police system.

City – Parish Ad Valorem Operating Taxes									
Tax Year	City Operating Tax			Three-Platoon Tax			Parish Operating Tax		
	Mills	Ord.	Date	Mills	Ord.	Date	Mills	Ord.	Date
2006	6.85	13474	12/14/05	.99	13474	12/14/05	3.78	13474	12/14/05
2007	6.85	13851	12/13/06	.99	13851	12/13/06	3.78	13851	12/13/06
2008	6.85	14263	12/12/07	.99	14263	12/12/07	3.78	14263	12/12/07
2008*	6.48	14452	07/23/08	.94	14452	07/23/08	3.54	14452	07/23/08
2009	6.48	14554	11/25/08	.94	14554	11/25/08	3.54	14554	11/25/08
2010	6.48	14831	12/09/09	.94	14831	12/09/09	3.54	14831	12/09/09

\* In 2008 East Baton Rouge Parish was reassessed and all property tax millage rates were adjusted. During the meeting of July 23, 2008, the Metropolitan Council, with Ordinance 14452, adopted the adjusted downward ad valorem tax millage rates to be levied during 2008.

**City Resolution 13115** of August 25, 1982, authorizes the Mayor-President to enter into an agreement with the sheriff of East Baton Rouge providing for the collection by the sheriff of all city ad valorem taxes, among other taxes, for an indefinite term, the sheriff to be compensated by a 4.50% commission on all ad valorem taxes collected.

### COLLECTION AND TRANSMITTAL OF FUNDS:

**Collector:** Sheriff of East Baton Rouge Parish (contact Octave Anthaume, Tax Director, 389-4817)

**Transmittal:** Transmitted to the Revenue Division of City-Parish Finance Department by the 10th of the month following collection.

### DISTRIBUTION OF PROCEEDS:

The 6.48-mill tax and additional 0.94-mill tax are levied on **all taxable property, real and personal, within the corporate limits and boundaries of the City of Baton Rouge**. The 3.54-mill tax is levied on **all taxable property, real and personal, within the Parish of East Baton Rouge**, including all such taxable property within the corporate limits and boundaries of the City of Baton Rouge. "Real" property means immovable property and includes not only land but also all things thereunto appertaining, and all such structures and other appurtenances thereto as pass to the vendee by the conveyance of the land or lot. "Personal" property means movable property and includes all things other than real estate which have any monetary value.

### COMPUTATION OF TAX:

Since 2008 the rates are **7.42 mills** on the dollar of assessed valuation of all taxable property, real and personal, within the city limits and **3.54 mills** on the dollar of assessed valuation of all taxable property, real and personal, within the city and parish limits.

**Comments:** Homeowners are allowed a homestead exemption of \$7,500 of assessed value for all state, parish, and special ad valorem taxes. 4.5% of city ad valorem taxes collected go to the sheriff as commission.

Property subject to taxation is listed on the assessment rolls at its assessed valuation, which is a percentage of its fair market value. Land and improvements for residential purposes are assessed at 10% of fair market value. Bona fide agricultural, horticultural, marsh, and timber lands are assessed at 10% of use value. All taxable personal property is assessed at 15% of fair market value. All property subject to taxation is reappraised at intervals of not more than four years.

### REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:

The **proceeds of the 0.94 mill tax** on all taxable property within the corporate limits and boundaries of the City of Baton Rouge are to be used **solely for the purpose of operating and maintaining a three-platoon police system** in the Police Department of the City of Baton Rouge.

In accordance with **Article VII, Section 23**, of the Constitution of the State of Louisiana, all property subject to taxation must be reappraised and valued at intervals of not more than four years. The City-Parish is then required to adjust property tax millages in a reassessment year to a rate that generates the same dollar amount as was generated in the year preceding reassessment. The Metropolitan Council by a two-thirds vote can increase the millage in the reassessment year to the millage rate which is not in excess of the maximum authorized millage rate authorized in the preceding year. Any new tax levies or tax renewals that become effective in the year of reappraisal are not subject to the millage adjustment requirement.

## MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

GENERAL PROPERTY TAX (CITY)				ACCOUNT NUMBER 001 . . 411000				
REVENUE TYPE	2006		2007		2008		2009	
	\$	%	\$	%	\$	%	\$	%
Taxes from Prior Years' Levies	83,232	0.76%	67,362	0.58%	45,455	0.39%	85,858	0.72%
Refunds	(6,688)	-0.06%	(7,077)	-0.06%	(24,353)	-0.21%	(6,033)	-0.05%
Reversal of Prior Year Deferral	527,052	4.82%	531,373	4.59%	672,900	5.77%	830,005	6.97%
Closing of Prior Year Levy	26,384	0.24%	89,073	0.77%	45,738	0.39%	(107,323)	-0.90%
Record Current Year Levy	10,836,219	99.10%	11,581,353	99.93%	11,761,360	100.77%	12,047,567	101.12%
Current Year Deferral	(531,373)	-4.86%	(672,900)	-5.81%	(830,005)	-7.11%	(935,544)	-7.85%
TOTAL	10,934,826		11,589,184		11,671,095		11,914,530	

GENERAL PROPERTY TAX (PARISH)				ACCOUNT NUMBER 002 . . 411000				
REVENUE TYPE	2006		2007		2008		2009	
	\$	%	\$	%	\$	%	\$	%
Taxes from Prior Years' Levies	78,966	0.82%	44,678	0.43%	52,870	0.49%	64,469	0.57%
Refunds	(22,808)	-0.24%	(21,356)	-0.20%	(39,675)	-0.37%	(28,068)	-0.25%
Reversal of Prior Year Deferral	367,990	3.82%	407,915	3.91%	459,926	4.25%	596,824	5.27%
Closing of Prior Year Levy	2,558	0.03%	26,910	0.26%	48,870	0.45%	(1,705)	-0.02%
Record Current Year Levy	9,621,744	99.81%	10,446,564	100.02%	10,905,460	100.69%	11,446,150	101.02%
Current Year Deferral	(407,915)	-4.23%	(459,926)	-4.40%	(596,824)	-5.51%	(747,247)	-6.60%
TOTAL	9,640,535		10,444,785		10,830,627		11,330,423	
COMB/% Chg	20,575,361	7.72%	22,033,969	7.09%	22,501,722	2.12%	23,244,953	3.30%

## GROSS RECEIPTS BUSINESS TAX

REVENUE	FUND . . OBJECT
Taxes	City                      001 . . 412000

### LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
Senate Bill 652, 2/96	Louisiana Constitution, 1974 Article VI, §30  Act 169, 1898 Legislature  Louisiana Revised Statutes 45:781 B	Franchise Agreement, 10/30/03 Ordinances: 12771, 10/22/03 9027, 12/31/89 7521, 04/25/84 4727, 07/28/82 4957, 02/09/77 4958, 02/09/77 2670, 07/28/71 1713, 11/10/65 Resolution 47064 05/27/09 <i>Various Ordinances on file in Finance-                      Budgeting</i>

**THIS ITEM IS SUBJECT TO CONFIDENTIALITY STATUTES**

### INTERPRETATION OF LEGAL AUTHORIZATION:

**Federal:** **Senate Bill Number 652**, which went into effect in February 1996, gave local governments the right to manage their public rights-of-way and receive fair and reasonable compensation in a nondiscriminatory fashion for the use of public rights-of-way by all telecommunications providers.

**State:** **Article VI, Section 30 of the Louisiana Constitution** of 1974 provides that a political subdivision may exercise the power of taxation for parish, municipal, and other local purposes strictly public in their nature. **Act 169, Section 20 of the 1898 Legislature** and its subsequent amendments authorize the City Council to fix an excise tax for public utilities of the City of Baton Rouge. **LRS 45:781 B** authorizes the parish governing authorities to grant franchises for the regulation of cable television outside municipalities.

**Local:** **Ordinance 9027** of December 13, 1989, levies an annual excise license or privilege tax on all persons, associations of persons, firms, or corporations engaged in the public utility business in the City of Baton Rouge. Below is a matrix of the current public utility businesses with franchise agreements:

Name of Company	Ordinance No.	Ordinance Date	Term of Contract	Expiration Date
Entergy - Gas (formerly Gulf States)	1713	11/10/65	50 years	12/09/15
Dixie Electric Membership Corporation	2670	07/28/71	50 years	07/27/21
Baton Rouge Water Works	4957	02/09/77	50 years	02/08/27
Parish Water Company, Inc.	4958	02/09/77	50 years	02/08/27
Entergy - Electric (formerly Gulf States)	4727	07/28/82	60 years	07/31/42
Red Oak Water Company	7521	04/25/84	44 years	04/24/28
Atmos Energy	9027	12/13/89	N/A	N/A
AT&T	9027	12/13/89	N/A	N/A
BellSouth (South Central Bell)	9027	12/13/89	N/A	N/A
Cox Communications Central II	12771	10/22/03	20 years	10/29/23
Network USA, LLC	Resol. 47064	05/27/09	15 Years	06/29/24

Beginning in 1996 **various ordinances** adopted by the Metropolitan Council have been approved granting franchises for fiber optic transmission cables for the transmission of telephonic, data, and other electronic messages, on or across public places or ways. These ordinance can be obtained on file in Finance – Budgeting.

**COLLECTION AND TRANSMITTAL OF FUNDS:**

**Collector:** Finance Department–Revenue Division.

**Transmittal:** Recorded as received.

**Comments:** Tax collections tend to be highest in summer and winter, when utility usage is greatest. The tax on most public utilities is collected quarterly, while the compensation paid by Cox Communications Central II, is collected monthly. Dixie Electric is required to pay yearly but in the past has made quarterly payments. Entergy (formerly Gulf States), and South Central Bell are required to pay quarterly. Grantees of fiber optic transmission cable franchises are required to pay monthly.

**PAYOR OF TAX:**

This excise or privilege tax authorized by **Ordinance 9027** is levied on **all persons, associations of persons, firms, or corporations engaged in the public utility business within the corporate limits of the City of Baton Rouge**, including electric companies, telephone companies, cable television companies, and fiber optic transmission cable companies.

**COMPUTATION OF TAX:**

The tax is computed as a **percentage of the gross receipts** of each public utility from its sales and services within the corporate limits of the City of Baton Rouge, except such receipts from any sales and services rendered to the state or any federal, state, municipal, parish, or other governmental agency, within the corporate limits of the City. The tax is **5% of gross receipts**, unless a franchise agreement provides for a different amount. These contracts can be found on file in the Finance-Budgeting Division.

<b>Name of Company</b>	<b>Percentage of the Gross Receipts</b>
Dixie Electric Membership Corporation	4%
Entergy (formerly Gulf States)* (Elec. & Gas)	5%
AT&T Louisiana (cable service)**	5.5%
BellSouth Telecommunications / AT&T	5%
Baton Rouge Water Works	5%
Parish Water Company, Inc.	5%
Red Oak Water Company	5%
Cox Communications Central II***	5%
Atmos Energy	5%
Network USA, LLC	5%

The franchise fee for **fiber optic transmission cable companies** is **5% of all revenues** derived within the City-Parish from the transmission of telephonic, data, video, and other electronic messages and from the provision of similar or related services, and from the sale or rental of equipment used to provide communication services. Gross receipts for fiber optic cable transmission franchises do not include any taxes imposed and/or assessed by law on subscribers, or revenue generated from sales to the state, local, or federal government.

\*Entergy (formerly Gulf States) pays 5% of its gross receipts from the sale of electric energy to customers within the corporate limits of the City of Baton Rouge, except: (1) those receipts from the sale of electric energy for municipal water and sewerage pumping and street lighting; (2) those receipts of revenue from any other special or contractual rates to municipal or governmental units; (3) those receipts from revenues derived from the State of Louisiana or state agencies; (4) those receipts derived from sales to wholesale customers for resale; and (5) those receipts from revenues derived from customers classified as "industrial" who contract for 600 KW or more within the limits of the City of Baton Rouge.

\*\*Of gross revenues collected, .5% is remitted to the City-Parish to support the capital costs incurred for the construction and operation of Public, Educational, and Governmental Programming access channel content and facilities. It is recorded in account 001..489200.

\*\*\*The parish-wide franchise fee, except for Baker, Zachary, and Central, to be paid by Cox Communications Central II, is computed by taking the gross revenues, less any subscriber-paid sales taxes, paid to Cox Communications Central II by subscribers for cable services.

**RESTRICTIONS ON USE AND LIMITATIONS ON RATE:**

Section 20 of Act 169 of 1898 states that "any excise tax placed on the gross receipts of public utilities shall not exceed five percent of the gross revenues of said public utilities."

**MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:**

GROSS RECEIPTS BUSINESS (CITY)				ACCOUNT NUMBER 001 . . 412000				
MONTH	2006		2007		2008		2009	
	\$	%	\$	%	\$	%	\$	%
January	969	0.00%	(5,919,290)	-22.22%	(5,302,929)	-18.90%	(5,283,597)	-23.82%
February	0	0.00%	5,919,935	0.00%	5,302,929	0.00%	5,283,438	0.00%
March	716,198	2.61%	60,453	0.23%	0	0.00%	970,457	4.37%
April	6,690,030	26.99%	754,832	3.06%	1,031,857	3.68%	428,221	6.30%
May	344,550	28.25%	5,932,319	25.34%	6,126,836	25.51%	5,035,101	29.00%
June	0	28.25%	401,571	26.84%	475,686	27.21%	449,063	31.03%
July	395,545	29.69%	458,438	28.57%	488,117	28.95%	473,256	33.16%
August	5,213,666	48.69%	5,224,227	48.18%	6,231,758	51.16%	4,204,630	52.12%
September	738,795	51.38%	746,836	50.98%	65,319	51.39%	80,089	52.48%
October	373,163	52.74%	386,458	52.43%	557,755	53.38%	476,675	54.63%
November	6,647,261	76.96%	6,158,881	75.56%	7,222,417	79.12%	5,113,328	77.68%
December	6,321,992	100.00%	6,510,125	100.00%	5,857,621	100.00%	4,950,485	100.00%
TOTAL/% Chg	27,442,169	13.14%	26,634,785	-2.94%	28,057,366	5.34%	22,181,146	-20.94%

NOTE: Some companies pay this tax on a monthly basis, while others pay quarterly or annually. Each month's collections above apply to the companies' gross receipts for the **preceding** month, quarter, or year. Amounts are accrued each December for collections expected to be made in January, and the accrual is reversed in January. December collections for the previous year were deposited in February and the accrual was reversed in January for 2007, 2008, and 2009.

## GENERAL SALES & USE TAX

REVENUE TYPE	FUND . . OBJECT	
Taxes	City	001 . . 413000
	Parish	002 . . 413000

### LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	Louisiana Constitution, 1974 Article VI, §29 (A) - 29(B)  Louisiana Revised Statutes 33:2711 33:2738.51 33:2741 47:303B (3) (b) 33:2721.6	Ordinances 10127, 12/14/94 10904, 05/28/97 12303, 04/24/02 14771, 08/27/08 14533, 11/25/08  Resolutions 36035, 07/26/95 42681, 07/23/03 44190, 06/08/05

**THIS ITEM IS SUBJECT TO CONFIDENTIALITY STATUTES**

### INTERPRETATION OF LEGAL AUTHORIZATION:

**State:** **Article VI, Section 29 (A)** of the Louisiana Constitution of 1974 authorizes the governing authority of any local governmental subdivision or school board to levy and collect a tax upon the sale at retail, the use, the lease or rental, the consumption, and the storage for use or consumption, of tangible personal property and on sales of services, if approved by a majority of the electors voting thereon in an election held for that purpose. The rate thereof, when combined with the rate of all other sales and use taxes, exclusive of state sales and use taxes, levied and collected within any local governmental subdivision, may not exceed 3%. **Article VI, Section 29 (B)** of the Louisiana Constitution of 1974 provides that the legislature may authorize the imposition of additional sales and use taxes by local governmental subdivisions or school boards, if approved by a majority of the electors voting thereon in an election held for that purpose.

**L.R.S. 33:2711** authorizes any incorporated municipality of the state to levy and collect a sales and use tax not in excess of 2½% upon the sale at retail, the use, the lease or rental, the consumption, and the storage for use or consumption of tangible personal property and on sales of services in the municipality. **L.R.S. 33:2738.51** authorizes the levy of an additional ½ of 1% sales and use tax within East Baton Rouge Parish. **L.R.S. 33:2741** states that the governing body of the parish in which the state capitol is situated may levy and collect a tax of 2% on gross sales within the parish but outside of any incorporated municipality. **L.R.S. 47:303B (3) (b)** states that the Vehicle Commissioner and the governing body of any political subdivision in which a sales and use tax has been imposed on the sale or use of motor vehicles shall enter into an agreement by which the Vehicle Commissioner shall collect such tax on behalf of the political subdivision. **L.R.S. 33:2721.6** states that the combined rate of all sales and use taxes, exclusive of state sales and use taxes levied and collected within any parish or municipality shall not exceed 5%.

**Local:** **Ordinance 10127** of December 14, 1994, levies a tax for general municipal purposes of 2% on the sale at retail, the use, consumption, distribution, storage, and the lease or rental of tangible personal property to be used or consumed within the City of Baton Rouge. It also levies a tax for general parochial purposes of 2% on the sale at retail, etc., of tangible personal property to be used or consumed within the Parish of East Baton Rouge, exclusive of municipal areas (the cities of Baker, Baton Rouge, Central, and Zachary). It also levies a tax of ½ of 1% on the sale, etc., of tangible personal property to provide revenues to pay the costs of constructing, acquiring, operating, maintaining, and administering sewers and sewerage disposal works and making all required payments in connection with bonds for such purposes, and a tax of ½ of 1% for the repair of public roads and streets. **Resolution 36035** of July 26, 1995, offers incentives for economic development within areas of EBR designated by the Louisiana Department of Economic Development as Enterprise Zone eligible based on demographic and economic factors. **Ordinance 12303** of April 24, 2002, amends Ordinance 10127 to re-levy the ½ of 1% road tax for the period July 1, 2002, through December 31, 2007, to be used 60% for road construction and 40% to continue the program of road repairs. **Resolution 44190** of June 8, 2005, called for a special election in which voters approved the ½ of 1% road tax for an

additional 23 years to be used 70% for road construction, 27% to continue the program of road repairs, and 3% for road beautification projects. For additional information on the sewer tax and the road tax, see those Fact Sheets under the Enterprise Funds and Special Revenue Funds sections of this book. **Ordinance 14771** of August 27, 2008, created La Vie Economic Development District. **Ordinance 14533** of November 25, 2008, designated the 2% (City) local sales tax which is used to determine the initial local sales tax baseline tax collection rate and the monthly baseline sales tax rate within the La Vie Economic Development District.

**COLLECTION AND TRANSMITTAL OF FUNDS:**

**Collector:** The tax is paid by the ultimate purchaser or consumer to the dealer from whom he or she purchases or leases the property or service; the dealer forwards it to the Finance Department–Revenue Division.

**Transmittal:** Every dealer must remit collections to the Finance Department–Revenue Division by the 20th of the month following the month of collection.

**Comments:** For the purpose of collecting and remitting this tax to the Finance Department, the dealer is declared to be the agent of the City-Parish. The one exception is in the collection of sales and use taxes on all types of motor vehicles, which taxes are paid by the customer to the Vehicle Commissioner of the State of Louisiana rather than to the dealer or vendor. The Vehicle Commissioner then remits these taxes to the City-Parish Finance Department.

When the purchaser has failed to pay and a dealer has failed to collect a tax upon a sale, such tax is payable by the purchaser directly to the Finance Director. Any dealer who fails, neglects, or refuses to collect the sales and use tax is liable for the tax and may be guilty of a misdemeanor.

**DISTRIBUTION OF PROCEEDS:**

In addition to the sales and use taxes imposed under Ordinance 10127, the Finance Department–Revenue Division also collects the sales and use taxes levied by the East Baton Rouge Parish School Board Educational Facilities Improvement District, BR Convention & Visitors Bureau, the municipalities of Baker, Zachary, and Central and the Baker, Zachary and Central School Board Districts. The taxes collected for these other entities are remitted to them in four payments. The first payment is remitted on the 20th of each month; the second payment is remitted on the 25th; the third payment is remitted on the last day of the month; and the net due, less a 1.09% (2009 rate) collection fee, is remitted on the 10th of the month following collections. The collection rate for 2010 is estimated at 1.15%. The following schedule shows 1st, 2nd, and 3rd payment amounts as of February 2010:

Taxing District	1st Payment (20th of month)			2nd Payment (25th of month)			3rd Payment (Last day of month)		
	Sales & Use Tax	Street Tax	Total 1st Pymt.	Sales & Use Tax	Street Tax	Total 2nd Pymt.	Sales & Use Tax	Street Tax	Total 3rd Pymt.
EBRP School Board	1,103,300	0	1,103,300	2,580,100	0	2,580,100	3,500,800	0	3,500,800
Baker School Board	25,200	0	25,200	42,400	0	42,400	40,000	0	40,000
Baker	31,500	5,000	36,500	48,000	15,000	63,000	74,000	10,500	84,500
Zachary School Board	38,000	0	38,000	66,500	0	66,500	100,000	0	100,000
Zachary	38,000	7,000	45,000	66,500	18,000	84,500	130,000	15,000	145,000
Central School Board	25,000	0	25,000	50,000	0	50,000	100,000	0	100,000
Central	25,000	0	25,000	50,000	0	50,000	100,000	0	100,000
BR Convention & Visitors Bureau	24,500	0	24,500	49,500	0	49,500	66,000	0	66,000
<b>Total</b>	<b>1,310,500</b>	<b>12,000</b>	<b>1,322,500</b>	<b>2,953,000</b>	<b>33,000</b>	<b>2,986,000</b>	<b>4,110,800</b>	<b>25,500</b>	<b>4,136,300</b>

NOTE: Beginning in 2006, a tax incentive financing arrangement was instituted whereby the portion of the 2% sales tax generated by room rentals and retail sales at the Hilton Capitol House Hotel is credited to the Capitol House Economic Development District. See the section on Fund 150 in this book for more details. Beginning in 2008, the La Vie Economic Development District was created from which the increase of sales taxes generated inside the district will be used to fund revenue bonds for district improvements. Sales taxes

collected that exceeded the baseline amount were \$77,145 for 2008 and \$ 111,396 for 2009. These funds have been placed in the La Vie Economic Development District escrow account.

### PAYOR OF TAX:

The tax is collectible from **all persons engaged as dealers**, as defined below, **in the sale at retail, the use, consumption, distribution, and storage, and the lease or rental of tangible personal property and the sale of services**; those dealers in turn collect from **the purchaser or consumer**.

The term "tangible personal property" means personal property which may be seen, weighed, measured, felt, or touched, or is in any other manner perceptible to the senses. This term does not include stocks, bonds, notes, or other obligations or securities.

The term "dealer" includes every person who manufactures or produces tangible personal property for sale at retail, for use, consumption, distribution, or storage. It is further defined to mean every person who imports or causes to be imported tangible personal property from any state or other political subdivision of this state or from a foreign country for sale at retail, for use, consumption, distribution, or storage to be used or consumed in this city and/or parish. The term also includes any person who leases or rents tangible personal property for consideration, permitting the use or possession of such property without transferring title thereto, as well as any person who is the lessee, permittee, licensee, or rentee of tangible personal property and who pays the owner of such property a consideration for its use or possession without acquiring the title thereto. It also includes any person who sells or furnishes any of the services subject to the tax under Ordinance 10127, any person who purchases or receives any of the services subject to tax under that ordinance, and any person engaging in business in the city and/or parish. The term "dealer" is not to be construed to include a person who makes occasional and isolated sales or transactions but who does not hold himself out as engaged in business.

The term "purchaser" includes any person who acquires or receives any tangible personal property, or the privilege of using any tangible personal property or receives any services pursuant to a transaction subject to these taxes.

The sales and use taxes are levied upon the following:

1. The sales price of each item of tangible personal property when sold at retail in the taxing jurisdiction.
2. The cost price of each item of tangible personal property when it is not sold but is used, consumed, distributed, or stored for use or consumption in the taxing jurisdiction, providing there is no duplication of the tax.
3. The gross proceeds derived from the lease or rental of tangible personal property.
4. The monthly lease or rental price paid by the lessee or rentee, or contracted to be paid by the lessee or rentee of tangible personal property.
5. The gross proceeds derived from the sale of services.

**Sales of the following items are exempt only from the ½% sewer tax, the ½% road-repair tax, and the 1% E.B.R.P. School System Educational Facilities Improvement District tax:**

**Drugs:** certain medical and surgical devices and supplies

**Food:** sold for preparation and consumption in the home.

For additional explanation and details concerning the procedures and applications of this tax, see the booklet entitled East Baton Rouge Parish Sales and Use Tax Regulations (4th Ed., 8/1/00) produced by the City-Parish Finance Department; a copy can be obtained from the Revenue Division

### COMPUTATION OF TAXES:

The sales and use tax imposed by Ordinance 10127 is levied at the rate of 3% of the retail sales price or of the cost price or of the sales of services. Every dealer, at the time of making the required return to the City-Parish Department of Finance, computes and remits the required tax due for the preceding calendar month. To compensate the dealer for accounting for and remitting the tax, each dealer is allowed 1% of the amount due and remitted to the City-Parish, in the form of a deduction taken when timely submitting the report and paying the amount due.

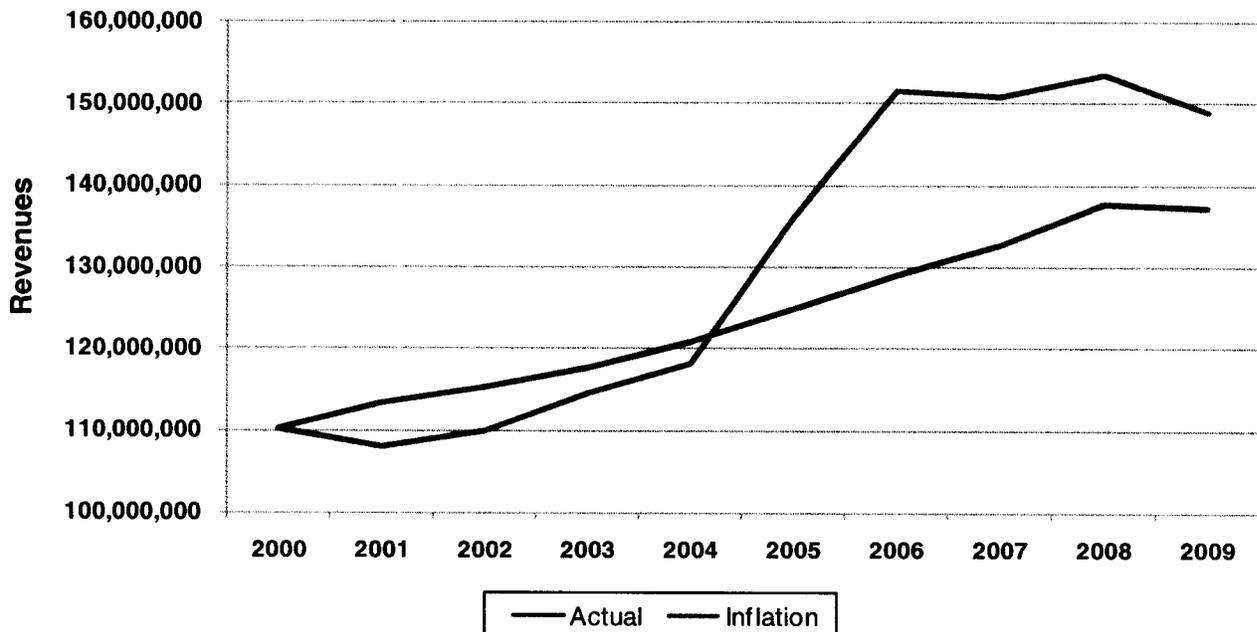
**REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:**

In the event purchases are returned to the dealer by the purchaser or consumer after the tax has been collected or charged to the account of the consumer, the dealer is entitled to reimbursement of the amount of tax collected or charged. If the tax has not been remitted by the dealer, the dealer may deduct the same in submitting the return. If the dealer has already remitted the tax, he may submit a sworn statement as to the gross amount of such refunds, and the Finance Director will issue a refund.

At any time within one year after the payment of the original or additional tax assessed against a dealer, or within three years from due date, the dealer may file with the Finance Director a claim under oath for refund, stating the grounds therefore. If, upon examination of such claim for refund, it is determined by the Finance Director that there has been an overpayment of tax, the amount of such overpayment is credited against any liability of the dealer. If there is no such liability, the dealer is entitled to a refund of the tax overpaid. **Resolution 42681** of July 23, 2003 authorizing the Director of Finance to make refunds not in excess of \$25,000 for fees, taxes, permits, or any other collections paid erroneously, with such refunds to be made out of current year revenues. A separate revenue account was created to reflect all extraordinary or material refund amounts.

The 2% tax levied by Ordinance 10127 is to be used for general municipal purpose (tax collected within the City of Baton Rouge) or general parochial purposes (tax collected within the Parish of East Baton Rouge exclusive of the municipalities). The ½ of 1% sewer tax is for the purpose of paying the expenses of construction, acquiring, operating, maintaining, and administering the sewers and sewerage disposal works of East Baton Rouge Parish and making all required payments in connection with bonds issued for such purposes. The remaining ½ of 1% tax was originally levied, through June 30, 1997, for the repair of public roads and streets. For the 5 years beginning July 1, 1997, again for the 5½ years beginning July 1, 2002, and extended by the voters for 23 an additional years, the tax was re-levied; to be used 70% for road construction, 27% to continue the program of road repairs, and 3% for road beautification projects. L.R.S. 33:2721.6, as amended by Act 679 of 1999, sets a sales and use tax limit of 5% for any parish or municipality unless specifically accepted by statute.

**Sales Tax Collections**



NOTE: Although collections of the General Fund Sales and Use Tax, the largest single City-Parish revenue, have increased by approximately 39% over ten years when stated in actual dollars, when the effects of inflation have been removed, the increase is seen to be only 7%.

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

GROSS GENERAL SALES & USE TAX								
MONTH	2006		2007		2008		2009	
	\$	%	\$	%	\$	%	\$	%
January	12,931,962	7.87%	12,657,235	7.68%	12,831,422	7.49%	13,511,624	8.38%
February	12,744,972	15.62%	12,420,439	15.22%	13,362,440	15.28%	12,747,365	16.29%
March	15,145,916	24.83%	14,341,675	23.92%	14,166,801	23.55%	14,346,714	25.19%
April	13,152,237	32.83%	13,134,552	31.89%	13,860,080	31.64%	13,489,691	33.56%
May	13,651,385	41.13%	13,950,537	40.36%	14,261,875	39.96%	13,160,873	41.73%
June	14,088,632	49.70%	13,989,672	48.85%	14,495,313	48.42%	14,016,220	50.43%
July	12,762,616	57.46%	13,487,479	57.03%	13,849,911	56.50%	13,095,595	58.55%
August	13,831,714	65.87%	13,901,698	65.47%	13,752,261	64.52%	13,525,881	66.95%
September	13,605,351	74.15%	13,511,754	73.66%	13,257,039	72.26%	13,047,623	75.04%
October	13,425,552	82.31%	13,655,932	81.95%	16,079,741	81.64%	12,477,865	82.78%
November	13,092,285	90.28%	13,663,271	90.24%	13,782,390	89.68%	12,766,255	90.70%
December	15,988,526	100.00%	16,079,866	100.00%	17,677,657	100.00%	14,981,529	100.00%
TOTAL/% Chg	164,421,148	9.62%	164,794,110	0.23%	171,376,930	3.99%	161,167,235	-5.96%

GROSS GENERAL SALES & USE TAX (LESS VEHICLE TAX) (CITY) ACCOUNT NUMBER 001 . . 413000								
MONTH	2006		2007		2008		2009	
	\$	%	\$	%	\$	%	\$	%
January	7,343,756	8.16%	6,995,328	7.74%	6,721,437	7.38%	6,434,510	7.89%
February	7,050,201	16.00%	6,935,892	15.42%	7,570,526	15.69%	6,599,452	15.98%
March	8,062,841	24.96%	8,045,847	24.33%	7,677,748	24.12%	7,544,341	25.24%
April	7,200,473	32.96%	7,254,272	32.36%	7,416,678	32.26%	6,825,200	33.61%
May	7,320,263	41.10%	7,640,084	40.82%	7,344,988	40.32%	6,653,376	41.77%
June	7,709,137	49.67%	7,935,237	49.60%	7,645,142	48.71%	6,928,018	50.26%
July	6,849,570	57.28%	7,460,505	57.86%	7,348,280	56.78%	6,565,274	58.32%
August	7,449,318	65.56%	7,333,155	65.98%	7,303,290	64.80%	6,526,717	66.32%
September	7,458,983	73.85%	7,279,317	74.04%	7,142,568	72.64%	6,761,792	74.61%
October	7,374,295	82.04%	7,469,971	82.31%	8,722,116	82.21%	6,702,086	82.83%
November	7,256,926	90.11%	7,435,781	90.54%	7,413,475	90.35%	6,494,983	90.80%
December	8,898,217	100.00%	8,548,597	100.00%	8,788,672	100.00%	7,503,183	100.00%
TOTAL/% Chg	89,973,980	11.17%	90,333,986	0.40%	91,094,920	0.84%	81,538,932	-10.49%

GROSS GEN. SALES & USE TAX (LESS VEHICLE TAX) (PARISH) ACCOUNT NUMBER 002 . . 413000								
MONTH	2006		2007		2008		2009	
	\$	%	\$	%	\$	%	\$	%
January	4,353,284	7.29%	4,453,461	7.37%	4,873,125	7.18%	6,137,962	8.89%
February	4,610,888	15.02%	4,395,007	14.64%	4,726,992	14.14%	5,267,237	16.52%
March	5,634,424	24.46%	5,061,973	23.02%	5,412,613	22.11%	5,898,146	25.06%
April	4,857,471	32.59%	4,670,066	30.75%	5,290,323	29.90%	5,782,887	33.44%
May	5,056,857	41.07%	5,022,651	39.06%	5,832,948	38.49%	5,619,046	41.58%
June	5,063,015	49.55%	4,854,359	47.09%	5,802,492	47.03%	6,141,072	50.47%
July	4,708,254	57.44%	4,850,623	55.12%	5,383,581	54.96%	5,599,588	58.58%
August	4,939,016	65.71%	5,264,391	63.83%	5,414,036	62.93%	6,090,718	67.40%
September	4,851,120	73.84%	5,117,262	72.29%	5,328,691	70.78%	5,300,763	75.08%
October	4,817,237	81.91%	5,023,917	80.61%	6,263,350	80.00%	4,988,822	82.30%
November	4,815,901	89.98%	5,133,854	89.10%	5,605,768	88.26%	5,536,849	90.32%
December	5,982,958	100.00%	6,586,251	100.00%	7,974,485	100.00%	6,680,439	100.00%
TOTAL/% Chg	59,690,425	6.41%	60,433,815	1.25%	67,908,404	12.37%	69,043,529	1.67%

GENERAL SALES & USE TAX - VEHICLES (CITY)					ACCOUNT NUMBER 001 . . 413000			
MONTH	2006		2007		2008		2009	
	\$	%	\$	%	\$	%	\$	%
January	633,706	8.21%	641,595	8.73%	609,103	9.42%	487,031	9.03%
February	558,553	15.44%	616,308	17.11%	553,560	17.99%	474,800	17.83%
March	729,998	24.89%	673,018	26.27%	572,944	26.85%	503,334	27.16%
April	597,244	32.62%	643,929	35.03%	618,213	36.42%	456,782	35.63%
May	656,812	41.13%	647,698	43.84%	577,462	45.35%	456,997	44.10%
June	694,930	50.13%	615,663	52.22%	541,433	53.73%	447,163	52.39%
July	648,522	58.52%	622,546	60.69%	575,901	62.64%	443,126	60.60%
August	762,388	68.39%	654,339	69.59%	537,124	70.94%	448,494	68.92%
September	690,908	77.34%	573,384	77.39%	408,343	77.26%	511,490	78.40%
October	659,302	85.88%	607,559	85.66%	585,829	86.33%	389,328	85.61%
November	533,437	92.78%	577,368	93.52%	397,416	92.47%	376,270	92.59%
December	557,279	100.00%	476,644	100.00%	486,487	100.00%	399,833	100.00%
TOTAL/% Chg	7,723,079	10.21%	7,350,051	-4.83%	6,463,815	-12.06%	5,394,648	-16.54%

GENERAL SALES & USE TAX - VEHICLES (PARISH)					ACCOUNT NUMBER 002 . . 413000			
MONTH	2006		2007		2008		2009	
	\$	%	\$	%	\$	%	\$	%
January	601,216	8.55%	566,851	8.49%	627,757	10.62%	452,121	8.71%
February	525,330	16.02%	473,232	15.58%	511,362	19.28%	405,876	16.53%
March	718,653	26.23%	560,837	23.98%	503,496	27.79%	400,893	24.26%
April	497,049	33.30%	566,285	32.46%	534,866	36.85%	424,822	32.44%
May	617,453	42.08%	640,104	42.05%	506,477	45.42%	431,454	40.75%
June	621,550	50.92%	584,413	50.80%	506,246	53.98%	499,967	50.39%
July	556,270	58.82%	553,805	59.10%	542,149	63.16%	487,607	59.78%
August	680,992	68.51%	649,813	68.83%	497,811	71.58%	459,952	68.64%
September	604,340	77.10%	541,791	76.95%	377,437	77.97%	473,578	77.77%
October	574,718	85.27%	554,485	85.25%	508,446	86.57%	397,629	85.43%
November	486,021	92.18%	516,268	92.98%	365,731	92.76%	358,153	92.33%
December	550,072	100.00%	468,374	100.00%	428,013	100.00%	398,074	100.00%
TOTAL/% Chg	7,033,664	18.02%	6,676,258	-5.08%	5,909,791	-11.48%	5,190,126	-12.18%

NOTE: Amounts are shown in the months in which they were collected by the dealers. They were actually remitted to the City-Parish in the month following collection by the dealer.

SUMMARY OF SALES TAX COLLECTIONS BY TYPE (CITY)					ACCOUNT NUMBER 001 .. 413x00			
REVENUE TYPE	2006		2007		2008		2009	
	\$	%	\$	%	\$	%	\$	%
Sales Tax	89,973,980	106.71%	90,333,986	104.35%	91,094,920	106.45%	81,538,932	108.28%
Prior Year Refunds	(762,971)	-0.90%	0	0.00%	0	0.00%	0	0.00%
Vehicle Tax	7,723,079	9.16%	7,350,051	8.49%	6,463,815	7.55%	5,394,648	7.16%
Audit Collections	1,444,288	1.71%	1,072,554	1.24%	512,720	0.60%	1,184,935	1.57%
Debt Service Fund Revenues:								
Refunding Bonds/Planetarium	(10,551,197)	-12.51%	(8,551,042)	-9.88%	(8,011,189)	-9.36%	(8,302,754)	-11.03%
Refunding Bonds/Capital Proj. Fd.	0	0.00%	(1,150,533)	-1.33%	(1,575,350)	-1.84%	(1,715,084)	-2.28%
City Buildings 1993	(274,493)	-0.33%	(71,096)	-0.08%	0	0.00%	0	0.00%
Airport Terminal / Landfill Improve.	(1,335,999)	-1.58%	(827,098)	-0.96%	102,955	0.12%	(250)	0.00%
River Center Expansion	(1,497,369)	-1.78%	(1,501,709)	-1.73%	(1,527,952)	-1.79%	(1,563,335)	-2.08%
Enterprise Zone:								
Rebates Escrowed	(401,915)	-0.48%	(606,653)	-0.70%	(1,711,607)	-2.00%	(1,861,262)	-2.47%
Close Accounts	0	0.00%	520,375	0.60%	227,998	0.27%	625,432	0.83%
Adjustment for Capitol House Revs	0	0.00%	(495)	0.00%	0	0.00%	0	0.00%
TOTAL	84,317,403	100.00%	86,568,340	100.00%	85,576,310	100.00%	75,301,262	100.00%

SUMMARY OF SALES TAX COLLECTIONS BY TYPE (PARISH)					ACCOUNT NUMBER 002 .. 413X00			
REVENUE TYPE	2006		2007		2008		2009	
	\$	%	\$	%	\$	%	\$	%
Sales Tax	59,690,425	88.86%	60,433,815	94.18%	67,908,404	100.12%	69,043,529	93.76%
Prior Year Refunds	(132,048)	-0.20%	(1,774,628)	-2.77%	0	0.00%	0	0.00%
Vehicle Tax	7,033,664	10.47%	6,676,258	10.40%	5,909,791	8.71%	5,190,126	7.05%
Audit Collections	596,183	0.89%	196,097	0.31%	611,537	0.90%	431,262	0.59%
Debt Service Fund Revenues:								
Refunding Bonds - 1998	(616,492)	-0.92%	(532,157)	-0.83%	(751)	0.00%	0	0.00%
Enterprise Zone:								
Rebates Escrowed	(916,282)	-1.36%	(1,135,430)	-1.77%	(6,767,443)	-9.98%	(1,511,055)	-2.05%
Close Accounts	1,516,380	2.26%	302,495	0.47%	0	0.00%	591,873	0.80%
Tax Incremental Finance District (TIF):	0	0.00%	0	0.00%	0	0.00%	(188,541)	-0.26%
Adjustment to Payable	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Reimbursement for Overpayment of Vehicle Taxes from Baker/Zachary	0	0.00%	0	0.00%	167,530	0.25%	83,765	0.11%
TOTAL	67,171,830	100.00%	64,166,450	100.00%	67,829,068	100.00%	73,640,959	100.00%
COMB/% Chg	151,489,233	11.39%	150,734,790	-0.50%	153,405,378	1.77%	148,942,221	-2.91%

NOTE: During 2008 the City of Zachary and the City of Baker began to remit reimbursement payments for an overpayment of Vehicle Sale Tax distributed between 1996 and 2005.

## OCCUPANCY TAX

REVENUE TYPE	FUND . . OBJECT
Taxes	City 001 . . 414000

### LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	Louisiana Constitution, 1974, Article VI, §19 Article VI, § 30 Louisiana Revised Statutes 33:4574 B (6) 33:4574.1.1 A (6) 33:4574.1.1 L	Intergovernmental Agreement, City-Parish and BR Area Convention & Visitors Bureau (BRACVB), 07/01/96  First Amendment to Intergovernmental Agreement, 01/01/99  Resolution of BRACVB, 12/03/98

**THIS ITEM IS SUBJECT TO CONFIDENTIALITY STATUTES**

### INTERPRETATION OF LEGAL AUTHORIZATION:

**State:** **Article VI, Section 19, of the Louisiana Constitution** of 1974 authorizes the legislature to create special districts, boards, and commissions and grant them such rights, powers, and authorities as it deems proper, including, but not limited to, the power of taxation. **Article VI, Section 30, of the Louisiana Constitution** of 1974 authorizes a political subdivision to exercise the power of taxation for parish, municipal, and other local purposes strictly public in their nature.

**L.R.S. 33:4574 (B) (6)** provides for the creation of the Baton Rouge Area Convention and Visitors Bureau as a special district or commission, which is a body politic and corporate and a political subdivision of the state of Louisiana. **L.R.S. 33:4574.1.1 A (6)** authorizes the Baton Rouge Area Convention and Visitors Bureau to levy and collect an occupancy tax of four percent. **L.R.S. 33:4574.1.1 L** provides that the Baton Rouge Area Convention and Visitors Bureau shall distribute and use the proceeds derived from one percent of this occupancy tax for capital improvements and expansion of the Baton Rouge River Center. When all costs of such capital improvements and expansion have been paid, the occupancy tax will be reduced from four percent to three percent.

**Local:** The **Intergovernmental Agreement, City-Parish and BR Area Convention & Visitors Bureau, 7/1/96**, provided for the collection of the 3% occupancy tax levied by the BRACVB. The **First Amendment to the Intergovernmental Agreement, 1/1/99**, provides for an additional 1% occupancy tax to be used for capital improvements and the expansion of the Baton Rouge River Center. The **Resolution of the BRACVB of 12/3/98** levied the additional 1% occupancy tax.

### COLLECTION AND TRANSMITTAL OF FUNDS:

**Collector:** Every person owning, operating, managing, or controlling any hotel or motel and overnight camping facility in East Baton Rouge Parish.

**Transmittal:** Remitted to the Finance Department—Revenue Division, along with the rest of the 4% hotel-motel tax, by the 20th of the month following the month of collection. The Revenue Division then distributes these taxes to the various recipient agencies by approximately the 10th of the month after it receives it.

### DISTRIBUTION OF PROCEEDS:

The Finance Department—Revenue Division distributes the 4% hotel-motel tax by approximately the 10th of the month following its receipt. One percent of the 4% comes to the City-Parish to be deposited into this revenue account.

### PAYOR OF TAX:

**Any individual occupying a room, cottage, or cabin belonging to a hotel or motel.**

### COMPUTATION OF TAX:

The occupancy tax is **1% of the rent or fee charged for hotel or motel occupancy.**

**REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:**

These funds may be used only for capital improvements and expansion of the Baton Rouge River Center.

**MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:**

OCCUPANCY TAX (CITY)				ACCOUNT NUMBER 001 . . 414000				
MONTH	2006		2007		2008		2009	
	\$	%	\$	%	\$	%	\$	%
January	0	0.00%	(90,172)	-7.85%	(78,514)	-5.74%	(85,724)	-7.72%
February	0	0.00%	74,075	-1.40%	78,514	0.00%	85,724	0.00%
March	243,653	18.16%	81,719	5.71%	102,864	7.52%	87,277	7.86%
April	144,037	28.89%	100,527	14.46%	99,690	14.80%	105,197	17.34%
May	114,144	37.40%	105,554	23.65%	107,040	22.62%	109,711	27.23%
June	0	37.40%	91,853	31.64%	106,109	30.38%	97,873	36.04%
July	131,047	47.17%	96,759	40.07%	94,767	37.30%	91,966	44.33%
August	115,144	55.75%	104,650	49.17%	119,623	46.04%	98,366	53.19%
September	106,654	63.70%	96,044	57.53%	115,696	54.50%	95,742	61.82%
October	102,639	71.35%	95,964	65.89%	119,718	63.25%	84,572	69.44%
November	103,773	79.08%	100,628	74.65%	144,584	73.81%	82,853	76.90%
December	280,675	100.00%	291,305	100.00%	358,369	100.00%	256,340	100.00%
TOTAL/% Chg	1,341,766	30.77%	1,148,906	-14.37%	1,368,460	19.11%	1,109,897	-18.89%

NOTE: The taxes collected by the vendor are remitted to the City-Parish in the following month. The amounts above are shown in the months in which they were recorded.

In 2006, Baton Rouge experienced an increased volume of hotel/motel occupancy because of the influx of evacuees from areas affected by Hurricanes Katrina and Rita. By 2007, most of these evacuees had either left Baton Rouge or had found more permanent housing. In September 2008, Baton Rouge was affected by Hurricane Gustav causing an increase in hotel/motel occupancy.

The negative amounts in January include adjustments for prior year revenues.

The amounts below show collections by the vendor by the month in which they are due to the City-Parish.

	2006	2007	2008	2009
January	120,893	74,075	78,514	85,724
February	122,708	86,811	102,864	87,277
March	120,945	100,527	99,690	105,197
April	144,037	105,554	107,040	109,711
May	114,144	91,853	106,109	97,873
June	131,047	96,759	94,767	91,966
July	115,144	104,650	119,623	98,366
August	106,654	96,044	115,696	95,742
September	102,639	95,964	119,718	84,572
October	103,773	100,628	144,584	82,853
November	104,261	118,720	159,089	111,776
December	102,339	94,069	113,556	91,290
Total	<u>1,388,584</u>	<u>1,165,654</u>	<u>1,361,250</u>	<u>1,142,347</u>

## OCCUPATIONAL LICENSE TAX

REVENUE TYPE	FUND . . OBJECT
Taxes	City            001 . . 415100 Parish         002 . . 415100

### LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	Louisiana Constitution, 1974 Article VI, § 28  Louisiana Revised Statutes 47:341, et seq.	Ordinances 8608, 02/24/88 9026, 12/13/89 9405, 9407 03/11/92 9537, 11/25/92 11561, 09/22/99 11667, 02/23/00 Resolutions City 13115, 08/25/82 Agreement b/w C-P and Sheriff dated November 2007

**THIS ITEM IS SUBJECT TO CONFIDENTIALITY STATUTES**

#### INTERPRETATION OF LEGAL AUTHORIZATION:

**State:** **Article VI, Section 28 of the Louisiana Constitution** of 1974 provides that the governing authority of a local governmental subdivision may impose an occupational license tax not greater than that imposed by the state. Those who pay a municipal occupational license tax are exempt from a parish occupational tax in the amount of the municipal tax. The governing authority of a local government subdivision may impose an occupational license tax greater than that imposed by the state when authorized by law enacted by the favorable vote of two-thirds of the elected members of each house of the legislature. **L.R.S. 47:341, et seq.**, authorizes any municipality or parish to impose a license tax on any person conducting any business within its jurisdiction at a rate no greater than that imposed by the state provided that the imposition of such license tax is approved by two-thirds of the council members and after affording the public an opportunity to comment at a minimum of three public hearings.

**Local:** **Ordinance 9537** of November 25, 1992, levies an occupational license tax on all persons, association of persons, firms and corporations pursuing any trade, profession, vocation, calling, or business in the City-Parish, who are subject to the payment of occupational license taxes under the Constitution and laws of Louisiana. **Ordinance 11561** of September 22, 1999, amends Title 9 of the Code of Ordinances to increase the license fee for rolling vendors and delete some of the exemptions. **Ordinance 11667** of February 23, 2000, amends and reenacts Title 9 of the Code of Ordinances relative to the definition of rolling vendors and provides for an exemption for non-profit organizations. **Ordinance 9026** of December 13, 1989, provides for the licensing of any itinerant or transient gold or silver merchant. **City Resolution 13115** of August 25, 1982, authorizes the Mayor-President on behalf of the City of Baton Rouge to enter into an agreement with the Sheriff of East Baton Rouge Parish providing for the collection by the Sheriff of all property taxes and all city occupational licenses. Although the Finance Department began collecting the occupational license tax itself as of July 1, 1992, the Sheriff continued to be compensated for that collection; in November 2007 the Sheriff and the City-Parish entered into an **Agreement** whereby, beginning in January 2008, this fee is no longer paid to the Sheriff. **Ordinance 9405** of March 11, 1992, levies a license tax on transient merchants. **Ordinance 8608** of February 24, 1988, provides for an exemption for exhibitions for trade shows when the promoter has paid the fee provided. **Ordinance 9407** of March 11, 1992, states licensing requirements and fees for pawnshop licenses and permits.

#### COLLECTION AND TRANSMITTAL OF FUNDS:

**Collector:** Finance Department—Revenue Division.

**Transmittal:** Recorded as received.

**Comments:** These taxes are due on January 1 and become delinquent on March 1; collections are therefore highest in the early part of the year.

**PAYOR OF TAX:**

An annual occupational license tax is levied upon **each person who may be subject to such license tax under the Constitution and laws of Louisiana**, by pursuing and conducting any business within the corporate limits of the City of Baton Rouge or within the limits of East Baton Rouge Parish. These are the same occupational license taxes as are fixed by the state under **L.R.S. 47:341, et seq.**, and include the following businesses:

<b>Business Category</b>	<b>Business Description</b>
(A)	<b>Fixed-location dealers in merchandise, services, and rentals</b> , including but not limited to abstractors; advertising agencies; ambulance services; amusement parks; appraisers; barbershops; beauty salons; boats or barge carriers of freight or passengers; bonding companies, surety companies or bondsmen; business, professional, or instructional schools; cable television businesses; carpet and rug cleaning businesses; cold storage plants or refrigerated lockers; collecting agencies; commercial reporting or rating agencies; credit bureaus; decorators; detective agencies; elevator repair, service, and maintenance businesses; employment agencies; engravers; ferry boats; flea market participants; health or recreational clubs; insurance adjusters; jewelers; businesses engaged in leasing, renting or licensing the use of movable property; medical transportation services; miniature golf links; motor vehicle carriers of freight or passengers; motor vehicle rentals; motor vehicle repair and repainting shops; motor vehicle storage businesses; operators of coin vending and weighing machines; packing houses for meats and fish; parking lots; photographers; railroad carriers of freight or passengers; repair businesses; restaurants, coffee houses or other eating establishments; retail dealers in boats; retail dealers in merchandise; retail dealers in motor vehicles; service businesses; sign painting; skating rinks; steam cleaning, steam dyeing or steam pressing businesses; steam or electric laundering businesses; storage businesses; storage rooms or landings; taxicab services; theaters; tourist camps; towboat or tugboat businesses; trackless trolleys or buses; transportation businesses; trucking businesses; undertakers and funeral directors; warehouses; washaterias or laundromats; watchman agencies; wreckers and tow truck services; hospitals; wholesale and retail dealers in mobile home repairs; and travel agencies.
(B)	<b>Wholesale dealers in merchandise, service, and/or rentals; retail or wholesale dealers in building materials; retail dealers to farmers or institutions; shipbuilders and contractors, both lump-sum and cost-plus.</b>
(C)	<b>Business of lending or dealing of notes secured by chattel mortgages or other liens;</b>
(D)	<b>Brokerage and commission agents; factorage, commission, or brokerage businesses; dealers in stocks or bonds as principal; stocks, bonds, or cotton factors, commission, or brokerage businesses;</b> including but not limited to brokerages in money, produce, or sugar; cotton compress businesses; cotton factor and commission businesses; cotton pickeries; distillers of alcohol; grain and product commission houses; businesses engaged in leasing, renting, or licensing the use of immovable property; livestock auctions; manufacturer's agents; operators of office buildings; owners or lessees of toll bridges or ferries; real estate brokers; slaughterhouses; steamboat or steamship agencies; stock or bond brokerages; sugar factors; and travel agencies.
(E)	<b>Certain public utility businesses</b> , including businesses of gas light, heat, or power; electric light, heat, or power; waterworks; telephone, telegraph, or express businesses.
(F)	<b>Businesses where licenses are based on flat fees</b> , including private banking or investment banking businesses; peddlers or itinerant vendors; businesses of mechanical or electronic amusement machines or devices; professional sports; circuses, concerts, carnivals, and special events, including gun shows, arts and crafts fairs, and antique shows; hotels, motels, rooming houses, and boarding houses.
(G)	<b>Other businesses and professions</b> , such as those of printers; lithographers; broadcasters; attorneys-at-law; accountants; oculists; physicians; osteopaths; dentists; chiropodists; bacteriologists; veterinarians; chemists; architects; and civil, mechanical, chemical, or electrical engineers.

*Specifically exempted from the occupational license tax are blind persons and their widows or orphans; artists and craftsmen (Louisiana artist and craftsmen who display their own original art and handicraft for sale at functions sponsored by nonprofit organizations); nonprofit organizations; wholesale dealers in certain alcoholic beverages; banks; homestead and building and loan associations; editors; publishers; clerks; laborers; ministers of religion; schoolteachers; graduated trained nurses; those engaged in agricultural or horticultural pursuits; those operating sawmills; corporations to lend money to farmers for production purposes, the stock of which is owned by farmer members and employees; manufacturers; and disabled persons.*

**COMPUTATION OF TAX:**

The amounts of occupational tax levied are as follows:

Business Category	Basis for License Tax	Minimum Tax	Maximum Tax
(A)	Total Business Activity	\$50	\$6,200
(B)	Total Business Activity	\$50	\$7,500
(C)	Total Loan Activity	\$50	\$3,700
(D)	Gross Annual Commissions/Brokerage Earnings	\$50	\$3,700
(E)	Gross Annual Revenue	\$50	\$7,500
(F)	Private Banking/Investment House	\$500	\$500
(F)	Peddlers, Hawkers, Itinerant Vendors and Every Person displays Samples, Models, Goods or Wares on a Temporary Basis	\$200	\$250
(F)	Any Coin-Operated Device	\$25 per Device	\$50 per Device
(F)	Professional Sports Business	\$250	\$250
(F)	Each Person Operating a Hotel, Motel, Rooming House, or Boarding House	\$2 for each Sleeping Room	\$2 for each Sleeping Room
(G)	Other Businesses	\$50	\$2,000
(G)	Gold and Silver Merchants	\$300	\$300
(G)	Transient Merchants Engaging in Business Activity in City or Parish	\$250	\$250

*On file in the Revenue Division is a detail computation of the taxes mentioned above if further description is needed.*

**MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:**

OCCUPATIONAL LICENSE TAX (CITY)				ACCOUNT NUMBER 001 . . 415100				
MONTH	2006		2007		2008		2009	
	\$	%	\$	%	\$	%	\$	%
January	876,615	15.16%	275	0.00%	25	0.00%	100	0.00%
February	65	15.16%	1,188,418	18.63%	1,009,061	15.90%	621,867	9.75%
March	4,022,468	84.70%	1,525,024	42.54%	2,772,356	59.58%	2,723,253	52.44%
April	200,083	88.16%	1,303,487	62.97%	1,456,279	82.52%	2,178,366	86.59%
May	136,830	90.52%	190,354	65.96%	251,811	86.49%	214,116	89.95%
June	30	90.52%	189,011	68.92%	320,339	91.53%	90,010	91.36%
July	132,769	92.82%	128,256	70.93%	178,071	94.34%	32,932	91.87%
August	85,819	94.30%	202,561	74.10%	122,702	96.27%	100,307	93.45%
September	121,215	96.40%	1,445,375	96.76%	61,403	97.24%	78,736	94.68%
October	43,612	97.15%	75,889	97.95%	18,069	97.52%	144,101	96.94%
November	62,392	98.23%	50,928	98.75%	67,217	98.58%	80,352	98.20%
December	102,279	100.00%	79,788	100.00%	89,911	100.00%	114,823	100.00%
<b>TOTAL</b>	<b>5,784,177</b>		<b>6,379,366</b>		<b>6,347,244</b>		<b>6,378,963</b>	

OCCUPATIONAL LICENSE TAX (PARISH)				ACCOUNT NUMBER 002 . . 415100				
MONTH	2006		2007		2008		2009	
	\$	%	\$	%	\$	%	\$	%
January	416,466	13.30%	0	0.00%	0	0.00%	0	0.00%
February	0	13.30%	764,008	21.40%	526,462	15.47%	330,508	8.92%
March	2,274,723	85.94%	2,925,844	103.33%	1,514,689	59.98%	1,614,262	52.52%
April	108,239	89.39%	753,597	124.43%	821,129	84.11%	1,276,789	86.99%
May	82,045	92.01%	151,174	128.67%	172,187	89.17%	123,780	90.34%
June	0	92.01%	90,926	131.21%	112,045	92.46%	42,581	91.48%
July	56,302	93.81%	88,411	133.69%	92,227	95.17%	61,599	93.15%
August	40,290	95.10%	114,246	136.89%	53,387	96.74%	64,521	94.89%
September	43,899	96.50%	(1,367,099)	98.61%	11,413	97.07%	24,433	95.55%
October	24,096	97.27%	16,051	99.05%	20,408	97.67%	74,100	97.55%
November	23,610	98.02%	21,668	99.66%	28,431	98.51%	28,808	98.33%
December	61,896	100.00%	12,086	100.00%	50,815	100.00%	61,874	100.00%
<b>TOTAL</b>	<b>3,131,566</b>		<b>3,570,912</b>		<b>3,403,193</b>		<b>3,703,255</b>	
<b>COMB/% Chg</b>	<b>8,915,743</b>	<b>2.63%</b>	<b>9,950,278</b>	<b>11.60%</b>	<b>9,750,437</b>	<b>-2.01%</b>	<b>10,082,218</b>	<b>3.40%</b>

NOTE: In 2007, city revenues were erroneously deposited into the parish account; therefore, a correction was made to reverse the error in September.

## INSURANCE PREMIUMS TAX

REVENUE TYPE	FUND . . OBJECT
Taxes	City            001 . . 415200 Parish        002 . . 415200

### LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	Louisiana Constitution, 1974 Article VI, §30 Louisiana Revised Statutes 33:1423 Act 415 of 2008 Session redesignated the following R.S.: 22:1076 to 22:833 and 22:1061 to 22:838	Ordinance 9538, 11/25/92 Resolution: City 13115, 08/25/82 Agreement b/w C-P and Sheriff dated November 2007

**THIS ITEM IS SUBJECT TO CONFIDENTIALITY STATUTES**

### INTERPRETATION OF LEGAL AUTHORIZATION:

**State:** **Article VI, Section 30 of the Louisiana Constitution of 1974** provides that a political subdivision may exercise the power of taxation for parish, municipal and other local purposes strictly public in their nature. **L.R.S. 22:833** formerly 22:1076 authorizes any municipality to impose a license tax on any insurer engaged in the business of issuing policies, contracts, or other forms of obligations covering the risk of fire, marine transportation, surety, fidelity, indemnity, guaranty, workers' compensation, employers' liability, property damage, livestock, vehicle, automatic sprinkler, burglary, or insurance business of any other kind which is now or hereafter subject to the payment of any license tax for state purposes under L.R.S. 22:838. **L.R.S. 22:838** formerly 22:1061 levies an annual license tax on each domestic, foreign, and alien insurer engaged in the business of issuing insurance policies, contracts, or obligations; or issuing endowment policies or similar forms of contract obligations in consideration of the payment of a premium or other consideration within the State of Louisiana. When an insurer does not have a local agent soliciting business, the tax is based on premiums received by the company from residents of the municipality. Life insurance programs administered by the Office of Group Benefits are exempt from the payment of the annual license tax. **L.R.S. 33:1423** instructs the tax collector to deduct a fifteen percent commission to remit to the sheriff's general fund for all parish licenses collected.

**Local:** **Ordinance 9538** of November 25, 1992, levies an annual license tax on each insurer engaged in the business of issuing any form of insurance policy or contract on risks located within the city or parish or on risks located elsewhere when they are not subject to any other municipal or parochial taxes and may be subject to payment of any license tax for state purposes. **City Resolution 13115** of August 25, 1982, authorizes the Mayor-President on behalf of the City of Baton Rouge to enter into an agreement with the Sheriff of East Baton Rouge Parish providing for the collection by the Sheriff of all city occupational licenses. Although the Finance Department began collecting the fees for these licenses on July 1, 1992, the Sheriff continued to be compensated for that collection; in November 2007 the Sheriff and the City-Parish entered into an **Agreement** whereby, beginning in January 2008, this fee is no longer paid to the Sheriff.

### COLLECTION AND TRANSMITTAL OF FUNDS:

**Collector:** Finance Department—Revenue Division.

**Transmittal:** Recorded as received by the Finance Department—Accounting Division.

**Comments:** Insurance premiums tax collections are cyclical in nature. The greatest collections are received in the first half of each year, because the tax is due on January 1 and becomes delinquent on June 1.

### PAYOR OF TAX:

The insurance premiums tax is levied on **each insurer engaged in the business of issuing or which receives payment of the premium for any insurance policy or contract** on all risks located within the city or parish, or engages in the business of issuing any insurance policy or contract within the city or parish on risks located elsewhere, which are not subject to any other municipal or parochial license tax.

**COMPUTATION OF TAX:**

The City-Parish Insurance Tax Ordinance 9538 provides that the amount of tax levied is the maximum amount that municipalities are permitted to levy under L.R.S. 22:838, et seq., provided that the amount of the minimum license thereby levied is fixed at 10% of the gross premiums collected during the previous calendar year, and that it not exceed that set forth in L.R.S. 22:833, which is as follows:

- (a) On any insurer engaged in the business of issuing life, accident, or health insurance policies, or issuing endowment or annuity policies or contracts, or other similar forms of contract obligations in consideration of the payment of a premium, whether such insurer is operating in Louisiana through an agent or other representative, the amount of tax is not more than \$10 on gross annual premiums up to two thousand dollars, and the additional tax thereafter is not more than \$70 on each ten thousand dollars or fraction thereof of gross annual premiums in excess of two thousand dollars. The maximum tax payable by any one insurer of the above named types of insurance policies or contracts cannot exceed \$21,000 payable to the city and \$21,000 payable to the parish.
- (b) On any insurer engaged in the business of issuing policies, contracts, or other forms of obligations covering the risk of fire, marine, transportation, surety, fidelity, indemnity, guaranty, workers' compensation, employers' liability, property damage, livestock, vehicle, automatic sprinkler, burglary, or insurance business of any other kind whatsoever in the state, whether such insurer is operating in Louisiana through agents or other representatives or otherwise, not more than the following:

- 1st Class: When the gross receipts are not more than \$2,000, the license tax may not exceed **\$40**;
- 2nd Class: When the gross receipts are more than \$2,000, and not more than \$4,000, the tax may not exceed **\$60**;
- 3rd Class: When the gross receipts are more than \$4,000, and not more than \$6,000, the tax may not exceed **\$80**;
- 4th Class: When the gross receipts exceed \$6,000, the additional tax thereafter may not be more than **\$70** for each \$10,000, or fraction thereof, in excess of \$6,000.

The maximum license tax payable by an insurer may not exceed \$9,000 payable to the city and \$9,000 payable to the parish.

**REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:**

See COMPUTATION OF TAX section.

## MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

INSURANCE PREMIUMS TAX (CITY)				ACCOUNT NUMBER 001 . . 415200				
MONTH	2006		2007		2008		2009	
	\$	%	\$	%	\$	%	\$	%
January	(3,950)	-0.15%	0	0.00%	0	0.00%	0	0.00%
February	0	-0.15%	149,623	5.45%	(32,646)	-1.19%	62	0.00%
March	1,577,333	61.53%	421,660	20.79%	471,097	15.93%	329,635	11.88%
April	58,097	63.81%	894,999	53.37%	918,188	49.29%	1,069,683	50.43%
May	536,801	84.80%	273,879	63.34%	475,157	66.55%	156,759	56.08%
June	0	84.80%	651,616	87.06%	510,778	85.11%	716,794	81.91%
July	378,600	99.61%	296,019	97.83%	245,224	94.02%	417,918	96.97%
August	4,900	99.80%	42,527	99.38%	89,133	97.25%	36,012	98.27%
September	4,908	99.99%	2,112	99.46%	63,034	99.54%	27,714	99.27%
October	354	100.00%	4,281	99.61%	264	99.55%	4,050	99.41%
November	1,410	100.06%	2,440	99.70%	3,266	99.67%	20,038	100.13%
December	(1,489)	100.00%	8,176	100.00%	9,017	100.00%	(3,732)	100.00%
TOTAL	2,556,964		2,747,332		2,752,512		2,774,933	

INSURANCE PREMIUMS TAX (PARISH)				ACCOUNT NUMBER 002 . . 415200				
MONTH	2006		2007		2008		2009	
	\$	%	\$	%	\$	%	\$	%
January	90	0.01%	0	0.00%	0	0.00%	0	0.00%
February	0	0.01%	27,765	3.82%	780	0.11%	36	0.00%
March	407,176	65.35%	176,059	28.02%	93,757	13.41%	104,660	14.02%
April	16,244	67.96%	260,086	63.78%	265,261	51.02%	343,197	59.99%
May	78,076	80.48%	93,415	76.63%	179,967	76.54%	17,244	62.30%
June	0	80.48%	97,691	90.06%	88,346	89.07%	136,694	80.60%
July	98,863	96.35%	77,187	100.67%	41,553	94.97%	124,724	97.31%
August	1,963	96.66%	(11,010)	99.16%	22,594	98.17%	101	97.32%
September	13,144	98.77%	156	99.18%	6,873	99.14%	4,668	97.95%
October	70	98.78%	917	99.31%	102	99.16%	878	98.06%
November	910	98.93%	4,259	99.89%	314	99.20%	5,473	98.80%
December	6,680	100.00%	780	100.00%	5,617	100.00%	8,988	100.00%
TOTAL	623,216		727,305		705,164		746,663	
COMB/% Chg	3,180,180	-5.29%	3,474,637	9.26%	3,457,676	-0.49%	3,521,596	1.85%

NOTE: The negative amounts shown in several months resulted from refunds, which are very common to this revenue account. Any given month could have more refunds than deposits, resulting in a net negative collection for the month.

## GAMING ADMISSIONS TAX

REVENUE TYPE	FUND . . OBJECT
Taxes	City                      001 . . 416000

### LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	Louisiana Constitution, 1974, Article VI, Section 30 Louisiana Revised Statutes 4:552 (Re-designated to 27:93 by Acts 1996, 1 <sup>st</sup> Ex. Sess., No. 7 § 3 eff. May 1, 1996) 27:93 A (11)	Ordinance 10014, 08/24/94 Resolution 35231, 08/24/94 Resolution 46289, 06/25/08 Contract with Louisiana Casino Cruises, and Catfish Queen Partnership dba Belle of Baton Rouge

**THIS ITEM IS SUBJECT TO CONFIDENTIALITY STATUTES**

### INTERPRETATION OF LEGAL AUTHORIZATION:

**State:** **Article VI, Section 30 of the Louisiana Constitution** of 1974 authorizes a political subdivision to exercise the power of taxation for parish, municipal, and other local purposes strictly public in their nature. **Louisiana Revised Statute 4:552 A (1)** provided that the local governing authority of the parish or municipality in which the licensed berth of a riverboat is located may levy an admission fee of up to two and one-half dollars for each passenger boarding or embarking upon a riverboat. For purposes of this statute, "licensed berth" means the berth, dock, facility, or boarding area from which a riverboat excursion is authorized to originate by the Louisiana State Riverboat Gaming Commission or from which a riverboat is authorized by the commission to operate. **L.R.S. 4:552** was re-designated to **L.R.S. 27:93** by Acts 1996, 1<sup>st</sup> Ex. Sess., No. 7 § 3 eff. May 1, 1996. **L.R.S. 27:93 A (11)** authorizes the governing authority to levy a fee not exceed 4.5% of the monthly net gaming proceeds in lieu of the statutory admissions fee.

**Local:** **Ordinance 10014** dated August 24, 1994, established an admission fee of \$2.50 for each passenger boarding or embarking upon a riverboat operating on a river, lake, or other waterway with a licensed berth in Baton Rouge and which is authorized to originate its excursions in Baton Rouge by the Louisiana State Riverboat Gaming Commission. The fee is due and payable when a passenger boards a riverboat. The operator of the riverboat is required to submit a report relative to the previous month's business on or before the 20th day of the following month. Interest at the rate of 1¼% per month and penalties equivalent to 5% per month, or fraction thereof, not to exceed 25% in aggregate, of the fee due may be assessed if payments of the fee are delinquent. **Resolution 35231** dated August 24, 1994 authorized the Belle of Baton Rouge to pay \$1.25 to the City-Parish in addition to the \$2.50 established by state law. This additional amount was required to be paid for two years, beginning from the date of riverboat gaming operations (9/30/94) or until construction of a convention-size hotel was begun. Beginning in 2009, **Resolution 46289** dated June 25, 2008, authorizes 15-year agreements through 12/31/2023 with Louisiana Casino Cruises and Catfish Queen Partnership in Commendum dba Belle of Baton Rouge to remit a contractual fee of up to 4.5% of the monthly net gaming proceeds in lieu of the statutory admissions fee.

### COLLECTION AND TRANSMITTAL OF FUNDS:

**Collector:** Department of Finance—Revenue Division.

**Transmittal:** Every riverboat operator must remit to the Finance Department—Revenue Division by the 20th of each month the tax arising from net gaming proceeds from the preceding month.

**Comments:** Riverboat gaming activities began on September 30, 1994, when the Belle of Baton Rouge opened. A second boat, the Casino Rouge (re-named Hollywood Casino), opened on December 28, 1994.

### PAYOR OF TAX:

This tax is levied upon **any business conducting riverboat gaming activities in East Baton Rouge Parish**. The casino originally named Belle of Baton Rouge has changed ownership several times and as of March 2009, is owned by Columbia Sussex – Tropicana Casino and Resorts Gambling Division. Casino Rouge was renamed Hollywood Casino and is owned by Penn National Gaming, Inc.

### COMPUTATION OF TAX:

Prior to 2009 a tax was charged as a flat rate per passenger. The state authorized rate was **\$2.50 per passenger**. However beginning in 2009, each riverboat must pay a fee based on net gaming proceeds (NGP) in lieu of the admission fee. This fee is calculated based the net gaming proceeds for each boat. Below is a detailed summary of the fee computation:

**Belle of Baton Rouge:**

Current Year Net Gaming Proceeds (NGP)	\$0 - \$73,600,000	\$73,600,000	Greater Than \$73,600,000
Fee Remitted: % of Net Gaming Proceeds	2%	3.5%	4.5%
		<i>Once NGP reach \$73.6 million \$1,104,000 is remitted &amp; begin remitting 4.5% of NGP</i>	

**Hollywood Casino:**

Current Year Net Gaming Proceeds (NGP)	\$0 - \$99,999,999	\$100,000,000	Greater Than \$100,000,000
Fee Remitted: % of Net Gaming Proceeds	2%	3.5%	4.5%
		<i>Once NGP reach \$100 million \$1,500,000 is remitted &amp; begin remitting 4.5% of NGP</i>	

Net Gaming Proceeds (NGP) is defined as the total of all cash and property, including checks received by a licensee, whether collected or not, received by the licensee from gaming operations, less the total of all cash paid out as winnings to patrons. For any calendar year that had net gaming proceeds (NGP) in the immediately preceding calendar year that met or exceeded the net gaming proceeds threshold (\$73.6 million for the Belle of Baton Rouge and \$110 million for Hollywood Casino), the company will remit 3.5% of NGP each month beginning in January. For any calendar year that had NGP in the immediately preceding calendar year that were less than the NGP threshold, the company will remit 2% each month beginning in January until such time as the NGP reaches the NGP threshold at which time the fee will increase in accordance with the schedule above.

**REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:**

In any calendar year that the Belle of Baton Rouge or the Hollywood Casino initially remits 3.5% of NGP but does not achieve the net gaming proceeds threshold for that calendar year, the company shall be entitled to a credit of the amount overpaid to be applied to the fee required to be paid in the subsequent year. If the overpayment occurs in the last year of the contract, the overpayment will be refunded. For the Belle of Baton Rouge, if over a period of two consecutive calendar years the NGP average is in excess of \$115 million, the Belle of Baton Rouge will be responsible for remitting 3.5% of NGP up to \$100 million and 4.5% on the amount in excess of \$100 million.

It has been the policy in the past to utilize all revenues received from gaming for capital improvements or special programs that are not recurring in nature. However, gaming revenues have been a stable source of revenue since 1994; and, beginning in 2006, a portion of these collections is being used as a source of funds for recurring operational needs.

**MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:**

GAMING ADMISSIONS TAX (CITY)				ACCOUNT NUMBER 001 . . 416000				
MONTH	2006		2007		2008		2009	
	\$	%	\$	%	\$	%	\$	%
January	0	0.00%	0	0.00%	0	0.00%	10	0.00%
February	696,212	9.94%	551,120	8.66%	483,315	8.42%	682,089	9.04%
March	642,610	19.11%	556,695	17.41%	520,975	17.50%	728,507	18.70%
April	646,765	28.34%	587,925	26.65%	506,768	26.33%	659,813	27.45%
May	591,185	36.78%	539,370	35.13%	479,978	34.69%	627,741	35.77%
June	601,013	45.36%	553,433	43.83%	514,442	43.65%	652,783	44.43%
July	581,232	53.66%	556,358	52.57%	494,420	52.26%	564,134	51.91%
August	618,498	62.48%	559,393	61.37%	501,095	60.99%	610,993	60.01%
September	539,758	70.19%	512,612	69.42%	474,465	69.26%	567,197	67.53%
October	534,160	77.81%	500,002	77.28%	352,775	75.41%	540,956	74.70%
November	513,585	85.14%	477,842	84.79%	481,917	83.80%	657,700	83.42%
December	1,040,765	100.00%	967,580	100.00%	929,790	100.00%	1,250,154	100.00%
TOTAL/% Chg	7,005,783	-8.47%	6,362,330	-9.18%	5,739,940	-9.78%	7,542,077	31.40%

NOTE: Revenues are shown in the month they are received by the City-Parish.

## INTEREST & PENALTIES—DELINQUENT TAXES

REVENUE TYPE	FUND . . OBJECT			
Taxes	City	001 . .	419100	General Property Tax
	Parish	002 . .	419100	
	City	001 . .	419200	Gross Receipts Business Tax
	City	001 . .	419300	General Sales & Use Tax
	Parish	002 . .	419300	
	City	001 . .	419400	Occupancy Tax
	City	001 . .	419500	Occupational License Tax
	Parish	002 . .	419500	
	City	001 . .	419600	Insurance Premium Tax
	Parish	002 . .	419600	
	City	001 . .	419700	Gaming Admission Tax

### LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	Louisiana Revised Statutes 47:2127 formerly 47:2101 Act 1259 of 1995 Legislature Act 819 of 2008 Legislature 47:341, et seq. 47:343 47:349	Ordinances 10127, 12/14/94 9027, 12/13/89 9537, 11/25/92 9538, 11/25/92 10014, 08/24/94 Intergovernmental Agreement with BR Area Convention & Visitors Bureau, 07/01/96, as amended 01/01/99

**THIS ITEM IS SUBJECT TO CONFIDENTIALITY STATUTES**

#### INTERPRETATION OF LEGAL AUTHORIZATION:

**State:** L.R.S. 47:2127 (formerly 47:2101), as amended by Act 1259 of the 1995 Legislature, provides that all property taxes unpaid at December 31 of each year shall bear interest at the rate of 1% (reduced from 1¼%) per month or any part thereof from December 31 of said year. Act 819 of the 2008 Legislature enacted a new Chapter 5 of Subtitle III of Title 47 that comprised of L.R.S. 47:2101 to L.R.S. 47:2127. L.R.S. 47:341 authorizes the tax collector, administrator of finance, treasurer, or other officer whose duty it is to receive and collect taxes and money due to each municipality or parish to enforce the collection of any and all taxes due. L.R.S. 47:343 provides for the payment of delinquent interest and penalty, to be computed from March 1 of the year for which they are due. L.R.S. 47:349 requires each person to keep a reasonable record of his gross receipts, gross fees, or commissions, or loans made.

**Local:** Ordinance 10127 of December 14, 1994, provides for interest and penalties if the sales and use tax due by a dealer is not paid on or before the 20th day of the month following the month for which the tax is due. In the event of suit, attorneys' fees are charged on the aggregate of tax, interest, and penalty. The Agreements with the Baton Rouge Area Convention & Visitors Bureau provide for interest and penalties on unpaid occupancy tax on the same schedule as that of the sales and use tax. Ordinance 9027 of December 13, 1989, provides for interest and penalties if the amount of gross receipts tax due by a public utility is not paid on or before the 25th day of the month following the quarter for which the tax is due. In the event of suit, attorneys' fees are charged on the aggregate of tax, interest, and penalty. Ordinance 9537 (Occupational License Tax) of November 25, 1992, provides that all occupational license taxes become delinquent on March 1 of each year, and it is the duty of the City-Parish Finance Department—Revenue Division to enforce collection of delinquent accounts in accordance with L.R.S. 47:341, et seq. Sections 4 and 7 of Ordinance 9538 (Insurance Tax Ordinance) of November 25, 1992, provide for penalties and interest if any insurer fails to pay his license tax on or before June 1. Ordinance 10014 dated August 24, 1994, provides for interest at the rate of 1¼% per month and penalties equivalent to 5% per month, or fraction thereof, not to exceed 25% in aggregate, of the fee due if payments of gaming admissions taxes are delinquent.

**COLLECTION AND TRANSMITTAL OF FUNDS:**

**Collector:** Property Taxes: Sheriff of East Baton Rouge Parish (contact Octave Anthaume at 389-4817).  
Other Taxes: Finance Department—Revenue Division.

**Transmittal:** Property Taxes: Transmitted monthly to Finance Department—Revenue Division.  
Other Taxes: Recorded as received.

**PAYOR OF TAX:**

**Property Taxes:** All owners of real estate must pay state and parish taxes in the calendar year in which the assessment is made. These taxes are due as soon as the tax roll is filed in the office where the mortgage records are kept and become delinquent on December 31 of the year in which they are assessed, after which date interest is collected from the property owner at the rate of 1% per month or any part thereof. All owners of real estate are charged with the knowledge that, if taxes assessed thereon are not paid within the time fixed by law, the property will be advertised for sale and sold to satisfy such taxes.

**Gross Receipts Business Taxes:** If the amount of tax due by the public utility is not paid on or before the 25th day of the month next following the quarter for which the tax is due, interest and penalties are collected on the unpaid amount. In the event of suit, attorneys' fees are charged on the aggregate of tax, interest and penalty.

**Sales and Use Taxes:** If the amount of tax due by the dealer is not paid on or before the 20th day of the month next following the month for which the tax is due, the dealer must pay interest and penalties on the unpaid amount. In the event of suit, attorneys' fees are charged on the aggregate of tax, interest, and penalty.

If a dealer fails to make a report and pay the tax or if the dealer makes a grossly incorrect or false or fraudulent report, the Finance Director estimates the amount of tax due and collects the tax and interest plus penalty. In the event such estimates and assessments require an examination or audit of books, records, or documents, the Finance Director will add to the assessment the cost of such examination. If the Finance Director finds that any person or dealer liable for the payment of sales and use tax has plans to leave the city, or to discontinue business, or to do any other act tending to prejudice any proceedings that might be instituted to collect such tax so that it becomes important that such proceedings be instituted without delay, the Finance Director may make an arbitrary assessment and proceed under such arbitrary assessment to collect the tax or demand security for it, and thereafter shall cause notice of such findings to be given to the dealer together with a demand for an immediate return or report along with payment of the tax. If the tax, penalties, and interest so assessed are not paid within fifteen days, an additional penalty of 5% of the tax is assessed. Failure to pay any tax causes the tax, interest, penalties, and costs to become immediately delinquent, and the City/Parish may then file a motion to show cause why the dealer should not be ordered to cease from further pursuit of business as a dealer. In the case where such rule is made absolute, the order is considered a judgment in favor of the City/Parish, and the dealer may not pursue his business until he has paid the delinquent taxes, interest, penalties, and costs.

**Occupancy Taxes:** If the hotel or motel owner or operator does not pay this tax on or before the 20th day of the month next following the month in which the tax is collected from his patrons, interest and penalties are collected from that hotel or motel owner or operator.

**Occupational License Taxes:** All persons or companies pursuing any trade, profession, vocation, calling, or business in the City-Parish who are subject to the payment of occupational license taxes under the constitution and laws of Louisiana must pay their occupational license taxes during the first two months of the calendar year. All unpaid occupational license taxes become delinquent on March 1 of each year and are assessed penalties and interest.

**Insurance Premium Taxes:** Each insurer engaged in the business of issuing or receiving payment for any form of insurance policy or contract on risks located within the city or parish, or issuing any form of insurance policy or contract within the city or parish on risks located elsewhere when not subject to any other municipal license tax, must pay the required renewal fee prior to June 1 of each year. All insurance premium taxes become delinquent on June 1 and are assessed penalties and interest.

**Gaming Admission Tax:** If a business conducting riverboat gaming operations fails to pay the admissions fee in a timely manner, interest and penalties are imposed.

**COMPUTATION OF TAX:**

All **property taxes** become delinquent on the 31st day of December of each year, and **interest** is computed at the rate of **1% per month** or any part thereof from said date.

**Gross receipts business taxes** are due and payable on the first day of the month next following each quarter in the year. If the amount of tax due is not paid on or before the 25th day of the month next following the quarter for which the tax is due, **interest** is computed at the rate of **1¼% per month**, or fractional part thereof; and, in addition, there is a **penalty** equivalent to **5% per month**, or fractional part thereof, not to exceed 25% in aggregate, of the tax due. Both interest and penalties are computed from the first day of the month next following the quarter for which the tax is due. In the event of suit, **attorneys' fees** will be charged at the rate of **10%** on the aggregate of tax, interest and penalty.

With regard to delinquent sales and **use taxes, occupancy taxes, and gaming admission taxes, interest** is computed on the unpaid amount at the rate of **1¼% per month** or fractional part thereof. In addition, there is also collected a **penalty** equivalent to **5% per month**, or fraction thereof, not to exceed 25% in aggregate of the tax due, when such a tax is not paid on or before the 20th day of the month next following the month for which the tax is due. In the event of suit, **attorney's fees** will be charged that dealer at the rate of **10%** of the aggregate tax, interest, and penalty. If, after the Finance Director makes an arbitrary assessment, the dealer refuses to pay the taxes, penalties, and interest thereon within the time prescribed, there is added to the amount so assessed a sum equivalent to 5% of the tax.

A delinquency **penalty** of **5% per month** is imposed on all persons who fail to pay the required **occupational license** tax prior to March 1. An **additional 5%** is charged for each additional thirty days or fraction thereof during which the failure continues, up to a maximum of 25%. In addition to the penalty, **interest** is charged at the rate of **1¼% per month** with no maximum.

Any insurer who fails to pay the required **insurance premium tax** prior to June 1 of each year is charged a penalty of **5% per month, or fractional part thereof, up to a maximum of 25%**. **Interest** is charged at a rate of **1¼% per month** with no maximum.

**REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:**

Section 10 g (3) of the City and Parish Sales Tax Ordinance and Ordinances 9537 and 9538 state that, if the failure to pay the taxes when due is explained to the satisfaction of the Finance Director, the Finance Director may waive payment of the whole or any part of any penalty and may waive payment of any interest charged in excess of the rate of 1¼% per month. Ordinance 9027 authorizes the Finance Director to waive the penalty if the failure to pay gross receipts business taxes is explained to his satisfaction.

There is a 25% limit on the penalty on delinquent Gross Receipts Business Taxes, Sales & Use Taxes, Occupational License Taxes, Insurance Premium Tax, and Gaming Admission Tax.

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

INTEREST & PENALTIES - GENERAL PROPERTY TAX (CITY)					ACCOUNT NUMBER 001 . . 419100			
MONTH	2006		2007		2008		2009	
	\$	%	\$	%	\$	%	\$	%
January	0	0.00%	0	0.00%	0	0.00%	0	0.00%
February	4,424	9.00%	8,448	14.49%	3,456	8.46%	363	0.70%
March	3,023	15.15%	2,866	19.40%	2,508	14.60%	5,716	11.78%
April	4,297	23.89%	3,167	24.84%	3,661	23.56%	3,654	18.86%
May	7,001	38.13%	10,147	42.24%	6,740	40.05%	5,587	29.69%
June	5,516	49.35%	10,495	60.24%	5,417	53.31%	6,621	42.53%
July	12,349	74.47%	13,168	82.82%	14,631	89.12%	17,148	75.76%
August	3,132	80.84%	975	84.49%	657	90.72%	699	77.12%
September	4,709	90.42%	2,416	88.64%	1,029	93.24%	869	78.80%
October	950	92.36%	1,622	91.42%	880	95.40%	4,042	86.64%
November	1,294	94.99%	1,041	93.20%	624	96.92%	2,378	91.25%
December	2,464	100.00%	3,963	100.00%	1,257	100.00%	4,517	100.00%
TOTAL	49,159		58,308		40,860		51,594	

INTEREST & PENALTIES - GENERAL PROPERTY TAX (PARISH)					ACCOUNT NUMBER 002 . . 419100			
MONTH	2006		2007		2008		2009	
	\$	%	\$	%	\$	%	\$	%
January	0	0.00%	0	0.00%	0	0.00%	0	0.00%
February	4,414	13.17%	5,430	14.92%	2,190	7.43%	300	0.77%
March	1,929	18.92%	1,902	20.15%	1,591	12.82%	3,904	10.76%
April	2,794	27.26%	2,123	25.98%	2,578	21.56%	2,455	17.04%
May	4,408	40.41%	6,171	42.93%	4,589	37.13%	4,267	27.96%
June	3,447	50.69%	6,529	60.87%	3,820	50.08%	4,652	39.86%
July	9,040	77.66%	8,237	83.50%	11,403	88.75%	15,320	79.06%
August	2,149	84.07%	451	84.74%	785	91.41%	567	80.51%
September	2,316	90.98%	1,074	87.69%	631	93.55%	389	81.50%
October	687	93.03%	1,463	91.71%	423	94.99%	2,011	86.65%
November	673	95.04%	663	93.54%	425	96.43%	1,765	91.16%
December	1,662	100.00%	2,353	100.00%	1,053	100.00%	3,453	100.00%
TOTAL	33,519		36,396		29,488		39,083	
COMB/% Chg	82,678	20.17%	94,704	14.55%	70,348	-25.72%	90,677	28.90%

NOTE: The amounts in the above tables are shown in the months in which they are received by the City-Parish. The Sheriff remits property taxes and the interest and penalties associated with them in the month following the month in which they are collected.

<p><b>INTEREST AND PENALTIES—GROSS RECEIPTS BUSINESS TAXES</b> <span style="float: right;"><b>001 . . 419200</b></span>                  Collections in the past four years were \$12,057 in 2006, \$5,007 in 2007, \$8,726 in 2008 and \$11,047 in 2009.</p>
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MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

INTEREST & PENALTIES - GENERAL SALES & USE TAX (CITY)					ACCOUNT NUMBER 001 . . 419300			
MONTH	2006		2007		2008		2009	
	\$	%	\$	%	\$	%	\$	%
January	0	0.00%	(52,505)	-5.85%	(102,384)	-12.77%	(29,688)	-2.19%
February	0	0.00%	52,505	0.00%	102,384	0.00%	29,688	0.00%
March	380,939	40.65%	346,065	38.53%	40,715	5.08%	72,013	5.30%
April	79,006	49.08%	36,685	42.62%	114,013	19.31%	35,504	7.91%
May	86,458	58.31%	71,961	50.63%	30,912	23.16%	132,022	17.63%
June	0	58.31%	58,297	57.12%	130,822	39.49%	64,426	22.37%
July	47,254	63.35%	36,804	61.22%	40,551	44.55%	42,499	25.50%
August	56,373	69.37%	43,058	66.01%	25,005	47.67%	82,706	31.59%
September	35,405	73.15%	17,710	67.98%	74,055	56.91%	43,023	34.76%
October	53,798	78.89%	31,672	71.51%	72,445	65.95%	69,394	39.86%
November	79,610	87.38%	15,060	73.19%	88,332	76.97%	88,527	46.38%
December	118,217	100.00%	240,839	100.00%	184,592	100.00%	728,492	100.00%
TOTAL	937,060		898,151		801,442		1,358,606	

INTEREST & PENALTIES - GENERAL SALES & USE TAX (PARISH)					ACCOUNT NUMBER 002 . . 419300			
MONTH	2006		2007		2008		2009	
	\$	%	\$	%	\$	%	\$	%
January	0	0.00%	(190,418)	-125.54%	(6,949)	-0.72%	(152,684)	-33.73%
February	0	0.00%	190,418	0.00%	6,949	0.00%	152,684	0.00%
March	28,241	5.61%	13,063	8.61%	10,371	1.07%	42,872	9.47%
April	59,526	17.43%	14,062	17.88%	66,271	7.93%	50,995	20.74%
May	21,368	21.67%	12,826	26.34%	41,039	12.17%	25,350	26.34%
June	0	21.67%	29,249	45.62%	378,722	51.34%	19,705	30.69%
July	5,823	22.82%	16,389	56.43%	45,225	56.02%	21,085	35.35%
August	27,129	28.21%	23,098	71.65%	71,301	63.39%	21,715	40.15%
September	11,369	30.47%	5,653	75.38%	35,451	67.06%	17,973	44.12%
October	18,740	34.19%	3,768	77.87%	14,539	68.57%	26,023	49.87%
November	10,591	36.29%	9,853	84.36%	42,701	72.98%	50,886	61.11%
December	320,891	100.00%	23,720	100.00%	261,226	100.00%	176,028	100.00%
TOTAL	503,678		151,681		966,846		452,632	
COMB/% Chg	1,440,738	35.27%	1,049,832	-27.13%	1,768,288	68.44%	1,811,238	2.43%

NOTE: The amounts in the above tables are shown in the months in which they are received by the City-Parish. The amounts shown in December of each year represent actual revenues for October and November, as well as an accrual of December revenues. Collections of penalties and interest on sales tax are erratic. A large monthly collection is usually the result of a tax audit or of especially large field collections.

<b>INTEREST AND PENALTIES—OCCUPANCY TAX (CITY)</b> Total collections were \$8,704 in 2006, \$1,862 in 2007, \$4,530 in 2008 and \$4,611 in 2009.	<b>001 . . 419400</b>
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MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

INTEREST & PENALTIES - OCCUPATIONAL LICENSE TAXES (CITY) ACCOUNT NUMBER 001 . . 419500								
MONTH	2006		2007		2008		2009	
	\$	%	\$	%	\$	%	\$	%
January	8,277	3.12%	0	0.00%	0	0.00%	0	0.00%
February	0	3.12%	25,726	9.21%	16,630	5.76%	4,532	1.63%
March	37,871	17.39%	10,586	13.00%	13,202	10.33%	24,204	10.35%
April	25,828	27.12%	35,062	25.55%	23,798	18.58%	18,216	16.92%
May	24,676	36.42%	21,580	33.27%	33,715	30.26%	23,495	25.38%
June	0	36.42%	43,042	48.68%	42,608	45.02%	22,496	33.49%
July	36,442	50.16%	27,484	58.51%	44,006	60.26%	11,193	37.52%
August	23,048	58.84%	62,876	81.02%	34,803	72.32%	34,142	49.83%
September	36,970	72.77%	8,610	84.10%	13,149	76.87%	30,127	60.68%
October	13,700	77.94%	22,281	92.08%	11,275	80.78%	44,864	76.85%
November	18,547	84.93%	10,659	95.89%	19,230	87.44%	20,491	84.23%
December	40,002	100.00%	11,477	100.00%	36,264	100.00%	43,765	100.00%
TOTAL	265,361		279,383		288,680		277,525	

INTEREST & PENALTIES - OCCUPATIONAL LICENSE TAXES (PARISH) ACCOUNT NUMBER 002 . . 419500								
MONTH	2006		2007		2008		2009	
	\$	%	\$	%	\$	%	\$	%
January	9,287	6.46%	0	0.00%	0	0.00%	0	0.00%
February	0	6.46%	6,239	4.08%	734	0.60%	9,954	6.55%
March	24,283	23.36%	10,312	10.83%	2,859	2.96%	8,843	12.37%
April	14,968	33.78%	25,072	27.24%	6,088	7.98%	13,474	21.23%
May	19,392	47.28%	24,616	43.35%	15,326	20.61%	14,087	30.50%
June	0	47.28%	18,253	55.30%	17,588	35.10%	8,847	36.33%
July	14,033	57.04%	18,919	67.68%	20,736	52.19%	19,907	49.42%
August	10,594	64.41%	30,498	87.64%	17,027	66.22%	17,537	60.96%
September	17,265	76.43%	8,217	93.01%	4,405	69.85%	7,701	66.03%
October	10,296	83.60%	2,283	94.51%	4,973	73.95%	22,728	80.99%
November	10,338	90.79%	4,723	97.60%	11,168	83.15%	10,927	88.18%
December	13,234	100.00%	3,670	100.00%	20,451	100.00%	17,967	100.00%
TOTAL	143,690		152,802		121,355		151,972	
COMB/% Chg	409,051	-0.70%	432,185	5.66%	410,035	-5.13%	429,497	4.75%

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

INTEREST & PENALTIES - INSURANCE PREMIUM TAXES (CITY)				ACCOUNT NUMBER 001 . . 419600				
MONTH	2006		2007		2008		2009	
	\$	%	\$	%	\$	%	\$	%
January	0	0.00%	0	0.00%	0	0.00%	0	0.00%
February	0	0.00%	14	0.04%	955	4.41%	20	0.08%
March	1,080	20.88%	15	0.09%	1,881	13.09%	2,700	10.67%
April	1,268	45.39%	8,671	25.66%	133	13.70%	754	13.62%
May	179	48.85%	3,188	35.06%	0	13.70%	0	13.62%
June	0	48.85%	1,635	39.88%	0	13.70%	537	15.73%
July	479	58.11%	7,772	62.81%	1,767	21.86%	3,196	28.26%
August	292	63.75%	9,665	91.31%	1,996	31.07%	4,890	47.43%
September	1,060	84.25%	15	91.36%	6,339	60.33%	2,771	58.30%
October	197	88.05%	568	93.03%	497	62.62%	3,248	71.03%
November	1,107	109.45%	827	95.47%	793	66.28%	4,962	90.49%
December	(489)	100.00%	1,535	100.00%	7,305	100.00%	2,425	100.00%
TOTAL	5,173		33,905		21,666		25,503	

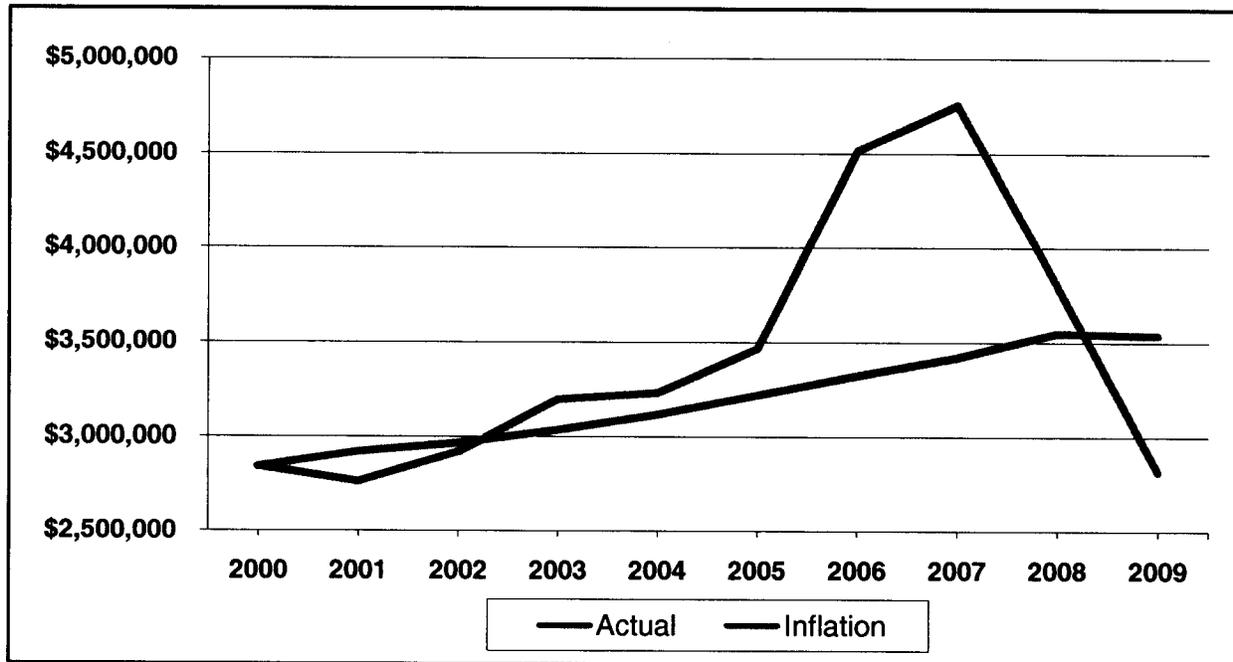
INTEREST & PENALTIES - INSURANCE PREMIUM TAXES (PARISH)				ACCOUNT NUMBER 002 . . 419600				
MONTH	2006		2007		2008		2009	
	\$	%	\$	%	\$	%	\$	%
January	3	0.03%	0	0.00%	0	0.00%	0	0.00%
February	0	0.03%	178	7.42%	127	1.77%	12	0.19%
March	1,584	17.45%	0	7.42%	733	11.97%	0	0.19%
April	202	19.67%	652	34.61%	0	11.97%	207	3.44%
May	338	23.39%	92	38.45%	0	11.97%	0	3.44%
June	0	23.39%	214	47.37%	0	11.97%	14	3.66%
July	0	23.39%	200	55.71%	0	11.97%	3,049	51.61%
August	0	23.39%	834	90.49%	767	22.64%	21	51.94%
September	209	25.69%	0	90.49%	190	25.29%	304	56.72%
October	0	25.69%	0	90.49%	20	25.57%	556	65.47%
November	4,089	70.66%	33	91.87%	90	26.82%	2,120	98.80%
December	2,668	100.00%	195	100.00%	5,258	100.00%	76	100.00%
TOTAL	9,093		2,398		7,185		6,359	
COMB/% Chg	14,266	-75.22%	36,303	154.47%	28,851	-20.53%	31,862	10.44%

NOTE: The Audit Research and Selection Section of the Finance Department Auditing Division conducts audits of insurance companies every three years for the current and preceding two years, resulting in high collections every third year.

<p><b>INTEREST AND PENALTIES—GAMING ADMISSION TAX (CITY)</b> <span style="float: right;"><b>001 . . 419700</b></span></p> <p>Total collection in 2006 was \$14,993.29. This was the first year that interest and penalties were collected in this account. In 2007, \$3,234 was collected. In 2008, no interest and penalties were collected. In 2009, \$13,052 was collected.</p>
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# LICENSES & PERMITS



Year	Average CPI-U	Actual	Inflation
2000	172.2	\$2,838,900	\$2,838,900
2001	177.1	2,759,107	2,919,682
2002	179.9	2,915,318	2,965,843
2003	184.0	3,193,759	3,033,436
2004	188.9	3,229,970	3,114,217
2005	195.3	3,461,943	3,219,728
2006	201.6	4,515,188	3,323,590
2007	207.3	4,760,584	3,417,561
2008	215.3	3,799,295	3,549,449
2009	214.5	2,813,945	3,536,260

Amounts are shown above for actual collections from Licenses and Permits as well as for the amounts that would have been collected if inflation had been the only factor. As reflected above, actual collections from these sources increased slightly from 2000 through 2004, after which they rose sharply as construction increased in the aftermath of Hurricane Katrina, and decreased in 2008 as collections stabilized once more.

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## PUBLIC CONVEYANCES

REVENUE TYPE	FUND . . OBJECT
Licenses and Permits	City            001 . .421001

### LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	Louisiana Constitution, 1974 Article VI, § 30	Code of Ordinances: Title 9, § 60 Title 10, Chapter 3 Title 10, Chapter 6 Ordinance 9384, 12/11/91

### INTERPRETATION OF LEGAL AUTHORIZATION:

**State:** **Article VI, Section 30 of the Louisiana Constitution** of 1974 authorizes a political subdivision to exercise the power of taxation for parish, municipal, and other local purposes strictly public in their nature.

**Local:** **Title 9, Section 60, of the Code of Ordinances** provides for an annual franchise or privilege tax on taxicabs.

**Title 10, Chapter 3, of the Code of Ordinances** provides for the regulation of limousines, taxicabs, and tourist guide or sightseeing vehicles in the City of Baton Rouge and the Parish of East Baton Rouge.

**Ordinance 9384** of December 11, 1991, amends the various ordinances granting franchise rights to limousine companies to change the rate of the franchise tax to a flat fee.

**Title 10, Chapter 6, of the Code of Ordinances** provides for the regulation of ambulances in the City of Baton Rouge and the Parish of East Baton Rouge.

### COLLECTION AND TRANSMITTAL OF FUNDS:

**Collector:** Finance Department—Revenue Division.

**Transmittal:** Recorded as received.

**Comments:** The public conveyances fee collections are **somewhat cyclical in nature**. The ordinance states that the taxicab franchise fees and ambulance fees must be paid by January 10 of each year. Limousine services are required to pay quarterly.

### PAYOR OF FEE:

An annual franchise or privilege tax is levied on **all persons, associations of persons, firms, and corporations engaged in the business of carrying passengers for hire** that operate wholly or partly within the corporate limits of the City of Baton Rouge or Parish of East Baton Rouge. "Vehicle for hire" means all motor vehicles for hire, propelled or operated on, over, and upon the public streets, alleys, highways, or boulevards of the City of Baton Rouge and the Parish of East Baton Rouge, carrying six persons or less including the driver, that are subject to call from a garage, office, taxi-stand, or other place.

**Any person who operates a limousine service** pays a franchise tax for the right to operate on the streets of the City-Parish for a period of one year from effective date of the respective ordinance.

**Any person who operates a vehicle for hire** must have that vehicle inspected twice each year, in March and in September, by the Central Garage Division of the Department of Public Works, and must pay an inspection fee to the Department of Finance by January 10 of each year.

**Any person who operates a private ambulance service** pays an annual fee to the City-Parish.

**COMPUTATION OF FEE:**

An annual franchise fee of **\$75 per vehicle** is paid by all persons operating **taxicabs**. **Limousine services** pay an annual franchise tax of **\$150.00 per vehicle**.

The amount of **\$10 per vehicle for hire** is paid by each applicant at the time each such vehicle is registered or licensed. In addition, each owner of a vehicle for hire shall pay **\$20 for each vehicle** to be operated during the year for the cost of biannual inspections, and an additional **\$10 for any required reinspection**.

The annual **private ambulance fee** is **\$10.00 per vehicle per year**, payable during January of each year. An **annual inspection fee of \$50.00** is charged for each air ambulance.

**MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:**

PUBLIC CONVEYANCES (CITY)				ACCOUNT NUMBER 001 . . 421001				
MONTH	2006		2007		2008		2009	
	\$	%	\$	%	\$	%	\$	%
January	8,599	77.07%	5,803	65.29%	8,841	56.39%	8,683	74.44%
February	629	82.70%	435	70.18%	0	56.39%	87	75.19%
March	1,188	93.35%	1,567	87.82%	1,986	69.05%	1,401	87.20%
April	190	95.05%	0	87.82%	1,835	80.76%	150	88.49%
May	75	95.73%	406	92.38%	85	81.30%	75	89.13%
June	0	95.73%	105	93.56%	47	81.60%	671	94.88%
July	67	96.33%	0	93.56%	37	81.84%	0	94.88%
August	0	96.33%	132	95.05%	58	82.21%	0	94.88%
September	123	97.43%	0	95.05%	75	82.68%	0	94.88%
October	15	97.56%	215	97.47%	0	82.68%	55	95.35%
November	47	97.98%	225	100.00%	37	82.92%	47	95.76%
December	225	100.00%	0	100.00%	2,678	100.00%	495	100.00%
TOTAL/% Chg	11,158	12.20%	8,888	-20.34%	15,679	76.41%	11,664	-25.61%

## BICYCLE REGISTRATION FEES

REVENUE TYPE	FUND OBJECT
Licenses and Permits	City            001 . . 421002

### LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	Louisiana Constitution, 1974 Article VI, § 30	Code of Ordinances Title 10, Chapter 7

### INTERPRETATION OF LEGAL AUTHORIZATION:

**State:** **Article VI, Section 30 of the Louisiana Constitution** of 1974 authorizes a political subdivision to exercise the power of taxation under authority granted by the legislature for parish, municipal, and other local purposes strictly public in their nature.

**Local:** **Title 10, Chapter 7, of the Code of Ordinances** of the City of Baton Rouge and the Parish of East Baton Rouge provides that any person who resides in the city or parish and who operates or uses a bicycle upon any of the streets, alleys, lanes, or highways of the city or parish must register such bicycle and pay a registration fee. Any person acquiring a bicycle must have it registered or, if it is already registered, must have the registration transferred to him within ten days of its acquisition. The term "bicycle" includes tricycles and means any vehicle propelled by human power by action of the feet upon pedals, upon which a person may ride, having wheels with a diameter of twenty inches or larger. The owner of the bicycle, or the owner's parents or guardian, should register the bicycle by applying to the Chief of Police of the City of Baton Rouge and paying a registration fee. The Chief of Police then issues a registration certificate and a number plate, which must be kept securely fixed in a conspicuous place on the frame of the bicycle for which it is issued. License tags issued will be permanent and have no expiration date. Licensed new-bicycle dealers may purchase registration plates in lots of ten or more, and the dealer must attach a plate to every new bicycle sold before actual delivery to the owner. Records will be furnished by the dealer of such transactions to the Chief of Police.

### COLLECTION AND TRANSMITTAL OF FUNDS:

**Collector:** Police Department–Bicycle Registration Division.

**Transmittal:** Remitted at least weekly to Department of Finance–Revenue Division.

### PAYOR OF FEE:

**Any person who registers a bicycle** must pay the bicycle registration fee.

### COMPUTATION OF FEE:

When a bicycle is registered; when the registration is transferred to another person; or when a number plate is issued to replace one that has been mutilated, lost, stolen, or misplaced, a **\$5 fee** is charged.

### REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:

Any bicycle registration licenses purchased but unissued by a new-bicycle dealer must be returned to the Chief of Police for refund if the dealer goes out of business.

## MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

BICYCLE REGISTRATION FEES (CITY)				ACCOUNT NUMBER 001 . . 421002				
MONTH	2006		2007		2008		2009	
	\$	%	\$	%	\$	%	\$	%
January	1,625	2.95%	230	0.51%	1,065	2.35%	2,110	4.83%
February	2,225	7.00%	2,230	5.47%	1,220	5.05%	655	6.33%
March	1,815	10.30%	975	7.63%	1,440	8.23%	3,215	13.70%
April	7,260	23.49%	5,760	20.44%	2,175	13.04%	2,795	20.10%
May	1,180	25.64%	1,930	24.72%	4,475	22.93%	2,695	26.27%
June	5,005	34.74%	3,305	32.07%	3,010	29.58%	4,940	37.58%
July	4,415	42.76%	3,250	39.29%	4,120	38.69%	715	39.22%
August	4,360	50.69%	5,115	50.66%	5,185	50.15%	5,215	51.16%
September	4,035	58.02%	1,050	52.99%	1,670	53.84%	2,115	56.01%
October	4,100	65.47%	4,870	63.82%	3,500	61.58%	1,350	59.10%
November	9,940	83.54%	5,910	76.95%	5,700	74.17%	6,110	73.09%
December	9,055	100.00%	10,370	100.00%	11,685	100.00%	11,750	100.00%
TOTAL/% Chg	55,015	-11.19%	44,995	-18.21%	45,245	0.56%	43,665	-3.49%

NOTE: Historically, the majority of new bicycles are sold in November and December of each year, so the greatest amount of registration revenue is received at year end. The decrease 2007 can be attributed to the fact that no auction was held.

## AIR CONDITIONING & HEATING LICENSES

REVENUE TYPE	FUND . . OBJECT
Licenses and Permits	Parish                      002 . . 422210

### LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	Louisiana Constitution, 1974 Article VI, § 30	Code of Ordinances Title 8, Chapter 1, Part II Ordinance 11136, 04/22/98 Ordinance 14497, 09/24/08

### INTERPRETATION OF LEGAL AUTHORIZATION:

**State:** **Article VI, Section 30 of the Louisiana Constitution** of 1974 authorizes a political subdivision to exercise the power of taxation under authority granted by the legislature for parish, municipal, and other local purposes strictly public in their nature.

**Local:** **Title 8, Chapter 1, Part II** (Air Conditioning, Heating, Ventilation, and Mechanical Refrigeration Systems) of the **Code of Ordinances** of the City of Baton Rouge and Parish of East Baton Rouge requires a license and payment of fees for any person who engages in business as an air conditioning and heating contractor. **Ordinance 11136** of April 22, 1998, amends the Code of Ordinances by increasing the examination fee for an Air Conditioning and Heating license and clarifies various sections. **Ordinance 14497** of September 24, 2008, amends the Code of Ordinances by adopting the most recent edition of the International Mechanical Code.

### COLLECTION AND TRANSMITTAL OF FUNDS:

**Collector:** Department of Public Works–Inspection Division.

**Transmittal:** Remitted to Department of Finance–Revenue Division at least weekly.

**Comments:** Air conditioning and heating license revenues are **cyclical in nature**. Licenses expire on December 31 of the year issued. As a result, most of the license revenue is received in November, December, and January.

### PAYOR OF FEE:

Any person who engages in business as an **air conditioning and heating contractor** must file an application with and obtain a license from the mechanical official. An air conditioning and heating contractor means any person, firm, corporation, association, partnership, company, or organization of any kind that procures an agreement to service, alter, or install air conditioning, heating, ventilating, or mechanical refrigeration equipment. Exceptions to the requirement are as follows:

- (a) Persons performing work in connection with the manufacture or testing of air conditioning, heating, refrigeration, or ventilating materials, devices, or apparatus are not considered engaged in business as air conditioning and heating contractors and are not required to obtain licenses.
- (b) Licenses may be issued without examination to persons holding licenses issued by other governmental agencies, provided it is determined by the Heating and Air Conditioning Board that the license was issued under requirements no less restrictive than those required by the Board.

### COMPUTATION OF FEE:

License and renewal fees are **based on the category of license issued** and are set out below. In addition, each applicant for an examination pays an **examination fee of \$150**.

- (a) **Class A licenses** are effective for all phases of heating, air conditioning, ventilation and refrigeration. The cost is **\$150 for the initial license and \$100 for renewal**.
- (b) **Class B licenses** are limited to small commercial equipment up to ten tons, and all residential air conditioning and heating including apartments and mobile homes. The cost is **\$75 initially and \$40 for renewal**.

- (c) **Class R licenses** include commercial refrigeration installation and service of walk-in coolers, ice makers, reach-in coolers, and display cases. The cost is **\$75 initially** and **\$40 for renewal**.
- (d) **Class S licenses** include servicing air conditioning and heating. The cost is **\$20 for the renewal fees**. There is no initial fee.
- (e) **Class M licenses** are for maintenance of air conditioners and heaters only. The cost is **\$15 for the renewal fee**. There is no initial fee.
- (f) **Class FE licenses** are for automatic fire extinguisher systems. The cost is **\$75 for the initial fee and \$40 for the renewal fee**.

**REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:**

Any person who fails to secure a permit prior to installing or altering equipment or who violates any of the provisions of this code shall upon conviction be subject to a fine of not more than \$1,000 or less than \$500, or imprisonment for not more than 60 days, or by both fine and imprisonment. A separate offense is deemed committed upon each day during which or on which any violation occurs or continues.

**MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:**

<b>AIR CONDITIONING &amp; HEATING LICENSES (PARISH)</b>					<b>ACCOUNT NUMBER 002 . . 422210</b>			
<b>MONTH</b>	<b>2006</b>		<b>2007</b>		<b>2008</b>		<b>2009</b>	
	<b>\$</b>	<b>%</b>	<b>\$</b>	<b>%</b>	<b>\$</b>	<b>%</b>	<b>\$</b>	<b>%</b>
January	14,525	34.45%	10,270	25.34%	10,450	27.47%	10,220	26.21%
February	5,075	46.48%	3,970	35.14%	1,910	32.50%	1,945	31.20%
March	2,120	51.51%	2,730	41.88%	1,140	35.49%	1,740	35.66%
April	1,890	55.99%	1,000	44.34%	2,596	42.32%	1,350	39.12%
May	990	58.34%	750	46.19%	(346)	41.41%	750	41.04%
June	300	59.05%	1,425	49.71%	300	42.20%	950	43.48%
July	920	61.24%	300	50.45%	1,840	47.04%	750	45.40%
August	670	62.82%	450	51.56%	675	48.81%	600	46.94%
September	400	63.77%	1,050	54.15%	375	49.80%	550	48.35%
October	450	64.84%	1,200	57.11%	825	51.97%	150	48.74%
November	1,745	68.98%	2,720	63.82%	2,400	58.28%	1,850	53.48%
December	13,080	100.00%	14,660	100.00%	15,870	100.00%	18,140	100.00%
<b>TOTAL/% Chg</b>	<b>42,165</b>	<b>51.40%</b>	<b>40,525</b>	<b>-3.89%</b>	<b>38,035</b>	<b>-6.14%</b>	<b>38,995</b>	<b>2.52%</b>

NOTE: The increase in revenues from 2006 can be attributed to the increased number of contractors coming into the area to work in the recovery efforts from Hurricanes Katrina and Rita.

## ELECTRICAL CONTRACTORS LICENSES

REVENUE TYPE	FUND . . OBJECT
Licenses and Permits	Parish                      002 . . 422220

### LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	Louisiana Constitution, 1974 Article VI, § 30	Code of Ordinances Title 8, Chapter 3, §8:302 – 304 Ordinance 14498, 09/24/08

### INTERPRETATION OF LEGAL AUTHORIZATION:

**State:** **Article VI, Section 30 of the Louisiana Constitution** of 1974 authorizes a political subdivision to exercise the power of taxation under authority granted by the legislature for parish, municipal, and other local purposes strictly public in their nature.

**Local:** **Title 8, Chapter 3 (Electrical Code) of the Code of Ordinances** of the City of Baton Rouge and the Parish of East Baton Rouge requires each person, firm, or corporation that wishes to install or contract to install electrical installations or engage in the business of building, constructing, assembling, installing, and repairing of electrical fixtures or contracting to build, construct, assemble, install, and repair such light fixtures to pass an examination, pay the necessary fees, and obtain a license. However, if a person has taken and successfully passed the State of Louisiana Examination for Statewide Electrical Work, that person is exempt from taking any local and municipal regulatory examinations. He or she will be required to pay all local licensing fees and maintain an active state license. **Ordinance 14498** of September 24, 2008 amends the Code of Ordinances by adopting the most recent edition of the National Electrical Code.

### COLLECTION AND TRANSMITTAL OF FUNDS:

**Collector:** Department of Public Works–Inspection Division.

**Transmittal:** Remitted daily to Finance Department–Revenue Division.

**Comments:** Electrical contractor revenues are **cyclical in nature**.

### PAYOR OF FEE:

**Any person, firm, or corporation that installs or contracts to install electric conductors, dynamos, motors, materials, and electrical apparatus, or who engages in the business of building, constructing, assembling, installing, and repairing electric light fixtures or contracting to build, construct, assemble, install and repair such light fixtures** must obtain a license and pay the necessary fees. These provisions do not apply to personnel of the city, the parish, or the Louisiana Department of Highways engaged in the installation and maintenance of signal lights and other incidental electrical work necessary for the proper and safe flow of traffic. Each applicant for an electrical contractor's license must take and pass a written examination that tests the qualifications and competency of the applicant. An applicant who is duly licensed to practice electrical engineering in the State of Louisiana is exempt from this examination.

### COMPUTATION OF FEE:

Each person, firm, or corporation licensed hereunder must pay an **initial fee of \$150** and an **annual renewal fee of \$100**. A **fee of \$100** must be paid by applicants **for each examination**. No refunds are made for failing to take or pass the examination. Each license granted is for the fiscal year ending December 31 and is not transferable. The full license fee is charged for any year or fraction thereof, except that any person, firm, or corporation commencing business any time after July 1 of any year pays a **fee of \$100** for said half year or portion thereof. Should the licensee fail to renew his license by December 31, a **penalty of \$10** per month or part thereof shall be paid until March 1. However, for a payment of **\$25** per year, a license may be maintained in an inactive state for up to 5 years. A temporary certificate may be issued for **\$75** for a specific, one-time installation.

## MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

ELECTRICAL CONTRACTORS LICENSES (PARISH)					ACCOUNT NUMBER 002 . . 422220			
MONTH	2006		2007		2008		2009	
	\$	%	\$	%	\$	%	\$	%
January	11,250	27.95%	11,200	26.10%	10,465	25.56%	14,580	28.71%
February	5,305	41.13%	4,485	36.55%	3,065	33.05%	3,035	34.69%
March	1,565	45.01%	1,575	40.22%	2,530	39.23%	2,200	39.02%
April	2,610	51.50%	1,050	42.67%	1,590	43.11%	2,020	42.99%
May	600	52.99%	1,300	45.70%	1,810	47.53%	1,650	46.24%
June	900	55.22%	1,500	49.20%	1,305	50.72%	1,650	49.49%
July	975	57.65%	675	50.77%	1,050	53.29%	1,050	51.56%
August	750	59.51%	1,275	53.74%	1,550	57.07%	1,650	54.81%
September	450	60.63%	750	55.49%	1,425	60.55%	1,000	56.78%
October	1,200	63.61%	1,200	58.28%	1,225	63.54%	1,500	59.73%
November	1,800	68.08%	3,525	66.50%	3,525	72.15%	2,100	63.87%
December	12,850	100.00%	14,375	100.00%	11,400	100.00%	18,350	100.00%
TOTAL/% Chg	40,255	41.67%	42,910	6.60%	40,940	-4.59%	50,785	24.05%

NOTE: The increase in 2006 can be attributed to the increase in construction on town homes and condominiums in the Baton Rouge area, as well as from construction on a large commercial/residential project called Perkins Rowe in the Bluebonnet/Perkins Road area.

## PLUMBERS LICENSES

REVENUE TYPE	FUND . . OBJECT
Licenses and Permits	Parish                      002 . . 422240

### LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	Louisiana Constitution, 1974 Article VI, § 30 Louisiana Revised Statutes 37:1361	Code of Ordinances Title 8, Chapter 2 Title 9, Chapter 14 Ordinance 14495, 9/24/08

### INTERPRETATION OF LEGAL AUTHORIZATION:

**State:** **Article VI, Section 30 of the Louisiana Constitution** of 1974 authorizes a political subdivision to exercise the power of taxation under authority granted by the legislature for parish, municipal, and other local purposes strictly public in their nature. **L.R.S. 37:1361** created a State Plumbing Board which is empowered to test and license any person actually engaged in the act and business of a master plumber effective January 1, 1991.

**Local:** **Title 8, Chapter 2 (Plumbing Code) of the Code of Ordinances** of the City of Baton Rouge and the Parish of East Baton Rouge requires that all persons who construct, install, extend, reconstruct, alter, repair, or improve any plumbing system, or do any plumbing, be licensed and bonded and pay the prescribed fees prior to beginning any such work. **Title 9, Chapter 14**, requires any person who desires to operate a business in the Parish of East Baton Rouge as a swimming pool contractor, builder, or repairer (both commercial and residential), to obtain a license. The term "swimming pool" as used in this title includes whirlpools, spas, hot tubs, and above-ground swimming pools. **Ordinance 14495** of September 24, 2008 amends the Code of Ordinances by adopting the most recent edition of the Louisiana State Plumbing Code.

### COLLECTION AND TRANSMITTAL OF FUNDS:

**Collector:** Department of Public Works–Inspection Division.

**Transmittal:** Remitted as collected to the Department of Finance–Revenue Division.

**Comments:** Plumber's license revenue collections are cyclical in nature so that at least 75% of collections normally come in December, January, and February. This is due to the requirement that a master plumber's license be renewed by March 1 each year.

### PAYOR OF FEE:

No person may construct, install, extend, reconstruct, alter, repair, or improve any plumbing system, or do any work in connection with plumbing or plumbing systems, unless he qualifies as a master plumber and is licensed and bonded and pays the required fees. The "plumbing system" includes the sewer and vent system, the water supply and gas supply distributing pipes, and the fixtures and the fixture traps with their devices, appurtenances, and connections. A licensed journeyman plumber, having successfully met the requirements of the Louisiana State Board of Examiners of Journeyman Plumbers and holding a current license issued by said Board and a City-Parish journeyman's license, is permitted to construct, reconstruct, install, alter, or repair any plumbing system or do any plumbing work if he is under the supervision of a licensed master plumber.

Applicants for a master plumber's license must submit to the Chief Plumbing Inspector an application properly completed and accompanied by the examination fee. Licenses issued during any calendar year will expire, unless sooner revoked, on December 31 of that year. Any licensee who at the end of any calendar year holds a license in good standing may upon payment of the required license fee obtain a new license for the year following. A licensed maintenance plumber may perform the maintenance of existing plumbing systems in hotels, office buildings, factories, hospitals, universities, or similar buildings. A licensed maintenance plumber is not required to meet all the requirements of a licensed master plumber, provided his work or the work performed under his supervision is limited to maintaining, repairing, and/or replacing existing plumbing fixtures or pipes and does not include the alteration, enlargement, or addition of any part of the plumbing system.

All contractors who install, repair, replace, or test gas lines must apply for a gas fitter's license. This license will become invalid on the last day of each year and is to be renewed on the first working day of the following year.

**COMPUTATION OF FEE:**

The following work certificate fees are levied for each calendar year:

Master plumber's work certificate	\$150
Master plumber's work certificate renewal	100
Journeyman license	10
Journeyman license renewal	10
Pool installer's license	100
Pool installer's renewal	50
Gas fitter's examination	100
Gas fitter's license or renewal	50

Licenses issued during any calendar year expire on December 31 of that year. A swimming pool contractor/builder's license must be renewed on or before January 1 of each year.

Before issuance or renewal of a work certificate for any master plumber, the master plumber must deposit \$100 with the Department of Finance. This deposit will be used to pay any reinspection fees or delinquent permit charges. Whenever any part of this deposit is used, the Department of Finance requires the master plumber to make additional deposits in order to keep the original deposit at a sum of \$100. This deposit is held for one year after the expiration of the master plumber certificate in order to cover any delinquent permits or inspection charges.

**MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:**

<b>PLUMBERS LICENSES (PARISH)</b>				<b>ACCOUNT NUMBER 002 . . 422240</b>				
<b>MONTH</b>	<b>2006</b>		<b>2007</b>		<b>2008</b>		<b>2009</b>	
	<b>\$</b>	<b>%</b>	<b>\$</b>	<b>%</b>	<b>\$</b>	<b>%</b>	<b>\$</b>	<b>%</b>
January	10,150	29.12%	6,500	22.45%	7,300	24.32%	7,600	20.92%
February	4,600	42.32%	2,150	29.88%	1,400	28.98%	4,600	33.59%
March	1,200	45.77%	1,050	33.51%	1,550	34.15%	1,575	37.92%
April	1,450	49.93%	650	35.75%	644	36.29%	1,450	41.91%
May	650	51.79%	950	39.03%	500	37.96%	650	43.70%
June	1,350	55.67%	600	41.11%	200	38.62%	1,000	46.46%
July	750	57.82%	350	42.31%	1,250	42.79%	450	47.69%
August	0	57.82%	350	43.52%	700	45.12%	850	50.03%
September	550	59.40%	550	45.42%	700	47.45%	800	52.24%
October	100	59.68%	650	47.67%	800	50.11%	450	53.48%
November	1,050	62.70%	3,150	58.55%	1,725	55.86%	2,400	60.08%
December	13,000	100.00%	12,000	100.00%	13,250	100.00%	14,500	100.00%
<b>TOTAL/% Chg</b>	<b>34,850</b>	<b>78.26%</b>	<b>28,950</b>	<b>-16.93%</b>	<b>30,019</b>	<b>3.69%</b>	<b>36,325</b>	<b>21.01%</b>

## GARBAGE COLLECTORS LICENSES

REVENUE TYPE	FUND . . OBJECT
Licenses and Permits	City     001 . . 422260

### LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	Louisiana Constitution, 1974 Article VI, § 30	Code of Ordinances Title 6, Chapter 4, Sec. 6:390

### INTERPRETATION OF LEGAL AUTHORIZATION:

**State:** Article VI, Section 30 of the Louisiana Constitution of 1974 authorizes a political subdivision to exercise the power of taxation under authority granted by the legislature for parish, municipal, and other local purposes strictly public in their nature.

**Local:** Title 6, Chapter 4, Sec. 6:390, of the Code of Ordinances of the City of Baton Rouge and the Parish of East Baton Rouge authorizes the private collection of garbage and/or trash by the issuance of a license upon the application of the private collector and the payment of the appropriate license fee.

### COLLECTION AND TRANSMITTAL OF FUNDS:

**Collector:** Department of Finance–Revenue Division.

**Transmittal:** Receipts are recorded as collected.

### PAYOR OF FEE:

**Private collectors of garbage and/or trash** must apply for the license with the Finance Department–Revenue Division, which immediately forwards a copy to the Director of Public Works and the EBR Parish Health Unit. If the facts in the application are verified and the applicant's vehicles approved, a license is issued to the applicant and permits issued for the vehicles upon payment of the required fees.

### COMPUTATION OF FEE:

The private collection license is effective for a calendar year, after which it expires and must be renewed. The private collector must pay an **annual license fee of \$200 for each vehicle** and will not be less than \$200 for any portion of a year. A **fine of \$100 per vehicle** is assessed as a penalty for each use of an unlicensed vehicle.

### MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

GARBAGE COLLECTORS LICENSES (CITY)					ACCOUNT NUMBER		001 . . 422260	
MONTH	2006		2007		2008		2009	
	\$	%	\$	%	\$	%	\$	%
January	600	2.68%	0	0.00%	22,200	100.00%	0	0.00%
February	0	2.68%	0	0.00%	0	100.00%	0	0.00%
March	0	2.68%	0	0.00%	0	100.00%	1,000	3.45%
April	0	2.68%	0	0.00%	0	100.00%	0	3.45%
May	0	2.68%	0	0.00%	0	100.00%	0	3.45%
June	1,200	8.04%	0	0.00%	0	100.00%	800	6.21%
July	0	8.04%	0	0.00%	0	100.00%	0	6.21%
August	0	8.04%	800	3.60%	0	100.00%	0	6.21%
September	20,600	100.00%	0	3.60%	0	100.00%	27,200	100.00%
October	0	100.00%	21,400	100.00%	0	100.00%	0	100.00%
November	0	100.00%	0	100.00%	0	100.00%	0	100.00%
December	0	100.00%	0	100.00%	0	100.00%	0	100.00%
<b>TOTAL/% Chg</b>	<b>22,400</b>	<b>4.67%</b>	<b>22,200</b>	<b>-0.89%</b>	<b>22,200</b>	<b>0.00%</b>	<b>29,000</b>	<b>30.63%</b>

**CLASSIFIED EMPLOYEES LICENSES, ABC DUPLICATE/  
TEMPORARY LICENSES, WAITER/WAITRESS LICENSES,  
RETAIL CLERKS LICENSES, and ENTERTAINERS LICENSES**

REVENUE TYPE	FUND . . OBJECT		
Licenses and Permits	City	001 . . 422310	Classified Employees Lic.
	City	001 . . 422315	ABC Duplicate/Temp. Lic.
	City	001 . . 422320	Waiter/Waitress Licenses
	City	001 . . 422330	Retail Clerks Licenses
	City	001 . . 422340	Entertainers Lic.–Dancers
	City	001 . . 422350	Entertainers Lic. –Models

**LEGAL AUTHORIZATION**

FEDERAL	STATE	LOCAL
N/A	Louisiana State Constitution, 1974, Article VI, Section 30 Louisiana Revised Statutes 26:493	Ordinance 14472, 08/27/08

**INTERPRETATION OF LEGAL AUTHORIZATION:**

**State:** **Article VI, Section 30 of the Louisiana Constitution** of 1974 authorizes a political subdivision to exercise the power of taxation under authority granted by the legislature for parish, municipal, and other purposes strictly public in their nature. **L.R.S. 26:493** authorizes the various subdivisions of the state to regulate, but not prohibit except by referendum vote, the business of wholesaling, retailing, and dealing in alcoholic beverages.

**Local:** **Ordinance 14472** (Wine, Beer and Liquor Ordinance) of August 27, 2008, states that any person employed or used in a class A or B licensed retail business who, as a function of his duties, dispenses, sells, or serves any alcoholic beverage must hold a permit. This includes, but is not restricted to, bartenders, barmaids, waiters, waitresses, cocktail waitresses, doormen, bouncers, disc jockeys, and managers, excepting persons holding a dealer's license. Any person employed or used in a Class B licensed retail business who, as a function of his duties, dispenses, sells, or serves any alcoholic beverages (including but not restricted to sales clerks, retail clerks, and check-out counter clerks) is required to hold a Retail Clerk Alcoholic Beverage Permit. Any person employed or used in a Class A licensed retail business whose primary function is to take orders for and serve alcoholic beverages in conjunction with serving meals is required to obtain a waiter/waitress alcoholic beverage permit. The ordinance also regulates the licensing of fashion models and exotic dancers, provides for duplicate and temporary licenses, and sets fees for the various licenses. This ordinance adds chauffeurs employed by a licensed limousine service who, as a function of their duties, dispense, sell, or serve alcoholic beverages to the list of persons required to obtain a classified employee license.

**COLLECTION AND TRANSMITTAL OF FUNDS:**

**Collector:** The Parish Attorney acts as collecting agent, deposits funds directly into the bank, and forwards the cash receipt forms to the Finance Department for posting.

**Transmittal:** Revenues are recorded as cash receipt forms are received.

**PAYOR OF FEE:**

**Any person employed or used in a Class A or Class B licensed retail business who**, as a function of his duties, **dispenses, sells, or serves any alcoholic beverage** is required to hold a license upon the commencement of his employment. This includes, but is not restricted to, bartenders, barmaids, waiters, waitresses, cocktail waiters, cocktail waitresses, chauffeurs employed by a licensed limousine service, doormen, bouncers, disc jockeys, and managers, excepting persons holding a dealer's license. It also includes sales clerks, retail clerks, and check-out counter clerks employed in a Class B licensed retail business and any person employed or used in a Class A licensed retail business whose primary function is to take orders for and serve alcoholic beverages in conjunction with serving food or meal items. Each applicant for such licenses must meet certain requirements of age, citizenship, lack of criminal record, etc., and in most cases must attend a class to familiarize themselves with the alcohol laws. In certain circumstances a duplicate or temporary license may be issued.

CLASSIFIED EMPLOYEES LICENSES	001 .. 422310
ABC DUPLICATE/TEMPORARY LICENSES	001 .. 422315
WAITER/WAITRESS LICENSES	001 .. 422320
RETAIL CLERKS LICENSES	001 .. 422330
ENTERTAINERS LICENSES	001 .. 4223x0

**A fashion model** is any person who performs services as a model, demonstrates, or in any way displays clothing or wearing apparel of any kind in return for anything of value in or upon any licensed premises in the city. Any person who performs any service or accepts remuneration or anything of value as a fashion model must obtain a classified employee license.

**Any person hired to perform as an exotic dancer** ("employed or used in any retail business to dance or gyrate or perform any other physical performance") is subject to licensing as a classified employee, except that records of exotic dancers are separately kept and made available to law enforcement officials. Licenses of these individuals are required to be on the premises of the employer and available for inspection by any law enforcement official.

**COMPUTATION OF FEE:**

Persons employed in **Class A** licensed businesses (including fashion models) must pay a **\$25** fee for issuance of a two-year permit, which will expire on the applicant's birth date. Persons employed in Class B licensed businesses must pay a **\$25 fee** for issuance of a permit effective for the duration of employment in that particular business. The fee for all duplicate licenses and permits is **\$10**. This includes name changes and lost, stolen, or damaged licenses.

**REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:**

Any applicant for a classified employees license who has not yet attended the required class and whose circumstances have changed so that he or she no longer needs this license may apply for a refund.

**MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:**

CLASSIFIED EMPLOYEES (CITY)			ACCOUNT NUMBER 001 .. 422310					
MONTH	2006		2007		2008		2009	
	\$	%	\$	%	\$	%	\$	%
January	10,625	9.44%	11,425	10.63%	10,175	8.12%	14,925	11.45%
February	8,275	16.80%	7,575	17.67%	8,650	15.02%	10,950	19.86%
March	11,275	26.82%	6,075	23.33%	9,875	22.90%	11,050	28.34%
April	8,125	34.04%	8,800	31.51%	10,875	31.58%	8,900	35.17%
May	9,750	42.70%	13,200	43.79%	10,750	40.16%	11,775	44.21%
June	11,425	52.85%	6,325	49.67%	13,750	51.13%	14,775	55.54%
July	10,575	62.25%	17,225	65.70%	14,650	62.82%	11,650	64.49%
August	11,025	72.05%	5,525	70.84%	11,075	71.65%	11,775	73.52%
September	7,100	78.36%	11,975	81.98%	5,975	76.42%	9,850	81.08%
October	7,800	85.29%	6,250	87.79%	10,950	85.16%	8,775	87.82%
November	10,150	94.31%	6,975	94.28%	8,250	91.74%	8,250	94.15%
December	6,400	100.00%	6,150	100.00%	10,350	100.00%	7,625	100.00%
TOTAL/% Chg	112,525	-7.56%	107,500	-4.47%	125,325	16.58%	130,300	3.97%

**CLASSIFIED EMPLOYEES LICENSES**  
**ABC DUPLICATE/TEMPORARY LICENSES**  
**WAITER/WAITRESS LICENSES**  
**RETAIL CLERKS LICENSES**  
**ENTERTAINERS LICENSES**

001 . . 422310  
 001 . . 422315  
 001 . . 422320  
 001 . . 422330  
 001 . . 4223x0

ABC DUPLICATE/TEMPORARY LICENSES (CITY)					ACCOUNT NUMBER 001 . . 422315			
MONTH	2006		2007		2008		2009	
	\$	%	\$	%	\$	%	\$	%
January	160	7.88%	410	23.80%	130	6.91%	340	12.73%
February	100	12.81%	120	30.76%	180	16.49%	220	20.97%
March	210	23.15%	210	42.95%	100	21.81%	260	30.71%
April	100	28.08%	150	51.65%	180	31.38%	230	39.33%
May	120	33.99%	150	60.36%	160	39.89%	110	43.45%
June	140	40.89%	40	62.68%	190	50.00%	280	53.93%
July	300	55.67%	190	73.71%	300	65.96%	250	63.30%
August	70	59.11%	40	76.03%	150	73.94%	260	73.03%
September	170	67.49%	150	84.74%	50	76.60%	190	80.15%
October	150	74.88%	60	88.22%	180	86.17%	180	86.89%
November	270	88.18%	183	98.84%	90	90.96%	160	92.88%
December	240	100.00%	20	100.00%	170	100.00%	190	100.00%
TOTAL/% Chg	2,030	28.48%	1,723	-15.12%	1,880	9.11%	2,670	42.02%

WAITER/WAITRESS LICENSES (CITY)					ACCOUNT NUMBER 001 . . 422320			
MONTH	2006		2007		2008		2009	
	\$	%	\$	%	\$	%	\$	%
January	25	11.11%	25	16.67%	25	33.33%	0	0.00%
February	25	22.22%	0	16.67%	0	33.33%	0	0.00%
March	0	22.22%	0	16.67%	0	33.33%	0	0.00%
April	50	44.44%	0	16.67%	0	33.33%	25	10.00%
May	25	55.56%	50	50.00%	0	33.33%	50	30.00%
June	0	55.56%	50	83.33%	0	33.33%	0	30.00%
July	25	66.67%	0	83.33%	0	33.33%	25	40.00%
August	0	66.67%	0	83.33%	0	33.33%	25	50.00%
September	25	77.78%	0	83.33%	25	66.67%	50	70.00%
October	0	77.78%	0	83.33%	0	66.67%	25	80.00%
November	50	100.00%	25	100.00%	25	100.00%	25	90.00%
December	0	100.00%	0	100.00%	0	100.00%	25	100.00%
TOTAL/% Chg	225	-62.50%	150	-33.33%	75	-50.00%	250	233.33%

NOTE: Individuals holding this license may only serve alcoholic beverages and are not allowed to open, dispense, or mix alcoholic beverages. ABC Board employees believe that most waiters and waitresses are applying for Classified Employee Licenses instead of Waiter/Waitress Licenses, since Classified Employees Licenses offer more flexibility and allow the license holder to work at any Class A licensed business in the parish.

CLASSIFIED EMPLOYEES LICENSES  
 ABC DUPLICATE/TEMPORARY LICENSES  
 WAITER/WAITRESS LICENSES  
 RETAIL CLERKS LICENSES  
 ENTERTAINERS LICENSES

001 . . 422310  
 001 . . 422315  
 001 . . 422320  
 001 . . 422330  
 001 . . 4223x0

RETAIL CLERK LICENSES (CITY)					ACCOUNT NUMBER 001 . . 422330			
MONTH	2006		2007		2008		2009	
	\$	%	\$	%	\$	%	\$	%
January	4,975	7.11%	6,075	8.36%	5,675	7.43%	5,450	8.14%
February	5,425	14.86%	4,025	13.89%	5,375	14.46%	5,025	15.65%
March	6,525	24.18%	4,000	19.39%	6,225	22.60%	6,875	25.91%
April	5,000	31.32%	6,300	28.06%	7,075	31.86%	6,700	35.92%
May	7,425	41.93%	7,025	37.72%	6,700	40.63%	5,575	44.25%
June	6,350	51.00%	3,525	42.57%	7,625	50.61%	4,550	51.05%
July	4,600	57.57%	9,350	55.43%	7,825	60.84%	5,975	59.97%
August	6,225	66.46%	4,425	61.52%	5,900	68.56%	6,225	69.27%
September	4,250	72.54%	10,225	75.58%	3,725	73.44%	6,250	78.60%
October	5,725	80.71%	5,250	82.81%	8,100	84.04%	4,750	85.70%
November	8,850	93.36%	6,800	92.16%	6,000	91.89%	5,175	93.43%
December	4,650	100.00%	5,700	100.00%	6,200	100.00%	4,400	100.00%
TOTAL/% Chg	70,000	3.97%	72,700	3.86%	76,425	5.12%	66,950	-12.40%

ENTERTAINERS LICENSES - DANCERS (CITY)					ACCOUNT NUMBER 001 . . 422340			
MONTH	2006		2007		2008		2009	
	\$	%	\$	%	\$	%	\$	%
January	450	8.22%	450	6.92%	375	5.81%	550	6.45%
February	350	14.61%	350	12.31%	400	12.02%	600	13.49%
March	425	22.37%	575	21.15%	475	19.38%	900	24.05%
April	575	32.88%	750	32.69%	375	25.19%	725	32.55%
May	425	40.64%	700	43.46%	900	39.15%	825	42.23%
June	425	48.40%	300	48.08%	400	45.35%	875	52.49%
July	350	54.79%	875	61.54%	600	54.65%	700	60.70%
August	450	63.01%	425	68.08%	425	61.24%	525	66.86%
September	275	68.04%	675	78.46%	450	68.22%	700	75.07%
October	450	76.26%	425	85.00%	500	75.97%	650	82.70%
November	800	90.87%	600	94.23%	750	87.60%	775	91.79%
December	500	100.00%	375	100.00%	800	100.00%	700	100.00%
TOTAL/% Chg	5,475	1.86%	6,500	18.72%	6,450	-0.77%	8,525	32.17%

ENTERTAINERS LICENSES - MODELS (CITY)					ACCOUNT NUMBER 001 . . 422350			
MONTH	2006		2007		2008		2009	
	\$	%	\$	%	\$	%	\$	%
July	0	0.00%	0	0.00%	0	0.00%	10	0.00%
August	0	0.00%	0	0.00%	375	93.75%	(10)	0.00%
September	0	0.00%	0	0.00%	25	100.00%	0	0.00%
October	0	0.00%	50	0.00%	0	100.00%	0	0.00%
December	0	0.00%	25	0.00%	0	100.00%	0	0.00%
TOTAL/% Chg	0	N/A	75	N/A	400	N/A	0	-100.00%

## LIQUOR & BEER LICENSES

REVENUE TYPE	FUND . . OBJECT
Licenses and Permits	City            001 . . 422360 Parish         002 . . 422360

### LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	Louisiana Revised Statutes 47:341, 26:493	Ordinances: 14472, 08/27/08

### INTERPRETATION OF LEGAL AUTHORIZATION:

**State:** **L.R.S. 47:341** authorizes any municipality or parish to impose a license tax on any person conducting any business within its jurisdiction at a rate no greater than that imposed by the state provided that the imposition of such license tax is approved by two-thirds of the council members and after affording the public an opportunity to comment at a minimum of three public hearings. L.R.S. 26:493 authorizes the various subdivisions of the state to regulate the business of wholesaling, retailing, and dealing in alcoholic beverages, provided that no parish or municipality regulates such business more than is necessary for the protection of the public health, morals, safety, and peace.

**Local:** **Ordinance 14472** (the Wine, Beer, and Liquor Ordinance) of August 27, 2008, requires all persons, firms, corporations, or associations of persons engaged in or employed for the purpose of furthering the manufacture, sale, dispensing, and/or serving for use or consumption of alcoholic beverages to obtain a license prior to engaging in business. In addition to this license, every retail and wholesale dealer is required to obtain an annual permit.

### COLLECTION AND TRANSMITTAL OF FUNDS:

**Collector:** The Parish Attorney acts as collecting agent, deposits funds directly into the bank, and forwards the cash receipt forms to Finance–Revenue.

**Transmittal:** Revenues are recorded as cash receipt forms are received.

**Comments:** Liquor and Beer License collections are cyclical in nature, with the greatest collections received in the early part of each year. This is because businesses are required to file their renewals by January 31 of each year. The Alcohol Beverage Control Office holds the fees charged until such time as each application for renewal is reviewed and approved.

### PAYOR OF FEE:

Every **retail dealer and wholesale dealer of alcoholic beverages** is required to obtain from the City of Baton Rouge or Parish of East Baton Rouge the proper permit and/or pay the correct annual excise or license tax and/or permit fee according to their sales classification.

### COMPUTATION OF FEE:

Pursuant to Ordinance 14206, dealers in alcoholic beverages pay license fees as follows:

**Class "A" (Beer):** Permits the retail dealer to sell beer, porter, ale, fruit juice, or wine for consumption on the licensed premises at an annual permit fee of **\$75**. **Class "A" (Liquor):** Permits the retail dealer to sell any malt, vinous, spirituous, alcoholic, or intoxicating liquors for consumption on the licensed premises at an annual excise or license tax of **\$500**. **Class "A" (Beer Caterer):** Permits the retail dealer to sell beer, porter, ale, fruit juice, or wine for consumption off of the licensed premises at a catered function at an annual permit fee of **\$75**. **Class "A" (Liquor Caterer):** Permits the retail dealer to sell any malt, vinous, spirituous, alcoholic, or intoxicating liquors for consumption off of the licensed premises at catered functions at an annual excise or license tax of **\$500**.

**Class "B" (Beer):** Permits the retail dealer to sell any beer, porter, ale, fruit juice, or wine for use or consumption off the licensed property at an annual permit fee of **\$60**. **Class "B" (Liquor):** Permits the retail dealer to sell any malt, vinous, spirituous, alcoholic, or intoxicating liquor for use or consumption off the licensed property at an annual excise or license tax of **\$500**. In addition, any retail dealer holding a Class "B" license and who also meets all other legal qualifications, may also conduct wine tastings. The fee for allowing wine tasting is **\$500** per year per location and the permit fee is **\$100**.

**Class "C" (Beer):** Permits the wholesale dealer to sell beer, porter, ale, fruit juices, or wine at wholesale at an annual permit fee of \$100. **Class "C" (Liquor):** Permits the wholesale dealer to sell any malt, vinous, spirituous, alcoholic, or intoxicating liquors at wholesale at an annual permit fee of \$500.

In addition, every Class A, B, and C liquor dealer is required to obtain an annual permit to conduct such business during the appropriate year for the sum of \$5. Any Class A, B, or C beer and/or liquor dealer who, on or after July 1 of any year, acquires a business currently licensed for that year, pays a license or excise tax of 65% of the annual amount for the remainder of that year and a \$5 permit fee, in the case of a liquor dealer, for the balance of the appropriate year. The fee for a duplicate license is \$10.

### MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

LIQUOR & BEER LICENSES (CITY)				ACCOUNT NUMBER 001 . . 422360				
MONTH	2006		2007		2008		2009	
	\$	%	\$	%	\$	%	\$	%
January	248,410	69.20%	242,000	66.52%	259,314	71.28%	241,428	69.50%
February	65,125	87.34%	75,310	87.22%	66,440	89.54%	79,110	92.28%
March	10,095	90.16%	9,090	89.72%	5,235	90.98%	3,465	93.28%
April	4,000	91.27%	8,150	91.96%	7,480	93.04%	1,740	93.78%
May	7,970	93.49%	2,870	92.74%	6,825	94.91%	4,550	95.09%
June	3,450	94.45%	1,130	93.06%	2,885	95.71%	2,365	95.77%
July	2,885	95.26%	9,655	95.71%	5,205	97.14%	2,104	96.37%
August	1,800	95.76%	3,450	96.66%	2,290	97.77%	2,900	97.21%
September	4,625	97.05%	6,425	98.42%	1,160	98.09%	2,870	98.03%
October	2,290	97.68%	1,328	98.79%	4,655	99.37%	2,089	98.63%
November	3,435	98.64%	2,885	99.58%	565	99.52%	1,908	99.18%
December	4,881	100.00%	1,524	100.00%	1,740	100.00%	2,834	100.00%
TOTAL	358,966		363,817		363,794		347,363	

LIQUOR & BEER LICENSES (PARISH)				ACCOUNT NUMBER 002 . . 422360				
MONTH	2006		2007		2008		2009	
	\$	%	\$	%	\$	%	\$	%
January	100,470	80.92%	98,385	76.43%	98,180	72.71%	108,405	67.55%
February	15,675	93.54%	21,135	92.84%	31,375	95.94%	43,145	94.44%
March	0	93.54%	2,290	94.62%	580	96.37%	2,870	96.23%
April	580	94.01%	75	94.68%	0	96.37%	565	96.58%
May	4,045	97.27%	1,160	95.58%	580	96.80%	1,785	97.69%
June	0	97.27%	565	96.02%	580	97.23%	580	98.05%
July	505	97.68%	3,030	98.37%	2,215	98.87%	0	98.05%
August	580	98.14%	0	98.37%	580	99.30%	0	98.05%
September	0	98.14%	1,145	99.26%	0	99.30%	565	98.41%
October	1,145	99.07%	0	99.26%	565	99.72%	0	98.41%
November	0	99.07%	949	100.00%	0	99.72%	580	98.77%
December	1,160	100.00%	0	100.00%	379	100.00%	1,978	100.00%
TOTAL	124,160		128,734		135,034		160,473	
COMB/% Chg	483,126	3.74%	492,551	1.95%	498,828	1.27%	507,836	1.81%

NOTE: Applications for renewal of a license for a given year must be filed on or before December 31 of the year preceding the year for which renewal is sought. In some years, the revenues for such renewals have been posted in the year in which they were collected and later transferred to the year to which they apply.

**RESTAURANT LICENSES  
AFTER HOURS CLEAN UP LICENSES  
RESTAURANT AFTER HOURS PERMIT**

REVENUE TYPE	FUND . . OBJECT		
Licenses and Permits	City	001 . .	422370 Restaurant Licenses
	Parish	002 . .	422370
	City	001 . .	422380 After-Hours Cleanup
	City	001 . .	422390 Restaurant After-Hours

**LEGAL AUTHORIZATION**

FEDERAL	STATE	LOCAL
N/A	Louisiana Constitution, 1974 Article VI, § 30  Louisiana Revised Statutes 26:493	Ordinance 14472, 08/27/08

**INTERPRETATION OF LEGAL AUTHORIZATION:**

**State:** **Article VI, Section 30 of the Louisiana Constitution** of 1974 authorizes a political subdivision to exercise the power of taxation under authority granted by the legislature for parish, municipal, and other local purposes strictly public in their nature. L.R.S. 26:493 authorizes the various subdivisions of the state to regulate, but not prohibit, the business of wholesaling, retailing, and dealing in alcoholic beverages as is necessary for the protection of public health, morals, safety, and peace.

**Local:** **Ordinance 14472** (Wine, Beer, and Liquor Ordinance) of August 27, 2008, states that a restaurant that holds a Class A beer and/or liquor license and that serves alcoholic beverages along with food, food items, and non-alcoholic beverages on Sunday is required to have a Restaurant License (Class R). The After-Hours Cleanup permit allows the holder to hire employees to be in or on the premises for the sole purpose of cleaning the premises, between 2:30 a.m. and 6:00 a.m., Monday through Saturday. The Restaurant After-Hours Permit (RAH) is issued to a restaurant that holds a Class R permit and is open after 2:30 a.m. for the sale of food, food items, and non-alcoholic beverages only. All alcoholic beverages must be locked up during this period (from 2:30 a.m. to 6:00 a.m.).

**COLLECTION AND TRANSMITTAL OF FUNDS:**

**Collector:** The Parish Attorney acts as collecting agent, deposits funds directly into the bank, and forwards the cash receipt to the Finance Department for posting..

**Transmittal:** Revenues are recorded as cash receipt forms are received.

**PAYOR OF FEE:**

**Any restaurant** that holds a Class A beer and/or liquor license and that serves alcoholic beverages along with food, food items, and non-alcoholic beverages on Sunday is subject to the Restaurant License fee. Persons employed by such establishments are required to obtain the appropriate permit.

In order to qualify for a Class R license, an establishment must:

- (a) Hold a Class A beer and/or liquor license/permit.
- (b) Operate a place of business whose purpose is primarily to prepare for consumption and to serve meals and meal items to the general public.
- (c) Serve food on all days of operation.
- (d) File a copy of the applicant's menu together with the application, both new and renewal.
- (e) Furnish with new applications an affidavit from the local health department showing compliance with all applicable health and sanitary requirements.
- (f) Gross 60% of its monthly revenue from the sale of food, food items, and non-alcoholic beverages.
- (g) Maintain separate sales figures for alcoholic beverages.
- (h) Operate a bona fide restaurant having a fully-equipped kitchen facility and dining room manned and operated at all times that alcoholic beverages are sold on Sunday.

**RESTAURANT LICENSES**  
**RESTAURANT AFTER-HOURS CLEANUP**  
**RESTAURANT AFTER-HOURS PERMIT**

001 . . or 002 . . 422370  
 001 . . 422380  
 001 . . 422390

Any restaurant or bar that wishes to have employees cleaning its premises between 2:30 a.m. and 6:00 a.m. must obtain an After-Hours Cleanup permit. Any restaurant that holds a Class R permit and is open for the sale of food and non-alcoholic beverages between 2:30 a.m. and 6:00 a.m. must obtain a Restaurant After-Hours permit.

**COMPUTATION OF FEE:**

The annual permit fee for a Restaurant License (Class R) is \$85. In addition, anyone who, on or after July 1 of any year, acquires a business currently licensed for that year must pay a fee or excise tax of the annual amount for the remainder of that year. The annual fee for a Restaurant After-Hours Permit (Class RAH) or an After-Hours Cleanup Permit is \$50; the Cleanup Permit can be updated for new personnel for an additional fee of \$20. The fee for all duplicate licenses and permits is \$10.

**MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:**

<b>RESTAURANT LICENSES (CITY)</b>				<b>ACCOUNT NUMBER 001 . . 422370</b>				
<b>MONTH</b>	<b>2006</b>		<b>2007</b>		<b>2008</b>		<b>2009</b>	
	<b>\$</b>	<b>%</b>	<b>\$</b>	<b>%</b>	<b>\$</b>	<b>%</b>	<b>\$</b>	<b>%</b>
January	8,925	66.88%	8,415	61.88%	8,840	61.90%	8,075	62.50%
February	2,210	83.44%	3,315	86.25%	2,805	81.55%	3,655	90.79%
March	425	86.62%	170	87.50%	85	82.14%	0	90.79%
April	170	87.90%	510	91.25%	510	85.71%	0	90.79%
May	85	88.54%	0	91.25%	425	88.69%	85	91.45%
June	85	89.17%	0	91.25%	340	91.07%	85	92.11%
July	170	90.45%	255	93.13%	510	94.64%	85	92.76%
August	425	93.63%	85	93.75%	85	95.24%	255	94.74%
September	255	95.54%	255	95.63%	85	95.83%	255	96.71%
October	0	95.54%	85	96.25%	340	98.21%	85	97.37%
November	255	97.45%	340	98.75%	85	98.81%	255	99.34%
December	340	100.00%	170	100.00%	170	100.00%	85	100.00%
<b>TOTAL</b>	<b>13,345</b>		<b>13,600</b>		<b>14,280</b>		<b>12,920</b>	

<b>RESTAURANT LICENSES (PARISH)</b>				<b>ACCOUNT NUMBER 002 . . 422370</b>				
<b>MONTH</b>	<b>2006</b>		<b>2007</b>		<b>2008</b>		<b>2009</b>	
	<b>\$</b>	<b>%</b>	<b>\$</b>	<b>%</b>	<b>\$</b>	<b>%</b>	<b>\$</b>	<b>%</b>
January	4,760	77.78%	4,675	73.33%	4,760	73.68%	6,035	66.98%
February	1,105	95.83%	1,190	92.00%	1,445	96.05%	2,295	92.45%
March	0	95.83%	170	94.67%	85	97.37%	170	94.34%
April	0	95.83%	85	96.00%	0	97.37%	0	94.34%
May	0	95.83%	170	98.67%	0	97.37%	85	95.28%
June	85	97.22%	0	98.67%	85	98.68%	85	96.23%
July	0	97.22%	0	98.67%	0	98.68%	0	96.23%
August	85	98.61%	0	98.67%	0	98.68%	0	96.23%
September	0	98.61%	85	100.00%	0	98.68%	0	96.23%
October	0	98.61%	0	100.00%	0	98.68%	0	96.23%
November	0	98.61%	0	100.00%	0	98.68%	85	97.17%
December	85	100.00%	0	100.00%	85	100.00%	255	100.00%
<b>TOTAL</b>	<b>6,120</b>		<b>6,375</b>		<b>6,460</b>		<b>9,010</b>	
<b>TOTAL/% Chg</b>	<b>19,465</b>	<b>5.05%</b>	<b>19,975</b>	<b>2.62%</b>	<b>20,740</b>	<b>3.83%</b>	<b>21,930</b>	<b>5.74%</b>

RESTAURANT LICENSES  
 RESTAURANT AFTER-HOURS CLEANUP  
 RESTAURANT AFTER-HOURS PERMIT

001 . . or 002 . . 422370  
 001 . . 422380  
 001 . . 422390

RESTAURANT AFTER-HOURS CLEANUP LICENSES (CITY)					ACCOUNT NUMBER 001 . . 422380			
MONTH	2006		2007		2008		2009	
	\$	%	\$	%	\$	%	\$	%
January	20	16.67%	60	30.00%	40	22.22%	0	0.00%
February	40	50.00%	20	40.00%	20	33.33%	150	75.00%
March	0	50.00%	0	40.00%	0	33.33%	0	75.00%
April	20	66.67%	0	40.00%	40	55.56%	0	75.00%
May	0	66.67%	40	60.00%	20	66.67%	0	75.00%
June	0	66.67%	0	60.00%	0	66.67%	0	75.00%
July	0	66.67%	40	80.00%	60	100.00%	0	75.00%
August	0	66.67%	0	80.00%	0	100.00%	0	75.00%
September	40	100.00%	40	100.00%	0	100.00%	0	75.00%
October	0	100.00%	0	100.00%	0	100.00%	0	75.00%
November	0	100.00%	0	100.00%	0	100.00%	0	75.00%
December	0	100.00%	0	100.00%	0	100.00%	50	100.00%
TOTAL/% Chg	120	-64.71%	200	66.67%	180	-10.00%	200	11.11%

RESTAURANT AFTER-HOURS PERMITS (CITY)					ACCOUNT NUMBER 001 . . 422390			
MONTH	2006		2007		2008		2009	
	\$	%	\$	%	\$	%	\$	%
January	300	85.71%	250	62.50%	200	57.14%	350	87.50%
February	0	85.71%	50	75.00%	100	85.71%	50	100.00%
March	50	100.00%	50	87.50%	50	100.00%	0	100.00%
April	0	100.00%	0	87.50%	0	100.00%	0	100.00%
May	0	100.00%	0	87.50%	0	100.00%	0	100.00%
June	0	100.00%	0	87.50%	0	100.00%	0	100.00%
July	0	100.00%	0	87.50%	0	100.00%	0	100.00%
August	0	100.00%	0	87.50%	0	100.00%	0	100.00%
September	0	100.00%	0	87.50%	0	100.00%	0	100.00%
October	0	100.00%	50	100.00%	0	100.00%	0	100.00%
November	0	100.00%	0	100.00%	0	100.00%	0	100.00%
December	0	100.00%	0	100.00%	0	100.00%	0	100.00%
TOTAL/% Chg	350	16.67%	400	14.29%	350	-12.50%	400	14.29%

## GAMING LICENSES

REVENUE TYPE	FUND . . OBJECT
Licenses and Permits	City      001 . . 422410

### LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	Louisiana Revised Statutes 33:4861.1, et seq.	Code of Ordinances Title 9, Chapter 10 Ordinance 11160, 06/10/98

### INTERPRETATION OF LEGAL AUTHORIZATION:

**State:** **L.R.S. 33:4861.1, et seq.**, authorizes any incorporated municipality or the governing body of any parish to license bona fide veterans', charitable, educational, religious, or fraternal organizations, and civic and service clubs to hold raffles, bingo, or keno when the net proceeds of such games of chance are to be devoted to educational, charitable, patriotic, religious, or public-spirited uses.

**Local:** **Title 9, Chapter 10** provides for the licensing and regulation of charitable bingo by the Gaming Enforcement Division. **Ordinance 11160** of June 10, 1998, changes the renewal date of gaming licenses to July 1 to conform to the state gaming law.

### COLLECTION AND TRANSMITTAL OF FUNDS:

**Collector:** The Parish Attorney's Office—Gaming Enforcement Division acts as collecting agent, deposits funds directly into the bank, and forwards a Cash Receipt form to the Finance Department for posting.

**Comments:** Gaming license revenue is **cyclical in nature** due to the requirement that all licenses must be renewed on or before July 1 of each year, or a penalty will be added to the annual fee.

### PAYOR OF FEE:

The Gaming Enforcement Division is authorized to grant licenses to **bona fide non-profit veterans', charitable, educational, or religious organizations** that have been domiciled in the parish for at least 2 years prior to application to hold and operate raffles and bingo games when the entire net proceeds of such games are to be devoted to educational, charitable, or religious uses within the state. Also, any such organizations may use electronic or video machines after having received a license from the Gaming Enforcement Division.

### COMPUTATION OF FEE:

**Each application for a charitable gaming license must be accompanied by a \$50 non-refundable application fee. In addition, each organization receiving a license must pay an annual fee of \$50 on or before the first day of July of each year.** If payment of annual permit fees is not made by July 1 of any year, a penalty is imposed at the rate of 5% per month, not to exceed 25% of the total delinquency in aggregate. In addition, interest in the amount of ½% per month may be added, not to exceed a total of 8%. For details concerning the assessment paid by each organization to fund the operations of the Gaming Enforcement Division, see the information on the Gaming Enforcement Division (Special Revenue Fund 114). Commercial hall lessors must pay an annual fee of \$500.

## MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

GAMING LICENSES (CITY)		ACCOUNT NUMBER 001 . . 422410							
MONTH	2006		2007		2008		2009		
	\$	%	\$	%	\$	%	\$	%	
January	100	2.69%	1,250	13.37%	600	5.36%	1,280	10.59%	
February	100	5.39%	100	14.44%	900	13.39%	150	11.83%	
March	100	8.08%	200	16.58%	100	14.29%	170	13.23%	
April	100	10.78%	150	18.18%	650	20.09%	200	14.89%	
May	0	10.78%	0	18.18%	1,560	34.02%	1,750	29.36%	
June	1,750	57.92%	3,000	50.27%	5,010	78.75%	4,850	69.48%	
July	1,150	88.90%	1,950	71.12%	1,260	90.00%	1,930	85.44%	
August	150	92.94%	1,050	82.35%	620	95.54%	10	85.53%	
September	50	94.29%	0	82.35%	90	96.34%	100	86.35%	
October	100	96.98%	100	83.42%	270	98.75%	310	88.92%	
November	100	99.68%	500	88.77%	100	99.64%	150	90.16%	
December	12	100.00%	1,050	100.00%	40	100.00%	1,190	100.00%	
TOTAL/% Chg	3,712	-3.58%	9,350	151.89%	11,200	19.79%	12,090	7.95%	

NOTE: In 2007, the increase is attributed to the number of new bingo halls that have opened since the advent of video bingo.

## AIR CONDITIONING & HEATING PERMITS

REVENUE TYPE	FUND . . OBJECT
Licenses and Permits	City            001 . . 423210
	Parish            002 . . 423210

### LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	Louisiana Constitution, 1974 Article VI, § 30	Code of Ordinances Title 8, Chapter 1, Part II § 8: 20–24 Ordinance 14497, 09/24/08

### INTERPRETATION OF LEGAL AUTHORIZATION:

**State:** **Article VI, Section 30 of the Louisiana Constitution** of 1974 authorizes a political subdivision to exercise the power of taxation under authority granted by the legislature for parish, municipal, and other local purposes strictly public in their nature.

**Local:** **Title 8, Chapter 1 (Building Code), Part II, Sections 8: 20–24, of the Code of Ordinances** of the City of Baton Rouge and the Parish of East Baton Rouge requires that permits be obtained for air conditioning, heating, ventilation, and mechanical refrigeration work before any such work is started. **Ordinance 14497** of September 24, 2008 amends the Code of Ordinances by adopting the most recent edition of the International Mechanical Code and increasing some of the fees for Air Conditioning and Heating licenses.

### COLLECTION AND TRANSMITTAL OF FUNDS:

**Collector:** Department of Public Works–Inspection Division.

**Transmittal:** Remitted to the Department of Finance–Revenue Division.

### PAYOR OF FEE:

**Any person wishing to perform air conditioning, heating, ventilation, or mechanical refrigeration work** must obtain a permit before any such work is started. A permit must also be obtained for alterations, additions, or change-out of a major component (condensing unit, air handling unit) of an original installation. Alterations and additions include any change involving an extension to the system, a change in the arrangement, type, or purpose of the original installation, a change in size, or any relocation. A permit issued is construed to be only a license to proceed with the work and cannot be interpreted as authority to violate, cancel, alter, or set aside any provisions of the Building Code. Neither will such issuance of a permit prevent the mechanical official from thereafter requiring a correction of errors in plans or construction or of violations of the Code. Any permit issued becomes invalid if work is terminated for a period of six months. An extension of up to ninety days may be granted by the mechanical official where circumstances warrant. Any person who fails to secure a permit prior to installing or altering equipment is subject to a penalty of double the amount of the fixed permit fees.

### COMPUTATION OF FEE:

Permit fees:

- |  |  |         |
|--|--|---------|
| (1) Air conditioning units (with or without heating):  |  |         |
| 0 to 4½ tons, each   |  | \$45.00 |
| 5 to 9½ tons, each   |  | 65.00   |
| 10 tons or over, per ton   |  | 8.00    |
| (2) Refrigeration:   |  |         |
| 0 to 4½ hp, each   |  | 45.00   |
| 5 to 9 hp, each  |  | 60.00   |
| 10 hp or over per hp   |  | 7.00    |
| All walk-in coolers or freezers  |  | 45.00   |
| (3) Cooling or heating coils in conjunction with existing chiller system                         |  | 14.00   |
| (4) Range hoods, incinerators, fire extinguisher systems, auxiliary generators, & solar systems  |  | 45.00   |
| (5) Commercial clothes drier   |  | 31.00   |
| (6) Change-out a single major component, condenser, cooling coil, heater, etc. (10 tons or less) |  | 31.00   |
| (7) Change-out of an existing system, combination of 2 major components (4.5 tons or less)       |  | 45.00   |
| (8) Change-out of an existing system, combination of 2 major components (5 to 9.5 tons)          |  | 65.00   |



## ELECTRICAL PERMITS

REVENUE TYPE	FUND . . OBJECT
Licenses and Permits	City                    001 . . 423220 Parish                   002 . . 423220

### LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	Louisiana Constitution, 1974 Article VI, § 30	Code of Ordinances Title 8, Chapter 3 Ordinance 14498, 09/24/08

### INTERPRETATION OF LEGAL AUTHORIZATION:

**State:** **Article VI, Section 30 of the Louisiana Constitution** of 1974 authorizes a political subdivision to exercise the power of taxation under authority granted by the legislature for parish, municipal, and other local purposes strictly public in their nature.

**Local:** **Title 8, Chapter 3 (Electrical Code) of the Code of Ordinances** for the City of Baton Rouge and the Parish of East Baton Rouge requires any person, firm, or corporation that installs or contracts to install electric conductors, dynamos, motors, materials, electrical apparatus, or electrical installations, or who constructs, assembles, installs, or repairs any electrical light fixture, to obtain a permit and pay the required fees. **Ordinance 14498**, adopted September 24, 2008, adopted the updated National Electrical Code and amended the permit fee schedule.

### COLLECTION AND TRANSMITTAL OF FUNDS:

**Collector:** Department of Public Works–Inspection Division.

**Transmittal:** Usually remitted to the Department of Finance–Revenue Division daily.

**Comments:** Electrical permit revenues are cyclical in that they reflect the upswings and downswings in the economy. Most permits are purchased for new residential and/or commercial construction, and construction is very closely tied to the economy.

### PAYOR OF FEE:

Any person, firm, or corporation that installs or contracts to install electric conductors, dynamos, motors, materials, electric apparatus, and electrical installations, or constructs, assembles, installs, or repairs any electrical light fixture must first obtain a permit to do said work. In addition, a permit is required for alterations in the wiring of any building for light, heat, or power, or increase in the load carried by such wires as well as wiring in any building for electrical lights, motors, or heating devices.

### COMPUTATION OF FEE:

All fees must be paid prior to the issuance of any permit. A double fee shall be assessed if permit is not obtained prior to starting work. The following is a schedule of fees for the various electrical permits:

Minimum charge for any permit	25.00
Residential trailers and mobile home, including tenant changes	25.00
Re-inspection for second rejection and afterwards	20.00/rejection

#### Service Entrance Charges:

\$ 9.00 through 60 amp.	\$22.00 through 800 amp.	\$38.00 through 1,800 amp.
\$14.00 through 100 amp.	\$24.00 through 1,000 amp.	\$47.00 through 2,000 amp.
\$16.00 through 200 amp.	\$27.00 through 1,200 amp.	\$51.00 above 2,000 amp.
\$18.00 through 400 amp.	\$29.00 through 1,400 amp.	\$25.00 temporary meter
\$20.00 through 600 amp.	\$33.00 through 1,600 amp.	\$23.00 correct wiring

#### Circuit Charges:

\$ 3.50 each branch circuit	\$ 7.00 each feeder circuit
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**Motor Installation Charges:**

\$ 3.60 fractional hp.	\$11.00 7½ through 10 hp.	\$22.00 150 through 200 hp.
\$ 7.00 1 through 2 hp.	\$13.50 15 through 25 hp.	\$26.50 250 hp. and above
\$ 9.00 3 through 5 hp.	\$18.00 30 through 100 hp.	

**Temporary Cut-In:**

\$25.00 for temporary cut-in on residence; application must be renewed every 30 days  
 \$25.00 for temporary cut-in on commercial jobs; application must be renewed every 90 days

**Outside Electrical Distribution Systems:**

\$18.00 per transformer and bank of transformers  
 \$0.15 per foot of overhead or underground line (secondary and primary)

**REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:**

Penalty for starting work prior to issuance of permit may not exceed \$1,000.

**MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:**

<b>ELECTRICAL PERMITS (CITY)</b>				<b>ACCOUNT NUMBER 001 .. 423220</b>				
<b>MONTH</b>	<b>2006</b>		<b>2007</b>		<b>2008</b>		<b>2009</b>	
	<b>\$</b>	<b>%</b>	<b>\$</b>	<b>%</b>	<b>\$</b>	<b>%</b>	<b>\$</b>	<b>%</b>
January	10,839	4.37%	11,443	5.56%	20,198	10.31%	11,539	8.38%
February	13,527	9.83%	14,933	12.81%	16,303	18.62%	16,023	20.01%
March	13,112	15.12%	17,997	21.56%	17,625	27.62%	15,102	30.97%
April	13,134	20.42%	14,314	28.51%	16,663	36.12%	11,773	39.52%
May	48,028	39.81%	18,635	37.57%	13,886	43.20%	8,816	45.92%
June	21,431	48.45%	16,825	45.74%	19,343	53.07%	10,962	53.88%
July	21,821	57.26%	12,767	51.94%	13,592	60.01%	11,486	62.21%
August	21,792	66.05%	16,918	60.16%	14,456	67.38%	9,955	69.44%
September	16,460	72.70%	11,956	65.97%	21,084	78.14%	11,441	77.75%
October	24,517	82.59%	18,798	75.11%	14,614	85.59%	11,028	85.75%
November	27,562	93.71%	22,961	86.26%	18,567	95.07%	9,668	92.77%
December	15,581	100.00%	28,277	100.00%	9,669	100.00%	9,960	100.00%
<b>TOTAL</b>	<b>247,804</b>		<b>205,824</b>		<b>196,000</b>		<b>137,753</b>	

<b>ELECTRICAL PERMITS (PARISH)</b>				<b>ACCOUNT NUMBER 002 .. 423220</b>				
<b>MONTH</b>	<b>2006</b>		<b>2007</b>		<b>2008</b>		<b>2009</b>	
	<b>\$</b>	<b>%</b>	<b>\$</b>	<b>%</b>	<b>\$</b>	<b>%</b>	<b>\$</b>	<b>%</b>
January	16,329	5.26%	27,164	6.81%	35,141	11.85%	15,425	10.29%
February	21,675	12.24%	18,120	11.35%	23,044	19.61%	10,797	17.49%
March	35,829	23.78%	50,141	23.92%	40,767	33.35%	15,095	27.56%
April	29,601	33.31%	58,814	38.66%	33,707	44.72%	10,236	34.38%
May	26,418	41.81%	32,754	46.87%	26,819	53.76%	14,765	44.23%
June	32,126	52.16%	25,432	53.25%	15,787	59.08%	13,273	53.08%
July	174,010	108.19%	30,168	60.81%	20,088	65.85%	14,297	62.62%
August	22,796	115.54%	25,719	67.26%	16,707	71.48%	14,842	72.51%
September	36,915	127.42%	19,215	72.07%	20,468	78.38%	11,546	80.22%
October	(129,992)	85.56%	41,780	82.55%	33,893	89.80%	10,768	87.40%
November	25,328	93.72%	28,529	89.70%	18,966	96.20%	9,054	93.43%
December	19,505	100.00%	41,095	100.00%	11,282	100.00%	9,844	100.00%
<b>TOTAL</b>	<b>310,540</b>		<b>398,931</b>		<b>296,669</b>		<b>149,942</b>	
<b>COMB/% Chg</b>	<b>558,344</b>	<b>28.09%</b>	<b>604,755</b>	<b>8.31%</b>	<b>492,669</b>	<b>-18.53%</b>	<b>287,695</b>	<b>-41.60%</b>

NOTE: The increase in 2006 is due to the large amount of new construction. In July 2006, a deposit of \$149,690.87 was made to this account in error; the error was corrected in October 2006.

## BUILDING PERMITS

REVENUE TYPE	FUND . . OBJECT
Licenses and Permits	City            001 . . 423230 Parish         002 . . 423230

### LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	Louisiana Constitution, 1974 Article VI, § 30	Code of Ordinances Title 8, Chapter 1, § 8:1–8:2 Ordinance 14496, 09/24/08

### INTERPRETATION OF LEGAL AUTHORIZATION:

**State:** **Article VI, Section 30 of the Louisiana Constitution** of 1974 authorizes a political subdivision to exercise the power of taxation under authority granted by the legislature for parish, municipal, and other local purposes strictly public in their nature.

**Local:** **Title 8, Chapter 1 § 8:1–8:2 (Building Code) of the Code of Ordinances** of the City of Baton Rouge and Parish of East Baton Rouge makes it unlawful to construct any building or structure in the City-Parish, or to alter or remodel any building or structure so as to change its bearing walls, beams, supports, or roof, without having first secured a permit, and paid the required fees. **Ordinance 14496 of September 24, 2008** adopts the updated International Building Code, International Residential Code, and International Existing Building Code as well as increased some of the fees collected.

### COLLECTION AND TRANSMITTAL OF FUNDS:

**Collector:** Department of Public Works–Inspection Division.

**Transmittal:** Usually remitted daily to Department of Finance–Revenue Division.

**Comments:** Building permit revenues reflect the upswings and downswings in the economy, since building construction and/or remodeling and alterations of present buildings are very closely tied to the economy. The weather can also be a factor in building permit revenues.

### PAYOR OF FEE:

**Any person, firm, or corporation that constructs any building or structure in the City-Parish, or alters or remodels any building or structure** so as to change its bearing walls, beams, supports, or roof, must first obtain a permit for the work. All fees must be paid prior to the issuance of a permit. An application for a permit must be submitted in such form as the building official may prescribe and contain the full names and addresses of the applicant and of the owners, and, if the owner is a corporate body, of its responsible officer. The application must describe the proposed work and give such additional information as may be required by the building official for an intelligent understanding of the work proposed.

### COMPUTATION OF FEE:

**The schedule of permit fees for commercial and residential construction is as follows:**

- (1) For valuations up to \$100,000, the fee is \$3 per thousand dollars.
- (2) For valuations from \$100,000 to \$500,000, the fee is \$300 plus \$2 per thousand dollars above \$100,000.
- (3) For valuations above \$500,000, the fee is \$1,100 plus \$1.50 per thousand dollars above \$500,000.
- (4) Minimum permit fee is \$60
- (5) 90-day extensions are \$40.

**Special Provisions:**

- (1) A copy of a signed contract is accepted in lieu of valuation by square footage.
- (2) A double permit fee may be assessed if a permit is not obtained prior to starting work and shall not exceed \$500.
- (3) A reinspection permit is required when a second trip is made by the Inspection Department due to rejection, lockout, insufficient information as to location of building or structure, or any other cause for which the applicant is directly responsible. There is a fee of \$20 for each re-inspection permit;
- (4) FHA and Fannie Mae inspections are \$150 plus \$20 for each unit after the first in apartment complexes.
- (5) Non-emergency inspections before and after hours are \$150.

**For other structures**, including but not limited to signs, fences, swimming pools, etc., valuation is defined to mean the estimated cost to replace the structure in kind, based on current replacement costs at \$3 per thousand. Minimum permit fee is \$40.

**The schedule of fees for demolition of a building or structure is as follows:**

For structures through fifteen feet in height, the fee is \$50. For structures above fifteen feet, the fee is \$50 for the first fifteen feet, and \$5 per five feet or part thereof above fifteen feet.

**Commercial Occupancy:**

- (1) Temporary electrical service, sixty days, \$25 permit fee.
- (2) For any application for a certificate of occupancy, a fee of \$40.
- (3) A reinspection permit is required when an additional trip is made by the Inspection Division due to rejection, lockout, insufficient information as to location of building or structure, or any other cause directly attributable to the applicant. There is a fee of \$20 for each reinspection permit.
- (4) For a permit for the relocation of a building or structure to another lot, a \$40 fee is charged; where the use of public streets or roads is required, there is charged a fee of \$100 per day/per load minimum in transit from starting location to final location.
- (5) A mobile home relocation permit fee is \$25.00.
- (6) Fire department inspection fee of \$25 for permit-related inspections inside city limits.

**REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:**

Refunds for building permit fees are made for several reasons if the applicant withdraws his application.

**MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:**

<b>BUILDING PERMITS (CITY)</b>				<b>ACCOUNT NUMBER 001 . . 423230</b>				
<b>MONTH</b>	<b>2006</b>		<b>2007</b>		<b>2008</b>		<b>2009</b>	
	<b>\$</b>	<b>%</b>	<b>\$</b>	<b>%</b>	<b>\$</b>	<b>%</b>	<b>\$</b>	<b>%</b>
January	40,193	5.08%	70,554	8.39%	46,374	6.99%	28,935	6.01%
February	87,660	16.16%	57,236	15.19%	67,697	17.20%	42,599	14.86%
March	65,220	24.40%	36,900	19.58%	64,232	26.89%	45,817	24.38%
April	29,343	28.11%	63,727	27.15%	89,455	40.38%	27,188	30.03%
May	111,988	42.27%	53,844	33.55%	53,383	48.43%	34,052	37.11%
June	66,607	50.69%	105,897	46.14%	90,625	62.09%	47,492	46.98%
July	60,746	58.36%	52,620	52.39%	32,140	66.94%	35,309	54.31%
August	95,618	70.45%	54,737	58.90%	45,788	73.84%	59,726	66.72%
September	46,543	76.33%	64,470	66.56%	23,128	77.33%	40,576	75.16%
October	65,731	84.64%	110,650	79.71%	56,817	85.90%	71,836	90.08%
November	48,132	90.72%	113,593	93.21%	56,029	94.35%	21,271	94.50%
December	73,382	100.00%	57,096	100.00%	37,497	100.00%	26,462	100.00%
<b>TOTAL</b>	<b>791,163</b>		<b>841,324</b>		<b>663,165</b>		<b>481,263</b>	

BUILDING PERMITS (PARISH)				ACCOUNT NUMBER 002 . . 423230				
MONTH	2006		2007		2008		2009	
	\$	%	\$	%	\$	%	\$	%
January	58,210	4.56%	82,927	6.45%	130,952	15.35%	37,277	7.27%
February	73,884	10.35%	184,003	20.77%	38,744	19.89%	39,328	14.95%
March	86,578	17.14%	99,412	28.51%	74,384	28.61%	50,476	24.80%
April	93,529	24.47%	85,249	35.14%	61,150	35.77%	30,059	30.66%
May	138,531	35.33%	166,105	48.07%	69,983	43.98%	38,694	38.21%
June	105,374	43.59%	83,768	54.58%	112,515	57.16%	37,717	45.57%
July	165,814	56.59%	102,528	62.56%	131,979	72.63%	42,318	53.83%
August	63,907	61.60%	103,824	70.64%	63,618	80.09%	40,737	61.77%
September	66,837	66.84%	127,258	80.54%	38,001	84.54%	39,820	69.54%
October	80,838	73.17%	69,045	85.92%	58,537	91.40%	45,399	78.40%
November	82,346	79.63%	66,505	91.09%	35,702	95.59%	51,172	88.39%
December	259,901	100.00%	114,482	100.00%	37,670	100.00%	59,519	100.00%
TOTAL	1,275,749		1,285,106		853,235		512,516	
COMB/% Chg	2,066,912	52.18%	2,126,430	2.88%	1,516,400	-28.69%	993,779	-34.46%

NOTE: The increase in revenues from year to year is due to the growth of mostly residential and some commercial construction in the area. The sizeable increase in construction in 2006 can be attributed mainly to the effects of Hurricane Katrina. The decrease in 2008 is due to the demand stabilizing after the completion of most construction related to Hurricane Katrina. The decrease in 2009 is due to a decline in construction as a result of the recession.

# PLUMBING & GAS PERMITS

REVENUE TYPE	FUND . . OBJECT
Licenses and Permits	<div style="display: flex; justify-content: space-between;"> <span>City</span> <span>001 . . 423240</span> </div> <div style="display: flex; justify-content: space-between;"> <span>Parish</span> <span>002 . . 423240</span> </div>

## LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	Louisiana Constitution of 1974 Article VI, § 30	Code of Ordinances Title 8, Chapter 2 Ordinance 14495, 09/24/08

### INTERPRETATION OF LEGAL AUTHORIZATION:

**State:** **Article VI, Section 30 of the Louisiana Constitution** of 1974 authorizes a political subdivision to exercise the power of taxation under authority granted by the legislature for parish, municipal, and other local purposes strictly public in their nature.

**Local:** **Title 8, Chapter 2 (Plumbing Code) of the Code of Ordinances** of the City of Baton Rouge and the Parish of East Baton Rouge requires any person who constructs, installs, extends, reconstructs, alters, repairs, or improves any plumbing system or does any plumbing work to obtain a permit before beginning such work. **Ordinance 14495** of September 24, 2008 amends the Code of Ordinances by adopting the most recent edition of the Louisiana State Plumbing Code.

### COLLECTION AND TRANSMITTAL OF FUNDS:

**Collector:** Department of Public Works–Inspection Division.

**Transmittal:** Remitted to Finance Department–Revenue Division, usually daily.

**Comments:** Plumbing and gas permits are slightly **cyclical in nature**. The months of January and December are for the most part the lowest revenue collection months. At other times collections rise and fall and seem largely unpredictable.

### PAYOR OF FEE:

**Anyone who wishes to** construct, install, extend, reconstruct, alter, repair, or improve any plumbing system or **do any plumbing work** must first obtain a permit to do such work. Application for a plumbing permit must be filed with the plumbing section of the Inspection Division by a licensed master plumber or his authorized representative before beginning the construction, reconstruction, alteration, or repair of any portion of the plumbing system of any building. The master plumber who desires to perform all types of plumbing work must obtain a type "A" work certificate. The master plumber may obtain a type "B" work certificate, which will restrict him to residences and small commercial establishments.

A permit is required for installation or replacement of all hot water heaters. In addition, a permit may be issued to any person owning his own home and living therein, for plumbing work to be done or installed in the said home, provided that the owner personally purchases all materials, performs all labor in connection with said work or installation, complies with all the rules and regulations contained in the Plumbing Code, obtains and pays for a permit to do said work and pays other required fees, and demonstrates to the satisfaction of the chief plumbing inspector that he understands the work that he proposes to execute.

### COMPUTATION OF FEE:

A detailed schedule of these fees can be found at [www.brgov.com/dept/dpw/inspections](http://www.brgov.com/dept/dpw/inspections).

An inspection fee must be paid before plumbing and gas permits can be issued. Any person who commences any work on a plumbing system before obtaining the necessary permits shall be subject to a penalty of 100% of the usual permit fee in addition to the required permit fees. Any person who commences any work on a swimming pool before obtaining the necessary permits shall upon conviction be punished by a fine not exceeding \$1,000, or by imprisonment not exceeding 30 days, or both.

All new plumbing work, and such portions of existing systems as may be affected by the new work, and any change must be inspected to ensure compliance with all requirements of the Plumbing Code and to assure

that the installation and construction of the plumbing system is in accordance with the approved plans. An inspection fee must be paid prior to the issuance of permit.

Before issuance or renewal of a work certificate for any master plumber, the master plumber must deposit \$100 with the Department of Finance. This deposit will be used to pay any reinspection fees or delinquent permit charges. Whenever any part of this deposit is used, the master plumber must make additional deposits in order to keep deposit at a sum of \$100. This deposit shall be held for one year after the expiration of the master plumber certificate in order to cover any delinquent permits or inspection charges.

**MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:**

<b>PLUMBING &amp; GAS PERMITS (CITY)</b>				<b>ACCOUNT NUMBER 001 . . 423240</b>				
<b>MONTH</b>	<b>2006</b>		<b>2007</b>		<b>2008</b>		<b>2009</b>	
	<b>\$</b>	<b>%</b>	<b>\$</b>	<b>%</b>	<b>\$</b>	<b>%</b>	<b>\$</b>	<b>%</b>
January	20,598	11.85%	14,391	8.00%	8,661	6.35%	7,267	7.71%
February	10,235	17.74%	18,459	18.26%	10,273	13.88%	7,967	16.16%
March	26,335	32.89%	14,421	26.28%	15,165	25.00%	7,750	24.38%
April	33,656	52.25%	13,711	33.90%	12,559	34.21%	8,060	32.93%
May	8,365	57.06%	13,804	41.57%	14,460	44.81%	5,680	38.96%
June	11,030	63.41%	9,411	46.80%	17,917	57.94%	9,755	49.31%
July	8,832	68.49%	11,244	53.05%	14,206	68.36%	7,428	57.19%
August	11,808	75.29%	11,956	59.70%	8,234	74.39%	7,347	64.98%
September	7,081	79.36%	23,961	73.02%	4,794	77.91%	7,997	73.47%
October	16,498	88.85%	23,833	86.26%	9,953	85.20%	10,257	84.35%
November	10,503	94.89%	12,948	93.46%	11,525	93.65%	7,740	92.56%
December	8,877	100.00%	11,762	100.00%	8,657	100.00%	7,015	100.00%
<b>TOTAL</b>	<b>173,818</b>		<b>179,901</b>		<b>136,404</b>		<b>94,263</b>	

<b>PLUMBING &amp; GAS PERMITS (PARISH)</b>				<b>ACCOUNT NUMBER 002 . . 423240</b>				
<b>MONTH</b>	<b>2006</b>		<b>2007</b>		<b>2008</b>		<b>2009</b>	
	<b>\$</b>	<b>%</b>	<b>\$</b>	<b>%</b>	<b>\$</b>	<b>%</b>	<b>\$</b>	<b>%</b>
January	22,539	7.85%	25,953	6.67%	19,390	9.07%	8,593	6.36%
February	33,304	19.44%	54,648	20.72%	19,486	18.18%	11,286	14.71%
March	25,483	28.31%	39,765	30.95%	22,573	28.74%	13,235	24.50%
April	23,656	36.54%	28,715	38.33%	21,246	38.67%	11,731	33.18%
May	29,349	46.76%	61,186	54.06%	17,090	46.66%	11,520	41.70%
June	23,920	55.09%	25,695	60.67%	17,416	54.81%	11,967	50.55%
July	16,430	60.80%	27,822	67.82%	30,609	69.12%	14,178	61.04%
August	22,976	68.80%	26,220	74.56%	13,299	75.34%	11,559	69.59%
September	18,132	75.11%	27,177	81.55%	13,586	81.70%	10,414	77.30%
October	24,425	83.62%	30,963	89.51%	15,275	88.84%	10,388	84.98%
November	24,659	92.20%	23,275	95.49%	13,691	95.24%	9,885	92.30%
December	22,408	100.00%	17,526	100.00%	10,175	100.00%	10,414	100.00%
<b>TOTAL</b>	<b>287,281</b>		<b>388,945</b>		<b>213,836</b>		<b>135,170</b>	
<b>COMB/% Chg</b>	<b>461,099</b>	<b>16.59%</b>	<b>568,846</b>	<b>23.37%</b>	<b>350,240</b>	<b>-38.43%</b>	<b>229,433</b>	<b>-34.49%</b>

## HOUSE MOVING LICENSES HOUSE MOVING PERMITS

REVENUE TYPE	FUND . . OBJECT			
Licenses and Permits	Parish	002 . .	422250	Licenses
	City	001 . .	423250	Permits
	Parish	002 . .	423250	Permits

### LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	Louisiana Constitution, 1974 Article VI, § 30	Code of Ordinances Title 8, Chapter 5

### INTERPRETATION OF LEGAL AUTHORIZATION:

**State:** Article VI, Section 30 of the Louisiana Constitution of 1974 authorizes a political subdivision to exercise the power of taxation under authority granted by the legislature for parish, municipal, and other local purposes strictly public in their nature.

**Local:** Title 8, Chapter 5, Section 501 of the Code of Ordinances of the City of Baton Rouge and the Parish of East Baton Rouge requires that no person shall move any building or structure without a permit for such work being issued. Title 8, Chapter 5, Section 555 (House Moving) of the Code of Ordinances of the City of Baton Rouge and the Parish of East Baton Rouge requires any person who is engaged in business as a building mover to file an application with and secure a license from the building official prior to engaging in such business and each licensed building mover to obtain a permit prior to moving any building over, along, or across any highway, street, or alley.

### COLLECTION AND TRANSMITTAL OF FUNDS:

**Collector:** Department of Public Works–Inspection Division.

**Transmittal:** Remitted to Revenue Division several times a month.

### PAYOR OF FEE:

Any person who is engaged in business as a building mover must file an application with and secure a license from the building official prior to engaging in the operation of such business. A building mover is any person who moves or procures an agreement to move over, along, or across any highway, street, or alley, any structure designed, built, or occupied as a shelter for persons, animals, or property and used for residential, business, mercantile, storage, commercial, industrial, institutional, assembly, educational, or recreational purposes. Each person who desires to engage in such business must make application in writing to the building official and secure liability insurance covering all of his working operations, including loading buildings upon vehicles, in certain minimum amounts. House moving permits are issued to **licensed building movers** and must be obtained from the building official prior to the movement of any building over, along, or across any highway, street, or alley.

### COMPUTATION OF FEE:

The original license fee is \$150. Persons securing licenses after June 30 of any year pay a fee of \$75. All such licenses expire on December 31 of the year in which issued and must be renewed on or before January 31 of the following year. The annual renewal fee is \$100. All applications for permits shall be accompanied by cash or check payable to the city-parish in the sum of \$40. The fee for the relocation of a building to another lot is \$100 per load per day where the use of public streets or roads is required. When required by the Chief of Inspection, the contractor shall pay the expense of any officers assigned to accompany the movement at the assigned rate.

### REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:

Any person found in violation of this ordinance is subject to a fine of not more than \$1,000, or imprisonment for not more than ten days, or both, at the discretion of the judge.

**MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:**

HOUSE MOVING LICENSES (PARISH)					ACCOUNT NUMBER 002 . . 422250			
MONTH	2006		2007		2008		2009	
	\$	%	\$	%	\$	%	\$	%
January	100	22.22%	200	44.44%	200	57.14%	100	10.53%
February	0	22.22%	100	66.67%	0	57.14%	200	31.58%
March	100	44.44%	0	66.67%	0	57.14%	0	31.58%
April	250	100.00%	0	66.67%	100	85.71%	100	42.11%
May	0	100.00%	150	100.00%	0	85.71%	0	42.11%
June	0	100.00%	0	100.00%	0	85.71%	100	52.63%
July	0	100.00%	0	100.00%	0	85.71%	0	52.63%
August	0	100.00%	0	100.00%	0	85.71%	0	52.63%
September	0	100.00%	0	100.00%	0	85.71%	150	68.42%
October	0	100.00%	0	100.00%	0	85.71%	150	84.21%
November	0	100.00%	0	100.00%	0	85.71%	150	100.00%
December	0	100.00%	0	100.00%	50	100.00%	0	100.00%
TOTAL/% Chg	450	-30.77%	450	0.00%	350	-22.22%	950	171.43%

HOUSE MOVING PERMITS (CITY)					ACCOUNT NUMBER 001 . . 423250			
MONTH	2006		2007		2008		2009	
	\$	%	\$	%	\$	%	\$	%
January	200	8.70%	0	0.00%	100	10.00%	0	0.00%
February	200	17.39%	0	0.00%	0	10.00%	0	0.00%
March	600	43.48%	100	4.55%	100	20.00%	0	0.00%
April	100	47.83%	200	13.64%	0	20.00%	0	0.00%
May	100	52.17%	700	45.45%	0	20.00%	200	16.67%
June	0	52.17%	0	45.45%	300	50.00%	0	16.67%
July	500	73.91%	200	54.55%	100	60.00%	300	41.67%
August	200	82.61%	200	63.64%	300	90.00%	100	50.00%
September	100	86.96%	300	77.27%	0	90.00%	400	83.33%
October	100	91.30%	100	81.82%	0	90.00%	0	83.33%
November	0	91.30%	0	81.82%	100	100.00%	200	100.00%
December	200	100.00%	400	100.00%	0	100.00%	0	100.00%
TOTAL	2,300		2,200		1,000		1,200	

HOUSE MOVING PERMITS (PARISH)					ACCOUNT NUMBER 002 . . 423250			
MONTH	2006		2007		2008		2009	
	\$	%	\$	%	\$	%	\$	%
January	0	0.00%	100	5.88%	0	0.00%	40	5.80%
February	400	14.81%	200	17.65%	200	28.57%	0	5.80%
March	31,503	1181.59%	100	23.53%	0	28.57%	0	5.80%
April	300	1192.70%	0	23.53%	100	42.86%	550	85.51%
May	(31,403)	29.63%	200	35.29%	100	57.14%	0	85.51%
June	400	44.44%	300	52.94%	200	85.71%	0	85.51%
July	300	55.56%	300	70.59%	0	85.71%	0	85.51%
August	0	55.56%	200	82.35%	100	100.00%	100	100.00%
September	500	74.07%	300	100.00%	0	100.00%	0	100.00%
October	100	77.78%	0	100.00%	0	100.00%	0	100.00%
November	500	96.30%	0	100.00%	0	100.00%	0	100.00%
December	100	100.00%	0	100.00%	0	100.00%	0	100.00%
TOTAL	2,700		1,700		700		690	
COMB/% Chg	5,000	31.58%	3,900	-22.00%	1,700	-56.41%	1,890	11.18%

## SPECIAL EVENTS PERMITS

REVENUE TYPE	FUND . . OBJECT
Licenses and Permits	City     001 . . 424310 Parish   002 . . 424310

### LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	Louisiana Constitution, 1974 Article VI, § 30 Louisiana Revised Statutes 26:493	Ordinance 14472, 08/27/08

### INTERPRETATION OF LEGAL AUTHORIZATION:

**State:** **Article VI, Section 30 of the Louisiana Constitution** of 1974 authorizes a political subdivision to exercise the power of taxation under authority granted by the legislature for parish, municipal, and other local purposes strictly public in their nature. **L.R.S. 26:493** authorizes the various subdivisions of the state to regulate, but not prohibit, the business of wholesaling, retailing, and dealing in alcoholic beverages as is necessary for the protection of public health, morals, safety, and peace.

**Local: Wine, Beer and Liquor Ordinance 14472** of August 27, 2008, states that the Alcoholic Beverage Control Board, with the consent of the Metropolitan Council member in whose district a special event is to be held, may grant a Special Event Permit to individuals or organizations for the purpose of serving beer and/or liquor in conjunction with the event, as long as the organization is not delinquent on any tax, license, or fee to the City-Parish, and, except for businesses located within the Downtown Development District, limiting the availability to individuals whose major business is not the sale of alcoholic beverages. The Special Event Permit may not be issued to include a Sunday. All businesses within the territorial limits of the Downtown Development District are eligible for a Special Event Permit regardless of whether or not their main business is the sale of alcoholic beverages.

### COLLECTION AND TRANSMITTAL OF FUNDS:

**Collector:** The Parish Attorney acts as collecting agent, deposits cash directly into the bank, and forwards a Cash Receipt form to the Finance Department for posting.

**Transmittal:** Revenues are recorded as Cash Receipt forms are received.

### PAYOR OF FEE:

Those individuals or organizations that are not religious, charitable, non-profit, or fraternal, whose main business is not the sale of alcoholic beverages, and that wish to hold an event in which liquor is sold are required to obtain a permit and remit the appropriate fees.

### COMPUTATION OF FEE:

The fee for a Special Events Liquor Permit (which includes wine and beer) is \$300, or \$100 for beer only.

### REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:

No more than twelve Special Events Permits may be issued to any location in any given year.

## MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

SPECIAL EVENTS PERMITS (CITY)			ACCOUNT NUMBER 001 . . 424310					
MONTH	2006		2007		2008		2009	
	\$	%	\$	%	\$	%	\$	%
January	1,500	8.38%	0	0.00%	1,300	5.96%	0	0.00%
February	2,100	20.11%	2,600	12.32%	1,000	10.55%	2,900	11.51%
March	1,900	30.73%	2,500	24.17%	2,300	21.10%	2,200	20.24%
April	2,300	43.58%	2,600	36.49%	2,500	32.57%	2,100	28.57%
May	400	45.81%	2,200	46.92%	600	35.32%	1,700	35.32%
June	0	45.81%	0	46.92%	1,000	39.91%	400	36.90%
July	0	45.81%	200	47.87%	200	40.83%	1,000	40.87%
August	1,300	53.07%	200	48.82%	1,800	49.08%	100	41.27%
September	1,500	61.45%	4,900	72.04%	1,500	55.96%	4,800	60.32%
October	3,300	79.89%	2,700	84.83%	2,400	66.97%	6,400	85.71%
November	3,300	98.32%	1,100	90.05%	6,600	97.25%	3,300	98.81%
December	300	100.00%	2,100	100.00%	600	100.00%	300	100.00%
TOTAL	17,900		21,100		21,800		25,200	

SPECIAL EVENTS PERMITS (PARISH)			ACCOUNT NUMBER 002 . . 424310					
MONTH	2006		2007		2008		2009	
	\$	%	\$	%	\$	%	\$	%
January	0	0.00%	0	0.00%	300	50.00%	0	0.00%
February	300	25.00%	0	0.00%	0	50.00%	0	0.00%
March	0	25.00%	0	0.00%	0	50.00%	300	33.33%
April	0	25.00%	0	0.00%	300	100.00%	0	33.33%
May	0	25.00%	600	100.00%	0	100.00%	0	33.33%
June	0	25.00%	0	100.00%	0	100.00%	100	44.44%
July	0	25.00%	0	100.00%	0	100.00%	300	77.78%
August	0	25.00%	0	100.00%	0	100.00%	0	77.78%
September	0	25.00%	0	100.00%	0	100.00%	0	77.78%
October	300	50.00%	0	100.00%	0	100.00%	100	88.89%
November	600	100.00%	0	100.00%	0	100.00%	0	88.89%
December	0	100.00%	0	100.00%	0	100.00%	100	100.00%
TOTAL	1,200		600		600		900	
COMB/% Chg	19,100	8.34%	21,700	13.61%	22,400	3.23%	26,100	16.52%

## ALARM USER PERMITS

REVENUE TYPE	FUND . . OBJECT
Licenses and Permits	City      001 . . 424550

### LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	Louisiana Constitution, 1974 Article VI, § 30	Code of Ordinances Title 9, Chapter 9, § 422

### INTERPRETATION OF LEGAL AUTHORIZATION:

**State:** Article VI, Section 30 of the Louisiana Constitution of 1974 authorizes a political subdivision to exercise the power of taxation under authority granted by the legislature for parish, municipal, and other local purposes strictly public in their nature.

**Local:** Title 9, Chapter 9 § 422 of the Code of Ordinances of the City of Baton Rouge and Parish of East Baton Rouge requires that 30 days subsequent to installation of an alarm in an existing home or occupation of a new home, every alarm user must obtain an alarm permit for each alarm system that she or he operates within the City-Parish. An alarm user is defined as any person, firm, company, partnership, or corporation possessing a functional alarm system to which law enforcement personnel may be required to respond.

### COLLECTION AND TRANSMITTAL OF FUNDS:

**Collector:** Police Department–Alarm Enforcement Office (389-3805).

**Transmittal:** Remitted to the Finance Department–Revenue Division several times each week.

### PAYOR OF FEE:

Every alarm user must obtain a permit for each alarm system that he or she operates within the City-Parish. Permits are automatically renewed, without action by the alarm user, if the alarm user did not have more than five false alarms during the permit period.

### COMPUTATION OF FEE:

The permit fee is \$25. There is no fee for renewals except that any applicant for renewal must have paid in full, at the time of the renewal, any and all penalties that may have been assessed during the previous calendar year exclusive of those penalties which may be under appeal. Penalties are assessed for excessive false alarms responded to, as follows: \$10 for each over five; \$25 for each false alarm over ten.

### MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

ALARM USER PERMITS (CITY)					ACCOUNT NUMBER    001 . . 424550			
MONTH	2006		2007		2008		2009	
	\$	%	\$	%	\$	%	\$	%
January	7,325	6.36%	6,175	5.91%	6,850	6.77%	7,000	7.98%
February	9,100	14.25%	8,225	13.79%	10,625	17.27%	6,150	14.99%
March	10,513	23.37%	12,125	25.40%	7,950	25.13%	8,775	24.99%
April	9,162	31.32%	10,100	35.08%	7,775	32.82%	6,425	32.31%
May	6,425	36.90%	11,525	46.12%	7,610	40.34%	7,675	41.06%
June	11,850	47.18%	8,725	54.47%	8,600	48.84%	7,675	49.81%
July	8,550	54.60%	8,425	62.54%	9,825	58.56%	6,210	56.88%
August	11,525	64.60%	9,700	71.83%	11,100	69.53%	10,165	68.47%
September	7,950	71.50%	6,800	78.34%	7,125	76.57%	3,520	72.48%
October	13,175	82.93%	7,960	85.97%	8,575	85.05%	8,850	82.57%
November	8,100	89.96%	7,425	93.08%	7,300	92.26%	6,945	90.48%
December	11,575	100.00%	7,225	100.00%	7,825	100.00%	8,350	100.00%
TOTAL/% Chg	115,250	3.21%	104,410	-9.41%	101,160	-3.11%	87,740	-13.27%

## MISCELLANEOUS FIRE PERMITS

REVENUE TYPE	FUND . . OBJECT
Licenses and Permits	City            001 . . 424800

### LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	Louisiana Constitution, 1974 Article VI, § 30	Ordinance 8367, 03/11/87 11904, 11/21/00 13453, 11/22/05

### INTERPRETATION OF LEGAL AUTHORIZATION:

**State:** Article VI, Section 30 of the Louisiana Constitution of 1974 authorizes a political subdivision to exercise the power of taxation for parish, municipal, and other local purposes strictly public in their nature.

**Local:** Ordinance 8367 of March 11, 1987, provides for a fire safety fee schedule for the City of Baton Rouge for 1987 and all subsequent years. Ordinance 11904 of November 21, 2000, deletes the \$9.00 fire report fee. Ordinance 13453 of November 22, 2005, amends the permit fee schedule to include a \$25 fee for permit related inspections within the City limits of East Baton Rouge Parish.

### COLLECTION AND TRANSMITTAL OF FUNDS:

**Collector:** Baton Rouge Fire Department–Fire Inspection Division; contact Susan Jackson (354-1431) as well as Department of Public Works-Inspection Division.

**Transmittal:** Usually remitted daily to Department of Finance–Revenue Division.

### PAYOR OF FEE:

Any person needing a permit listed in the next section must pay the appropriate safety fee and/or service fee. Schools and churches are exempt from payment of all fees.

### COMPUTATION OF FEE:

Fire inspection permit is \$25.00; Storage tank installation permit is \$70.00; Abandoned storage tank permit is \$28.00; and Fireworks permit is \$55.00.

### MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

MISCELLANEOUS FIRE PERMITS (CITY)					ACCOUNT NUMBER    001 . . 424800			
MONTH	2006		2007		2008		2009	
	\$	%	\$	%	\$	%	\$	%
January	2,225	5.17%	3,605	8.65%	2,950	7.39%	2,990	8.78%
February	3,450	13.19%	2,900	15.60%	3,045	15.03%	2,925	17.37%
March	4,210	22.98%	2,690	22.05%	3,600	24.05%	2,650	25.16%
April	2,125	27.92%	3,525	30.51%	3,640	33.17%	2,659	32.97%
May	3,830	36.83%	3,538	38.99%	3,593	42.18%	2,675	40.83%
June	4,100	46.36%	3,655	47.76%	3,300	50.45%	3,265	50.42%
July	3,900	55.43%	3,620	56.44%	3,100	58.22%	12,228	86.34%
August	3,785	64.23%	3,975	65.97%	3,850	67.87%	2,720	94.32%
September	3,750	72.95%	3,150	73.52%	2,430	73.96%	2,765	102.45%
October	3,725	81.61%	3,635	82.24%	3,400	82.48%	3,625	113.09%
November	3,775	90.39%	3,525	90.69%	3,675	91.70%	2,325	119.92%
December	4,135	100.00%	3,880	100.00%	3,313	100.00%	(6,783)	100.00%
TOTAL/% Chg	43,010	5069.47%	41,698	-3.05%	39,896	-4.32%	34,044	-14.67%

NOTE: The increase in 2006 is due to the new fire inspection fee adopted in Ordinance 13453 as of 11/22/05.

## MISCELLANEOUS LICENSES AND PERMITS

Certain revenue accounts have collection histories so erratic or totals so small that it was not considered reasonable to research them. Since they contribute to the total General Fund collections, their revenues are included below:

OTHER LICENSES AND PERMITS						
DESCRIPTION	NOTE	ACCOUNT	2006	2007	2008	2009
			\$	\$	\$	\$
Arborists Licenses	1	001..422270	100	0	1,500	400
Chauffeurs Licenses	2	001..422510	2,105	1,850	2,025	2,700
Second Hand Dealers Licenses	3	001..422540	210	1,040	1,040	1,800
Fence Permits	4	002..423281	1,550	450	990	1,100
Miscellaneous Public Works Permits	5	001/002..424290	0	25,674	0	0
Sign Permits	6	002..424610	2,300	2,100	1,950	1,400

NOTE: (1) This license is required of those individuals that perform any kind of maintenance on trees and/or shrubs. The cost of the license is \$100 per individual.

(2) Collections deposited here are for chauffeurs licenses collected at \$15 each.

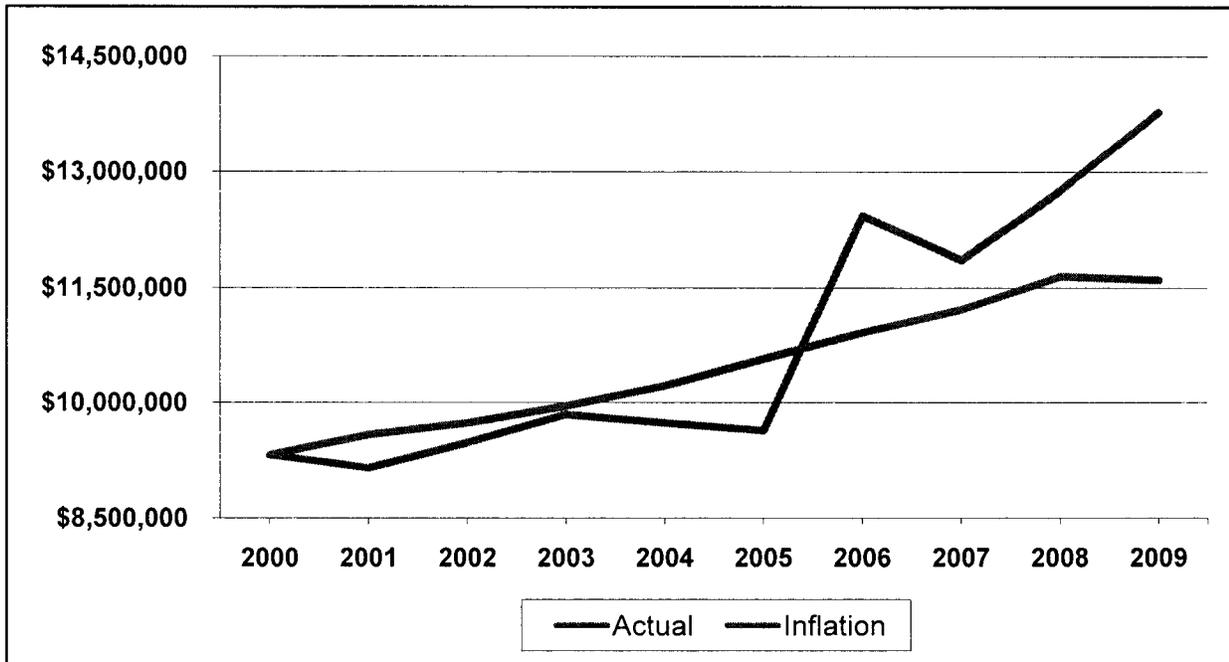
(3) This license is required for every transient merchant or temporary fixed location merchant who buys, sells, or trades secondhand property.

(4) Amounts credited to this account represent license fees paid by fence-installation companies. Each fence company pays \$100 for its initial license and \$50 per year thereafter for renewal.

(5) The purpose of this revenue account is for the collection of permit fees for infrequent occurrences of services provided by companies that do not have contracts with the City-Parish. In 2007, \$25,673.60 was received from Gulf Land & Seismic, Inc. for a permit to conduct a 3-D seismic survey for the exploration of oil and gas reserves.

(6) Revenues deposited in this account represent license fees paid by sign contractors. Each sign contractor pays a yearly license fee of \$50.

# INTERGOVERNMENTAL



Year	Average CPI-U	Actual	Inflation
2000	172.2	\$9,317,378	\$9,317,378
2001	177.1	9,143,330	9,582,507
2002	179.9	9,478,103	9,734,009
2003	184.0	9,843,671	9,955,851
2004	188.9	9,734,390	10,220,980
2005	195.3	9,634,194	10,567,270
2006	201.6	12,438,175	10,908,150
2007	207.3	11,853,649	11,216,565
2008	215.3	12,765,213	11,649,428
2009	214.5	13,788,868	11,606,142

Effective July 1, 2000, the Legislature eliminated the sharing of the state tobacco tax. Therefore, about \$400,000 was received that year, instead of approximately \$800,000 like the years preceding the change. No funding has been received from this tax since 2000. The spike in 2006 was primarily the result of FEMA reimbursements associated with Hurricane Katrina. In 2007, there was an increase of \$1 million in supplemental pay and a one-time payment of \$224,000 for tobacco tax. In 2008, there was another increase in supplemental pay of almost \$1 million.

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## LOUISIANA DOTD - TRAFFIC SIGNAL MAINTENANCE

REVENUE TYPE	FUND . . OBJECT
Intergovernmental Revenues	City                      001 . . 432100

### LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	Louisiana Revised Statutes 48:193	Agreement between the Louisiana DOTD, Office of Engineering, and the Parish of East Baton Rouge, effective 07/01/09.  Resolution 47569, 12/16/09

### INTERPRETATION OF LEGAL AUTHORIZATION:

**State:** L.R.S. 48:193 directs the Department of Transportation and Development to repair and keep in operating condition at its sole cost and expense all municipal roads or streets that form a continuation of the system of state highways. Further, this statute states that at the request of the governing authority of a municipality the work may be contracted out to the municipality, but all such maintenance costs must be borne by the state.

**Local:** An agreement between the State of Louisiana, Department of Transportation and Development, Office of Engineering, and the Parish of East Baton Rouge effective July 1, 2009, carries out the provisions set forth in L.R.S. 48:193. In this agreement, the City of Baton Rouge agrees to maintain the 252 traffic signal lights listed on the attachment to the agreement, for which maintenance the D.O.T.D. agrees to reimburse the City of Baton Rouge. This agreement is effective through June 30, 2010. **Resolution 47569**, dated December 16, 2009, authorizes the Mayor to sign the 2009-10 agreement with the state.

### COLLECTION AND TRANSMITTAL OF FUNDS:

**Collector:** Department of Public Works—Engineering Division.

**Transmittal:** Recorded as remitted to the Finance Department—Accounting Division.

### PAYOR OF FEE:

In the agreement, the City-Parish agrees to maintain the 252 traffic signal lights on the list attached to the agreement. In exchange for these maintenance obligations assumed by the City, the **Department of Transportation and Development agrees to reimburse the City-Parish at a fixed rate.**

### COMPUTATION OF FEE:

The agreement of July 1, 2009, provides that the **municipality will be reimbursed** for 252 approved traffic light installations **at the rate of \$2,440 per signal per year.** For each traffic signal added during the year, the maintenance costs are computed in a pro-rated basis for the number of months remaining in the year.

### MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

LOUISIANA DOTD-TRAFFIC SIGNAL MAINTENANCE (CITY)						ACCOUNT NUMBER 001 . . 432100			
MONTH	2006		2007		2008		2009		
	\$	%	\$	%	\$	%	\$	%	
January	0	0.00%	0	0.00%	(300,120)	-49.60%	(305,000)	-49.80%	
February	295,240	50.31%	0	0.00%	300,120	0.00%	0	-49.80%	
March	0	50.31%	0	0.00%	0	0.00%	305,000	0.00%	
April	(295,240)	0.00%	0	0.00%	0	0.00%	0	0.00%	
July	295,240	50.31%	291,580	49.28%	300,120	49.60%	305,000	49.80%	
December	291,580	100.00%	300,120	100.00%	305,000	100.00%	307,440	100.00%	
TOTAL/% Chg	586,820	0.00%	591,700	0.83%	605,120	2.27%	612,440	1.21%	

NOTE: The number of signals for 2005-06, 242; 2006-07, 239; 2007-08, 246; 2008-09, 250; and 2009-10, 252. The negative amounts are the reversal to accrue the second semi-annual payments back to the prior year.

## DEPARTMENT OF MILITARY AFFAIRS

REVENUE TYPE	FUND . . OBJECT
Intergovernmental Revenues	City     001 . . 432103. 1014323 Civil Defense
	City     001 . . 432103. 111X005 FEMA - Hurricanes
	Parish    002 . . 432103. 111X005 FEMA - Hurricanes

### LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
1950 Civil Defense Act, amended by Public Law 85-606 of 8/8/58 FEMA Civil Preparedness Guide No.1-3 of 08/92, amended 10/92 Public Laws 100-707 and 106-390	Louisiana Revised Statutes 29:721-736	Ordinances 262, 08/12/53 8434, 06/10/87

### INTERPRETATION OF LEGAL AUTHORIZATION:

**Federal:** The **Civil Defense Act of 1950** provides for the responsibility for civil defense to be vested primarily in the several states and their political subdivisions, with the federal government providing necessary coordination, guidance, and support. Equipment that is determined by the Federal Office of Emergency Preparedness to be necessary to a civil defense organization will be financed in part by the federal government. The 1950 Act was amended by **Public Law 85-606** of August 8, 1958, which further provides for the federal government to pay one-half of the cost of necessary state and local civil defense personnel and administrative expenses. The **Federal Emergency Management Agency's Civil Preparedness Guide 1-3, Comprehensive Cooperative Agreement General Program Guidelines**, assists state and local officials on procedures to follow when receiving financial assistance and provides general information for emergency management programs for use by state and local governments in developing, maintaining, and improving emergency management capabilities. The **Robert T. Stafford Disaster Relief and Emergency Assistance Act** (Stafford Act) (Public Law 100-707) is an amended version of the Disaster Relief Act of 1974 and is designed to bring an orderly and systemic means of federal natural disaster assistance for state and local governments. In October 2000, the law was amended again by passing the **Disaster Mitigation Act of 2000** (Public Law 106-390) to revise the disaster assistance programs.

**State:** **L.R.S. 29:721-736** (the Louisiana Emergency Assistance and Disaster Act) provides for state and local civil defense and emergency preparedness agencies and the organization, powers, duties, functions, responsibilities, personnel, and funding thereof.

**Local:** **Ordinance 262** of August 12, 1953, establishes a local organization for civil defense in accordance with the State Civil Defense Plan and Program for the City of Baton Rouge. **Ordinance 8434** of June 10, 1987, amends Ordinance 262 so as to include the entire Parish of East Baton Rouge.

### COLLECTION AND TRANSMITTAL OF FUNDS:

**Collector:** The State of Louisiana Military Department, Office of Homeland Security & Emergency Preparedness, receives these funds from the federal Office of Emergency Preparedness.

**Transmittal:** Remitted to Finance Department-Revenue Division.

### PAYOR OF FEE:

Up to 50% of the cost of the equipment that is necessary to the civil defense program, as determined by the federal Office of Emergency Preparedness, is financed by the federal government and equally matched by the state from any source it determines is consistent with its laws. Such equipment does not include items that the local community utilizes in combating local disasters except when required in unusual quantities dictated by the requirements of the civil defense plans. In addition, the federal government is authorized to make financial contributions to the states not to exceed one-half of the total cost of necessary state and local civil defense personnel and administrative expenses.

### COMPUTATION OF FEE:

The City-Parish is reimbursed up to a **maximum of 50% of the personnel and administrative costs** authorized under the FEMA Program. This reimbursement is based upon a formula. The federal government remits a lump sum to the state, of which two-thirds is allocated among participating parishes. The more parishes there are that participate, the lower the amounts allocated to each one. The salaries of the Office of

Homeland Security & Emergency Preparedness employees are authorized reimbursable costs. The personnel portion for the most part remains fixed, while the administrative portion of the reimbursable costs may vary each month. Upon approval by the federal government of a projected capital expenditure that may be used directly for civil defense, the City-Parish may purchase the item and submit the required documents to the federal government. The City-Parish is then reimbursed **up to 50% of the cost of the capital item.**

By the end of the first quarter of each federal fiscal year the state Office of Homeland Security & Emergency Preparedness advises the City-Parish of the amount of money allocated to East Baton Rouge Parish for that year. During the year, if additional amounts are available from program surplus, those additional amounts are distributed among the parishes.

**MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:**

<b>CIVIL DEFENSE</b>				<b>ACCOUNT NO. 001 . . 432103.1014323</b>				
<b>MONTH</b>	<b>2006</b>		<b>2007</b>		<b>2008</b>		<b>2009</b>	
	<b>\$</b>	<b>%</b>	<b>\$</b>	<b>%</b>	<b>\$</b>	<b>%</b>	<b>\$</b>	<b>%</b>
January	0	0.00%	0	0.00%	0	0.00%	0	0.00%
February	0	0.00%	0	0.00%	0	0.00%	0	0.00%
March	0	0.00%	27,545	26.13%	0	0.00%	0	0.00%
April	0	0.00%	0	26.13%	0	0.00%	0	0.00%
May	0	0.00%	0	26.13%	0	0.00%	0	0.00%
June	0	0.00%	0	26.13%	23,421	15.09%	50,439	35.98%
July	0	0.00%	57,158	80.35%	0	15.09%	0	35.98%
August	60,508	42.17%	0	80.35%	0	15.09%	0	35.98%
September	0	42.17%	0	80.35%	67,871	58.84%	0	35.98%
October	0	42.17%	0	80.35%	0	58.84%	44,867	67.99%
November	0	42.17%	0	80.35%	21,328	72.58%	44,867	100.00%
December	82,979	100.00%	20,714	100.00%	42,541	100.00%	0	100.00%
TOTAL/% Chg	143,487	58.27%	105,417	-26.53%	155,161	47.19%	140,173	-9.66%

<b>GOVERNOR'S OFC OF HOMELAND SEC &amp; EMERGENCY PREP/GOHSEP (CITY)</b>				<b>ACCOUNT NO. 001 . . 432103</b>				
<b>MONTH</b>	<b>2006</b>		<b>2007</b>		<b>2008</b>		<b>2009</b>	
	<b>\$</b>	<b>%</b>	<b>\$</b>	<b>%</b>	<b>\$</b>	<b>%</b>	<b>\$</b>	<b>%</b>
December	0	----	0	----	0	----	157	100.00%

<b>STAFFORD DISASTER RELIEF (CITY)</b>				<b>ACCOUNT NO. 001 . . 432103.111X005</b>				
<b>MONTH</b>	<b>2006</b>		<b>2007</b>		<b>2008</b>		<b>2009</b>	
	<b>\$</b>	<b>%</b>	<b>\$</b>	<b>%</b>	<b>\$</b>	<b>%</b>	<b>\$</b>	<b>%</b>
December	1,794,427	100.00%	0	-100.00%	107	100.00%	0	-100.00%

<b>STAFFORD DISASTER RELIEF (PARISH)</b>				<b>ACCOUNT NO. 002 . . 432103.111X005</b>				
<b>MONTH</b>	<b>2006</b>		<b>2007</b>		<b>2008</b>		<b>2009</b>	
	<b>\$</b>	<b>%</b>	<b>\$</b>	<b>%</b>	<b>\$</b>	<b>%</b>	<b>\$</b>	<b>%</b>
December	1,025,532	100.00%	0	-100.00%	0	0.00%	0	0.00%
COMB/% Chg	2,819,959	----	0	-100.00%	107	----	0	-100.00%

<b>TOTAL DEPARTMENT OF MILITARY AFFAIRS</b>								
<b>MONTH</b>	<b>2006</b>		<b>2007</b>		<b>2008</b>		<b>2009</b>	
	<b>\$</b>	<b>%</b>	<b>\$</b>	<b>%</b>	<b>\$</b>	<b>%</b>	<b>\$</b>	<b>%</b>
COMB/% Chg	2,963,446	3168.86%	105,417	-96.44%	155,268	47.29%	140,330	-9.62%

NOTE: The December 2006 amount represents the closing out of administrative funds received for Hurricane Andrew. The amount shown for Stafford Disaster Relief in 2006 represents payment from FEMA, through the Louisiana GOHSEP, to assist in recovery from Hurricanes Katrina & Rita. The \$157 collected in 2009 from the GOHSEP represents an administrative fee from funding passed through us, for damages from Hurricane Katrina.

**LOUISIANA DEPARTMENT OF EDUCATION —  
JUVENILE MEAL REIMBURSEMENT**

REVENUE TYPE	FUND . . OBJECT
Intergovernmental Revenues	City      001 . . 432106 . 1014326

**LEGAL AUTHORIZATION**

FEDERAL	STATE	LOCAL
42 U.S.C. § 1751-1788 (National School Lunch Act)	Agreement between Louisiana Dept. of Education and U.S. Dept. of Agriculture	Agreement between City Police, Juvenile Services Detention Center, and Louisiana Dept. of Education, Bureau of Food and Nutrition Services

**INTERPRETATION OF LEGAL AUTHORIZATION:**

**Federal:** The objective of the **National School Lunch Act** (42 U.S.C. 1751-1788) is to safeguard the health and well-being of the nation's children and to encourage the domestic consumption of nutritious agricultural commodities and other food by assisting the states in providing an adequate supply of food and other facilities for the establishment, maintenance, operation, and expansion of non-profit school lunch programs.

**State:** An **agreement between the Louisiana Department of Education and the United States Department of Agriculture** provides for the implementation and regulation of a school lunch program in Louisiana.

**Local:** An **agreement between the Baton Rouge City Police, Juvenile Detention Center and the Louisiana Department of Education, Bureau of Food and Nutrition Services**, provides for participation of the Juvenile Detention Center in school breakfast and lunch programs. Effective January 1, 1994, the Department of Juvenile Services consolidated all juvenile functions and assumed control of the detention center.

**COLLECTION AND TRANSMITTAL OF FUNDS:**

**Collector:** The Louisiana Department of Education receives the federal meal money from the United States Department of Agriculture.

**Transmittal:** The Department of Education remits the funds to the Department of Juvenile Services, which forwards it to the Finance Department.

**PAYOR OF FEE:**

The **Louisiana Department of Education** reimburses the City-Parish from federal funds for the cost of breakfasts and lunches for detainees at the Juvenile Detention Center. This is from the same federal free-meal program that exists in the schools to provide free breakfasts and lunches for children who cannot afford to pay.

**COMPUTATION OF FEE:**

The City-Parish is reimbursed for the number of meals served to eligible children, according to rates assigned by the Department of Education. The rates for the period 7/1/09 through 6/30/10 for children eligible for free meals are **\$1.20 for breakfast** and **\$2.43 for lunch**. There is no reimbursement for supper because it is considered to be part of the normal school day.

**MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:**

LOUISIANA DEPARTMENT OF EDUCATION (CITY)				ACCOUNT NUMBER 001 . . 432106.1014326				
MONTH	2006		2007		2008		2009	
	\$	%	\$	%	\$	%	\$	%
January	0	0.00%	0	0.00%	(6,102)	-10.81%	0	0.00%
February	5,467	12.74%	0	0.00%	6,102	0.00%	4,609	6.51%
March	5,183	24.82%	26,249	30.01%	4,959	8.78%	8,962	19.18%
April	0	24.82%	0	30.01%	10,388	27.18%	5,822	27.41%
May	5,745	38.21%	4,591	35.26%	0	27.18%	5,328	34.93%
June	4,954	49.75%	5,302	41.32%	11,174	46.97%	4,854	41.79%
July	10,301	73.76%	5,350	47.44%	5,665	57.00%	6,086	50.39%
August	28,809	140.90%	5,706	53.96%	0	57.00%	0	50.39%
September	0	140.90%	0	53.96%	0	57.00%	13,190	69.03%
October	(28,809)	73.76%	17,206	73.64%	0	57.00%	6,128	77.69%
November	11,260	100.00%	5,515	79.94%	3,646	63.46%	0	77.69%
December	0	100.00%	17,543	100.00%	20,631	100.00%	15,784	100.00%
TOTAL/% Chg	42,910	-17.59%	87,462	103.83%	56,463	-35.44%	70,763	25.33%

NOTE: The amounts shown for August and October 2006 represent an error and its correction, respectively. Also, in 2006, the reimbursements for July, October, November, and December were requested and received too late to be posted to the proper year and are reflected in 2007 revenues, thereby understating revenues in 2006 by \$21,906.58 and overstating them in 2007 by the same amount. This is the main reason for the apparently large decrease shown in 2008. Additionally, the July 2008 School Food Service Reimbursement was not requested in a timely manner. The Juvenile Services Department requested an exception and the state reimbursed for that month in the amount of \$4,959.15. This reimbursement was received in March 2009.

## LOUISIANA DOTD—STREET MAINTENANCE

REVENUE TYPE	FUND . . OBJECT
Intergovernmental Revenues	Parish                      002 . . 432200

### LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	Louisiana Revised Statutes 48:193	Agreement between the Louisiana DOTD, Office of Engineering, and the Parish of East Baton Rouge

### INTERPRETATION OF LEGAL AUTHORIZATION:

**State:** L.R.S. 48:193 directs the Department of Highways (now the Department of Transportation and Development) to repair and keep in operating condition at its sole cost and expense all municipal roads or streets that form a continuation of the system of state highways. Further, this statute states that at the request of the governing authority of a municipality the work may be contracted out to the municipality, but all such maintenance costs must be paid by the state.

**Local:** An agreement between the State of Louisiana, Department of Transportation and Development, Office of Engineering, and the Parish of East Baton Rouge effective July 1, 2009, currently carries out the provisions set forth in L.R.S. 48:193. In this agreement, the DOTD acknowledges its obligation to bear the expense of keeping in operating condition the municipal roads and streets that form a continuation of the state highway system and contracts with the parish to perform necessary repair and maintenance functions. The parish agrees to mow grass and cut or otherwise control weeds, trees, or other vegetation around signs, guardrails, and bridge ends, and to be responsible for picking up litter within the designated, dedicated, or apparent rights-of-way on the U.S., Louisiana, and Interstate routes indicated on the list attached to the agreement. The parish is to be reimbursed by the DOTD at stated rates for a total stated amount. This agreement covers the period July 1, 2009, through June 30, 2010.

### COLLECTION AND TRANSMITTAL OF FUNDS:

**Collector:** Department of Public Works—Engineering Division.

**Transmittal:** Recorded as remitted to the Finance Department—Accounting Division.

### PAYOR OF FEE:

The Department of Transportation and Development (DOTD) of the State of Louisiana reimburses the Parish of East Baton Rouge for the cost of maintaining certain specified roads or streets that form a continuation of the system of state highways.

### COMPUTATION OF FEE:

The agreement between the Department of Transportation and Development and the Parish of East Baton Rouge states the number of miles and the rate at which the Parish will be reimbursed. As of July 1, 2009, these were as follows:

- 42.71 miles of divided streets at **\$875 per cycle, per mile.**
- 26.07 miles of interstate streets at **\$500 per cycle, per mile.**
- 68.45 miles of undivided streets at **\$250 per cycle, per mile**

The total amount to be reimbursed during the term of the 2009-2010 agreement is \$504,540. Reimbursement is to be made on a semi-annual basis.

On January 12, 2010, a plan change was received from DOTD which allows for an additional 5.65 miles of divided streets. These additional miles will increase the 2009-2010 agreement by \$16,950, for total revised amount of \$521,490.

**MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:**

LOUISIANA DOTD - STREET MAINTENANCE (PARISH)				ACCOUNT NUMBER 002 . . 432200				
MONTH	2006		2007		2008		2009	
	\$	%	\$	%	\$	%	\$	%
January	0	0.00%	0	0.00%	(174,810)	-100.00%	0	0.00%
February	149,691	50.00%	0	0.00%	174,810	0.00%	0	0.00%
March	0	50.00%	0	0.00%	0	0.00%	0	0.00%
April	(149,691)	0.00%	0	0.00%	0	0.00%	0	0.00%
May	0	0.00%	0	0.00%	0	0.00%	0	0.00%
June	0	0.00%	0	0.00%	0	0.00%	0	0.00%
July	0	0.00%	149,691	46.13%	174,810	100.00%	464,299	64.04%
August	0	0.00%	0	46.13%	0	100.00%	0	64.04%
September	0	0.00%	0	46.13%	0	100.00%	0	64.04%
October	149,691	50.00%	0	46.13%	0	100.00%	0	64.04%
November	0	50.00%	0	46.13%	0	100.00%	0	64.04%
December	149,691	100.00%	174,810	100.00%	0	100.00%	260,745	100.00%
TOTAL/% Chg	299,382	0.00%	324,501	8.39%	174,810	-46.13%	725,044	314.76%

NOTE: Revenues are posted in the month they are collected. The amounts shown for February 2006 and April 2006 are the posting and reversal to accrue the October-December 2005 payment back to December 2005. Since the posting and reversal were not done in the same month, they do not net to zero in 2006 as they normally would. The amounts shown in January and February 2008 follow the same principle. Typically this revenue is received in two payments; however, the payment for 07/01/08-12/31/08 was received in July 2009 with the 01/01/09-06/30/09 payment. Because it was too late to accrue back to the prior year, 2008 and 2009 appear to have a significant increase and decrease.

**LOUISIANA DEPARTMENT OF TREASURY –  
RIVERFRONT IMPROVEMENTS**

REVENUE TYPE	FUND . . OBJECT	
Intergovernmental Revenues	City	001 . . 432504

**LEGAL AUTHORIZATION**

FEDERAL	STATE	LOCAL
N/A	Louisiana Revised Statutes 47:332.2 B	Cooperative Endeavor Agreement between the State of Louisiana and the City-Parish of Baton Rouge, 04/06/98 Resolution 39197, 12/09/98 Resolution 41500, 12/12/01

**INTERPRETATION OF LEGAL AUTHORIZATION:**

**State:** L.R.S. 47:332.2 B provides the disposition of the state Hotel/Motel Sales Tax collected by the state and rebated to East Baton Rouge Parish. It allows the monies in the fund to be available for capital improvements at the Baton Rouge River Center (formerly the Riverside Centroplex), the Louisiana Art and Science Museum (formerly the Louisiana Arts and Science Center), Riverfront Promenade, and related projects in the Riverfront Development Plans of the City of Baton Rouge.

**Local:** **Resolution 39197** of December 9, 1998, authorizes the Mayor-President to execute a Cooperative Endeavor Agreement with the State of Louisiana in connection with the Louisiana Arts and Science Center/Planetarium in the amount of \$6.8 million. This agreement states that the City-Parish will provide \$3.4 million and the State of Louisiana will provide \$3.4 million. **Resolution 41500** of December 12, 2001, authorizes the Mayor-President to execute a Cooperative Endeavor Agreement with the State of Louisiana in connection with the Riverside Centroplex Expansion and Street Realignment Project in the amount of \$50.04 million. This agreement states that the City-Parish will provide \$24.270 million and the State of Louisiana will provide \$25.770 million.

**COLLECTION AND TRANSMITTAL OF FUNDS:**

**Collector:** Department of Finance–Accounting Division.

**Transmittal:** The City-Parish receives a rebate of the .97% state Hotel-Motel tax. A portion of this rebate reimburses the General Fund for debt service payments made during the year on the City 2% bonds sold in 1998 and 2001 to finance the riverfront improvements.

**PAYOR OF FEE:**

Persons who rent a hotel or motel room in East Baton Rouge Parish pay, among other taxes, a .97% state hotel-motel tax, which is the source for this General Fund reimbursement.

**COMPUTATION OF FEE:**

The following is a summary of the Riverfront Improvement Bonds' annual payments:

YEAR	PLANETARIUM	B.R. RIVER CENTER	TOTAL
1998	36,153.55		36,153.55
1999	166,306.77		166,306.77
2000	200,620.83		200,620.83
2001	279,120.84	498,851.57	777,972.41
2002	337,182.29	1,198,577.08	1,535,759.37
2003	335,279.17	1,200,343.75	1,535,622.92
2004	331,242.70	1,199,860.42	1,531,103.12
2005	332,857.30	1,199,710.42	1,532,567.72
2006	332,926.04	1,200,310.41	1,533,236.45
2007	332,469.78	1,202,401.05	1,534,870.83
2008	331,712.50	1,213,147.92	1,544,860.42

2009	328,670.83	1,231,847.92	1,560,518.75
2010	324,160.42	1,251,981.24	1,576,141.66
2011	319,783.33	1,272,247.92	1,592,031.25
2012	314,157.29	1,290,894.38	1,605,051.67
2013	311,076.05	1,304,204.79	1,615,280.84
2014	309,553.13	1,315,136.87	1,624,690.00
2015	310,312.51	1,323,610.63	1,633,923.14
2016	181,117.71	1,333,712.70	1,514,830.41
2017	0.00	1,344,918.33	1,344,918.33
2018	0.00	1,354,540.42	1,354,540.42
2019	0.00	1,366,969.79	1,366,969.79
2020	0.00	1,376,379.79	1,376,379.79
2021	0.00	1,387,141.77	1,387,141.77
2022	0.00	1,400,739.16	1,400,739.16
2023	0.00	1,412,604.17	1,412,604.17
2024	0.00	1,423,395.83	1,423,395.83
2025	0.00	1,434,854.17	1,434,854.17
2026	0.00	842,187.50	842,187.50

\$5,414,703.04                      \$32,580,570.00                      \$37,995,273.04

The Hotel-Motel Tax rebate discussed in this section provides a portion of the funds needed for payment of debt service on these bonds. The remainder comes from the Occupancy Tax (Account No. 001..414000).

**MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:**

LA DEPT OF TREASURY - RIVERFRONT IMPROVEMENTS (CITY)					ACCOUNT NUMBER 001 . . 432504			
MONTH	2006		2007		2008		2009	
	\$	%	\$	%	\$	%	\$	%
January	0	0.00%	0	0.00%	0	0.00%	0	0.00%
February	0	0.00%	0	0.00%	0	0.00%	0	0.00%
March	0	0.00%	0	0.00%	0	0.00%	0	0.00%
April	0	0.00%	0	0.00%	0	0.00%	0	0.00%
May	0	0.00%	0	0.00%	0	0.00%	0	0.00%
June	0	0.00%	0	0.00%	0	0.00%	0	0.00%
July	0	0.00%	0	0.00%	0	0.00%	0	0.00%
August	0	0.00%	0	0.00%	0	0.00%	0	0.00%
September	0	0.00%	0	0.00%	0	0.00%	0	0.00%
October	0	0.00%	397,722	103.48%	0	0.00%	0	0.00%
November	0	0.00%	0	103.48%	0	0.00%	0	0.00%
December	187,054	100.00%	(13,369)	100.00%	172,121	100.00%	446,260	100.00%
TOTAL/% Chg	187,054	-60.51%	384,353	105.48%	172,121	-55.22%	446,260	159.27%

NOTE: In 2006 and 2008, the amounts for the River Center and Planetarium were combined into one entry, which was lower than usual because occupancy tax distributions were higher for those years. In December 2007, an adjusting entry was made to realign the revenue sources of the Riverfront Improvements Debt Service for the City Sales Tax Bond Issue due to an over-collection of the Occupancy Tax. In 2009, the River Center and Planetarium were combined into one entry, which was higher than usual because there was a decrease in occupancy tax distributions.

## BEER TAX

REVENUE TYPE	FUND . . OBJECT
Intergovernmental Revenues	City      001 . . 433100 Parish     002 . . 433100

### LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	Louisiana Revised Statutes 26:492	Parish Ordinance, 08/13/46

### INTERPRETATION OF LEGAL AUTHORIZATION:

**State:** L.R.S. 26:492 authorizes any parish or municipality through its local governing body to impose a tax on beverages of low alcoholic content of not more than \$1.50 per standard barrel of 31 gallons. The tax is based on the amount of these beverages sold and consumed within the parish or municipality.

**Local:** Parish Ordinance of August 13, 1946, levies a tax on all beer, porter, ale, fruit juices, and/or wine having an alcoholic content of not less than one-half of one percent or more than six percent by volume of \$1.50 per standard barrel of 31 gallons or fractional part of such barrel sold for consumption in the Parish of East Baton Rouge.

### COLLECTION AND TRANSMITTAL OF FUNDS:

**Collector:** Louisiana Department of Revenue and Taxation—Beverage and Tobacco Tax Section.

**Transmittal:** Remitted to Finance Department—Accounting Division quarterly.

**Comments:** Every wholesale dealer in beverages of low alcoholic content collects this tax from its customers and remits the amounts collected, along with an accounting thereof, to the state Department of Revenue by the 20th day of the month following collection.

### DISTRIBUTION OF PROCEEDS:

The tax is remitted to the City-Parish less the cost of collection, which cost is retained by the State Collector of Revenue.

### PAYOR OF FEE:

The tax is collected by all Louisiana wholesale dealers from **vendees in the Parish of East Baton Rouge** on each sale of beer, porter, ale, fruit juices, and/or wine having an alcoholic content of not less than one-half of one percent or more than six percent by volume.

### COMPUTATION OF FEE:

Every wholesale dealer handling beverages of low alcoholic content upon which the tax has not been previously paid files, within 20 days after the expiration of each calendar month, with the Department of Revenue and Taxation of the State of Louisiana a statement under oath of the total amount of such beverages handled and the total amount sold during the preceding calendar month. The rate is **\$1.50 per standard barrel of 31 gallons**, or the fractional part of such barrel, on beverages of low alcoholic content sold for consumption in the Parish of East Baton Rouge. The correct amount of tax is remitted to the Collector of Revenue along with the monthly report. The wholesaler is allowed a **2% discount for accurately reporting and timely remitting the taxes due.**

This tax has not been increased since 1946.

### REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:

There is a statutory limitation of **\$1.50 per barrel.**

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

BEER TAX (CITY)		ACCOUNT NUMBER 001 .. 433100							
MONTH	2006		2007		2008		2009		
	\$	%	\$	%	\$	%	\$	%	
January	0	0.00%	0	0.00%	0	0.00%	0	0.00%	
February	0	0.00%	0	0.00%	0	0.00%	0	0.00%	
March	0	0.00%	0	0.00%	0	0.00%	0	0.00%	
April	0	0.00%	0	0.00%	0	0.00%	0	0.00%	
May	67,625	22.67%	56,988	20.93%	60,202	22.87%	60,486	23.55%	
June	0	22.67%	0	20.93%	0	22.87%	0	23.55%	
July	0	22.67%	0	20.93%	0	22.87%	0	23.55%	
August	60,354	42.90%	77,137	49.26%	69,446	49.24%	68,139	50.09%	
September	0	42.90%	0	49.26%	0	49.24%	0	50.09%	
October	0	42.90%	0	49.26%	0	49.24%	0	50.09%	
November	72,307	67.14%	64,876	73.09%	69,785	75.75%	67,630	76.43%	
December	98,033	100.00%	73,281	100.00%	63,854	100.00%	60,534	100.00%	
TOTAL	298,319		272,282		263,287		256,789		

BEER TAX (PARISH)		ACCOUNT NUMBER 002 .. 433100							
MONTH	2006		2007		2008		2009		
	\$	%	\$	%	\$	%	\$	%	
January	0	0.00%	0	0.00%	0	0.00%	0	0.00%	
February	0	0.00%	0	0.00%	0	0.00%	0	0.00%	
March	0	0.00%	0	0.00%	0	0.00%	0	0.00%	
April	0	0.00%	0	0.00%	0	0.00%	0	0.00%	
May	50,116	27.19%	39,008	22.00%	39,551	21.35%	42,610	23.17%	
June	0	27.19%	0	22.00%	0	21.35%	0	23.17%	
July	0	27.19%	0	22.00%	0	21.35%	0	23.17%	
August	41,746	49.83%	46,817	48.41%	47,430	46.95%	50,055	50.39%	
September	0	49.83%	0	48.41%	0	46.95%	0	50.39%	
October	0	49.83%	0	48.41%	0	46.95%	0	50.39%	
November	44,518	73.99%	47,127	75.00%	49,667	73.76%	48,642	76.84%	
December	47,953	100.00%	44,323	100.00%	48,604	100.00%	42,598	100.00%	
TOTAL	184,333		177,275		185,252		183,905		
COMB/% Chg	482,652	9.96%	449,557	-6.86%	448,539	-0.23%	440,694	-1.75%	

NOTE: There is a two- to four-month lag between the end of a quarter and the time the cash for that quarter is received. Fourth-quarter revenues are normally estimated and accrued at the end of each year, since the actual payment may not be received until well into the following year. Revenues fluctuate with sales of beverages of low alcoholic content.

## INSURANCE COMPANIES TAX

REVENUE TYPE	FUND . . OBJECT
Intergovernmental Revenues	City                      001 . . 433200

### LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	Louisiana Revised Statutes Act 415, Regular Session 2008 22:345 22:347	N/A

### INTERPRETATION OF LEGAL AUTHORIZATION:

**State: Act 415 of the 2008 Regular Session** redesignated provisions of Title 22 of the L.R.S of 1950 into a new format and number scheme without changing the substance of the provisions. **L.R.S. 22:345** (formerly 22:1583) requires a foreign or alien insurer, other than a life insurer, who carries on business in Louisiana to pay to the state treasurer two percent of fire insurance premiums collected by said insurer during the year ending December 31. **L.R.S. 22.347** (formerly 22:1585) requires that all monies collected under Section 345 be credited to a special fund for distribution to each parish governing authority. Further, these funds are to be allocated and distributed by each parish governing authority to each regularly constituted fire department of the municipality or district, or active volunteer fire department certified by the parish governing authority, based on the population within the area served by said fire departments.

### COLLECTION AND TRANSMITTAL OF FUNDS:

**Collector:** State Treasurer of Louisiana.

**Transmittal:** Remitted annually to City-Parish Treasurer.

### DISTRIBUTION OF PROCEEDS:

The **state treasurer distributes** the 2% fire insurance rebate to each parish **on the basis of a determination of the established population** category of each parish as shown by the latest federal census or as determined by the Division of Business and Economic Research of Louisiana Tech University under the latest federal-state cooperative program for local population estimates. Those regularly paid fire departments of any incorporated municipality or fire and waterworks district in any unincorporated municipality or active volunteer fire departments first receive an annual sum based upon the population within the geographical area served by that fire department, as follows:

<u>POPULATION</u>	<u>AMOUNT</u>
1 - 2,500	\$ 750
2,501 - 5,000	1,000
5,001 or more	1,250

Additional funds are distributed to each parish based on the following population formula:

<u>POPULATION</u>	<u>AMT. PER CAPITA</u>
24,000 or less	\$0.34
24,001 - 55,000	.37
55,001 - 100,000	.40
100,001 - 250,000	.44
250,001 - 425,000	.47
425,001 & over	.50

Any balance that remains after making the distributions as stated above is allocated on an equal per capita basis until all of the total collected funds are utilized. If, however, the total amount of the two percent tax collected on fire insurance premiums is less than the amount required to fully implement the formulas above, the amount collected will be prorated equally among the formula categories by the state treasurer prior to distribution to each parish governing authority.

These funds will then in turn be allocated and distributed by the City-Parish to each regularly constituted fire department of the municipality or active volunteer fire department certified by the parish governing authority, based on the population within the area serviced by each fire department. In order to determine the amount to be paid to each department, the following formula must be applied:

- (1) Total population serviced by all certified fire units of the parish divided into the total monies received by the parish equals the per capita available for distribution to certified local fire units.
- (2) Total population serviced by each certified local fire unit in the parish multiplied by the per capita available as determined in (1) above equals the funds due each certified local fire unit in the parish.

The City-Parish Treasurer is required, within 30 days of the receipt of the money, to pay to the local fire departments the amounts due them.

**PAYOR OF FEE:**

**Every foreign or alien insurer**, other than a life insurer, carrying on business in the state must return to the state treasurer a just and true account of all premiums received from businesses in Louisiana that insure property of any nature or description against loss or damage by fire during the 12-month period ending December 31 of each year.

**COMPUTATION OF FEE:**

The amount collected by the state from the insurance companies is **2% of the amount of premiums received** to insure property of any nature or description against loss or damage by fire as shown by the required return. The portion of this tax to be allocated by the state to East Baton Rouge Parish is calculated according to the formulas described under DISTRIBUTION OF PROCEEDS above.

**REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:**

This money must be used only for the purpose of **rendering more efficient and efficacious regular and/or volunteer fire departments**.

**COLLECTIONS FOR THE LAST FOUR YEARS:**

INSURANCE COMPANIES TAX (CITY)						ACCOUNT NUMBER 001 . . 433200			
MONTH	2006		2007		2008		2009		
	\$	%	\$	%	\$	%	\$	%	
July	702,124	100.00%	752,824	100.00%	762,894	100.00%	0	0.00%	
August	0	100.00%	0	100.00%	0	100.00%	780,386	100.00%	
TOTAL/% Chg	702,124	16.92%	752,824	7.22%	762,894	1.34%	780,386	2.29%	

# LOUISIANA REVENUE SHARING

REVENUE TYPE	FUND . . OBJECT	
Intergovernmental Revenues	Parish	002 . . 433300

## LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	Louisiana Constitution, 1974 Article 7, § 26 Louisiana Revised Statutes 47:1703 Act 525 of Regular Session, 2009 Legislature	N/A

### INTERPRETATION OF LEGAL AUTHORIZATION:

**State:** Article 7, Section 26 of the Louisiana Constitution of 1974 states that a minimum of \$90,000,000 will be allocated annually from the state revenue sharing fund. The revenue sharing fund will then be distributed to each parish on the basis of population and number of homesteads in each parish in proportion to population and number of homesteads throughout the state. These funds are distributed to the parishes to offset current losses due to the homestead exemption. **L.R.S. 47:1703** provides for a homestead exemption of \$7,500 of the assessed valuation of each bona fide homestead. **Act 525 of the Regular Session of the 2009 Legislature** provides the distribution allocation for the 2009-10 state fiscal year.

### COLLECTION AND TRANSMITTAL OF FUNDS:

**Collector:** Finance Department—Accounting Division.

**Transmittal:** Remitted by the state in three installments during the year.

### DISTRIBUTION OF PROCEEDS:

Louisiana Revenue Sharing funds are distributed by first priority to the tax recipient bodies within the parish to offset current losses due to the homestead exemption.

### PAYOR OF FEE:

The homestead exemption law in Louisiana provides that \$7,500 of assessed valuation on the home and residence of the taxpayer is exempt from the payment of certain state, parish, and special ad valorem property taxes and that such taxes will be paid out of the **Louisiana Revenue Sharing funds**.

### COMPUTATION OF FEE:

The annual amount is equal to that percentage of 80% of the total (\$90,000,000) which is equal to the **ratio** which the **population** of the parish bears to the total state population **plus** an amount equal to that percentage of 20% of the total fund which is equal to the **ratio** which the number of **homesteads** in the parish bears to the total number of homesteads in the state. An act is passed each year during the state legislative session which determines the distribution allocation.

### REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:

Rates are as described above under COMPUTATION OF FEE.

### COLLECTIONS FOR THE LAST FOUR YEARS:

LOUISIANA REVENUE SHARING (PARISH)						ACCOUNT NUMBER 002 . . 433300			
MONTH	2006		2007		2008		2009		
	\$	%	\$	%	\$	%	\$	%	
Second 1/3 Pmt. (Mar)	325,916	32.77%	342,808	31.23%	412,126	34.02%	387,015	33.48%	
Third 1/3 Pmt. (May)	325,917	65.53%	342,808	62.46%	412,126	68.05%	387,015	66.96%	
First 1/3 Pmt. (Dec)	342,808	100.00%	412,126	100.00%	387,015	100.00%	381,975	100.00%	
TOTAL/% Chg	994,641	1.34%	1,097,742	10.37%	1,211,267	10.34%	1,156,005	-4.56%	

## MINERAL ROYALTIES

REVENUE TYPE	FUND . . OBJECT
Intergovernmental Revenues	Parish                      002 . . 433400

### LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	Louisiana Constitution, 1974 Article VII, § 4 (E) Louisiana Revised Statutes 30:127 30:145	N/A

### INTERPRETATION OF LEGAL AUTHORIZATION:

**State:** Article VII, Section 4 (E) of the Louisiana Constitution of 1974 provides that one-tenth of the royalties from mineral leases on state-owned land, lake and river beds, and other water bottoms belonging to the state or the title to which is in the public for mineral development are to be remitted to the governing authority of the parish in which severance or production occurs. L.R.S. 30:127 sets the minimum royalties to be stipulated in any mineral lease entered into by the State of Louisiana. L.R.S. 30:145 details the allocation of mineral royalties to parishes.

### COLLECTION AND TRANSMITTAL OF FUNDS:

**Collector:** State Mineral Board.

**Transmittal:** The State Mineral Board remits royalties collected to the state treasurer, who forwards the City-Parish portion to the Finance Department–Accounting Division quarterly (on the 20th day after the last day of every third month).

### DISTRIBUTION OF PROCEEDS:

**One-tenth of the royalties** from mineral leases on state-owned land, lake and river beds, and other water bottoms belonging to the state or the title to which is in the public for mineral development is **remitted to the governing authority of the parish** in which severance or production occurs.

### PAYOR OF FEE:

**All lessees under mineral leases for state-owned land, lake and river beds, and other water bottoms** belonging to the state or the title to which is in the public for mineral development are required as part of the lease agreement to pay royalties on mineral production to the state as lessor.

### COMPUTATION OF FEE:

**The minimum royalties stipulated to be paid to the state in any mineral lease agreement, other than a lease executed by or on behalf of a school board, shall be:**

- 1) One-eighth of all oil and gas produced and saved;
- 2) One-eighth of the value per long ton of sulphur produced and saved, which shall yield not less than two dollars per long ton;
- 3) One-eighth of the value per ton for all potash produced and saved, which shall yield not less than ten cents per ton;
- 4) Five percent of all lignite produced and saved;
- 5) Five percent of the value per ton on a dry salt basis for all salt produced and saved, which shall yield not less than ten cents per ton;
- 6) One-eighth of all other minerals produced and saved.

The minimum royalties to be stipulated in any lease executed by or on behalf of any school board shall be:

- 1) One-sixth of all oil and gas produced and saved;
- 2) One-sixth of the value per long ton of sulphur produced and saved, which shall yield not less than two dollars per ton;
- 3) One-sixth of the value per ton for all potash produced and saved, which shall yield not less than ten cents per ton;
- 4) Five percent of all lignite produced and saved;
- 5) Five percent of the value per ton on a dry salt basis for all salt produced and saved, which shall yield not less than ten cents per ton;
- 6) One-sixth of all other minerals produced and saved.

**MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:**

MINERAL ROYALTIES (PARISH)				ACCOUNT NUMBER 002 . . 433400				
MONTH	2006		2007		2008		2009	
	\$	%	\$	%	\$	%	\$	%
January	0	0.00%	0	0.00%	0	0.00%	0	0.00%
February	0	0.00%	0	0.00%	0	0.00%	0	0.00%
March	0	0.00%	0	0.00%	0	0.00%	0	0.00%
April	42,347	31.50%	39,458	16.98%	70,602	26.90%	48,144	40.71%
May	0	31.50%	0	16.98%	0	26.90%	0	40.71%
June	0	31.50%	0	16.98%	0	26.90%	0	40.71%
July	30,204	53.97%	49,835	38.43%	58,977	49.37%	25,794	62.52%
August	0	53.97%	0	38.43%	0	49.37%	0	62.52%
September	0	53.97%	0	38.43%	0	49.37%	0	62.52%
October	37,182	81.63%	21,776	47.80%	88,897	83.25%	21,102	80.36%
November	0	81.63%	0	47.80%	0	83.25%	0	80.36%
December	24,687	100.00%	121,282	100.00%	43,965	100.00%	23,221	100.00%
TOTAL/% Chg	134,420	-18.06%	232,351	72.85%	262,441	12.95%	118,261	-54.94%

NOTE: Large changes can occur from one year to the next because the prices of oil and gas are very volatile and can fluctuate greatly. However, the increase in the fourth quarter collections for 2007 is attributed to production from two new wells. The large decrease that took place in 2009 is simply related to a decrease in production in several different fields.

## SEVERANCE TAX

REVENUE TYPE	FUND . . OBJECT
Intergovernmental Revenues	Parish      002 . . 433500

### LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	Louisiana Constitution, 1974 Article VII, § 4 Louisiana Revised Statutes 47:631, et seq. Act 864, 2006 Regular Session	N/A

### INTERPRETATION OF LEGAL AUTHORIZATION:

**State:** As amended by **Act 864 of the 2006 Regular Session, Article VII, Section 4 of the Louisiana Constitution of 1974** provides for the imposition of a severance tax on natural resources severed from the soil or water. It also provides for the allocation of (1) one-third of the sulphur severance tax not to exceed \$100,000; (2) one-third of the lignite severance tax, but not to exceed \$100,000; (3) one-fifth of the severance tax on all natural resources other than sulphur, lignite, or timber not to exceed \$850,000<sup>1</sup>, and (4) three-fourths of the timber severance tax to the governing authority of the parish in which the severance or production occurs. **L.R.S. 47:631, et seq.**, contain the provisions for a general severance tax on natural resources in the State of Louisiana. These statutes provide for imposition of the tax on all natural resources severed from the soil or water, including all forms of timber, including pulp woods, turpentine, and other forest products; minerals such as oil, gas, natural gasoline, distilled condensate, casinghead gasoline, sulphur, salt, coal, lignite, and ores; also marble, stone, gravel, sand, shells, and other natural deposits; and the salt content in brine. They also provide for the rate of the tax to be collected by the state on severance of the various types of resources and for the allocation of the amounts collected between the state and the parishes in which the severance or production occurs.

### COLLECTION AND TRANSMITTAL OF FUNDS:

**Collector:** Louisiana Department of Revenue and Taxation.

**Transmittal:** Remitted to state treasurer, who in turn remits to City-Parish Finance Department–Accounting Division. The timber severance tax and the general severance tax are remitted to the parish quarterly.

### DISTRIBUTION OF PROCEEDS:

One-third of the sulphur severance tax but not to exceed \$100,000; one-third of the lignite severance tax but not to exceed \$100,000; one-fifth of the severance tax on all natural resources other than sulphur, lignite, or timber but not to exceed \$850,000<sup>1</sup>; and three-fourths of the timber severance tax are remitted to the governing authority of the parish within which the production occurs.

### PAYOR OF FEE:

The severance tax is paid to the State of Louisiana by the **owner of natural resources** at the time of severance.

### COMPUTATION OF FEE:

The percentages of the taxes collected by the state that are remitted to the parish are listed above under DISTRIBUTION OF PROCEEDS.

The computation of the taxes to be collected by the State of Louisiana from the owners of the resources being severed from the soil or water is based on the type and quantity of the products or resources severed. For rates currently in effect on each type of natural resource, see L.R.S. 47:633.

<sup>1</sup> Act 864 of the 2006 Regular Session of the Louisiana State Legislature changed this amount, and provided for a proposed constitutional amendment to be submitted in the statewide election held on November 7, 2006. That amendment passed, and, effective July 1, 2007, this initial maximum amount remitted to the parish increased from \$750,000 to \$850,000. In addition, the maximum amount remitted is to be increased each July first, beginning in 2008, by an amount equal to the average annual increase in the Consumer Price Index for all urban consumers, as published by the United States Department of Labor, for the previous calendar year, as calculated and adopted by the Revenue Estimating Conference.

## MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

SEVERANCE TAX (PARISH)			ACCOUNT NUMBER 002 . . 433500					
MONTH	2006		2007		2008		2009	
	\$	%	\$	%	\$	%	\$	%
January	0	0.00%	0	0.00%	0	0.00%	0	0.00%
February	0	0.00%	0	0.00%	0	0.00%	0	0.00%
March	0	0.00%	0	0.00%	0	0.00%	0	0.00%
April	0	0.00%	0	0.00%	0	0.00%	0	0.00%
May	708,176	88.33%	497,431	53.77%	637,439	69.06%	0	0.00%
June	0	88.33%	0	53.77%	0	69.06%	249,066	23.37%
July	0	88.33%	0	53.77%	0	69.06%	0	23.37%
August	53,223	94.97%	277,511	83.76%	230,680	94.06%	255,566	47.35%
September	0	94.97%	0	83.76%	0	94.06%	0	47.35%
October	0	94.97%	0	83.76%	0	94.06%	0	47.35%
November	0	94.97%	128,784	97.68%	11,963	95.35%	305,247	75.99%
December	40,330	100.00%	21,466	100.00%	42,908	100.00%	255,872	100.00%
TOTAL/% Chg	801,729	-1.85%	925,192	15.40%	922,990	-0.24%	1,065,751	15.47%

## TOBACCO TAX

REVENUE TYPE	FUND . . OBJECT
Intergovernmental Revenues	City                      001 . . 433600

### LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	Louisiana Revised Statutes 47:841 47:843 (E) 47:869 47:857 Act 32 of the 2000 Regular Session of the Louisiana State Legislature House Bill #1 of the 2007 Regular Session of the Louisiana State Legislature	N/A

### INTERPRETATION OF LEGAL AUTHORIZATION:

**State:** **L.R.S. 47:841** levies a tax upon the sale, use, consumption, handling, or distribution of all cigars, cigarettes, and smoking tobacco. **L.R.S. 47:843 (E)** provides for the deposit into the state general fund of all tobacco tax monies remaining after the revenues are paid out according to certain formulas. **L.R.S. 47:869** provides the formulas for the disposition of the tobacco tax monies collected. **L.R.S. 47:857** provides for refunds to dealers in the case of damaged goods. **Act 32** of the 2000 Regular Session of the Louisiana State Legislature levies an additional tax of fourteen-twentieths of one cent per cigarette (increase from 20¢ per pack to 34¢ per pack). **HB 1** of the 2007 Regular Session of the Louisiana State Legislature authorizes the release of one-time funds in the amount of \$3,000,000 from the 2004 over-collections fund to municipal governments statewide through the Tobacco Tax Aid Distribution Program.

### COLLECTION AND TRANSMITTAL OF FUNDS:

**Collector:** Louisiana Department of Revenue and Taxation.

**Transmittal:** Remitted to State Treasurer, who in turn remits the portion due the City of Baton Rouge quarterly to the Finance Department–Revenue Division.

### DISTRIBUTION OF PROCEEDS:

#### EIGHT-CENT PORTION

The eight-cent portion is distributed in accordance with L.R.S. 47:869 as follows:

- (1) The sum of one million dollars annually shall be credited to Louisiana State University and Agricultural and Mechanical College to be withdrawn and used by the University.
- (2) To the municipalities of Louisiana which are now or which hereafter are incorporated as municipal corporations. These funds shall be allocated, distributed, and paid to such municipalities on the basis of the population of each as shown by the federal census, and such allocation, distribution, and payment shall be made in accordance with the following schedule:
  - (a) Where the population is 1,000 or less, the municipality shall receive \$4.65 per inhabitant.
  - (b) Where the population is 1,001 to 2,500, inclusive, the municipality shall receive \$4.40 for each inhabitant.
  - (c) Where the population is from 2,501 to 10,000, inclusive, the municipality shall receive \$4.25 for each inhabitant.
  - (d) Where the population is from 10,001 to 25,000, inclusive, the municipality shall receive \$4.00 for each inhabitant.
  - (e) Where the population is from 25,001 to 100,000, inclusive, the municipality shall receive \$3.50 for each inhabitant.
  - (f) Where the population is above 100,000, the municipality shall receive \$2.50 per inhabitant.

- (3) In the event that the avails of eight-twentieths of one cent per cigarette tax imposed, less that amount allocated to Louisiana State University and less that amount retained by the collector under this Chapter, should exceed the amount allocated to the several municipalities under the distribution formula, such surplus shall be allocated, distributed, and paid as follows:
  - (a) The parishes of Cameron, Plaquemines, St. Bernard, St. Charles, and St. John the Baptist, the sum of \$1.50 for each inhabitant of each such parish as shown by federal census.
  - (b) The balance of such surplus shall constitute a fund to be used exclusively for the purpose of increasing the per capita allocation, distribution, and payment to the municipalities in the various categories, beginning with those receiving the smallest per capita allocation.
  - (c) In addition to the amount, percentages, and allocations above set forth that completely allocates 37.5% of the avails of eight-twentieth of one cent per cigarette tax, cities of over 100,000 population shall receive the further sum of 50¢ for each inhabitant, which amount shall be paid out of the remaining 62.5% of the avails of eight-twentieth of one cent per cigarette tax.
- (4) Any remaining amounts of these taxes collected by the state are deposited into the state general fund.

**THREE-CENT PORTION**

The three-cent portion is distributed in accordance with L.R.S. 47:843(E) as follows:

- (1) To pay the cost of collecting the tax.
- (2) Of the amount remaining after paying the cost of collecting, 50% to the City of New Orleans, and 50% to all other municipalities and parishes with no municipalities on an equal per capita basis.

**PAYOR OF FEE:**

Every person who sells, uses, consumes, handles, or distributes cigars, cigarettes, and smoking tobacco in the state pays the excise tax to the State of Louisiana.

**COMPUTATION OF FEE:**

- A. **Cigars**
  - 1. Upon cigars invoiced by the manufacturer at \$120 per thousand or less, the tax is 8% of the invoice price.
  - 2. Upon cigars invoiced by the manufacturer at more than \$120 per thousand, the tax is 20% of the invoice price.
- B. **Cigarettes**  
The tax is one cent per cigarette. This 34-cent-per-pack of cigarettes is broken into two dispositions to the City-Parish: (1) eight cents and (2) three cents. The other twenty-three cents is retained by the state.
- C. **Smoking Tobacco**  
The tax is 33% of the invoice price.

The amounts appropriated each year have been substantially less than the amounts actually collected.

**REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:**

L.R.S. 47:857 provides that the collector of tobacco tax revenues for the State of Louisiana may promulgate rules and regulations providing for the refund to the dealer of the cost of stamps affixed to goods which by reason of damage become unfit for sale and are destroyed by the dealer or returned to the manufacturer or jobber.

**MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:**

TOBACCO TAX (CITY)		ACCOUNT NUMBER 001 . . 433600							
MONTH	2006		2007		2008		2009		
	\$	%	\$	%	\$	%	\$	%	
August	0	0.00%	224,431	100.00%	0	0.00%	0	0.00%	
TOTAL/% Chg	0	0.00%	224,431	100.00%	0	-100.00%	0	0.00%	

NOTE: The tobacco tax distribution from the State of Louisiana has not been funded since the state fiscal year 1999-2000. During the 2007 regular Session, a one-time funding allocation was approved.

## ON-BEHALF PAYMENTS FOR SALARIES AND BENEFITS

REVENUE TYPE	FUND . . OBJECT	
Intergovernmental Revenues	City	001 . . 433900
	Parish	002 . . 433900

### LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	Louisiana Revised Statutes 33:2002, et seq. 33:2218, et seq. 18:55, et seq. 13:1874, et seq. 13:10.3 33:7392 13:2591 Act 664, 2008 Regular Session Attorney General Opinion 94-265	<i>Plan of Government</i> Section 8.01(b)  Statement 24 of the Governmental Accounting Standards Board

### INTERPRETATION OF LEGAL AUTHORIZATION:

**State: (1) State Supplemental Pay for Employees:**

L.R.S. 33:2002 states that, in addition to the compensation paid by any municipality, parish, or fire protection district maintaining a fire department to the employees of such department, certain employees shall be paid extra compensation by the state. L.R.S. 33:2218 states that, in addition to the compensation paid by any municipality to any municipal police officer, certain qualified full-time police officers are to be paid extra compensation by the state. Attorney General Opinion 94-265 interpreted L.R.S. 33:2218.2 to include investigators and the director of the Alcohol Beverage Control Board.

**(2) State Pay for Registrar of Voters Employees:**

L.R.S. 18:55 provides salary ranges and pay schedules for registrars of voters. L.R.S. 18:56 states that salaries provided by law for the registrar, the chief deputy, and any other unclassified employees may be supplemented by the parish governing authority. L.R.S. 18:59 provides for the compensation of deputies, confidential assistants, and other permanent office employees and details how much of those salaries are to be paid by the state and how much by the parish.

**(3) Judicial Supplemental Pay for Judges:**

L.R.S. 13:10.3 created the Judges' Supplemental Compensation Fund to be used solely and exclusively for salary supplements to judges and commissioners, for related costs of state or municipal retirement funds, and for necessary and associated administrative expenses. L.R.S. 13:1874 states that, in addition to the compensation and fees payable to the city court judges in this state, each city court judge shall receive a supplemental salary payable by the state. L.R.S. 13:1874.1 sets the maximum compensation for City Court judges from both municipal and state sources at a level no greater than that received by district judges. In addition, L.R.S. 13:1875 provides for the annual compensation of City Court judges to be set by the Metropolitan Council.

**(4) Municipal Employees' Retirement System:**

L.R.S. 33:7392 states that each sheriff and ex officio tax collector shall deduct one-fourth of one percent of the aggregate amount of the tax shown to be collected by the tax roll of each respective parish excepting Orleans Parish, which money each respective sheriff shall turn over to the Municipal Employees' Retirement System of Louisiana. The board of trustees shall annually apportion and pay to the Employees' Retirement System of the City of Baton Rouge and Parish of East Baton Rouge a percentage of taxes remitted by the Sheriff of East Baton Rouge to the Employees' Retirement System for the fiscal year.

**(5) State Pay for Justices of the Peace:**

L.R.S. 13:2591 states that every justice of the peace and every constable for each justice of the peace court in the state shall be paid by the state an additional salary equal to the amount paid justices of the peace and constables by their respective parishes, in no event to exceed one hundred dollars per month, provided funds are available and appropriated by the Legislature.

**Local:** **Section 8.01(b)** of *The Plan of Government* requires the Director of Finance to maintain accounting systems for the City-Parish in accordance with the best recognized practices in governmental accounting. In the United States, these standards are determined and promulgated by the nationally recognized Governmental Accounting Standards Board (GASB). **Statement 24** of the GASB defines on-behalf payments for fringe benefits and salaries as direct payments made by one entity (the paying entity or paying government) to a third-party recipient for the employees of another, legally separate entity (the employer entity or employer government). Statement 24 further states that an employer government should recognize revenue and expenditures or expenses for on-behalf payments for fringe benefits and salaries. The employer government should recognize revenue equal to the amounts that third-party recipients of the payments have received and that are receivable at year-end for the current fiscal year.

## COLLECTION AND TRANSMITTAL OF FUNDS:

### Collector:

- (1) Upon receipt of warrants drawn by the mayor or parish official of the respective municipalities or parishes, the **Director of the State Department of Public Safety** prepares individual checks to **each eligible employee**.
- (2) The **Commissioner of Elections** includes payments for **registrars of voters and their employees** in his annual budget.
- (3) **City Court judges** are paid monthly on their own warrant.
- (4) The amounts for the **Municipal Employees' Retirement System** are collected by the **Sheriff of East Baton Rouge Parish** (Contact Octave Anthaume, 389-4817).
- (5) Upon receipt of warrants drawn by the mayor or parish official of the respective municipalities or parishes, the **Director of the State Department of Public Safety** prepares individual checks to **each eligible law-enforcement employee**.

### Transmittal:

- (1) The Director of the **State Department of Public Safety** delivers the checks to individual employees by mail or other such means.
- (2) For the Registrar of Voter employees, monies are paid to each person by the **Commissioner of Elections**.
- (3) City Court judges are paid directly from the Judges' Supplemental Compensation Fund by the **state**.
- (4) The **East Baton Rouge Sheriff's Office** remits funds to the **Municipal Employees' Retirement System** of Louisiana. The Board of Trustees of that System then annually apportions and remits funds directly to the Employees' Retirement System of the City of Baton Rouge and Parish of East Baton Rouge. The Finance Department—Accounting Division prepares a journal entry at the end of each year to recognize revenue and expenditures for these payments.
- (5) The Director of the **State Department of Public Safety** delivers the checks to individual employees by mail or other such means.

## PAYOR OF FEE:

- (1) The **Department of Public Safety of the State of Louisiana** pays the supplemental pay to fire and police employees.
- (2) The **Commissioner of Elections of the State of Louisiana** is responsible for employees of the Registrar of Voters' office.
- (3) The state **Judges' Supplemental Compensation Fund** provides funding for City Court judges' judicial supplemental pay.
- (4) Funds are remitted directly to the Employees' Retirement System of the City of Baton Rouge and Parish of East Baton Rouge from the **Municipal Employees' Retirement System of Louisiana**.
- (5) **The Department of Public Safety of the State of Louisiana** pays the supplemental pay to justices of the peace and ward constables.

## COMPUTATION OF FEE:

- (1) **State Supplemental Pay:** L.R.S. 33:2002 (A) and L.R.S. 33:2218.2 (A) provide that state supplemental compensation is to be set at **\$425** per month for each eligible employee who has completed one year of service. **Act 664 of the 2008 Regular Session** increased this amount to **\$500** per month, this Act will become effective on July 1, 2009.
- (2) **Registrar of Voters and Employees:** Pay for the Registrar of Voters, the Chief Deputy Registrar, and the Confidential Assistant is determined by salary schedules set forth in L.R.S. 18:55, et seq. The ranges of those schedules are determined by the population of the parish. Other employees of that office are paid according to state Civil Service scales.

- (3) **Each City Court Judge** will be paid **\$40,280** in 2009 from the Judges' Supplemental Compensation Fund.
- (4) **Municipal Employees' Retirement System:** The amount is arrived at by dividing the number of employees who are members of the Employees' Retirement System of the City of Baton Rouge and Parish of East Baton Rouge, excluding policemen and firemen, by the total number of employees of all other municipalities in the Parish of East Baton Rouge plus the members of said system. The percentage derived from that calculation is applied to the amount turned over by the E.B.R. Sheriff's Office.
- (5) **Justices of the Peace and Constables** are paid an amount equal to the compensation paid by each respective parish, so long as that amount does not exceed \$100 per month. The amount paid was \$50 per month until July 1, 1998, at which time the amount paid by the state was increased to \$75 per month. In July 2007 the amount increased to **\$100** per month.

**REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:**

- (1) **State Supplemental Pay:** See the COMPUTATION OF FEE section.
- (2) **Registrar of Voters:** L.R.S. 18:55 states that no registrar shall receive an annual compensation in an amount which is less than the amount received as of December 31, 1977. L.R.S. 18:59 includes chief deputy registrars and confidential assistants.
- (3) **City Court Judges:** L.R.S. 13:1874.1 states that the salary of a judge of a city court shall in no case exceed the salary of a district court judge of the judicial district in which the city court is located.
- (4) **Municipal Employees' Retirement System:** Not applicable.
- (5) **Justices of the Peace and Ward Constables:** Not applicable.

**MONTHLY COLLECTIONS FOR THE LAST FOUR YEARS:**

ON-BEHALF PAYMENTS FOR SALARIES AND BENEFITS (CITY)				ACCOUNT NUMBER 001 . . 433900				
MONTH	2006		2007		2008		2009	
	\$	%	\$	%	\$	%	\$	%
January	0	0.00%	0	0.00%	0	0.00%	0	0.00%
February	0	0.00%	0	0.00%	0	0.00%	0	0.00%
March	997,155	23.18%	1,003,362	19.29%	1,405,884	22.86%	1,431,279	21.05%
April	0	23.18%	0	19.29%	0	22.86%	0	21.05%
May	0	23.18%	0	19.29%	0	22.86%	0	21.05%
June	0	23.18%	0	19.29%	0	22.86%	0	21.05%
July	1,146,997	49.84%	1,150,822	41.41%	1,633,024	49.42%	1,687,036	45.85%
August	0	49.84%	0	41.41%	0	49.42%	0	45.85%
September	0	49.84%	0	41.41%	0	49.42%	0	45.85%
October	985,168	72.74%	1,370,675	67.76%	0	49.42%	0	45.85%
November	0	72.74%	0	67.76%	1,440,983	72.85%	1,709,774	70.99%
December	1,172,533	100.00%	1,677,103	100.00%	1,669,458	100.00%	1,972,771	100.00%
TOTAL	4,301,853		5,201,962		6,149,349		6,800,860	

ON-BEHALF PAYMENTS FOR SALARIES AND BENEFITS (PARISH)					ACCOUNT NUMBER 002 . . 433900			
MONTH	2006		2007		2008		2009	
	\$	%	\$	%	\$	%	\$	%
January	0	0.00%	900	0.09%	1,000	0.08%	800	0.06%
February	1,800	0.19%	0	0.09%	1,543	0.21%	1,200	0.16%
March	68,455	7.47%	74,602	7.26%	114,094	9.53%	106,670	8.57%
April	0	7.47%	2,690	7.52%	1,449	9.65%	1,100	8.66%
May	1,800	7.66%	825	7.60%	0	9.65%	1,852	8.81%
June	900	7.76%	0	7.60%	2,523	9.86%	1,200	8.90%
July	60,363	14.18%	64,790	13.83%	91,999	17.38%	98,206	16.65%
August	900	14.28%	1,171	13.95%	1,153	17.47%	1,200	16.74%
September	0	14.28%	1,100	14.05%	1,440	17.59%	1,200	16.84%
October	72,879	22.03%	82,835	22.02%	1,334	17.70%	1,368	16.94%
November	900	22.12%	2,200	22.23%	65,219	23.03%	99,410	24.79%
December	732,225	100.00%	808,462	100.00%	941,648	100.00%	953,469	100.00%
TOTAL	940,222		1,039,575		1,223,402		1,267,675	
COMB/% Chg	5,242,075	2.21%	6,241,537	19.07%	7,372,751	18.12%	8,068,535	9.44%

NOTE: Effective in 1996, GASB issued Statement 24 which requires the City-Parish to record in its financial system on-behalf payments made by the State of Louisiana for salaries and/or fringe benefits of City-Parish employees. Payments to individual employees are made throughout the year; however, the City-Parish records these revenues and expenditures only quarterly, as required by GASB Statement 24. Pursuant to ACT 96 of the 2005 Regular Session of the Louisiana State Legislature, supplemental pay amounts for justices of the peace and ward constables shall be remitted to the parishes by the Louisiana Department of Public Safety and Corrections on a monthly basis, rather than quarterly.

ON-BEHALF PAYMENTS FOR SALARIES AND BENEFITS		DETAIL OF ALL FUNDS			
FUND AND TYPE	2006	2007	2008	2009	
<b>GENERAL FUND:</b>					
State Supplemental Pay					
Parish Attorney	31,569	35,755	38,249	40,811	
City Constable	122,399	139,744	164,374	189,010	
Police	2,108,054	2,590,367	3,101,524	3,410,283	
Fire	1,878,348	2,267,580	2,668,226	2,980,514	
Total General Fund State Supplemental Pay	4,140,370	5,033,446	5,972,373	6,620,618	
Judicial Supplemental Pay - City Court	171,673	181,882	192,276	196,567	
Registrar of Voters State Pay	253,323	293,730	393,457	402,695	
Justice of the Peace State Pay	10,800	12,198	14,967	15,889	
Municipal Employees' Retirement System	665,909	720,281	799,678	832,766	
Total General Fund On-Behalf Payments	5,242,075	6,241,537	7,372,751	8,068,535	
<b>SPECIAL FUNDS:</b>					
State Supplemental Pay					
City Constable Court Cost	7,200	8,700	10,200	11,100	
Gaming Enforcement Division	3,600	3,546	392	5,619	
Brownsfield Fire Protection District	14,400	17,400	20,400	22,200	
Greater Baton Rouge Airport District	90,276	109,982	131,421	140,861	
Total Special Funds State Supplemental Pay	115,476	139,628	162,413	179,780	
Total All Funds State Supplemental Pay	4,255,846	5,173,074	6,134,786	6,800,398	
<b>TOTAL ALL FUNDS ON-BEHALF PAYMENTS</b>	<b>5,357,551</b>	<b>6,381,165</b>	<b>7,535,164</b>	<b>8,248,315</b>	

## PAYMENTS IN LIEU OF TAXES — FEDERAL GOVERNMENT

REVENUE TYPE	FUND . . OBJECT
Intergovernmental Revenues	Parish      002 . . 436101      Federal Gov't.

### LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
31 United States Code, Chapter 69, Title 31	N/A	N/A

### INTERPRETATION OF LEGAL AUTHORIZATION:

**Federal:** 31 U.S.C., Title 31, Chapter 69, recognizes that the inability of local governments to collect property taxes on federally-owned land can create a financial impact and authorizes annual payments by the Bureau of Land Management to local governments to offset losses in property taxes due to nontaxable federal lands within their boundaries. Payments are calculated according to the number of acres of federal land, with limitations involving the population of the locality and the percentage of the fully authorized amount that is actually appropriated.

### COLLECTION AND TRANSMITTAL OF FUNDS:

**Collector:** Finance Department—Accounting Division

**Transmittal:** Recorded as received.

### PAYOR OF FEE:

The **Bureau of Land Management** of the Department of the Interior of the federal government administers this fee and calculates the amount each year.

### COMPUTATION OF FEE:

**Payment in lieu of Taxes—Federal Government:** The amount paid is computed according to a Bureau of Land Management formula. The calculation is made by applying a per-acre amount to the number of acres of non-taxable federal land in EBR Parish, with a limitation imposed by the population of the parish. The rate is adjusted each year according to the CPI, and a proration factor is applied.

### REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:

The 2009 payment was limited to \$3,070,500 (based on population).

### COLLECTIONS FOR THE LAST FOUR YEARS:

PAYMENTS IN LIEU OF TAXES - FEDERAL GOVERNMENT (PARISH)					ACCOUNT NUMBER 002..436101			
MONTH	2006		2007		2008		2009	
	\$	%	\$	%	\$	%	\$	%
June	0	0.00%	918	100.00%	0	0.00%	0	0.00%
August	0	0.00%	0	100.00%	0	0.00%	1,491	100.00%
October	0	0.00%	0	100.00%	906	62.23%	0	100.00%
November	922	100.00%	0	100.00%	0	62.23%	0	100.00%
December	0	100.00%	0	100.00%	550	100.00%	0	100.00%
<b>TOTAL/% Chg</b>	<b>922</b>	<b>1.65%</b>	<b>918</b>	<b>-0.43%</b>	<b>1,456</b>	<b>58.61%</b>	<b>1,491</b>	<b>2.40%</b>

NOTE: Normally one payment is made per year; however, in 2008 an additional payment was issued.

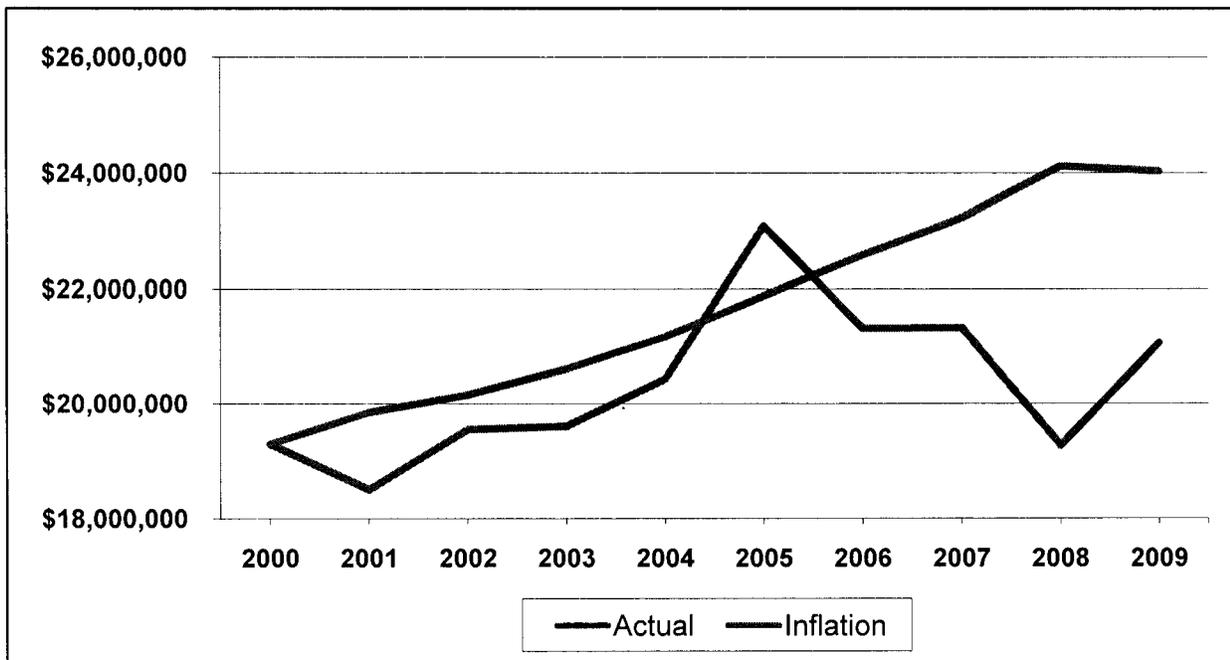
## OTHER INTERGOVERNMENTAL REVENUES

Certain revenue accounts have collection histories so erratic or totals so small that it was not considered reasonable to research and describe legal authorizations, procedures, etc., for them. Since they do, however, make up part of the General Fund, charts of their revenues for the past four years are included below:

LA DEPARTMENT OF EDUCATION (CITY)				ACCOUNT NUMBER 001 . . 432607				
MONTH	2006		2007		2008		2009	
	\$	%	\$	%	\$	%	\$	%
December	0	0.00%	0	0.00%	14,994	100.00%	0	0.00%
TOTAL/% Chg	0	0.00%	0	0.00%	14,994	100.00%	0	-100.00%

NOTE: In 2008, there was a one-time reimbursement for the 2002 Summer Food Program, which was covered by the City General Fund in 2004 when it seemed that the claim would not be reimbursed.

# CHARGES FOR SERVICES



Year	Average CPI-U	Actual	Inflation
2000	172.2	\$19,294,735	\$19,294,735
2001	177.1	18,506,335	19,843,772
2002	179.9	19,549,596	20,157,508
2003	184.0	19,601,189	20,616,906
2004	188.9	20,432,910	21,165,943
2005	195.3	23,093,747	21,883,053
2006	201.6	21,316,297	22,588,958
2007	207.3	21,324,655	23,227,634
2008	215.3	19,267,454	24,124,021
2009	214.5	21,063,123	24,034,382

In 2005, the City of Central was formed from a previously unincorporated area of the parish. The City-Parish entered into an agreement with the Central Transition District to provide certain city services until the new city is able to provide them for itself, and revenues of over \$1.9 million were received for those services in that year. In 2006 and 2007, over \$4.5 million was received in each year from the City of Central. The Central Transition District was dissolved as of February 29, 2008, so no further revenues will be forthcoming from that source.

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**CITY COURT CIVIL FEES  
CITY COURT CIVIL FEES 2**

REVENUE TYPE	FUND . . OBJECT
Charges for Services	City 001 . . 440010 City Court Civil Fees
	City 001 . . 440016 City Court Civil Fees 2

**LEGAL AUTHORIZATION**

FEDERAL	STATE	LOCAL
N/A	Louisiana Revised Statutes 13:1898 13:2002 B	<i>Plan of Government</i> Section 11.04 City Court <i>En Banc</i> Order, 09/01/09

**INTERPRETATION OF LEGAL AUTHORIZATION:**

**State:** L.R.S. 13:1898 provides that the Clerk of City Court shall collect all fines, forfeitures, penalties, and costs, and that all funds so collected, excluding costs, shall be paid into the city treasury. The statute also authorizes the Clerk of City Court to collect a fee for processing payments made by credit cards, not to exceed 5% of the amount of taxes, penalties, and interest being paid. L.R.S. 13:2002 B provides that costs of court in civil proceedings as established by the Baton Rouge City Court judges sitting en banc shall be paid into the City General Fund.

**Local:** Section 11.04 of *The Plan of Government* grants the court full power to make and promulgate its own rules of court, including the right to set and collect civil fees. The **City Court *En Banc* Order effective September 1, 2009**, sets the latest amounts for filing fees in City Court.

**COLLECTION AND TRANSMITTAL OF FUNDS:**

**Collector:** The Clerk of City Court

**Transmittal:** The fees charged for filing various pleadings are deposited into a suspense account and later disbursed to a number of agencies and accounts, including this City-Parish revenue account. The portion to be credited to this account is not included in revenue until the disbursement is done, and, depending on the number of City Court employees available to work on disbursing the funds, there may be a sizeable backlog of funds in the suspense account at any given time.

**PAYOR OF FEE:**

**Any person who files a suit in City Court** is required to pay an advance deposit to cover filing, docketing, issuing of citation, serving of citation, and judgment costs. The final judgment or compromise agreement states which party ultimately bears these costs.

**COMPUTATION OF FEE:**

See list of City Court civil fees on file in the Finance Department–Budgeting Division.

**REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:**

The Civil Fee 2, effective January 1, 2002, is an additional \$4.50 on the fee for filing a new civil suit. It is recorded in a separate account and is to be appropriated for capital needs at City Court.

**MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:**

CITY COURT CIVIL FEES (CITY)				ACCOUNT NUMBER 001 . . 440010				
MONTH	2006		2007		2008		2009	
	\$	%	\$	%	\$	%	\$	%
January	107,431	6.22%	108,964	7.29%	108,020	8.00%	123,914	9.87%
February	179,630	16.62%	147,456	17.15%	112,878	16.37%	99,516	17.80%
March	135,277	24.45%	138,862	26.43%	98,319	23.65%	72,196	23.56%
April	174,181	34.54%	136,032	35.53%	106,517	31.54%	118,833	33.03%
May	139,568	42.62%	220,978	50.31%	142,939	42.13%	105,514	41.44%
June	142,363	50.86%	107,537	57.50%	122,691	51.22%	115,088	50.61%
July	170,833	60.75%	115,125	65.20%	128,286	60.73%	101,924	58.73%
August	92	60.75%	(20,091)	63.85%	108,488	68.76%	85,693	65.56%
September	291,224	77.61%	142,357	73.37%	107,909	76.76%	118,520	75.00%
October	164,638	87.15%	118,367	81.29%	92,256	83.59%	104,866	83.36%
November	121,284	94.17%	163,393	92.22%	128,402	93.11%	112,280	92.31%
December	100,732	100.00%	116,413	100.00%	93,027	100.00%	96,540	100.00%
TOTAL/% Chg	1,727,253	34.08%	1,495,393	-13.42%	1,349,732	-9.74%	1,254,884	-7.03%

NOTE: In 2006 an increased emphasis continued to be placed on disbursing civil fees timely, and to disburse funds from older cases that have not been disbursed yet.

The decrease in 2007 is due to the fact that nearly all of the old cases had been disbursed, so that revenue was coming almost entirely from current case files. This trend also caused the continual decrease in 2008 also.

CITY COURT CIVIL FEES 2 (CITY)				ACCOUNT NUMBER 001 . . 440016				
MONTH	2006		2007		2008		2009	
	\$	%	\$	%	\$	%	\$	%
January	2,912	7.17%	2,970	7.36%	3,357	6.99%	4,176	8.39%
February	3,492	15.77%	2,808	14.31%	4,361	16.06%	3,739	15.90%
March	2,758	22.56%	2,673	20.93%	3,218	22.76%	3,352	22.63%
April	3,501	31.18%	3,411	29.38%	3,483	30.01%	4,536	31.74%
May	2,952	38.45%	6,840	46.33%	4,342	39.05%	4,369	40.52%
June	3,492	47.05%	3,600	55.24%	4,370	48.15%	4,189	48.93%
July	4,235	57.48%	3,780	64.61%	4,073	56.62%	4,500	57.97%
August	0	57.48%	(490)	63.39%	4,410	65.80%	4,226	66.46%
September	7,240	75.31%	4,095	73.54%	4,235	74.62%	4,415	75.32%
October	3,389	83.66%	2,970	80.89%	3,685	82.29%	4,257	83.88%
November	3,505	92.29%	4,266	91.46%	4,950	92.59%	4,244	92.40%
December	3,132	100.00%	3,447	100.00%	3,559	100.00%	3,784	100.00%
TOTAL/% Chg	40,608	-4.26%	40,370	-0.59%	48,043	19.01%	49,787	3.63%

NOTE: Beginning in January 1, 2002, the cost for filing certain pleadings increased by \$4.50; this additional amount is segregated in this account for capital purchases for City Court. The increase in revenues in 2008 was due to the volume of civil filings for the city, which increased by 1,023. In addition, funds from this fee are received by City Court immediately when a suit is filed rather than being disbursed after the suit has been closed.

## CITY COURT JUDICIARY COURT COSTS

REVENUE TYPE	FUND . . OBJECT
Charges for Services	City                      001 . . 440011

### LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	Louisiana Revised Statutes 13:1872-1902 32:393 F (1)	Code of Ordinances Title 11, § 401 Resolution 38937, 09/09/98 <i>City Court En Banc Order, 08/15/09</i>

### INTERPRETATION OF LEGAL AUTHORIZATION:

**State:** L.R.S. 13:1872–1902 contains general provisions for city courts. L.R.S. 13:1898 provides in part that the Clerk of City Court is to collect fines, forfeitures, penalties, and costs, and all funds so collected shall be paid into the city treasury when the prosecution is on behalf of the city. L.R.S. 13:1899 provides that in all criminal matters, including traffic violation cases, in addition to the fine and other penalty that may be legally imposed against every defendant who is convicted or who forfeits his bond, the judge may assess costs of court in an amount not to exceed \$30.00. L.R.S. 32:393 F (1) states that, for each conviction or forfeiture of bail in cases of traffic violations, a fee of \$2.00 is to be added to the fine of the person convicted; and that this fee is to be retained by the court to cover the cost of preparing and submitting an abstract of the court report, which abstract is required by this statute to be sent to the Commissioner of Public Safety and Corrections in all cases of convictions of traffic violations except parking convictions.

**Local:** Code of Ordinances Title 11, Sec. 401, makes the city judges “responsible for the adjudication of parking infractions and the assessment and actual collection of monetary penalties therefor.” Effective January 1, 1999, all funds collected as court costs, fines, penalties or other assessments are to be deposited into the General Fund as established by Resolution 38937, adopted September 9, 1998. The *En Banc Order* effective August 15, 2009, sets the most recent Criminal/Traffic Court Cost Collection and Distribution Schedule.

### COLLECTION AND TRANSMITTAL OF FUNDS:

**Collector:** The Clerk of City Court

**Transmittal:** Remitted to the Department of Finance–Revenue Division daily.

### PAYOR OF FEE:

Any persons convicted of a criminal, traffic, or parking violation.

### COMPUTATION OF FEE:

Court costs are assessed at the discretion of the sentencing judge and established by en banc orders. City Court *En Banc Order* effective August 15, 2009, sets the most recent court costs. These include:

Criminal violations	\$ 20.50
Reckless driving, hit & run, DWI	22.50
Traffic violations except DWI, reckless driving, hit & run	23.00
Parking infractions except meter & mobility impaired	10.00
Traffic violations except parking, an additional	2.00
Parking meter infractions	1.00

## MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

JUDICIARY COURT COSTS (CITY)				ACCOUNT NUMBER 001 . . 440011				
MONTH	2006		2007		2008		2009	
	\$	%	\$	%	\$	%	\$	%
January	82,050	6.89%	95,592	8.08%	98,949	8.45%	93,231	8.86%
February	109,195	16.07%	98,464	16.39%	106,810	17.58%	105,028	18.84%
March	153,553	28.97%	100,211	24.86%	119,418	27.78%	107,750	29.08%
April	91,373	36.65%	96,893	33.05%	102,658	36.55%	93,172	37.93%
May	110,955	45.97%	99,388	41.44%	102,088	45.28%	88,406	46.33%
June	95,988	54.04%	90,352	49.08%	93,101	53.23%	82,390	54.16%
July	86,480	61.30%	91,683	56.82%	102,981	62.03%	93,318	63.03%
August	104,745	70.11%	111,216	66.22%	92,917	69.97%	79,713	70.60%
September	89,532	77.63%	100,512	74.71%	75,317	76.40%	79,170	78.12%
October	88,982	85.11%	116,084	84.52%	104,805	85.36%	77,157	85.45%
November	94,245	93.02%	94,338	92.49%	81,821	92.35%	73,677	92.45%
December	83,017	100.00%	88,938	100.00%	89,574	100.00%	79,405	100.00%
TOTAL/% Chg	1,190,115	65.63%	1,183,671	-0.54%	1,170,439	-1.12%	1,052,417	-10.08%

NOTE: The increase in 2006 is due to the increased number of criminal and traffic filings, and the resulting assessment of judiciary court costs for defendants who have either pleaded or been found guilty. The number of criminal cases filed increased by 14% and the number of traffic cases filed increased by about 49%.

The decrease in 2009 revenue was due to lower compliance with ordered fines and costs. The volume of DWI filings also decreased from the previous year.

## CITY COURT SCHOOL FEES

REVENUE TYPE	FUND . . OBJECT
Charges for Services	City                      001 . .440012

### LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	Louisiana Revised Statutes 13:1898	<i>Plan of Government</i> Section 11.04 Resolution 38937, 09/09/98

### INTERPRETATION OF LEGAL AUTHORIZATION:

**State:** L.R.S. 13:1898 provides in part that the Clerk of City Court is to collect fines, forfeitures, penalties, and costs, and all funds so collected shall be paid into the city treasury when the prosecution is on behalf of the city.

**Local:** Section 11.04 of *The Plan of Government* grants the court full power to make and promulgate its own rules of court. Effective January 1, 1999, all funds collected as court costs, fines, penalties or other assessments are to be deposited into the General Fund as established by **Resolution 38937** of September 9, 1998.

### COLLECTION AND TRANSMITTAL OF FUNDS:

**Collector:**        The Clerk of City Court

**Transmittal:**    Remitted to the Department of Finance–Revenue Division daily.

### PAYOR OF FEE:

**Any person convicted of criminal, traffic, or parking violations are ordered to attend one of the court's schools and pay this fee.**

### COMPUTATION OF FEE:

The current fees for schools offered by city court are:

DWI School (School & Substance Abuse Evaluation)	\$105.00
Domestic Violence Offender's Program (DVOP)	50.00 Intake Appointment
<i>Program Fee assessed according to income</i>	
Program for Anger Management (PAM)	55.00
Court's Effective Decision-Making (CEDMS)	55.00
Substance Abuse Self-Awareness Program (SASAP)	55.00
Defensive Driving Course (SCOPE)	30.00
Defensive Driving Course (SCOPE II) (habitual offenders)	50.00

## MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

CITY COURT SCHOOL FEES (CITY)					ACCOUNT NUMBER 001 . . 440012			
MONTH	2006		2007		2008		2009	
	\$	%	\$	%	\$	%	\$	%
January	15,340	8.19%	16,800	8.96%	16,025	9.42%	14,950	6.94%
February	15,320	16.36%	18,425	18.79%	16,565	19.16%	15,150	13.98%
March	20,003	27.03%	15,926	27.29%	13,190	26.91%	20,400	23.45%
April	12,837	33.88%	14,985	35.29%	13,240	34.69%	17,070	31.38%
May	17,640	43.30%	17,510	44.63%	13,660	42.72%	18,515	39.98%
June	15,590	51.62%	13,476	51.82%	12,920	50.32%	16,915	47.84%
July	14,790	59.51%	15,785	60.24%	15,635	59.51%	19,183	56.75%
August	18,110	69.17%	15,520	68.52%	13,895	67.68%	18,602	65.39%
September	16,060	77.74%	15,580	76.83%	10,815	74.03%	17,950	73.72%
October	14,553	85.51%	17,220	86.02%	17,135	84.11%	19,745	82.89%
November	14,015	92.99%	14,990	94.02%	13,405	91.99%	19,830	92.10%
December	13,145	100.00%	11,215	100.00%	13,635	100.00%	17,005	100.00%
TOTAL/% Chg	187,403	10.14%	187,432	0.02%	170,120	-9.24%	215,315	26.57%

NOTE: In 2009, the increase in revenue is due to the increase in the number of courses completed from 3,789 in 2008 to 4,131 in 2009.



## MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

CITY COURT BENCH WARRANT FEES (CITY)					ACCOUNT NUMBER 001 . . 440013			
MONTH	2006		2007		2008		2009	
	\$	%	\$	%	\$	%	\$	%
January	72,220	7.88%	107,704	10.03%	98,064	9.38%	88,937	8.60%
February	100,523	18.86%	124,300	21.60%	130,288	21.84%	109,058	19.15%
March	99,933	29.77%	98,858	30.81%	115,271	32.86%	98,258	28.65%
April	63,349	36.68%	89,441	39.14%	91,701	41.63%	75,821	35.98%
May	76,811	45.07%	83,195	46.88%	78,848	49.17%	76,797	43.41%
June	76,931	53.47%	80,790	54.40%	85,275	57.33%	69,431	50.12%
July	67,022	60.79%	84,068	62.23%	84,000	65.36%	117,130	61.45%
August	78,791	69.39%	95,063	71.08%	73,868	72.42%	84,945	69.66%
September	67,718	76.78%	79,050	78.44%	60,613	78.22%	81,832	77.58%
October	71,344	84.57%	87,984	86.64%	86,462	86.49%	73,580	84.69%
November	75,164	92.78%	75,002	93.62%	74,177	93.58%	75,695	92.01%
December	66,172	100.00%	68,521	100.00%	67,106	100.00%	82,581	100.00%
TOTAL/% Chg	915,978	50.41%	1,073,976	17.25%	1,045,673	-2.64%	1,034,065	-1.11%

NOTE: The large increase in revenues in 2006 is from a 53% increase in the number of bench warrants issued from the increased number of criminal and traffic filings received. The increase in 2007 is due to a greater number of bench warrant fees being fully or partially collected on cases in which the fees were collected by garnishing the violators' state income tax refunds, in addition to cases in which fees were paid voluntarily. Failure to appear fees were collected from violators after their driving privileges was suspended by the Department of Public Safety until payment of outstanding fines and fees.

## CITY COURT MISCELLANEOUS FEES

REVENUE TYPE	FUND . . OBJECT
Charges for Services	City                      001 . . 440014

### LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	Louisiana Revised Statutes 13:1898 32:57.1	<i>Plan of Government</i> Section 11.04 Code of Ordinances Title 11, § 401 Resolution 38937, 09/09/98 City Court <i>En Banc</i> Order 11/13/00 11/17/09

### INTERPRETATION OF LEGAL AUTHORIZATION:

**State:** **L.R.S. 13:1898** provides in part that the Clerk of City Court is to collect fines, forfeitures, penalties, and costs, and all funds so collected shall be paid into the city treasury when the prosecution is on behalf of the city. **L.R.S. 32:57.1** provides for the payment of an additional fine by persons who fail to honor a written promise to appear.

**Local:** **Section 11.04** of *The Plan of Government* grants the court full power to make and promulgate its own rules of court. Code of Ordinances **Title 11, Sec. 401**, makes the city judges "responsible for the adjudication of parking infractions and the assessment and actual collection of monetary penalties therefor." Effective January 1, 1999, all funds collected as court costs, fines, penalties or other assessments are to be deposited into the General Fund as established by **Resolution 38937** September 9, 1998. The **City Court En Banc Order**, dated November 13, 2000, sets out the procedures and fees for drug screening. The **City Court En Banc Order**, effective November 17, 2009, provides the most recent fees.

### COLLECTION AND TRANSMITTAL OF FUNDS:

**Collector:**        The Clerk of City Court

**Transmittal:**    Remitted to the Department of Finance–Revenue Division daily.

### PAYOR OF FEE:

**Any persons convicted of criminal, traffic and parking violations** who have been ordered by the court to pay for services listed below under COMPUTATION OF FEE.

### COMPUTATION OF FEE:

Miscellaneous fees are set at the discretion of the sentencing judge and by en banc orders. The amounts currently in effect for these fees are:

Supervision fee	\$ 50.00
Interpreter fee	70.00 / hour
Extension of time to pay assessment	20.00
Reassignment to school fee	20.00
Failure to complete community service timely	20.00
Presentment of NSF check to the court	
Civil	50.00
Criminal & Traffic	50.00
Record check fee	20.00 / case
Preparation of Transcripts (for appeal & on request)	2.50 / page
Cost of Transcripts (already prepared)	.50 / page
Deposit for Special Transcript request (non-appeal)	50.00
Drug screening fee	20.00
Failure to honor promise to appear	12.50

## MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

CITY COURT MISCELLANEOUS FEES (CITY)					ACCOUNT NUMBER 001 . . 440014			
MONTH	2006		2007		2008		2009	
	\$	%	\$	%	\$	%	\$	%
January	20,718	6.60%	29,314	8.46%	31,123	8.77%	24,902	7.64%
February	24,053	14.26%	31,747	17.63%	36,541	19.07%	28,000	16.24%
March	43,287	28.05%	35,754	27.95%	41,476	30.76%	38,931	28.18%
April	20,647	34.62%	20,586	33.89%	33,161	40.10%	28,579	36.96%
May	31,072	44.52%	29,203	42.32%	19,725	45.66%	28,252	45.63%
June	26,939	53.10%	28,160	50.45%	39,095	56.68%	23,237	52.76%
July	21,872	60.07%	19,956	56.22%	29,952	65.12%	26,048	60.75%
August	24,932	68.01%	35,787	66.55%	23,598	71.77%	24,491	68.27%
September	19,712	74.29%	31,002	75.50%	15,556	76.15%	27,086	76.58%
October	29,111	83.56%	29,247	83.94%	37,183	86.63%	25,476	84.40%
November	25,149	91.57%	19,992	89.71%	27,297	94.32%	23,303	91.55%
December	26,466	100.00%	35,633	100.00%	20,151	100.00%	27,522	100.00%
TOTAL/% Chg	313,958	14.67%	346,381	10.33%	354,858	2.45%	325,827	-8.18%

NOTE: The increase in 2006 is primarily due to fees charged in the increased number of criminal and traffic matters. The increase in 2007 is due to the significant increase in fees received from the Department of Motor Vehicles, paid by traffic offense violators in order to reinstate their driving privileges after being suspended due to outstanding traffic ticket fines and fees owed to the Court. The total amount the Court received in 2007 for its portion of reinstatement fees increased approximately 31% from 2006 and these fees are a portion of all fees collected and deposited into this miscellaneous revenue account. Another contributing factor to the overall increase in this revenue account is from a 25% collection increase in extension fees charged on cases where offenders have requested an extension to pay their fines and fees. The amount collected for drug screening also increased, by approximately 7.5%. Other categories within this revenue fund experienced a drop from 2006.

## CITY COURT CREDIT CARD PAYMENT FEES

REVENUE TYPE	FUND . . OBJECT
Charges for Services	City      001 . . 440015

### LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	Louisiana Revised Statutes 13:1898 C	<i>Plan of Government</i> Section 11.04 City Court <i>En Banc</i> Order, 09/01/09

### INTERPRETATION OF LEGAL AUTHORIZATION:

**State:** L.R.S. 13:1898 C provides that the Clerk of City Court or the Marshal may accept payment by credit card for all fines, forfeitures, penalties, and costs and collect a fee for processing the payments in an amount reasonably related to the expense incurred by the clerk in processing the credit card payments.

**Local:** Section 11.04 of *The Plan of Government* grants the court full power to make and promulgate its own rules of court, including the right to set and collect civil fees. The **City Court En Banc Order** effective September 1, 2009, is the most recent order setting out the 5% fee for credit card payments.

### COLLECTION AND TRANSMITTAL OF FUNDS:

**Collector:** The Clerk of City Court

**Transmittal:** Remitted to the Department of Finance–Revenue Division daily.

### PAYOR OF FEE:

Any person who pays a fine, forfeiture, penalty, and/or court costs by credit card.

### COMPUTATION OF FEE:

The fee is **5% of the payment.**

### MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

CITY COURT CREDIT CARD PAYMENT FEES (CITY)					ACCOUNT NUMBER		001 . . 440015	
MONTH	2006		2007		2008		2009	
	\$	%	\$	%	\$	%	\$	%
January	5,407	6.89%	6,583	7.24%	14,185	13.12%	9,881	8.80%
February	6,716	15.44%	6,786	14.70%	10,208	22.55%	18,055	24.89%
March	9,122	27.06%	7,030	22.43%	9,382	31.23%	11,913	35.51%
April	5,255	33.76%	5,926	28.94%	8,334	38.94%	10,001	44.42%
May	6,029	41.44%	7,880	37.61%	8,582	46.87%	9,332	52.73%
June	5,957	49.02%	6,889	45.18%	7,962	54.23%	8,903	60.66%
July	7,664	58.79%	8,031	54.01%	8,773	62.35%	8,858	68.56%
August	7,510	68.35%	8,304	63.14%	8,518	70.22%	8,377	76.02%
September	6,429	76.54%	8,327	72.30%	6,705	76.42%	7,967	83.12%
October	6,594	84.94%	10,039	83.34%	9,313	85.03%	8,520	90.71%
November	6,393	93.09%	8,197	92.35%	7,960	92.39%	9,735	99.39%
December	5,427	100.00%	6,957	100.00%	8,227	100.00%	690	100.00%
TOTAL/% Chg	78,503	83.13%	90,949	15.85%	108,149	18.91%	112,232	3.78%

NOTE: Increases in revenues for the years shown are due to an increase in the volume of fines paid with credit cards since the inception of the online ticket payment system and the automated telephone payment system introduced in December 2003. In October 2007, the increase is also attributed to the Court's acceptance of the American Express card. The trend continued in 2008, as the volume of transactions increased.

## CITY COURT EXPUNGEMENT FEE

REVENUE TYPE	FUND . . OBJECT
Charges for Services	City 001 . . 440017

### LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	Louisiana Revised Statutes 13:1898 44:9 Act 282 (2009 Regular Session)	<i>Plan of Government</i> Section 11.04 Resolution 38937, 09/09/98 City Court <i>En Banc</i> Order, 11/17/09

### INTERPRETATION OF LEGAL AUTHORIZATION:

**State:** L.R.S. 13:1898 provides in part that the Clerk of City Court is to collect fines, forfeitures, penalties, and costs, and all funds so collected shall be paid into the city treasury when the prosecution is on behalf of the city. L.R.S. 44:9 provides in part that the Bureau of Criminal Identification may charge a processing fee, which the Clerk of City Court shall collect on behalf of the Bureau. The Clerk may also collect a fee of up to ten dollars to cover his administrative costs. Act 282 amends R.S 44:9(A)(4)(a) to exempt certain applicants from this requirement.

**Local:** Section 11.04 of *The Plan of Government* grants the court full power to make and promulgate its own rules of court. Effective January 1, 1999, all funds collected as court costs, fines, penalties or other assessments are to be deposited into the General Fund as established by Resolution 38937 of September 9, 1998. The *City Court En Banc Order* effective November 17, 2009 imposes the charges and sets the fees.

### COLLECTION AND TRANSMITTAL OF FUNDS:

**Collector:** The Clerk of City Court

**Transmittal:** Remitted to the Department of Finance–Revenue Division daily.

### PAYOR OF FEE:

Certain persons who apply to have an arrest record expunged from the records of the court.

### COMPUTATION OF FEE:

\$100.00/charge. City Court may also collect an additional \$250 for the Bureau of Criminal Identification; those funds are forwarded directly to the Bureau and do not appear in any City-Parish account.

### MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

CITY COURT EXPUNGEMENT FEE (CITY)					ACCOUNT NUMBER 001 . . 440017			
MONTH	2006		2007		2008		2009	
	\$	%	\$	%	\$	%	\$	%
January	2,000	7.37%	2,400	6.63%	3,859	8.10%	4,000	10.58%
February	2,300	15.84%	4,310	18.54%	4,300	17.13%	3,200	19.05%
March	3,000	26.88%	3,300	27.66%	3,800	25.10%	3,300	27.78%
April	2,810	37.23%	2,400	34.30%	4,400	34.34%	2,700	34.92%
May	2,200	45.33%	4,100	45.63%	5,625	46.15%	2,000	40.21%
June	2,200	53.43%	2,300	51.98%	5,897	58.53%	3,100	48.41%
July	1,425	58.68%	3,300	61.10%	5,025	69.07%	3,800	58.47%
August	3,000	69.73%	3,375	70.43%	3,366	76.14%	2,400	64.81%
September	2,300	78.20%	2,700	77.89%	2,734	81.88%	3,800	74.87%
October	2,000	85.56%	2,900	85.91%	3,333	88.87%	3,800	84.92%
November	2,620	95.21%	2,700	93.37%	2,500	94.12%	2,600	91.80%
December	1,300	100.00%	2,400	100.00%	2,800	100.00%	3,100	100.00%
TOTAL/% Chg	27,155	8.92%	36,185	33.25%	47,639	31.65%	37,800	-20.65%

NOTE: The amount of collections are directly related to the number of expungements filed and granted by the Court. In 2009, new legislation allowed these fees to be exempt in certain circumstances.



## CITY COURT MORTGAGE RECORDATION FEES

REVENUE TYPE	FUND . . OBJECT
Charges for Services	City                      001 . . 440023

### LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	Louisiana Revised Statutes 13:1885(F)	<i>Plan of Government</i> Section 11.04 Resolution 38937, 09/09/98 City Court <i>En Banc</i> Order, 09/01/09

### INTERPRETATION OF LEGAL AUTHORIZATION:

**State:** L.R.S. 13:1885(F) authorizes the Clerk of City Court to charge a reasonable fee to record money judgments in the parish mortgage records upon the request of the judgment creditor.

**Local:** Section 11.04 of *The Plan of Government* grants the court full power to make and promulgate its own rules of court. Effective January 1, 1999, all funds collected as court costs, fines, penalties or other assessments are to be deposited into the General Fund as established by **Resolution 38937** of September 9, 1998. The **City Court En Banc Order** effective September 1, 2009 imposes the charges and sets the fees.

### COLLECTION AND TRANSMITTAL OF FUNDS:

**Collector:** The Clerk of City Court

**Transmittal:** Remitted to the Department of Finance–Revenue Division daily.

### PAYOR OF FEE:

Any judgment creditor who requests the Clerk of City Court to record his City Court judgment in the office of the parish mortgage records.

### COMPUTATION OF FEE:

\$10 per judgment requested to be recorded.

### MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

CITY COURT MORTGAGE RECORDATION FEES (CITY)					ACCOUNT NUMBER		001 . . 440023	
MONTH	2006		2007		2008		2009	
	\$	%	\$	%	\$	%	\$	%
January	0	0.00%	0	0.00%	0	0.00%	0	0.00%
February	0	0.00%	0	0.00%	0	0.00%	0	0.00%
March	0	0.00%	0	0.00%	0	0.00%	0	0.00%
April	0	0.00%	0	0.00%	0	0.00%	0	0.00%
May	0	0.00%	0	0.00%	0	0.00%	0	0.00%
June	0	0.00%	0	0.00%	0	0.00%	0	0.00%
July	0	0.00%	0	0.00%	0	0.00%	0	0.00%
August	0	0.00%	0	0.00%	0	0.00%	0	0.00%
September	0	0.00%	0	0.00%	0	0.00%	0	0.00%
October	0	0.00%	0	0.00%	0	0.00%	40	3.67%
November	0	0.00%	0	0.00%	0	0.00%	40	7.34%
December	0	0.00%	0	0.00%	0	0.00%	1,010	100.00%
TOTAL/% Chg	0	0.00%	0	0.00%	0	0.00%	1,090	100.00%

NOTE: This new revenue was created in 2009.

## CITY CONSTABLE CIVIL FEES

REVENUE TYPE	FUND . . OBJECT
Charges for Services	City      001 . . 440030

### LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	Louisiana Revised Statutes 13:2002 B 33:1704	<i>Plan of Government</i> Section 11.04 City Court <i>En Banc</i> Order, 09/01/09

### INTERPRETATION OF LEGAL AUTHORIZATION:

**State:** L.R.S.13:2002 B provides that costs of court in civil proceedings shall be paid into the City General Fund. L.R.S. 33:1704 entitles constables to fees of office and no more in civil matters, and sets forth the amounts that may be charged.

**Local:** Section 11.04 of *The Plan of Government* grants the court full power to make and promulgate its own rules of court, including the right to set and collect civil fees. The *En Banc Order* effective September 1, 2009, sets the latest amounts for filing fees in City Court.

### COLLECTION AND TRANSMITTAL OF FUNDS:

**Collector:** The Clerk of City Court.

**Transmittal:** Remitted to the Department of Finance—Revenue Division daily.

### PAYOR OF FEE:

Filing fees paid by **persons filing civil suits in City Court** include a fee for service of those suits by the City Constable. **Other city courts** pay the City Constable for suits to be served in Baton Rouge. **Persons paying garnishments** pay constable fees related to those garnishments.

### COMPUTATION OF FEE:

See list of City Constable civil fees provided in L.R.S. 33:1704, on file in the Finance Department—Budgeting Division.

### MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

CITY CONSTABLE CIVIL FEES (CITY)					ACCOUNT NUMBER    001 . . 440030			
MONTH	2006		2007		2008		2009	
	\$	%	\$	%	\$	%	\$	%
January	44,561	8.17%	43,575	8.08%	36,413	6.02%	72,372	9.37%
February	47,798	16.94%	43,184	16.08%	40,085	12.65%	57,753	16.85%
March	48,827	25.90%	49,705	25.30%	27,691	17.23%	54,545	23.91%
April	46,587	34.45%	44,975	33.64%	49,250	25.38%	64,092	32.20%
May	43,420	42.41%	58,512	44.48%	55,882	34.62%	64,768	40.59%
June	43,552	50.40%	46,195	53.05%	50,813	43.03%	76,265	50.46%
July	48,013	59.21%	42,279	60.88%	22,043	46.67%	22,060	53.32%
August	237	59.25%	3,488	61.53%	62,289	56.97%	57,305	60.74%
September	58,202	69.93%	44,432	69.77%	62,213	67.26%	60,771	68.60%
October	44,657	78.12%	75,604	83.78%	52,701	75.98%	59,823	76.35%
November	74,095	91.72%	17,353	87.00%	57,587	85.50%	67,869	85.13%
December	45,158	100.00%	70,118	100.00%	87,641	100.00%	114,841	100.00%
TOTAL/% Chg	545,107	-2.66%	539,420	-1.04%	604,608	12.08%	772,464	27.76%

NOTE: The revenue in 2008 and 2009 increased due to an increase in the volume of garnishments.

## METRONET SERVICES

REVENUE TYPE	FUND . . OBJECT
Charges for Services	City            001 . . 440050
	Parish           002 . . 440050

### LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	N/A	Intergovernmental Agreement with EBRP Sheriff's Office, and the 19 <sup>th</sup> Judicial District Court

### INTERPRETATION OF LEGAL AUTHORIZATION:

**Local:** The **City of Baton Rouge and the Parish of East Baton Rouge** has entered into **intergovernmental agreements** with the **Sheriff's Office** and the **19th Judicial District Court** to provide Internet access and online services through the City-Parish Information Services Department. A monthly fee per user provides these agencies with Internet e-mail, MetroNet services, and support from the IS Department.

### COLLECTION AND TRANSMITTAL OF FUNDS:

**Collector:** Department of Finance-Administration Division

**Transmittal:** Recorded as received.

### PAYOR OF FEE:

The East Baton Rouge Parish **Sheriff's Office** and the **19th Judicial District Court**.

### COMPUTATION OF FEE:

The fee is a per-month rate set by the Information Services Department based on users.

## MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

METRONET SERVICES (CITY)				ACCOUNT NUMBER 001 . . 440050				
MONTH	2006		2007		2008		2009	
	\$	%	\$	%	\$	%	\$	%
January	258	3.27%	678	8.33%	678	8.50%	0	0.00%
February	1,098	17.21%	258	11.50%	678	17.01%	420	4.63%
March	678	25.82%	1,098	25.00%	678	25.51%	1,872	25.26%
April	678	34.42%	678	33.33%	258	28.75%	258	28.10%
May	678	43.03%	678	41.67%	678	37.25%	1,521	44.86%
June	420	48.36%	678	50.00%	678	45.75%	678	52.33%
July	678	56.97%	678	58.33%	0	45.75%	258	55.17%
August	678	65.58%	678	66.67%	1,356	62.76%	258	58.02%
September	0	65.58%	678	75.00%	0	62.76%	258	60.86%
October	1,356	82.79%	678	83.33%	1,613	82.99%	516	66.55%
November	678	91.39%	678	91.67%	678	91.50%	258	69.39%
December	678	100.00%	678	100.00%	678	100.00%	2,778	100.00%
TOTAL	7,878		8,136		7,973		9,075	

METRONET SERVICES (PARISH)				ACCOUNT NUMBER 002 . . 440050				
MONTH	2006		2007		2008		2009	
	\$	%	\$	%	\$	%	\$	%
January	172	3.27%	452	8.33%	452	8.79%	0	0.00%
February	732	17.21%	172	11.50%	452	17.57%	280	4.63%
March	452	25.82%	732	25.00%	452	26.36%	1,248	25.26%
April	452	34.42%	452	33.33%	172	29.70%	172	28.11%
May	452	43.03%	452	41.67%	452	38.49%	1,012	44.84%
June	280	48.36%	452	50.00%	452	47.28%	452	52.31%
July	452	56.97%	452	58.33%	0	47.28%	172	55.16%
August	452	65.58%	452	66.67%	904	64.85%	172	58.00%
September	0	65.58%	452	75.00%	0	64.85%	172	60.85%
October	904	82.79%	452	83.33%	904	82.43%	344	66.53%
November	452	91.39%	452	91.67%	452	91.21%	172	69.38%
December	452	100.00%	452	100.00%	452	100.00%	1,852	100.00%
TOTAL	5,252		5,424		5,144		6,048	
COMB/% Chg	13,130	-1.93%	13,560	3.27%	13,117	-3.27%	15,123	15.29%

NOTE: The April 2008 payment was not received until March 2009. There was also a \$256.85 payment in October that was posted to this account in error. Each of the payments was discovered too late for Accounting to correct them.

The December 2008 payment was also collected in March 2009. The late 2008 payments for April and December caused the revenue to increase in 2009.

## FISCAL MANAGEMENT FEES

REVENUE TYPE	FUND . . OBJECT
Charges for Services	City 001 . . 440101 Fiscal Mgmt. Fees
	Parish 002 . . 440101
	City 001 . . 440102 Inventory
	Parish 002 . . 440102
	City 001 . . 440103 Auction Facility
	Parish 002 . . 440103

### LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
OMB Circular A-87	N/A	Annual Budget Process

### INTERPRETATION OF LEGAL AUTHORIZATION:

**Federal:** OMB Circular A-87 sets forth the policies and procedures in preparing the cost allocation plan to be applied to federal programs.

**Local:** Fiscal management fees for special revenue funds, inventory, and the auction facility are addressed during the **annual budget process**.

### COLLECTION AND TRANSMITTAL OF FUNDS:

**Collector:** Department of Finance—Accounting Division.

**Transmittal:** Recorded periodically by the Accounting Division.

### PAYOR OF FEE:

Fiscal Management Fees: A majority of the **grants** for which the City-Parish has been designated as the fiscal manager as well as a majority of **special funds** are charged a fiscal management fee (also referred to as grant administration fee or indirect cost). See chart on following page. Grants for capital equipment and police overtime are generally excluded from the assessment of the fee.

Fiscal Management Fees—Inventory: **Purchasers of goods at the DPW Warehouse** pay this fee.

Fiscal Management Fees—Auction Facility: Those **departments and agencies contributing surplus inventory for sale at public auction** pay a percentage of gross receipts, which is used for maintenance of the auction facility, payment of auctioneer fees, and for inventory storage costs.

PROGRAM	2006	2007	2008	2009
<b>Grant Funds:</b>				
BRACA	339,935.46	107,024.31	337,340.00	300,034.02
WIA	291,061.27	274,637.41	327,138.70	254,229.21
Community Development	389,897.48	369,595.33	361,327.22	389,783.21
Summer Food	7,748.15	7,320.36	8,561.84	8,232.79
LaJet	22,758.37	45,190.56	45,071.49	49,202.73
LIHEAP	0.00	3,158.29	0.00	0.00
UASI	0.00	0.00	0.00	73,748.30
Project Safe Neighborhood	1,385.85	0.00	0.00	0.00
Miscellaneous Grants	52,463.65	4,458.48	37,175.08	4,927.74
<b>Total Grant Funds</b>	<b>1,105,250.23</b>	<b>811,384.74</b>	<b>1,116,614.33</b>	<b>1,080,158.00</b>
<b>Total Special Fund Types</b>	<b>5,693,630.00</b>	<b>5,963,517.03</b>	<b>5,931,558.94</b>	<b>6,794,904.64</b>
<b>Grand Total</b>	<b>6,798,880.23</b>	<b>6,774,901.77</b>	<b>7,048,173.27</b>	<b>7,875,062.64</b>

**COMPUTATION OF FEE:**

Various General Fund departments provide support services to other departments, agencies, and programs. These include personnel services; purchasing services; legal services of the parish attorney; financial services, such as accounting, auditing, and budgeting; management information services; and building maintenance. Maximus, Inc., conducts annual studies to determine the allocation of these services and the proper rate or amounts to be charged therefor. These consultants then provide two cost allocation plans. For fiscal management fee charges in 2008, the two plans are:

- (A) a plan based on actual expenditures for the fiscal year ending December 31, 2006; and
- (B) a plan based on beginning budgeted expenditures for the year ending December 31, 2007.

Plan A above is prepared in accordance with the policies and procedures contained in OMB Circular A-87 and must be approved by the U.S. Department of Housing and Urban Development. It is then used to determine the rate to be charged to federal grants and programs in 2008. Plan B, also known as the Full-Cost Plan, is used to determine actual amounts to be appropriated in all special (non-grant) funds for 2008.

An administrative charge of 2.0% is assessed on goods purchased at the DPW Warehouse.

Departments and agencies contributing surplus inventory for sale at public auction are assessed a fee of 5% to 10% of gross receipts (percentage depends on actual auction expenses and facility needs).

**REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:**

Upon audit of the grants concerned, if indirect costs are determined not to be allowable or to be in excess of the proper amount to be charged, the Accounting Division will make the proper adjustments to credit the grant for the unallowable portion.

Limitations vary according to grant regulations.

**MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:**

FISCAL MANAGEMENT FEES (CITY)				ACCOUNT NUMBER 001 . . 440101				
MONTH	2006		2007		2008		2009	
	\$	%	\$	%	\$	%	\$	%
January	244,274	7.19%	257,626	7.62%	256,577	7.29%	296,146	7.53%
February	235,138	14.10%	261,062	15.34%	261,308	14.72%	314,192	15.52%
March	302,152	22.99%	264,994	23.18%	311,371	23.56%	350,210	24.42%
April	245,243	30.21%	262,284	30.94%	260,028	30.95%	292,287	31.85%
May	249,565	37.55%	261,015	38.67%	268,282	38.57%	312,523	39.79%
June	328,869	47.22%	302,189	47.61%	293,225	46.91%	334,503	48.30%
July	263,778	54.98%	269,468	55.58%	246,385	53.91%	282,757	55.49%
August	251,796	62.39%	266,978	63.48%	276,832	61.77%	303,644	63.21%
September	274,875	70.47%	305,339	72.51%	276,319	69.62%	299,675	70.82%
October	259,034	78.09%	341,971	82.62%	269,127	77.27%	314,395	78.82%
November	252,484	85.52%	259,295	90.30%	274,480	85.07%	327,306	87.14%
December	492,232	100.00%	328,025	100.00%	525,401	100.00%	505,970	100.00%
<b>TOTAL</b>	<b>3,399,440</b>		<b>3,380,246</b>		<b>3,519,335</b>		<b>3,933,608</b>	

FISCAL MANAGEMENT FEES (PARISH)					ACCOUNT NUMBER 002 . . 440101			
MONTH	2006		2007		2008		2009	
	\$	%	\$	%	\$	%	\$	%
January	244,274	7.19%	257,626	7.59%	256,577	7.27%	296,146	7.51%
February	235,138	14.10%	261,062	15.28%	262,743	14.72%	315,348	15.51%
March	302,152	22.99%	264,994	23.09%	311,662	23.55%	350,579	24.41%
April	245,243	30.21%	262,284	30.81%	260,223	30.92%	292,653	31.83%
May	249,565	37.55%	261,015	38.50%	268,486	38.53%	312,739	39.77%
June	328,869	47.22%	302,189	47.40%	293,447	46.85%	334,552	48.26%
July	263,778	54.98%	269,468	55.34%	246,854	53.84%	283,209	55.44%
August	251,796	62.39%	266,978	63.21%	276,838	61.69%	303,644	63.15%
September	274,875	70.47%	305,339	72.20%	276,325	69.52%	299,675	70.75%
October	259,034	78.09%	341,971	82.27%	269,121	77.14%	314,400	78.73%
November	252,484	85.52%	259,295	89.91%	274,475	84.92%	327,312	87.03%
December	492,232	100.00%	342,434	100.00%	532,087	100.00%	511,198	100.00%
TOTAL	3,399,440		3,394,655		3,528,838		3,941,455	
COMB/% Chg	6,798,880	16.28%	6,774,901	-0.35%	7,048,173	4.03%	7,875,063	11.73%

FISCAL MANAGEMENT FEES - INVENTORY (CITY)					ACCOUNT NUMBER 001 . . 440102			
MONTH	2006		2007		2008		2009	
	\$	%	\$	%	\$	%	\$	%
January	1,499	3.74%	2,030	8.71%	1,327	1.21%	2,389	3.72%
February	1,639	7.83%	2,092	17.69%	2,699	3.66%	3,014	8.41%
March	2,259	13.47%	2,576	28.74%	2,707	6.13%	2,634	12.52%
April	1,792	17.94%	6,142	55.09%	2,569	8.46%	2,922	17.07%
May	2,171	23.35%	0	55.09%	2,582	10.81%	2,968	21.69%
June	3,558	32.23%	3,596	70.52%	2,339	12.94%	2,707	25.91%
July	1,792	36.70%	2,658	81.92%	2,182	14.93%	2,956	30.51%
August	2,790	43.66%	0	81.92%	3,100	17.75%	2,733	34.77%
September	0	43.66%	2,731	93.64%	0	17.75%	2,564	38.76%
October	3,220	51.70%	5,258	116.20%	0	17.75%	2,254	42.27%
November	2,115	56.97%	1,826	124.04%	2,622	20.13%	0	42.27%
December	17,245	100.00%	(5,602)	100.00%	87,783	100.00%	37,066	100.00%
TOTAL	40,080		23,307		109,910		64,207	

FISCAL MANAGEMENT FEES - INVENTORY (PARISH)					ACCOUNT NUMBER 002 . . 440102			
MONTH	2006		2007		2008		2009	
	\$	%	\$	%	\$	%	\$	%
January	1,000	3.65%	1,353	8.11%	885	1.21%	1,593	3.74%
February	1,092	7.63%	1,395	16.48%	1,799	3.66%	2,010	8.45%
March	1,506	13.13%	1,717	26.78%	1,805	6.13%	1,756	12.57%
April	1,195	17.49%	4,095	51.34%	1,713	8.46%	1,948	17.13%
May	1,448	22.77%	0	51.34%	1,721	10.81%	1,978	21.77%
June	2,372	31.43%	2,398	65.72%	1,559	12.94%	1,805	26.00%
July	1,194	35.78%	1,772	76.35%	1,455	14.92%	1,971	30.62%
August	1,860	42.57%	0	76.35%	2,066	17.74%	1,822	34.90%
September	0	42.57%	1,820	87.26%	0	17.74%	1,709	38.90%
October	2,147	50.40%	3,505	108.28%	0	17.74%	1,502	42.42%
November	1,410	55.55%	1,218	115.59%	1,748	20.13%	0	42.42%
December	12,184	100.00%	(2,599)	100.00%	58,530	100.00%	24,556	100.00%
TOTAL	27,408		16,674		73,281		42,650	
COMB/% Chg	67,488	166.31%	39,981	-40.76%	183,191	358.20%	106,857	-41.67%

NOTE: An administrative charge is assessed for goods purchased at the warehouse to cover possible spoilage. This revenue accounts for the difference between that administrative charge and the actual shrinkage in inventories. In December 2007, an adjustment was made to write off obsolete inventory. The revenue in 2008 increased due to an adjustment to the final DPW warehouse inventory. The year-end inventory adjustment for 2009 was less than last year's. This caused the decrease in revenue.

FISCAL MANAGEMENT FEES - AUCTION FACILITY (CITY)					ACCOUNT NUMBER 001 . . 440103			
MONTH	2006		2007		2008		2009	
	\$	%	\$	%	\$	%	\$	%
March	0	0.00%	29,252	57.72%	0	0.00%	0	0.00%
April	17,426	100.00%	0	57.72%	0	0.00%	0	0.00%
July	0	100.00%	0	57.72%	22,219	57.59%	13,415	39.89%
September	0	100.00%	(25)	57.68%	0	57.59%	0	39.89%
October	0	100.00%	0	57.68%	16,365	100.00%	0	39.89%
November	0	100.00%	21,448	100.00%	0	100.00%	20,212	100.00%
TOTAL	17,426		50,675		38,584		33,627	

FISCAL MANAGEMENT FEES - AUCTION FACILITY (PARISH)					ACCOUNT NUMBER 002 . . 440103			
MONTH	2006		2007		2008		2009	
	\$	%	\$	%	\$	%	\$	%
March	0	0.00%	18,762	59.65%	0	0.00%	0	0.00%
April	10,437	100.00%	0	59.65%	0	0.00%	0	0.00%
July	0	100.00%	0	59.65%	14,213	56.88%	8,944	40.23%
October	0	100.00%	0	59.65%	10,776	100.00%	0	40.23%
November	0	100.00%	12,692	100.00%	0	100.00%	13,288	100.00%
TOTAL	10,437		31,454		24,989		22,232	
COMB/% Chg	27,863	-35.13%	82,129	194.76%	63,573	-22.59%	55,859	-12.13%

NOTE: The auction facility was constructed for storing and safeguarding equipment until it can be sold at public auction, with participating departments and agencies paying a percentage of gross proceeds for storage and maintenance costs at the facility. In 2007, two auctions were held. In 2008, two auctions were held; these auctions did not have many vehicles or other items for sale, which caused the decrease in revenues. In 2009, two auctions were held. Because of budget constraints, many departments are postponing replacement of equipment and vehicles. This resulted in fewer items to be sold.

## SALES TAX COLLECTION CHARGES

REVENUE TYPE	FUND . . OBJECT
Charges for Services	City            001 . . 440111 Parish         002 . . 440111

### LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	Louisiana Revised Statutes 33:1324	Contract between the City-Parish and EBRP School Board, March 31, 1966  Contract between the City-Parish and Cities of Baker and Zachary, August 3, 1960  Contract between the City-Parish and City of Baker School Board, undated  Contract between the City-Parish and Zachary Community School Board, May 8, 2003  Contract between the City-Parish and the Central Transition District, July 11, 2005  Resolutions 28101, 11/23/88 41217, 08/22/01

### INTERPRETATION OF LEGAL AUTHORIZATION:

**State:** L.R.S. 33:1324 authorizes any parish, municipality, or political subdivision of the state, or any combination thereof, to make agreements between or among themselves to engage jointly in the performance of such activity or exercise such power as may be necessary for the completion of an undertaking.

**Local:** **Contracts and agreements between the City-Parish Government and the East Baton Rouge Parish School Board (3/31/66), the City of Baker School Board (undated), and the Zachary Community School Board (5/8/03),** authorize the City-Parish Director of Finance to collect, along with the collection of the sales tax levied by the City-Parish, the sales and use tax levied by the School Boards. This contract further states that the School Boards will pay a charge to the City-Parish for the cost of administering, collecting, and enforcing collection of the School Board's sales and use tax. **A contract and agreement between the City-Parish and the Cities of Baker and Zachary dated August 3, 1960,** provides that Baker and Zachary pay the City-Parish for their proportionate share of the consolidated form of tax return. **A contract and agreement between the City-Parish and the Central Transition District dated July 11, 2005,** provides that the Central Transition District pay the City-Parish for their proportionate share of the consolidated form of tax return. **Resolutions 28101** of November 23, 1988 (Sewer Sales Tax Fund), and **41217** of August 22, 2001 (Parish Street Maintenance Fund), specify that the "reasonable and necessary expenses of collection and administration" will be deducted from those sales tax revenues dedicated to the repair of city and parish roads and sewers.

### COLLECTION AND TRANSMITTAL OF FUNDS:

**Collector:** Department of Finance–Revenue Division collects the sales taxes from which these collection charges are deducted.

**Transmittal:** Revenues are recorded monthly by the Department of Finance–Accounting Division.

### PAYOR OF FEE:

The School Boards and the Cities of Baker and Zachary as well as the Central Transition District pays their pro rata share of the cost of collection of the sales and use tax. The Parish Sewer Sales Tax Fund and the Parish Street Maintenance Fund (through 6/30/97) are also assessed for their pro rata share of the cost of collection.

**COMPUTATION OF FEE:**

Each month's sales and use tax is sent to the respective taxing authorities by wire transfer in four installments. The first installment is due on the 20th of the month in which the tax is received by the Revenue Division, the second on the 25th of the same month, the third on the last day of the month, and the fourth on the 10th of the following month. From the fourth installment a percentage is deducted from the month's tax as estimated collection costs. The actual percentage for 2006 was 0.90%; for 2007, .94%; for 2008, 1.03% and 2009, 1.10%. The estimated collection cost for 2010 is 1.15%. The percentage assessed is adjusted each year. At the end of each year, when the actual costs are calculated, the amounts already charged are adjusted to reflect the actual costs.

The collection cost percentage is assessed against general sales and use taxes, penalties and interest, and audit collections. The sales taxes assessed against vehicle sales are paid directly to the State Vehicle Commissioner and are excluded from the assessment.

**REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:**

Prior to 2010, collection charges were assessed to all taxing districts with the exception of collections for the Green Light portion of the ½ cent road tax. Beginning January 1, 2010, these charges will be collected from all districts.

**MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:**

SALES TAX COLLECTION CHARGES (CITY)					ACCOUNT NUMBER 001 . . 440111			
MONTH	2006		2007		2008		2009	
	\$	%	\$	%	\$	%	\$	%
January	0	0.00%	(109,931)	-12.98%	(99,902)	-9.35%	(110,944)	-9.30%
February	0	0.00%	109,931	0.00%	99,902	0.00%	110,944	0.00%
March	180,712	19.08%	86,248	10.18%	76,023	7.12%	83,233	6.97%
April	104,538	30.12%	80,259	19.66%	82,400	14.83%	79,178	13.61%
May	(49,030)	24.94%	(77,183)	10.54%	98,337	24.04%	173,903	28.18%
June	0	24.94%	78,050	19.76%	88,506	32.32%	96,362	36.25%
July	87,493	34.18%	74,379	28.54%	87,416	40.51%	93,127	44.05%
August	87,253	43.39%	83,884	38.44%	88,897	48.83%	97,693	52.24%
September	82,012	52.05%	80,231	47.91%	83,967	56.69%	91,257	59.88%
October	87,209	61.26%	93,988	59.01%	84,230	64.57%	93,651	67.73%
November	84,711	70.20%	80,661	68.53%	81,774	72.23%	91,515	75.40%
December	282,229	100.00%	266,602	100.00%	296,666	100.00%	293,648	100.00%
TOTAL	947,127		847,119		1,068,216		1,193,567	

SALES TAX COLLECTION CHARGES (PARISH)					ACCOUNT NUMBER 002 . . 440111			
MONTH	2006		2007		2008		2009	
	\$	%	\$	%	\$	%	\$	%
January	0	0.00%	(109,931)	-12.98%	(99,902)	-9.35%	(110,943)	-9.30%
February	0	0.00%	109,931	0.00%	99,902	0.00%	110,943	0.00%
March	180,712	19.08%	86,248	10.18%	76,023	7.12%	83,233	6.97%
April	104,538	30.12%	80,259	19.66%	82,400	14.83%	79,178	13.61%
May	(49,030)	24.94%	(77,183)	10.54%	98,337	24.04%	173,903	28.18%
June	0	24.94%	78,050	19.76%	88,506	32.32%	96,362	36.25%
July	87,493	34.18%	74,379	28.54%	87,416	40.51%	93,127	44.05%
August	87,253	43.39%	83,884	38.44%	88,896	48.83%	97,693	52.24%
September	82,012	52.05%	80,231	47.91%	83,967	56.69%	91,257	59.88%
October	87,209	61.26%	93,988	59.01%	84,230	64.57%	93,651	67.73%
November	84,711	70.20%	80,661	68.53%	81,774	72.23%	91,515	75.40%
December	282,229	100.00%	266,602	100.00%	296,666	100.00%	293,648	100.00%
TOTAL	947,127		847,119		1,068,215		1,193,567	
COMB/% Chg	1,894,254	-6.16%	1,694,238	-10.56%	2,136,431	26.10%	2,387,134	11.73%

NOTE: Actual collection costs were as follows:

	2006	2007	2008	2009
EBRP School Board	\$812,167	\$736,107	764,635	\$812,270
EBRP School System EFID *	704,639	645,787	680,656	715,190
Parish Sewer Sales Tax Fund	380,614	353,050	371,848	388,328
City of Baker	45,506	55,881	55,422	44,147
City of Zachary	64,842	62,007	64,060	73,120
City of Central	47,968	45,422	47,031	53,091
Baker School Board	31,178	37,373	37,388	30,206
Zachary School Board	78,533	66,216	73,494	77,117
Central School Board	0	20,030	41,897	52,452
Subtotal	2,165,447	2,021,873	2,136,431	2,245,921
Adjustments for under-collections or (overpayments) in prior year	(271,193)	(327,635)	0	141,213
TOTAL SALES TAX COLLECTION CHARGES	\$1,894,254	\$1,694,238	\$2,136,431	\$2,387,134

\* On November 3, 1998, citizens voted to levy a 1% additional sales tax for the East Baton Rouge Parish School System Educational Facilities Improvement District.

The adjustment was not done in 2008. The collection cost for the City of Zachary was also adjusted to the correct amount of \$64,060. This will be done in 2010.

## OCCUPANCY TAX COLLECTION CHARGES

REVENUE TYPE	FUND . . OBJECT
Charges for Services	City            001 . . 440114
	Parish            002 . . 440114

### LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	L.R.S. 33:4574.1 (D) L.R.S. 33:4574.1.1 (L) Act 47 of the 2002, 1 <sup>st</sup> Extraordinary Legislative Session	Ordinances 9024, 12/13/89 9430, 05/13/92 Resolutions 36969, 06/26/96 36970, 06/26/96 39218, 01/13/99 42867, 10/22/03

### INTERPRETATION OF LEGAL AUTHORIZATION:

**State:** **L.R.S. 33:4574.1 (D)** authorized the governing authority of any parish to form a tourist commission and to levy an occupancy tax to provide funds for its operation, retaining a reasonable sum for a collection fee. **L.R.S. 33:4574.1.1 (L)** authorized the Baton Rouge Area Convention and Visitors Bureau to levy and collect 4% tax on the occupancy of hotel rooms, motel rooms, and overnight camping facilities within East Baton Rouge Parish. One-percent of the proceeds from this tax are to be used for capital improvements and expansion of the Baton Rouge River Center. **Act 47 of the 2002** of the 1st Extraordinary Legislative Session created the Capitol House Taxing District as a special taxing district that is able to levy and collect tax on the occupancy of hotel rooms, motel rooms, and overnight camping facilities within the district.

**Local:** **Ordinance 9024** of December 13, 1989, as amended by **Ordinance 9430** of May 13, 1992, provided that the Finance Department may deduct from the 3% hotel-motel tax authorized at that time a collection fee of \$500 per month to defray the costs of collecting the tax, maintaining the necessary records, and forwarding the proceeds to the Baton Rouge Convention and Visitors Commission. **Resolutions 36969 and 36970** of June 26, 1996, re-created the Commission as a political subdivision of the State of Louisiana and authorized the execution of agreements that, among other provisions, allow the Director of Finance to continue to deduct this collection fee. **Resolution 39218** of January 13, 1999, amended the Intergovernmental Agreement authorized by Resolution 36970 to make provisions for an additional 1% tax; the collection fee was left at \$500 per month. **Resolution 42867** of October 22, 2003 authorized the mayor to contract with the Capitol House Taxing District for the collection of the hotel-motel occupancy tax levied by the district and allows a collection fee of \$500.

### COLLECTION AND TRANSMITTAL OF FUNDS:

**Collector:** The hotel/motel operators collect the occupancy tax from their patrons and forward it to the Finance Department–Revenue Division monthly.

**Transmittal:** This charge is deducted and recorded by the Finance Department–Accounting Division monthly when the proceeds of the tax are received.

### PAYOR OF FEE:

A 4% tax is levied upon the occupancy of hotel and motel rooms located within the City-Parish. The tax is paid by the **person who is entitled to occupancy of the hotel or motel room** to the owner, operator, manager, or controller of the hotel at the time the rent or fee for occupancy is paid which owner, operator, etc., is required to collect this tax and remit the same to the Director of Finance each month. The Department of Finance then deducts the collection fee from the monies received.

### COMPUTATION OF FEE:

The monthly collection fee is set at **\$500** for the occupancy tax collected for the BR Area Convention & Visitors Bureau, and, beginning in 2006, **\$500** for the occupancy tax collected for the Capitol House Economic Development District.

**MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:**

OCCUPANCY TAX COLLECTION CHARGES (CITY)					ACCOUNT NUMBER 001 . . 440114			
MONTH	2006		2007		2008		2009	
	\$	%	\$	%	\$	%	\$	%
January	0	0.00%	1,750	15.91%	(750)	-8.33%	(750)	-8.33%
February	0	0.00%	250	18.18%	750	0.00%	750	0.00%
March	500	16.67%	750	25.00%	750	8.33%	250	2.78%
April	250	25.00%	750	31.82%	750	16.67%	1,250	16.67%
May	250	33.33%	750	38.64%	750	25.00%	750	25.00%
June	0	33.33%	750	45.45%	750	33.33%	750	33.33%
July	250	41.67%	750	52.27%	750	41.67%	750	41.67%
August	250	50.00%	750	59.09%	750	50.00%	750	50.00%
September	250	58.33%	750	65.91%	750	58.33%	750	58.33%
October	250	66.67%	750	72.73%	750	66.67%	750	66.67%
November	250	75.00%	750	79.55%	750	75.00%	750	75.00%
December	750	100.00%	2,250	100.00%	2,250	100.00%	2,250	100.00%
<b>TOTAL</b>	<b>3,000</b>		<b>11,000</b>		<b>9,000</b>		<b>9,000</b>	

OCCUPANCY TAX COLLECTION CHARGES (PARISH)					ACCOUNT NUMBER 002 . . 440114			
MONTH	2006		2007		2008		2009	
	\$	%	\$	%	\$	%	\$	%
January	0	0.00%	(250)	-8.33%	(250)	-8.33%	(250)	-8.33%
February	0	0.00%	250	0.00%	250	0.00%	250	0.00%
March	500	16.67%	250	8.33%	250	8.33%	250	8.33%
April	250	25.00%	250	16.67%	250	16.67%	250	16.67%
May	250	33.33%	250	25.00%	250	25.00%	250	25.00%
June	0	33.33%	250	33.33%	250	33.33%	250	33.33%
July	250	41.67%	250	41.67%	250	41.67%	250	41.67%
August	250	50.00%	250	50.00%	250	50.00%	250	50.00%
September	250	58.33%	250	58.33%	250	58.33%	250	58.33%
October	250	66.67%	250	66.67%	250	66.67%	250	66.67%
November	250	75.00%	250	75.00%	250	75.00%	250	75.00%
December	750	100.00%	750	100.00%	750	100.00%	750	100.00%
<b>TOTAL</b>	<b>3,000</b>		<b>3,000</b>		<b>3,000</b>		<b>3,000</b>	
<b>COMB/% Chg</b>	<b>6,000</b>	<b>0.00%</b>	<b>14,000</b>	<b>133.33%</b>	<b>12,000</b>	<b>-14.29%</b>	<b>12,000</b>	<b>0.00%</b>

NOTE: Amounts are shown in the months actually received by the City-Parish. The increase in 2007 is due to a new taxing district in the city, the Capitol House Economic Development District. Collections for this district began in September 2006. Four months of collection charges for 2006 and all twelve months in 2007 have been posted to 2007. The decrease in 2008 was a result of revenue collections stabilizing after the delayed collection of those charges.

## NSF CHECK CHARGES—FINANCE

REVENUE TYPE	FUND. . OBJECT
Charges for Services	City                      001.440115

### LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	Louisiana Revised Statutes 14:71	Resolution 24399, 09/26/85 Ordinance 9733, 10/27/93

### INTERPRETATION OF LEGAL AUTHORIZATION:

**State:** L.R.S. 14:71 defines issuing a worthless check as the issuing in exchange for anything of value, with intent to defraud, of any check, draft, or order for the payment of money upon any bank or other depository, knowing at the time of the issuing that the offender has not sufficient credit with the bank or other depository for the payment of such check, draft, or order in full upon its presentation.

**Local:** Resolution 24399 of September 26, 1985, as amended by Ordinance 9733 of October 27, 1993, authorizes the Department of Finance to charge \$15.00 for each NSF check tendered to the City-Parish government, to cover administrative costs for handling such checks.

### COLLECTION AND TRANSMITTAL OF FUNDS:

**Collector:** The City-Parish department/agency that initially received the check.

**Transmittal:** Remitted to the Finance Department daily.

### PAYOR OF FEE:

**Whoever issues a worthless check must pay the NSF check fee.**

### COMPUTATION OF FEE:

The fee is \$15.00 for each check returned to the City-Parish because of insufficient funds.

### MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

NSF CHECK CHARGES - FINANCE (CITY)					ACCOUNT NUMBER 001 . . 440115			
MONTH	2006		2007		2008		2009	
	\$	%	\$	%	\$	%	\$	%
January	385	9.32%	225	5.84%	225	12.45%	135	4.00%
February	195	14.03%	547	20.05%	200	23.52%	105	7.12%
March	584	28.16%	376	29.81%	251	37.41%	276	15.31%
April	194	32.86%	357	39.08%	105	43.22%	115	18.72%
May	634	48.20%	272	46.14%	181	53.24%	3,929	135.27%
June	215	53.40%	183	50.90%	(60)	49.92%	234	142.21%
July	393	62.91%	439	62.30%	375	70.67%	513	157.43%
August	467	74.21%	223	68.09%	90	75.65%	3,009	246.69%
September	114	76.97%	289	75.59%	180	85.61%	315	256.04%
October	259	83.23%	195	80.65%	145	93.64%	355	266.57%
November	381	92.45%	165	84.94%	55	96.68%	288	275.11%
December	312	100.00%	580	100.00%	60	100.00%	(5,903)	100.00%
TOTAL/% Chg	4,133	21.92%	3,851	-6.82%	1,807	-53.08%	3,371	86.55%

NOTE: The large revenues collected in May and August of 2009 were overstated because of incorrect postings to the revenue. The credit in December corrected these errors.

## CREDIT CARD PROCESSING FEES

REVENUE TYPE	FUND . . OBJECT
Charges for Services	City            001 . . 440116
	Parish          002 . . 440116

### LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	N/A	Resolution 46872, 03/11/09

### INTERPRETATION OF LEGAL AUTHORIZATION:

**Local:** Resolution 46872 of March 11, 2009, establishes a processing fee of 5% to be assessed by departments, agencies, boards, or commissions of the City-Parish government on payments for services made by credit cards, debit cards, or similar payment devices in order to offset the costs of processing payments made in this manner.

### COLLECTION AND TRANSMITTAL OF FUNDS:

**Collector:** Any department that accepts credit cards or similar devices for payment of services.

**Transmittal:** Remitted to Finance Department – Accounting Division.

### PAYOR OF FEE:

Anyone who pays for services with a credit card, debit card, or similar payment device.

### COMPUTATION OF FEE:

The fee is 5% of the payment made.

### MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

CREDIT CARD PROCESSING FEES (CITY)						ACCOUNT NUMBER    001 . . 440116		
MONTH	2006		2007		2008		2009	
	\$	%	\$	%	\$	%	\$	%
January	0	0.00%	0	0.00%	0	0.00%	0	0.00%
February	0	0.00%	0	0.00%	0	0.00%	0	0.00%
March	0	0.00%	0	0.00%	0	0.00%	0	0.00%
April	0	0.00%	0	0.00%	0	0.00%	1,486	11.77%
May	0	0.00%	0	0.00%	0	0.00%	1,305	22.10%
June	0	0.00%	0	0.00%	0	0.00%	1,759	36.03%
July	0	0.00%	0	0.00%	0	0.00%	1,321	46.49%
August	0	0.00%	0	0.00%	0	0.00%	1,527	58.58%
September	0	0.00%	0	0.00%	0	0.00%	1,222	68.26%
October	0	0.00%	0	0.00%	0	0.00%	1,555	80.57%
November	0	0.00%	0	0.00%	0	0.00%	1,176	89.89%
December	0	0.00%	0	0.00%	0	0.00%	1,277	100.00%
<b>TOTAL</b>	0		0		0		12,628	

CREDIT CARD PROCESSING FEES (PARISH)					ACCOUNT NUMBER 002 . . 440116			
MONTH	2006		2007		2008		2009	
	\$	%	\$	%	\$	%	\$	%
January	0	0.00%	0	0.00%	0	0.00%	0	0.00%
February	0	0.00%	0	0.00%	0	0.00%	0	0.00%
March	0	0.00%	0	0.00%	0	0.00%	0	0.00%
April	0	0.00%	0	0.00%	0	0.00%	1,873	11.96%
May	0	0.00%	0	0.00%	0	0.00%	2,155	25.71%
June	0	0.00%	0	0.00%	0	0.00%	1,614	36.01%
July	0	0.00%	0	0.00%	0	0.00%	2,087	49.33%
August	0	0.00%	0	0.00%	0	0.00%	1,727	60.36%
September	0	0.00%	0	0.00%	0	0.00%	1,395	69.26%
October	0	0.00%	0	0.00%	0	0.00%	1,818	80.86%
November	0	0.00%	0	0.00%	0	0.00%	1,491	90.38%
December	0	0.00%	0	0.00%	0	0.00%	1,507	100.00%
TOTAL	0		0		0		15,667	
COMB/% Chg	0	0.00%	0	0.00%	0	0.00%	28,295	100.00%

NOTE: This revenue will fluctuate according to the number and amounts of transactions processed.

## BENCH ADVERTISING

REVENUE TYPE	FUND . . OBJECT
Charges for Services	City                      001 . 440130

### LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	N/A	Ordinances City 3839, 12/21/77 8508, 10/14/87 11050, 12/10/97 12547, 01/08/03 12813, 11/25/03 Resolutions 26424, 07/08/87 46608, 11/12/08 Agreements 01/01/98, 01/15/03, 01/01/04, 01/01/09

### INTERPRETATION OF LEGAL AUTHORIZATION:

**Local: City Ordinance 3839** of December 21, 1977, granted to National Concrete Industries, Inc., a franchise to construct and maintain benches for a period of ten years at approved locations and stops on bus routes in the City of Baton Rouge and to use and employ same for advertising, providing for a charge for such franchise and for other terms and conditions relating thereto. **Resolution 26424** adopted July 8, 1987, excluded all properties, streets, roads, rights-of-way, etc., adjacent to BREC parks from any future contracts or franchises for concrete benches or other fixtures with advertisements on them. **Ordinance 8508** of October 14, 1987, renewed the franchise for another ten years at approved locations in the City of Baton Rouge, providing for a charge for such franchise and for other terms and conditions relating thereto. **Ordinance 11050** of December 10, 1997, renewed the franchise for a period of five years at approved locations and provided for a charge for such franchise and other terms and conditions relating thereto. **An Agreement between National Concrete Industries and the City-Parish** was signed January 1, 1998, giving National Concrete Industries the right to place bus benches in appropriate places and to employ the backs of said benches for advertising purposes. **Ordinance 12547** of January 8, 2003, renewed the franchise for one year at approved locations and provided for a charge for such franchise and other terms and conditions relating thereto. **An Agreement between National Concrete Industries and the City-Parish** was signed January 15, 2003, covering the period January 1, 2003, through December 31, 2003. **Ordinance 12813** of November 25, 2003, renewed the franchise for five years at approved locations and provided for a charge for such franchise and other terms and conditions relating thereto. **An Agreement between National Concrete Industries and the City-Parish** was signed January 1, 2004, covering the period January 1, 2004, through December 31, 2008. **Resolution 46608** adopted November 12, 2008, continued the previous agreement and renewed the franchise to construct and maintain benches for a period of five years, beginning January 1, 2009, and ending December 31, 2013 adhering to the terms and conditions in **Ordinance 12813** of November 25, 2003.

### COLLECTION AND TRANSMITTAL OF FUNDS:

**Collector:** City-Parish Finance Department–Revenue Division.

**Transmittal:** Recorded as received.

### PAYOR OF FEE:

**National Concrete Industries, Inc.**, the company awarded the franchise for the benches in question, pays this fee to the City-Parish for the rights granted to it.

**COMPUTATION OF FEE:**

Beginning January 1, 1998: The franchise fee increased from \$1.00 per bench per month to **10% of gross revenues**; this rate was continued in the agreement of January 1, 2004, and in Ordinance 12813 and Resolution 44608.

**REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:**

Beginning with the 1/15/03 contract, if the amount due is not paid on or before the 10th day of the month, interest is assessed at the rate of 1¼% per month, or fractional part thereof, on the unpaid amount due. In addition, there is assessed a penalty equivalent to 5% per month, or fractional part thereof, not to exceed 25% in aggregate of the amount due, when such amount is not paid on or before the 10th day of the month.

**MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:**

BENCH ADVERTISING (CITY)				ACCOUNT NUMBER 001 . . 440130				
MONTH	2006		2007		2008		2009	
	\$	%	\$	%	\$	%	\$	%
January	1,051	10.70%	5,875	29.20%	939	5.57%	0	0.00%
February	1,080	21.69%	1,632	37.32%	1,381	13.75%	1,373	9.99%
March	1,013	32.00%	1,901	46.77%	0	13.75%	965	17.02%
April	1,693	49.23%	1,393	53.69%	0	13.75%	0	17.02%
May	935	58.74%	880	58.07%	0	13.75%	1,575	28.48%
June	1,583	74.85%	1,036	63.22%	5,224	44.72%	2,059	43.46%
July	1,024	85.27%	1,145	68.91%	1,374	52.87%	1,070	51.25%
August	1,447	100.00%	1,407	75.90%	1,425	61.31%	1,120	59.40%
September	0	100.00%	1,204	81.89%	1,230	68.61%	1,695	71.74%
October	0	100.00%	1,451	89.10%	1,783	79.17%	976	78.84%
November	0	100.00%	1,082	94.48%	1,245	86.56%	1,095	86.81%
December	0	100.00%	1,111	100.00%	2,268	100.00%	1,812	100.00%
TOTAL/% Chg	9,826	-10.90%	20,117	104.73%	16,869	-16.15%	13,740	-18.55%

NOTE: The revenues properly pertaining to each year are estimated to be:

Year	Amount	Total/% Chg.
2006	14,650	29.37%
2007	15,181	3.63%
2008	15,929	4.92%
2009	13,740	-13.74%

The revenues reflected in the chart above are revenues earned during the calendar year. However, due to the payment schedule, the revenues reflected in the monthly collection chart represent amounts actually collected, which may include revenues pertaining to the prior year.

National Concrete Industries paid the charges for August through December 2006 too late to be recorded in the proper year, and they are shown in 2007 with the applicable interest & penalties. This explains the apparent decrease in 2006, increase in 2007, and decrease in 2008. The payment for December 2007 was posted in error to 2008, so 2008 has 13 months of revenue posted.

The 2009 revenue decreased because of a decrease in National Concrete's gross revenues.

## CENTRAL TRANSITION DISTRICT

REVENUE TYPE	FUND . . OBJECT
Charges for Services	Parish      002 . . 440140

### LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	Act 10 of the Regular Session, 2005	Intergovernmental Agreement, 07/11/05 Amendment to the Intergovernmental Agreement, 02/20/08

### INTERPRETATION OF LEGAL AUTHORIZATION:

**State:** Act 10 of the 2005 Regular Session provides for the continued collection of the 2% sales and use tax revenue to fund the provision of essential public services within the City of Central pursuant to the intergovernmental agreement described below. Additionally, it creates the Central Transition District as a taxing district to provide monies for essential public services within the City of Central.

**Local:** The **Intergovernmental Agreement** among the City-Parish, the Planning Commission, the Central Transition District, and the City of Central, effective July 11, 2005, states that the District shall pay to the City-Parish the proceeds of the 2% sales and use tax levied by the District, less amounts determined by the District to be necessary for the payment of certain expenses. However, the District is to remit to the City-Parish no less than 90% of the District's 2% sales and use tax for any month. In return, the City-Parish will continue to provide all services provided within Central prior to its incorporation. The purpose of this agreement is to assist in a smooth transition of government services. On February 29, 2008, the agreement officially dissolved, since the City of Central took over the responsibility for its own city services. The **Amendment to the Intergovernmental Agreement** went into effect February 20, 2008. The amendment allowed the City of Central up until October 1, 2008, to pay for services rendered in January and February. If timely payments were not made, the City-Parish had the option to withhold any balance owed to the City-Parish from sales and use tax disbursements until any amounts owed were paid in full.

### COLLECTION AND TRANSMITTAL OF FUNDS:

**Collector:** The City-Parish Finance Department–Revenue Division collects all sales and use tax for East Baton Rouge Parish.

**Transmittal:** A report is transmitted monthly to Finance–Accounting for posting to this account.

### PAYOR OF FEE:

The Central Transition District.

### COMPUTATION OF FEE:

No less than 90% of the District's 2% sales and use tax.

**MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:**

CENTRAL TRANSITION DISTRICT (PARISH)				ACCOUNT NUMBER 002 . . 440140				
MONTH	2006		2007		2008		2009	
	\$	%	\$	%	\$	%	\$	%
January	0	0.00%	0	0.00%	0	0.00%	0	0.00%
February	352,167	7.79%	361,921	7.74%	0	0.00%	0	0.00%
March	321,640	14.90%	326,143	14.72%	0	0.00%	0	0.00%
April	370,317	23.09%	403,198	23.35%	0	0.00%	0	0.00%
May	369,179	31.26%	398,049	31.87%	0	0.00%	0	0.00%
June	0	31.26%	0	31.87%	0	0.00%	0	0.00%
July	421,621	40.58%	428,401	41.03%	0	0.00%	0	0.00%
August	0	40.58%	405,156	49.70%	237,359	33.33%	0	0.00%
September	761,312	57.42%	363,470	57.48%	237,359	66.67%	0	0.00%
October	378,686	65.79%	408,019	66.21%	237,360	100.00%	0	0.00%
November	725,342	81.83%	370,584	74.14%	0	100.00%	0	0.00%
December	821,365	100.00%	1,208,427	100.00%	0	100.00%	0	0.00%
TOTAL/% Chg	4,521,629	134.15%	4,673,368	3.36%	712,078	-84.76%	0	-100.00%

NOTE: This district was officially dissolved on February 29, 2008.

The payments in 2008 were owed pursuant to the intergovernmental agreement executed February 20, 2008. The City-Parish agreed to allow a delay in these payments until later in the year so that the City of Central could stabilize its cash flow before making the payments.

The revenue chart above shows amounts in the months when they were credited to this revenue account. Below is a chart showing the amounts in the months to which they actually pertain.

	2006	2007	2008	2009
January	352,167	361,921	371,884	0
February	321,640	326,143	340,194	0
March	370,317	403,199	0	0
April	369,179	398,049	0	0
May	421,621	428,401	0	0
June	369,675	405,156	0	0
July	391,637	363,470	0	0
August	378,687	408,019	0	0
September	370,015	370,584	0	0
October	355,327	363,530	0	0
November	376,019	404,012	0	0
December	445,345	440,885	0	0
<b>Total Collected</b>	<b>4,521,629</b>	<b>4,673,368</b>	<b>712,078</b>	<b>0</b>

## BOARD OF ADJUSTMENT FEES

REVENUE TYPE	FUND . . OBJECT
Charges for Services	City                    001 . . 440201 Parish                   002 . . 440201

### LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	Louisiana Revised Statutes 33:4727	Code of Ordinances Title 7, Chapter 3, Part VIII Unified Development Code Chapter 3, Section 3.3

### INTERPRETATION OF LEGAL AUTHORIZATION:

**State:** L.R.S. 33:4727 states that the local legislative body may provide for the appointment of a Metropolitan Board of Adjustment for the purpose of hearing and deciding appeals on restrictions and regulations of local zoning provisions or decisions of the Building Official.

**Local:** **Title 7, Chapter 3, Part VIII of the Code of Ordinances** of the City of Baton Rouge and the Parish of East Baton Rouge amends and re-enacts Title 7 of the Code of Ordinances to consolidate within the Unified Development Code. **Chapter 3, Section 3.3 of the Unified Development Code** establishes a Board of Adjustment in accordance with L.R.S. 33:4727 and sets the amount of the fee. Any person appealing to the Board for permission to vary the zoning provisions or any decision of the Building Official must pay a fee at the time of filing such appeal.

### COLLECTION AND TRANSMITTAL OF FUNDS:

**Collector:** Department of Public Works–Inspection Division.

**Transmittal:** Remitted to the Department of Finance–Revenue Division usually daily.

### PAYOR OF FEE:

**Appeals to the Board of Adjustment may be taken by any aggrieved person or any officer, department, board, or bureau of the City-Parish affected by any decision of the Building Official.** Such appeal must be taken by filing a notice of appeal and paying a fee. In addition, if a sign giving notice of the required public hearing is not posted on the affected property in a timely manner, a re-inspection fee must be paid.

### COMPUTATION OF FEE:

Any person applying to the Board of Adjustment or taking an appeal to the Board must pay a fee of **\$45.00** at the time of making said application or appeal to pay for the advertising and other costs of such application or appeal. Although rarely charged anymore, the re-inspection fee when required is **\$20.00**.

## MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

BOARD OF ADJUSTMENT FEES (CITY)					ACCOUNT NUMBER 001 . . 440201			
MONTH	2006		2007		2008		2009	
	\$	%	\$	%	\$	%	\$	%
January	180	4.34%	360	9.82%	274	9.28%	225	7.96%
February	200	9.16%	270	17.19%	135	13.86%	245	16.63%
March	225	14.58%	180	22.10%	315	24.53%	161	22.33%
April	180	18.92%	45	23.33%	290	34.36%	360	35.07%
May	540	31.93%	245	30.01%	160	39.78%	225	43.03%
June	560	45.42%	250	36.83%	270	48.93%	225	50.99%
July	310	52.89%	765	57.71%	180	55.03%	465	67.45%
August	360	61.57%	495	71.21%	470	70.96%	225	75.41%
September	380	70.72%	360	81.04%	135	75.53%	90	78.59%
October	495	82.65%	270	88.40%	136	80.14%	200	85.67%
November	270	89.16%	290	96.32%	451	95.43%	225	93.63%
December	450	100.00%	135	100.00%	135	100.00%	180	100.00%
TOTAL	4,150		3,665		2,951		2,826	

BOARD OF ADJUSTMENT FEES (PARISH)					ACCOUNT NUMBER 002 . . 440201			
MONTH	2006		2007		2008		2009	
	\$	%	\$	%	\$	%	\$	%
January	130	5.38%	225	8.82%	110	2.35%	155	7.28%
February	110	9.94%	130	13.92%	290	8.55%	315	22.07%
March	180	17.39%	155	20.00%	225	13.35%	245	33.57%
April	90	21.12%	135	25.29%	130	16.13%	180	42.02%
May	220	30.23%	270	35.88%	170	19.76%	200	51.41%
June	360	45.13%	155	41.96%	2,095	64.53%	270	64.08%
July	290	57.14%	315	54.31%	535	75.96%	45	66.20%
August	360	72.05%	225	63.14%	225	80.77%	225	76.76%
September	135	77.64%	40	64.71%	135	83.65%	135	83.10%
October	315	90.68%	225	73.53%	360	91.35%	180	91.55%
November	90	94.41%	225	82.35%	270	97.12%	45	93.66%
December	135	100.00%	450	100.00%	135	100.00%	135	100.00%
TOTAL	2,415		2,550		4,680		2,130	
COMB/% Chg	6,565	9.69%	6,215	-5.33%	7,631	22.78%	4,956	-35.05%

NOTE: In 2008, the overall volume of cases has increased. June's collection was high because more cases were processed in that month. The volume of cases decreased in 2009. This led to the noticeable decrease in revenue for the year.

## SALE OF CONSTRUCTION CODES

REVENUE TYPE	FUND . . OBJECT
Charges for Services	City                      001 . . 440202

### LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	N/A	N/A

### COLLECTION AND TRANSMITTAL OF FUNDS:

**Collector:**        Department of Public Works–Inspection Division

**Transmittal:**    Remitted to the Finance Department–Revenue Division several times a week.

### PAYOR OF FEE:

Construction code books and other items may be purchased by any person who is performing or plans to perform construction work in the City of Baton Rouge and/or the Parish of East Baton Rouge.

### COMPUTATION OF FEE:

The following is a list of current charges for other items and services:

Construction Code Reports	\$ 15.00 / weekly download
Monthly Reports	3.50 / month or 24.00 / year
Copies of local amendments when sold separately	7.00 / copy
Photocopies and microfilm copies	0.75 / copy
Maps	5.00 / page
Plan retrieval fee	20.00 / request

### MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

SALE OF CONSTRUCTION CODES (CITY)					ACCOUNT NUMBER		001 . . 440202	
MONTH	2006		2007		2008		2009	
	\$	%	\$	%	\$	%	\$	%
January	1,172	16.39%	1,227	16.56%	705	9.27%	514	7.77%
February	338	21.12%	323	20.92%	586	16.97%	606	16.94%
March	207	24.01%	434	26.77%	1,104	31.48%	614	26.23%
April	676	33.47%	497	33.48%	899	43.29%	715	37.04%
May	1,818	58.90%	977	46.67%	292	47.13%	698	47.60%
June	924	71.82%	139	48.54%	690	56.20%	402	53.68%
July	568	79.76%	629	57.03%	335	60.60%	664	63.73%
August	397	85.31%	871	68.79%	1,227	76.72%	456	70.62%
September	139	87.26%	164	71.00%	205	79.42%	543	78.84%
October	255	90.83%	1,057	85.26%	546	86.59%	483	86.14%
November	312	95.19%	808	96.17%	436	92.32%	455	93.03%
December	344	100.00%	284	100.00%	584	100.00%	461	100.00%
TOTAL/% Chg	7,150	35.65%	7,410	3.64%	7,609	2.69%	6,611	-13.12%

NOTE: The 2009 revenue decreased due to less demand for these services.

## SALE OF CONSTRUCTION PLANS

REVENUE TYPE	FUND . . OBJECT
Charges for Services	Parish            002 . . 440203

### LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	Louisiana Revised Statutes 38:2212 A (1) (e)	N/A

### INTERPRETATION OF LEGAL AUTHORIZATION:

**State:** L.R.S. 38:2212 A (1) (e) provides that local entities may charge a fee to reproduce contract documents, construction plans, and project specifications for bidding purposes.

### COLLECTION AND TRANSMITTAL OF FUNDS:

**Collector:** Department of Public Works—Engineering Division

**Transmittal:** Remitted to the Finance Department—Revenue Division several times a week.

### PAYOR OF FEE:

Contractors who wish to bid on a capital improvement project and desire the specific construction specifications or plans for that project are required to pay a fee to reproduce the specifications and plans.

### COMPUTATION OF FEE:

The following is a list of charges for construction plans:

<u>No. of sheets</u>	<u>Cost</u>	<u>No. of sheets</u>	<u>Cost</u>
1 - 5	\$10.00	31 - 35	\$40.00
6 - 10	15.00	36 - 40	45.00
11 - 15	20.00	41 - 45	50.00
16 - 20	25.00	46 - 50	55.00
21 - 25	30.00	> 50	Add'l 0.50/sheet

A price of \$0.25 per sheet will be charged for black & white copying, \$1.00/sheet for color copying, and \$3.50 for aerial photos in color or 24" by 36" maps. Maps 36" by 65" and blue line prints are \$5.00 per copy.

### MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

SALE OF CONSTRUCTION PLANS (PARISH)					ACCOUNT NUMBER    002 . . 440203			
MONTH	2006		2007		2008		2009	
	\$	%	\$	%	\$	%	\$	%
January	461	5.51%	1,225	10.20%	370	1.13%	460	1.01%
February	810	15.20%	317	12.83%	905	3.88%	6,694	15.70%
March	703	23.61%	802	19.51%	910	6.64%	1,829	19.71%
April	859	33.89%	650	24.92%	405	7.88%	3,635	27.69%
May	585	40.89%	1,064	33.77%	843	10.44%	2,990	34.25%
June	1,426	57.94%	200	35.44%	1,491	14.97%	3,520	41.98%
July	185	60.16%	1,661	49.26%	1,986	21.01%	3,590	49.86%
August	886	70.75%	1,510	61.83%	6,194	39.85%	5,205	61.28%
September	720	79.37%	2,622	83.65%	2,630	47.84%	7,140	76.95%
October	689	87.61%	550	88.23%	2,457	55.32%	4,015	85.76%
November	510	93.71%	220	90.06%	3,727	66.65%	3,205	92.79%
December	526	100.00%	1,194	100.00%	10,968	100.00%	3,285	100.00%
<b>TOTAL/% Chg</b>	<b>8,360</b>	<b>0.32%</b>	<b>12,015</b>	<b>43.72%</b>	<b>32,886</b>	<b>173.71%</b>	<b>45,568</b>	<b>38.56%</b>

NOTE: The increases shown above are due to increases in the number of projects related to the Green Light Plan.

## PRETRIAL DIVERSION FEES

REVENUE TYPE	FUND . . OBJECT
Charges for Services	City                      001 . . 440330

### LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	N/A	<i>En Banc Order, City Court, 05/01/90 Ordinance 9646, 9647, 06/23/93</i>

### INTERPRETATION OF LEGAL AUTHORIZATION:

**Local:** The **City Court *En Banc Order of May 1, 1990***, defined eligibility criteria, terms of participation and guidelines for the Pretrial Diversion Program and set forth the fees originally charged for participation in the program. **Ordinances 9646 and 9647**, adopted June 23, 1993, transferred oversight of this program from City Court to the Parish Attorney's office. Budget Supplement 5598 attached to Ordinance 9646 stated that revenue generated by participant fees would be deposited into the General Fund.

### COLLECTION AND TRANSMITTAL OF FUNDS:

**Collector:**        The Clerk of City Court.

**Transmittal:**    Remitted to the Department of Finance–Revenue Division daily.

### PAYOR OF FEE:

**Any criminal defendant in City Court accepted for participation in the Pretrial Diversion Program is required to pay the program fee. A program participant who enrolls in a class sponsored by the Pretrial Diversion Program must pay for that class.**

### COMPUTATION OF FEE:

The basic program fee is **\$150**. If the defendant is charged with a second offense at the same time, the fee is **\$200**; and **\$250** for three offenses, which is the maximum fee. The fee may be reduced for indigent defendants. Participants in Defensive Driving, Chemical Abuse Awareness, and Responsible Thinking classes pay **\$50** per class. The Anger Control Training class fee is **\$55**. There is **no charge** for the Domestic Violence Offender Program. In addition to a **\$75** fee to the Louisiana Crime Lab, the fee for possession of marijuana is **\$400** and an underage DUI is **\$500**. Beginning in 2003, in underage alcohol cases, \$50 of this fee goes to the Constable's Office for evidence testing and \$50 may go to City Court as partial payment of the court's expungement fee. These fees were established by administrative action of the Parish Attorney's office.

### MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

PRETRIAL DIVERSION FEES (CITY)					ACCOUNT NUMBER    001 . . 440330			
MONTH	2006		2007		2008		2009	
	\$	%	\$	%	\$	%	\$	%
January	38,117	9.04%	41,835	10.29%	40,046	10.75%	42,099	10.41%
February	34,209	17.15%	34,035	18.67%	30,214	18.86%	30,888	18.05%
March	42,546	27.24%	41,142	28.79%	26,072	25.86%	34,871	26.67%
April	31,836	34.79%	32,685	36.83%	27,943	33.36%	33,312	34.90%
May	33,080	42.63%	35,432	45.55%	34,067	42.51%	29,047	42.09%
June	33,918	50.68%	29,536	52.82%	25,512	49.35%	26,576	48.66%
July	35,140	59.01%	35,868	61.64%	31,739	57.88%	30,603	56.22%
August	35,317	67.39%	31,028	69.28%	24,292	64.40%	28,302	63.22%
September	30,615	74.65%	29,140	76.45%	23,129	70.61%	28,579	70.29%
October	36,080	83.20%	33,553	84.70%	38,496	80.94%	35,155	78.98%
November	39,770	92.63%	30,393	92.18%	37,502	91.01%	40,577	89.01%
December	31,067	100.00%	31,790	100.00%	33,502	100.00%	44,447	100.00%
TOTAL/% Chg	421,695	20.80%	406,437	-3.62%	372,514	-8.35%	404,456	8.57%

NOTE: The increase in 2006 is due mainly to an increase in the number of participants in the program.

## NOTICE OF INTENT

REVENUE TYPE	FUND . . OBJECT
Charges for Services	City            001 . . 440331
	Parish          002 . . 440331

### LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	Louisiana Revised Statutes 26:493	Ordinance 14472, 08/27/08

### INTERPRETATION OF LEGAL AUTHORIZATION:

**State:** L.R.S. 26:493 provides that the various subdivisions of the state may regulate, but not prohibit, except by referendum vote, the business of wholesaling, retailing, and dealing in alcoholic beverages. No parish or municipality shall, in the exercise of its police power, regulate the business of selling such beverages more than is necessary for the protection of the public health, morals, safety, and peace.

**Local:** Ordinance 14472 (the Wine, Beer, and Liquor Ordinance) adopted August 27, 2008, provides that all applicants for Class A, B, & R beer/liquor permits for new businesses must file a statement of intent disclosing the proposed location of the new business. This begins the various notification and approval procedures necessary before a permit is granted.

### COLLECTION AND TRANSMITTAL OF FUNDS:

**Collector:** The Parish Attorney acts as collecting agent, deposits funds directly into the bank, and forwards the deposit slips to Finance–Revenue.

**Transmittal:** Receipts are recorded as deposit slips are received.

### PAYOR OF FEE:

Any person applying for a Class A, B, or R permit for new businesses must file a statement of intent and pay the related fee. The statement of intent must be submitted to the Alcoholic Beverage Control Board, disclosing the proposed location of the establishment.

### COMPUTATION OF FEE:

The fee to file a statement of intent is **\$564**.

## MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

NOTICE OF INTENT (CITY)			ACCOUNT NUMBER 001 . . 440331					
MONTH	2006		2007		2008		2009	
	\$	%	\$	%	\$	%	\$	%
January	5,640	8.33%	13,536	22.86%	6,768	14.72%	6,204	12.50%
February	5,640	16.67%	2,820	27.62%	4,512	24.54%	3,948	20.45%
March	6,204	25.83%	3,384	33.33%	5,076	35.58%	2,256	25.00%
April	1,692	28.33%	7,332	45.71%	6,768	50.31%	1,692	28.41%
May	6,768	38.33%	3,948	52.38%	2,820	56.44%	3,384	35.23%
June	9,588	52.50%	1,128	54.29%	3,948	65.03%	3,948	43.18%
July	3,948	58.33%	6,768	65.71%	3,102	71.78%	3,948	51.14%
August	6,768	68.33%	1,692	68.57%	1,692	75.46%	3,948	59.09%
September	2,256	71.67%	5,076	77.14%	1,692	79.14%	3,948	67.05%
October	2,820	75.83%	3,384	82.86%	4,512	88.96%	3,384	73.86%
November	4,512	82.50%	5,076	91.43%	3,384	96.32%	8,460	90.91%
December	11,844	100.00%	5,076	100.00%	1,692	100.00%	4,512	100.00%
TOTAL	67,680		59,220		45,966		49,632	

NOTICE OF INTENT (PARISH)			ACCOUNT NUMBER 002 . . 440331					
MONTH	2006		2007		2008		2009	
	\$	%	\$	%	\$	%	\$	%
January	0	0.00%	1,692	14.29%	564	5.88%	1,128	5.88%
February	564	4.35%	2,256	33.33%	564	11.76%	1,692	14.71%
March	564	8.70%	1,128	42.86%	564	17.65%	564	17.65%
April	0	8.70%	1,692	57.14%	0	17.65%	2,256	29.41%
May	3,384	34.78%	0	57.14%	564	23.53%	2,256	41.18%
June	0	34.78%	0	57.14%	2,256	47.06%	1,692	50.00%
July	564	39.13%	0	57.14%	1,692	64.71%	564	52.94%
August	1,692	52.17%	564	61.90%	564	70.59%	564	55.88%
September	0	52.17%	2,820	85.71%	0	70.59%	564	58.82%
October	564	56.52%	0	85.71%	564	76.47%	2,256	70.59%
November	564	60.87%	564	90.48%	564	82.35%	3,384	88.24%
December	5,076	100.00%	1,128	100.00%	1,692	100.00%	2,256	100.00%
TOTAL	12,972		11,844		9,588		19,176	
COMB/% Chg	80,652	10.00%	71,064	-11.89%	55,554	-21.83%	68,808	23.86%

NOTE: This revenue can fluctuate widely from year to year. A large increase may occur when a conglomerate changes a business practice and thus must issue a notice of intent for every store they operate in East Baton Rouge Parish. The decrease in 2008 results from a decrease in the number of proposed new businesses. The revenue in 2009 increased due to new businesses being opened. There was also an increase in businesses changing corporate ownership.

## ADJUDICATED PROPERTY

REVENUE TYPE	FUND . . OBJECT
Charges for Services	Parish      002 . . 440340

### LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	Louisiana Revised Statutes 47:2121 Act 819 of the 2008 Regular Session	Resolution 36873, 05/22/96 Ordinance 14344, 03/12/08

### INTERPRETATION OF LEGAL AUTHORIZATION:

**State:** **L.R.S. 47:2121** provides that an adjudication of property to a political subdivision for nonpayment of taxes shall be deemed a tax sale. **L.R.S. 47:2121** authorizes the political subdivision to sell the abandoned property. **Act 819** of the Regular Session of the 2008 Legislature transfers the responsibility of adjudication of property from the state to the parish where the property is located.

**Local:** **Resolution 36873 of May 22, 1996**, authorizes City-Parish participation in a local services agreement with other taxing bodies to provide for distribution of proceeds and payment of property taxes, charges, and liens from the proceeds of the sale of adjudicated surplus property. **Ordinance 14344 of March 12, 2008**, establishes a more uniform procedure for the sale of adjudicated property. This ordinance states that all applications and property will be subject to a \$500 deposit and that the fee for an extension shall be \$100.

### COLLECTION AND TRANSMITTAL OF FUNDS:

**Collector:** Parish Attorney–Administration/ Property Section.

**Transmittal:** Transmitted as received to Finance–Accounting.

### PAYOR OF FEE:

**Anyone wishing to purchase abandoned property** must submit a written request to the Property Section of the Parish Attorney’s Office. The request must describe the property in question and give the address of the property and the name of the owner of the property at the time of adjudication. A fee must also be included with this letter of request.

### COMPUTATION OF FEE:

Beginning with the passage of **Ordinance 14344** in 2008, the amount to be collected from a prospective buyer is a **\$500** deposit, which covers the initial application fee, the appraisal fee, and advertisement fees. The estimated cost for the appraisal fee portion of this deposit is as follows: **\$150 for a vacant subdivision lot; \$250 for a subdivision lot with improvements; and \$350 for acreage.**

### REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:

If the tax debtor redeems the property before the sale of the property by the parish, the adjudication fee is not refunded. However, if the Metropolitan Council adopts an ordinance authorizing the sale of the property to a higher bidder, the adjudication fee is refunded to the unsuccessful bidder.

## MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

ADJUDICATED PROPERTY (PARISH)				ACCOUNT NUMBER 002 . . 440340				
MONTH	2006		2007		2008		2009	
	\$	%	\$	%	\$	%	\$	%
January	4,077	15.52%	6,373	36.78%	3,222	6.54%	4,585	9.88%
February	3,459	28.68%	1,250	43.99%	1,178	8.93%	6,210	23.25%
March	(3,472)	15.47%	(1,315)	36.41%	2,715	14.45%	6,495	37.25%
April	2,125	23.55%	1,190	43.27%	(2,340)	9.70%	3,585	44.97%
May	1,340	28.65%	5,251	73.58%	10,380	30.77%	8,471	63.22%
June	6,736	54.29%	3,127	91.63%	8,110	47.24%	7,040	78.38%
July	66,400	307.00%	1,904	102.61%	(350)	46.53%	3,075	85.01%
August	(64,795)	60.40%	(3,807)	80.64%	4,505	55.68%	(1,945)	80.82%
September	4,115	76.06%	5,569	112.78%	5,615	67.08%	4,950	91.48%
October	4,380	92.73%	(4,000)	89.70%	3,710	74.61%	590	92.75%
November	2,855	103.60%	(1,470)	81.21%	7,735	90.31%	8,635	111.35%
December	(945)	100.00%	3,255	100.00%	4,770	100.00%	(5,270)	100.00%
TOTAL/% Chg	26,275	-20.36%	17,327	-34.06%	49,250	184.24%	46,421	-5.74%

NOTE: The large collection in July 2006 resulted from a posting error, which was corrected in August. The decrease in 2007 resulted from a backlog in the Parish Attorney's Office that caused a delay in disbursing sale proceeds. In 2008, the increase was a result of processing the backlogged files from the previous year.

## MISCELLANEOUS PLANNING COMMISSION CHARGES

REVENUE TYPE	FUND . . OBJECT
Charges for Services	City                      001 . . 440401

### LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	N/A	Code of Ordinances Title 7, Chapter 1, § 13 Ordinance 7445, 02/22/84

### INTERPRETATION OF LEGAL AUTHORIZATION:

**Local: Title 7, Chapter 1, Section 13** (Unified Development Code) of the Code of Ordinances, as amended by **Ordinance 744**, grants the City-Parish Planning Commission the right to set a fee schedule.

### COLLECTION AND TRANSMITTAL OF FUNDS:

**Collector:** City-Parish Planning Commission.

**Transmittal:** Transmitted periodically to the Finance Department--Revenue Division.

### PAYOR OF FEE:

Anyone requesting a copy of maps, plans, indexes, pamphlets or anyone attending a Planning Commission workshop pays a fee to cover the printing costs.

### COMPUTATION OF FEE:

Photocopy (black and white)	\$1.00 for 1 <sup>st</sup> page; \$0.25/additional page
Unified Development Code book (UDC)	\$50.00
Audio Cassette Tape	\$ 5.00
Maps	\$50.00
Horizon Plan:	
Final Report	\$50.00
Summary	\$10.00
5-year update	\$35.00
Evaluation and Appraisal Report	\$25.00

### MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

MISCELLANEOUS PLANNING COMMISSION CHARGES (CITY)					ACCOUNT NUMBER		001 . . 440401	
MONTH	2006		2007		2008		2009	
	\$	%	\$	%	\$	%	\$	%
January	271	8.21%	146	4.50%	139	8.34%	122	5.69%
February	312	17.67%	82	7.02%	187	19.57%	100	10.35%
March	747	40.32%	43	8.35%	400	43.58%	256	22.29%
April	258	48.14%	734	30.96%	400	67.59%	20	23.23%
May	471	62.41%	140	35.27%	13	68.37%	240	34.42%
June	579	79.96%	376	46.86%	202	80.49%	16	35.17%
July	181	85.45%	577	64.63%	9	81.03%	50	37.50%
August	128	89.33%	429	77.85%	5	81.33%	97	42.02%
September	24	90.06%	16	78.34%	173	91.72%	43	44.03%
October	150	94.60%	106	81.61%	4	91.96%	242	55.32%
November	46	96.00%	409	94.21%	119	99.10%	510	79.10%
December	132	100.00%	188	100.00%	15	100.00%	448	100.00%
TOTAL/% Chg	3,299	-13.71%	3,246	-1.61%	1,666	-48.68%	2,144	28.69%

NOTE: With the closing of the wetlands grants, there were no stormwater workshops offered in 2008, therefore collections decreased. The revenue increased in 2009 because more UDC books and cassette tapes were sold.

## ZONING FEES

REVENUE TYPE	FUND . . OBJECT
Charges for Services	City            001 . . 440402
	Parish         002 . . 440402

### LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	N/A	Code of Ordinances, Title 7 Unified Development Code Ordinances 13846, 12/05/06 14254, 11/28/07

### INTERPRETATION OF LEGAL AUTHORIZATION:

**Local:** Title 7 of the Code of Ordinances (The Unified Development Code) of the City of Baton Rouge and Parish of East Baton Rouge provides that any proposed amendment to the zoning laws must be advertised in the official journal of the City-Parish. An additional advertisement must be inserted in block ad form in a newspaper of general circulation published in the City-Parish three times not less than ten days prior to the date set for the public hearing on the proposed amendment, with the cost of such additional block advertisement being borne by the applicants for the proposed amendment. In 1997, Title 7 of the Code of Ordinances was incorporated into the Unified Development Code and printed as a separate volume. **Ordinance 13846** of December 5, 2006, requires the Planning Commission to advertise the hearing and provide 15 days notice prior to the hearing to landowners within 150 feet of the boundaries of the land for which the Land Development Application has been requested. **Ordinance 14254** of November 28, 2007, amends the Application Fee Schedule effective January 1, 2008.

### COLLECTION AND TRANSMITTAL OF FUNDS:

**Collector:** City-Parish Planning Commission.

**Transmittal:** Remitted to the Finance Department–Revenue Division several times a month.

### PAYOR OF FEE:

**Any citizen who petitions the Planning and Zoning Commission for a change or amendment to the zoning laws must pay costs.** Before the Planning and Zoning Commission will consider any such proposed amendment, the amendment must be advertised in accordance with law in the official journal of the City-Parish. An additional advertisement must be inserted in block ad form not less than two columns wide in a newspaper of general circulation published in the City-Parish three times not less than ten days prior to the date set for the public hearing on the proposed amendment. **The cost for such additional block advertisement must be borne by the applicant** for the proposed amendment.

### COMPUTATION OF FEE:

The rezoning processing fee, which includes the cost of the block advertisement, is computed by using the acreage of the property in question. The minimum fee is **\$375** for any tract up to and including one acre. For every acre thereafter, the fee increases **\$75**. The complete Application Fee Schedule is available at [www.brgov.com](http://www.brgov.com).

### REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:

If a rezoning request is withdrawn by the applicant prior to the public hearing, any fees paid will be refunded when requested in writing.

**MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:**

<b>ZONING FEES (CITY)</b>				<b>ACCOUNT NUMBER 001 . . 440402</b>				
<b>MONTH</b>	<b>2006</b>		<b>2007</b>		<b>2008</b>		<b>2009</b>	
	<b>\$</b>	<b>%</b>	<b>\$</b>	<b>%</b>	<b>\$</b>	<b>%</b>	<b>\$</b>	<b>%</b>
January	4,688	7.32%	3,200	5.47%	4,125	10.47%	3,000	6.53%
February	3,900	13.42%	6,280	16.22%	2,700	17.32%	1,125	8.98%
March	3,575	19.00%	4,600	24.08%	5,400	31.02%	5,775	21.55%
April	7,025	29.98%	7,657	37.18%	6,950	48.65%	3,625	29.44%
May	5,250	38.18%	4,525	44.92%	1,500	52.45%	10,700	52.73%
June	5,650	47.00%	5,750	54.76%	2,275	58.23%	3,300	59.92%
July	5,500	55.59%	4,200	61.94%	1,725	62.60%	825	61.71%
August	6,175	65.24%	6,375	72.85%	350	63.49%	4,750	72.05%
September	1,325	67.31%	5,900	82.94%	6,050	78.84%	3,900	80.54%
October	9,875	82.74%	3,510	88.94%	2,840	86.05%	3,790	88.79%
November	2,550	86.72%	4,265	96.24%	950	88.46%	1,725	92.54%
December	8,500	100.00%	2,200	100.00%	4,550	100.00%	3,425	100.00%
<b>TOTAL</b>	<b>64,013</b>		<b>58,462</b>		<b>39,415</b>		<b>45,940</b>	

<b>ZONING FEES (PARISH)</b>				<b>ACCOUNT NUMBER 002 . . 440402</b>				
<b>MONTH</b>	<b>2006</b>		<b>2007</b>		<b>2008</b>		<b>2009</b>	
	<b>\$</b>	<b>%</b>	<b>\$</b>	<b>%</b>	<b>\$</b>	<b>%</b>	<b>\$</b>	<b>%</b>
January	1,750	4.11%	6,225	12.66%	2,375	3.78%	50	0.05%
February	3,825	13.10%	3,900	20.59%	3,300	9.03%	575	0.63%
March	6,450	28.26%	1,675	24.00%	4,575	16.32%	650	1.28%
April	2,850	34.96%	1,565	27.18%	625	17.31%	65,800	67.33%
May	5,275	47.36%	5,350	38.07%	1,150	19.14%	0	67.33%
June	1,025	49.76%	4,750	47.73%	1,925	22.20%	1,450	68.78%
July	4,800	61.05%	4,975	57.85%	1,375	24.39%	2,550	71.34%
August	6,675	76.73%	5,125	68.27%	600	25.35%	25,675	97.11%
September	150	77.09%	3,525	75.44%	1,600	27.89%	0	97.11%
October	3,775	85.96%	1,075	77.63%	7,050	39.12%	375	97.49%
November	2,600	92.07%	8,375	94.66%	150	39.36%	1,125	98.62%
December	3,375	100.00%	2,625	100.00%	38,100	100.00%	1,375	100.00%
<b>TOTAL</b>	<b>42,550</b>		<b>49,165</b>		<b>62,825</b>		<b>99,625</b>	
<b>COMB/% Chg</b>	<b>106,563</b>	<b>15.60%</b>	<b>107,627</b>	<b>1.00%</b>	<b>102,240</b>	<b>-5.01%</b>	<b>145,565</b>	<b>42.38%</b>

NOTE: Rezoning fees are based partially on number of acres being rezoned. Total acreage rezoned in 2006 was 2,059.49 acres; in 2007 it was 4,681.705 acres; in 2008 it was 2,192.537 acres; and in 2009 it was 904.03 acres. The revenue increased in 2009 due to projects for several large Planned Unit Developments.

## PLANNING FEES

REVENUE TYPE	FUND . . OBJECT
Charges for Services	City            001 . . 440403
	Parish         002 . . 440403

### LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	N/A	Code of Ordinances, Title 7 Unified Development Code Ordinances 7445, 02/22/84 14254, 11/28/07

### INTERPRETATION OF LEGAL AUTHORIZATION:

**Local:** Title 7 of the Code of Ordinances (The Unified Development Code), amended by **Ordinance 7445** states that a fee to cover the cost of processing a subdivision request shall be paid to the Planning Commission by the subdivider or his engineer, the developer, or the property owner, and that a fee schedule shall be adopted by the Planning Commission. In 1997, Title 7 was incorporated into the Unified Development Code and printed as a separate volume. **Ordinance 14254** adopted a new Application Fee Schedule effective January 1, 2008.

### COLLECTION AND TRANSMITTAL OF FUNDS:

**Collector:** City-Parish Planning Commission

**Transmittal:** Remitted to the Finance Department–Revenue Division several times a month.

### PAYOR OF FEE:

If a request is accepted for processing, **the subdivider or his engineer, the developer, or the property owner** submits a processing fee to the office of the Planning Commission.

### COMPUTATION OF FEE:

A fee schedule is adopted by the Planning Commission to cover the cost of processing requests. The current Application Fee Schedule is available at [www.brgov.com](http://www.brgov.com).

**MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:**

<b>PLANNING FEES (CITY)</b>				<b>ACCOUNT NUMBER 001 . . 440403</b>				
<b>MONTH</b>	<b>2006</b>		<b>2007</b>		<b>2008</b>		<b>2009</b>	
	<b>\$</b>	<b>%</b>	<b>\$</b>	<b>%</b>	<b>\$</b>	<b>%</b>	<b>\$</b>	<b>%</b>
January	4,895	6.00%	8,550	8.40%	11,725	20.44%	2,300	7.69%
February	7,900	15.69%	10,051	18.27%	8,475	35.22%	2,975	17.65%
March	10,900	29.05%	8,150	26.28%	4,375	42.85%	2,500	26.01%
April	4,725	34.84%	12,850	38.90%	5,750	52.87%	1,625	31.44%
May	8,275	44.99%	12,650	51.33%	6,828	64.78%	3,925	44.57%
June	6,000	52.34%	6,800	58.01%	2,700	69.49%	3,575	56.53%
July	5,075	58.56%	7,425	65.30%	1,225	71.62%	2,175	63.81%
August	9,275	69.93%	13,825	78.88%	1,700	74.59%	1,369	68.39%
September	950	71.10%	5,275	84.06%	3,375	80.47%	825	71.15%
October	11,325	84.98%	4,550	88.53%	1,950	83.87%	4,050	84.70%
November	7,675	94.39%	7,525	95.92%	5,575	93.59%	1,150	88.54%
December	4,575	100.00%	4,150	100.00%	3,675	100.00%	3,425	100.00%
<b>TOTAL</b>	<b>81,570</b>		<b>101,801</b>		<b>57,353</b>		<b>29,894</b>	

<b>PLANNING FEES (PARISH)</b>				<b>ACCOUNT NUMBER 002 . . 440403</b>				
<b>MONTH</b>	<b>2006</b>		<b>2007</b>		<b>2008</b>		<b>2009</b>	
	<b>\$</b>	<b>%</b>	<b>\$</b>	<b>%</b>	<b>\$</b>	<b>%</b>	<b>\$</b>	<b>%</b>
January	8,770	5.63%	12,000	8.21%	6,450	8.77%	2,050	6.41%
February	6,650	9.90%	6,650	12.77%	14,625	28.64%	950	9.38%
March	20,400	22.99%	7,775	18.09%	8,050	39.59%	5,425	26.33%
April	6,250	27.00%	14,675	28.13%	6,625	48.59%	350	27.42%
May	14,100	36.05%	11,175	35.78%	6,400	57.29%	1,100	30.86%
June	24,450	51.75%	22,225	50.99%	9,775	70.57%	2,125	37.50%
July	8,100	56.95%	16,862	62.54%	5,250	77.71%	1,650	42.66%
August	13,150	65.39%	7,650	67.77%	3,450	82.40%	4,300	56.09%
September	8,075	70.57%	9,306	74.14%	26,900	118.96%	2,925	65.23%
October	22,100	84.76%	3,050	76.23%	4,150	124.60%	5,500	82.42%
November	10,600	91.56%	12,800	84.99%	1,350	126.44%	3,200	92.42%
December	13,150	100.00%	21,925	100.00%	(19,450)	100.00%	2,425	100.00%
<b>TOTAL</b>	<b>155,795</b>		<b>146,093</b>		<b>73,575</b>		<b>32,000</b>	
<b>COMB/% Chg</b>	<b>237,365</b>	<b>176.39%</b>	<b>247,894</b>	<b>4.44%</b>	<b>130,928</b>	<b>-47.18%</b>	<b>61,894</b>	<b>-52.73%</b>

NOTE: The increase in 2006 resulted from the adoption of a new fee schedule in which the maximum amount that could be charged was abolished allowing revenues to increase greatly. The decrease in 2008 was the result of the incorporation of the City of Central, after which the planning and zoning activities of that city were no longer the responsibilities of the City-Parish Planning Commission. In addition, there has been an overall decrease in requests for new subdivisions and the concomitant planning activities. Revenue decreased further in 2009 due to the national recession and its continued effect on the development of new subdivisions.

## PLANNING ADVERTISING FEES

REVENUE TYPE	FUND . . OBJECT
Charges for Services	City                    001 . . 440404
	Parish                    002 . . 440404

### LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	N/A	Code of Ordinances, Title 7 Unified Development Code Ordinance 13846, 12/05/06

### INTERPRETATION OF LEGAL AUTHORIZATION:

**Local:** Title 7 of the Code of Ordinances (The Unified Development Code) of the City of Baton Rouge and Parish of East Baton Rouge provides that any proposed amendment to the zoning laws must be advertised in the official journal of the City-Parish. An additional advertisement must be inserted in block ad form in a newspaper of general circulation published in the City-Parish three times not less than ten days prior to the date set for the public hearing on the proposed amendment, with the cost of such additional block advertisement being borne by the applicants for the proposed amendment. In 1997, Title 7 of the Code of Ordinances was incorporated into the Unified Development Code and printed as a separate volume. This fee was instituted in 2002 in an effort to be responsive to applicants and to continue providing high-quality professional service. **Ordinance 13846** of December 5, 2006, requires the Planning Commission to send, by regular mail, a supplemental notice of the public hearing at least 15 days prior to the hearing to landowners within 150 feet of the boundaries of the land for which the Land Development Application has been requested.

### COLLECTION AND TRANSMITTAL OF FUNDS:

**Collector:** City-Parish Planning Commission

**Transmittal:** Finance-Revenue Division

### PAYOR OF FEE:

Anyone petitioning the Planning and Zoning Commission for a change or amendment to the current planning and zoning laws is required to submit the legal notice to the Office of the Planning Commission with a separate check for their advertising cost.

### COMPUTATION OF FEE:

Description	Fee
Rezoning *	
Planned Unit Development (PUD) Concept Plan *	Standard Ad - \$200
Small Planned Unit Development *	Single Metes & Bounds - \$300
Conditional Use Permit *	Multiple Metes & Bounds - \$850
Horizon Land Use Plan Amendment w/o Rezoning	
Rezoning w/Horizon Land Use Plan Amendment	
<i>* All fees listed to the right above apply *</i>	
Preliminary Subdivision Plat	\$200
Site Plan	\$200
Wireless Tower Site Plan	\$200
Mobile Home Park	\$200
Horizon Plan Text Amendment	\$100
Major Street Plan Amendment	\$100
Planned Unit Development Final Development Plan	\$200
Street Name Change	\$200
UDC Text Amendment	\$100
Horizon Plan Land Use Map Amendment	\$100

A complete list of fees is available at [www.brgov.com](http://www.brgov.com).

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

PLANNING ADVERTISING FEES (CITY)					ACCOUNT NUMBER 001 . . 440404			
MONTH	2006		2007		2008		2009	
	\$	%	\$	%	\$	%	\$	%
January	1,300	8.28%	800	2.89%	1,500	7.63%	1,400	6.09%
February	1,000	14.65%	2,200	10.85%	1,800	16.79%	1,100	10.87%
March	1,400	23.57%	2,600	20.25%	2,400	29.01%	2,100	20.00%
April	1,500	33.12%	2,050	27.67%	1,900	38.68%	2,400	30.43%
May	1,500	42.68%	2,900	38.16%	1,200	44.78%	5,000	52.17%
June	1,400	51.59%	3,100	49.37%	900	49.36%	1,900	60.43%
July	1,500	61.15%	2,000	56.60%	900	53.94%	1,300	66.09%
August	1,500	70.70%	4,900	74.32%	0	53.94%	2,000	74.78%
September	200	71.97%	2,100	81.92%	2,700	67.68%	1,300	80.43%
October	2,100	85.35%	1,300	86.62%	2,000	77.86%	2,400	90.87%
November	700	89.81%	2,000	93.85%	2,350	89.82%	600	93.48%
December	1,600	100.00%	1,700	100.00%	2,000	100.00%	1,500	100.00%
TOTAL	15,700		27,650		19,650		23,000	

PLANNING ADVERTISING FEES (PARISH)					ACCOUNT NUMBER 002 . . 440404			
MONTH	2006		2007		2008		2009	
	\$	%	\$	%	\$	%	\$	%
January	700	4.35%	1,700	7.91%	1,950	12.15%	0	0.00%
February	3,300	24.84%	2,500	19.53%	2,500	27.73%	600	8.45%
March	1,700	35.40%	1,100	24.65%	2,100	40.81%	600	16.90%
April	600	39.13%	1,700	32.56%	200	42.06%	0	16.90%
May	1,300	47.20%	2,200	42.79%	1,500	51.40%	0	16.90%
June	600	50.93%	2,100	52.56%	1,100	58.26%	400	22.54%
July	1,300	59.01%	2,600	64.65%	900	63.86%	600	30.99%
August	1,500	68.32%	1,700	72.56%	100	64.49%	2,400	64.79%
September	0	68.32%	2,100	82.33%	2,500	80.06%	400	70.42%
October	1,900	80.12%	1,100	87.44%	1,500	89.41%	400	76.06%
November	1,100	86.96%	1,400	93.95%	200	90.65%	900	88.73%
December	2,100	100.00%	1,300	100.00%	1,500	100.00%	800	100.00%
TOTAL	16,100		21,500		16,050		7,100	
COMB/% Chg	31,800	35.46%	49,150	54.56%	35,700	-27.37%	30,100	-15.69%

NOTE: The increases in 2006 and 2007 were due to an increase in fees. The decrease in 2008 was the result of the formation of the City of Central as a separate entity. The revenue decreased in 2009 because fewer applications were submitted.

## GEOGRAPHICAL INFORMATION SYSTEM (GIS) FEES

REVENUE TYPE	FUND . . OBJECT	
Charges for Services	City	001 . . 440405
	Parish	002 . . 440405

### LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	N/A	Code of Ordinances Title 7, Chapter 1, § 13 (Unified Development Code) Ordinances 7445, 02/22/84 13477, 12/14/05

### INTERPRETATION OF LEGAL AUTHORIZATION:

**Local:** Title 7, Chapter 1, Section 13 of the Code of Ordinances, as amended by Ordinance 7445 of February 22, 1984, grants the City-Parish Planning Commission the right to set a fee schedule. Ordinance 13477 of December 14, 2005, adopted the Planning Commission application and GIS fee schedule to be effective January 1, 2006.

### COLLECTION AND TRANSMITTAL OF FUNDS:

**Collector:** City-Parish Planning Commission

**Transmittal:** Transmitted periodically to the Finance Department–Revenue Division.

### PAYOR OF FEE:

Anyone requesting a copy of GIS layer plans or maps pays a fee to cover the printing costs.

### COMPUTATION OF FEE:

Data Set	Data Set Cost	Annual Subscription	Data Set	Data Set Cost	Annual Subscription
<b>Political Subdivisions</b>			<b>Transportation</b>		
House of Representatives	\$200	\$50	Pavement Edge	\$1,000	\$100
Metropolitan Council	\$200	\$50	Railroads	\$100	\$50
Senate Representation	\$200	\$50	Street Centerline	\$2,000	\$10
School Board Districts	\$500	\$50			
<b>Boundaries</b>			<b>Special Areas</b>		
Census Tract & Block	\$500	\$50	Enterprise Zones	\$300	\$50
City Limits	\$400	\$50	Industrial Areas	\$200	\$50
Parish Boundary	\$200	\$50			
Planning Districts & Subareas	\$500	\$50			
Zip Codes	\$300	\$50	<b>Hard Copy Map Fees</b>		
<b>Emergency</b>				<b>Black &amp; White</b>	<b>Color</b>
Fire Protection	\$200	\$50	8.5 x 11	\$5	\$2
Police Districts	\$200	\$50	11 x 17	\$10	\$4
			17 x 22	\$20	\$10
			22 x 34	\$30	\$20
			34 x 44	\$40	\$30
			Custom Map/Sq. Foot	\$16	\$24

Data Set	Data Set Cost		Annual Subscription	Data Set	Data Set Cost
	<u>With Lots</u>	<u>Less Lots</u>			
<b>Planning Variables</b>				<b>Digital Data</b>	<b><u>With Lots</u></b>
<i>Lots for Bundle Pricing Only</i>		\$2,000		Processing	\$100/hour
Building Footprints	\$2,000	\$2,000	\$200	Compact Disks	\$10 each
Lots & Subdivision Names	\$4,000	\$2,000	\$400		
Lots & Existing Land Use	\$3,000	\$1,000	\$300		
Lots & Horizon Land Use	\$3,000	\$2,000	\$300		
Lots & NAICS	\$3,000	\$1,000	\$300		
Zoning	\$2,000	\$2,000	\$200		
Lots & Addresses	\$5,000	\$3,000	\$500		
Lots & Lot Numbers	\$4,000	\$2,000	\$400		
<b>Watershed</b>					
Lots & Flood Zone	\$3,000	\$1,000	\$300		
Hydrography	\$500	\$500	\$50		

**MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:**

GEOGRAPHICAL INFORMATION SYSTEM (GIS) FEES					ACCOUNT NUMBER 001 . . 440405			
MONTH	2006		2007		2008		2009	
	\$	%	\$	%	\$	%	\$	%
January	0	0.00%	0	0.00%	820	9.10%	255	4.14%
February	0	0.00%	2,190	12.65%	0	9.10%	444	11.34%
March	0	0.00%	700	16.69%	190	11.20%	2,311	48.83%
April	2,110	11.19%	1,770	26.91%	100	12.31%	0	48.83%
May	610	14.42%	2,500	41.35%	4,777	65.30%	220	52.40%
June	11,960	77.84%	380	43.54%	655	72.57%	0	52.40%
July	0	77.84%	355	45.59%	543	78.59%	0	52.40%
August	135	78.55%	669	49.45%	327	82.22%	177	55.27%
September	2,885	93.85%	2,516	63.98%	453	87.24%	35	55.84%
October	0	93.85%	150	64.85%	0	87.24%	333	61.24%
November	260	95.23%	5,799	98.34%	700	95.01%	1,479	85.24%
December	900	100.00%	288	100.00%	450	100.00%	910	100.00%
TOTAL/% Chg	18,860		17,317		9,015		6,164	

GEOGRAPHICAL INFORMATION SYSTEM (GIS) FEES					ACCOUNT NUMBER 002 . . 440405			
MONTH	2006		2007		2008		2009	
	\$	%	\$	%	\$	%	\$	%
January	0	0.00%	3,210	44.56%	0	0.00%	0	0.00%
February	0	0.00%	0	44.56%	0	0.00%	0	0.00%
March	0	0.00%	0	44.56%	0	0.00%	0	0.00%
April	0	0.00%	1,360	63.45%	0	0.00%	0	0.00%
May	0	0.00%	43	64.04%	100	100.00%	0	0.00%
June	0	0.00%	2,190	94.45%	0	100.00%	0	0.00%
July	100	100.00%	0	94.45%	0	100.00%	0	0.00%
August	0	100.00%	0	94.45%	0	100.00%	0	0.00%
September	0	100.00%	0	94.45%	0	100.00%	0	0.00%
October	0	100.00%	0	94.45%	0	100.00%	0	0.00%
November	0	100.00%	400	100.00%	0	100.00%	0	0.00%
December	0	100.00%	0	100.00%	0	100.00%	0	0.00%
TOTAL	100		7,203		100		0	
COMB/% Chg	18,960	104.77%	24,520	29.32%	9,115	-62.83%	6,164	-32.38%

NOTE: Increases occurred in 2006 and 2007 due to an increase in requests for these services. Requests for these services decreased in 2008 and 2009.

## SUBDIVISION INSPECTION AND TESTING FEES

REVENUE TYPE	FUND . . OBJECT
Charges for Services	City            001 . . 441203
	Parish            002 . . 441203

### LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	N/A	Resolution 39784, 09/22/99

### INTERPRETATION OF LEGAL AUTHORIZATION:

**Local: Resolution 39784** of September 22, 1999, established a fee for the hiring of independent engineering firms and/or testing laboratories to perform inspection and testing of public improvements for subdivisions and resubdivisions.

### COLLECTION AND TRANSMITTAL OF FUNDS:

**Collector:**        Department of Public Works – Inspection Division.

**Transmittal:**    Remitted to Finance Department – Revenue Division at least weekly.

### PAYOR OF FEE:

**Anyone wishing to develop a new subdivision or a new filing in an existing subdivision** must submit the plans and inspection and testing fee to the Inspection Division of the Department of Public Works.

### COMPUTATION OF FEE:

The fee is **\$100.00 per subdivision or resubdivision**, plus **\$25.00 per lot or tract** therein.

**MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:**

SUBDIVISION INSPECTION AND TESTING FEES (CITY)					ACCOUNT NUMBER 001 . . 441203			
MONTH	2006		2007		2008		2009	
	\$	%	\$	%	\$	%	\$	%
January	0	0.00%	0	0.00%	0	0.00%	1,050	14.53%
February	0	0.00%	0	0.00%	0	0.00%	1,625	37.02%
March	2,600	34.21%	0	0.00%	0	0.00%	0	37.02%
April	0	34.21%	100	5.63%	1,075	15.76%	100	38.41%
May	0	34.21%	0	5.63%	5,200	92.01%	125	40.14%
June	1,075	48.36%	0	5.63%	0	92.01%	125	41.87%
July	0	48.36%	0	5.63%	0	92.01%	1,500	62.63%
August	3,925	100.00%	0	5.63%	0	92.01%	0	62.63%
September	0	100.00%	0	5.63%	250	95.67%	125	64.36%
October	0	100.00%	100	11.27%	0	95.67%	0	64.36%
November	0	100.00%	1,575	100.00%	70	96.70%	450	70.59%
December	0	100.00%	0	100.00%	225	100.00%	2,125	100.00%
TOTAL/% Chg	7,600		1,775		6,820		7,225	

SUBDIVISION INSPECTION AND TESTING FEES (PARISH)					ACCOUNT NUMBER 002 . . 441203			
MONTH	2006		2007		2008		2009	
	\$	%	\$	%	\$	%	\$	%
January	0	0.00%	3,825	7.68%	93,525	716.67%	0	0.00%
February	0	0.00%	1,850	11.40%	0	716.67%	0	0.00%
March	3,875	9.49%	3,550	18.53%	5,225	756.70%	0	0.00%
April	0	9.49%	5,275	29.13%	2,950	779.31%	0	0.00%
May	0	9.49%	8,950	47.11%	2,025	794.83%	100	2.53%
June	22,700	65.09%	5,250	57.66%	0	794.83%	(100)	0.00%
July	0	65.09%	2,850	63.39%	0	794.83%	900	22.78%
August	4,250	75.51%	250	63.89%	1,125	803.45%	0	22.78%
September	4,325	86.10%	6,350	76.64%	1,725	816.67%	125	25.95%
October	4,650	97.49%	9,400	95.53%	0	816.67%	0	25.95%
November	0	97.49%	0	95.53%	0	816.67%	0	25.95%
December	1,025	100.00%	2,225	100.00%	(93,525)	100.00%	2,925	100.00%
TOTAL	40,825		49,775		13,050		3,950	
COMB/% Chg	48,425	27.43%	51,550	6.45%	19,870	-61.45%	11,175	-43.76%

NOTE: Development continued to increase since 2005 as a residual effect of Hurricane Katrina, then stabilized somewhat. New residential development fell significantly in 2008. The large amount posted in January 2008 was an error that was corrected in December 2008. Current economic conditions have caused revenue to decrease in 2009, as developers have had difficulty in obtaining funding.

## FLOOD DETERMINATION FEES

REVENUE TYPE	FUND . . OBJECT
Charges for Services	City            001 . . 441206
	Parish            002 . . 441206

### LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	N/A	Unified Development Code, Chapter 15

### INTERPRETATION OF LEGAL AUTHORIZATION:

**Local: Chapter 15 of the Unified Development Code** establishes elevation requirements for all homes, buildings, and structures within the city and parish and stipulates which individuals must pay flood determination fees. In addition, it sets forth procedures for requesting a variance from these requirements. **Section 21** of Chapter 15 addresses the procedure and fee for a flood determination form, while **Section 12** details the variance procedure and associated fee.

### COLLECTION AND TRANSMITTAL OF FUNDS:

**Collector:** Department of Public Works—Inspection Division.

**Transmittal:** Remitted to the Finance Department—Revenue Division at least weekly.

### PAYOR OF FEE:

**Any person in specified areas** of the city or parish, who is planning new residential or commercial construction, or substantial improvements, must pay the fee as a prerequisite to **receiving an official certificate of elevation**. **Any person in specified areas** of the city or parish who owns a mobile home park, a subdivision for manufactured homes, or a private lot on which a manufactured home will be placed must pay the fee as a prerequisite to **receiving an official certificate of elevation**. A map detailing the affected areas is available for review at the Inspection Division Office. **Any person requesting a variance** from the requirements of this ordinance must pay a fee with his or her application (although this fee was not collected until 2002).

### COMPUTATION OF FEE:

The fee is **\$15.00** for a flood determination form. The fee for a variance request is **\$25.00**.

**MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:**

FLOOD DETERMINATION FEES (CITY)					ACCOUNT NUMBER 001 . . 441206			
MONTH	2006		2007		2008		2009	
	\$	%	\$	%	\$	%	\$	%
January	585	5.04%	790	7.54%	495	5.03%	790	9.94%
February	943	13.17%	940	16.51%	805	13.20%	510	16.35%
March	1,087	22.54%	1,170	27.67%	1,080	24.16%	765	25.97%
April	595	27.67%	1,110	38.26%	1,125	35.58%	475	31.95%
May	975	36.07%	1,020	48.00%	1,600	51.83%	515	38.43%
June	1,025	44.91%	670	54.39%	570	57.61%	805	48.55%
July	1,791	60.34%	980	63.74%	810	65.84%	835	59.06%
August	331	63.20%	1,015	73.43%	680	72.74%	620	66.86%
September	1,400	75.26%	710	80.20%	285	75.63%	560	73.90%
October	815	82.29%	730	87.17%	770	83.45%	670	82.33%
November	780	89.01%	685	93.70%	815	91.73%	615	90.06%
December	1,275	100.00%	660	100.00%	815	100.00%	790	100.00%
TOTAL	11,602		10,480		9,850		7,950	

FLOOD DETERMINATION FEES (PARISH)					ACCOUNT NUMBER 002 . . 441206			
MONTH	2006		2007		2008		2009	
	\$	%	\$	%	\$	%	\$	%
January	1,800	5.32%	2,890	11.60%	2,830	14.26%	850	6.35%
February	3,435	15.47%	2,270	20.71%	1,750	23.08%	2,130	22.25%
March	3,340	25.34%	2,250	29.74%	2,020	33.26%	895	28.93%
April	2,335	32.24%	2,110	38.21%	1,585	41.24%	925	35.83%
May	4,165	44.55%	2,770	49.33%	1,785	50.24%	860	42.25%
June	3,480	54.84%	1,340	54.71%	1,755	59.08%	1,446	53.05%
July	2,265	61.53%	2,150	63.34%	1,995	69.14%	1,295	62.72%
August	2,880	70.05%	2,115	71.82%	2,460	81.53%	1,764	75.89%
September	2,315	76.89%	1,900	79.45%	895	86.04%	525	79.81%
October	2,470	84.19%	1,580	85.79%	950	90.83%	945	86.86%
November	2,640	91.99%	1,825	93.12%	945	95.59%	900	93.58%
December	2,710	100.00%	1,715	100.00%	875	100.00%	860	100.00%
TOTAL	33,835		24,915		19,845		13,395	
COMB/% Chg	45,437	69.46%	35,395	-22.10%	29,695	-16.10%	21,345	-28.12%

NOTE: The large increase in 2006 is a residual effect of Hurricane Katrina, but the fees appear to have returned to previous levels since then. There have been fewer requests for evaluations due to decreased residential development and purchases.

## COMMERCIAL & RESIDENTIAL PLAN REVIEW

REVENUE TYPE	FUND . . OBJECT
Charges for Services	City            001 . . 441208
	Parish            002 . . 441208

### LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	N/A	Code of Ordinances § 8:2, as amended by: Ordinances 13453, 11/22/05 13863, 01/10/07 14496, 09/24/08

### INTERPRETATION OF LEGAL AUTHORIZATION:

**Local: Title 8, Chapter 1 (Building Code), Part 1, Section 8:2**, of the Code of Ordinances provides for both commercial and residential plan review fees. **Ordinances 13453 and 13863** set new rates for these fees, and **Ordinance 14496** of September 24, 2008 removed the second-tier fee for additions and rehabilitations of less than 400 square feet, so that all additions and rehabilitations to residential dwellings now require a plan review fee of \$60.

### COLLECTION AND TRANSMITTAL OF FUNDS:

**Collector:** Department of Public Works–Inspection Division.

**Transmittal:** Remitted to Finance Department–Revenue Division at least weekly.

### PAYOR OF FEE:

Any person who wishes to construct any building or structure in the City-Parish, or alter or remodel any building or structure to change the bearing walls, beams, supports, or roof thereof, must obtain a permit for such work. The application for such permit must be accompanied by detailed plans to be reviewed by the Department of Public Works Inspection Division and by a plan review fee.

### COMPUTATION OF FEE:

The commercial plan review fee is \$0.04 per square foot with a minimum of \$70. The residential plan review fee is \$60 for each single-family residential unit (including duplexes) and for additions/rehabilitations of any size. All fees are payable before plans are reviewed.

## MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

COMMERCIAL & RESIDENTIAL PLAN REVIEW (CITY)					ACCOUNT NUMBER 001 . . 441208			
MONTH	2006		2007		2008		2009	
	\$	%	\$	%	\$	%	\$	%
January	8,486	3.49%	25,305	8.80%	12,380	5.44%	10,277	7.41%
February	43,588	21.43%	35,652	21.21%	23,000	15.54%	8,540	13.56%
March	14,027	27.20%	27,476	30.76%	21,292	24.89%	9,561	20.45%
April	12,056	32.16%	14,252	35.72%	23,520	35.22%	13,389	30.10%
May	21,334	40.93%	19,188	42.40%	14,460	41.57%	10,779	37.87%
June	12,931	46.25%	11,852	46.52%	22,707	51.54%	12,671	47.00%
July	10,278	50.48%	43,666	61.71%	13,046	57.27%	18,572	60.39%
August	28,977	62.41%	18,040	67.99%	11,883	62.49%	12,628	69.49%
September	9,158	66.17%	39,359	81.68%	16,144	69.58%	11,225	77.58%
October	34,142	80.22%	17,929	87.92%	16,270	76.73%	10,899	85.43%
November	25,938	90.89%	21,183	95.29%	41,005	94.74%	8,851	91.81%
December	22,137	100.00%	13,547	100.00%	11,984	100.00%	11,361	100.00%
TOTAL/% Chg	243,052		287,449		227,691		138,753	

COMMERCIAL & RESIDENTIAL PLAN REVIEW (PARISH)					ACCOUNT NUMBER 002 . . 441208			
MONTH	2006		2007		2008		2009	
	\$	%	\$	%	\$	%	\$	%
January	7,902	2.33%	23,312	11.60%	12,769	9.43%	5,394	4.87%
February	26,382	10.11%	13,741	18.44%	7,600	15.05%	9,319	13.27%
March	59,934	27.77%	15,815	26.31%	26,175	34.39%	6,529	19.16%
April	18,853	33.33%	20,128	36.33%	14,095	44.80%	7,849	26.24%
May	24,261	40.48%	26,811	49.67%	13,189	54.55%	8,954	34.32%
June	46,112	54.07%	17,219	58.24%	13,860	64.79%	11,303	44.51%
July	50,223	68.87%	23,145	69.76%	11,435	73.24%	8,946	52.58%
August	22,742	75.58%	17,813	78.63%	8,087	79.21%	13,793	65.03%
September	21,949	82.05%	15,108	86.15%	5,668	83.40%	7,557	71.84%
October	17,734	87.27%	7,863	90.06%	6,573	88.25%	7,919	78.99%
November	17,769	92.51%	10,025	95.05%	10,654	96.13%	18,581	95.75%
December	25,412	100.00%	9,948	100.00%	5,244	100.00%	4,715	100.00%
TOTAL	339,273		200,928		135,349		110,859	
COMB/% Chg	582,325	85.13%	488,377	-16.13%	363,040	-25.66%	249,612	-31.24%

NOTE: There was a construction boom following Hurricane Katrina in 2005 that continued into 2006. A decrease began in 2007, and continued into 2008 and 2009. There have been fewer plans submitted for review due to this.

## SALE OF REPORTS & PHOTOS

REVENUE TYPE	FUND . . OBJECT
Charges for Services	City      001 . . 441501

### LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	Louisiana Revised Statutes 32:398 § F	Police Procedural Instruction No. 75-11, 05/01/75 Amended 09/01/85 Ordinance 9863, 04/13/94

### INTERPRETATION OF LEGAL AUTHORIZATION:

**State:** L.R.S. 32:398 § F provides that the state police, any local police department, or any sheriff's office shall provide copies of accident reports to any interested person upon request and may charge a fee not to exceed \$5.00 for each report that does not exceed two pages and \$7.50 for each report that exceeds two pages.

**Local:** Police Procedural Instruction No. 75-11, effective May 1, 1975, amended September 1, 1985, sets out the amounts to be charged by the Traffic Records section for the sale of reports, photos, etc. **Ordinance 9863** of April 13, 1994, provides the latest user-fee schedule for the Police Department.

### COLLECTION AND TRANSMITTAL OF FUNDS:

**Collector:** Police Department–Traffic Records Section.

**Transmittal:** Remitted to the Finance Department–Revenue Division several times each week.

### PAYOR OF FEE:

Charges for services, including reports, photos, and record and fingerprint searches, are **paid by each person, firm, corporation, or association of persons that requests these services.**

### COMPUTATION OF FEE:

The following is a list of charges for the sale of reports, photos, etc.:

#### TRAFFIC RECORDS

Traffic accident report search (no record found)	\$ 5.00
Traffic accident report	5.00
Traffic accident report (more than 2 pages)	7.50
Traffic accident supplemental report	5.00
Traffic Homicide Unit investigative report	1.00/page
Driver/Witness Statement	1.00

#### CRIMINAL RECORDS

Crime statistics already compiled – per area/city wide	10.00
Fingerprints	15.00
File number search	10.00
Criminal report, initial or supplementary	1.00/page
Computer printouts	10.00 +\$2 each additional page
e.g. (1) accidents or crimes at certain location;	
(2) number of crimes by type (rape, armed robbery, burglary, etc.)	
(3) file number search that can be found only by computer	
Name check of local arrest records	10.00

#### CRIME SCENE RECORDS

Photographs (color prints) 4 x 6	15.00
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Negative search fee	10.00
Mug shots 2½ x 3½ black and white	10.00
Cases over 3 years old, negative search fee	15.00
CD compilation of 911 BRPD Communication calls	25.00

**ACCOUNTING/PERSONNEL FILES** 1.00/page

**MISCELLANEOUS**

Requests for data compilation that are not part of the regular duties of any departmental employee	20.00/hour
All other copies	1.00/page

**MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:**

SALE OF REPORTS & PHOTOS (CITY)					ACCOUNT NUMBER		001 . . 441501	
MONTH	2006		2007		2008		2009	
	\$	%	\$	%	\$	%	\$	%
January	22,530	7.37%	34,613	11.02%	21,340	7.72%	17,945	6.50%
February	27,008	16.20%	20,377	17.50%	24,642	16.62%	25,945	15.89%
March	31,453	26.49%	28,067	26.44%	22,360	24.71%	27,031	25.68%
April	25,015	34.67%	20,715	33.03%	30,723	35.82%	20,173	32.99%
May	28,213	43.90%	34,530	44.02%	20,241	43.13%	30,387	43.99%
June	30,508	53.87%	26,634	52.50%	17,588	49.49%	17,803	50.44%
July	19,908	60.39%	23,788	60.07%	25,530	58.72%	27,386	60.36%
August	29,281	69.96%	28,149	69.03%	25,302	67.87%	29,485	71.04%
September	11,794	73.82%	15,502	73.96%	18,072	74.40%	7,371	73.70%
October	36,913	85.89%	31,260	83.91%	22,915	82.69%	23,207	82.11%
November	19,747	92.35%	18,862	89.92%	27,510	92.63%	27,102	91.92%
December	23,390	100.00%	31,676	100.00%	20,375	100.00%	22,302	100.00%
TOTAL/% Chg	305,760	2.90%	314,173	2.75%	276,598	-11.96%	276,137	-0.17%

NOTE: This revenue fluctuates annually since it is request-driven.

## SOBRIETY TESTS

REVENUE TYPE	FUND . . OBJECT
Charges for Services	City            001 . . 441503

### LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	Code of Criminal Procedure, Article 887	<i>En Banc</i> Order, City Court 08/15/09

### INTERPRETATION OF LEGAL AUTHORIZATION:

**State:** Article 887 of the Louisiana Code of Criminal Procedure states that a person convicted of a violation of L.R.S. 14:98 (DWI) who was subjected to a blood, breath, or urine analysis for alcohol, marijuana, morphine, or cocaine presence is to be assessed \$50 for the cost of the test.

**Local:** An *En Banc* Order issued August 15, 1993, by City Court of the City of Baton Rouge institutes the \$50 fee allowed by Article 887 of the Louisiana Code of Criminal Procedure when alcohol/drug analysis is required in cases involving violations of L.R.S. 14:98 or Code of Ordinances, Title 11, Chapter 13, Section 11:140 in regard to driving a vehicle while under the influence of alcohol or drugs. An *En Banc* Order effective August 15, 2009, provides the most recent court cost collection schedule.

### COLLECTION AND TRANSMITTAL OF FUNDS:

**Collector:** Clerk of Court/Judicial Administrator of City Court.

**Transmittal:** Remitted daily to Finance Department–Revenue Division.

### PAYOR OF FEE:

Any person convicted of operating a vehicle while intoxicated, if alcohol/drug analysis is required, must pay this fee.

### COMPUTATION OF FEE:

The fee is \$50.00.

### MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

SOBRIETY TESTS (CITY)					ACCOUNT NUMBER    001 . . 441503			
MONTH	2006		2007		2008		2009	
	\$	%	\$	%	\$	%	\$	%
January	1,642	8.70%	1,278	5.90%	1,418	6.00%	2,382	9.18%
February	1,584	17.09%	1,413	12.42%	2,148	15.09%	1,532	15.08%
March	1,809	26.67%	2,580	24.33%	2,195	24.38%	2,608	25.12%
April	1,312	33.62%	1,930	33.24%	2,913	36.70%	1,621	31.37%
May	1,750	42.89%	1,855	41.80%	1,926	44.85%	1,899	38.68%
June	1,350	50.04%	1,600	49.19%	2,032	53.45%	2,731	49.20%
July	1,214	56.47%	1,940	58.14%	2,363	63.45%	1,879	56.44%
August	1,651	65.22%	2,610	70.19%	1,768	70.93%	2,055	64.36%
September	1,703	74.24%	1,850	78.73%	1,184	75.94%	2,173	72.73%
October	1,854	84.06%	1,653	86.36%	1,749	83.34%	2,595	82.73%
November	2,024	94.78%	1,831	94.81%	1,786	90.90%	3,000	94.28%
December	986	100.00%	1,124	100.00%	2,150	100.00%	1,484	100.00%
TOTAL/% Chg	18,879	-16.03%	21,664	14.75%	23,632	9.08%	25,959	9.85%

## FALSE ALARM FEES

REVENUE TYPE	FUND . . OBJECT
Charges for Services	City            001 . . 441505

### LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	N/A	Code of Ordinances Title 9, § 9.413, § 9.423 Ordinance 11072, 02/11/98

### INTERPRETATION OF LEGAL AUTHORIZATION:

**Local:** A false alarm is defined by the **Code of Ordinances § 9:413** as "the activation of an alarm system under circumstances where no police emergency exists at the alarm site and which activation results in a response by a law enforcement agency." In 1988, the Baton Rouge Police Department began collecting a fee for responding to false alarms. Pursuant to the **Code of Ordinances § 9:423**, no fee is charged for the first five false alarms responded to by the Police Department each permit year (June through May). For every false alarm after the fifth, an alarm system user must pay a fee to the city. **Ordinance 11072** of February 11, 1998, effective June 1, 1998, increased the fee for every false alarm after the tenth.

### COLLECTION AND TRANSMITTAL OF FUNDS:

**Collector:** Baton Rouge Police Department

**Transmittal:** Remitted to Revenue Division—Finance Department.

### PAYOR OF FEE:

**Alarm system users whose alarm systems generate false alarms** responded to by the Baton Rouge Police Department are required to pay a false alarm fee to the City of Baton Rouge after the fifth false alarm in any permit year.

### COMPUTATION OF FEE:

A fee of **\$10** is charged for the sixth through the tenth false alarm in any permit year and a fee of **\$25** for each false alarm after the tenth.

### MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

FALSE ALARM FEES (CITY)					ACCOUNT NUMBER    001 . . 441505			
MONTH	2006		2007		2008		2009	
	\$	%	\$	%	\$	%	\$	%
January	5,140	9.41%	4,449	8.98%	3,495	6.75%	5,155	9.52%
February	6,445	21.20%	4,710	18.49%	4,085	14.63%	2,845	14.77%
March	9,480	38.55%	6,255	31.12%	4,700	23.71%	6,248	26.31%
April	2,880	43.82%	3,831	38.86%	4,445	32.29%	5,595	36.64%
May	6,195	55.15%	8,442	55.90%	6,625	45.08%	7,827	51.10%
June	7,905	69.62%	4,825	65.65%	5,600	55.89%	4,365	59.16%
July	2,680	74.52%	3,000	71.70%	3,555	62.75%	1,840	62.56%
August	2,830	79.70%	2,485	76.72%	2,895	68.34%	3,146	68.37%
September	1,185	81.87%	2,985	82.75%	1,490	71.22%	990	70.19%
October	3,505	88.28%	2,035	86.86%	3,004	77.02%	2,290	74.42%
November	2,310	92.51%	2,915	92.74%	5,726	88.07%	4,485	82.71%
December	4,095	100.00%	3,595	100.00%	6,180	100.00%	9,365	100.00%
TOTAL/% Chg	54,650	-1.04%	49,527	-9.37%	51,800	4.59%	54,151	4.54%

## SEX OFFENDER REGISTRATION FEES

REVENUE TYPE	FUND . . OBJECT
Charges for Services	City            001 . . 441506

### LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	Louisiana Revised Statutes 15:542, 15:544	N/A

### INTERPRETATION OF LEGAL AUTHORIZATION:

**State:** L.R.S. 15:542 (D) requires that every convicted sex offender register annually with the sheriff and with the police department and pay a registration fee of sixty dollars to help defray the costs of maintaining the record of the sex offender. He shall pay such fee upon the initial registration and on each annual registration update. L.R.S. 15:544 creates three tiers regarding duration of registration, based on the offense as well as the prior record of the offender. A tier 3 offender must maintain his registration for life, while a tier 2 offender must register annually for twenty-five years. All other convicted offenders must maintain their registration for fifteen years from the date of his initial registration. However, under certain circumstances, offenders on all tiers may be required to register for life.

### COLLECTION AND TRANSMITTAL OF FUNDS:

**Collector:**        Baton Rouge Police Department.

**Transmittal:**    Remitted to Revenue Division–Finance Department.

### PAYOR OF FEE:

Convicted sex offenders are required to pay annually upon registration.

### COMPUTATION OF FEE:

A fee of \$60 is to be paid upon the initial registration and on each anniversary thereof.

### MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

SEX OFFENDER REGISTRATION FEES (CITY)					ACCOUNT NUMBER    001 . . 441506			
MONTH	2006		2007		2008		2009	
	\$	%	\$	%	\$	%	\$	%
January	360	5.45%	1,205	16.06%	480	6.29%	900	10.20%
February	480	12.73%	1,790	39.91%	1,325	23.66%	1,448	26.61%
March	780	24.55%	780	50.30%	1,320	40.96%	1,500	43.61%
April	420	30.91%	240	53.50%	540	48.03%	900	53.81%
May	1,095	47.50%	600	61.49%	540	55.11%	1,810	74.33%
June	1,280	66.89%	720	71.09%	1,045	68.81%	1,100	86.80%
July	240	70.53%	780	81.48%	1,290	85.71%	720	94.96%
August	780	82.35%	720	91.07%	600	93.58%	645	102.27%
September	360	87.80%	300	95.07%	10	93.71%	695	110.14%
October	480	95.08%	600	103.06%	2,039	120.43%	480	115.58%
November	660	105.08%	600	111.06%	2,029	147.02%	480	121.02%
December	(335)	100.00%	(830)	100.00%	(3,588)	100.00%	(1,855)	100.00%
<b>TOTAL/% Chg</b>	<b>6,600</b>	<b>27.91%</b>	<b>7,505</b>	<b>13.71%</b>	<b>7,630</b>	<b>1.67%</b>	<b>8,823</b>	<b>15.64%</b>

NOTE: This revenue account was set up in response to statutory amendments that became effective in mid-2002. Increases in 2006 are due to the Police Department's active enforcing of registration requirements and the influx of new residents. Credits in December of 2006, 2007, 2008, and 2009 reflect corrections to posting errors occurring earlier in the year. Since recent legislation increases the number of years that offenders must maintain their registration, revenues are expected to increase over time.

## POLICE – REIMBURSEMENT FOR OVERTIME

REVENUE TYPE	FUND . . OBJECT
Miscellaneous Revenues	City                      001 . . 441507

### LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	N/A	Agreements with: Louisiana State University and Southern University Federal Bureau of Investigation (FBI) U.S. Marshals Service (USMS) US Department of Justice, Drug Enforcement Administration (DEA) Bureau of Alcohol, Tobacco, Firearms, and Explosives (ATF)

### INTERPRETATION OF LEGAL AUTHORIZATION:

**Local:** An agreement between the Louisiana State University and the City of Baton Rouge authorizes reimbursement for Police overtime worked during the 2009 football season. An agreement with the Federal Bureau of Investigation (FBI) and the City of Baton Rouge authorizes reimbursement for Police overtime worked in support of FBI-managed task forces for FY 2010. An agreement between the U.S. Marshals Service (USMS) and the City of Baton Rouge authorizes reimbursement for overtime for any officer that is assigned to the Middle Louisiana Fugitive Task Force (MLFTF) from 11/17/09 through 9/30/10. An agreement between the US Department of Justice, Drug Enforcement Administration (DEA) and the City of Baton Rouge authorizes reimbursement for Police overtime related to the High Intensity Drug Trafficking Area (HIDTA) Task force from 10/1/09 through 9/30/10. An agreement between the Bureau of Alcohol, Tobacco, Firearms and Explosives (ATF) and the City of Baton Rouge authorizes reimbursement for Police overtime from 10/1/09 through 9/30/10.

### COLLECTION AND TRANSMITTAL OF FUNDS:

**Collector:** Baton Rouge Police Department.

**Transmittal:** Remitted to Finance Department–Revenue Division.

### PAYOR OF FEE:

See current contracts on file in Finance – Budgeting

### COMPUTATION OF FEE:

See current contracts on file in Finance – Budgeting

### REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:

The Administration and Metropolitan Council have allowed these funds to be used by the Baton Rouge Police Department.

## MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

POLICE - REIMBURSEMENT FOR OVERTIME (CITY)					ACCOUNT NUMBER 001 . . 441507			
MONTH	2006		2007		2008		2009	
	\$	%	\$	%	\$	%	\$	%
January	3,895	0.89%	5,817	1.34%	2,481	0.46%	23,943	10.85%
February	517	1.01%	1,040	1.57%	10,279	2.39%	1,800	11.67%
March	3,991	1.92%	24,056	7.10%	12,011	4.64%	12,669	17.41%
April	3,926	2.82%	9,998	9.39%	15,376	7.52%	3,802	19.13%
May	12,434	5.67%	12,863	12.35%	16,437	10.60%	51,591	42.51%
June	4,535	6.71%	7,074	13.97%	68,046	23.35%	4,357	44.49%
July	0	6.71%	8,269	15.87%	19,739	27.05%	31,533	58.78%
August	2,155	7.20%	7,349	17.56%	9,094	28.75%	5,575	61.30%
September	1,170	7.47%	11,706	20.25%	10,422	30.71%	19,034	69.93%
October	17,391	11.45%	72,363	36.86%	2,935	31.26%	2,900	71.24%
November	73,621	28.32%	20,744	41.62%	35,703	37.95%	29,108	84.44%
December	313,006	100.00%	254,236	100.00%	331,203	100.00%	34,345	100.00%
TOTAL/% Chg	436,641	69.90%	435,515	-0.26%	533,726	22.55%	220,657	-58.66%

## Overtime Breakdown

	2006	2007	2008	2009
Court Appearance	\$ 14,440.82	\$ 7,262.52	\$ 7,226.70	\$9,244.72
ATF	16,785.40	23,430.05	30,979.38	0.00
FBI/US Marshals Service/USSS	6,755.59	19,843.55	31,084.87	40,904.10
HIDTA/DEA/OCDETF	91,795.47	132,979.34	92,231.12	152,011.58
La. Dept of Public Safety & Corrections	9,435.66	--	--	--
LSU & SU Football	297,428.43	252,000.00	371,130.81	18,496.53
Miscellaneous Overtime	--	--	1,073.15	--
Total	\$436,641.37	\$435,515.46	\$533,726.03	\$220,656.93

## TRAFFIC SAFETY FEES

REVENUE TYPE	FUND . . OBJECT
Charges for Services	City            001 . . 441508

### LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	N/A	Code of Ordinances, Title 11, Chapter 5, §11:54 Ordinance 14099, 08/08/07 Ordinance 14191, 10/10/07

### INTERPRETATION OF LEGAL AUTHORIZATION:

**Local: Title 11 (Traffic Code) of the Code of Ordinances** of the City of Baton Rouge and the Parish of East Baton Rouge provides for the enforcement of street traffic regulations in the city and all of the state vehicle laws applicable to street traffic in the city by the Traffic Division of the Police Department. **Ordinance 14099**, adopted 8/8/07, established §11:54 of Chapter 5, relative to electronic enforcement of traffic violations, specifically red-light running. This section defines applicable terms, imposes a civil penalty for violations, and provides procedures for the enforcement of said violations. In addition, it also allows for an administrative adjudication hearing to contest a penalty, addresses the effect of liability, requires the establishment of an account in which to deposit these fees, and specifies how the fees are to be spent. **Ordinance 14191**, adopted October 10, 2007, amends §11:54 of Chapter 5. This ordinance establishes the procedures for an administrative adjudication hearing.

### COLLECTION AND TRANSMITTAL OF FUNDS:

**Collector:** American Traffic Solutions, Inc. (ATS), on behalf of the City-Parish

**Transmittal:** Wired daily into City-Parish Consolidated Cash account.

**Comment:** The City-Parish has contracted with American Traffic Solutions (ATS), as the provider and owner of the traffic-camera system, to collect the fees that are remitted in conjunction with these violations. ATS is paid 35% of actual revenues collected on first notices (timely payments), and 45% of collections on any additional notices, including reminder notices or collection notices (untimely payments). ATS wires the gross amount collected to the City-Parish, which is then responsible for paying the fees due ATS based on collections from the preceding month, within 45 days of submission. For additional details, please see the full contract stored electronically in Finance – Budgeting.

### PAYOR OF FEE:

**The owner of a vehicle that proceeds into an intersection**, as indicated by its crossing the white stop bar at a system location, **when the traffic control signal** for that vehicle's direction of travel **is emitting a steady red signal**, which owner is then mailed a detailed notice of violation.

### COMPUTATION OF FEE:

A **civil penalty of \$117.00** will be imposed on the owner of the vehicle photographed. For a second or subsequent violation by the same vehicle during any twelve-month period, the amount of the civil penalty assessed to the owner shall be **\$167.00**. In addition, a late fee of \$35.00 will be assessed for any payments postmarked between one and fifty-nine days past the due date, and \$50.00 for payments postmarked sixty or more days past the due date on the notice of violation.

**MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:**

TRAFFIC SAFETY FEES (CITY)				ACCOUNT NUMBER 001 . . 441508				
MONTH	2006		2007		2008		2009	
	\$	%	\$	%	\$	%	\$	%
January	0	0.00%	0	0.00%	0	0.00%	319,149	10.33%
February	0	0.00%	0	0.00%	0	0.00%	269,673	19.06%
March	0	0.00%	0	0.00%	436	0.03%	310,256	29.10%
April	0	0.00%	0	0.00%	22,679	1.85%	197,299	35.49%
May	0	0.00%	0	0.00%	53,878	6.17%	228,022	42.87%
June	0	0.00%	0	0.00%	111,276	15.10%	290,979	52.29%
July	0	0.00%	0	0.00%	93,482	22.59%	246,544	60.27%
August	0	0.00%	0	0.00%	101,844	30.76%	232,836	67.81%
September	0	0.00%	0	0.00%	164,683	43.96%	233,126	75.36%
October	0	0.00%	0	0.00%	200,034	60.00%	266,250	83.98%
November	0	0.00%	0	0.00%	216,798	77.38%	245,931	91.94%
December	0	0.00%	0	0.00%	282,079	100.00%	249,056	100.00%
TOTAL/% Chg	0	N/A	0	N/A	1,247,189	N/A	3,089,121	147.69%

NOTE: This is new revenue for 2008. In 2009, more cameras were placed into service, causing the revenue to increase. As additional cameras are placed, the revenues should continue to increase.

## CODE ENFORCEMENT FEES

REVENUE TYPE	FUND . . OBJECT
Charges for Services	City            001 . . 441510

### LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	N/A	Ordinances 14681, 06/10/09 14682, 06/10/09 14683, 06/10/09

### INTERPRETATION OF LEGAL AUTHORIZATION:

**Local: Ordinance 14682** creates the position of administrative hearing officer, sets the powers and duties thereof, and establishes the procedures for the hearing of violations of public health and environmental ordinances. **Ordinance 14681** defines the violations that may result in a penalty, including affixation of posters and other prohibited advertising to any pole, post, or object on the streets, alleys, sidewalks, or rights-of-way of the City-Parish; failure to maintain property; and failure to maintain swimming pools. It also provides the penalty therefor. **Ordinance 14683** defines the various requirements for disposal of garbage as well as for cleaning up accumulations of junk, trash, and debris, and provides the penalty therefor.

### COLLECTION AND TRANSMITTAL OF FUNDS:

**Collector:**        The Clerk of City Court

**Transmittal:**    Remitted to Finance Department–Revenue Division.

**Comments:**     If a violator fails to correct a violation after having been directed to do so, he or she is notified of the time and date of an administrative hearing to address the violation. At that hearing the hearing officer is authorized to levy fines and hearing costs, which are deposited into this account.

### PAYOR OF FEE:

Any person who violates any of the provisions and requirements of the relevant ordinances.

### COMPUTATION OF FEE:

The penalty is \$117.00 plus any additional costs assessed by the hearing officer.

### MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

CODE ENFORCEMENT FEES (CITY)					ACCOUNT NUMBER    001 . . 441510			
MONTH	2006		2007		2008		2009	
	\$	%	\$	%	\$	%	\$	%
December	0	0.00%	0	0.00%	0	0.00%	218	100.00%
TOTAL/% Chg	0	N/A	0	N/A	0	N/A	218	100.00%

NOTE: The Litter Court began hearings in 2009, and the first fines and costs were received late in that year.

## PRISON MEDICAL CHARGES

REVENUE TYPE	FUND . . OBJECT
Charges for Services	City            001 . . 441604
	Parish          002 . . 441604

### LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	N/A	Resolution 36147, 08/23/95

### INTERPRETATION OF LEGAL AUTHORIZATION:

**Local: Resolution 36147** adopted on August 23, 1995, authorizes the Prison Medical Division of the Department of Emergency Medical Services to impose charges for medical and dental services provided to inmates at the East Baton Rouge Parish Prison under specified circumstances and conditions.

### COLLECTION AND TRANSMITTAL OF FUNDS:

**Collector:** E.B.R.P. Sheriff, who charges inmates' commissary accounts at the prison.

**Transmittal:** Check sent from Prison Inmate Account to E.M.S. for deposit in the General Fund once a year. It is usually remitted around the end of the E.B.R.P. Sheriff's fiscal year.

### PAYOR OF FEE:

**Any inmate who requests medical or dental services** while in Parish Prison. However, medical services are provided whether the inmate is able to pay the fee or not.

### COMPUTATION OF FEE:

Physician evaluation	\$ 12.00
Dentist evaluation	\$ 14.00
Psychiatrist/social worker evaluation	\$ 12.00
Sick call evaluation	\$ 7.00
Prescription fee	\$ 5.00

### REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:

No fee may be charged for the following services:

- A. Medical examination at initial booking, and physician referral resulting therefrom.
- B. Any evaluation or treatment as a direct result of a reported altercation causing injury or any other reported trauma.
- C. Any existing chronic illness including, but not limited to, diabetes, hypertension, cancer, and high-risk pregnancies.
- D. Any examination or procedure made at the request of the medical staff.
- E. Any federal inmates for medical and dental services.

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

PRISON MEDICAL CHARGES (CITY)					ACCOUNT NUMBER 001 . . 441604			
MONTH	2006		2007		2008		2009	
	\$	%	\$	%	\$	%	\$	%
July	0	0.00%	40,126	100.00%	0	0.00%	0	0.00%
August	38,348	100.00%	0	100.00%	0	0.00%	0	0.00%
November	0	100.00%	0	100.00%	40,252	100.00%	0	0.00%
December	0	100.00%	0	100.00%	0	100.00%	44,641	100.00%
TOTAL	38,348		40,126		40,252		44,641	

PRISON MEDICAL CHARGES (PARISH)					ACCOUNT NUMBER 002 . . 441604			
MONTH	2006		2007		2008		2009	
	\$	%	\$	%	\$	%	\$	%
July	0	0.00%	26,751	100.00%	0	0.00%	0	0.00%
August	25,565	100.00%	0	100.00%	0	0.00%	0	0.00%
November	0	100.00%	0	100.00%	26,834	100.00%	0	0.00%
December	0	100.00%	0	100.00%	0	100.00%	29,760	100.00%
TOTAL	25,565		26,751		26,834		29,760	
COMB/% Chg	63,913	12.14%	66,877	4.64%	67,086	0.31%	74,401	10.90%

## CORONERS FEES

REVENUE TYPE	FUND . . OBJECT		
Charges for Services	Parish	002 . . 441701	Coroners Report Fees
		002 . . 441702	Coroners Emergency Certificate Fees
		002 . . 441703	Coroners Cremation Fees
		002 . . 441704	Coroners Autopsy Fees

### LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	Louisiana Revised Statutes 33:1556	N/A

### INTERPRETATION OF LEGAL AUTHORIZATION:

**State:** L.R.S. 33:1556 provides that the coroner shall charge certain fees for various services rendered.

### COLLECTION AND TRANSMITTAL OF FUNDS:

**Collector:** Coroner's Office

**Transmittal:** Transmitted weekly to the Finance Department—Revenue Division.

### PAYOR OF FEE:

Insurance companies, funeral homes, or any other commercial entity requesting autopsy, toxicology, coroner's reports, and/or cremation permits will pay a fee for this service.

The payor for the Coroner's Emergency Certificate is the evaluated patient's parish of residence.

### COMPUTATION OF FEE:

The following is a list of charges:

Autopsy Report <i>(With coroner's report and toxicology report)</i>	\$65
Autopsy Report <i>(Without coroner's report or toxicology report)</i>	\$35
If no autopsy is performed:	
Coroner's Report	\$15
Toxicology Report	\$15
Cremation Permit	\$50
Coroner's Emergency Certificate	\$100

## MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

CORONER'S REPORT FEES (PARISH)					ACCOUNT NUMBER 002 . . 441701			
MONTH	2006		2007		2008		2009	
	\$	%	\$	%	\$	%	\$	%
January	0	0.00%	0	0%	0	0.00%	65	1.97%
February	0	0.00%	0	0%	260	22.11%	100	5.01%
March	0	0.00%	0	0%	65	27.64%	0	5.01%
April	0	0.00%	170	40%	51	31.97%	60	6.83%
May	0	0.00%	0	40%	140	43.88%	265	14.87%
June	0	0.00%	0	40%	0	43.88%	180	20.33%
July	0	0.00%	0	40%	290	68.54%	0	20.33%
August	0	0.00%	0	40%	30	71.09%	0	20.33%
September	0	0.00%	0	40%	30	73.64%	0	20.33%
October	0	0.00%	95	63%	95	81.72%	0	20.33%
November	0	0.00%	0	63%	170	96.17%	0	20.33%
December	0	0.00%	155	100%	45	100.00%	2,625	100.00%
TOTAL/% Chg	0	----	420	100%	1,176	180.00%	3,295	180.19%

NOTE: Beginning in June 2000 through the end of 2006, revenues were not deposited into this account. The Coroner's Office had been allowed to retain all revenues collected until 2007. Beginning in 2007, four separate revenue accounts were created to account for the various fees. The new accounts are shown above and below. The revenue increased in 2009 because of a collection for unclaimed property and an organ recovery was performed at the Coroner's office. The Coroner collected their fees during the months of July to November 2009, but did not remit those fees to Finance, instead deposited the revenue into their own bank account. In December, the revenue was remitted to Finance and was placed in the appropriate revenue accounts.

CORONER'S EMERGENCY CERTIFICATE FEES (PARISH)					ACCOUNT NUMBER 002 . . 441702			
MONTH	2006		2007		2008		2009	
	\$	%	\$	%	\$	%	\$	%
January	0	0.00%	0	0%	0	0.00%	28,950	15.44%
February	0	0.00%	2,900	5%	700	0.35%	24,500	28.51%
March	0	0.00%	0	5%	500	0.60%	3,400	30.33%
April	0	0.00%	1,734	8%	800	0.99%	16,300	39.02%
May	0	0.00%	15,633	37%	1,400	1.69%	14,100	46.55%
June	0	0.00%	8,133	52%	500	1.94%	9,600	51.67%
July	0	0.00%	0	52%	79,600	41.53%	0	51.67%
August	0	0.00%	400	53%	14,200	48.59%	0	51.67%
September	0	0.00%	7,700	67%	7,100	52.13%	0	51.67%
October	0	0.00%	4,550	75%	34,850	69.46%	0	51.67%
November	0	0.00%	0	75%	17,800	78.31%	0	51.67%
December	0	0.00%	13,500	100%	43,600	100.00%	90,600	100.00%
TOTAL/% Chg	0	----	54,550	100.00%	201,050	268.56%	187,450	-6.76%

NOTE: Beginning in July 2008, extra efforts were made and ultimately were successful in the collection of outstanding receivables for emergency certificates owed to the Coroner's Office by other parishes. Since the backlog has been addressed, this revenue should decrease to more stable levels in the coming years. The Coroner collected their fees during the months of July to November 2009, but did not remit those fees to Finance, instead deposited the revenue into their own bank account. In December, the revenue was remitted to Finance and was placed in the appropriate revenue accounts.

CORONER'S CREMATION FEES (PARISH)					ACCOUNT NUMBER		002 . . 441703	
MONTH	2006		2007		2008		2009	
	\$	%	\$	%	\$	%	\$	%
January	0	0.00%	0	0%	0	0.00%	3,800	11.24%
February	0	0.00%	1,900	11%	5,630	16.64%	3,250	20.85%
March	0	0.00%	8,927	61%	3,350	26.54%	1,850	26.32%
April	0	0.00%	(10,387)	2%	1,900	32.16%	3,500	36.67%
May	0	0.00%	8,265	49%	3,350	42.06%	2,500	44.06%
June	0	0.00%	795	53%	1,100	45.31%	2,800	52.34%
July	0	0.00%	0	53%	4,500	58.62%	0	52.34%
August	0	0.00%	16,715	147%	3,400	68.67%	0	52.34%
September	0	0.00%	500	150%	2,500	76.06%	0	52.34%
October	0	0.00%	2,330	163%	2,400	83.15%	0	52.34%
November	0	0.00%	2,380	176%	3,000	92.02%	0	52.34%
December	0	0.00%	(13,575)	100%	2,700	100.00%	16,115	100.00%
TOTAL/% Chg	0	----	17,850	100.00%	33,830	89.52%	33,815	-0.04%

NOTE: The large negative amounts shown in April and December 2007 are the result of corrections of posting errors in those months. The Coroner collected their fees during the months of July to November 2009, but did not remit those fees to Finance, instead deposited the revenue into their own bank account. In December, the revenue was remitted to Finance and was placed in the appropriate revenue accounts.

CORONER'S AUTOPSY FEES (PARISH)					ACCOUNT NUMBER		002 . . 441704	
MONTH	2006		2007		2008		2009	
	\$	%	\$	%	\$	%	\$	%
January	0	0.00%	0	0%	0	0.00%	0	0.00%
February	0	0.00%	0	0%	0	0.00%	0	0.00%
March	0	0.00%	0	0%	0	0.00%	0	0.00%
April	0	0.00%	18,067	67%	0	0.00%	0	0.00%
May	0	0.00%	0	67%	0	0.00%	0	0.00%
June	0	0.00%	0	67%	0	0.00%	0	0.00%
July	0	0.00%	0	67%	0	0.00%	0	0.00%
August	0	0.00%	3,334	80%	0	0.00%	0	0.00%
September	0	0.00%	3,413	92%	0	0.00%	0	0.00%
October	0	0.00%	2,111	100%	0	0.00%	0	0.00%
November	0	0.00%	0	100%	0	0.00%	0	0.00%
December	0	0.00%	(80)	100%	0	0.00%	0	0.00%
TOTAL/% Chg	0	----	26,845	100.00%	0	-100.00%	0	0.00%

NOTE: The negative amount shown in December 2007 is the result of correcting a posting error. Beginning in 2008, the Coroner's Office was no longer performing autopsies for other parishes, thus no fees were collected, and no further collections are expected at this time.

**JUVENILE SERVICES FEES  
JUVENILE SERVICES SUPERVISION FEES**

REVENUE TYPE	FUND . . OBJECT		
Charges for Services	City	001 . . 441901	Juvenile Services Fees
	City	001 . . 441902	J. S. Supervision Fees

**LEGAL AUTHORIZATION**

FEDERAL	STATE	LOCAL
N/A	Children's Code Art. 781.1 (A)	Various Juvenile Court Orders

**INTERPRETATION OF LEGAL AUTHORIZATION:**

**State:** **Children's Code Art. 781.1(A)** states that, when the court suspends a sentence and instead places a child or his parent on supervised probation or parole, the court must order payment of a monthly supervision fee.

**Local:** Juvenile Court judges may order a defendant to submit to a drug test and to pay this fee.

**COLLECTION AND TRANSMITTAL OF FUNDS:**

**Collector:** Department of Juvenile Services

**Transmittal:** Transmitted to the Finance Department once a month.

**PAYOR OF FEE:**

**Any juvenile or his parents so ordered** must pay the supervision fee.

**COMPUTATION OF FEE:**

The standard fee is \$10.00 per drug screen, but the amount may vary according to the person's ability to pay. The standard supervision fee is **not less than \$10 nor more than \$100 per month**.

**REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:**

The supervision fee must be used by the supervising agency to defray the costs of supervision.

**MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:**

<b>JUVENILE SERVICES FEES (CITY)</b>					<b>ACCOUNT NUMBER 001 . . 441901</b>			
<b>MONTH</b>	<b>2006</b>		<b>2007</b>		<b>2008</b>		<b>2009</b>	
	<b>\$</b>	<b>%</b>	<b>\$</b>	<b>%</b>	<b>\$</b>	<b>%</b>	<b>\$</b>	<b>%</b>
January	0	0.00%	100	16.13%	0	0.00%	0	0.00%
February	20	14.29%	0	16.13%	0	0.00%	0	0.00%
March	0	14.29%	60	25.81%	0	0.00%	0	0.00%
April	0	14.29%	0	25.81%	0	0.00%	0	0.00%
May	40	42.86%	140	48.39%	0	0.00%	0	0.00%
June	0	42.86%	0	48.39%	0	0.00%	0	0.00%
July	20	57.14%	0	48.39%	0	0.00%	0	0.00%
August	0	57.14%	0	48.39%	0	0.00%	0	0.00%
September	0	57.14%	100	64.52%	0	0.00%	0	0.00%
October	0	57.14%	120	83.87%	0	0.00%	0	0.00%
November	60	100.00%	100	100.00%	0	0.00%	0	0.00%
December	0	100.00%	0	100.00%	0	0.00%	0	0.00%
TOTAL/% Chg	140	-74.07%	620	342.86%	0	-100.00%	0	0.00%

NOTE: According to Juvenile Services, the drug screens ordered by the court must be performed regardless of whether the fees will be paid by those that must be screened. As of 2008, the state implemented its own program and did not use ours.

<b>JUVENILE SERVICES SUPERVISION FEES (CITY)</b>					<b>ACCOUNT NUMBER 001 . . 441902</b>			
<b>MONTH</b>	<b>2006</b>		<b>2007</b>		<b>2008</b>		<b>2009</b>	
	<b>\$</b>	<b>%</b>	<b>\$</b>	<b>%</b>	<b>\$</b>	<b>%</b>	<b>\$</b>	<b>%</b>
January	110	6.91%	60	7.06%	0	0.00%	0	0.00%
February	90	12.57%	30	10.59%	0	0.00%	0	0.00%
March	70	16.97%	130	25.88%	0	0.00%	10	10.00%
April	379	40.79%	0	25.88%	40	15.38%	0	10.00%
May	20	42.05%	380	70.59%	10	19.23%	0	10.00%
June	170	52.73%	130	85.88%	50	38.46%	10	20.00%
July	230	67.19%	20	88.24%	0	38.46%	0	20.00%
August	300	86.05%	0	88.24%	80	69.23%	0	20.00%
September	30	87.93%	20	90.59%	0	69.23%	50	70.00%
October	0	87.93%	80	100.00%	80	100.00%	30	100.00%
November	50	91.07%	0	100.00%	0	100.00%	0	100.00%
December	142	100.00%	0	100.00%	0	100.00%	0	100.00%
TOTAL/% Chg	1,591	-16.48%	850	-46.57%	260	-69.41%	100	-61.54%

NOTE: According to Juvenile Services, the supervision fees are not being ordered by the court as frequently as they used to.

## PARKING METER FEES

REVENUE TYPE	FUND . . OBJECT
Charges for Services	City                      001 . . 442001

### LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	N/A	Code of Ordinances Title 11, Chapter 28 § 11:430-433

### INTERPRETATION OF LEGAL AUTHORIZATION:

**Local:** Sections 11:430 through 11:433 of Chapter 28 of Title 11 of the Code of Ordinances of the City of Baton Rouge and the Parish of East Baton Rouge authorize the Department of Public Works to establish parking meter zones, define Zones A and B, and set rates to be charged for parking at parking meters in the two zones. These ordinances require that every person who, during the hours indicated on the meter, parks a vehicle in any parking space next to which a parking meter has been installed must deposit a coin or coins of United States currency of the appropriate denomination to place said meter in operation.

### COLLECTION AND TRANSMITTAL OF FUNDS:

**Collector:** Department of Finance—Revenue Division.

**Transmittal:** Deposits are made daily.

### PAYOR OF FEE:

The owner, operator, manager, or driver of any vehicle parked in any space alongside of or next to which there is located a parking meter must deposit in the meter the fee indicated in the legend on the meter.

Zone A is bounded on the north by the State Capitol, on the east by Interstate 110, on the south by Government Street, and on the west by the Mississippi River. Zone B, consists of all areas not included in the boundaries of Zone A. At the present time, the revenue collected on four streets within Zone A (South side of North Blvd. between River Road and St. Ferdinand St., St. Louis St. between Government St. and North Blvd., St. Ferdinand St. between Government St. and North Blvd., and Louisiana Ave. between St. Louis St. and St. Ferdinand St.) are deposited in the Parking Garage Enterprise Fund (407..442001). Fees from parking meters in any other areas of Zone A and in Zone B are the fees recorded in this General Fund revenue account.

### COMPUTATION OF FEE:

The parking meter rates are as follows:

Zone A		Zone B	
5 cents	6 minutes	5 cents	12 minutes
10 cents	12 minutes	10 cents	24 minutes
25 cents	30 minutes	25 cents	1 hour
50 cents	1 hour		

## MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

PARKING METER FEES (CITY)				ACCOUNT NUMBER 001 . . 442001				
MONTH	2006		2007		2008		2009	
	\$	%	\$	%	\$	%	\$	%
January	19,901	8.03%	20,943	6.58%	25,164	8.06%	24,871	8.66%
February	17,815	15.22%	22,767	13.74%	26,690	16.61%	19,356	15.39%
March	23,003	24.50%	30,163	23.22%	25,966	24.93%	26,755	24.71%
April	18,581	32.00%	25,960	31.38%	30,050	34.56%	26,533	33.94%
May	21,290	40.59%	28,650	40.38%	30,380	44.30%	24,899	42.61%
June	20,502	48.86%	26,967	48.86%	27,652	53.16%	25,356	51.43%
July	17,661	55.99%	27,987	57.66%	27,742	62.04%	25,906	60.45%
August	23,347	65.41%	30,407	67.21%	25,980	70.37%	23,836	68.74%
September	19,576	73.30%	24,268	74.84%	17,932	76.11%	22,876	76.71%
October	23,858	82.93%	29,883	84.23%	28,930	85.38%	26,013	85.76%
November	20,585	91.24%	25,771	92.33%	20,073	91.82%	20,025	92.73%
December	21,717	100.00%	24,390	100.00%	25,544	100.00%	20,889	100.00%
TOTAL/% Chg	247,836	7.61%	318,156	28.37%	312,103	-1.90%	287,315	-7.94%

NOTE: The increase in revenue for 2007 was due to increased downtown traffic and street parking as a result of growth and development in downtown Baton Rouge.

## WEED CUTTING CHARGES

REVENUE TYPE	FUND . . OBJECT	
Charges for Services	Parish	002 . . 443500

### LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	Louisiana Revised Statutes 33:4766	Code of Ordinances Title 12, Chapter 5 § 12:355

### INTERPRETATION OF LEGAL AUTHORIZATION:

**State:** L.R.S. 33:4766 provides means of collecting weed cutting charges in addition to the traditional method of placing a lien on the property in question, by authorizing municipalities to add the unpaid charges incurred for cutting and removing grass and weeds to the annual ad valorem tax bill.

**Local:** Title 12, Chapter 5 of the Code of Ordinances sets out the procedure by which the City-Parish may cut the weeds on private property when the property owner fails to do so and bill the owner for the cost involved.

### COLLECTION AND TRANSMITTAL OF FUNDS:

**Collector:** DPW Complaint Resolution/Parish Attorney.

**Transmittal:** Recorded by Revenue Division as collected.

### PAYOR OF FEE:

The owner, or his agent or other person in control of any lot, place or area within a recognized subdivision of the City-Parish is required to cut, destroy, or remove weeds, grass, deleterious or unhealthy growths, or other obnoxious matter growing, lying, or located in or upon any such lot, place, or area, or any sidewalk abutting it, at least three times a year. If the owner or agent fails to cut the weeds after being requested to do so by the DPW Complaint Resolution section, DPW may have the work done and bill the property owner for the work. If the charges are not paid, a lien is placed on the property. The City-Parish may also collect the charges by means of a lawsuit against the property owner personally or by assessing the charge as a tax against the property.

### COMPUTATION OF FEE:

The owners of the property on which weeds are cut are assessed the actual costs involved in cutting the weeds plus administrative costs.

### MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

WEED CUTTING CHARGES (PARISH)					ACCOUNT NUMBER 002 . . 443500			
MONTH	2006		2007		2008		2009	
	\$	%	\$	%	\$	%	\$	%
January	2,729	7.52%	724	3.47%	1,997	4.13%	1,398	3.94%
February	7,443	28.02%	993	8.24%	4,897	14.27%	7,237	24.33%
March	540	29.50%	3,701	26.00%	3,087	20.65%	4,234	36.27%
April	574	31.09%	1,286	32.18%	18,247	58.41%	1,082	39.32%
May	944	33.69%	1,381	38.80%	2,284	63.14%	1,232	42.79%
June	18,116	83.58%	3,391	55.08%	1,740	66.74%	1,276	46.38%
July	702	85.52%	1,991	64.63%	2,105	71.10%	4,576	59.28%
August	1,160	88.71%	2,789	78.02%	1,294	73.77%	1,196	62.65%
September	616	90.41%	1,272	84.12%	3,540	81.10%	2,345	69.26%
October	575	91.99%	1,517	91.40%	581	82.30%	2,231	75.55%
November	802	94.20%	485	93.73%	1,665	85.75%	1,967	81.09%
December	2,105	100.00%	1,306	100.00%	6,887	100.00%	6,710	100.00%
TOTAL/% Chg	36,306	52.42%	20,836	-42.61%	48,324	131.93%	35,484	-26.57%

NOTE: The large amount in April 2008 was from the sale of several properties and the accompanying satisfaction of weed liens. The revenue decreased in 2009 as there were no large sales of property as in 2008.

## SUMMER PROGRAM — JEWEL J. NEWMAN COMMUNITY CENTER

REVENUE TYPE	FUND . . OBJECT	
Charges for Services	City	001 . . 445102

### LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	N/A	Various Resolutions

### INTERPRETATION OF LEGAL AUTHORIZATION:

**Local:** There must be an action of the Metropolitan Council authorizing the Summer Program for each year. This can be accomplished either through the annual budget process or by budget supplement.

### COLLECTION AND TRANSMITTAL OF FUNDS:

**Collector:** Jewel J. Newman Community Center

**Transmittal:** Weekly during early summer; periodically when funds are received after conclusion of the program.

### PAYOR OF FEE:

The parents or guardians of children who participate in the summer program pay the fees to the Jewel J. Newman Community Center.

### COMPUTATION OF FEE:

Each summer-program participant pays \$50 per week for the seven-week program plus a registration fee of \$25, for a total of \$375.

### REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:

Refunds may be made to persons who pay this fee but are subsequently unable to attend the camp.

### MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

SUMMER PROGRAM - JEWEL J. NEWMAN COMM CTR (CITY)					ACCOUNT NUMBER 001 . . 445102			
MONTH	2006		2007		2008		2009	
	\$	%	\$	%	\$	%	\$	%
January	600	3.73%	0	0.00%	0	0.00%	0	0.00%
February	0	3.73%	0	0.00%	0	0.00%	0	0.00%
March	0	3.73%	0	0.00%	0	0.00%	0	0.00%
April	480	6.71%	0	0.00%	225	1.56%	0	0.00%
May	600	10.45%	2,650	17.39%	0	1.56%	0	0.00%
June	11,385	81.23%	9,969	82.82%	8,505	60.67%	9,520	69.90%
July	2,144	94.56%	2,165	97.03%	3,200	82.90%	3,150	93.02%
August	875	100.00%	275	98.83%	1,886	96.01%	950	100.00%
September	0	100.00%	178	100.00%	0	96.01%	0	100.00%
October	0	100.00%	0	100.00%	574	100.00%	0	100.00%
November	0	100.00%	0	100.00%	0	100.00%	0	100.00%
December	0	100.00%	0	100.00%	0	100.00%	0	100.00%
<b>TOTAL/% Chg</b>	<b>16,084</b>	<b>-15.66%</b>	<b>15,237</b>	<b>-5.27%</b>	<b>14,390</b>	<b>-5.56%</b>	<b>13,620</b>	<b>-5.35%</b>

NOTE: Fluctuations in revenue reflect changing enrollment from one year to the next.

## RIVERFRONT DOCKING FEES

REVENUE TYPE	FUND . . OBJECT
Charges for Services	City      001 . . 445200

### LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	N/A	Resolutions 32117, 02/26/92 32262, 03/25/92 33923, 05/12/93 34608, 12/08/93 43110, 03/10/04

### INTERPRETATION OF LEGAL AUTHORIZATION:

**Local:** **Resolution 32117** of February 26, 1992, refers to an agreement between the City and the U.S.S. KIDD whereby the KIDD is responsible for maintaining the Baton Rouge City Dock and for scheduling and coordinating the use of that facility. It provides for docking fees for the year 1992 and states that the purpose of those fees is to reimburse the KIDD for expenses incurred in performing duties related to the dock. **Resolution 32262** of March 25, 1992, authorized the Mayor-President to enter into an agreement with the U.S.S. KIDD to perform limited maintenance on the dock in return for docking fees established by Resolution 32117. **Resolutions 33923** of May 12, 1993, and **34608** of December 8, 1993, authorize the U.S.S. KIDD to continue collecting the docking fees for 1993, 1994, and all subsequent years. **Resolution 43110** of March 10, 2004, authorized the Mayor-President to enter into an agreement with the U.S.S. KIDD to perform limited maintenance on the Baton Rouge city dock in return for docking fees for various vessels collected by the U.S.S. KIDD.

### COLLECTION AND TRANSMITTAL OF FUNDS:

**Collector:** U.S.S. KIDD.

**Transmittal:** Payments are transmitted to the Finance Department, Revenue Division, as received by the KIDD.

**Comments:** The Delta Queen Steamboat Company and the RiverBarge Excursion Company are billed monthly for fees incurred. Other ships pay each time they make use of the dock.

### DISTRIBUTION OF PROCEEDS:

An amount is included in the City-Parish annual operating budget estimating docking fees to be collected that year; those fees are paid to the U.S.S. KIDD in return for their maintaining the dock. Beginning in 2004, the KIDD has been paid the amount of the actual fees collected or \$6,140 per year, whichever is greater.

### PAYOR OF FEE:

**Vessels using the Baton Rouge City Dock** must pay this docking fee.

### COMPUTATION OF FEE:

Authorized fees are:

Mississippi Queen	\$ 100.00 per visit
Delta Queen	100.00 per visit
American Queen	100.00 per visit
River Barge Excursion	50.00 per visit

Docking fees for other vessels are determined on a case-by-case basis by the Administration. The charge is approximately \$1.00 per foot, and the fees cannot be changed without approval of the Administration.

## MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

RIVERFRONT DOCKING FEES (CITY)				ACCOUNT NUMBER 001 . . 445200				
MONTH	2006		2007		2008		2009	
	\$	%	\$	%	\$	%	\$	%
January	0	0.00%	0	0.00%	0	0.00%	0	0.00%
February	1,631	66.57%	0	0.00%	0	0.00%	50	100.00%
March	1,631	133.14%	600	24.00%	0	0.00%	0	100.00%
April	800	165.80%	50	26.00%	150	4.48%	0	100.00%
May	2,081	250.73%	0	26.00%	0	4.48%	0	100.00%
June	2,281	343.84%	600	50.00%	600	22.39%	0	100.00%
July	1,631	410.41%	550	72.00%	0	22.39%	0	100.00%
August	2,032	493.35%	3,613	216.52%	0	22.39%	0	100.00%
September	0	493.35%	0	216.52%	100	25.37%	0	100.00%
October	0	493.35%	(3,263)	86.00%	2,500	100.00%	0	100.00%
November	0	493.35%	0	86.00%	0	100.00%	0	100.00%
December	(9,637)	100.00%	350	100.00%	0	100.00%	0	100.00%
TOTAL/% Chg	2,450	-69.11%	2,500	2.04%	3,350	34.00%	50	-98.51%

NOTE: Riverboat excursions decreased mainly because of Hurricane Katrina. The large negative amounts shown in December 2006 and October 2007 represent corrections of posting errors that occurred in prior months. The River Barge Excursion was the only docking in 2009.

**RENTS/UTILITIES/DONATIONS—COMMUNITY CENTERS**

REVENUE TYPE	FUND . . OBJECT		
Charges for Services	City	001..446101	Leo S. Butler
	City	001..446102	Jewel J. Newman
	City	001..446103	Dr. M.L. King, Jr.
	Parish	002..446104	Chaneyville
	City	001..446105	Delmont

**LEGAL AUTHORIZATION**

FEDERAL	STATE	LOCAL
N/A	N/A	N/A

**COLLECTION AND TRANSMITTAL OF FUNDS:**

**Collector:** Department of Finance Department—Revenue Division.

**Transmittal:** Recorded as received.

**PAYOR OF FEE:**

Individuals and groups wishing to rent space in one of the community centers for a special event must pay a fee for such rental. In addition, groups and programs occupying space in a community center on an ongoing basis pay for a portion of the utility usage at that center. For example, Earl K. Long Hospital pays \$850 per month to both the Dr. Leo S. Butler and Jewel J. Newman Community Centers for utilities used while the hospital operates a health clinic at these centers. Donations to the centers are also accounted for in these revenue accounts. Participants in certain programs, particularly summer camps, may be charged a fee to help defray the cost of hosting the camp.

**COMPUTATION OF FEE:**

Amounts of fees charged vary by community center.

**REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:**

While these funds are not legally restricted, it has been the policy of the City-Parish to allow them to be utilized on program enhancements or capital equipment at the centers.

**MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:**

LEO S. BUTLER COMMUNITY CENTER (CITY)					ACCOUNT NUMBER 001 . . 446101			
MONTH	2006		2007		2008		2009	
	\$	%	\$	%	\$	%	\$	%
January	845	3.66%	1,013	4.70%	1,523	6.84%	648	2.96%
February	815	7.18%	2,249	15.12%	2,407	17.66%	0	2.96%
March	3,470	22.19%	2,172	25.19%	1,343	23.69%	5,303	27.20%
April	1,931	30.54%	1,022	29.93%	2,854	36.51%	99	27.65%
May	1,172	35.61%	2,500	41.52%	1,833	44.75%	714	30.92%
June	123	36.14%	2,687	53.98%	1,719	52.47%	1,072	35.82%
July	1,561	42.90%	1,602	61.40%	1,724	60.21%	1,106	40.87%
August	2,011	51.59%	1,710	69.33%	2,305	70.57%	499	43.15%
September	850	55.27%	1,615	76.82%	1,068	75.37%	8,386	81.49%
October	850	58.95%	1,837	85.34%	873	79.29%	2,221	91.64%
November	4,485	78.35%	(17)	85.26%	2,700	91.42%	1,157	96.93%
December	5,006	100.00%	3,180	100.00%	1,910	100.00%	672	100.00%
TOTAL/% Chg	23,119	-2.78%	21,570	-6.70%	22,259	3.19%	21,877	-1.72%

JEWEL J. NEWMAN COMMUNITY CENTER (CITY)					ACCOUNT NUMBER 001 . . 446102			
MONTH	2006		2007		2008		2009	
	\$	%	\$	%	\$	%	\$	%
January	1,000	3.89%	4,604	15.92%	0	0.00%	350	3.88%
February	1,570	9.98%	2,250	23.70%	4,270	29.21%	0	3.88%
March	2,220	18.61%	3,029	34.17%	1,700	40.84%	4,626	55.23%
April	3,104	30.67%	3,836	47.43%	1,900	53.84%	850	64.66%
May	4,902	49.71%	1,550	52.79%	850	59.65%	850	74.10%
June	2,550	59.62%	970	56.14%	1,200	67.86%	1,858	94.72%
July	3,350	72.64%	850	59.08%	850	73.68%	378	98.91%
August	0	72.64%	3,508	71.21%	1,900	86.67%	(3,562)	59.38%
September	1,687	79.19%	850	74.15%	0	86.67%	850	68.81%
October	850	82.49%	1,162	78.17%	133	87.58%	1,700	87.68%
November	3,656	96.70%	2,450	86.64%	850	93.40%	850	97.11%
December	850	100.00%	3,865	100.00%	965	100.00%	260	100.00%
TOTAL/% Chg	25,739	-24.91%	28,924	12.37%	14,618	-49.46%	9,010	-38.36%

NOTE: The decrease in 2006 is a result of the loss of funding of Comprehensive Health in December 2005. That organization had been paying \$8,400 per year. In September 2008, Hurricane Gustav damaged the roof of the center, rendering many areas unusable and forcing the cancellation of events for the remainder of the year. The revenue in 2009 decreased because of NSF checks being written off.

DR. MARTIN LUTHER KING, JR., COMMUNITY CENTER (CITY)					ACCOUNT NUMBER 001 . . 446103			
MONTH	2006		2007		2008		2009	
	\$	%	\$	%	\$	%	\$	%
January	0	0.00%	0	0.00%	1,897	7.20%	4,320	13.50%
February	1,207	8.05%	3,956	25.26%	1,075	11.27%	893	16.29%
March	2,155	22.42%	2,200	39.31%	1,073	15.34%	3,353	26.77%
April	737	27.33%	0	39.31%	3,137	27.24%	1,345	30.98%
May	3,050	47.67%	0	39.31%	2,466	36.60%	3,462	41.80%
June	0	47.67%	2,550	55.59%	(225)	35.75%	1,875	47.66%
July	2,242	62.62%	1,199	63.24%	0	35.75%	1,937	53.71%
August	0	62.62%	884	68.89%	5,276	55.76%	780	56.15%
September	0	62.62%	1,200	76.55%	0	55.76%	0	56.15%
October	1,324	71.44%	1,234	84.43%	4,637	73.35%	5,287	72.67%
November	2,953	91.13%	1,099	91.44%	0	73.35%	1,598	77.67%
December	1,330	100.00%	1,340	100.00%	7,025	100.00%	7,145	100.00%
TOTAL/% Chg	14,998	-19.29%	15,662	4.43%	26,361	68.31%	31,995	21.37%

NOTE: The decrease in 2006 is the result of the condition of the rental/reception hall area and that some competition has come into the area. While revenue in 2007 increased slightly, 2008 saw a larger increase due to the addition of two new monthly tenants. Increased rental revenue caused the increase in 2009.

CHANEYVILLE COMMUNITY CENTER (PARISH)					ACCOUNT NUMBER 002 . . 446104			
MONTH	2006		2007		2008		2009	
	\$	%	\$	%	\$	%	\$	%
January	125	2.64%	375	6.16%	250	4.90%	275	6.43%
February	375	10.58%	375	12.33%	1,000	24.49%	375	15.20%
March	750	26.44%	500	20.55%	150	27.42%	391	24.35%
April	250	31.73%	375	26.71%	663	40.41%	375	33.12%
May	333	38.78%	625	36.99%	0	40.41%	0	33.12%
June	415	47.56%	785	49.89%	625	52.65%	25	33.70%
July	500	58.13%	175	52.77%	250	57.55%	1,185	61.41%
August	375	66.07%	1,375	75.37%	375	64.90%	375	70.18%
September	604	78.84%	1	75.39%	665	77.92%	250	76.03%
October	500	89.42%	1,247	95.89%	250	82.82%	0	76.03%
November	250	94.71%	0	95.89%	752	97.55%	125	78.95%
December	250	100.00%	250	100.00%	125	100.00%	900	100.00%
TOTAL/% Chg	4,727	-9.58%	6,083	28.69%	5,105	-16.08%	4,276	-16.24%

NOTE: Revenues for this center fluctuate normally with the number of private rentals; monthly tenants have not changed in recent years.

DELMONT SERVICE CENTER (CITY)					ACCOUNT NUMBER 001 . . 446105			
MONTH	2006		2007		2008		2009	
	\$	%	\$	%	\$	%	\$	%
January	1,740	6.04%	2,035	6.72%	1,910	5.69%	2,360	7.49%
February	1,970	12.88%	3,350	17.79%	4,085	17.87%	3,305	17.98%
March	3,925	26.50%	3,160	28.23%	2,560	25.50%	3,130	27.91%
April	250	27.37%	1,200	32.19%	2,410	32.69%	1,820	33.69%
May	4,770	43.93%	2,850	41.60%	1,835	38.16%	1,410	38.16%
June	5,565	63.24%	6,000	61.42%	6,740	58.25%	6,040	57.33%
July	850	66.19%	1,850	67.53%	2,435	65.51%	2,160	64.19%
August	1,850	72.62%	0	67.53%	1,960	71.35%	1,645	69.41%
September	1,625	78.26%	3,175	78.02%	1,781	76.66%	1,885	75.39%
October	2,225	85.98%	1,685	83.59%	3,485	87.05%	2,835	84.39%
November	2,114	93.32%	0	83.59%	1,560	91.70%	2,360	91.88%
December	1,925	100.00%	4,969	100.00%	2,785	100.00%	2,560	100.00%
TOTAL/% Chg	28,809	-15.81%	30,274	5.09%	33,546	10.81%	31,510	-6.07%

NOTE: Without a large donation of \$10,479 in 2005, the center would actually have experienced a 2.13% increase in 2006. Revenues are up slightly in 2007 and 2008.

## OTHER CHARGES FOR SERVICES

Certain revenue accounts have collection histories so erratic or totals so small that it was not considered reasonable to research and describe legal authorizations, procedures, etc., for them. Since they do, however, make up part of the General Fund, charts of their revenues for the past four years are included below.

OTHER CHARGES FOR SERVICES						
DESCRIPTION	NOTE	ACCOUNT	2006	2007	2008	2009
			\$	\$	\$	\$
City Court Bond Posting Fee from EBRSO	1	001..440022	0	0	0	40,440
City Prosecutor Discovery Fee	2	001..440032	0	390	1,665	1,020
City Prosecutor Bond Posting Fees	1	001..440033	0	0	0	143,306
Legal Costs - Sales Tax	3	001..440113	27,030	20,523	23,456	0
ABC Subpoenas	4	001/002..440350	70	105	140	280
Police Collection Fees	5	001..441502	765	255	276	139
Traffic Safety Fees--Hearing Fees	6	001..441509	0	0	100	100

NOTE: (1) Act 942 of the 2003 regular session of the Legislature amended R.S. 15:85.1 to provide for a \$15 fee to be assessed in connection with every criminal bond posted. For City Court cases, \$2 of that amount is to be remitted to the Clerk of City Court and \$7 to the City Prosecutor. Amounts deposited in 2009 represent all collections since 2003.

(2) DWI sobriety tests are videotaped, and the CD's are used at trial. A defense attorney can purchase a copy of the client's CD for \$10.

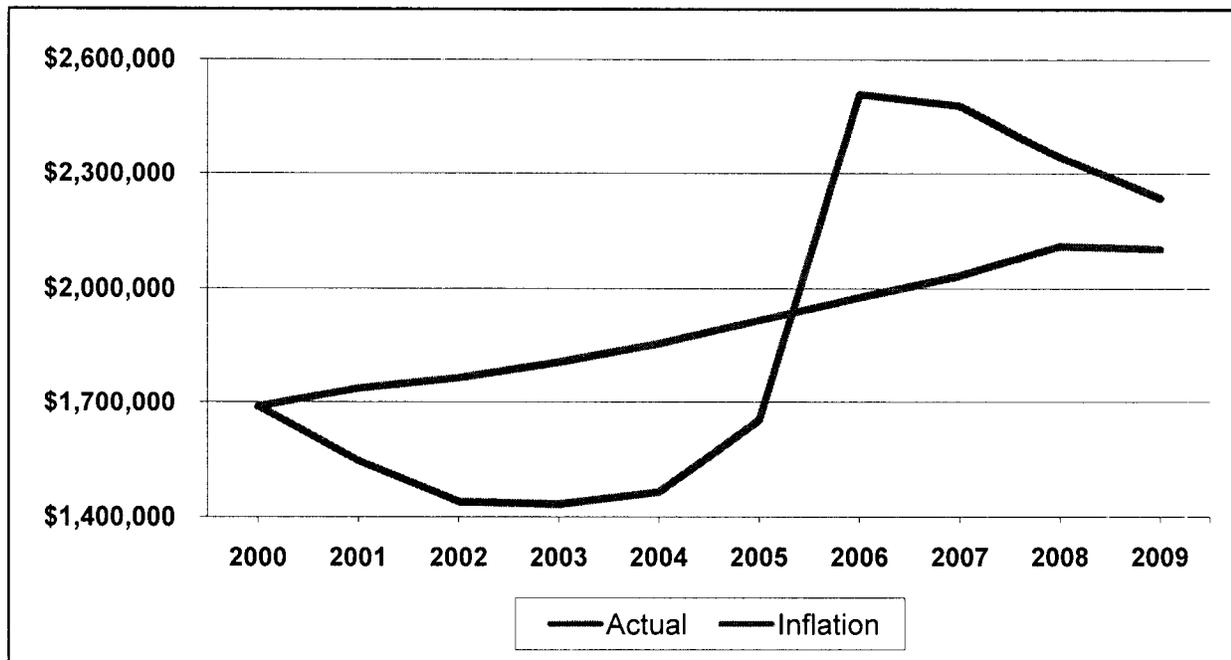
(3) This credit in December of each year results from the closing out of the court costs escrow account (001..240011).

(4) This charge may be imposed on any person who is subpoenaed to appear before the ABC Board. The subpoena cost may be waived at the discretion of the Board.

(5) This fee was earned by the Baton Rouge Police Department for assisting the City Constable's office in serving bench warrants. The Police Department no longer serves warrants but occasionally still collects fees on previously outstanding warrants.

(6) Chapter 5, §11:54(4) f of the Code of Ordinances sets an administrative fee of \$50 for any person who requests an adjudication hearing and either is found liable or does not appear for the hearing.

# FINES & FORFEITS



Year	Average CPI-U	Actual	Inflation
2000	172.2	\$1,689,015	\$1,689,015
2001	177.1	1,546,660	1,737,076
2002	179.9	1,438,317	1,764,540
2003	184.0	1,431,893	1,804,755
2004	188.9	1,463,484	1,852,816
2005	195.3	1,652,475	1,915,590
2006	201.6	2,507,568	1,977,383
2007	207.3	2,476,517	2,033,292
2008	215.3	2,342,771	2,111,759
2009	214.5	2,235,647	2,103,912

On average, approximately 78% of total General Fund collections in this category come from City Court Traffic Fines. Fluctuations are related mainly to the number of tickets issued in a given year and, to a lesser extent, to the number of tickets processed by the court, tickets dismissed, fines suspended, and other court actions. Collections increased substantially in 2006 due largely to the increase in various City Court fines that resulted at least in part from the sudden increase in population because of the influx of Hurricane Katrina evacuees.

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**CITY COURT CRIMINAL FINES  
CITY COURT FORFEITURES**

REVENUE TYPE	FUND . . OBJECT		
Fines and Forfeits	City	001 . . 450101	Fines
	City	001 . . 450102	Forfeitures

**LEGAL AUTHORIZATION**

FEDERAL	STATE	LOCAL
N/A	Louisiana Revised Statutes 13:1872, et seq. 13:2002 15:571.11 L (3) 15:571.11 O	<i>Plan of Government</i> Section 11:04

**INTERPRETATION OF LEGAL AUTHORIZATION:**

**State:** L.R.S. 13:1872-1902 contains general provisions for city courts. L.R.S. 13:2002 states that fines, forfeitures, costs, and penalties imposed in criminal prosecutions by the City Court of Baton Rouge are to be paid into the City General Fund. L.R.S. 15:571.11 L (3) provides that, as of June 22, 1993, proceeds of bond forfeitures would be divided equally among the prosecutor, the court, the law enforcement agency involved, and the indigent defender program. L.R.S. 15:571.11 O allows the payment of fines by credit card.

**Local:** Section 11.04 of *The Plan of Government* of the City of Baton Rouge and the Parish of East Baton Rouge creates a City Court of the City of Baton Rouge, which has jurisdiction over the territorial area of the City of Baton Rouge. The criminal jurisdiction of the City Court includes cases involving the violation of any city or parochial ordinance and is limited to offenses not punishable by imprisonment at hard labor.

**COLLECTION AND TRANSMITTAL OF FUNDS:**

**Collector:** The Clerk of City Court.

**Transmittal:** Remitted daily to Finance Department—Revenue Division.

**DISTRIBUTION OF PROCEEDS:**

From 6/22/93 through 12/31/98, bond forfeitures were distributed 25% each to the City General Fund, the City Court Judicial Expense Fund, the City Constable Court Costs Fund, and the indigent defender program. Beginning 1/1/99 the City Court Judicial Expense Fund was eliminated, and its portion is deposited into the General Fund.

**PAYOR OF FEE:**

Criminal fines may be imposed by the City Court judges on **persons convicted of criminal offenses** in the City Court of Baton Rouge. Persons who post bonds **but fail to appear in court** forfeit the amount posted.

**COMPUTATION OF FEE:**

The City Court criminal fines are set at the discretion of the judges of City Court, within the limitations of state statutes and local ordinances.

**MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:**

CITY COURT CRIMINAL FINES (CITY)					ACCOUNT NUMBER 001 . . 450101			
MONTH	2006		2007		2008		2009	
	\$	%	\$	%	\$	%	\$	%
January	24,194	7.56%	31,083	9.48%	34,644	11.59%	29,556	7.62%
February	28,998	16.63%	31,509	19.10%	37,005	23.97%	36,253	16.96%
March	48,672	31.84%	35,321	29.88%	37,149	36.40%	28,740	24.36%
April	24,124	39.38%	33,319	40.04%	27,126	45.47%	31,126	32.39%
May	25,328	47.30%	23,048	47.08%	25,896	54.13%	28,580	39.75%
June	25,504	55.27%	25,676	54.91%	21,251	61.24%	23,725	45.86%
July	23,568	62.63%	26,632	63.04%	20,172	67.99%	51,253	59.07%
August	28,160	71.44%	27,797	71.52%	16,605	73.54%	37,997	68.86%
September	23,826	78.88%	26,663	79.65%	17,281	79.32%	31,911	77.09%
October	24,009	86.39%	25,360	87.39%	24,179	87.41%	31,138	85.11%
November	24,882	94.16%	23,685	94.62%	17,580	93.29%	32,246	93.42%
December	18,673	100.00%	17,635	100.00%	20,047	100.00%	25,539	100.00%
<b>TOTAL</b>	<b>319,938</b>	<b>29.35%</b>	<b>327,728</b>	<b>2.43%</b>	<b>298,935</b>	<b>-8.79%</b>	<b>388,064</b>	<b>29.82%</b>

NOTE: Fluctuations from one year to the next reflect the number and amounts of fines imposed by the judges.

CITY COURT FORFEITURES (CITY)					ACCOUNT NUMBER 001 . . 450102			
MONTH	2006		2007		2008		2009	
	\$	%	\$	%	\$	%	\$	%
January	4,778	5.33%	16,080	14.63%	741	1.14%	750	4.29%
February	3,506	9.24%	5,151	19.32%	4,900	8.67%	1,101	10.59%
March	6,770	16.79%	2,464	21.56%	319	9.16%	4,676	37.33%
April	15,886	34.51%	3,964	25.17%	7,015	19.93%	938	42.69%
May	16,826	53.27%	10,706	34.91%	700	21.01%	739	46.92%
June	10,186	64.64%	6,059	40.43%	5,175	28.96%	446	49.47%
July	7,206	72.67%	2,779	42.95%	7,950	41.17%	1,775	59.62%
August	9,183	82.91%	15,144	56.74%	6,727	51.51%	2,204	72.22%
September	1,155	84.20%	1,576	58.17%	668	52.53%	625	75.80%
October	7,026	92.04%	6,100	63.72%	1,200	54.38%	3,319	94.78%
November	5,513	98.19%	15,043	77.41%	10,322	70.23%	328	96.65%
December	1,625	100.00%	24,825	100.00%	19,377	100.00%	585	100.00%
<b>TOTAL</b>	<b>89,660</b>	<b>28.92%</b>	<b>109,891</b>	<b>22.56%</b>	<b>65,094</b>	<b>-40.76%</b>	<b>17,486</b>	<b>-73.14%</b>

## CITY COURT TRAFFIC FINES

REVENUE TYPE	FUND . . OBJECT
Fines and Forfeits	City            001 . . 450103

### LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	Louisiana Revised Statutes 32:41 15:571.11 (O)	Code of Ordinances, Title 11 <i>En Banc</i> Order of City Court, effective 09/15/09

### INTERPRETATION OF LEGAL AUTHORIZATION:

**State:** L.R.S. 32:41 gives local municipal authorities the power to adopt ordinances regulating traffic on highways other than state-maintained highways within their corporate limits. They may also adopt ordinances regulating traffic on state-maintained highways within their corporate limits as long as such ordinances do not establish regulations different from or in addition to the provisions of this statute, unless such additions or supplements are approved in writing by the Department of Public Safety. In addition, this statute allows the municipal ordinance to provide for such penalties as are consistent with the authority granted by the local municipal charter or state statute under which the municipal government operates. L.R.S. 15:571 O allows payment of fines by credit card.

**Local:** Title 11 (Traffic Code) of the Code of Ordinances of the City of Baton Rouge and the Parish of East Baton Rouge provides for the enforcement of street traffic regulations in the city and all of the state vehicle laws applicable to street traffic in the city by the Traffic Division of the Police Department. The *en banc* order of September 15, 2009, provides the most recent fines schedule for traffic violations.

### COLLECTION AND TRANSMITTAL OF FUNDS:

**Collector:** The Clerk of City Court.

**Transmittal:** Remitted daily to Finance Department–Accounting Division.

### PAYOR OF FEE:

Every driver of any type of vehicle, as well as certain non-motorized traffic, is required to obey the traffic ordinances of the city and the state. **Drivers found guilty of violating a traffic ordinance** may be sentenced to pay a fine.

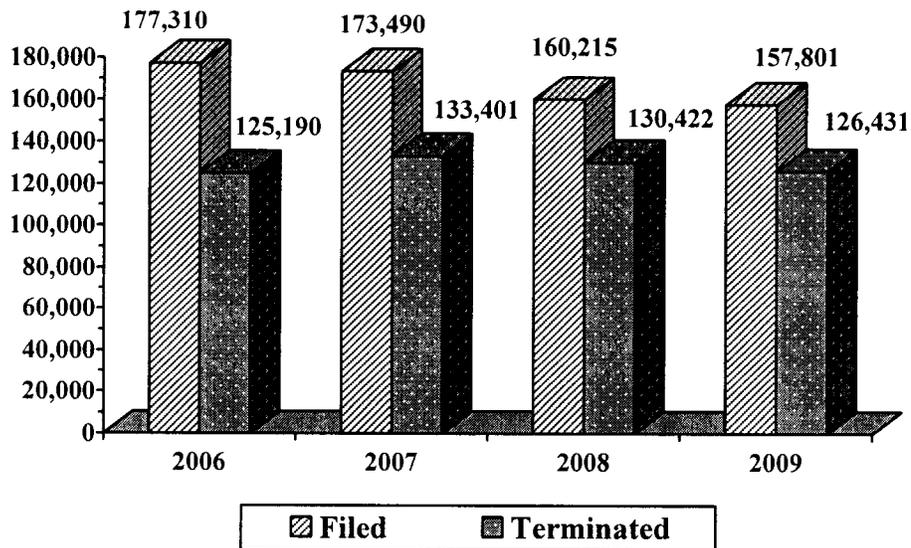
### COMPUTATION OF FEE:

The City Court *en banc* order effective September 15, 2009, set forth a schedule of fines to be imposed for traffic infractions unless otherwise specifically ordered by the assigned judge, which schedule is on file in the Budgeting Division of the Finance Department.

**MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:**

CITY COURT TRAFFIC FINES (CITY)				ACCOUNT NUMBER 001 . . 450103				
MONTH	2006		2007		2008		2009	
	\$	%	\$	%	\$	%	\$	%
January	142,042	7.03%	163,878	8.54%	160,467	8.58%	146,275	8.42%
February	183,384	16.11%	162,390	17.00%	170,329	17.68%	163,538	17.84%
March	252,954	28.64%	163,065	25.50%	188,246	27.74%	172,297	27.75%
April	153,712	36.25%	160,317	33.86%	163,982	36.50%	144,570	36.08%
May	180,905	45.21%	157,595	42.07%	159,204	45.01%	148,244	44.61%
June	162,306	53.25%	146,431	49.70%	157,208	53.41%	140,130	52.68%
July	147,048	60.53%	156,965	57.88%	165,164	62.24%	162,100	62.01%
August	176,116	69.25%	184,696	67.51%	150,735	70.29%	123,930	69.14%
September	154,699	76.91%	158,649	75.78%	121,626	76.79%	138,485	77.12%
October	159,064	84.79%	183,780	85.36%	160,497	85.37%	129,013	84.54%
November	162,781	92.85%	147,559	93.05%	131,099	92.38%	141,393	92.68%
December	144,480	100.00%	133,386	100.00%	142,608	100.00%	127,098	100.00%
<b>TOTAL</b>	<b>2,019,491</b>	<b>56.66%</b>	<b>1,918,711</b>	<b>-4.99%</b>	<b>1,871,165</b>	<b>-2.48%</b>	<b>1,737,073</b>	<b>-7.17%</b>

NOTE: Fluctuations in revenues from traffic fines result in part from number of tickets issued. Other factors that influence collections are the fact that the amounts of the standard fines for each offense are changed from time to time by order of the City Court judges, and the fact that the judges may impose or suspend the fine in any given case. Traffic cases filed and terminated, including DWI and parking cases, were as follows:



## PARISH PARKING FINES

REVENUE TYPE	FUND . . OBJECT
Fines and Forfeits	Parish            002 . . 451004

### LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	Louisiana Revised Statutes 32:41 32:42	Code of Ordinances, Title 11, Chapter 28 <i>En Banc</i> Order of City Court, effective 09/15/09

### INTERPRETATION OF LEGAL AUTHORIZATION:

**State:** **L.R.S. 32:41** gives local municipal authorities the power to adopt ordinances regulating traffic on highways other than state-maintained highways within their corporate limits. They may also adopt ordinances regulating traffic on state-maintained highways within their corporate limits as long as such ordinances do not establish regulations different from or in addition to the provisions of this statute, unless such additions or supplements are approved in writing by the Department of Public Safety. In addition, this statute allows the municipal ordinance to provide for such penalties as are consistent with the authority granted by the local municipal charter or state statute under which the municipal government operates. **L.R.S. 32:42** confers the same powers on local parochial authorities for the regulation of traffic on public roads within their territorial limits but outside corporate limits of any municipality.

**Local:** **Title 11 (Traffic Code) of the Code of Ordinances** of the City of Baton Rouge and the Parish of East Baton Rouge provides for the enforcement of local and state traffic regulations. Chapter 28, §11:401 (a) provides that the city police chief is responsible for the enforcement of parking laws inside the corporate limits of the city of Baton Rouge, and that the EBRP Sheriff is responsible for the enforcement of parking laws and ordinances in all areas of the parish, including the corporate limits of a municipality. Chapter 28, §11:401 (c) provides that the Clerk of City Court is responsible for the collection of all monetary penalties imposed under this ordinance except those imposed following an adjudicatory hearing before a Justice of the Peace. The *en banc* order of **September 15, 2009**, provides the most recent fines schedule.

### COLLECTION AND TRANSMITTAL OF FUNDS:

**Collector:**        The Clerk of City Court.

**Transmittal:**    Remitted daily to Finance Department–Accounting Division.

### DISTRIBUTION OF PROCEEDS:

This account was set up to receive the 40% of fines from parking tickets issued by the Sheriff. The remaining 60% is sent to the Sheriff's Office.

### PAYOR OF FEE:

Every driver of any type of vehicle, as well as certain non-motorized traffic, is required to obey the traffic ordinances of the city and the state. **Drivers found guilty of a parking violation** must pay a fine.

### COMPUTATION OF FEE:

The City Court *en banc* order effective September 15, 2009, set forth a schedule of fines to be imposed for traffic infractions unless otherwise specifically ordered by the assigned judge, which schedule is on file in the Budgeting Division of the Finance Department.

## MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

PARISH PARKING FINES (PARISH)				ACCOUNT NUMBER 002 . . 451004				
MONTH	2006		2007		2008		2009	
	\$	%	\$	%	\$	%	\$	%
January	0	0.00%	0	0.00%	1,660	6.20%	3,610	15.83%
February	0	0.00%	0	0.00%	2,120	14.11%	2,646	27.44%
March	0	0.00%	0	0.00%	3,470	27.07%	2,500	38.41%
April	0	0.00%	0	0.00%	3,360	39.62%	1,210	43.71%
May	0	0.00%	0	0.00%	0	39.62%	1,322	49.51%
June	0	0.00%	0	0.00%	0	39.62%	1,460	55.92%
July	0	0.00%	0	0.00%	0	39.62%	0	55.92%
August	0	0.00%	0	0.00%	9,407	74.74%	1,230	61.31%
September	0	0.00%	0	0.00%	0	74.74%	2,720	73.24%
October	0	0.00%	0	0.00%	1,400	79.97%	0	73.24%
November	0	0.00%	0	0.00%	3,364	92.53%	1,590	80.22%
December	0	0.00%	48,505	100.00%	2,000	100.00%	4,510	100.00%
TOTAL	0	0.00%	48,505	100.00%	26,781	-44.79%	22,798	-14.87%

NOTE: The Sheriff began issuing parking tickets in 2007, and this account was set up at that time to receive the City-Parish's 40% share of the fines from tickets issued by the Sheriff. Fluctuations in revenues from traffic fines result in part from number of tickets issued.

## ABC BOARD FINES

REVENUE TYPE	FUND . . OBJECT
Fines and Forfeits	City            001 . . 451300 Parish         002 . . 451300

### LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	Louisiana Revised Statutes Title 26	Code of Ordinances Title 1, § 1:150-154  Ordinance 14472, 08/27/08  ABC Board Order, 03/19/92, as amended

### INTERPRETATION OF LEGAL AUTHORIZATION:

**State:** **Title 26 of the Louisiana Revised Statutes** is the state Alcoholic Beverage Control Law, which regulates all aspects of alcoholic beverages and their manufacture, sale, dispensing, consumption, etc., in the state.

**Local:** **Title 1, § 1:150, of the Code of Ordinances**, provides for the creation of the parish Alcoholic Beverage Control Board for the purpose of regulating all premises licensed or permitted to sell or serve wine, beer, or liquor and specifies the procedures for the various Board actions, including denial, revocation, or suspension of a liquor permit. **Section 1:152** grants to the ABC Board the authority to levy any fine for certain specified causes, including violation of any ordinance that regulates the sale or distribution or processing of alcoholic beverages or that regulates premises licensed to sell, distribute, or process alcoholic beverages. **Ordinance 14472**, adopted August 27, 2008, is the current **Wine, Beer, and Liquor Ordinance**. This is the ordinance that regulates the sale, dispensing, and consumption of alcoholic beverages. **The ABC Board Order** of 3/19/92, as amended, establishes and sets out the **Fines Schedule** for the imposition and collection of fines and penalties to be assessed against applicants, permit holders, or licensees who are found guilty of violations of the Wine, Beer, and Liquor Ordinance.

### COLLECTION AND TRANSMITTAL OF FUNDS:

**Collector:** Parish Attorney's Office.

**Transmittal:** Deposited daily, with cash receipt form sent to Finance Department–Revenue Division.

### PAYOR OF FEE:

**Any person found guilty by the ABC Board of a violation of the Wine, Beer, and Liquor Ordinance** may be ordered to pay a fine.

### COMPUTATION OF FEE:

See the Fines Schedule on file in the Finance Department–Budgeting Division. In addition, if a fine is not paid within the prescribed time, penalties and subpoena costs may be assessed.

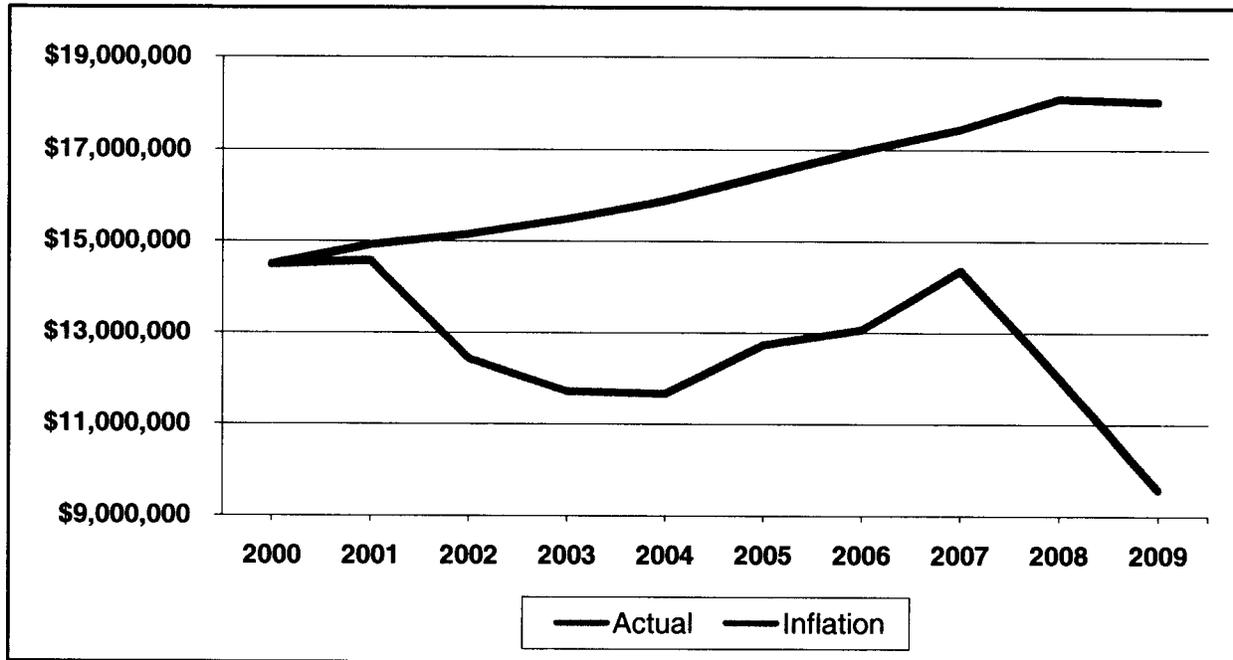
## MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

ABC BOARD FINES (CITY)				ACCOUNT NUMBER 001 . . 451300				
MONTH	2006		2007		2008		2009	
	\$	%	\$	%	\$	%	\$	%
January	6,000	8.53%	1,750	3.02%	1,325	2.15%	5,820	9.60%
February	7,638	19.39%	4,584	10.92%	6,976	13.49%	15,685	35.47%
March	6,485	28.61%	4,081	17.96%	4,995	21.60%	6,200	45.70%
April	2,250	31.81%	7,466	30.83%	6,252	31.76%	5,300	54.44%
May	5,545	39.70%	6,625	42.25%	6,716	42.68%	3,000	59.39%
June	6,460	48.88%	5,750	52.16%	1,320	44.82%	10,600	76.88%
July	4,435	55.19%	11,905	72.68%	7,290	56.67%	2,666	81.28%
August	7,295	65.56%	745	73.97%	5,000	64.79%	3,750	87.46%
September	6,750	75.16%	2,920	79.00%	4,012	71.31%	1,500	89.94%
October	10,610	90.25%	6,610	90.40%	8,085	84.45%	2,050	93.32%
November	6,460	99.43%	2,660	94.98%	6,800	95.49%	1,800	96.29%
December	400	100.00%	2,910	100.00%	2,773	100.00%	2,250	100.00%
TOTAL	70,328		58,006		61,544		60,621	

ABC BOARD FINES (PARISH)				ACCOUNT NUMBER 002 . . 451300				
MONTH	2006		2007		2008		2009	
	\$	%	\$	%	\$	%	\$	%
January	0	0.00%	750	5.48%	0	0.00%	750	7.81%
February	2,073	25.43%	3,540	31.37%	3,002	15.59%	1,924	27.84%
March	1,383	42.40%	891	37.88%	1,325	22.48%	3,166	60.80%
April	145	44.18%	550	41.91%	0	22.48%	750	68.61%
May	0	44.18%	0	41.91%	655	25.88%	265	71.37%
June	750	53.38%	500	45.56%	9,500	75.22%	0	71.37%
July	0	53.38%	4,175	76.09%	0	75.22%	1,000	81.78%
August	0	53.38%	0	76.09%	760	79.17%	0	81.78%
September	0	53.38%	3,270	100.00%	250	80.47%	1,000	92.19%
October	2,050	78.53%	0	100.00%	2,250	92.16%	0	92.19%
November	1,750	100.00%	0	100.00%	0	92.16%	750	100.00%
December	0	100.00%	0	100.00%	1,510	100.00%	0	100.00%
TOTAL	8,151		13,676		19,252		9,605	
COMB/% Chg	78,479	68.98%	71,682	-8.66%	80,796	12.71%	70,226	-13.08%

NOTE: Revenues increased dramatically in 2006 due to the imposition of the mandatory fines set forth in sections 9.B and 9.C of the Wine, Beer, and Liquor Ordinance, as well as an overall increase in individual fines for all classes of offenses.

# MISCELLANEOUS



Year	Average CPI-U	Actual	Inflation
2000	172.2	\$14,498,962	\$14,498,962
2001	177.1	14,578,590	14,911,534
2002	179.9	12,416,115	15,147,290
2003	184.0	11,715,404	15,492,503
2004	188.9	11,662,849	15,905,075
2005	195.3	12,725,348	16,443,945
2006	201.6	13,066,323	16,974,395
2007	207.3	14,378,643	17,454,325
2008	215.3	12,009,008	18,127,912
2009	214.5	9,566,322	18,060,554

Fluctuations in these revenues occur primarily in interest earnings, which follow changes in the economy, and increases and decreases in the amounts owed to the General Fund for debt service on bonds sold for the benefit of the Baton Rouge Airport District and the EBR Sewerage Commission. In addition, certain police revenues are erratic and affect the total each year.

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## INTEREST EARNINGS ON INVESTMENTS

REVENUE TYPE	FUND . . OBJECT	
Miscellaneous Revenues	City	001 . . 481000
	Parish	002 . . 481000

### LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	Louisiana Revised Statutes 33:425 39:1271	<i>The Plan of Government § 8.02</i>

### INTERPRETATION OF LEGAL AUTHORIZATION:

**State:** **L.R.S. 33:425** provides that the treasurer of the local government shall receive, safely keep, and pay out according to law all monies belonging to the municipality and perform all other duties that may be prescribed by ordinance. **L.R.S. 39:1271** provides that any municipality, parish, school board, police jury, and any and all other political subdivisions of the state must invest in certain specified federal and bank securities such monies in any general or specific fund of the respective subdivision as they, in their discretion, may determine to be available for investment.

**Local:** **Section 8.02 of *The Plan of Government*** provides for a Parish and City Treasurer who shall have custody of all funds belonging to the parish, the city, and districts, and shall deposit the same in such banks as may be designated by the Metropolitan Council, on such conditions as are provided by law for the deposit of public money.

### COLLECTION AND TRANSMITTAL OF FUNDS:

**Collector:** Council Administrator–Treasurer.

**Transmittal:** Remitted to and recorded quarterly by Finance Department–Accounting Division.

### DISTRIBUTION OF PROCEEDS:

Each quarter, the Financial Accounting Information System (FAIS) computes the average daily balance of all fund types affected by each investment and distributes earnings based upon this balance. Different rates are used for mature investments and for those investments that are still accruing interest. The computations made by the FAIS are checked for accuracy by Accounting Division personnel.

The interest earned in the City Court Receipts Suspense Fund and the City Court Appearance Bond Fund is added to interest earned in the City General Fund. Interest earned by the Sales Tax Suspense Fund is distributed to the City and Parish General Funds, the Sewer Sales Tax Fund, and the Parish Street Maintenance Fund based upon actual sales tax collections in each of the funds in the previous years. Beginning January 1, 2001, interest earned on amounts held in escrow for enterprise zone rebates in the Sales Tax Suspense Fund are distributed only to the City and Parish General Fund.

### PAYOR OF FEE:

The City-Parish is required by law to invest in United States bonds, treasury notes or certificates, or time certificates of deposit of state banks organized under the laws of Louisiana and national banks having their principal office in the state of Louisiana such monies in any general or special fund of the City-Parish as might constitute a surplus or the expenditure of which is deemed inadvisable by the City-Parish at the time. Interest on the investments is paid by the institutions in which the funds are invested.

Interest earnings are earned when investments mature and depend on the amount invested, type of investment, and term of the investment. Quarterly accruals are recorded for interest earned during the year.

## MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

INTEREST EARNINGS ON INVESTMENTS (CITY)					ACCOUNT NUMBER 001 . . 481000			
QUARTER	2006		2007		2008		2009	
	\$	%	\$	%	\$	%	\$	%
1st	343,978	18.91%	515,346	22.16%	392,406	31.94%	107,751	47.64%
2nd	405,860	41.21%	635,987	49.50%	331,889	58.96%	68,307	77.85%
3rd	547,314	71.30%	543,132	72.86%	256,972	79.87%	32,262	92.11%
4th	522,684	100.03%	567,245	97.25%	213,000	97.21%	18,103	100.12%
Other	(467)	100.00%	64,035	100.00%	34,276	100.00%	(263)	100.00%
TOTAL	1,819,369		2,325,745		1,228,543		226,160	

INTEREST EARNINGS ON INVESTMENTS (PARISH)					ACCOUNT NUMBER 002 . . 481000			
QUARTER	2006		2007		2008		2009	
	\$	%	\$	%	\$	%	\$	%
1st	189,797	18.53%	333,911	22.46%	248,035	28.05%	95,848	45.29%
2nd	208,767	38.92%	420,602	50.75%	224,561	53.44%	59,460	73.39%
3rd	303,839	68.59%	364,079	75.24%	195,439	75.54%	31,397	88.23%
4th	321,685	100.00%	346,605	98.56%	185,454	96.51%	24,906	100.00%
Other	0	100.00%	21,471	100.00%	30,887	100.00%	0	100.00%
TOTAL	1,024,088		1,486,668		884,376		211,611	
COMB/% Chg	2,843,457	133.18%	3,812,413	34.08%	2,112,919	-44.58%	437,771	-79.28%

NOTE: Amounts noted above under "Other" include interest earnings on solid waste user fees, amounts earned on funds held in escrow for payment of property taxes, and other miscellaneous amounts. Interest rates, along with certain revenues, rose substantially during 2005 and 2006; at a slower pace in 2007; and decreased substantially in 2008 and 2009 because of problems throughout the national economy.

The Comprehensive Annual Financial Report combines interest earnings from Fund 609 (formerly Fund 104) (Health and Dental Managerial Fund – since 2001), Fund 610 (formerly Fund 105) (Postemployment Benefits Fund), and Fund 607 (Insurance Reserve Fund) with General Fund interest earnings, as follows:

INTEREST EARNINGS	2006	2007	2008	2009
General Fund	2,843,457	3,812,413	2,112,919	437,771
Health & Dental Managerial Fund	84,111	132,245	46,588	17,244
Postemployment Benefits Fund	3,524	48,919	20,868	4,742
Insurance Reserve Fund	1,313,969	1,430,831	918,107	187,260
TOTAL CAFR	4,245,061	5,424,408	3,098,482	647,017

## RENTALS — LAND

REVENUE TYPE	FUND . . OBJECT
Miscellaneous Revenues	City                      001 . . 482100

### LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	N/A	By Contract or Agreement

### INTERPRETATION OF LEGAL AUTHORIZATION:

**Local:** Individual lease **contracts and agreements** can be executed between the City of Baton Rouge and the various lessees for rental of land, batture lands, and real estate. "Batture" refers to certain portions of the bed of the Mississippi River that are uncovered at time of low water but are covered annually at time of ordinary high water.

### COLLECTION AND TRANSMITTAL OF FUNDS:

**Collector:** City-Parish Finance Department—Revenue Division.

**Transmittal:** Timing and frequency of payments depend on the individual lease contracts.

### PAYOR OF FEE:

Any individual or company that leases land, batture land, or real estate belonging to the City-Parish pays this fee.

### COMPUTATION OF FEE:

The amount paid by the Ingram Barge Company for rental of batture land has been \$1,631.25 per month since 2002, and that rate will continue unless a new contract is signed. The batture land being leased comprises 2.88 acres on the Mississippi River known as the "Old Ferry Landing Site."

### MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

RENTALS - LAND (CITY)					ACCOUNT NUMBER 001 . . 482100			
MONTH	2006		2007		2008		2009	
	\$	%	\$	%	\$	%	\$	%
January	0	0.00%	3,563	20.19%	0	0.00%	0	0.00%
February	0	0.00%	0	20.19%	1,631	7.69%	3,263	18.18%
March	0	0.00%	0	20.19%	1,631	15.38%	1,631	27.27%
April	1,631	8.21%	2,662	35.28%	3,262	30.76%	0	27.27%
May	0	8.21%	1,631	44.53%	1,631	38.46%	3,262	45.45%
June	0	8.21%	0	44.53%	3,262	53.84%	1,631	54.54%
July	0	8.21%	0	44.53%	0	53.84%	0	54.54%
August	1,631	16.41%	0	44.53%	3,263	69.23%	3,263	72.73%
September	0	16.41%	3,263	63.02%	0	69.23%	0	72.73%
October	1,631	24.62%	4,894	90.76%	3,263	84.61%	3,263	90.91%
November	1,632	32.83%	0	90.76%	0	84.61%	0	90.91%
December	13,350	100.00%	1,631	100.00%	3,263	100.00%	1,631	100.00%
TOTAL/% Chg	19,875	1.53%	17,644	-11.23%	21,206	20.19%	17,944	-15.38%

NOTE: There was an overpayment of \$300 in 2006, which was recouped in 2007. Before February 2007, the monthly rental checks received from Ingram Barge Company were posted to the wrong months. However, the result of correcting this is that only eleven monthly payments were posted in 2007. The large amount posted in December 2006 represents a correction of amounts posted to the wrong revenue account during the year. The January 2009 payment was posted in 2008, so that collections for 2008 are overstated by \$1,631 and those for 2009 are understated by the same amount.

## RENTALS — BUILDINGS

REVENUE TYPE	FUND . . OBJECT
Miscellaneous Revenues	City            001 . . 482200 Parish          002 . . 482200

### LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	N/A	Lease agreements with various lessees

### INTERPRETATION OF LEGAL AUTHORIZATION:

**Local:** A lease agreement with the Public Defender's Office provides for the renting of space in the Attorneys' Building at 300 Louisiana Avenue from January 1, 2006, through December 31, 2008. The City-Parish also receives rent payments from the Office of the Parish Attorney-Gaming Enforcement Division for space occupied at the Court Plaza Building at 10500 Coursey Boulevard and from the Office of Community Development for rental of space in the Attorneys' Building. A lease agreement dated May 1, 2009, with the EBRP Sheriff's Office provides for the renting of space by the Sheriff's Office in the City-Parish Emergency Operations Center for 10 years at an annual rental of \$14,097. Rental payments are due June 30 of each year for the preceding 12 months.

### COLLECTION AND TRANSMITTAL OF FUNDS:

**Collector:** Department of Finance-Accounting Division.

**Transmittal:** Recorded as received.

### PAYOR OF FEE:

On October 1, 1994, the Office of the Parish Attorney-Gaming Enforcement Division began paying for the right to rent 2,160 square feet of space in the Court Plaza building at 10500 Coursey Boulevard. Beginning 1997, the City-Parish purchased the Attorneys' Building and began receiving rent from the Public Defender's Office and the Office of Community Development. Beginning May 15, 2009, the EBR Sheriff's Office has leased 1,261 square feet of space in the Emergency Operations Center, with the possibility of an additional 100 square feet to house its computer servers.

### COMPUTATION OF FEE:

From 1996 through 2000, Office of the Parish Attorney-Gaming Division paid \$1,297.50 per month; in 2001 the rent was reduced to \$118.33 when the space requirements of that office decreased. Beginning in 2003 the space and rent were again reduced. Beginning in 2008, rent was increased to \$1,400 per month.

Effective January 1, 2006, through December 31, 2008, the Public Defender's Office has rented space in the Attorneys' Building for an amount that is adjusted annually by the percentage change in the Consumer Price Index--All Urban Consumers (CPI-U). The 2006 rate was \$12,000 per month, which increased to \$12,236.40 per month in 2007 and to \$12,763.29 in 2008. See a copy of the lease on file in the Budgeting Division. As of February 2010, no new lease had been signed, and the space is being rented on a month-to-month basis.

Effective June 8, 1997, the Office of Community Development has rented space at the Attorneys' Building at a monthly charge of \$6,758.33.

Effective June 15, 2009, the East Baton Rouge Parish Sheriff's Office rented space in the Emergency Operations Center building; rental rate is \$14,097 per year. See a copy of the lease on file in the Budgeting Division.

**MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:**

<b>RENTALS - BUILDINGS (CITY)</b>				<b>ACCOUNT NUMBER 001 . . 482200</b>				
<b>MONTH</b>	<b>2006</b>		<b>2007</b>		<b>2008</b>		<b>2009</b>	
	<b>\$</b>	<b>%</b>	<b>\$</b>	<b>%</b>	<b>\$</b>	<b>%</b>	<b>\$</b>	<b>%</b>
January	0	0.00%	0	0.00%	0	0.00%	0	0.00%
February	12,000	5.33%	12,000	5.26%	12,764	5.45%	12,900	5.45%
March	32,275	19.67%	32,275	19.42%	33,038	19.55%	33,176	19.48%
April	12,000	25.00%	12,709	25.00%	12,764	25.00%	12,900	24.94%
May	12,000	30.33%	12,236	30.37%	12,764	30.45%	12,900	30.39%
June	32,275	44.67%	32,512	44.63%	33,038	44.55%	33,176	44.42%
July	12,000	50.00%	12,236	50.00%	12,764	50.00%	12,900	49.88%
August	12,000	55.33%	12,236	55.37%	12,764	55.45%	12,900	55.33%
September	32,275	69.67%	32,512	69.63%	33,039	69.55%	12,900	60.79%
October	12,000	75.00%	12,236	75.00%	12,764	75.00%	33,763	75.06%
November	12,000	80.33%	12,237	80.37%	12,764	80.45%	12,901	80.52%
December	44,275	100.00%	44,748	100.00%	45,802	100.00%	46,076	100.00%
<b>TOTAL</b>	<b>225,100</b>		<b>227,937</b>		<b>234,265</b>		<b>236,492</b>	

NOTE: Monthly payments for the Public Defender's rent are withheld by the City-Parish from court costs collected by the City-Parish for the Public Defender's Office. \$587.38 of the amount posted for October 2009 represents payment by the Sheriff's Office for the period from June 15, 2009, when the Sheriff first occupied the space, through June 30, 2009, the end of the lease year.

<b>RENTALS - BUILDINGS (PARISH)</b>				<b>ACCOUNT NUMBER 002 . . 482200</b>				
<b>MONTH</b>	<b>2006</b>		<b>2007</b>		<b>2008</b>		<b>2009</b>	
	<b>\$</b>	<b>%</b>	<b>\$</b>	<b>%</b>	<b>\$</b>	<b>%</b>	<b>\$</b>	<b>%</b>
January	60	8.45%	58	8.29%	58	4.14%	117	8.36%
February	60	16.90%	58	16.57%	58	8.29%	117	16.71%
March	59	25.21%	59	25.00%	59	12.50%	116	25.00%
April	59	33.52%	58	33.29%	58	16.64%	117	33.36%
May	59	41.83%	58	41.57%	58	20.79%	117	41.71%
June	59	50.14%	59	50.00%	59	25.00%	116	50.00%
July	59	58.45%	58	58.29%	58	29.14%	117	58.36%
August	59	66.76%	58	66.57%	58	33.29%	117	66.71%
September	59	75.07%	59	75.00%	59	37.50%	116	75.00%
October	59	83.38%	58	83.29%	58	41.64%	117	83.36%
November	59	91.69%	58	91.57%	58	45.79%	117	91.71%
December	59	100.00%	59	100.00%	759	100.00%	116	100.00%
<b>TOTAL</b>	<b>710</b>		<b>700</b>		<b>1,400</b>		<b>1,400</b>	
<b>COMB/% Chg</b>	<b>225,810</b>	<b>176.02%</b>	<b>228,637</b>	<b>1.25%</b>	<b>235,665</b>	<b>3.07%</b>	<b>237,892</b>	<b>0.94%</b>

NOTE: Payments for rent are not necessarily posted in the month to which they pertain.

**ANALYSIS OF RENTAL REVENUE:**

<b>LESSEE</b>		<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>
<b>CITY</b>	Public Defender	144,000	146,837	153,165	154,805
	Sheriff's Office	0	0	0	587
	Community Development	81,100	81,100	81,100	81,100
	<b>TOTAL CITY</b>	<b>225,100</b>	<b>227,937</b>	<b>234,265</b>	<b>236,492</b>
<b>PARISH</b>	Gaming Control	710	700	1,400	1,400
	<b>TOTAL PARISH</b>	<b>710</b>	<b>700</b>	<b>1,400</b>	<b>1,400</b>
<b>GRAND TOTAL</b>		<b>225,810</b>	<b>228,637</b>	<b>235,665</b>	<b>237,892</b>

## RENTALS — TRAINING CENTER

REVENUE TYPE	FUND . . OBJECT
Miscellaneous Revenues	Parish      002 . . 482210

### LEGAL AUTHORIZATION

STATE	FEDERAL	LOCAL
N/A	U.S. Department of Labor	N/A

### INTERPRETATION OF LEGAL AUTHORIZATION:

**Federal:** The U. S. Department of Labor granted approval of the rental agreement for the Training Center Facility on Plank Road effective October 1, 1980, for a period of 5.6 years at a rate of \$10 per square foot per year. This rate was reduced in January 1991 to \$2 per square foot per year to fund building maintenance and repairs being provided by the Department of Public Works.

### COLLECTION AND TRANSMITTAL OF FUNDS:

**Collector:** The Finance Department—Accounting Division collects the revenue through journal entries charging special and grant funds for the amount of rent based on the square footage occupied by each component.

### PAYOR OF FEE:

The Office of Social Services and WIA grant programs, along with the sewer special funds, occupy some 27,000 square feet of space and are charged an amount of rent based on the square footage that each component occupies compared to the total square footage available. The remaining space in the building is occupied by General Fund programs.

### COMPUTATION OF FEE:

Rental of the premises is charged to the various programs at a rate of \$2.00 per square foot (as of 01/1991).

### REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:

Depending on the availability of funds in the various grant programs, a ceiling may be imposed on the maximum rent that can be charged.

### MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

RENTALS-TRAINING CENTER					ACCOUNT NUMBER    002 . . 482210			
MONTH	2006		2007		2008		2009	
	\$	%	\$	%	\$	%	\$	%
January	4,822	8.33%	4,822	8.33%	4,822	8.33%	4,822	8.33%
February	4,822	16.67%	4,822	16.67%	4,822	16.67%	4,822	16.67%
March	4,822	25.00%	4,822	25.00%	4,822	25.00%	4,822	25.00%
April	4,822	33.33%	4,822	33.33%	4,822	33.33%	4,822	33.33%
May	4,822	41.67%	4,822	41.67%	4,822	41.67%	4,822	41.67%
June	4,821	50.00%	4,821	50.00%	4,821	50.00%	4,821	50.00%
July	4,822	58.33%	4,822	58.33%	4,822	58.33%	4,822	58.33%
August	4,822	66.67%	4,822	66.67%	4,822	66.67%	4,822	66.67%
September	4,822	75.00%	4,822	75.00%	4,822	75.00%	4,822	75.00%
October	4,822	83.33%	4,822	83.33%	4,822	83.33%	4,822	83.33%
November	4,821	91.67%	4,821	91.67%	4,821	91.67%	4,821	91.67%
December	4,822	100.00%	4,822	100.00%	4,822	100.00%	4,822	100.00%
TOTAL/% Chg	57,862	0.00%	57,862	0.00%	57,862	0.00%	57,862	0.00%

NOTE: Rental payments for the Training Center are not necessarily posted in the month earned.

**OIL, GAS, & MINERAL ROYALTIES  
OIL, GAS, & MINERAL BONUS & RENTALS**

REVENUE TYPE	FUND . . OBJECT
Miscellaneous Revenues	Parish            002 . . 482310 Royalties 002 . . 482320 Bonus & Rentals

**LEGAL AUTHORIZATION**

FEDERAL	STATE	LOCAL
N/A	Louisiana Revised Statutes 30:151–153	N/A

**INTERPRETATION OF LEGAL AUTHORIZATION:**

**State:** L.R.S. 30:151 and 152 provide that every levee district, drainage district, road district, school district, school board, or other board, commission, parish, municipality, state university, state college, state penal or charitable institution or agency, unit, or institution of the state or subdivision thereof is authorized to lease its land for the development and production of minerals. L.R.S. 30:153 provides that any agency, unit, or institution of the state described above may by resolution direct the State Mineral Board to lease its land. The bonus money, if any, received for the lease will be transmitted by the State Mineral Board to the agency. After execution of the original lease, all rights and authority in connection therewith will be vested in the agency to the same extent as if the agency had itself leased the land.

**COLLECTION AND TRANSMITTAL OF FUNDS:**

**Collector:** Finance Department–Revenue Division.

**Transmittal:** Recorded as received by Finance Department, but payments are reviewed by the Parish Attorney's office to ensure compliance with the terms of each lease.

**PAYOR OF FEE:**

The following leases were in effect as of March 2010:

State Lease #9192, dated January 19, 1981, leased to **Millie Loggins Fehlman (assignees are Hilcorp Energy II, L.P. and Samson Petroleum Company - payments by Hilcorp Energy Company, and Sampson Petroleum Company)**, 44.50 acres in the Comite Field. A portion of the lease has terminated, and the only portion remaining in effect is that within the Cobb unit.

State Lease #18482, dated February 9, 2005, leased to **Alpine Exploration Companies, Inc. (Lamar Oil & Gas, Inc.,** is assignee of 84% interest, and operator of the lease the other 16% has been assigned to Angel Oil, L.L.C., and others, but the City-Parish has not recognized the assignment, with the consequence that the City-Parish still recognizes Alpine Exploration Companies, Inc., as the owner of the 16% interest), 21.36 acres of South Sewage Treatment Plant. **Lamar Oil & Gas should pay 100% of royalty payments.**

Lease dated May 30, 1977, streets and rights-of-way for **Oak Cluster Subdivision and Oak Cluster Drive**, originally granted to **Amoco Production Company and now owned by Hilcorp Energy Company**. The City-Parish acquired ownership of this property subject to the pre-existing lease. The property is now in the Tommy J. Strain No. 1 unit.

State Lease #20037, dated August 12, 2009, leased to Mark A. O'Neal & Associates, Inc., 0.918 acres, in Section 44, T5S, R1W.

State Lease #20038, dated August 12, 2009, leased to Mark A. O'Neal & Associates, Inc., 1.84 acres in Section 44, T5S, R1W.

State Lease #20243, dated January 13, 2010, leased to BP America Production Company, 31 acres, approximately, in the Comite Field.

State Lease #20244, dated January 13, 2010, leased to BP America Production Company, 24 acres, approximately, in the Comite Field.

State Lease #20245, dated January 13, 2010, lease to BP America Production Company, 37 acres, approximately, in the Comite Field.

Unleased working interest in the 18,000' TUSC RA SUA-Strain #1 well in the Comite Field (**Hilcorp Energy Company** is now operator).

Unleased working interest in the **Port Hudson Field (operator is BP America Production Company)**.

The terms of the various leases provide for revenues to the parish at the amounts and rates for **bonuses, annual rentals, semiannual shut-in payments, and royalties** listed below. A bonus is an amount paid in cash at the inception of the lease and usually consists of the first year's rental payment plus an additional amount of up to one year's rental as actual bonus. Rental payments are made to keep the lease in effect until production is achieved. Shut-in payments are made when there is a well capable of producing gas in paying quantities but gas is not being used or marketed because of a lack of a reasonable market or marketing facilities or governmental restrictions. In such cases the well is shut in, and the lease is kept in effect by semiannual payments to the lessor. Royalties are calculated as a percentage of the value of actual production.

State Lease #9192:

Bonus	\$114,231.50
Rental	\$57,115.75
Shut-in	\$3.00 per acre for a six-month period (\$200 minimum)
Royalties	26 1/2% of the value of all oil, gas, and other minerals

State Lease #18482:

Bonus	\$3,738.00
Rental	\$1,869.00
Shut-in	\$25.00 per acre for a six-month period (\$500 minimum)
Royalties	20% of the value of all oil, gas, and other minerals

May 30, 1977, lease of Oak Cluster:

Bonus	unknown
Rental	\$25.00 per acre
Shut-in	\$25.00 per acre
Royalties	1/6 of the value of all oil, gas, and other minerals

State Lease #20243:

Bonus	\$31,372.00
Rental	\$15,686.00
Shut-in	\$25.00 per acre for a six-month period (\$500 minimum)
Royalties	26% of the value of oil, gas, and other minerals

State Lease #20244:

Bonus	\$12,048.00
Rental	\$ 6,024.00
Shut-in	\$25.00 per acre for a six-month period (\$500 minimum)
Royalties	25% of the value of oil, gas, and other minerals

State Lease #20245

Bonus	\$18,574.00
Rental	\$ 9,287.00
Shut-in	\$25.00 per acre for a six-month period (\$500.00)
Royalties	25% of the value of oil, gas, and other minerals

**MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:**

<b>OIL, GAS, &amp; MINERAL ROYALTIES (PARISH)</b>				<b>ACCOUNT NUMBER 002 . . 482310</b>				
<b>MONTH</b>	<b>2006</b>		<b>2007</b>		<b>2008</b>		<b>2009</b>	
	<b>\$</b>	<b>%</b>	<b>\$</b>	<b>%</b>	<b>\$</b>	<b>%</b>	<b>\$</b>	<b>%</b>
January	777	0.63%	301	0.32%	238	0.16%	0	0.00%
February	700	1.21%	110	0.44%	335	0.39%	199	0.54%
March	31,139	26.61%	5,756	6.65%	9,109	6.62%	(16,488)	-44.57%
April	11,128	35.69%	4,967	12.01%	17,762	18.77%	7,735	-23.41%
May	11,190	44.82%	7,765	20.39%	12,687	27.45%	257	-22.70%
June	7,528	50.97%	7,210	28.17%	1,701	28.62%	5,757	-6.95%
July	9,765	58.93%	2,510	30.88%	22,302	43.87%	4,284	4.77%
August	7,017	64.66%	14,535	46.56%	15,301	54.34%	4,999	18.45%
September	7,013	70.38%	295	46.88%	1,880	55.62%	3,919	29.17%
October	8,923	77.66%	12,634	60.51%	23,305	71.57%	4,835	42.40%
November	864	78.37%	14,667	76.33%	221	71.72%	3,409	51.73%
December	26,512	100.00%	21,936	100.00%	41,345	100.00%	17,641	100.00%
<b>TOTAL</b>	<b>122,556</b>		<b>92,686</b>		<b>146,186</b>		<b>36,547</b>	

NOTE: Revenues are shown in the month in which they are actually received rather than in the month to which they apply. Royalty payments are made by several different companies, each operating on a different schedule. There is usually a lag of from one to four months between the month of production and the payment of royalties. The revenue may vary from year to year depending on the production of oil and gas fields.

<b>OIL, GAS, &amp; MINERAL BONUSES &amp; RENTALS (PARISH)</b>				<b>ACCOUNT NUMBER 002 . . 482320</b>				
<b>MONTH</b>	<b>2006</b>		<b>2007</b>		<b>2008</b>		<b>2009</b>	
	<b>\$</b>	<b>%</b>	<b>\$</b>	<b>%</b>	<b>\$</b>	<b>%</b>	<b>\$</b>	<b>%</b>
<b>TOTAL</b>	<b>1,869</b>		<b>0</b>		<b>0</b>		<b>64,132</b>	
<b>COMB/% Chg</b>	<b>124,425</b>	<b>-10.39%</b>	<b>92,686</b>	<b>-25.51%</b>	<b>146,186</b>	<b>57.72%</b>	<b>100,679</b>	<b>-31.13%</b>

NOTE: The large amount of bonus revenue received in 2009 results mainly from bonus payments for several new state leases in that year.

## AIRPORT 2001 PFC NOTE

REVENUE TYPE	FUND . . OBJECT
Miscellaneous Revenues	City      001 . . 483101

### LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	N/A	Promissory Notes, 11/05/97 Promissory Note, 09/05/01

### INTERPRETATION OF LEGAL AUTHORIZATION:

**Local:** Two promissory notes entered into on November 5, 1997, between the City of Baton Rouge and the Greater Baton Rouge Airport District state that the city had issued \$19,325,000 in Public Improvement Sales Tax Revenue Bonds, Series 1997, for the purpose of financing a portion (\$14,946,000) of the costs of construction of certain improvements and renovations at Ryan Airport (1997 Terminal Improvement Project). The Airport District agreed to repay that amount in monthly installments of principal plus interest at the rates per annum equal to the interest rates payable by the city from time to time on the 1997 bonds. **One promissory note, in the amount of \$7,649,000**, was to be repaid from passenger facility charges (PFC's) imposed by the airport; **the other, in the amount of \$7,297,000**, was to be repaid from landing fees, terminal rent, parking lot, and other revenues derived from the operation of Ryan Airport. The PFC note was refunded in 2001 (see next paragraph).

On September 5, 2001, the Greater Baton Rouge Airport District entered into a **promissory note** with the City of Baton Rouge, for the principal amount of **\$5,400,000**. This note states that the city had issued its Public Improvement Sales Tax Revenue Bonds, Series 2001A, one purpose of which was to provide sufficient funds to the Airport District to enable it to refinance its repayment obligations under the promissory note dated November 5, 1997, in the original principal amount of \$7,649,000 (referenced in the preceding paragraph). The Airport District agreed to pay the City of Baton Rouge \$5,400,000 in monthly installments of principal plus interest at the rates per annum equal to the interest rates payable by the City from time to time on the 2001A bonds.

### COLLECTION AND TRANSMITTAL OF FUNDS:

**Collector:** Department of Finance—Accounting Division.

**Transmittal:** Rental payments on the Intergovernmental Contract dated 2/13/80 are recorded on interest payment due dates of March 15 and September 15. At the end of each year an accrual is done for that year's portion of the payment due the following March. Payments on the 1997 note are recorded monthly. Payments on the 2001 note are recorded on February 1, August 1, and December 31.

### PAYOR OF FEE:

The **Greater Baton Rouge Airport District** pays the city through monies derived from landing fees, terminal rent, parking lot revenues, passenger facility charges, and all other rents and revenues not required to pay the cost of operation and development of the airport.

**COMPUTATION OF FEE:**

The following is a summary of the GBR Airport District's annual Terminal Improvement Project obligation to the city:

YEAR	1997 NOTE 1 (PFC's)	1997 NOTE 2 (Rates)	INTEREST EARNINGS/RESERVE OFFSET*	2001 NOTE **	TOTAL
1997	209,214	242,187	(74,775)		376,626
1998	1,057,663	1,235,297	(231,134)		2,061,826
1999	941,299	1,089,581	(122,150)		1,908,730
2000	946,520	1,096,629	(158,430)		1,884,719
2001	556,267	1,117,301	(57,326)	165,825	1,782,067
2002		1,144,326	(32,020)	397,980	1,510,285
2003		1,167,584	(38,906)	397,647	1,526,325
2004		1,184,040	(39,379)	398,597	1,543,257
2005		696,144	(3,814)	387,363	1,079,694
2006				398,363	398,363
2007				400,998	400,998
2008				406,459	406,459
2009				415,292	415,292
2010				424,276	424,276
2011				431,553	431,553
2012				440,719	440,719
2013				446,686	446,686
2014				450,756	450,756
2015				454,594	454,594
2016				458,547	458,547
2017				465,093	465,093
2018				469,469	469,469
2019				473,320	473,320
2020				477,153	477,153
2021				281,415	281,415
<b>TOTAL</b>	<b>3,710,963</b>	<b>8,973,089</b>	<b>(757,934)</b>	<b>8,642,105</b>	<b>20,568,222</b>

NOTE: \* Airport obligation payments on the 1997 Airport Terminal Improvement Project bonds are offset by a pro-rata share of interest earnings on the reserve in the related debt service fund. The 1997 Note 1 (PFC's) was defeased in 2001 with the proceeds of the sale of bonds in that year; the 2001 obligation was incurred to repay those bonds.

\*\* The reserve requirement for the City Sales Tax Bonds was reduced as of August 1, 2005. Because the reserves were originally funded by multiple sources, the various accounting funds were given their pro rata share of the reserve fund credit. The pro rata share for the 1997 bonds was \$12,050.

**MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:**

AIRPORT 2001 PFC NOTE (CITY)					ACCOUNT NUMBER 001 . . 483101			
MONTH	2006		2007		2008		2009	
	\$	%	\$	%	\$	%	\$	%
February	18,981	4.76%	17,848	4.45%	16,962	4.17%	16,295	3.92%
July	213,057	58.25%	215,007	58.07%	0	4.17%	0	3.92%
August	0	58.25%	0	58.07%	218,438	57.91%	223,188	57.67%
December	166,325	100.00%	168,143	100.00%	171,059	100.00%	175,809	100.00%
TOTAL/% Chg	398,363	-81.50%	400,998	0.66%	406,459	1.36%	415,292	2.17%

## E.B.R. SEWERAGE COMMISSION NOTE

REVENUE TYPE	FUND . . OBJECT
Miscellaneous Revenues	City                      001 . . 483110

### LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	L.R.S. 33:4341 (B)	Resolution 32309, 04/06/92  Act of Credit Sale, 05/12/92

### INTERPRETATION OF LEGAL AUTHORIZATION:

**State:** L.R.S. 33:4341 (B) provides that any municipality or any other political subdivision in, and including, the Parish of East Baton Rouge may sell any revenue-producing utility or any other property or equipment owned by it, in connection with the operation, management, financing, or refinancing thereof, to any other public entity in, and including, the Parish of East Baton Rouge, Louisiana.

**Local:** Council Resolution 32309 (E.B.R. Sewerage Commission Resolution 717) of April 6, 1992, authorizes the sale of an undivided interest in the sewerage system owned by the Sewerage Commission to the City of Baton Rouge and the refunding of certain certificates and bonds. **The Act of Credit Sale between the City of Baton Rouge, State of Louisiana, and East Baton Rouge Sewerage Commission**, dated May 12, 1992, is the actual sale document.

### COLLECTION AND TRANSMITTAL OF FUNDS:

**Collector:** Department of Finance—Accounting Division.

**Transmittal:** Recorded on interest payment due dates of June 30 and December 31.

### PAYOR OF FEE:

The **East Baton Rouge Sewerage Commission** makes these payments to the City of Baton Rouge.

In 1992 the City of Baton Rouge issued \$85,000,000 in Public Improvement Sales Tax Revenue Bonds, Series 1992A, to provide funds to finance the acquisition of an undivided interest in the sewerage system owned and/or operated by the E.B.R. Sewerage Commission. The Commission used the proceeds to refund certain bonds and certificates of indebtedness. The Commission then, through the above-mentioned Act of Credit Sale, repurchased the undivided interest in the sewerage system and is required to make payments to the City semi-annually during the period 1992-2011. These payments offset the impact that the scheduled debt service payments on the bonds have on the General Fund. The 1992A bonds were refunded in 1998 (1998A City Sales Tax Revenue Bonds).

### COMPUTATION OF FEE:

Following is a schedule of annual payment amounts due on the obligation from the EBR Sewerage Commission to the City of Baton Rouge:

YEAR	AMOUNT	YEAR	AMOUNT
1992	\$8,810,212.39	2002	6,877,779.18
1993	8,336,980.20	2003	6,891,386.26
1994	9,290,914.69	2004	6,905,108.44
1995	9,289,058.01	2005	6,923,929.47
1996	9,289,162.37	2006	6,944,565.50
1997	8,415,915.67	2007	6,967,193.31
1998	7,148,784.27	2008	6,992,327.04
1999	7,052,975.64	2009	7,019,135.02
2000	6,959,290.14	2010	7,048,841.53
2001	6,891,653.43	2011	4,040,080.80
		<b>TOTAL</b>	<b>\$148,095,293.36</b>

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

E.B.R. SEWERAGE COMMISSION NOTE (CITY)					ACCOUNT NUMBER 001 . . 483110			
MONTH	2006		2007		2008		2009	
	\$	%	\$	%	\$	%	\$	%
June	1,245,709	17.94%	1,062,329	15.25%	862,913	12.34%	646,039	9.20%
December	5,698,857	100.00%	5,904,864	100.00%	6,129,414	100.00%	6,373,096	100.00%
TOTAL/% Chg	6,944,566	1.50%	6,967,193	0.33%	6,992,327	0.36%	7,019,135	0.38%

## EMERGENCY OPERATIONS RECOVERIES

REVENUE TYPE	FUND . . OBJECT	
Miscellaneous Revenues	City	001 . . 484160

### LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	Louisiana Revised Statutes 33:1974	N/A

### INTERPRETATION OF LEGAL AUTHORIZATION:

**State:** L.R.S. 33:1974 provides that any fire department of a parish, municipality, or fire protection district, and any volunteer fire department, shall have the authority to charge any person causing or contributing to a discharge of a hazardous or nonhazardous material or substance the extraordinary expenses associated with undertaking any remedial actions necessary to contain, abate, clean up, restore, or remove the discharge, or fighting a fire, if such extraordinary expenses were incurred due to the presence of a material or substance which has been discharged. In addition, the governing authority of any such fire department may charge an owner of immovable property onto or into which a hazardous material or substance has been discharged for the extraordinary expenses associated with cleanup or firefighting if the property owner's negligence in complying with applicable laws, regulations, and fire codes with respect to the material or substance discharged was a cause in fact of such expenses.

### COLLECTION AND TRANSMITTAL OF FUNDS:

**Collector:** Office of the Parish Attorney.

**Transmittal:** Recorded as received by the Finance Department—Accounting Division.

### PAYOR OF FEE:

Any company or person causing or contributing to a hazardous material incident or an owner of immovable property onto or into which a hazardous or nonhazardous material or substance has been discharged which is not in compliance with the applicable laws, regulations, and fire codes, if the property owner's negligence was a cause of the extraordinary expenses incurred in cleanup or firefighting.

### COMPUTATION OF FEE:

The amount charged for each emergency operations recovery is the actual amount of any extraordinary expenses incurred due to the presence of the hazardous material or substance.

### MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

EMERGENCY OPERATIONS RECOVERIES (CITY)					ACCOUNT NUMBER 001 . . 484160			
MONTH	2006		2007		2008		2009	
	\$	%	\$	%	\$	%	\$	%
March	0	0.00%	0	0.00%	3,533	100.00%	0	0.00%
September	0	0.00%	0	0.00%	0	100.00%	2,796	100.00%
TOTAL/% Chg	0	N/A	0	N/A	3,533	N/A	2,796	-20.86%

NOTE: The amount received in 2008 represented reimbursement from the state for expenses connected to a tornado in New Orleans. The amount collected in 2009 was reimbursement by PSC/Ergon Trucking Co. for expenses incurred in a hazardous materials incident at that company.

## CONTINGENT RECEIPTS

REVENUE TYPE	FUND . . OBJECT	
Miscellaneous Revenues	City	001 . . 484200
	Parish	002 . . 484200

### LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	N/A	<i>The Plan of Government § 8.01</i>

### INTERPRETATION OF LEGAL AUTHORIZATION:

**Local:** Section 8.01 of *The Plan of Government* requires the Department of Finance to keep records and maintain accounting systems for the Parish, the City, and districts in accordance with the best recognized practices in governmental accounting.

### COLLECTION AND TRANSMITTAL OF FUNDS:

**Collector:** Most contingent receipts are collected by the Revenue Division of the City-Parish Finance Department. Some, however, are collected by the Inspection Division of the Department of Public Works, the Police Department, or the Planning Commission and are then transmitted to the Finance Department.

**Transmittal:** Remitted to and recorded several times a week by the Finance Department—Revenue Division.

### PAYOR OF FEE:

Contingent receipts include such things as commissions from pay telephones; appraisal fees for the sale of public property; forfeiture of air conditioning and heating, electrical, and plumbing examination fees from those applicants who fail the examination for licenses in such trades; and other such miscellaneous receipts, often of a non-recurring nature.

### COMPUTATION OF FEE:

The examination fees which are forfeited if the applicant fails to pass the examination are \$100 per examination. Commissions from pay telephones are receipts from BellSouth and vary from month to month and location to location. Most other contingent receipts are variable in nature.

## MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

CONTINGENT RECEIPTS (CITY)					ACCOUNT NUMBER 001 . . 484200			
MONTH	2006		2007		2008		2009	
	\$	%	\$	%	\$	%	\$	%
January	1,093	4.15%	3,379	7.10%	573	3.74%	465	0.80%
February	357	5.51%	19,874	48.87%	764	8.73%	339	1.38%
March	7,830	35.27%	6,292	62.10%	597	12.63%	828	2.79%
April	988	39.02%	(6,884)	47.63%	2,038	25.95%	(4,515)	-4.94%
May	208	39.81%	1,237	50.23%	813	31.26%	2,293	-1.01%
June	2,488	49.27%	12,051	75.55%	596	35.15%	521	-0.12%
July	1,404	54.61%	1,314	78.32%	6,882	80.11%	22,221	37.92%
August	2,526	64.21%	53	78.43%	844	85.63%	3,088	43.21%
September	(377)	62.77%	6,785	92.69%	8,092	138.49%	(1,751)	40.21%
October	461	64.53%	2,866	98.71%	3,112	158.82%	5,432	49.51%
November	1,398	69.84%	13,917	127.96%	(8,982)	100.14%	169	49.80%
December	7,936	100.00%	(13,304)	100.00%	(22)	100.00%	29,323	100.00%
TOTAL	26,312		47,580		15,307		58,413	

CONTINGENT RECEIPTS (PARISH)					ACCOUNT NUMBER 002 . . 484200			
MONTH	2006		2007		2008		2009	
	\$	%	\$	%	\$	%	\$	%
January	0	0.00%	0	0.00%	0	0.00%	0	0.00%
February	0	0.00%	0	0.00%	0	0.00%	7	0.05%
March	0	0.00%	0	0.00%	0	0.00%	0	0.05%
April	0	0.00%	0	0.00%	0	0.00%	0	0.05%
May	0	0.00%	5,158	48.22%	0	0.00%	0	0.05%
June	0	0.00%	4,539	90.65%	0	0.00%	0	0.05%
July	178	97.27%	0	90.65%	80	11.83%	0	0.05%
August	0	97.27%	0	90.65%	0	11.83%	0	0.05%
September	0	97.27%	0	90.65%	0	11.83%	0	0.05%
October	0	97.27%	0	90.65%	0	11.83%	0	0.05%
November	0	97.27%	0	90.65%	0	11.83%	0	0.05%
December	5	100.00%	1,000	100.00%	596	100.00%	13,817	100.00%
TOTAL	183		10,697		676		13,824	
COMB/% Chg	26,495	-28.19%	58,277	119.95%	15,983	-72.57%	72,237	351.96%

NOTE: This account is often used to hold revenues temporarily when the source or purpose of the check is not immediately known. Later, after investigation has determined the nature of the revenue, that amount is transferred into the proper account. Most of the negative amounts in the above chart are the result of such transfers out of this account and into the appropriate one.

In 2006, a check for \$7,359.47 representing sales tax was deposited into this account because its purpose was not clear at first; by the time its purpose was discovered, it was too late to transfer the amount within 2006 revenues. In February, 2007, a check was received for \$19,134.41 representing refund of a duplicate payment. In September, 2008, a check for \$8,410.61 was received from Siemens Water Tech Corp. and deposited into this account; in December of that year it was determined that that check represented a refund of a duplicate payment from the Sewer Operations Fund, and the amount was moved into the correct account. The largest check deposited into this account in 2009 was one from the U.S. Army Corps of Engineers for \$10,002.41, representing the return of advanced funds.

## JUVENILE SERVICES VENDING MACHINE COMMISSIONS

REVENUE TYPE	FUND . . OBJECT	
Miscellaneous Revenues	City	001 . . 484210

### LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	N/A	Resolution 36031, 07/26/95

### INTERPRETATION OF LEGAL AUTHORIZATION:

**Local:** Metropolitan Council **Resolution 36031** of July 26, 1995, created this revenue to receive the proceeds of vending-machine sales at Juvenile Services and authorized their expenditure for items such as food, clothing, school supplies, and tickets to movies and sporting events for children certified as needy. Expenditures are limited to \$50 for any single item or function.

### COLLECTION AND TRANSMITTAL OF FUNDS:

**Collector:** Department of Juvenile Services.

**Transmittal:** Remitted as received to Finance Department—Revenue Division.

### DISTRIBUTION OF PROCEEDS:

An appropriation is included in the annual operating budget for the Probation and Family Services Division of Juvenile Services, funded from estimated vending machine commissions.

### PAYOR OF FEE:

The **vending machine companies** pay a commission on items sold from their machines located in the Juvenile Court / Juvenile Services buildings.

### COMPUTATION OF FEE:

Until October 2005, the commission paid by the soft drink and snack vendors was 5% of total vending machine sales. The commission is now 10%.

### MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

JUVENILE SERVICES VENDING MACHINE COMMISSIONS (CITY)					ACCOUNT NUMBER 001 . . 484210			
MONTH	2006		2007		2008		2009	
	\$	%	\$	%	\$	%	\$	%
January	280	9.62%	0	0.00%	0	0.00%	(722)	-48.17%
February	221	17.21%	0	0.00%	0	0.00%	0	-48.17%
March	256	26.00%	639	37.92%	0	0.00%	1,015	19.55%
April	258	34.87%	0	37.92%	296	17.48%	0	19.55%
May	256	43.66%	511	68.25%	145	26.05%	153	29.75%
June	213	50.98%	0	68.25%	152	35.03%	173	41.29%
July	273	60.36%	303	86.23%	0	35.03%	145	50.97%
August	227	68.16%	0	86.23%	280	51.57%	0	50.97%
September	228	75.99%	0	86.23%	0	51.57%	171	62.37%
October	263	85.02%	232	100.00%	0	51.57%	129	70.98%
November	0	85.02%	0	100.00%	98	57.35%	136	80.05%
December	436	100.00%	0	100.00%	722	100.00%	299	100.00%
TOTAL/% Chg	2,911	301.52%	1,685	-42.12%	1,693	0.47%	1,499	-11.46%

NOTE: The large amount shown for March 2009 actually represents collections over a 7-month period in 2008 and 2009.

## CONDEMNATIONS

REVENUE TYPE	FUND . . OBJECT
Miscellaneous Revenues	City                      001 . . 486000

### LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	Louisiana Revised Statutes 40:563 33:4765, 4766	Code of Ordinances Title 8A Title 12, § 12:520–526

### INTERPRETATION OF LEGAL AUTHORIZATION:

**State:** **L.R.S. 40:563** provides that, whenever any municipality finds that there exist within it dwellings that are unfit for human habitation due to dilapidation, defects increasing the hazards of fires, accidents, and other calamities, or other conditions rendering the dwellings unsafe, unsanitary, dangerous, or detrimental to health, safety, or morals, it may exercise its police powers to remedy or eliminate those conditions. **L.R.S. 33:4765** provides that, if after notice and hearing the owner fails to remove or demolish the dwelling, the municipality may have the dwelling removed or demolished. **L.R.S. 33:4766** provides that the municipality has a privilege and lien. The city may assess the amount as a tax against the property in question, to be enforced and collected as any ordinary property tax lien. In addition, the city has a cause of action against the property owner personally for the costs incurred in the demolition.

**Local:** **Title 8A of the Code of Ordinances** of the City of Baton Rouge and Parish of East Baton Rouge provides minimum standards for existing buildings. **Title 12, § 12:520–526** grants the Metropolitan Council the authority to condemn any building or structure within the City-Parish when it is in a dilapidated and dangerous condition.

### COLLECTION AND TRANSMITTAL OF FUNDS:

**Collector:** Department of Finance–Revenue Division.

**Transmittal:** Recorded several times a month by the Accounting Division.

### PAYOR OF FEE:

If after notice and hearing the Building Official determines that a dwelling is in such a condition as to be dangerous or injurious to the health or safety of the public, he may issue and have served upon the owner an order requiring him to repair, alter, or improve the dwelling or, at the option of the owner, to remove or demolish the dwelling. If the owner fails to comply with this order within the time prescribed, the Building Official may have the dwelling repaired or improved; or, if improvements cannot be made at a reasonable cost in relation to the value of the dwelling, the Building Official may have the dwelling removed or demolished and bill the building owner for the cost of such removal or demolition.

### COMPUTATION OF FEE:

When the City demolishes a building, it bills the owner for **the cost of the demolition**. The owner may arrange to pay the bill in installments instead of in a lump sum.

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

CONDEMNATIONS (CITY)		ACCOUNT NUMBER 001 . . 486000							
MONTH	2006		2007		2008		2009		
	\$	%	\$	%	\$	%	\$	%	
January	3,902	2.04%	(84,332)	120.58%	9,026	7.28%	12,922	13.11%	
February	7,412	5.91%	50,283	48.68%	2,974	9.68%	7,608	20.82%	
March	6,275	9.20%	11,819	31.78%	10,911	18.48%	7,939	28.87%	
April	3,010	10.77%	5,443	24.00%	39,351	50.23%	7,846	36.83%	
May	15,383	18.81%	23,711	-9.90%	8,936	57.44%	2,760	39.63%	
June	105,963	74.21%	17,281	-34.61%	5,642	61.99%	10,975	50.76%	
July	8,633	78.72%	16,520	-58.23%	13,015	72.50%	13,830	64.79%	
August	4,188	80.91%	7,848	-69.45%	4,761	76.34%	5,441	70.30%	
September	8,716	85.47%	12,479	-87.29%	7,503	82.39%	9,113	79.55%	
October	7,190	89.23%	8,397	-99.30%	1,000	83.20%	2,471	82.05%	
November	2,386	90.47%	(143,574)	105.98%	7,024	88.86%	5,764	87.90%	
December	18,223	100.00%	4,184	100.00%	13,803	100.00%	11,932	100.00%	
TOTAL/% Chg	191,281	79.89%	(69,941)	-136.56%	123,946	-277.22%	98,601	-20.45%	

NOTE: In June of 2006, a check in the amount of \$89,473 was received from Commerce Title & Abstract Co. to pay off condemnation liens on property purchased by Habitat for Humanity.

In 2007, it was discovered that payment for certain liens that should have been credited to the Community Development fund had been instead posted to this General Fund account, and those amounts were moved to the proper account. The condemnation lien revenues moved consisted of one payment of \$89,506.45, originally credited to this account in 2001, as well as 36 smaller payments totaling \$144,849.95 that had been received over a period of years beginning in 1995. If it had not been for these two large negative amounts, total collections in this account for 2007 would have been \$164,415.25, and the decrease in 2008 would have been only 24.61%.

## JUVENILE DETENTION MEALS

REVENUE TYPE	FUND . . OBJECT
Miscellaneous Revenues	City                      001 . . 488110

### LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	N/A	N/A

### COLLECTION AND TRANSMITTAL OF FUNDS:

**Collector:**        The Juvenile Detention Center collects cash from certain persons who pay for their meals.

**Transmittal:**    The Juvenile Detention Center remits funds collected on a bi-weekly basis to the Finance Department.

### PAYOR OF FEE:

**Persons who eat meals at the Juvenile Detention Center other than the incarcerated juveniles and certain staff members must pay for their meals.**

### COMPUTATION OF FEE:

The charge to staff members and others who pay for meals is **\$2.75** for breakfast, **\$5.25** for lunch, and **\$5.25** for supper.

### MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

JUVENILE DETENTION MEALS					ACCOUNT NUMBER    001 . . 488110			
MONTH	2006		2007		2008		2009	
	\$	%	\$	%	\$	%	\$	%
January	617	10.63%	0	0.00%	635	6.70%	372	6.77%
February	762	23.77%	421	7.51%	630	13.35%	509	16.04%
March	663	35.19%	367	14.05%	723	20.97%	551	26.07%
April	497	43.76%	390	21.01%	896	30.43%	226	30.19%
May	887	59.05%	462	29.25%	968	40.64%	383	37.16%
June	529	68.17%	672	41.23%	620	47.18%	551	47.20%
July	423	75.46%	196	44.73%	704	54.60%	592	57.98%
August	0	75.46%	453	52.81%	929	64.41%	366	64.64%
September	636	86.42%	589	63.31%	882	73.71%	499	73.73%
October	452	94.21%	844	78.37%	1,181	86.17%	437	81.68%
November	336	100.00%	531	87.84%	731	93.88%	481	90.44%
December	0	100.00%	682	100.00%	580	100.00%	525	100.00%
<b>TOTAL/% Chg</b>	<b>5,802</b>	<b>235.18%</b>	<b>5,607</b>	<b>-3.36%</b>	<b>9,479</b>	<b>69.06%</b>	<b>5,492</b>	<b>-42.06%</b>

NOTE: The charge per meal was increased in 2008, which explains the 69.06% increase in collections.

## CONFISCATED FUNDS — POLICE

REVENUE TYPE	FUND . . OBJECT
Miscellaneous Revenues	City                      001 . . 488510

### LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
Title 21, United States Code Title 19, United States Code	Louisiana Revised Statutes 40:2602 - 2616	N/A

### INTERPRETATION OF LEGAL AUTHORIZATION:

**Federal:** **Title 21, United States Code (USC)**, Section 881 (e) and **Title 19, USC** 1616, as made applicable by 21 USC 881 (D), and other statutes, authorizes the Attorney General to transfer forfeited property to any federal agency or to any state or local law enforcement agency that directly participated in the acts leading to the seizure or forfeiture.

**State:** **L.R.S. 40:2602–2616** establishes the types of conduct that give rise to forfeiture, the properties subject to forfeiture, the requirements of forfeiture proceedings, and judicial disposition of the seized property.

### COLLECTION AND TRANSMITTAL OF FUNDS:

**Collector:** City of Baton Rouge Police Department.

**Transmittal:** Transmitted upon receipt to Finance Department–Revenue Division.

### COMPUTATION OF FEE:

Any federal, state, or local law enforcement agency that participates in the acts leading to a seizure or forfeiture may file a request for an equitable transfer of the property. Once seized property has been sold at public sale, the interests of anyone holding a bona fide security interest and the expenses for the proceedings of forfeiture and sale are satisfied. Thereafter, the remaining funds are distributed as follows:

- (1) Sixty percent to the law enforcement agency or agencies making the seizure (*it is this portion that is accounted for in this revenue item*);
- (2) Twenty percent to the Criminal Court Fund; and
- (3) Twenty percent to the district attorney's office that employs the attorneys who handled the forfeiture action for the state.

### REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:

These funds are dedicated for use by the Baton Rouge Police Department.

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

CONFISCATED FUNDS - POLICE (CITY)					ACCOUNT NUMBER 001 . . 488510			
MONTH	2006		2007		2008		2009	
	\$	%	\$	%	\$	%	\$	%
January	0	0.00%	3,756	2.05%	6,325	3.72%	18,530	13.42%
February	1,519	0.41%	75	2.09%	59,812	38.95%	12,460	22.45%
March	7,927	2.57%	11,604	8.42%	115	39.02%	75	22.51%
April	5,193	3.99%	4,212	10.71%	41,579	63.50%	19,540	36.66%
May	104,791	32.55%	26,780	25.32%	14,780	72.20%	939	37.34%
June	40,743	43.66%	1,343	26.05%	4,252	74.71%	0	37.34%
July	4,568	44.90%	1,485	26.86%	1,525	75.61%	11,970	46.02%
August	467	45.03%	69,614	64.82%	33,006	95.04%	20,351	60.76%
September	12,847	48.53%	150	64.90%	225	95.18%	3,611	63.38%
October	183,125	98.44%	15,355	73.27%	6,807	99.18%	10,728	71.15%
November	161	98.49%	75	73.31%	1,160	99.87%	24,273	88.73%
December	5,552	100.00%	48,945	100.00%	225	100.00%	15,551	100.00%
TOTAL/% Chg	366,893	-39.05%	183,394	-50.01%	169,811	-7.41%	138,028	-18.72%

NOTE: This revenue fluctuates from one month to the next and one year to the next because the confiscations are erratic and the items confiscated vary in value.

## POLICE MISCELLANEOUS REVENUES

REVENUE TYPE	FUND . . OBJECT	
Miscellaneous Revenues	City	001 . . 488530

### LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	N/A	N/A

### COLLECTION AND TRANSMITTAL OF FUNDS:

**Collector:** Baton Rouge Police Department.

**Transmittal:** Remitted to Finance Department–Revenue Division.

### PAYOR OF FEE:

These revenues include such things as reimbursements from the state for AFIS personnel, unclaimed funds when the owner cannot be located, vending machine commissions, copies produced for attorneys or other authorized persons, court-ordered payments to the Police Department, proceeds from the sale of law enforcement equipment, payment by employees for lost equipment, and other such miscellaneous receipts, often of a non-recurring nature.

### COMPUTATION OF FEE:

Reimbursements from the state for AFIS personnel vary depending upon the actual expenses incurred for a given month. Unclaimed funds are dependant upon the owners' not coming forward to claim those funds. Commissions from vending machines, copy charges, and court-ordered payments vary each month.

### REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:

The Administration and Metropolitan Council have allowed these funds to be used by the Baton Rouge Police Department.

### MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

POLICE MISCELLANEOUS REVENUES (CITY)					ACCOUNT NUMBER 001 . . 488530			
MONTH	2006		2007		2008		2009	
	\$	%	\$	%	\$	%	\$	%
January	10,335	3.34%	228	0.06%	508	0.13%	3,427	0.94%
February	1,831	3.93%	46,480	12.05%	24,543	6.36%	369	1.04%
March	159	3.98%	51,060	25.22%	128	6.39%	8,369	3.35%
April	37	3.99%	0	25.22%	115	6.42%	24,729	10.15%
May	165	4.04%	125	25.25%	72	6.44%	260	10.22%
June	42,149	17.65%	203	25.30%	15,658	10.41%	13,036	13.80%
July	67	17.68%	60	25.32%	3,353	11.26%	156	13.85%
August	3,046	18.66%	1,203	25.63%	56,978	25.72%	204	13.90%
September	91,652	48.25%	3,666	26.57%	560	25.86%	110,827	44.38%
October	46,033	63.11%	116,631	56.66%	160,598	66.61%	53,449	59.08%
November	16,500	68.44%	49,528	69.43%	3,234	67.43%	151	59.12%
December	97,745	100.00%	118,496	100.00%	128,387	100.00%	148,661	100.00%
TOTAL/% Chg	309,719	-12.70%	387,680	25.17%	394,134	1.66%	363,638	-7.74%

NOTE: 2006 receipts included \$273,989.50 in AFIS reimbursements and \$26,750 in training reimbursements. 2007 receipts included \$329,047.57 in AFIS reimbursements. 2008 receipts included \$282,274.99 in AFIS reimbursements and \$15,500 in training reimbursements. 2009 receipts included \$326,633.48 in AFIS reimbursements and \$20,500 in training reimbursements.

## JUVENILE DETENTION – REIMBURSEMENT

REVENUE TYPE	FUND . . OBJECT
Miscellaneous Revenues	City                      001 . . 488800

### LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	Louisiana Revised Statutes 15:824 46:1906	N/A

### INTERPRETATION OF LEGAL AUTHORIZATION:

**State:** **L.R.S. 15:824** states that, when an individual has been committed to the State Department of Public Safety and Corrections for confinement but, because of lack of state facilities or otherwise, the individual is held after a final sentence in a parish institution, the State Department of Public Safety and Corrections must pay the parish governing authority, on a monthly basis, for keeping and feeding such prisoner. **L.R.S. 46:1906** refers specifically to juveniles and states that the State Department of Public Safety and Corrections must pay the local governing authority for feeding and maintaining each child who is adjudicated delinquent or in need of supervision and committed to the State Department and who is held in a local institution or facility due to the inability of the Department to place the child, the same daily amount as is paid by the Department for keeping and feeding individuals committed to the Department and confined in local or parish jails. These amounts are to be paid on a monthly basis.

### COLLECTION AND TRANSMITTAL OF FUNDS:

**Collector:** Department of Juvenile Services.

**Transmittal:** Remitted as received to the Finance Department.

### PAYOR OF FEE:

The **Louisiana Department of Public Safety and Corrections** pays the City-Parish for keeping and feeding state prisoners in the Juvenile Detention Center. **Other parishes** pay for keeping and feeding juveniles from those parishes; but, since vacancies are rare, this is an infrequent occurrence.

### COMPUTATION OF FEE:

Payment is currently computed at **\$24.39 per juvenile per day** for state prisoners requiring a non-secure environment and **\$104.18 per juvenile per day** for state prisoners requiring a secure environment. The reimbursement rate for secure environment is adjusted yearly in accordance with changes in the CPI. When a child from another parish is housed, the other parish is charged **\$98.78 per day** (but this situation is very rare because extra beds are seldom available).

### REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:

The rate for state prisoners is set by R.S. 15:824.

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

JUVENILE DETENTION - REIMBURSEMENT (CITY)					ACCOUNT NUMBER 001 . . 488800			
MONTH	2006		2007		2008		2009	
	\$	%	\$	%	\$	%	\$	%
January	(14,416)	-19.48%	0	0.00%	(44,785)	-17.67%	(54,967)	-23.18%
February	14,416	0.00%	0	0.00%	44,785	0.00%	14,069	-17.25%
March	15,965	21.57%	0	0.00%	72,151	28.47%	57,569	7.03%
April	0	21.57%	128,316	35.32%	0	28.47%	130	7.09%
May	0	21.57%	36,010	45.23%	(62,358)	3.86%	90	7.12%
June	29,228	61.07%	8,724	47.63%	0	3.86%	0	7.12%
July	0	61.07%	15,821	51.98%	150,641	63.31%	12,041	12.20%
August	0	61.07%	14,807	56.06%	(5,538)	61.12%	78,057	45.12%
September	0	61.07%	25,306	63.02%	0	61.12%	12,710	50.48%
October	28,809	100.00%	0	63.02%	20,864	69.35%	20,300	59.05%
November	0	100.00%	53,444	77.73%	0	69.35%	27,972	70.84%
December	0	100.00%	80,917	100.00%	77,669	100.00%	69,130	100.00%
TOTAL/% Chg	74,002	-24.61%	363,345	390.99%	253,429	-30.25%	237,101	-6.44%

NOTE: In addition to reimbursement from the state, this account also receives payments from other parishes for housing juveniles from those parishes. These juveniles can be accepted only if the Center has vacancies.

In 2006, reimbursements were not requested from the state in a timely manner. The amounts shown above represent reimbursement for juveniles detained only during the months of January through June of 2006. Reimbursements for the remainder of the year were not requested until 2007 and had to be reflected in 2007 revenues. As a result, 2006 revenues are understated by \$83,280, and 2007 revenues are overstated by the same amount.

Revenues actually earned in the years shown above are as follows:

2006	2007	2008	2009
157,281.72	280,500.13	252,995.39	237,100.51

According to Juvenile Services officials, the actual 78% increase from 2006 to 2007 resulted from the facts that (1) state detainees were remaining in the parish facility for longer periods of time, and (2) the method of tracking the number of detainees was changed.

## OTHER MISCELLANEOUS REVENUES

Certain revenue accounts have collection histories so erratic or totals so small that it was not considered reasonable to research and describe legal authorizations, procedures, etc., for them. Since they do, however, make up part of the General Fund, charts of their revenues for the past four years are included below. In the interests of saving space, some charts have been shortened to exclude months in which there were no revenue collections in any of the four years.

OTHER MISCELLANEOUS REVENUES						
DESCRIPTION	NOTE	ACCOUNT	2006	2007	2008	2009
			\$	\$	\$	\$
Interest Earnings on Assessments-Paving	1	002..481120	0	0	0	1,498
Subrogation Recovery and Restitution	2	001..485500	0	0	0	14,346
Special Assessments-Paving	3	002..487120	0	0	0	834
DPW Miscellaneous Revenues	4	001..488200	5,488	17,999	37	2,210
Abandoned or Impounded Bicycles	5	001..488520	5,994	0	0	12,575
Contributions from Private Business	6	001..489100	25,000	80,000	33,000	84,000
Donations	7	001/002..489200	36,776	65,490	45,776	35,646
Private Developer Impact Fee Contributions	8	002..489210.1017021	0	95,679	0	0

NOTE: (1) When a special assessment is levied, interest is earned on the amount received.

(2) The amount received in 2009 represents restitution in a case of employee theft.

(3) These assessments are infrequent. Two assessments were issued in 2009.

(4) In 2006, DPW began offering classes to teach customers about the various codes (plumbing, electrical, etc.) and charging a fee for those classes. The code-class fees totaled \$3,500 in 2006, \$17,050 in 2007, \$0 in 2008, and \$2,210 in 2009.

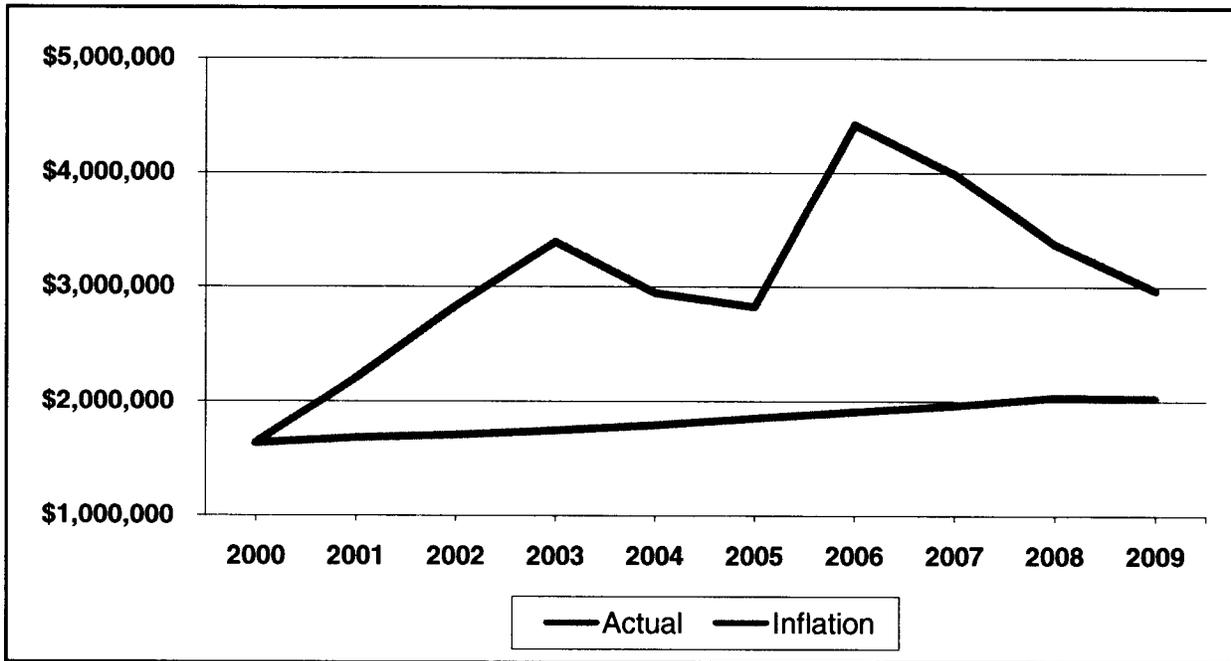
(5) This account was created to receive the proceeds of the sale of abandoned or impounded bicycles. The Police department is no longer impounding non-registered bicycles. It does impound abandoned bicycles; however, most of them are in poor condition and are donated to non-profit organizations. In some years, no auctions are held and no revenues collected.

(6) The 2006 contribution is from Casino Rouge for the 2012 USBC Bowling Congress Tournament. The 2007 contributions are from casinos as well as from tourist commissions in surrounding parishes. The City-Parish has intergovernmental agreements with these other entities that will bring in tournament sponsorship contributions totaling \$395,000 over the period 2006 through 2012. \$25,000 in 2008 is from Hollywood Casino. In 2009, \$25,000 came from the Belle of Baton Rouge Casino, \$50,000 from Hollywood Casino, and \$9,000 from other parishes for the Bowling Congress.

(7) The largest donations each year have been from Cox Communications for the operation of Metro 21 TV (\$30,000 per year). The Planning Commission sponsors Stormwater Workshops and receives payments that are deposited into this account; in 2007, those Planning Commission amounts totaled \$9,880.

(8) Since 2008 these funds have been deposited into Fund 337 (Capital Improvement Fund).

# OTHER FINANCING SOURCES



Year	Average CPI-U	Actual	Inflation
2000	172.2	\$1,629,592	\$1,629,592
2001	177.1	2,200,916	1,675,963
2002	179.9	2,830,746	1,702,460
2003	184.0	3,388,293	1,741,260
2004	188.9	2,944,054	1,787,630
2005	195.3	2,822,556	1,848,196
2006	201.6	4,417,730	1,907,815
2007	207.3	3,987,231	1,961,756
2008	215.3	3,368,779	2,037,463
2009	214.5	2,966,988	2,029,892

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## SALE OF GENERAL FIXED ASSETS

REVENUE TYPE	FUND . . OBJECT	
Other Financing Sources	City	001 . . 491001
	Parish	002 . . 491001

### LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	N/A	Code of Ordinances Title I, § 719 <i>The Plan of Government</i> §4.08

### INTERPRETATION OF LEGAL AUTHORIZATION:

**Local:** Section 719 of Title I of the Code of Ordinances of the City of Baton Rouge and Parish of East Baton Rouge provides for the sale of buildings or immovable property owned by the city and/or parish. Section 4.08 of *The Plan of Government* authorizes the purchasing agent to sell materials, supplies, and equipment with the approval of the Mayor-President.

### COLLECTION AND TRANSMITTAL OF FUNDS:

**Collector:** Purchasing Division

**Transmittal:** Recorded as received by Finance Department—Accounting Division.

### DISTRIBUTION OF PROCEEDS:

Gross revenues are distributed to the fund from which the equipment was purchased. Prior to November 1994, expenses of the sale were recorded first, and only the net proceeds were recognized as revenues.

### PAYOR OF FEE:

Most items are sold at an annual or bi-annual auction. **Any person desiring to purchase a building or tract of land owned by the City-Parish** must first apply to the Planning Commission, which submits its recommendation thereon to the Metropolitan Council, after which the Council may authorize the purchasing agent to advertise for bids. Bids received are submitted to the Metropolitan Council, which then makes a decision on acceptance. No buildings or immovable property belonging to the city or parish may be sold except pursuant to a resolution or ordinance of the Metropolitan Council authorizing the Mayor-President to execute the sale.

**Any person desiring to purchase materials, supplies, or equipment** may obtain a bid package from the purchasing agent and go through the competitive bidding process.

### COMPUTATION OF FEE:

The sale of fixed assets belonging to the city and/or parish is made to the highest responsible bidder who has bid in accordance with the required conditions and procedures. All assets must be advertised prior to being sold.

## MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

SALE OF GENERAL FIXED ASSETS (CITY)					ACCOUNT NUMBER 001 . . 491001			
MONTH	2006		2007		2008		2009	
	\$	%	\$	%	\$	%	\$	%
January	0	0.00%	0	0.00%	0	0.00%	0	0.00%
February	0	0.00%	0	0.00%	250	0.05%	0	0.00%
March	15,500	9.22%	208,216	36.37%	15,000	2.96%	0	0.00%
April	139,540	92.21%	1,000	36.55%	0	2.96%	0	0.00%
May	0	92.21%	0	36.55%	0	2.96%	68,217	22.81%
June	0	92.21%	25,000	40.92%	0	2.96%	0	22.81%
July	0	92.21%	20,000	44.41%	243,460	50.30%	10,500	26.32%
August	15,000	101.13%	15,000	47.03%	0	50.30%	0	26.32%
September	(1,899)	100.00%	0	47.03%	10,000	52.24%	10,500	29.83%
October	0	100.00%	60,050	57.52%	263,604	103.49%	11,500	33.68%
November	0	100.00%	243,156	100.00%	0	103.49%	202,080	101.25%
December	0	100.00%	0	100.00%	(17,941)	100.00%	(3,729)	100.00%
TOTAL	168,141		572,422		514,373		299,068	

SALE OF GENERAL FIXED ASSETS (PARISH)					ACCOUNT NUMBER 002 . . 491001			
MONTH	2006		2007		2008		2009	
	\$	%	\$	%	\$	%	\$	%
January	0	0.00%	0	0.00%	0	0.00%	0	0.00%
February	0	0.00%	0	0.00%	0	0.00%	0	0.00%
March	0	0.00%	12,141	87.65%	0	0.00%	0	0.00%
April	7,445	103.71%	0	87.65%	0	0.00%	0	0.00%
May	0	103.71%	0	87.65%	0	0.00%	7,923	83.32%
June	1,000	117.63%	0	87.65%	0	0.00%	0	83.32%
July	0	117.63%	0	87.65%	3,049	43.02%	0	83.32%
August	0	117.63%	0	87.65%	0	43.02%	0	83.32%
September	(1,266)	100.00%	0	87.65%	0	43.02%	0	83.32%
October	0	100.00%	0	87.65%	4,038	100.00%	0	83.32%
November	0	100.00%	1,710	100.00%	0	100.00%	1,586	100.00%
December	0	100.00%	0	100.00%	0	100.00%	0	100.00%
TOTAL	7,179		13,851		7,087		9,509	
COMB/% Chg	175,320	-59.70%	586,273	234.40%	521,460	-11.06%	308,577	-40.82%

NOTE: Revenues in this account are erratic and depend entirely on what property is put up for sale during a given year. The negative amount in December 2008 were payments to other governmental agencies for items sold at the City-Parish auctions.

Much of the revenue in these accounts comes from auctioning off surplus equipment. In 2006, the City-Parish held one surplus property auction, which brought in \$135,589 for the General Fund. However, during 2007 there were two auctions, netting \$220,965 and \$217,276 for the General Fund. In 2008, there were two auctions as well, netting \$247,408.48 and \$267,842.52 for the General Fund. In 2009, there were two auctions as well, netting \$76,139.31 and \$179,445.03 for the General Fund.

## PROCEEDS FROM SALE OF ADJUDICATED PROPERTY

REVENUE TYPE	FUND . . OBJECT
Other Financing Sources	Parish                      002 . . 491101

### LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	Act 48 of the Third Extraordinary Session of the Legislature, 1994 Act 819 of the Regular Session of the Legislature, 2008	Resolution 36873, 05/22/96 Ordinance 14344, 03/12/08

### INTERPRETATION OF LEGAL AUTHORIZATION:

**State:** **Act 48** of the Third Extraordinary Session of the 1994 Legislature transfers the responsibility of adjudication of property from the state to the parish where the property is located. **Act 819** of the Regular Session of the Legislature of 2008 repealed previous statutes concerning the payment and collection of property taxes, tax sales, and adjudicated property; and established Part IV of Revised Statute 47 to address these matters. The Parish Attorney's Office has advised that, since the City-Parish is a home-rule charter jurisdiction, it is not required to have any enabling legislation from the state in order to draft legislation regarding the disposition of adjudicated property.

**Local:** **Resolution 36873** of May 22, 1996, authorizes City-Parish participation in a local services agreement with other taxing bodies to provide for distribution of proceeds and payment of property taxes, charges, and liens from the proceeds of the sale of adjudicated surplus property. **Ordinance 14344** of March 12, 2008, provided uniform procedures for the sale of adjudicated property in the parish.

### COLLECTION AND TRANSMITTAL OF FUNDS:

**Collector:** Parish Attorney--Administration/ Property Section.

**Transmittal:** Transmitted as received to Finance--Accounting.

### PAYOR OF FEE:

**Every purchaser of adjudicated property** pays the agreed-upon price to the City-Parish. After taxes and lien payments are subtracted from the purchase price, any amount remaining is considered proceeds of the sale.

### COMPUTATION OF FEE:

Property is sold to the highest bidder for a price approved by the Metro Council. **Any amount remaining from the purchase price after taxes are paid and liens satisfied** constitutes the proceeds from the sale.

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

PROCEEDS FROM SALE OF ADJUDICATED PROPERTY (PARISH)					ACCOUNT NUMBER 002 . . 491101			
MONTH	2006		2007		2008		2009	
	\$	%	\$	%	\$	%	\$	%
January	0	0.00%	8,678	13.70%	13,530	5.90%	16,048	32.33%
February	23,800	8.21%	0	13.70%	24,864	16.73%	834	34.02%
March	74,993	34.07%	27,308	56.79%	88,590	55.33%	0	34.02%
April	47,860	50.58%	0	56.79%	8,370	58.98%	0	34.02%
May	26,638	59.77%	7,846	69.17%	86,713	96.76%	0	34.02%
June	0	59.77%	2,900	73.75%	0	96.76%	0	34.02%
July	0	59.77%	(134)	73.54%	0	96.76%	0	34.02%
August	0	59.77%	17,087	100.51%	0	96.76%	0	34.02%
September	42,372	74.38%	(320)	100.00%	0	96.76%	0	34.02%
October	7,699	77.04%	0	100.00%	0	96.76%	0	34.02%
November	0	77.04%	0	100.00%	0	96.76%	0	34.02%
December	66,581	100.00%	0	100.00%	7,428	100.00%	32,749	100.00%
TOTAL/% Chg	289,943	23.18%	63,365	-78.15%	229,495	262.18%	49,631	-78.37%

NOTE: These revenues fluctuate depending on the properties sold during the year.

# **SPECIAL REVENUE FUNDS**

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**JUROR COMPENSATION FUND**  
**19<sup>TH</sup> JUDICIAL DISTRICT COURT CRIMINAL JUROR FEES**  
**19<sup>TH</sup> JUDICIAL DISTRICT COURT CIVIL JUROR FEES**

REVENUE TYPE	FUND . . OBJECT
Charges for Services	103 . . 440061
	103 . . 440062

**LEGAL AUTHORIZATION**

FEDERAL	STATE	LOCAL
N/A	Louisiana Revised Statutes 13:3049(B)(1)(a) 13:3049(B)(1)(b) 13:3049(B)(2)(a) 13:3049(B)(1)(e)(i)	<i>En Banc</i> Orders, 19 <sup>th</sup> JDC 9/22/03 9/1/04

**INTERPRETATION OF LEGAL AUTHORIZATION:**

**State:** L.R.S. 13: 3049(B)(1)(a) states that jurors in criminal cases may demand and receive from the parish treasury compensation and an allowance for mileage necessarily traveled going to and from the courthouse. L.R.S. 13: 3049(B)(1)(b) provides that the compensation shall be \$25 per day, and the mileage allowance shall be not less than \$0.16 per mile. L.R.S. 13: 3049(B)(1)(e)(i) states that the compensation of jurors in criminal matters shall be paid from costs of court collected from every criminal defendant who is convicted after trial or who pleads guilty or no contest, or who forfeits bond in each district or parish court or in any court exercising juvenile jurisdiction, which shall be assessed as a part of the costs of court to be collected in such cases. The district judges shall adopt a schedule of costs and all of such costs shall be placed in a special fund that shall be maintained and be administered by the governing authority, and the governing authority shall pay out of said fund the compensation for jurors in criminal matters. L.R.S. 13: 3049(B)(2)(a) provides that jurors in civil cases may demand and receive \$25 per day, plus a mileage allowance of \$0.16 per mile. The party requesting a jury in a civil matter must pay a deposit to cover the costs of the jury.

**Local:** A 19th Judicial District Court *En Banc* order effective September 22, 2003, increased the court costs for all criminal offenses by \$15 for felonies, \$10 for misdemeanors, and \$5 for traffic offenses. By *En Banc* order effective September 1, 2004, the court increased these fees again by the same amounts.

**COLLECTION AND TRANSMITTAL OF FUNDS:**

**Collector:** 19th Judicial District Court (Criminal Fees); Clerk of Court (Civil Fees)

**Transmittal:** Remitted to the Finance Department.

**PAYOR OF FEE:**

**Criminal Fee:** Every defendant who is convicted after trial or who pleads guilty or no contest, or who forfeits bond in the 19th Judicial District Court, will have this fee assessed as a part of the costs of court to be collected in such cases.

**Civil Fee:** The party requesting a jury trial in a civil case pays a deposit and/or posts a bond. The cost of the jury may be ultimately borne by the other party, depending on the outcome of the case or on the terms of a settlement.

**COMPUTATION OF FEE:**

Court costs assessed to pay jurors in criminal cases are \$30 for felonies; \$20 for misdemeanors; and \$10 for traffic offenses. The amount assessed in civil cases is the amount actually required to pay the jurors.

**REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:**

Amounts collected in this fund may be used only to pay the fees of jurors in criminal and civil trials in the 19th Judicial District Court.

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

19TH JDC CRIMINAL JUROR FEES					ACCOUNT NUMBER 103 . . 440061			
MONTH	2006		2007		2008		2009	
	\$	%	\$	%	\$	%	\$	%
January	35,077	12.71%	12,795	4.84%	0	0.00%	0	0.00%
February	0	12.71%	0	4.84%	20,435	6.58%	30,850	9.54%
March	25,165	21.82%	47,395	22.75%	25,295	14.73%	0	9.54%
April	21,750	29.70%	22,295	31.17%	20,837	21.44%	65,902	29.91%
May	48,346	47.21%	23,660	40.12%	0	21.44%	30,598	39.38%
June	22,411	55.33%	0	40.12%	0	21.44%	27,112	47.76%
July	21,364	63.07%	48,793	58.56%	53,910	38.80%	29,520	56.89%
August	20,635	70.54%	22,380	67.01%	58,207	57.54%	27,405	65.36%
September	19,955	77.77%	0	67.01%	33,960	68.47%	0	65.36%
October	0	77.77%	17,975	73.81%	27,006	77.17%	48,108	80.23%
November	39,258	91.99%	20,375	81.51%	30,470	86.98%	23,730	87.57%
December	22,103	100.00%	48,930	100.00%	40,425	100.00%	40,199	100.00%
TOTAL	276,064	16.28%	264,598	-4.15%	310,545	17.36%	323,424	4.15%

19TH JDC CIVIL JUROR FEES					ACCOUNT NUMBER 103 . . 440062			
MONTH	2006		2007		2008		2009	
	\$	%	\$	%	\$	%	\$	%
January	0	0.00%	237	0.19%	0	0.00%	11,849	14.53%
February	10,030	6.50%	15,964	13.27%	0	0.00%	0	14.53%
March	12,072	14.32%	0	13.27%	10,919	14.45%	12,650	30.05%
April	0	14.32%	17,037	27.23%	0	14.45%	11,419	44.05%
May	33,697	36.16%	11,195	36.40%	11,302	29.40%	968	45.24%
June	6,643	40.46%	7,356	42.43%	10,825	43.73%	3,016	48.94%
July	24,749	56.50%	10,245	50.82%	0	43.73%	4,660	54.65%
August	5,135	59.83%	17,359	65.04%	15,179	63.81%	0	54.65%
September	9,391	65.92%	20,805	82.09%	7,090	73.19%	4,921	60.69%
October	4,969	69.14%	8,889	89.37%	5,078	79.91%	12,458	75.97%
November	15,965	79.48%	18,366	104.42%	9,759	92.82%	19,597	100.00%
December	31,661	100.00%	(5,391)	100.00%	5,423	100.00%	0	100.00%
TOTAL	154,312	4.72%	122,062	-20.90%	75,575	-38.08%	81,538	7.89%

NOTE: Both criminal and civil juror fees vary according to the number of jury cases heard and whether the judge in each case assesses the fees.

SUMMARY OF REVENUES								FUND 103	
REVENUE TYPE	2006		2007		2008		2009		
	\$	%	\$	%	\$	%	\$	%	
Charges For Services									
19th JDC Crim. Juror Fees	276,064	63.50%	264,598	67.13%	310,545	79.46%	323,424	79.57%	
19th JDC Civil Juror Fees	154,312	35.49%	122,062	30.97%	75,575	19.34%	81,538	20.06%	
Total Charges For Services	430,376	98.99%	386,660	98.09%	386,120	98.79%	404,962	99.63%	
Miscellaneous Revenues									
Interest Earnings	4,395	1.01%	7,514	1.91%	4,723	1.21%	1,498	0.37%	
TOTAL	434,771	-8.12%	394,174	-9.34%	390,843	-0.85%	406,460	4.00%	

**CITY CONSTABLE COURT COST FUND  
JUDICIARY COURT COSTS**

REVENUE TYPE	FUND . . OBJECT
Charges for Services	109 . . 440011

**LEGAL AUTHORIZATION**

FEDERAL	STATE	LOCAL
N/A	La. Revised Statutes 13:1899	Resolution 24125, 08/07/85 <i>En Banc</i> Orders - City Court 07/24/85 09/03/99, effective 10/01/99 08/06/02 08/25/09, effective 08/15/09

**INTERPRETATION OF LEGAL AUTHORIZATION:**

**State:** L.R.S. 13:1899 (C) provides that, in all criminal matters, including traffic violation cases, the City Court judges are to assess the sum of \$15.00 in court costs in addition to the fine or other penalty that may be legally imposed. The proceeds are deposited into a special account under the control of the City Constable and used to defray operational expenses of the office.

**Local:** A City Court *En Banc* order dated July 24, 1985, mandated that an account designated "City Constable's Court Cost Fund" be established, and that all funds derived from court costs be deposited in a separate account. **Resolution 24125**, passed by the Metropolitan Council on August 7, 1985, established the fund and stated that there should be a cost assessed by the City Court judge in all criminal matters, including traffic violations, wherein an individual pleads guilty or is convicted. An *En Banc* order dated September 3, 1999, set a rate of \$15 for constable court costs for all criminal and traffic violations, excluding parking infractions, effective October 1, 1999. An *En Banc* order dated August 6, 2002, continued the \$15 rate. An *En Banc* order dated August 25, 2009, effective **August 15, 2009**, continued the \$15 rate and provided the current Criminal/Traffic Court Cost Collection and Distribution Schedule.

**COLLECTION AND TRANSMITTAL OF FUNDS:**

**Collector:** Clerk of City Court.

**Transmittal:** Remitted daily to the Finance Department–Revenue Division.

**PAYOR OF FEE:**

An individual who pleads guilty or is convicted in a criminal matter or traffic violation (excluding parking violations) in City Court is assessed court costs. Any person who bonds out of the city jail is charged a bond processing fee.

**COMPUTATION OF FEE:**

In all criminal and traffic cases (excluding parking violations) in City Court the judge assesses **\$15** (increased in 1999 from \$10) as additional costs of court. The fee for bonds processed at the jail is **\$15**.

**REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:**

The City Constable court cost revenues may be used only in accordance with the priorities listed in Resolution 24125, Section 4. This fund must be closed out at the end of each year and any surplus monies transferred to the City General Fund. The court cost imposed is limited by statute to \$15.

**MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:**

JUDICIARY COURT COSTS				ACCOUNT NUMBER 109 . . 440011				
MONTH	2006		2007		2008		2009	
	\$	%	\$	%	\$	%	\$	%
January	50,741	7.06%	59,251	8.23%	61,856	8.71%	58,160	8.96%
February	64,266	16.01%	61,453	16.77%	66,515	18.07%	65,430	19.04%
March	92,818	28.93%	62,238	25.41%	72,405	28.26%	65,205	29.09%
April	53,027	36.31%	58,517	33.54%	62,039	36.99%	57,599	37.97%
May	66,865	45.62%	60,575	41.96%	61,412	45.63%	53,208	46.16%
June	58,747	53.80%	54,862	49.58%	57,352	53.70%	51,105	54.04%
July	52,914	61.16%	56,982	57.49%	59,273	62.04%	58,043	62.98%
August	63,336	69.98%	67,247	66.84%	56,666	70.02%	49,673	70.64%
September	55,307	77.68%	60,853	75.29%	45,488	76.42%	48,199	78.06%
October	53,639	85.15%	70,183	85.04%	64,315	85.47%	47,487	85.38%
November	57,172	93.11%	56,228	92.85%	47,886	92.21%	46,950	92.61%
December	49,530	100.00%	51,473	100.00%	55,345	100.00%	47,941	100.00%
<b>TOTAL</b>	<b>718,362</b>	<b>63.84%</b>	<b>719,862</b>	<b>0.21%</b>	<b>710,552</b>	<b>-1.29%</b>	<b>649,000</b>	<b>-8.66%</b>

NOTE: The increase in 2006 was due to the greater volume of criminal and traffic ticket filings. This is attributed to the increase in population resulting from the influx of New Orleans residents after Hurricane Katrina, as well as to an increased focus on traffic violation enforcement.

## CITY CONSTABLE COURT COST FUND

REVENUE TYPE	FUND . . OBJECT
Charges for Services	109 . . 440031                      School Security Fees
	109 . . 441001                      Bench Warrant Fees
	109 . . 441002                      Bench Warrant Clearance Fees
	109 . . 441003                      Evidence Testing Fees
Fines and Forfeits	109 . . 450102                      City Court Forfeitures

### LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	La. Code of Criminal Procedure Art. 887H L.R.S. 15:571.11(L)(3)	Resolution 24125, 08/07/85 <i>En Banc</i> Order - City Court 07/24/85

### INTERPRETATION OF LEGAL AUTHORIZATION:

**State:** L.S.A.–C.Cr.P. 887H provides that a person convicted of a misdemeanor or ordinance of a local government may be assessed additional reasonable costs to cover amounts expended by the constable or certain other officials in the execution of a bench warrant. L.R.S. 15:571.11(L)(3) provides that, as of June 22, 1993, proceeds of bond forfeitures in city and municipal courts would be divided equally among the prosecutor, the court, the law enforcement agency involved, and the indigent defender program.

**Local:** A City Court *en banc* order dated July 24, 1985, mandated that an account designated "City Constable's Court Cost Fund" be established, and that all funds derived from court costs be deposited in a separate account. Resolution 24125, passed by the Metropolitan Council on August 7, 1985, established the "City Constable's Court Cost Fund."

### COLLECTION AND TRANSMITTAL OF FUNDS:

**Collector:** Clerk of City Court, except for the Service of Eviction Notices Fee, which is collected by the City Constable's Office.

**Transmittal:** Remitted daily to the Finance Department–Revenue Division.

### PAYOR OF FEE:

**Any convicted person on whom a bench warrant was served by the constable** may be assessed the reasonable costs expended by the constable in the execution of the bench warrant. **Any person ordered to attend a City Court school** must pay the School Security Fee. **Any person charged with possession of alcohol** may be charged an Evidence Testing fee. **Any person requesting service of an eviction notice** must pay the Eviction Notice fee. **Any person who posts a monetary bond and subsequently fails to appear in court on the appointed date** may have a bond forfeiture judgment rendered against him.

### COMPUTATION OF FEE:

When the defendant is arrested pursuant to a bench warrant, **an additional \$75 may be assessed**; if no arrest was made, the bench warrant clearance fee is **\$50**. The School Security Fee is **\$5**. The Evidence Testing fee is **\$50**. The fee for serving an eviction notice is **\$20**. **Twenty-five percent of any forfeited City Court bond** is paid into this fund.

### REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:

The School Security Fee may be used only to pay overtime to employees of the City Constable's Office who provide security to the City Court building after regular hours and on weekends when the court's various schools (Anger Management, Defensive Driving, etc.) are in session.

## MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

SCHOOL SECURITY FEES (CITY)				ACCOUNT NUMBER 109 . . 440031				
MONTH	2006		2007		2008		2009	
	\$	%	\$	%	\$	%	\$	%
January	1,930	7.90%	2,050	8.74%	2,035	9.68%	1,905	7.77%
February	2,015	16.15%	2,065	17.55%	1,975	19.08%	1,835	15.26%
March	2,745	27.38%	1,960	25.91%	1,735	27.34%	2,335	24.79%
April	1,700	34.34%	1,855	33.82%	1,670	35.28%	1,870	32.42%
May	2,330	43.88%	2,155	43.02%	1,780	43.75%	2,055	40.81%
June	2,035	52.21%	1,710	50.31%	1,620	51.46%	1,920	48.64%
July	1,960	60.23%	2,080	59.18%	1,855	60.29%	2,220	57.70%
August	2,370	69.93%	2,015	67.78%	1,635	68.07%	2,120	66.35%
September	2,015	78.18%	1,905	75.90%	1,340	74.45%	1,955	74.33%
October	1,855	85.78%	2,305	85.73%	2,130	84.58%	2,140	83.06%
November	1,870	93.43%	1,840	93.58%	1,615	92.27%	2,255	92.27%
December	1,605	100.00%	1,505	100.00%	1,625	100.00%	1,895	100.00%
TOTAL	24,430	15.45%	23,445	-4.03%	21,015	-10.36%	24,505	16.61%

NOTE: This fee was first imposed in early 2002. In 2008, the number of referrals by the judges to City Court's schools decreased. The judges also began referring defendants to classes other than those sponsored by City Court. This trend was reversed in 2009.

CONSTABLE BENCH WARRANT FEES (CITY)				ACCOUNT NUMBER 109 . . 441001				
MONTH	2006		2007		2008		2009	
	\$	%	\$	%	\$	%	\$	%
January	1,267	10.51%	510	5.91%	(816)	-9.62%	801	9.24%
February	1,441	22.47%	781	14.97%	(125)	-11.09%	724	17.59%
March	1,947	38.63%	823	24.51%	878	-0.74%	456	22.85%
April	852	45.70%	1,203	38.46%	758	8.19%	300	26.31%
May	970	53.75%	759	47.26%	799	17.61%	674	34.08%
June	521	58.07%	1,492	64.56%	895	28.17%	676	41.88%
July	735	64.17%	916	75.19%	853	38.22%	1,231	56.08%
August	1,149	73.71%	484	80.80%	669	46.11%	981	67.39%
September	845	80.72%	674	88.61%	212	48.61%	600	74.31%
October	719	86.69%	299	92.08%	762	57.59%	941	85.17%
November	725	92.71%	319	95.78%	3,244	95.84%	811	94.52%
December	879	100.00%	364	100.00%	353	100.00%	475	100.00%
TOTAL	12,050	-13.23%	8,624	-28.43%	8,482	-1.65%	8,670	2.22%

NOTE: The amounts collected for bench warrant fees depend entirely on (1) the number of bench warrants served; and (2) of the ones served, the number for which the judges assess these fees. Any fluctuation in amounts collected is the result of one or both of these two factors.

CONSTABLE BENCH WARRANT CLEARANCE FEES (CITY)					ACCOUNT NUMBER		109 . . 441002	
MONTH	2006		2007		2008		2009	
	\$	%	\$	%	\$	%	\$	%
January	1,876	13.84%	1,122	12.57%	950	6.58%	873	7.47%
February	2,725	33.93%	1,276	26.87%	1,450	16.62%	1,150	17.31%
March	1,599	45.73%	1,104	39.23%	2,160	31.58%	1,250	28.01%
April	1,375	55.87%	1,613	57.30%	1,424	41.45%	650	33.58%
May	945	62.84%	395	61.73%	723	46.45%	1,029	42.38%
June	1,100	70.95%	608	68.54%	937	52.94%	150	43.67%
July	667	75.87%	700	76.38%	1,254	61.63%	1,486	56.38%
August	1,451	86.57%	553	82.58%	1,038	68.82%	1,048	65.35%
September	(75)	86.02%	500	88.18%	625	73.15%	1,212	75.73%
October	696	91.15%	430	93.00%	1,274	81.97%	995	84.24%
November	657	96.00%	167	94.87%	1,525	92.53%	1,081	93.50%
December	543	100.00%	458	100.00%	1,078	100.00%	760	100.00%
TOTAL	13,559	-26.53%	8,926	-34.17%	14,438	61.75%	11,684	-19.07%

NOTE: In 2001, the legislature amended Article 887 of the Code of Criminal Procedure to allow a \$50 fee to be assessed when a bench warrant is served but no arrest is made. As in the account above, fluctuations are the result of the number of warrants served and the number of cases in which the judges assess the fee.

EVIDENCE TESTING (CITY)					ACCOUNT NUMBER		109 . . 441003	
MONTH	2006		2007		2008		2009	
	\$	%	\$	%	\$	%	\$	%
January	4,350	6.89%	6,050	7.52%	9,562	10.07%	10,255	9.22%
February	4,675	14.29%	5,580	14.46%	7,875	18.36%	8,720	17.06%
March	6,680	24.86%	6,300	22.30%	6,160	24.85%	8,700	24.88%
April	4,500	31.98%	4,025	27.30%	8,985	34.31%	9,262	33.21%
May	4,647	39.34%	6,850	35.82%	8,550	43.31%	11,125	43.21%
June	4,430	46.35%	6,492	43.89%	6,810	50.49%	7,995	50.40%
July	5,430	54.94%	6,415	51.87%	8,099	59.01%	8,555	58.09%
August	5,945	64.35%	6,200	59.58%	7,713	67.14%	8,415	65.66%
September	6,225	74.21%	8,185	69.76%	4,480	71.85%	7,535	72.43%
October	5,120	82.31%	8,675	80.54%	8,765	81.08%	9,020	80.54%
November	5,975	91.77%	7,116	89.39%	9,020	90.58%	10,730	90.19%
December	5,200	100.00%	8,531	100.00%	8,942	100.00%	10,910	100.00%
TOTAL	63,177	28.60%	80,419	27.29%	94,961	18.08%	111,222	17.12%

NOTE: This fee was first imposed at the end of 2002. Increases have occurred because greater efforts have been made to collect the fee and because the City Court judges have been assessing the fee more often.

CITY COURT FORFEITURES (CITY)					ACCOUNT NUMBER 109 . . 450102			
MONTH	2006		2007		2008		2009	
	\$	%	\$	%	\$	%	\$	%
January	2,389	5.08%	8,040	15.34%	370	1.14%	375	4.42%
February	1,753	8.80%	2,576	20.26%	2,450	8.66%	551	10.90%
March	3,385	15.99%	1,232	22.61%	160	9.16%	2,338	38.43%
April	7,943	32.87%	1,982	26.39%	3,508	19.93%	469	43.95%
May	8,413	50.75%	5,353	36.61%	350	21.01%	144	45.65%
June	5,093	61.57%	3,029	42.39%	2,588	28.96%	223	48.28%
July	3,603	69.22%	1,389	45.04%	3,975	41.17%	1,004	60.10%
August	6,826	83.73%	7,572	59.49%	3,697	52.53%	1,102	73.07%
September	577	84.95%	788	60.99%	0	52.53%	287	76.45%
October	3,513	92.42%	3,050	66.81%	600	54.38%	1,660	96.00%
November	2,757	98.27%	7,522	81.17%	5,161	70.23%	47	96.55%
December	812	100.00%	9,870	100.00%	9,688	100.00%	293	100.00%
TOTAL	47,064	35.35%	52,403	11.34%	32,547	-37.89%	8,493	-73.91%

NOTE: This revenue decreased in 2008 because fewer bonds were being granted. The decrease continued in 2009. City Court officials state that more offenders are being released on their own recognizance, so that no bond is ever posted, and that more challenges are being made to the validity of bond forfeiture judgments.

SUMMARY OF REVENUES								FUND 109	
REVENUE TYPE	2006		2007		2008		2009		
	\$	%	\$	%	\$	%	\$	%	
Intergovernmental Revenues									
La. Dept. of Military (Hurricane)	11,495	1.27%	0	0.00%	0	0.00%	0	0.00%	
On-Behalf Payments	7,200	0.79%	8,700	0.95%	10,200	1.13%	11,100	1.34%	
Total Intergovernmental Revenues	18,695	2.06%	8,700	0.95%	10,200	1.13%	11,100	1.34%	
Charges For Services									
Judiciary Court Costs	718,362	79.27%	719,862	78.79%	710,552	78.77%	649,000	78.44%	
Constable School Security Fee	24,430	2.70%	23,445	2.57%	21,015	2.33%	24,505	2.96%	
Bench Warrant Fees	12,050	1.33%	8,624	0.94%	8,482	0.94%	8,670	1.05%	
Bench Warrant Clearance Fees	13,559	1.50%	8,926	0.98%	14,438	1.60%	11,684	1.41%	
Evidence Testing	63,177	6.97%	80,419	8.80%	94,961	10.53%	111,222	13.44%	
Service of Eviction Notices	1,100	0.12%	640	0.07%	960	0.11%	660	0.08%	
Total Charges For Services	832,678	91.89%	841,916	92.14%	850,408	94.28%	805,741	97.38%	
Fines & Forfeits									
City Court Forfeitures	47,064	5.19%	52,403	5.74%	32,547	3.61%	8,493	1.03%	
Miscellaneous Revenues									
Interest Earnings	7,776	0.86%	10,681	1.17%	8,866	0.98%	2,076	0.25%	
Contingent Receipts	0	0.00%	0	0.00%	0	0.00%	0	0.00%	
Total Miscellaneous Revenues	7,776	0.86%	10,681	1.17%	8,866	0.98%	2,076	0.25%	
TOTAL	906,213	42.39%	913,700	0.83%	902,021	-1.28%	827,410	-8.27%	

**MOSQUITO ABATEMENT AND RODENT CONTROL  
GENERAL PROPERTY TAX**

REVENUE TYPE	FUND . . OBJECT
Taxes	110 . . 411000

**LEGAL AUTHORIZATION**

FEDERAL	STATE	LOCAL
N/A	Louisiana Constitution, 1974 Article 6, §19 Article 7, §18(D) Article 7, §20(A) Act 929 of the 2004 Legislature Louisiana Revised Statutes 33:7721, et seq. 47:2051	Ordinances Parish 5275, 01/10/79; 13474, 12/14/05; 13851, 12/13/06; 14263, 12/12/07; 14452, 07/23/08; 14554, 11/25/08; 14831, 12/09/09  Resolutions 41880, 07/24/02; 45182, 11/21/06

**INTERPRETATION OF LEGAL AUTHORIZATION:**

**State:** **Article 6, Section 19** of the Louisiana Constitution of 1974 authorizes the creation of special districts; defines the power of such districts; and grants to those special districts such rights, powers, and authorities as it deems proper, including but not limited to the power of taxation. **Article 7, Section 18 (D)** authorizes each assessor to determine the fair market value of all property subject to taxation within his or her parish. **Article 7, Section 20(A)**, as amended by **Act 929** of the 2004 Legislature, provides for a homestead exemption of \$7,500. **L.R.S. 33:7721, et seq.**, outlines the creation, purpose, and powers of mosquito abatement districts. **L.R.S. 47:2051** designates the sheriffs of the several parishes to be ex-officio tax collectors who collect all parish and district taxes and have the same power to enforce the collection of parish taxes as of state taxes.

**Local:** **Parish Ordinance 5275** of January 10, 1979, created the East Baton Rouge Parish Mosquito Abatement and Rodent Control District. **Resolution 41880** of July 24, 2002, called a special election to authorize the continuation of the 1.23-mill existing tax for a period of 10 years beginning in 2004; the renewal was approved by voters. **Resolution 45182** of November 21, 2006, called a special election to authorize an additional 1.00-mill tax for a period of 10 years beginning in 2007; this additional tax was approved by the voters. Below is a summary detail of the annual authorization for the property tax mill:

Tax Year	Original 1.23 Mills <i>Resolution 41880, 07/24/02</i> 10 years – 2004 to 2013			Additional 1.00 Mills <i>Resolution 45182, 11/21/06</i> 10 years – 2007 to 2016		
	Mills	Ord.	Date	Mills	Ord.	Date
2006	1.23	13474	12/14/05			
2007	1.23	13851	12/13/06	1.00	13851	12/13/06
2008	1.23	14263	12/12/07	1.00	14263	12/12/07
2008*	1.15	14452	07/23/08	0.94	14452	07/23/08
2009	1.15	14554	11/25/08	0.30	14554	11/25/08
2010	1.15	14831	12/09/09	0.30	14831	12/09/09

\* In 2008 East Baton Rouge Parish was reassessed and all property tax millage rates were adjusted.

**COLLECTION AND TRANSMITTAL OF FUNDS:**

**Collector:** Sheriff of East Baton Rouge Parish (Contact: Octave Anthaume, Tax Director at 389-4817).

**Transmittal:** Transmitted monthly to the Finance Department–Revenue Division.

**Comments:** Collections are cyclical in nature. Due to tax payment deadline of December 31, the majority of collections are made in late November and December of each year.

**PAYOR OF FEE:**

Owners of all taxable property, real and personal, within the limits of East Baton Rouge Parish Mosquito Abatement District pay this tax.

**COMPUTATION OF FEE:**

Since 2000, **1.14 mills** on the dollar of assessed valuation of all taxable property, real and personal, within the limits of East Baton Rouge Parish Mosquito Abatement District. As the result of high costs associated with combating West Nile virus and other mosquito-borne diseases, an increase to **1.23 mills** was approved beginning with the 2004 tax year. In 2006, an **additional 1.00 mill** was approved beginning with the 2007 tax year. This continued through in 2008 until it was lowered to **1.15 mills** with an **additional .94 mills** in the same year. In 2009 the original millage remained at **1.15 mills**; however the additional millage was lowered to **.30 mills**.

Homeowners are allowed a \$7,500 exemption on this property tax. Details of assessment rates can be found under the "General Property Tax" item in the General Fund section of this book.

**REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:**

This tax millage is levied to pay the expenses of purchasing, maintaining, and operating machinery, facilities, and equipment necessary or useful in the eradication, abatement, or control of mosquitoes, other arthropods of public health importance, and rodents, and maintaining an adequate administrative staff for a mosquito and rodent abatement district.

The election held November 3, 1992, approved the continuation of the tax to commence with the tax collection for 1994. In accordance with **Article VII, Section 23**, of the Constitution of the State of Louisiana, all property subject to taxation is reappraised and valued at intervals of not more than four years. The City-Parish is then required to adjust property tax millages in a reassessment year to an amount that generates the same taxes as the year preceding reassessment. The Metropolitan Council by a two-thirds vote can increase the millage in the reassessment year to the millage rate which is not in excess of the maximum authorized millage rate authorized in the preceding year. Any new tax levies or tax renewals that become effective in the year of reappraisal are not subject to the millage adjustment requirement. The 2000 millage rate was decreased from 1.18 mills to 1.14 mills in accordance with **Ordinance 11805** of August 9, 2000, as a result of reassessment of property in the parish. The 2004 millage rate was increased from 1.14 mills to 1.23 mills, and a 1-mill increase was authorized beginning with the 2007 tax year. The 2008 millage rate was decreased from 2.23 mills to 2.09 mills in accordance with **Ordinance 14552** of July 23, 2008, as a result of reassessment of property in the parish. These rates include the initial and the additional millages.

<u>YEAR</u>	<u>ACTUAL ASSESSED VALUATION</u>	<u>% INCREASE OVER PRIOR YEAR</u>	<u>MILLAGE ASSESSED</u>
2000	2,324,089,300	----	1.14
2001	2,437,458,220	4.88%	1.14
2002	2,533,605,380	3.94%	1.14
2003	2,669,274,000	5.35%	1.14
2004	2,885,035,660	8.08%	1.23
2005	3,012,031,780	4.40%	1.23
2006	3,233,131,740	7.34%	1.23
2007	3,466,560,930	7.22%	2.23
2008	3,810,975,559	9.94%	2.09
2009	3,964,847,400	4.04%	1.45

GENERAL PROPERTY TAX					ACCOUNT NUMBER 110 .. 411000			
REVENUE TYPE	2006		2007		2008		2009	
	\$	%	\$	%	\$	%	\$	%
Taxes from Prior years' Levies	24,157	0.77%	13,783	0.23%	17,905	0.28%	35,534	0.75%
Refunds	(7,106)	0.54%	(6,945)	0.11%	(16,366)	0.02%	(14,850)	0.44%
Reversal of Prior Year Deferral	119,741	4.36%	132,733	2.31%	271,332	4.27%	352,408	7.85%
Closing of Prior Year Levy	834	4.39%	8,757	2.46%	32,287	4.77%	(1,053)	7.83%
Record Current Year Levy	3,130,884	104.23%	6,162,920	104.49%	6,438,581	105.51%	4,688,170	106.43%
Current Year Deferral	(132,733)	100.00%	(271,331)	100.00%	(352,408)	100.00%	(305,851)	100.00%
<b>TOTAL</b>	<b>3,135,777</b>	<b>8.71%</b>	<b>6,039,917</b>	<b>92.61%</b>	<b>6,391,331</b>	<b>5.82%</b>	<b>4,754,358</b>	<b>-25.61%</b>

SUMMARY OF REVENUES					FUND 110			
REVENUE TYPE	2006		2007		2008		2009	
	\$	%	\$	%	\$	%	\$	%
Taxes								
General Property Taxes	3,135,777	89.16%	6,039,917	99.29%	6,391,331	97.86%	4,754,358	98.84%
Interest & Penalties - Taxes	10,540	0.30%	11,490	0.19%	15,396	0.24%	21,060	0.44%
<b>Total Taxes</b>	<b>3,146,317</b>	<b>89.46%</b>	<b>6,051,407</b>	<b>99.48%</b>	<b>6,406,727</b>	<b>98.10%</b>	<b>4,775,418</b>	<b>99.28%</b>
Charges For Services								
Aerial Spraying	28,520	0.81%	16,703	0.27%	29,886	0.46%	0	0.00%
Intergovernmental Revenues								
La. Dept of Military	339,233	9.65%	0	0.00%	0	0.00%	0	0.00%
Miscellaneous Revenues								
Interest Earnings	(9,209)	-0.26%	(6,098)	-0.10%	77,381	1.18%	29,825	0.62%
Contingent Receipts	3,544	0.10%	4,262	0.07%	0	0.00%	2,580	0.05%
<b>Total Miscellaneous Revenues</b>	<b>(5,665)</b>	<b>-0.16%</b>	<b>(1,836)</b>	<b>-0.03%</b>	<b>77,381</b>	<b>1.18%</b>	<b>32,405</b>	<b>0.67%</b>
Other Financing Sources								
Sale of Fixed Assets	8,600	0.24%	16,950	0.28%	17,052	0.26%	2,175	0.05%
<b>TOTAL</b>	<b>3,517,005</b>	<b>20.37%</b>	<b>6,083,224</b>	<b>72.97%</b>	<b>6,531,046</b>	<b>7.36%</b>	<b>4,809,998</b>	<b>-26.35%</b>

**LIBRARY BOARD OF CONTROL  
GENERAL PROPERTY TAX**

REVENUE TYPE	FUND . . OBJECT
Taxes	111 . . 411000

**LEGAL AUTHORIZATION**

FEDERAL	STATE	LOCAL
N/A	Louisiana Constitution, 1974 Article 6, §19 Article 7, §18(D) Article 7, §20(A) Louisiana Revised Statutes 47:2051	<i>The Plan of Government</i> §11:03 Resolutions 36139, 8/9/95; 44194, 06/08/05 Ordinances 12805, 11/25/03; 13147, 12/08/04; 13474, 12/14/05; 13851, 12/13/06; 14263, 12/12/07; 14462, 08/13/08; 14554, 11/25/08, 14831; 12/09/09

**INTERPRETATION OF LEGAL AUTHORIZATION:**

**State:** **Article 6, Section 19** of the Louisiana Constitution of 1974 authorizes the creation of special districts; defines the power of such districts; and grants to those special districts such rights, powers, and authorities as it deems proper, including but not limited to the power of taxation. **Article 7, Section 18 (D)** of the Louisiana Constitution of 1974 authorizes each assessor to determine the fair market value of all property subject to taxation within his or her parish. **Article 7, Section 20 (A)** of the Louisiana Constitution of 1974 provides for a homestead exemption of \$7,500 for certain ad valorem taxes levied and collectible for the calendar year 1982 and thereafter. **L.R.S. 47:2051** designates the sheriffs of the several parishes to be ex-officio tax collectors who collect all parish and district taxes and have the same power to enforce the collection of parish taxes as of state taxes.

**Local:** **Section 11.03** of *The Plan of Government* states that there shall continue to be a parish library for East Baton Rouge Parish with such branches and other services as may be established by the Board of Control. The Board of Control consists of the Mayor-President, ex-officio, and five citizens of the parish appointed by the Metropolitan Council for 5 years. The Board of Control shall have the powers and duties conferred by the general laws of the State Boards of Control of Parish Public Libraries. **Resolution 36139** adopted August 9, 1995, authorized the levy of a special tax of 11.10 mills on the dollar of assessed valuation on all property subject to taxation in East Baton Rouge Parish annually for a period of ten years, beginning with the tax collection year 1996, for the purpose of acquiring, constructing, improving, maintaining, and operating the public library of the Parish of East Baton Rouge and its branches, with the proceeds of said tax to be administered by the East Baton Rouge Parish Library Board of Control. The rate for the four years prior to 1996 was 8.33 mills. **Resolution 44194** of June 8, 2005, called a special election to authorize the continuation of the levy and collection of the special ad valorem tax of 11.10 mills on the dollar of assessed valuation of all property subject to taxation in EBRP annually for a period of ten years, beginning with the tax collection year 2006 and extending through 2015. **Ordinance 12805** of November 25, 2003, maintained the previously-adopted rate of 10.72 mills for the parish for the year 2004. **Ordinance 13147** of December 8, 2004, adopted a property tax millage rate of 9.97 mills for the parish for the year 2005. **Ordinance 13474** of December 14, 2005, adopted a property tax millage rate of 11.10 mills for the parish for the year 2006. **Ordinance 13851** of December 13, 2006, and **Ordinance 14263** of December 12, 2007, continued the property tax millage rate of 11.10 mills for the parish for the years 2007 and 2008 respectively. **Ordinance 14462** of August 13, 2008, continued the current rate, and **Ordinance 14554** of November 25, 2008, continued it for 2009. **Ordinance 14831** of December 09, 2009, continued the current rate for 2010.

**COLLECTION AND TRANSMITTAL OF FUNDS:**

**Collector:** Sheriff of East Baton Rouge Parish (contact Octave Anthaume at 389-4817).

**Transmittal:** Transmitted monthly to the Finance Department–Revenue Division.

**Comments:** Collections are cyclical in nature. Due to tax payment deadline of December 31, the great majority of collections are made in late November and December of each year.

**PAYOR OF FEE:**

**Owners of all taxable property**, real and personal, within the limits of EBR Parish pay this tax.

**COMPUTATION OF FEE:**

The 2009 rate continues at **11.10 mills** on the dollar of assessed valuation of all taxable property, real and personal, within the Parish of East Baton Rouge. Homeowners are allowed a \$7,500 exemption on this property tax. Details of assessment rates can be found under the "General Property Tax" item in the General Fund section of this book.

**REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:**

This tax millage is levied to pay the expenses of acquiring, constructing, improving, maintaining, and operating the public library system of the Parish of East Baton Rouge.

In accordance with **Article VII, Section 23**, of the Constitution of the State of Louisiana, all property subject to taxation must be reappraised and valued at intervals of not more than four years. The City-Parish is then required to adjust property tax millages in a reassessment year to an amount that generates the same taxes as the year preceding reassessment. The Metropolitan Council by a two-thirds vote can increase the millage in the reassessment year to the millage rate which is not in excess of the maximum authorized millage rate authorized in the preceding year. Any new tax levies, or tax renewals that become effective in the year of reappraisal, are not subject to the millage adjustment requirement. Since the first year of the current tax levy was the reappraisal year, this district was not subject to these provisions.

**MONTHLY COLLECTIONS WITH PERCENTAGES FOR THE LAST FOUR YEARS:**

GENERAL PROPERTY TAX		ACCOUNT NUMBER 111 . . 411000							
REVENUE TYPE	2006		2007		2008		2009		
	\$	%	\$	%	\$	%	\$	%	
Taxes from Prior years' Levies	208,560	0.74%	126,191	0.41%	142,477	0.42%	198,852	0.56%	
Refunds	(60,178)	-0.21%	(58,073)	-0.19%	(113,624)	-0.34%	(83,200)	-0.23%	
Reversal of Prior Year Deferral	970,602	3.44%	1,197,844	3.91%	1,350,574	3.99%	1,871,316	5.27%	
Closing of Prior Year Levy	6,741	0.02%	79,024	0.26%	155,249	0.46%	(5,268)	-0.01%	
Record Current Year Levy	28,254,328	100.26%	30,676,418	100.02%	34,195,013	100.99%	35,890,391	101.02%	
Current Year Deferral	(1,197,844)	-4.25%	(1,350,574)	-4.40%	(1,871,316)	-5.53%	(2,342,980)	-6.59%	
<b>TOTAL/% Change</b>	<b>28,182,209</b>	<b>20.48%</b>	<b>30,670,830</b>	<b>8.83%</b>	<b>33,858,373</b>	<b>10.39%</b>	<b>35,529,111</b>	<b>4.93%</b>	

YEAR	ACTUAL ASSESSED VALUATION	% INCREASE OVER PRIOR YEAR	MILLAGE ASSESSED
2000	2,324,089,310	5.83%	10.72
2001	2,437,458,220	4.88%	10.72
2002	2,533,605,400	3.94%	10.72
2003	2,669,274,000	5.35%	10.72
2004	2,885,035,660	8.08%	9.97
2005	3,012,031,780	4.40%	9.97
2006	3,233,131,740	7.34%	11.10
2007	3,466,560,930	7.22%	11.10
2008	3,810,975,599	9.93%	11.10
2009	3,964,847,400	4.04%	11.10

11.10 mills			
10 years -- 1/1/2006 -- 12/31/2015			
Resolution 44194, 06/08/2005			
Tax Year	Mills	Ordinance	Date
2006	11.10	13474	12/14/05
2007	11.10	13851	12/13/06
2008	11.10	14263	12/12/07
2008*	11.10	14462	08/13/08
2009	11.10	14554	11/25/08
2010	11.10	14831	12/09/09

**LIBRARY BOARD OF CONTROL  
LIBRARY COPIER  
LIBRARY FINES**

REVENUE TYPE	FUND . . OBJECT
Charges for Services	111 . . 440701      Copier
Fines and Forfeits	111 . . 451700      Fines

**LEGAL AUTHORIZATION**

FEDERAL	STATE	LOCAL
N/A	N/A	N/A

**COLLECTION AND TRANSMITTAL OF FUNDS:**

**Collector:** Revenues are collected by every branch of the Library System.

**Transmittal:** Remitted periodically to the Finance Department–Revenue Division.

**PAYOR OF FEE:**

**Copies:** Library patrons who desire copies of library materials pay for the pages copied by means of coin-operated photocopying machines. They are also assessed a charge for computer printing if the number of black and white pages printed exceeds twenty, or if they are printing in color.

**Fines:** Persons returning overdue library books, audio books, music CDs, DVDs, headphones, children's CD-ROMs, or videotapes are required to pay a fine.

**COMPUTATION OF FEE:**

**Copies:** Library patrons pay 10 cents per black and white page copied and per black and white page printed if greater than twenty pages are printed. Color copies and printed pages are 50 cents per page copied or printed, with none free.

**Fines:** Books, audio books, music CDs: The fine is 5 cents per item per day.  
Videotapes, DVDs: The fine is \$1 per day per videotape.

**REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:**

**Fines:** Books, audio books, music CDs: The maximum fine is \$3 per item, or \$1 per children's item.  
Videotapes, DVDs, children's CD-ROMs, headphones: The maximum fine is \$5 per item.

**MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:**

LIBRARY COPIER		ACCOUNT NUMBER 111 . . 440701							
MONTH	2006		2007		2008		2009		
	\$	%	\$	%	\$	%	\$	%	
January	4,013	7.47%	1,419	2.89%	4	0.00%	(15)	-0.02%	
February	5,270	17.28%	2,682	8.36%	5,866	6.66%	(58)	-0.10%	
March	5,435	27.40%	4,199	16.91%	7,708	15.40%	(38)	-0.15%	
April	4,416	35.62%	986	18.92%	12,342	29.40%	(34)	-0.19%	
May	5,822	46.46%	439	19.81%	9	29.41%	13,669	17.87%	
June	3,908	53.74%	2,179	24.25%	17	29.43%	13,874	36.21%	
July	4,624	62.34%	4,050	32.51%	67	29.51%	16,827	58.44%	
August	4,660	71.02%	9	32.52%	(9)	29.50%	64	58.53%	
September	1,216	73.28%	268	33.07%	39	29.54%	9,946	71.67%	
October	5,505	83.53%	34	33.14%	33,374	67.40%	209	71.95%	
November	6,099	94.89%	10	33.16%	172	67.60%	3,798	76.97%	
December	2,747	100.00%	32,805	100.00%	28,566	100.00%	17,431	100.00%	
<b>TOTAL</b>	<b>53,715</b>	<b>-22.19%</b>	<b>49,080</b>	<b>-8.63%</b>	<b>88,155</b>	<b>79.61%</b>	<b>75,673</b>	<b>-14.16%</b>	

NOTE: The 2008 apparent increase resulted in part from the fact that the copiers were non-operational for half the year in 2007, decreasing collections for that year. In 2008, the Library entered into a new print management contract. The revenue decreased in 2009 because of less use of the copier. Patrons are now printing more from the public computers, which allows each patron to print up to 20 pages free.

LIBRARY FINES		ACCOUNT NUMBER 111 . . 451700							
MONTH	2006		2007		2008		2009		
	\$	%	\$	%	\$	%	\$	%	
January	22,133	6.23%	22,469	6.22%	29,945	9.01%	29,232	10.47%	
February	33,753	15.73%	39,022	17.03%	21,396	15.45%	28,430	20.66%	
March	35,327	25.67%	35,417	26.84%	35,361	26.09%	31,393	31.90%	
April	23,449	32.27%	33,916	36.23%	29,224	34.89%	26,818	41.51%	
May	30,749	40.93%	24,754	43.09%	27,599	43.19%	25,272	50.56%	
June	27,400	48.64%	32,002	51.95%	30,369	52.33%	28,236	60.68%	
July	40,321	59.99%	34,938	61.63%	25,059	59.87%	30,332	71.55%	
August	27,149	67.63%	22,762	67.93%	20,135	65.93%	27,829	81.52%	
September	17,043	72.43%	28,623	75.86%	32,705	75.77%	18,919	88.29%	
October	28,418	80.43%	24,240	82.57%	20,080	81.82%	9,389	91.66%	
November	42,362	92.35%	18,284	87.64%	16,770	86.86%	13,024	96.32%	
December	27,184	100.00%	44,637	100.00%	43,655	100.00%	10,266	100.00%	
<b>TOTAL</b>	<b>355,288</b>	<b>0.77%</b>	<b>361,064</b>	<b>1.63%</b>	<b>332,298</b>	<b>-7.97%</b>	<b>279,140</b>	<b>-16.00%</b>	

NOTE: In 2009, revenue decreased because fines were disabled while the new computer system was being installed. Invoices for long-overdue items were also held.

SUMMARY OF REVENUES		FUND 111							
REVENUE TYPE	2006		2007		2008		2009		
	\$	%	\$	%	\$	%	\$	%	
Taxes									
General Property Taxes	28,182,209	91.48%	30,670,830	90.37%	33,858,373	93.12%	35,529,111	97.36%	
Interest & Penalties - Taxes	88,482	0.29%	104,534	0.31%	85,409	0.23%	118,487	0.32%	
Total Taxes	28,270,691	91.77%	30,775,364	90.68%	33,943,782	93.36%	35,647,598	97.68%	
Charges For Services									
Library Copier	53,715	0.17%	49,080	0.14%	88,155	0.24%	75,673	0.21%	
Fines & Forfeits									
Library Fines	355,288	1.15%	361,064	1.06%	332,298	0.91%	279,140	0.76%	
Miscellaneous Revenues									
Interest Earnings	2,113,190	6.86%	2,730,382	8.04%	1,921,665	5.29%	451,811	1.24%	
Donations	3,893	0.01%	11,844	0.03%	3,851	0.01%	2,096	0.01%	
Contingent Receipts	4,610	0.01%	6,261	0.02%	65,766	0.18%	8,913	0.02%	
Total Miscellaneous Revenues	2,121,693	6.89%	2,748,487	8.10%	1,991,282	5.48%	462,820	1.27%	
Other Financing Sources									
Sale of Fixed Assets	4,455	0.01%	4,890	0.01%	3,014	0.01%	28,727	0.08%	
TOTAL/% Change	30,805,842	21.80%	33,938,885	10.17%	36,358,531	7.13%	36,493,958	0.37%	

NOTE: The CAFR for the period ending 12/31/06 shows an additional \$1,741 as a transfer in from the Grants Fund. This amount, however, appears in the FAIS as a negative transfer out from the Library Fund to the Grants Fund and is therefore not shown as a financing source. The above table reflects the treatment used by the FAIS.

**DOWNTOWN DEVELOPMENT DISTRICT  
GENERAL PROPERTY TAX**

REVENUE TYPE	FUND . . OBJECT
Taxes	113 . . 411000

**LEGAL AUTHORIZATION**

FEDERAL	STATE	LOCAL
N/A	Louisiana Constitution, 1974 Article 6, §19 Article 7, §18(D) Article 7, §20(A) Louisiana Revised Statutes 47:2051	Resolutions 40628, 10/25/00; 43758, 11/23/04 Ordinances 13475, 12/14/05; 13476, 12/14/05; 13851, 12/13/06; 14263, 12/12/07; 14452, 07/23/08; 14456, 08/13/08; 14554, 11/25/08; 14831, 12/09/09

**INTERPRETATION OF LEGAL AUTHORIZATION:**

**State:** **Article 6, Section 19** of the Louisiana Constitution of 1974 authorizes the creation of special districts; defines the power of such districts; and grants to those special districts such rights, powers, and authorities as it deems proper, including but not limited to the power of taxation. **Article 7, Section 18 (D)** of the Louisiana Constitution of 1974 authorizes each assessor to determine the fair market value of all property subject to taxation within his or her parish. **Article 7, Section 20 (A)** of the Louisiana Constitution of 1974, as amended by **Act 844** of the 1980 Legislature, provides for a homestead exemption of \$7,500 for all ad valorem property taxes levied and collectible for the calendar year 1982 and thereafter. **L.R.S. 47:2051** designates the sheriffs of the several parishes to be ex-officio tax collectors who collect all parish and district taxes and have the same power to enforce the collection of parish taxes as of state taxes.

**Local:** **Resolution 40628** of October 25, 2000, ratified the results of the special election held on October 7, 2000, for the purpose of authorizing the renewal of the levy and collection of a special ad valorem tax of ten mills on real property in the Downtown Development District for a period of five years commencing with 2002, and annually thereafter. **Resolution 43758** of November 23, 2004, ratified the results of the special election held on November 2, 2004, for the purpose of authorizing the renewal of the levy and collection of a special ad valorem tax of ten mills on real property in the Downtown Development District for a period of five years commencing with 2007, and annually thereafter to and including the year 2011.

<b>10.00 Mills</b>			
<b>Resolution 43758, 11/23/04</b>			
<b>5 years – 2007 to 2011</b>			
<b>Tax Year</b>	<b>Mills</b>	<b>Ord.</b>	<b>Date</b>
2006	9.44	13475	12/14/05
2006	10.00	13476	12/14/05
2007	10.00	13851	12/13/06
2008	10.00	14263	12/12/07
2008*	9.01	14452	07/23/08
2008	10.00	14556	08/13/08
2009	10.00	14554	11/25/08
2010	10.00	14831	12/09/09

\* In 2008 East Baton Rouge Parish was reassessed and all property tax millage rates were adjusted.

**COLLECTION AND TRANSMITTAL OF FUNDS:**

**Collector:** Sheriff of East Baton Rouge Parish (contact Octave Anthaume at 389-4817).

**Transmittal:** Transmitted monthly to the Finance Department–Revenue Division.

**Comments:** Collections are cyclical in nature. Due to tax payment deadline of December 31, the great majority of collections are made in late November and December of each year.

**PAYOR OF FEE:**

Owners of all taxable real property within the Downtown Development District pay this tax.

**COMPUTATION OF FEE:**

10.00 mills on the dollar of assessed valuation of all taxable real property within the Downtown Development District. Homeowners are allowed a \$7,500 exemption on property tax. Details of assessment rates can be found under the "General Property Tax" item in the General Fund section of this book.

**REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:**

The proceeds of this tax must be used to provide funding for planning, development, management, operations and improvement purposes within the boundaries of the Downtown Development District.

In accordance with **Article VII, Section 23**, of the Constitution of the State of Louisiana, all property subject to taxation must be reappraised and valued at intervals of not more than four years. The City-Parish is then required to adjust property tax millages in a reassessment year to a rate that generates the same dollar amount of taxes as in the year preceding reassessment. The Metropolitan Council by a two-thirds vote can increase the millage in the reassessment year to the millage rate which is not in excess of the maximum authorized millage rate authorized in the preceding year. Any new tax levies or tax renewals which become effective in the year of reappraisal are not subject to the millage adjustment requirement. The 1996 millage rate was decreased from 10.00 mills to 9.52 mills in accordance with constitutional requirements, and was subsequently increased to the previous rate of 10.00 mills. The 2004 millage rate was decreased due to reassessment.

YEAR	ACTUAL ASSESSED VALUATION	% INCREASE OVER PRIOR YEAR	MILLAGE ASSESSED
2000	32,482,960	----	10.00
2001	32,867,230	1.18%	10.00
2002	35,189,940	7.07%	10.00
2003	35,492,890	0.86%	10.00
2004	35,645,460	0.43%	9.44
2005	37,987,288	6.57%	9.44
2006	38,981,630	2.62%	10.00
2007	40,771,430	4.59%	10.00
2008	46,654,160	14.43%	10.00
2009	46,048,690	-1.30%	10.00

**COLLECTIONS AND PERCENTAGES FOR THE LAST FOUR YEARS:**

GENERAL PROPERTY TAX		ACCOUNT NUMBER 113 . . 411000							
REVENUE TYPE	2006		2007		2008		2009		
	\$	%	\$	%	\$	%	\$	%	
Taxes from Prior years' Levies	12,018	3.31%	(315)	-0.08%	56	0.01%	0	0.00%	
Refunds	0	3.31%	(266)	-0.14%	(75)	0.00%	(388)	-0.10%	
Reversal of Prior Year Deferral	24,229	9.97%	32,705	7.84%	16,483	3.96%	47,882	12.14%	
Closing of Prior Year Levy	(11,744)	6.74%	4,610	8.97%	3,056	4.69%	(16,960)	7.80%	
Record Current Year Levy	371,653	109.00%	389,301	104.02%	444,640	111.50%	435,910	119.19%	
Current Year Deferral	(32,704)	100.00%	(16,483)	100.00%	(47,882)	100.00%	(75,113)	100.00%	
TOTAL/% Change	363,452	10.12%	409,552	12.68%	416,278	1.64%	391,331	-5.99%	

SUMMARY OF REVENUES		FUND 113							
REVENUE TYPE	2006		2007		2008		2009		
	\$	%	\$	%	\$	%	\$	%	
Taxes									
General Property Taxes	363,452	90.20%	409,552	87.99%	416,278	72.66%	391,331	70.90%	
Interest & Penalties - Taxes	624	0.15%	1,686	0.36%	861	0.15%	949	0.17%	
Total Taxes	364,076	90.36%	411,238	88.35%	417,139	72.81%	392,280	71.07%	
Miscellaneous Revenues									
Interest Earnings	(8,021)	-1.99%	(5,775)	-1.24%	(1,383)	-0.24%	(313)	-0.06%	
Donations	4,065	1.01%	10,000	2.15%	7,125	1.24%	10,000	1.81%	
Contingent Receipts	0	0.00%	0	0.00%	0	0.00%	0	0.00%	
Total Miscellaneous Revenues	(3,956)	-0.98%	4,225	0.91%	5,742	1.00%	9,687	1.75%	
Other Financing Sources									
Transfer From Other Funds	42,800	10.62%	50,000	10.74%	150,000	26.18%	150,000	27.18%	
TOTAL/% Change	402,920	8.45%	465,463	15.52%	572,881	23.08%	551,967	-3.65%	

**GAMING ENFORCEMENT DIVISION  
GAMING FEES**

REVENUE TYPE	FUND . . OBJECT
Charges for Services	114 . . 440333

**LEGAL AUTHORIZATION**

FEDERAL	STATE	LOCAL
N/A	L.R.S. 4:701-740	Ordinances 8140, 04/23/86 8514, 10/28/87 8633, 04/13/88 9585, 02/24/93 11826, 08/23/00 14100, 08/08/07

**INTERPRETATION OF LEGAL AUTHORIZATION:**

**State:** L.R.S. 33:4861, known as the "Charitable Raffles, Bingo and Keno Licensing Law," creates the Office of Charitable Gaming in the Department of Revenue; provides for the functions, duties, and responsibilities of the division; establishes requirements for issuance of a license by that Office; and provides for licensing and regulation by parish and municipal governing authorities.

**Local:** **Ordinance 8140** of April 23, 1986, assesses each organization licensed to conduct games of chance 5% of its gross receipts as a fee for the funding of an investigative team to examine the operation of games of chance. **Ordinance 8514** of October 28, 1987, provides for licenses and fees for electronic bingo machines by the distributor. **Ordinance 8633** of April 13, 1988, provides for a rebate to each licensed organization, on a pro rata basis, of funds collected in excess of the total operational cost of the Bingo Enforcement Unit. **Ordinance 9585** of February 24, 1993, provides for the licensing and regulation by the Gaming Enforcement Division of charitable bingo within the City-Parish for 1993. It also changes the rebate provisions (see below under REFUND PROCEDURE). **Ordinance 11826** of August 23, 2000, decreases the regulatory fee to 1.5% of gross bingo receipts and net pull tab receipts on a monthly basis effective September 1, 2000. **Ordinance 14100** of August 8, 2007, continues the 1.5% regulatory fee on gross bingo receipts and pull tab net receipts and assesses a 5% fee on electronic video bingo gross profits.

**COLLECTION AND TRANSMITTAL OF FUNDS:**

**Collector:** Gaming Enforcement Division.

**Transmittal:** Transmitted to the Department of Finance as received.

**Comment:** This special revenue fund was established January 1, 1990. Before that date the bingo (gaming) fees were accounted for in the General Fund.

**PAYOR OF FEE:**

All bona fide non-profit **veterans', charitable, educational, or religious organizations licensed to conduct the specific kind of game of chance known as bingo** pay this fee.

**COMPUTATION OF FEE:**

Each organization licensed to conduct games of chance pays the regulatory fee of 1.5% of gross bingo receipts and net pull tab receipts. Distributors of video bingo machines pay a regulatory fee of 5% on their gross profits after prizes are awarded.

**REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:**

At the end of each year surplus funds from this regulatory fee in excess of 3 months' operating expenses of the Gaming Enforcement Division must be refunded to the gaming organizations on a pro-rata basis. Gaming fees may be used only to regulate and/or supervise charitable gaming.

## MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

GAMING FEES		ACCOUNT NUMBER 114 . . 440333							
MONTH	2006		2007		2008		2009		
	\$	%	\$	%	\$	%	\$	%	
January	6,854	7.22%	4,039	3.97%	17,120	8.69%	19,779	9.40%	
February	6,708	14.28%	10,253	14.05%	12,927	15.25%	11,635	14.92%	
March	12,194	27.13%	11,272	25.14%	12,706	21.69%	25,462	27.02%	
April	8,517	36.10%	11,087	36.04%	25,254	34.51%	18,807	35.96%	
May	7,547	44.04%	10,596	46.46%	17,860	43.57%	17,645	44.34%	
June	7,895	52.36%	7,489	53.83%	16,201	51.79%	14,160	51.07%	
July	6,127	58.81%	4,357	58.11%	18,966	61.42%	21,949	61.49%	
August	9,646	68.97%	10,360	68.30%	16,956	70.02%	13,246	67.79%	
September	5,660	74.93%	9,682	77.82%	15,003	77.63%	19,144	76.88%	
October	9,414	84.85%	18,509	96.02%	19,802	87.68%	19,796	86.29%	
November	9,950	95.33%	6,485	102.40%	14,233	94.90%	4,563	88.46%	
December	4,437	100.00%	17,968	120.07%	19,058	104.57%	24,298	100.00%	
REBATE	0	100.00%	(20,410)	100.00%	(9,012)	100.00%	0	100.00%	
TOTAL	94,949	12.25%	101,687	7.10%	197,074	93.80%	210,484	6.80%	

NOTE: The increase in 2006 resulted from the opening of a new bingo hall. In 2007, several additional bingo halls opened. The newer ones are smaller "bingo parlors" that cater to customers who play the video bingo machines. In explaining the large increase in 2008, the Gaming Enforcement Director stated that the number of bingo halls had been increasing, and more people had become aware of the video bingo machines. The negative amounts shown as rebates result from the necessity to return to the bingo organizations all surplus funds in excess of three months' operating expenses. Without this requirement, the annual percentage increases in this revenue would have been 28.59% in 2007 and 68.79% in 2008.

SUMMARY OF REVENUES		FUND 114							
REVENUE TYPE	2006		2007		2008		2009		
	\$	%	\$	%	\$	%	\$	%	
Charges For Services									
Gaming Fees	94,949	90.53%	101,687	91.92%	197,074	98.53%	210,484	97.15%	
Intergovernmental Revenues									
On-Behalf Payments	3,600	3.43%	3,546	3.21%	392	0.20%	5,619	2.59%	
Miscellaneous Revenues									
Interest Earnings	1,131	1.08%	1,838	1.66%	2,553	1.28%	546	0.25%	
Other Financing Sources									
Sale of Fixed Assets	5,200	4.96%	3,550	3.21%	0	0.00%	0	0.00%	
TOTAL	104,880	18.68%	110,621	5.47%	200,019	80.81%	216,649	8.31%	

**CITY COURT JUDICIAL BUILDING FUND  
CITY COURT CIVIL FEES – JUDICIAL BUILDING FUND  
CITY COURT TRAFFIC FEES – JUDICIAL BUILDING FUND**

REVENUE TYPE	FUND . . OBJECT
Charges for Services	115 . . 440019 City Court Civil Fees
	115 . . 440021 City Court Traffic Fees

**LEGAL AUTHORIZATION**

FEDERAL	STATE	LOCAL
N/A	L.R.S. 13:1910	Resolution 44414, 10/12/05 Resolution 46547, 10/22/08 <i>En Banc</i> Order, 11/18/08 <i>En Banc</i> Order, 01/20/09

**INTERPRETATION OF LEGAL AUTHORIZATION:**

**State:** L.R.S. 13:1910 (A) authorizes the imposition of a service charge of up to ten dollars per filing in all civil cases. All monies collected in accordance with this section shall be forwarded to the court and placed in an account dedicated exclusively to the acquisition, leasing, construction, equipping, and maintenance of new and existing city courts and for the maintenance and payment of any bond indebtedness on any such existing facilities. Additionally, **item (B) of §1910** authorizes the collection of a fee of ten dollars for each proceeding where a fine is imposed, or court costs are ordered to be paid.

**Local:** **Resolution 44414** of October 12, 2005, authorizes the establishment of a special account designated "City Court Judicial Building Fund" into which funds collected in accordance with L.R.S. 13:1910 will be deposited. The City Court judges originally decided to impose this fee only on civil cases only. **Resolution 46547**, adopted October 22, 2008, authorizes the imposition of the fee in traffic cases as well, to begin January 1, 2009, as provided in City Court's ***En Banc* order dated November 18, 2008**. City Court ***En Banc* order of January 20, 2009**, ratified the fees previously imposed on civil and traffic cases.

**COLLECTION AND TRANSMITTAL OF FUNDS:**

**Collector:** Clerk of City Court.

**Transmittal:** Transmitted to the Department of Finance as received.

**Comment:** This special revenue fund was established in 2005.

**PAYOR OF FEE:**

**All persons filing civil cases** over which city court has jurisdiction and **all violators in traffic proceedings** where a fine is imposed or court costs are ordered to be paid.

**COMPUTATION OF FEE:**

**\$10.00** per civil filing.

**\$10.00** per traffic proceeding.

**MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:**

CITY COURT CIVIL FEES - JUDICIAL BUILDING FUND					ACCOUNT NUMBER 115 . . 440019			
MONTH	2006		2007		2008		2009	
	\$	%	\$	%	\$	%	\$	%
January	0	0.00%	0	0.00%	0	0.00%	0	0.00%
February	10,060	7.82%	10,960	7.93%	13,190	8.73%	11,340	7.90%
March	8,030	14.06%	8,830	14.32%	11,200	16.14%	11,050	15.60%
April	11,750	23.19%	11,010	22.29%	11,080	23.48%	13,040	24.69%
May	9,170	30.32%	22,350	38.47%	13,330	32.30%	12,150	33.16%
June	10,850	38.76%	12,870	47.78%	12,550	40.61%	11,250	41.00%
July	11,230	47.49%	12,320	56.70%	12,090	48.61%	12,870	49.96%
August	0	47.49%	(1,660)	55.50%	14,690	58.33%	12,170	58.44%
September	22,430	64.92%	13,720	65.43%	13,490	67.26%	13,320	67.73%
October	11,570	73.91%	9,880	72.58%	11,650	74.97%	12,930	76.74%
November	12,240	83.43%	14,400	83.00%	14,630	84.66%	11,980	85.08%
December	21,320	100.00%	23,490	100.00%	23,180	100.00%	21,404	100.00%
<b>TOTAL</b>	<b>128,650</b>	<b>593.16%</b>	<b>138,170</b>	<b>7.40%</b>	<b>151,080</b>	<b>9.34%</b>	<b>143,504</b>	<b>-5.01%</b>

CITY COURT TRAFFIC FEES - JUDICIAL BUILDING FUND					ACCOUNT NUMBER 115 . . 440021			
MONTH	2006		2007		2008		2009	
	\$	%	\$	%	\$	%	\$	%
January	0	0.00%	0	0.00%	0	0.00%	25,450	7.18%
February	0	0.00%	0	0.00%	0	0.00%	31,500	16.08%
March	0	0.00%	0	0.00%	0	0.00%	35,333	26.05%
April	0	0.00%	0	0.00%	0	0.00%	32,260	35.16%
May	0	0.00%	0	0.00%	0	0.00%	30,818	43.86%
June	0	0.00%	0	0.00%	0	0.00%	30,280	52.40%
July	0	0.00%	0	0.00%	0	0.00%	29,970	60.86%
August	0	0.00%	0	0.00%	0	0.00%	27,774	68.70%
September	0	0.00%	0	0.00%	0	0.00%	28,316	76.70%
October	0	0.00%	0	0.00%	0	0.00%	27,293	84.40%
November	0	0.00%	0	0.00%	0	0.00%	26,560	91.90%
December	0	0.00%	0	0.00%	0	0.00%	28,703	100.00%
<b>TOTAL</b>	<b>0</b>	<b>N/A</b>	<b>0</b>	<b>N/A</b>	<b>0</b>	<b>N/A</b>	<b>354,257</b>	<b>N/A</b>

NOTE: The civil fees were collected beginning in the last quarter of 2005 and the traffic fees in January of 2009.

SUMMARY OF REVENUES								FUND 115	
REVENUE TYPE	2006		2007		2008		2009		
	\$	%	\$	%	\$	%	\$	%	
<b>Charges for Services</b>									
City Court Civil Fees-Jud Bldg Fd	128,650	97.13%	138,170	92.77%	151,080	93.81%	143,504	28.65%	
City Court Traffic Fees-Jud Bldg Fd	0	0.00%	0	0.00%	0	0.00%	354,257	70.72%	
<b>Total Charges for Services</b>	<b>128,650</b>	<b>97.13%</b>	<b>138,170</b>	<b>92.77%</b>	<b>151,080</b>	<b>93.81%</b>	<b>497,761</b>	<b>99.36%</b>	
<b>Miscellaneous Revenues</b>									
Interest Earnings	3,796	2.87%	10,771	7.23%	9,963	6.19%	3,197	0.64%	
<b>TOTAL / % Change</b>	<b>132,446</b>	<b>612.27%</b>	<b>148,941</b>	<b>12.45%</b>	<b>161,043</b>	<b>8.13%</b>	<b>500,958</b>	<b>211.07%</b>	

## ANIMAL CONTROL AND RESCUE CENTER LICENSES

REVENUE TYPE	FUND . . OBJECT
Licenses and Permits	116 . . 424710

### LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	Louisiana Revised Statutes 33:361 3:2731, et seq.	<i>Code of Ordinances</i> Title 14, §14:201, 202

### INTERPRETATION OF LEGAL AUTHORIZATION:

**State:** L.R.S. 33:361 vests a municipality with all powers, rights, privileges, immunities, authorities, and duties in accordance with all constitutional and statutory provisions. A municipality is authorized to exercise any power and perform any function necessary, requisite, or proper for the management of its affairs not denied by law. This includes the power to levy and collect taxes and assume indebtedness. L.R.S. 3:2731, et seq., establishes the regulation of dogs by local authorities.

**Local:** Title 14 §14:201 and 202 of the Code of Ordinances establish the regulations, requirements, and charges for animal licenses at the local level.

### COLLECTION AND TRANSMITTAL OF FUNDS:

**Collector:** Animal Control and Rescue Center (contact Hilton Cole at 774-7700).

**Transmittal:** Collections are deposited in the bank by the Animal Control and Rescue Center three times a week, and a copy of the deposit slip is sent to the Finance Dept.–Revenue Division.

### DISTRIBUTION OF PROCEEDS:

L.R.S. 3:2734 provides that the proceeds of this license fee go first toward payment of necessary costs of collection and the costs of operating dog pounds. Any remaining funds are to be deposited to the credit of the parish school fund.

### PAYOR OF FEE:

Any owner or commercial establishment of animals regulated by the aforementioned laws pays this fee.

### COMPUTATION OF FEE:

The license fee is \$7 per year for each altered dog or cat and \$14 for each unaltered dog or cat. License tags are given out on consignment by the Animal Control and Rescue Center to veterinarians. Periodically, each veterinarian remits to the center the fees collected, less an 8% vendor fee that is retained by the veterinarian for his or her services. Persons failing to obtain a license within the yearly period specified are subjected to a fine of \$50.

### REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:

These funds must be used first for the necessary cost of collection and for the costs of operating the animal shelter. Any funds in excess of those needed for these purposes are forwarded to the parish school fund. L.R.S. 3:2772 limits the amount that may be charged for license fees to no more than \$10 for each altered dog or cat and no more than \$20 for each unaltered dog or cat.

**MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:**

<b>ANIMAL CONTROL AND RESCUE CENTER LICENSES</b>					<b>ACCOUNT NUMBER 116 . . 424710</b>			
<b>MONTH</b>	<b>2006</b>		<b>2007</b>		<b>2008</b>		<b>2009</b>	
	<b>\$</b>	<b>%</b>	<b>\$</b>	<b>%</b>	<b>\$</b>	<b>%</b>	<b>\$</b>	<b>%</b>
January	44,551	11.35%	37,819	8.42%	22,605	4.96%	28,666	6.35%
February	23,074	17.23%	36,003	16.44%	21,876	9.77%	43,040	15.89%
March	38,961	27.16%	41,569	25.69%	48,225	20.36%	31,277	22.82%
April	29,290	34.63%	28,789	32.10%	34,376	27.91%	50,413	33.99%
May	32,070	42.80%	45,498	42.23%	28,685	34.20%	47,156	44.44%
June	45,883	54.50%	50,285	53.43%	66,021	48.70%	42,931	53.96%
July	32,786	62.85%	41,686	62.71%	18,892	52.85%	37,973	62.37%
August	35,002	71.77%	39,407	71.48%	59,674	65.95%	36,388	70.44%
September	29,396	79.26%	31,026	78.39%	30,944	72.75%	(12)	70.43%
October	29,704	86.83%	27,370	84.49%	32,616	79.91%	39,077	79.09%
November	29,635	94.39%	39,035	93.18%	49,664	90.82%	53,432	90.93%
December	22,021	100.00%	30,646	100.00%	41,820	100.00%	40,914	100.00%
<b>TOTAL</b>	<b>392,373</b>	<b>4.25%</b>	<b>449,133</b>	<b>14.47%</b>	<b>455,398</b>	<b>1.39%</b>	<b>451,255</b>	<b>-0.91%</b>

**ANIMAL CONTROL AND RESCUE CENTER  
SHELTER INCOME  
VETERINARY SERVICES**

REVENUE TYPE	FUND . . OBJECT	
Charges for Services	116 . . 448100	Shelter Income
	116 . . 448310	Veterinary Services

**LEGAL AUTHORIZATION**

FEDERAL	STATE	LOCAL
N/A	Louisiana Revised Statutes 33:361 3:2731, et seq.	<i>Code of Ordinances</i> , Title 14, §112, §205–207.1, §214 Ordinance 14706, 06/24/09

**INTERPRETATION OF LEGAL AUTHORIZATION:**

**State:** **L.R.S. 33:361** vests a municipality with all powers, rights, privileges, immunities, authorities, and duties possessed in accordance with all constitutional and statutory provisions. A municipality is further authorized to exercise any power and perform any function necessary, requisite, or proper for the management of its affairs not denied by law. This includes the power to levy and collect taxes to assume indebtedness as provided by law. **L.R.S. 3:2731, et seq.**, provide for the licensing, regulation, and impounding of dogs.

**Local:** **Title 14** of the Code of Ordinances contains the ordinances dealing with animals in East Baton Rouge Parish. **Section 14:112** authorizes the Animal Control and Rescue Center to enter into a contract with a licensed veterinarian for professional veterinary services. **Sections 14:205 and 14:206** provide the procedures for impounding animals, and **Section 14:207** details amounts to be paid for redemption of impounded animals. **Section 14:207.1** contains the procedures and fees involved in adoption of animals. **Section 14:214** provides for animal establishment permits and specifies the fee therefor. **Ordinance 14706** dated **June 6, 2009** amended Title 14, of the Code of Ordinances, so as to change the name of the shelter from "Animal Control Center" to "Animal Control and Rescue Center."

**COLLECTION AND TRANSMITTAL OF FUNDS:**

**Collector:** Animal Control Center (contact Hilton Cole at 774-7700).

**Transmittal:** Collections are deposited in the bank by the Animal Control and Rescue Center three times a week. A copy of the deposit slip is sent to the Finance Department–Revenue Division.

**DISTRIBUTION OF PROCEEDS:**

**L.R.S. 3:2734** provides for the disposition of proceeds.

**PAYOR OF FEE:**

**Any pet owner or livestock owner whose animal is impounded** must pay impoundment and board fees to secure the animal's release. Animal establishments (e.g., pet shops) pay an animal inspection and permit fee. Persons wishing to adopt an animal pay an adoption fee, which includes having the animal spayed or neutered, licensing and vaccinating the animal, and providing deworming treatments to the animals.

**COMPUTATION OF FEE:**

Any person who interferes with any officer or agent of the animal control center in the performance of any duty shall, upon conviction by a court of competent jurisdiction, be deemed guilty of a misdemeanor and may be fined any amount up to **\$500 or imprisoned, or both** fined and imprisoned, in the discretion of the court.

The owner of a dog at large that severely bites, mauls, or disfigures any person shall, upon conviction by a court of competent jurisdiction, be deemed guilty of a misdemeanor and shall be fined no less than **\$500, or 30 days, or both** fined and imprisoned, in the discretion of the court.

**SHELTER INCOME**  
**VETERINARY SERVICES**

**116 . . 448100**  
**116 . . 448310**

Board				\$8 per day
1st infraction by owner requiring impoundment of any animal for running at large:				
	Infertile: 30		Fertile 40	
2nd infraction within a two-year period:				
	Infertile: 60		Fertile 80	
3rd infraction within a two-year period:				
	Infertile: 120		Fertile 160	
Each subsequent infraction within a two-year period				160
Failure to license				50
Euthanasia and disposal				20
Litter pick-up				15
Adult animal pick-up				15
Impoundment of animals other than dogs, cats, or exotics				15
Impoundment of livestock:	First offense: 40	Second offense: 60	Third off.: 120	
Redemption of impound animals other than dogs, cats, livestock or exotics				30
Animals dropped off from other parishes				25
Fee for license – fertile dog or cat				14
Fee for license – spayed/neutered dog or cat				7
Fee for vaccination				6
Fee for animal establishment permit				100
Fee for domestic animal adoption *				70
Fee for non-domestic animal adoption				15
Impoundment fee for potentially dangerous or threaten, bite, attach:				
First Offense, per animal		Spayed or Neutered: \$50	Unaltered: \$75	
Second Offense, per animal		Spayed or Neutered: \$250	Unaltered: \$300	
Boarding per day, per animal at Animal Control and Rescue Center				\$25

\*Includes a \$25 sterilization fee. Beginning in 2001, Ordinance 11920 authorized the Animal Control and Recue Center to contract with a veterinarian to spay or neuter adopted animals before the animals leave the Center. All revenues generated from veterinary services are deposited into account 116. . 448310.

**REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:**

In the case of adoption, when an animal has been adopted and is subsequently diagnosed by a veterinarian to have an incurable disease that can reasonably be determined to have been contracted before adoption, or the animal has died within a reasonable period of time, and the adopter has complied with all other provisions of the adoption contract, then the adopter may apply for refund to the Animal Control and Rescue Center upon submission of proof of cause obtained in writing from the attending veterinarian.

**MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:**

SHELTER INCOME			ACCOUNT NUMBER 116 . . 448100					
MONTH	2006		2007		2008		2009	
	\$	%	\$	%	\$	%	\$	%
January	7,677	8.60%	8,590	10.03%	4,006	3.95%	7,797	7.14%
February	8,551	18.18%	7,420	18.70%	4,090	7.98%	9,687	16.01%
March	8,167	27.32%	8,399	28.50%	30,624	38.19%	9,188	24.42%
April	6,008	34.05%	5,600	35.04%	9,393	47.45%	9,458	33.08%
May	7,679	42.65%	8,304	44.74%	7,899	55.24%	11,525	43.63%
June	7,097	50.60%	7,839	53.90%	7,679	62.81%	8,946	51.82%
July	5,753	57.04%	5,721	60.58%	12,605	75.25%	6,980	58.21%
August	6,228	64.02%	4,782	66.16%	(21,206)	54.33%	7,659	65.23%
September	6,273	71.04%	4,686	71.63%	10,674	64.86%	(23)	65.21%
October	8,318	80.36%	4,896	77.35%	7,130	71.89%	14,816	78.77%
November	7,192	88.41%	10,768	89.93%	14,146	85.84%	9,882	87.82%
December	10,344	100.00%	8,627	100.00%	14,355	100.00%	13,303	100.00%
TOTAL	89,287	6.55%	85,632	-4.09%	101,395	18.41%	109,218	7.72%

NOTE: The negative amount shown in August 2008 resulted from the correction of a previous posting error.

VETERINARY SERVICES			ACCOUNT NUMBER 116 . . 448310					
MONTH	2006		2007		2008		2009	
	\$	%	\$	%	\$	%	\$	%
January	2,180	7.38%	3,075	9.82%	1,980	6.24%	2,640	6.81%
February	1,795	13.46%	3,038	19.52%	1,000	9.40%	3,123	14.87%
March	3,213	24.35%	2,479	27.44%	3,566	20.64%	2,536	21.41%
April	2,660	33.36%	1,791	33.16%	1,791	26.29%	3,278	29.87%
May	2,120	40.54%	3,070	42.96%	2,803	35.13%	3,032	37.70%
June	2,622	49.42%	2,585	51.22%	2,723	43.72%	2,841	45.03%
July	1,920	55.92%	2,980	60.73%	1,145	47.33%	1,905	49.94%
August	2,220	63.44%	2,490	68.68%	3,576	58.61%	2,951	57.56%
September	2,192	70.87%	2,090	75.36%	2,655	66.98%	(35)	57.47%
October	2,265	78.54%	1,896	81.41%	2,824	75.88%	6,381	73.93%
November	2,455	86.86%	2,701	90.04%	3,902	88.19%	3,559	83.11%
December	3,880	100.00%	3,119	100.00%	3,745	100.00%	6,544	100.00%
TOTAL	29,522	15.64%	31,314	6.07%	31,710	1.26%	38,755	22.22%

**ANIMAL CONTROL AND RESCUE CENTER  
OUTSIDE SALES**

<b>REVENUE TYPE</b>	<b>FUND . . OBJECT</b>
Charges for Services	116 . . 448200

**LEGAL AUTHORIZATION**

<b>FEDERAL</b>	<b>STATE</b>	<b>LOCAL</b>
N/A	Louisiana Revised Statutes 3:2731 Attorney General Opinion, 02/19/74	Code of Ordinances Title 14, §14:700

**INTERPRETATION OF LEGAL AUTHORIZATION:**

**State:** **Attorney General Opinion** issued February 19, 1974, authorizes parishes and municipalities to determine the humane disposition of animals. Opinion may be found in Notes of Decision, Section 1 (Construction and Application), under **L.R.S. 3:2731**.

**Local:** **Title 14** of the Code of Ordinances, **Section 14:700** provides that fees for outside sales of animals are to be established by the Director of Animal Control.

**COLLECTION AND TRANSMITTAL OF FUNDS:**

**Collector:** Animal Control Center (contact Hilton Cole at 774-7700).

**Transmittal:** Collections are deposited in the bank by the Animal Control and Rescue Center three times a week. A copy of the deposit slip is sent to the Finance Department–Revenue Division.

**PAYOR OF FEE:**

**Any licensed institution**, usually a college or university veterinary school or other appropriate agency, may purchase animals or reptiles.

**COMPUTATION OF FEE:**

Negotiable.

**MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:**

<b>OUTSIDE SALES</b>				<b>ACCOUNT NUMBER 116 . . 448200</b>				
<b>MONTH</b>	<b>2006</b>		<b>2007</b>		<b>2008</b>		<b>2009</b>	
	<b>\$</b>	<b>%</b>	<b>\$</b>	<b>%</b>	<b>\$</b>	<b>%</b>	<b>\$</b>	<b>%</b>
January	723	3.51%	1,247	7.72%	183	0.74%	351	3.40%
February	2,163	13.99%	1,467	16.79%	4,232	17.77%	446	7.73%
March	2,039	23.88%	1,275	24.68%	827	21.10%	646	13.99%
April	1,258	29.98%	558	28.14%	1,109	25.56%	1,118	24.83%
May	2,368	41.46%	678	32.33%	735	28.52%	585	30.51%
June	1,312	47.82%	1,110	39.20%	526	30.64%	1,125	41.41%
July	600	50.73%	612	42.99%	150	31.24%	1,539	56.34%
August	1,469	57.85%	977	49.03%	3,895	46.92%	734	63.45%
September	359	59.60%	2,427	64.05%	2,340	56.34%	0	63.45%
October	524	62.14%	468	66.95%	1,377	61.88%	2,493	87.63%
November	1,819	70.96%	1,271	74.81%	715	64.76%	231	89.87%
December	5,990	100.00%	4,071	100.00%	8,755	100.00%	1,045	100.00%
<b>TOTAL</b>	<b>20,624</b>	<b>50.25%</b>	<b>16,161</b>	<b>-21.64%</b>	<b>24,844</b>	<b>53.73%</b>	<b>10,313</b>	<b>-58.49%</b>

**ANIMAL CONTROL AND RESCUE CENTER  
CONTRIBUTIONS FROM GOVERNMENT AGENCIES**

REVENUE TYPE	FUND . . OBJECT
Intergovernmental Revenues	116 . . 489101

**LEGAL AUTHORIZATION**

FEDERAL	STATE	LOCAL
N/A	N/A	Intergovernmental Agreements w/ City of Central, eff. 01/01/09 L.S.U., 03/01/09, as amended

**INTERPRETATION OF LEGAL AUTHORIZATION:**

**Local:** **Intergovernmental Agreement** among City-Parish, Animal Control Center for the City-Parish, and the City of Central for Animal Control Services, effective January 1, 2009 thru December 31, 2010, provides for services to be provided by the East Baton Rouge Parish Animal Control Center to the City of Central, along with the payment therefor. An **Intergovernmental Agreement** with Louisiana State University, effective March 1, 2009, as amended, provided that the Animal Control Center would furnish support to the L.S.U. Veterinary School teaching program.

**COLLECTION AND TRANSMITTAL OF FUNDS:**

**Collector:** Animal Control Center (contact Hilton Cole at 774-7700).

**Transmittal:** Receipts are deposited in the bank by the Animal Control and Rescue Center three times a week, and a copy of the deposit slip is sent to the Finance Dept.–Revenue Division.

**PAYOR OF FEE:**

The cities of **Baker, Zachary, and Central** pay for animal-control services provided to those areas. Louisiana State University pays for support furnished to its veterinary student-teaching program.

**COMPUTATION OF FEE:**

Beginning in 2009, the cities of Baker, Zachary, and Central pay for animal-control services based on a cost per-capita calculated annually. Prior to that the cities we paying a rate agreed upon by the City-Parish Administration. Louisiana State University pays a set contractual amount which is renewed each year. Collections can vary depending on when payments are collected.

Actual contributions are as follows:

	2006	2007	2008	2009
City of Baker	18,000	18,000	28,250	44,897
City of Zachary	18,000	18,000	9,000	46,011
City of Central	0	0	16,669	87,750
LSU	16,250	15,000	14,950	13,750
Total	52,250	51,000	68,869	192,408

## MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

CONTRIBUTIONS FROM GOVERNMENT AGENCIES					ACCOUNT NUMBER 116 .. 489101			
MONTH	2006		2007		2008		2009	
	\$	%	\$	%	\$	%	\$	%
January	11,500	22.01%	10,250	20.10%	0	0.00%	16,313	8.48%
February	10,250	41.63%	9,000	37.75%	0	0.00%	10,250	13.81%
March	1,250	44.02%	2,500	42.65%	1,250	1.82%	8,563	18.26%
April	1,250	46.41%	0	42.65%	2,000	4.72%	9,813	23.36%
May	0	46.41%	2,500	47.55%	1,333	6.65%	8,563	27.81%
June	2,500	51.20%	1,250	50.00%	1,060	8.19%	7,312	31.61%
July	1,250	53.59%	19,250	87.75%	1,270	10.04%	44,459	54.71%
August	18,000	88.04%	1,250	90.20%	40,038	68.17%	8,562	59.16%
September	0	88.04%	1,250	92.65%	1,667	70.59%	7,312	62.96%
October	2,500	92.82%	0	92.65%	11,917	87.90%	44,324	86.00%
November	2,500	97.61%	2,500	97.55%	1,667	90.32%	7,312	89.80%
December	1,250	100.00%	1,250	100.00%	6,667	100.00%	19,625	100.00%
TOTAL	52,250	4.62%	51,000	-2.39%	68,869	35.04%	192,408	179.38%

SUMMARY OF REVENUES		FUND 116							
REVENUE TYPE	2006		2007		2008		2009		
	\$	%	\$	%	\$	%	\$	%	
Licenses & Permits									
Licenses	392,373	30.40%	449,133	30.54%	455,398	20.09%	451,255	21.03%	
Charges For Services									
Shelter Income	89,287	6.92%	85,632	5.82%	101,395	4.47%	109,218	5.09%	
Outside Sales	20,624	1.60%	16,161	1.10%	24,844	1.10%	10,313	0.48%	
Veterinary Services	29,522	2.29%	31,314	2.13%	31,710	1.40%	38,755	1.81%	
Credit Card Processing Fees	563	0.04%	1,350	0.09%	1,825	0.08%	2,811	0.13%	
Total Charges For Services	139,996	10.85%	134,457	9.14%	159,774	7.05%	161,097	7.51%	
Miscellaneous Revenues									
Interest Earnings	7,185	0.56%	7,341	0.50%	9,039	0.40%	2,167	0.10%	
Contrib. from Gov't Agencies	52,250	4.05%	51,000	3.47%	68,869	3.04%	192,408	8.97%	
Contingent Receipts	70	0.01%	0	0.00%	148	0.01%	19	0.00%	
Donations	10,095	0.78%	26,139	1.78%	10,184	0.45%	14,965	0.70%	
Total Miscellaneous Revenues	69,600	5.39%	84,480	5.75%	88,240	3.89%	209,559	9.77%	
Other Financing Sources									
Sale of Fixed Assets	840	0.07%	0	0.00%	950	0.04%	5,975	0.28%	
Transfer From General Fund	687,820	53.29%	802,330	54.57%	1,562,750	68.93%	1,318,100	61.42%	
Total Other Financing Sources	688,660	53.36%	802,330	54.57%	1,563,700	68.97%	1,324,075	61.70%	
TOTAL	1,290,629	6.07%	1,470,400	13.93%	2,267,112	54.18%	2,145,986	-5.34%	

## FEDERAL FORFEITED PROPERTY

<b>REVENUE TYPE</b>	<b>FUND . . OBJECT</b>
Fines and Forfeits	117 . . 452001

### LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
United States Code Title 21, Section 881 (e) Title 19, Section 1616a Title 21, Section 881 (d)	N/A	N/A

### INTERPRETATION OF LEGAL AUTHORIZATION:

**Federal:** Title 21, U.S.C., Section 881 (e) and Title 19, U.S.C., Section 1616a., as made applicable by Title 21, U.S.C., Section 881 (d), and other statutes, authorize the Attorney General of the United States to transfer forfeited property seized in a narcotics investigation to any federal agency or to any state or local law enforcement agency that directly participated in the acts leading to the seizure or forfeiture.

### COLLECTION AND TRANSMITTAL OF FUNDS:

**Collector:** City of Baton Rouge Police Department

**Transmittal:** Transmitted upon receipt to the Finance Department—Accounting Division.

### COMPUTATION OF FEE:

Any federal, state, or local law enforcement agency that participates in the acts leading to a seizure or forfeiture in a narcotics case may file a request for an equitable transfer of the property. Once seized property has been sold at public sale, the claims of anyone holding a bona fide security interest and the expenses for the proceedings of forfeiture and sale are satisfied. Thereafter, the remaining funds are generally distributed based upon the degree of direct participation of the state or local agency in the law enforcement effort resulting in the forfeiture. Normally, this is determined by comparing the number of hours expended by the agents involved. There are instances when a state or local agency may receive more than their normal participation-based percentage, and these are outlined in a U.S. Department of Justice circular entitled "A Guide to Equitable Sharing of Federally Forfeited Property for State and Local Law Enforcement Agencies" on file in the Budgeting Division.

### REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:

These funds are dedicated for use by the Baton Rouge Police Department.

### MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

FEDERAL FORFEITED PROPERTY					ACCOUNT NUMBER 117 . . 452001			
MONTH	2006		2007		2008		2009	
	\$	%	\$	%	\$	%	\$	%
January	26,052	8.65%	19,174	3.04%	20,699	5.72%	65,532	15.20%
February	303	8.75%	0	3.04%	5,794	7.32%	2,105	15.68%
March	11,745	12.65%	739	3.16%	0	7.32%	2,050	16.16%
April	0	12.65%	156,690	28.04%	9,868	10.05%	23,270	21.55%
May	42,118	26.63%	0	28.04%	4,089	11.18%	12,622	24.48%
June	1,050	26.98%	0	28.04%	5,451	12.69%	131,586	54.99%
July	0	26.98%	5,701	28.95%	0	12.69%	0	54.99%
August	0	26.98%	30,527	33.80%	215,022	72.12%	0	54.99%
September	0	26.98%	2,098	34.13%	24,739	78.96%	4,097	55.94%
October	0	26.98%	13,960	36.35%	0	78.96%	17,790	60.07%
November	216,452	98.83%	400,827	100.00%	17,842	83.89%	167,603	98.93%
December	3,533	100.00%	0	100.00%	58,293	100.00%	4,605	100.00%
<b>TOTAL</b>	<b>301,253</b>	<b>15.86%</b>	<b>629,716</b>	<b>109.03%</b>	<b>361,797</b>	<b>-42.55%</b>	<b>431,260</b>	<b>19.20%</b>

NOTE: Collections fluctuate as they depend on the amounts seized in federal narcotics investigations.

SUMMARY OF REVENUES		FUND 117							
REVENUE TYPE	2006		2007		2008		2009		
	\$	%	\$	%	\$	%	\$	%	
Fines & Forfeits									
Federal Forfeited Property	301,253	92.15%	629,716	94.67%	361,797	92.34%	431,260	98.44%	
Miscellaneous Revenues									
Interest Earnings	25,661	7.85%	35,434	5.33%	30,033	7.66%	6,842	1.56%	
TOTAL	326,914	19.16%	665,150	103.46%	391,830	-41.09%	438,102	11.81%	

**EBRP COMMUNICATIONS DISTRICT  
ENHANCED 911 SERVICE CHARGES  
WIRELESS ENHANCED 911 SERVICE CHARGES**

REVENUE TYPE	FUND . . OBJECT
Charges For Services	118 . . 441602 118 . . 441605

**LEGAL AUTHORIZATION**

FEDERAL	STATE	LOCAL
N/A	Louisiana Revised Statutes 33:9101-9106  Act 758, 1997 Legislature	Ordinances 8148, 05/14/86; 8274, 11/12/86; 9216, 12/12/90; 9565, 12/09/92 Resolution 25932, 02/11/87 Resolutions of the EBRP Communications District, 03/17/00; 11/10/05

**INTERPRETATION OF LEGAL AUTHORIZATION:**

**State:** L.R.S. 33:9101-9106 authorizes the creation of a communications district by any parish for the purpose of establishing a local emergency telephone service. It defines the powers of such a district and provides for a board of commissioners to govern the district. This statute also provides for a uniform emergency number (911); defines the methods for using such a number; and authorizes the levy of a telephone service charge when so voted by the voters of the district. **Act 758** of the 1997 Legislature expands L.R.S. 33:9102(B) to include both landline telephone exchange services and cellular telephone services which have access to and can utilize a 911 emergency telephone system.

**Local:** **Ordinance 8148** adopted May 14, 1986, established the Communications District. This ordinance specifies that the District be governed by a board of commissioners, which will include the Chiefs of the Police and Fire Departments; the Mayors of Baker and Zachary; the administrator of Emergency Medical Services; the Sheriff; and the head of the Louisiana State Police. These commissioners are charged with the responsibility of making recommendations to the Metropolitan Council relative to funding and management of the enhanced emergency 911 system. **Ordinance 8274** adopted November 12, 1986, authorized the levy of an emergency telephone service charge not to exceed 5% of the tariff rate for local telephone service for the purpose of establishing, maintaining, and operating the enhanced 911 emergency telephone system, to commence December 1, 1986. **Resolution 25932** adopted February 11, 1987, authorized the creation of the East Baton Rouge Parish Communications District under the Department of Emergency Medical Services to account for these revenues. **Ordinance 9216** adopted December 12, 1990, transferred the responsibility of the operation of the Emergency 911 system to the new Department of Telecommunications. **Ordinance 9565** adopted December 9, 1992, transferred the responsibility of the District and the 911 System back to the Department of Emergency Medical Services effective January 1, 1993. **Resolution 001/2000 of the EBR Parish Communications District**, dated March 17, 2000, imposed an emergency telephone service charge on wireless telephone users. A **Resolution of the EBR Parish Communications District**, dated November 10, 2005, increased the 911 collection rate.

**COLLECTION AND TRANSMITTAL OF FUNDS:**

**Collector:** BellSouth (contact Evonne Small at 557-6000).

**Transmittal:** Submitted monthly to the Finance Department-Revenue Division.

**PAYOR OF FEE:**

Users of telephone service within the East Baton Rouge Parish Communications District.

**COMPUTATION OF FEE:**

The East Baton Rouge Parish Communications District Board of Commissioners sets the fee. The monthly rate for residential telephone service is \$0.63, the limit allowed by state law. The monthly rate for business telephone service is \$1.50 and the rate for cellular service is \$0.85 per month.

**REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:**

The service charge is to be used solely for the purpose of establishing, maintaining, and operating the Enhanced 911 Emergency telephone system. The maximum monthly emergency telephone service charges are \$0.63 per residential line, \$1.65 per business line, and \$0.85 per cell phone number.

**MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:**

<b>ENHANCED 911 SERVICE CHARGES</b>				<b>ACCOUNT NUMBER 118 . . 441602</b>				
<b>MONTH</b>	<b>2006</b>		<b>2007</b>		<b>2008</b>		<b>2009</b>	
	<b>\$</b>	<b>%</b>	<b>\$</b>	<b>%</b>	<b>\$</b>	<b>%</b>	<b>\$</b>	<b>%</b>
January	1,672	0.07%	1,354	0.06%	0	0.00%	159	0.01%
February	117,145	5.28%	177,396	7.65%	181,935	7.90%	173,329	7.67%
March	202,399	14.28%	208,244	16.55%	198,887	16.54%	199,399	16.49%
April	187,931	22.63%	180,595	24.28%	219,225	26.05%	196,759	25.19%
May	229,462	32.83%	199,414	32.81%	170,670	33.46%	193,604	33.76%
June	186,618	41.13%	167,232	39.96%	61,259	36.12%	195,999	42.42%
July	164,133	48.42%	220,665	49.40%	322,433	50.12%	59,044	45.03%
August	178,779	56.37%	58,210	51.89%	192,350	58.48%	183,431	53.15%
September	181,486	64.44%	54,673	54.23%	74,507	61.71%	181,933	61.19%
October	205,994	73.60%	192,969	62.49%	198,735	70.34%	189,171	69.56%
November	190,857	82.08%	462,466	82.27%	179,614	78.14%	194,338	78.15%
December	403,143	100.00%	414,417	100.00%	503,496	100.00%	493,961	100.00%
<b>TOTAL</b>	<b>2,249,619</b>	<b>43.04%</b>	<b>2,337,635</b>	<b>3.91%</b>	<b>2,303,111</b>	<b>-1.48%</b>	<b>2,261,127</b>	<b>-1.82%</b>

NOTE: The increase in revenues in 2006 is due to the rate increase that went into effect January 2006.

<b>WIRELESS ENHANCED 911 SERVICE CHARGES</b>				<b>ACCOUNT NUMBER 118 . . 441605</b>				
<b>MONTH</b>	<b>2006</b>		<b>2007</b>		<b>2008</b>		<b>2009</b>	
	<b>\$</b>	<b>%</b>	<b>\$</b>	<b>%</b>	<b>\$</b>	<b>%</b>	<b>\$</b>	<b>%</b>
January	0	0.00%	5,976	0.22%	0	0.00%	0	0.00%
February	4,921	0.19%	157,323	5.95%	166,430	5.63%	182,220	5.43%
March	301,525	11.91%	158,317	11.73%	166,866	11.28%	175,562	10.66%
April	170,030	18.52%	163,122	17.68%	213,749	18.52%	154,450	15.26%
May	246,229	28.10%	277,957	27.81%	312,251	29.08%	466,293	29.15%
June	194,722	35.67%	223,286	35.95%	169,556	34.82%	163,341	34.01%
July	178,589	42.61%	226,476	44.21%	241,633	43.00%	436,468	47.02%
August	241,526	52.00%	438,539	60.20%	262,054	51.87%	356,960	57.65%
September	229,829	60.93%	299,847	71.14%	173,287	57.74%	183,140	63.10%
October	154,175	66.93%	196,426	78.30%	232,897	65.62%	55,722	64.76%
November	274,920	77.61%	56,538	80.36%	358,128	77.74%	541,544	80.90%
December	575,812	100.00%	538,506	100.00%	657,596	100.00%	641,320	100.00%
<b>TOTAL</b>	<b>2,572,278</b>	<b>76.00%</b>	<b>2,742,313</b>	<b>6.61%</b>	<b>2,954,447</b>	<b>7.74%</b>	<b>3,357,020</b>	<b>13.63%</b>

NOTE: The increase in revenues in 2006 is due to the rate increase that went into effect January 2006.

SUMMARY OF REVENUES		FUND 118							
REVENUE TYPE	2006		2007		2008		2009		
	\$	%	\$	%	\$	%	\$	%	
Charges For Services									
Enhanced 911	2,249,619	41.41%	2,337,635	39.22%	2,303,111	37.74%	2,261,127	29.52%	
Radio Shop Charges	9,936	0.18%	(3,157)	-0.05%	0	0.00%	0	0.00%	
Wireless Enhanced 911	2,572,278	47.34%	2,742,313	46.01%	2,954,447	48.42%	3,357,020	43.83%	
800 MHz Reconfiguration	0	0.00%	6,415	0.11%	0	0.00%	0	0.00%	
Total Charges For Services	4,831,833	88.93%	5,083,206	85.28%	5,257,558	86.16%	5,618,147	73.35%	
Intergovernmental Revenues									
La. Dept. of Military	0	0.00%	12,994	0.22%	0	0.00%	0	0.00%	
Miscellaneous Revenues									
Interest Earnings	151,983	2.80%	214,436	3.60%	160,289	2.63%	45,758	0.60%	
Contingent Receipts	0	0.00%	0	0.00%	5,394	0.09%	1,293,153	16.88%	
Total Miscellaneous Revenues	151,983	2.80%	214,436	3.60%	165,683	2.72%	1,338,911	17.48%	
Other Financing Sources									
Transfer From EMS	449,390	8.27%	650,000	10.90%	678,600	11.12%	702,200	9.17%	
Total Other Financing Sources	449,390	8.27%	650,000	10.90%	678,600	11.12%	702,200	9.17%	
TOTAL	5,433,206	45.91%	5,960,636	9.71%	6,101,841	2.37%	7,659,258	25.52%	

NOTE: In 2009, the Communications District accepted funds from Nextel to complete the Parish's transition to the state-wide 700 MHz radio system.

**EMERGENCY MEDICAL SERVICES  
GENERAL PROPERTY TAX**

REVENUE TYPE	FUND . . OBJECT
Taxes	119 . . 411000

**LEGAL AUTHORIZATION**

FEDERAL	STATE	LOCAL
N/A	Louisiana Constitution, 1974 Article 6, §19 Article 7, §18(D) Article 7, §20(A) Louisiana Revised Statute 47:2051	Ordinances 13474, 12/14/05; 13851, 12/13/06 14263, 12/12/07; 14554, 11/25/08 14831, 12/09/09 Resolutions 42691, 08/13/03

**INTERPRETATION OF LEGAL AUTHORIZATION:**

**State:** **Article 6, Section 19** of the Louisiana Constitution of 1974 authorizes the creation of special districts; defines the power of such districts; and grants to those special districts such rights, powers, and authorities as it deems proper, including but not limited to the power of taxation.

**Article 7, Section 18 (D)** of the Louisiana Constitution of 1974 authorizes each assessor to determine the fair market value of all property subject to taxation within his or her parish. **Article 7, Section 20(A)** of the Louisiana Constitution of 1974, as amended by **Act 844** of the 1980 Legislature, provides for a homestead exemption of \$7,500 for certain ad valorem property taxes levied and collectible for the calendar year 1982 and thereafter. **L.R.S. 47:2051** designates the sheriffs of the several parishes to be ex-officio tax collectors who collect all parish and district taxes and have the same power to enforce the collection of parish taxes as of state taxes.

**Local:** **Resolution 42691** of August 13, 2003, called a special election to authorize the renewal of the levy of a property tax not to exceed 3.13 mills for a period of 10 years beginning in 2005 and extending through 2014, the avails of such tax to be used entirely and exclusively for the operation and maintenance costs of Emergency Medical Services. **Ordinance 13474** of December 14, 2005, adopted a rate of 3.13 mills for 2006. **Ordinance 13851** of December 13, 2006, adopted a rate of 3.13 mills again for 2007. **Ordinance 14263** of December 12, 2007, adopted a rate of 3.13 mills for 2008. **Ordinance 14544** of November 25, 2008, adopted a rate of 3.13 mills for 2009. **Ordinance 14831** of December 9, 2009, adopted a rate of 3.13 mills for 2010.

**COLLECTION AND TRANSMITTAL OF FUNDS:**

**Collector:** Sheriff of East Baton Rouge Parish (contact Octave Anthaume, Tax Director at 389-4817).

**Transmittal:** Transmitted monthly to the Finance Department–Revenue Division.

**Comments:** Collections are cyclical in nature. Due to tax payment deadline of December 31, the majority of collections are made in late November and December of each year.

**PAYOR OF FEE:**

**Owners of all taxable property**, real and personal, within the Parish of East Baton Rouge pay this tax.

**COMPUTATION OF FEE:**

The rate for 2009 is **3.13 mills** on the dollar of assessed valuation of all taxable property, real and personal, within the Parish of East Baton Rouge.

Homeowners are allowed an exemption from property taxes to the extent of **\$7,500 of the assessed valuation** of the property. Details of assessment rates can be found under the "General Property Tax" item in the General Fund section of this book.

**REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:**

Funds are to be used for the operation and maintenance of the Emergency Medical Services operations and facilities throughout the city and parish.

In accordance with Article VII, Section 23, of the Constitution of the State of Louisiana, all property subject to taxation shall be reappraised and valued at intervals of not more than four years. The City-Parish is then required to adjust property tax millages in a reassessment year to a rate that generates the same dollar amount as in the year preceding reassessment. The Metropolitan Council by a two-thirds vote can increase the millage in the reassessment year to the millage rate which is not in excess of the maximum authorized millage rate authorized in the preceding year. Any new tax levies or tax renewals that become effective in the year of reappraisal are not subject to the millage adjustment requirement.

**COLLECTIONS WITH PERCENTAGES FOR THE LAST FOUR YEARS:**

GENERAL PROPERTY TAX		ACCOUNT NUMBER 119 . . 411000							
REVENUE TYPE	2006		2007		2008		2009		
	\$	%	\$	%	\$	%	\$	%	
Taxes from Prior Years' Levies	58,774	0.74%	35,071	0.41%	40,041	0.42%	55,851	0.56%	
Refunds	(16,875)	-0.21%	(17,234)	-0.20%	(32,612)	-0.34%	(23,487)	-0.23%	
Reversal of Prior Year Deferral	304,713	3.82%	337,769	3.91%	380,836	3.99%	528,049	5.27%	
Closing of Prior Year Levy	2,206	0.03%	22,285	0.26%	43,779	0.46%	(1,857)	-0.02%	
Record Current Year Levy	7,967,210	99.86%	8,650,195	100.03%	9,642,750	101.01%	10,120,811	101.02%	
Current Year Deferral	(337,769)	-4.23%	(380,836)	-4.40%	(528,050)	-5.53%	(661,045)	-6.60%	
<b>TOTAL/% Change</b>	<b>7,978,259</b>	<b>9.35%</b>	<b>8,647,250</b>	<b>8.39%</b>	<b>9,546,744</b>	<b>10.40%</b>	<b>10,018,322</b>	<b>4.94%</b>	

Year	Actual Assessed Valuation	% Increase Over Prior Yr	Millage Assessed
2000	2,324,089,300	5.83%	3.13
2001	2,437,458,220	4.88%	3.13
2002	2,533,605,380	3.94%	3.13
2003	2,669,274,000	5.35%	3.13
2004	2,885,035,660	8.08%	3.13
2005	3,012,031,780	4.40%	3.13
2006	3,233,131,740	7.34%	3.13
2007	3,466,560,930	7.22%	3.13
2008	3,810,975,559	9.94%	3.13
2009	3,964,847,400	4.04%	3.13

*This millage expires in 2014.*

**EMERGENCY MEDICAL SERVICES  
EMERGENCY TRANSPORT CHARGES**

<b>REVENUE TYPE</b>	<b>FUND . . OBJECT</b>
Charges For Services	119 . . 441601

**LEGAL AUTHORIZATION**

<b>FEDERAL</b>	<b>STATE</b>	<b>LOCAL</b>
N/A	N/A	Resolution 39016, 10/14/98  Ordinances 11180, 07/08/98; 14722, 07/22/09

**INTERPRETATION OF LEGAL AUTHORIZATION:**

**Local:** **Ordinance 11180** dated July 8, 1998, ratified and approved all actions on behalf on the Department of Emergency Medical Services in assessing and collecting fees for services rendered. **Resolution 39016** dated October 14, 1998, authorizes the Director of Emergency Medical Services to enter into managed care contracts with health plan providers for reimbursement of services rendered by the department of EMS. **Ordinance 14722** dated July 22, 2009, amended and re-enacted section 10:415 of the *Code of Ordinances* relative to the rate structure for ambulance services provided by EMS.

**COLLECTION AND TRANSMITTAL OF FUNDS:**

**Collector:** Emergency Medical Services.

**Transmittal:** As checks are received, they are submitted to the Finance Department–Revenue Division.

**PAYOR OF FEE:**

The **person requiring service** is responsible for this fee. In most cases, that person’s insurance company is billed and pays the fee.

**COMPUTATION OF FEE:**

The current fee for an emergency transfer is **\$525**. Other charges are made for services rendered, such as oxygen, airway management, medication, EKG monitoring, IV’s, spine boards, and mast trousers. There is also a mileage charge fee of **\$12/mile**. Amount of insurance company reimbursement depends on the provisions of the patient’s policy. A complete fee schedule can be obtained by contacting Mark Gamble, EMS Business Manager, at 389-5155.

	<u>Maximum</u>	<u>Current</u>
Emergency Transfer Fee	\$577	\$525
Mileage Fee	\$15/mile	\$12/mile

**REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:**

Funds are dedicated to the operation of the Emergency Medical Services within the Parish of East Baton Rouge.

With **Ordinance 14722** of July 22, 2009, the Metropolitan Council set the maximum rates that can be charged by any public or private ambulance service provider within the parish. Both the maximum and the current rates charged by EMS are provided above.

## MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

EMERGENCY TRANSPORT CHARGES				ACCOUNT NUMBER 119 . . 441601				
MONTH	2006		2007		2008		2009	
	\$	%	\$	%	\$	%	\$	%
January	(446,842)	-7.35%	(642,491)	-8.89%	(533,494)	-10.15%	(456,947)	-5.79%
February	446,842	0.00%	647,296	0.07%	533,494	0.00%	456,947	0.00%
March	647,271	10.65%	612,602	8.55%	574,388	10.93%	651,551	8.25%
April	363,921	16.64%	466,366	15.00%	486,322	20.19%	500,760	14.59%
May	325,049	21.99%	505,498	22.00%	292,579	25.76%	698,095	23.43%
June	509,271	30.37%	553,198	29.65%	162,181	28.84%	659,941	31.78%
July	511,730	38.80%	469,689	36.15%	478,035	37.94%	510,006	38.24%
August	527,337	47.48%	534,613	43.55%	455,754	46.62%	721,093	47.37%
September	419,445	54.38%	462,263	49.95%	420,835	54.63%	652,635	55.63%
October	497,459	62.57%	945,615	63.04%	493,530	64.02%	650,168	63.87%
November	543,167	71.51%	859,543	74.94%	364,061	70.95%	750,519	73.37%
December	1,731,327	100.00%	1,810,951	100.00%	1,526,212	100.00%	2,103,365	100.00%
TOTAL	6,075,977	-8.09%	7,225,143	18.91%	5,253,896	-27.28%	7,898,133	50.33%

NOTE: In December of each year, an accrual is recorded for revenues earned in that year but not expected to be received until the following year. In January, that accrual is reversed. The decrease in 2008 is the result of a personnel shortage within the department, which has caused delays in billings. The increase in 2009 is due to an increase in emergency transport fees.

SUMMARY OF REVENUES				FUND 119				
REVENUE TYPE	2006		2007		2008		2009	
	\$	%	\$	%	\$	%	\$	%
Taxes								
General Property Taxes	7,978,259	54.31%	8,647,250	52.57%	9,546,744	62.94%	10,018,322	55.54%
Int & Pen - Delinquent Taxes	26,293	0.18%	29,237	0.18%	24,011	0.16%	33,256	0.18%
Total Taxes	8,004,552	54.49%	8,676,487	52.75%	9,570,755	63.10%	10,051,578	55.72%
Intergovernmental Revenues								
La. Dept. of Military	117,846	0.80%	0	0.00%	0	0.00%	0	0.00%
Charges for Services								
Emergency Transport Charges	6,075,977	41.36%	7,225,143	43.92%	5,253,896	34.64%	7,898,133	43.79%
Miscellaneous Revenues								
Interest Earnings	441,564	3.01%	506,611	3.08%	300,396	1.98%	54,032	0.30%
Contingent Receipts	50,314	0.34%	41,139	0.25%	41,890	0.28%	34,570	0.19%
Donations	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Total Miscellaneous Revenues	491,878	3.35%	547,750	3.33%	342,286	2.26%	88,602	0.49%
TOTAL/% Change	14,690,253	2.74%	16,449,380	11.97%	15,166,936	-7.80%	18,038,313	18.93%

**BATON ROUGE FIRE PAY ENHANCEMENT FUND  
GENERAL PROPERTY TAX**

REVENUE TYPE	FUND . . OBJECT
Taxes	121 . . 411000

**LEGAL AUTHORIZATION**

FEDERAL	STATE	LOCAL
N/A	Louisiana Constitution, 1974 Article 6, § 19 Article 7, § 18 (D) Article 7, § 20 (A)  Louisiana Revised Statutes 47:2051	Resolutions 13115 (City), 8/25/82 40517, 09/13/00; 40690, 11/21/00; 47896, 05/12/10  Ordinances 12810, 11/25/03; 13035, 08/25/04; 13151, 12/08/04; 13474, 12/14/05; 13851, 12/13/06; 14263, 12/12/07; 14452, 07/23/08; 14456, 08/13/08; 14554, 11/25/08; 14831, 12/09/09

**INTERPRETATION OF LEGAL AUTHORIZATION:**

**State:** **Article 6, Section 19** of the Louisiana Constitution of 1974 authorizes the creation of special districts; defines the power of such districts; and grants to those special districts such rights, powers, and authorities as it deems proper, including but not limited to the power of taxation. **Article 7, Section 18 (D)** of the Louisiana Constitution of 1974 authorizes each assessor to determine the fair market value of all property subject to taxation within his or her parish. **Article 7, Section 20 (A)** of the Louisiana Constitution of 1974 provides for a homestead exemption of \$7,500 for certain ad valorem taxes levied and collectible for the calendar year 1982 and thereafter. **L.R.S. 47:2051** designates the sheriffs of the several parishes to be ex-officio tax collectors who collect all parish and district taxes and have the same power to enforce the collection of parish taxes as of state taxes.

**Local:** **City Resolution 13115** of August 25, 1982, authorizes the Mayor-President to enter into an agreement with the sheriff of East Baton Rouge providing for the collection by the sheriff of all city ad valorem taxes, among other taxes, for an indefinite term, the sheriff to be compensated by a 4.50% commission on all ad valorem taxes collected. **Resolution 40517** of September 13, 2000, called a special election to authorize the levy and collection of a special ad valorem tax of 6 mills on property within the boundaries of the City of Baton Rouge for a period of ten years. The purpose of this tax is to provide funds for increasing salaries and benefits for all employees of the fire department of the City of Baton Rouge who are members of the Municipal Fire and Police Civil Service System. On November 7, 2000, the voters approved the 6-mill property tax, and on November 21, 2000, with **Resolution 40690**, the Metropolitan Council approved the results of the election. **Ordinance 12810** of November 25, 2003, continues the rate at 6.00 mills for 2004. **Ordinance 13035** of August 25, 2004, approves the roll forward of millage rates during 2004. **Ordinance 13151** of December 8, 2004, continues the rate at 6.00 mills for 2005. **Ordinance 13474** of December 14, 2005, maintains the rate at 6.00 mills for 2006. **Ordinance 13851** of December 13, 2006, maintains the rate at 6.00 mills for 2007. **Ordinance 14263** of December 12, 2007, continued the rate at 6.00 mills for 2008. **Ordinance 14452** of July 23, 2008, adjusted the 2008 rate downward to 5.67 due to reassessment. **Ordinance 14456** of August 15, 2008 adopted the maximum authorized levy of 6.00 mills. **Ordinance 14554** of November 25, 2008 continued the rate for 2009. Ordinance 14831 of December 09, 2009 continued the rate for 2010. On May 1, 2010, the voters approved the 6-mill property tax, and on May 12, 2010, with **Resolution 47896**, the Metropolitan Council approved the results of the election.

**COLLECTION AND TRANSMITTAL OF FUNDS:**

**Collector:** Sheriff of East Baton Rouge Parish (contact Octave Anthaume at 389-4817).

**Transmittal:** Transmitted monthly to the Finance Department–Revenue Division.

**Comments:** Property tax collections are cyclical in nature. Due to the property tax payment deadline of December 31, the great majority of collections are made in late November and December of each year.

**PAYOR OF FEE:**

Owners of all taxable property, real and personal, within the limits of the City of Baton Rouge are assessed a property tax of 6.00 mills on the dollar of assessed valuation.

**COMPUTATION OF FEE:**

6.00 mills on the dollar of assessed valuation of all taxable property, real and personal, within the limits of the City of Baton Rouge. Details of assessment rates can be found under the "General Property Tax" item in the General Fund section of this book.

**REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:**

In 2009, the Baton Rouge Fire Pay Enhancement Fund accounts for 24.7% of the salaries and benefits of the City of Baton Rouge Municipal Fire personnel, with the remainder of salaries and benefits funded from the General Fund budget. This fund provides an additional salary averaging 26% for municipal fire personnel.

In accordance with **Article VII, Section 23**, of the Constitution of the State of Louisiana, all property subject to taxation is reappraised and valued at intervals of not more than four years. The City-Parish is then required to adjust property tax millages in a reassessment year to an amount that generates the same dollar amount in taxes as in the year preceding reassessment. The Metropolitan Council by a two-thirds vote can increase the millage in the reassessment year to the millage rate which is not in excess of the maximum millage rate authorized in the preceding year. Any new tax levies or tax renewals that become effective in the year of reappraisal are not subject to the millage adjustment requirement.

YEAR	ACTUAL ASSESSED VALUATION	% INCREASE OVER PRIOR YEAR	MILLAGE ASSESSED
2001	1,128,641,030	----	6.00
2002	1,153,809,550	2.23%	6.00
2003	1,204,843,070	4.42%	6.00
2004	1,284,097,910	6.58%	6.00
2005	1,324,384,833	3.14%	6.00
2006	1,409,802,850	6.45%	6.00
2007	1,501,385,710	6.50%	6.00
2008	1,607,766,761	7.09%	6.00
2009	1,649,399,606	2.59%	6.00

**COLLECTIONS FOR THE PAST FOUR YEARS:**

REVENUE TYPE	ACCOUNT NUMBER 121 . . 411000							
	2006		2007		2008		2009	
	\$	%	\$	%	\$	%	\$	%
Taxes from Prior years' Levies	48,824	0.58%	36,339	0.41%	30,937	0.33%	61,126	0.64%
Refunds	(5,024)	-0.06%	(7,500)	-0.08%	(17,845)	-0.19%	(7,281)	-0.08%
Reversal of Prior Year Deferral	410,982	4.92%	421,536	4.76%	515,099	5.48%	665,384	6.91%
Closing of Prior Year Levy	14,697	0.18%	53,146	0.60%	30,233	0.32%	(81,001)	-0.84%
Record Current Year Levy	8,298,099	99.43%	8,862,380	100.13%	9,504,798	101.14%	9,736,080	101.17%
Current Year Deferral	(421,536)	-5.05%	(515,099)	-5.82%	(665,384)	-7.08%	(750,575)	-7.80%
<b>TOTAL</b>	<b>8,346,042</b>	<b>6.81%</b>	<b>8,850,802</b>	<b>6.05%</b>	<b>9,397,838</b>	<b>6.18%</b>	<b>9,623,733</b>	<b>2.40%</b>

SUMMARY OF REVENUES		FUND 121							
REVENUE TYPE	2006		2007		2008		2009		
	\$	%	\$	%	\$	%	\$	%	
Taxes									
General Property Taxes	8,346,042	101.35%	8,850,802	100.76%	9,397,838	99.92%	9,623,733	99.70%	
Interest & Penalties - Taxes	29,933	0.36%	32,358	0.37%	28,780	0.31%	36,662	0.38%	
Total Taxes	8,375,975	101.71%	8,883,160	101.13%	9,426,618	100.23%	9,660,395	100.08%	
Miscellaneous Revenues									
Interest Earnings	(140,969)	-1.71%	(99,100)	-1.13%	(21,403)	-0.23%	(8,018)	-0.08%	
TOTAL	8,235,006	6.13%	8,784,060	6.67%	9,405,215	7.07%	9,652,377	2.63%	

NOTE: Since these tax revenues are not collected until approximately one year after the expenses are incurred, interest expense is assessed against the proceeds of the tax.

<b>6.00 mills</b> <b>10 years -- 01/01/00 -- 12/31/10</b> Resolution 40517, 09/13/2000 <b>6.00 mills</b> <b>01/01/11 -- Perpetuity</b> Resolution 47896 05/12/2010			
Tax Year	Mills	Ordinance	Date
2006	6.00	13474	12/14/05
2007	6.00	13851	12/13/06
2008	6.00	14263	12/12/07
2008	5.67	14452	07/23/08
2008	6.00	14456	08/15/08
2009	6.00	14554	11/25/08
2010	6.00	14831	12/09/09

**CONSOLIDATED ROAD LIGHTING DISTRICT  
GENERAL PROPERTY TAX  
LOUISIANA REVENUE SHARING**

REVENUE TYPE	FUND . . OBJECT
Taxes	141 . . 411000
Intergovernmental Revenues	141 . . 433300

**LEGAL AUTHORIZATION**

FEDERAL	STATE	LOCAL
N/A	Louisiana Constitution, 1974 Article 6, §19 Article 7, §18 (D) Article 7, §20 (A) Article 7, §26 Act 844 of the 1980 Legislature Louisiana Revised Statutes 47:2051 Act 525 of 2009 Legislature	<i>The Plan of Government</i> §1.08 (c) Resolutions 14584, 09/27/78; 39057, 10/14/98; 46583, 10/22/08 Ordinances 10721, 09/25/96; 12506, 11/26/02; 12807, 11/25/03; 13034, 08/25/04; 13152, 12/08/04; 13474, 12/14/05; 13851, 12/13/06; 14263, 12/12/07; 14554, 11/25/08; 14831, 12/09/09

**INTERPRETATION OF LEGAL AUTHORIZATION:**

**State:** **Article 6, Section 19** of the Louisiana Constitution of 1974 authorizes the creation of special districts; defines the power of such districts; and grants to those special districts such rights, powers, and authorities as it deems proper, including but not limited to the power of taxation. **Article 7, Section 18 (D)** authorizes each assessor to determine the fair market value of all property subject to taxation within his or her parish. **Article 7, Section 20 (A)**, as amended by **Act 844** of the 1980 Legislature, provides for a homestead exemption of \$7,500 for all ad valorem property taxes levied and collectible for the calendar year 1982 and thereafter. **L.R.S. 47:2051** designates the sheriffs of the several parishes to be ex-officio tax collectors who collect all parish and district taxes and have the same power to enforce the collection of parish taxes as of state taxes. **Article 7, Section 26**, of the Louisiana Constitution of 1974 states that a minimum of \$90,000,000 will be allocated annually from the state general fund to the revenue sharing fund. The revenue sharing fund will then be distributed to each parish on the basis of population and number of homesteads in that parish in proportion to population and number of homesteads throughout the state. These funds are distributed to the taxing district in the parish to offset current losses due to homestead exemptions. **Act 525** of the 2009 Legislature provides the Louisiana Revenue Sharing distribution allocation for the state fiscal year July 1, 2009, to June 30, 2010.

**Local:** **Section 1.08 (c)** of *The Plan of Government* provides that street lighting shall be provided only through the medium of districts established by the Metropolitan Council. **Resolution 14584** of September 27, 1978, proposed the levy and collection of a special tax not to exceed 7 mills on the dollar of assessed valuation on all property subject to taxation in the Consolidated Road Lighting District annually for a period of 10 years, beginning with the year 1979. On October 1, 1988, the voters of the District rejected a proposition to levy a 17.0-mill ad valorem tax for a period of ten years. However, on January 21, 1989, the voters accepted a proposition to levy an ad valorem property tax not to exceed 17.0 mills for a period of 10 years beginning in 1989 for the object and purpose of continuing to provide, maintain, and operate electric lights on the streets, roads, highways, alleys, and public places of the District. **Resolution 39057** of October 14, 1998, authorized the levy and collection of a special property tax not to exceed 16.19 mills for a period of 10 years beginning in 1999 for the object and purpose of continuing to provide, maintain, and operate electric lights on the streets, roads, highways, alleys, and public places of the District. **Ordinance 13474** of December 14, 2005, approved a rate of 5.45 mills for 2006. **Ordinance 13851** of December 13, 2006, maintained the rate of 5.45 mills for 2007. **Ordinance 14263** of December 12, 2007, decreased the rate to 4.00 mills for 2008. **Resolution 46583** of October 22, 2008, declared the result of the special election of October 4, 2008, in which voters authorized the levy and collection of a special property tax not to exceed 7.0 mills for a period of ten years beginning in 2009 and ending December 31, 2018. **Ordinance 14554** of November 25, 2008, maintained the rate of 4.00 mills for 2009, and **Ordinance 14831** of December 9, 2009, maintained the same rate for 2010.

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### COLLECTION AND TRANSMITTAL OF FUNDS:

- Collector:** Property Tax: Sheriff of East Baton Rouge Parish (contact Octave Anthaume at 389-4817).  
Louisiana Revenue Sharing: Finance Department–Accounting Division.
- Transmittal:** Property Tax: Transmitted monthly to the Finance Department–Revenue Division.  
Louisiana Revenue Sharing: Remitted by the state in three installments during the year.
- Comments:** Property tax collections are cyclical in nature. Due to the property tax payment deadline of December 31, the great majority of collections are made in late November and December.

### PAYOR OF FEE:

**Owners of all taxable property**, real and personal, within the limits of the Consolidated Road Lighting District are assessed this ad valorem tax.

### COMPUTATION OF FEE:

Property Tax: **4.00 mills** on the dollar of assessed valuation of all taxable property, real and personal, within the limits of the Consolidated Road Lighting District. Homeowners are allowed a \$7,500 exemption on property tax. Details of assessment rates can be found under the "General Property Tax" item in the General Fund section of this book.

**Louisiana Revenue Sharing:** The annual amount is equal to that percentage of 80% of the total fund (\$90,000,000) which is equal to the **ratio** which the **population** of the parish bears to the total state population **plus** an amount equal to that percentage of 20% of the total fund which is equal to the ratio which the number of **homesteads** in the parish bears to the total number of homesteads in the state. A legislative act that determines the distribution allocation is passed each year.

### REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:

This property tax is levied to pay the expenses of continuing to provide, maintain, and operate electric lights on the streets, roads, highways, alleys, and public places of the District. In accordance with **Article VII, Section 23**, of the Constitution of the State of Louisiana, all property subject to taxation shall be reappraised and valued at intervals of not more than four years. The City-Parish is then required to adjust property tax millages in a reassessment year to a rate that generates the same dollar amount of taxes as in the year preceding reassessment. The Metropolitan Council by a two-thirds vote can increase the millage in the reassessment year to the millage rate which is not in excess of the maximum authorized millage rate authorized in the preceding year. Any new tax levies or tax renewals that become effective in the year of reappraisal are not subject to the millage adjustment requirement. After the 1996 reassessment, the millage rate was decreased from 17.00 mills to 16.19 mills in accordance with **Ordinance 10721**. After the 1999 reassessment, the millage rate was decreased from 16.19 mills to 12.00 mills. The mandatory reassessment in 2000 of the whole parish resulted in the millage's being decreased again from 12.00 mills to 11.95 mills, in accordance with **Ordinance 11809**. **Ordinance 13034** adjusted the 2004 millage rate downward from 7.00 to 6.39 mills as the result of the reassessment of property in the city.. **Ordinance 14263** decreased the rate for 2008 to 4.00 mills.

GENERAL PROPERTY TAX		ACCOUNT NUMBER 141 . . 411000							
REVENUE TYPE	2006		2007		2008		2009		
	\$	%	\$	%	\$	%	\$	%	
Taxes from Prior years' Levies	3,335	0.60%	1,285	0.20%	2,107	0.43%	2,397	0.45%	
Refunds	(1,319)	-0.24%	(2,887)	-0.46%	(9,256)	-1.87%	(1,627)	-0.31%	
Reversal of Prior Year Deferral	30,701	5.49%	25,672	4.06%	22,123	4.47%	24,015	4.52%	
Closing of Prior Year Levy	(6,354)	-1.14%	1,799	0.28%	6,708	1.36%	1,991	0.37%	
Record Current Year Levy	558,943	99.88%	628,365	99.41%	497,159	100.47%	540,547	101.77%	
Current Year Deferral	(25,672)	-4.59%	(22,123)	-3.50%	(24,015)	-4.85%	(36,203)	-6.82%	
TOTAL / % Change	559,634	-10.22%	632,111	12.95%	494,826	-21.72%	531,120	7.33%	

LOUISIANA REVENUE SHARING		ACCOUNT NUMBER 141 . . 433300							
REVENUE TYPE	2006		2007		2008		2009		
	\$	%	\$	%	\$	%	\$	%	
Second 1/3 Payment (March)	23,365	34.65%	20,706	31.35%	24,630	36.48%	18,251	33.53%	
Third 1/3 Payment (May)	23,365	34.65%	20,706	31.35%	24,631	36.48%	18,252	33.54%	
First 1/3 Payment (December)	20,705	30.70%	24,631	37.30%	18,252	27.03%	17,923	32.93%	
TOTAL / % Change	67,435	-4.78%	66,043	-2.06%	67,513	2.23%	54,426	-19.38%	

SUMMARY OF REVENUES		FUND 141							
REVENUE TYPE	2006		2007		2008		2009		
	\$	%	\$	%	\$	%	\$	%	
Taxes									
General Property Taxes	559,634	72.80%	632,111	73.60%	494,826	74.85%	531,120	87.46%	
Int & Pen - Delinquent Taxes	3,181	0.41%	1,512	0.18%	1,515	0.23%	1,426	0.23%	
Total Taxes	562,815	73.21%	633,623	73.77%	496,341	75.08%	532,546	87.69%	
Intergovernmental Revenues									
Louisiana Revenue Sharing	67,435	8.77%	66,043	7.69%	67,513	10.21%	54,426	8.96%	
Miscellaneous Revenues									
Interest Earnings	138,524	18.02%	159,209	18.54%	97,241	14.71%	20,334	3.35%	
TOTAL / % Change	768,774	-1.92%	858,875	11.72%	661,095	-23.03%	607,306	-8.14%	

7.00 mills			
10 years -- 1/1/2009 -- 12/31/2018			
Resolution 46583, 10/22/2008			
Tax Year	Mills	Ordinance	Date
2006	5.45	13474	12/14/2005
2007	5.45	13851	12/13/2006
2008	4.00	14263	12/12/2007
2008*	5.10	14452	7/23/2008
2009	4.00	14554	11/25/2008
2010	4.00	14831	12/9/2009

## PARISH TRANSPORTATION FUND

REVENUE TYPE	FUND . . OBJECT
Intergovernmental Revenues	145 . . 433810      Road
	145 . . 433820      Transit

### LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	Louisiana Constitution, 1974 Article VII, § 27  Louisiana Revised Statutes 48:751-762 Act 10, 2009 Legislative Session	Resolution 22188, 03/28/84

### INTERPRETATION OF LEGAL AUTHORIZATION:

**State:** **Article VII, § 27**, of the Louisiana Constitution of 1974 creates and defines the Transportation Trust Fund to be funded from the avails from taxes levied on gasoline and motor fuels and on special fuels. **L.R.S. 48:751** establishes the Parish Transportation Fund, the monies of which are to be used in the making and repairing of roads, bridges, highways, etc.; in the purchase of equipment for road work at the discretion of the parish governing authorities; and to assist in the cost of providing public transit. **L.R.S. 48:752-762** describes the composition of the fund, use of the fund, system of administering (including the requirement that each parish have a three-year capital improvement program), distribution formula, ban on work on parish roads by office of highways, audit of the distribution, report of any misuse or noncompliance, withholding of distribution, and penalties for unauthorized use. **Act 10** of the 2009 Legislative Session (General Appropriations Bill) stipulates funding levels for the 2009-2010 fiscal year.

**Local:** **Resolution 22188** of March 28, 1984, authorizes the creation of the Parish Transportation Fund as a new special revenue fund, dedicating thereto all monies received from the state Parish Transportation Fund to be used for the purpose currently set forth by state law (L.R.S. 48:751, et seq.).

### COLLECTION AND TRANSMITTAL OF FUNDS:

**Collector:** Treasurer for the State of Louisiana (contact Warea Waits at 342-0052).

**Transmittal:** Remitted to the Finance Department-Accounting Division monthly.

### DISTRIBUTION OF PROCEEDS:

The monies in the state Parish Transportation Fund are distributed to the several parish governing authorities on a per capita basis in population categories as follows:

Class	Parish Population	Per Capita Distribution
1	1 to 16,000	13.32
2	16,0001 to 45,000	10.82
3	45,001 to 100,000	8.32
4	100,001 to 200,000	7.32
5	200,001 to 400,000	5.57
6	400,001 and over	4.65

In addition, any funds specifically appropriated for transportation purposes other than those provided for above shall be allocated, according to a specific formula, **for mass transit purposes** to thirteen areas including East Baton Rouge Parish. The balance credited to the fund after the appropriations described above is to be distributed to certain parishes, including East Baton Rouge, as follows:

- 1) One dollar per capita of each urbanized area as determined by the most current federal census,
- 2) Plus an amount per passenger determined as follows:

Passengers per year		Amount
0 to	1,000,000	\$0.50 per passenger
1,000,001 to	1,250,000	\$500,000
1,250,001 to	5,000,000	\$0.40 per passenger
5,000,001 to	6,666,666	\$2,000,000
6,666,667 to	10,000,000	\$0.30 per passenger
10,000,001 to	12,000,000	\$3,000,000
12,000,001 to	25,000,000	\$0.25 per passenger
25,000,001 to	34,722,223	\$6,250,000
over	34,722,223	\$0.10 per passenger

- 3) Multiplied by the ratio of the operating income to the operating expense of the transit system.

**COMPUTATION OF FEE:**

The state treasurer remits to the State Parish Transportation Fund the following:

- 1) All monies made available to the parishes for road purposes from funds appropriated in accordance with the Transportation Trust Fund; and
- 2) Any other funds made available for use for parish transportation in accordance with legislative appropriation.

**REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:**

The monies in the Parish Transportation Fund are to be used solely **to regulate the proportion and direction, the making and repairing of the roads, bridges, causeways, dikes, dams, levees, and highways** when, in the opinion of the parish governing authority, such work will further the best interests of the parish and parish road system. These monies can be used to maintain private driveways in connection with a general road improvement program within the right-of-way of a public road or highway owned by the parish when such maintenance serves a public purpose. The monies can also be used **to purchase equipment for road work at the discretion of the parish governing authority and to assist in the cost of providing public transit.** In addition, the parish governing authority may, upon request of the governing authority of any incorporated municipality in the parish, perform all or any part of the repair, maintenance and care of roads, streets, alleys, bridges and culverts and other drainage facilities situated within and under the jurisdiction of such incorporated municipality. Of the funds herein provided that are used for road and bridge purposes, **80% must be used for maintenance or construction contracts, or maintenance or construction materials.**

The funds herein provided that are used for transit purposes may be used for transit operating expenses or for the acquisition of rolling stock.

**COMMENTS:** If, on the basis of the report of the Legislative Auditor or from its own investigation, the Joint Legislative Audit Advisory Committee determines that there has been a misuse by a parish governing authority of funds from the Parish Transportation Fund, it shall report such findings and recommendations to the next regular session of the legislature. The legislature shall then determine if a partial or total withholding of the parish's appropriation for the following fiscal year is necessary. **The parish governing body shall certify annually to the Legislative Auditor that the funds made available have been expended in accordance with the standards established by law.**

**MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:**

PARISH TRANSPORTATION FUND - ROAD PORTION					ACCOUNT NUMBER 145 . . 433810			
MONTH	2006		2007		2008		2009	
	\$	%	\$	%	\$	%	\$	%
January	0	0.00%	0	0.00%	0	0.00%	0	0.00%
February	0	0.00%	0	0.00%	0	0.00%	0	0.00%
March	176,474	7.91%	247,552	10.76%	174,820	6.87%	0	0.00%
April	152,214	14.74%	204,872	19.67%	174,511	13.73%	181,138	7.66%
May	357,138	30.76%	388,252	36.56%	170,893	20.44%	177,880	15.17%
June	0	30.76%	0	36.56%	185,133	27.71%	198,518	23.57%
July	192,610	39.40%	324,716	50.68%	171,823	34.46%	190,128	31.60%
August	156,603	46.42%	0	50.68%	348,513	48.16%	260,199	42.60%
September	253,044	57.77%	221,946	60.33%	0	48.16%	343,985	57.14%
October	155,997	64.77%	189,167	68.55%	351,071	61.95%	0	57.14%
November	204,213	73.93%	180,810	76.42%	235,271	71.19%	363,122	72.49%
December	581,333	100.00%	542,364	100.00%	733,176	100.00%	650,959	100.00%
TOTAL	2,229,626	5.75%	2,299,679	3.14%	2,545,211	10.68%	2,365,929	-7.04%

PARISH TRANSPORTATION FUND - TRANSIT PORTION					ACCOUNT NUMBER 145 . . 433820			
MONTH	2006		2007		2008		2009	
	\$	%	\$	%	\$	%	\$	%
January	0	0.00%	0	0.00%	0	0.00%	0	0.00%
February	0	0.00%	0	0.00%	0	0.00%	0	0.00%
March	72,204	7.61%	94,990	10.86%	65,460	6.13%	0	0.00%
April	62,277	14.17%	76,696	19.63%	66,056	12.31%	63,517	7.58%
May	62,869	20.80%	148,526	36.62%	64,687	18.37%	63,735	15.18%
June	83,253	29.57%	0	36.62%	250,088	41.79%	66,039	23.06%
July	136,412	43.95%	124,221	50.82%	65,039	47.88%	62,464	30.51%
August	73,407	51.69%	0	50.82%	131,923	60.23%	84,094	40.55%
September	97,097	61.92%	85,124	60.56%	0	60.23%	126,212	55.61%
October	59,858	68.23%	0	60.56%	132,976	72.68%	0	55.61%
November	78,360	76.49%	0	60.56%	89,115	81.02%	133,233	71.50%
December	223,066	100.00%	344,941	100.00%	202,688	100.00%	238,845	100.00%
TOTAL	948,803	10.14%	874,498	-7.83%	1,068,032	22.13%	838,139	-21.52%
COMBINED	3,178,429	7.03%	3,174,177	-0.13%	3,613,243	13.83%	3,204,068	-11.32%

NOTE: Act 17 of the 2006 Legislative Session (General Appropriations Bill) states that the total funding for the transit portion during fiscal 2006-2007 would be \$4,962,500. The EBRP award was \$902,814.

Act 18 of the 2007 Legislative Session (General Appropriations Bill) stated that the total funding for the transit portion during fiscal 2007-2008 would be \$5,962,500. The EBRP award was \$1,073,318.

Act 19 of the 2008 Legislative Session (General Appropriations Bill) stated that the total funding for the transit portion during fiscal 2008-2009 would be \$4,962,500. The EBRP award was originally stated as \$1,087,533 but was later corrected to \$777,083.

Act 10 of the 2009 Legislative Session (General Appropriations Bill) stated that the total funding for the transit portion during fiscal 2009-2010 would be \$4,955,000. The EBRP award was \$853,196.

SUMMARY OF REVENUES		FUND 145							
REVENUE TYPE	2006		2007		2008		2009		
	\$	%	\$	%	\$	%	\$	%	
Intergovernmental Revenues									
State Shared Revenue:									
Road Portion	2,229,626	64.94%	2,299,679	65.72%	2,545,211	66.45%	2,365,929	72.68%	
Transit Portion	948,803	27.64%	874,498	24.99%	1,068,032	27.88%	838,139	25.75%	
Parish Transportation Fund	3,178,429	92.58%	3,174,177	90.71%	3,613,243	94.33%	3,204,068	98.43%	
Miscellaneous Revenues									
Interest Earnings	254,820	7.42%	325,117	9.29%	217,095	5.67%	51,180	1.57%	
TOTAL	3,433,249	9.16%	3,499,294	1.92%	3,830,338	9.46%	3,255,248	-15.01%	

**PARISH TRANSPORTATION BEAUTIFICATION FUND  
GENERAL SALES AND USE TAX**

REVENUE TYPE	FUND . . OBJECT
Taxes	146 . . 413000

**LEGAL AUTHORIZATION**

FEDERAL	STATE	LOCAL
N/A	Louisiana Constitution, 1974 Article 6, §29 (A); Article 6, §29(B) Louisiana Revised Statutes 33:2711; 33:2741; 47:303 B(3)(b); 33:2721.6	Resolutions 44190, 06/08/05

**INTERPRETATION OF LEGAL AUTHORIZATION:**

**State:** **Article 6, Section 29 (A)** of the Louisiana Constitution of 1974 authorizes the governing authority of any local governmental subdivision or school board to levy and collect a sales and use tax. **Section 29 (B)** provides that the legislature may authorize the imposition of additional sales and use taxes by local governmental subdivisions or school boards if approved by a majority of the electors voting thereon in an election held for that purpose. **L.R.S. 33:2711** authorizes any incorporated municipality of the state to levy and collect a sales and use tax, and **L.R.S. 33:2741** authorizes the governing body of the parish to levy and collect a sales and use tax in the parish but outside of any incorporated municipality. **L.R.S. 47:303 B (3) (b)** authorizes the Vehicle Commissioner to collect the sales and use tax on vehicles on behalf of the parish or city. **L.R.S. 33:2721.6** states that the combined rate of all sales and use taxes, exclusive of state sales and use taxes levied and collected within any parish or municipality shall not exceed 5%.

**Local:** **Resolution 44190** of June 8, 2005, called for a special election in which voters approved the ½ of 1% road tax for an additional 23 years until 2030 to be used 70% for road construction, 27% to continue the program of road repairs, and 3% for road beautification projects.

**COLLECTION AND TRANSMITTAL OF FUNDS:**

**Collector:** This tax is paid by the ultimate purchaser or consumer to the dealer from whom he or she purchases or leases the property or service or, in the case of motor vehicles, to the Vehicle Commissioner of the State of Louisiana.

**Transmittal:** The collectors must remit, by the 20th of each month, the tax arising from sales made during the preceding month.

**Comments:** For further details regarding sales and use taxes, see the "General Sales and Use Tax" item in the General Fund section of this book.

**DISTRIBUTION OF PROCEEDS:**

Taxes collected within each jurisdiction are remitted directly to the jurisdiction for expenditure.

**PAYOR OF FEE:**

This tax is collectible from **all persons engaged as dealers in the sale at retail, the use, consumption, distribution, and storage of tangible property and the sale of services; those dealers in turn collect from the purchaser or consumer.**

**COMPUTATION OF FEE:**

The sales and use tax dedicated to streets and roads is **½ of 1% of the retail sales price or of the cost price or of the sale of services**, excluding food for home consumption, prescription drugs, and medical devices. Three percent of the amount collected from this tax is dedicated to road beautification projects, 70% is for road construction, and the remaining 27% is spent to continue the program of road repairs.

**REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:**

In the event that purchases are returned to the dealer by the purchaser or consumer after the tax has been remitted to the collector, the dealer is entitled to reimbursement of the amount of tax so collected. If the tax has not yet been remitted by the dealer, the dealer may deduct the same in submitting the return. When the dealer has already remitted the tax, the dealer may submit a sworn statement as to the gross amount of such refunds, and the Finance Director will issue, to the dealer, an official credit memorandum to be applied to subsequent taxes. For further details, see the "General Sales and Use Tax" item in the General Fund Section of this book.

The road tax from which these beautification funds are derived is set at the ½ of 1% authorized by the voters. L.R.S. 33:2721.6 provides that the rate of all sales and use taxes levied within any parish or municipality, exclusive of state sales and use taxes, may not exceed 5%.

**MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:**

<b>GENERAL SALES &amp; USE TAX</b>				<b>ACCOUNT NUMBER 146 . . 413000</b>				
<b>MONTH</b>	<b>2006</b>		<b>2007</b>		<b>2008</b>		<b>2009</b>	
	<b>\$</b>	<b>%</b>	<b>\$</b>	<b>%</b>	<b>\$</b>	<b>%</b>	<b>\$</b>	<b>%</b>
January	75,534	7.65%	74,962	7.51%	77,015	7.23%	83,405	8.37%
February	76,918	15.44%	74,050	14.93%	81,826	14.91%	78,859	16.29%
March	91,483	24.71%	86,937	23.64%	87,594	23.13%	89,745	25.30%
April	79,088	32.72%	78,373	31.49%	84,556	31.07%	82,851	33.61%
May	81,612	40.99%	83,395	39.84%	88,679	39.39%	81,412	41.79%
June	84,859	49.58%	85,035	48.36%	90,321	47.87%	87,124	50.53%
July	76,002	57.28%	81,716	56.55%	85,036	55.85%	79,967	58.56%
August	82,424	65.63%	83,684	64.93%	83,912	63.73%	82,430	66.83%
September	79,208	73.65%	82,001	73.15%	83,683	71.59%	79,561	74.82%
October	80,404	81.80%	82,597	81.42%	101,971	81.16%	76,635	82.51%
November	79,978	89.90%	83,301	89.77%	86,934	89.32%	79,403	90.49%
December	99,700	100.00%	102,133	100.00%	113,787	100.00%	94,785	100.00%
<b>TOTAL</b>	<b>987,210</b>	<b>N/A</b>	<b>998,184</b>	<b>1.11%</b>	<b>1,065,314</b>	<b>6.73%</b>	<b>996,177</b>	<b>-6.49%</b>

<b>VEHICLE SALES &amp; USE TAX</b>				<b>ACCOUNT NUMBER 146 . . 413000</b>				
<b>MONTH</b>	<b>2006</b>		<b>2007</b>		<b>2008</b>		<b>2009</b>	
	<b>\$</b>	<b>%</b>	<b>\$</b>	<b>%</b>	<b>\$</b>	<b>%</b>	<b>\$</b>	<b>%</b>
January	9,206	8.37%	9,025	8.60%	9,207	9.98%	7,013	8.96%
February	8,076	15.72%	8,112	16.33%	7,933	18.57%	6,589	17.37%
March	10,796	25.53%	9,556	25.44%	8,014	27.26%	6,758	26.00%
April	8,158	32.95%	9,020	34.04%	8,603	36.58%	6,572	34.39%
May	9,490	41.58%	9,601	43.19%	8,080	45.34%	6,643	42.87%
June	9,812	50.51%	8,936	51.71%	7,808	53.80%	6,681	51.40%
July	8,974	58.67%	8,759	60.06%	8,340	62.84%	6,682	59.94%
August	10,743	68.44%	9,726	69.33%	7,729	71.21%	6,805	68.63%
September	9,671	77.23%	8,312	77.25%	5,869	77.57%	7,356	78.02%
October	9,201	85.60%	8,657	85.50%	8,164	86.42%	5,873	85.52%
November	7,590	92.50%	8,162	93.28%	5,697	92.60%	5,484	92.52%
December	8,246	100.00%	7,047	100.00%	6,832	100.00%	5,857	100.00%
<b>TOTAL</b>	<b>109,963</b>	<b>N/A</b>	<b>104,913</b>	<b>-4.59%</b>	<b>92,276</b>	<b>-12.05%</b>	<b>78,313</b>	<b>-15.13%</b>
<b>COMBINED</b>	<b>1,097,173</b>	<b>N/A</b>	<b>1,103,097</b>	<b>0.54%</b>	<b>1,157,590</b>	<b>4.94%</b>	<b>1,074,490</b>	<b>-7.18%</b>

NOTE: The 70% of this tax used for new roadway construction and intersection improvements can be found in Capital Projects Funds 338 and 339 (Road and Street Improvement Funds), and the 27% dedicated to road repairs is accounted for in Fund 147 (Parish Street Maintenance Fund).

**SUMMARY OF REVENUES**

**FUND 146**

<b>SUMMARY OF REVENUES</b>		<b>FUND 146</b>							
<b>REVENUE TYPE</b>	<b>2006</b>		<b>2007</b>		<b>2008</b>		<b>2009</b>		
	<b>\$</b>	<b>%</b>	<b>\$</b>	<b>%</b>	<b>\$</b>	<b>%</b>	<b>\$</b>	<b>%</b>	
<b>Taxes</b>									
<b>City-Parish</b>									
General Sales & Use Tax	987,210	86.20%	998,184	83.37%	1,065,314	85.21%	996,177	41.62%	
Vehicle Sales & Use Tax	109,963	9.60%	104,913	8.76%	92,276	7.38%	78,313	3.27%	
Audit Collections	15,303	1.34%	9,492	0.79%	8,352	0.67%	12,118	0.51%	
Int & Pen - Delinquent Taxes	10,685	0.93%	7,802	0.65%	11,925	0.95%	13,204	0.55%	
<b>Total Taxes</b>	<b>1,123,161</b>	<b>98.08%</b>	<b>1,120,391</b>	<b>93.57%</b>	<b>1,177,867</b>	<b>94.21%</b>	<b>1,099,812</b>	<b>45.95%</b>	
<b>Miscellaneous Revenues</b>									
Interest Earnings	22,044	1.92%	75,504	6.31%	72,335	5.79%	20,119	0.84%	
Transfer from Capitol House Economic Development District	0	0.00%	1,433	0.12%	0	0.00%	0	0.00%	
Transfer from General Fund	0	0.00%	0	0.00%	0	0.00%	1,273,520	53.21%	
<b>Total Miscellaneous Revenues</b>	<b>22,044</b>	<b>1.92%</b>	<b>76,937</b>	<b>6.43%</b>	<b>72,335</b>	<b>5.79%</b>	<b>20,119</b>	<b>0.84%</b>	
<b>TOTAL</b>	<b>1,145,205</b>	<b>N/A</b>	<b>1,197,328</b>	<b>4.55%</b>	<b>1,250,202</b>	<b>4.42%</b>	<b>2,393,451</b>	<b>91.45%</b>	

NOTE: In order to have all beautification projects accounted for in one fund; appropriations in the amount of \$1,273,520 were transferred from the General Fund in 2009 for this purpose.

**PARISH STREET MAINTENANCE FUND  
GENERAL SALES AND USE TAX**

REVENUE TYPE	FUND . . OBJECT
Taxes	147 . . 413000

**LEGAL AUTHORIZATION**

FEDERAL	STATE	LOCAL
N/A	Louisiana Constitution, 1974 Article 6, §29 (A) Article 6, §29 (B) Louisiana Revised Statutes 33:2711 33:2741 47:303 B (3) (b) 33:2721.6	Resolutions 30062, 05/23/90; 41217, 08/22/01; 44190, 06/08/05 Ordinances 10127, 12/14/94; 10904, 05/28/97; 12303, 04/24/02

**INTERPRETATION OF LEGAL AUTHORIZATION:**

**State:** **Article 6, Section 29 (A)** of the Louisiana Constitution of 1974 authorizes the governing authority of any local governmental subdivision or school board to levy and collect a sales and use tax. **Section 29 (B)** provides that the legislature may authorize the imposition of additional sales and use taxes by local governmental subdivisions or school boards if approved by a majority of the electors voting thereon in an election held for that purpose. **L.R.S. 33:2711** authorizes any incorporated municipality of the state to levy and collect a sales and use tax, and **L.R.S. 33:2741** authorizes the governing body of the parish to levy and collect a sales and use tax in the parish but outside of any incorporated municipality. **L.R.S. 47:303 B (3) (b)** authorizes the Vehicle Commissioner to collect the sales and use tax on vehicles on behalf of the parish or city. **L.R.S. 33:2721.6** states that the combined rate of all sales and use taxes, exclusive of state sales and use taxes levied and collected within any parish or municipality shall not exceed 5%.

**Local:** **Resolution 30062** dated May 23, 1990, amended the 1990 current expense budget so as to create a new special revenue fund. **Ordinance 10127** of December 14, 1994, the General Sales and Use Tax Ordinance, includes a tax levy, to expire June 30, 1997, of ½ of 1% on the sale at retail, the use, consumption, distribution, and storage, and on the lease or rental, of tangible personal property and the sale of services within the Parish of East Baton Rouge, inclusive of municipal areas, for the purpose of repairing streets and roads. **Ordinance 10904** of May 28, 1997, re-levies the road tax for the period July 1, 1997, through June 30, 2002, to be used 60% for road construction and 40% to continue the program of road repairs. **Resolution 41217** of August 22, 2001, called for a special election for the purpose of authorizing the continuation of the existing one-half of one percent sales and use tax, for a period of five and one-half years, commencing on July 1, 2002, to and including December 31, 2007, for the purpose of providing funds to continue the road rehabilitation program, and to provide funds for the construction of new public roads and streets in the Parish of East Baton Rouge. The renewal was approved by the voters in the election held on November 17, 2001. **Ordinance 12303** of April 24, 2002, amends **Ordinance 10127** of December 14, 1994 (General Sales and Use Tax Ordinance) and re-levies the ½ of 1% road tax for five and one-half years beginning July 1, 2002, relative to the repair, improvements, and construction of public roads and streets. **Resolution 44190** of June 8, 2005, called for a special election in which voters approved the ½ of 1% road tax for an additional 23 years until 2030 to be used 70% for road construction, 27% to continue the program of road repairs, and 3% for road beautification projects.

**COLLECTION AND TRANSMITTAL OF FUNDS:**

**Collector:** This tax is paid by the ultimate purchaser or consumer to the dealer from whom he or she purchases or leases the property or service or, in the case of motor vehicles, to the Vehicle Commissioner of the State of Louisiana.

**Transmittal:** The collectors must remit, by the 20th of each month, the tax arising from sales made during the preceding month.

**Comments:** For further details regarding sales and use taxes, see the "General Sales and Use Tax" item in the General Fund section of this book.

**DISTRIBUTION OF PROCEEDS:**

Taxes collected within each jurisdiction are remitted directly to the jurisdiction for expenditure.

**PAYOR OF FEE:**

This tax is collectible from **all persons engaged as dealers in the sale at retail, the use, consumption, distribution, and storage of tangible property and the sale of services; those dealers in turn collect from the purchaser or consumer.**

**COMPUTATION OF FEE:**

The amount of sales and use tax dedicated to streets and roads is **½ of 1% of the retail sales price or of the cost price or of the sale of services**, excluding food for home consumption, prescription drugs, and medical devices, with 40% of these proceeds continuing the overlay program and 60% of the proceeds being used for new roadway construction and intersection improvements. Beginning in 2006 the funds will be used as follows; 70% for road construction, 27% to continue the program of road repairs, and 3% for road beautification projects.

**REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:**

In the event that purchases are returned to the dealer by the purchaser or consumer after the tax has been remitted to the collector, the dealer is entitled to reimbursement of the amount of tax so collected. If the tax has not yet been remitted by the dealer, the dealer may deduct the same in submitting the return. When the dealer has already remitted the tax, the dealer may submit a sworn statement as to the gross amount of such refunds, and the Finance Director will issue, to the dealer, an official credit memorandum to be applied to subsequent taxes. For further details, see the "General Sales and Use Tax" item in the General Fund Section of this book.

This ½ of 1% sales and use tax is to be used only for the construction or repair of streets and roads, including necessary engineering services. Although the proposition approved by the voters on May 5, 1990, provided that reasonable and necessary expenses of collecting and administering this tax would be paid from the proceeds of the tax, a decision was made by the Mayor-President that administrative expenses associated with the road repair projects should be charged to the General Fund and not to this special revenue fund for the original 3-year tax. Beginning July 1, 1993, with the tax renewal, the policy was amended to allow for the collection of sales tax collection costs with the proceeds dedicated towards matching funds for federal and state grant projects. Beginning July 1, 1997, the policy was amended again to suspend the assessment of collection costs. Beginning January 1, 2004, the policy was amended again to resume charging administrative expenses associated with this program.

This dedicated Parish Street Maintenance tax is set at the ½ of 1% authorized by the voters. L.R.S. 33:2721.6 provides that the rate of all sales and use taxes levied within any parish or municipality, exclusive of state sales and use taxes, may not exceed 5%.

## MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

GENERAL SALES & USE TAX				ACCOUNT NUMBER 147 . . 413000				
MONTH	2006		2007		2008		2009	
	\$	%	\$	%	\$	%	\$	%
January	679,816	7.59%	674,663	7.51%	693,137	7.22%	750,643	8.37%
February	692,261	15.31%	666,447	14.93%	736,430	14.89%	709,733	16.29%
March	823,343	24.50%	782,428	23.64%	788,342	23.11%	807,708	25.30%
April	711,789	32.45%	705,356	31.49%	761,007	31.04%	745,663	33.61%
May	734,504	40.64%	750,559	39.84%	798,110	39.35%	732,706	41.79%
June	763,730	49.17%	765,321	48.36%	812,888	47.82%	784,113	50.53%
July	684,020	56.80%	735,444	56.55%	765,327	55.80%	719,703	58.56%
August	741,818	65.08%	753,156	64.93%	755,209	63.66%	741,869	66.83%
September	712,875	73.04%	738,009	73.15%	753,151	71.51%	716,048	74.82%
October	723,633	81.11%	743,370	81.42%	917,741	81.07%	689,717	82.51%
November	795,204	89.99%	749,708	89.77%	792,404	89.33%	714,623	90.49%
December	897,296	100.00%	919,198	100.00%	1,024,083	100.00%	853,062	100.00%
TOTAL/ % chg	8,960,289	-26.68%	8,983,659	0.26%	9,597,829	6.84%	8,965,588	-6.59%
PLUS								
Baker	558,420	5.03%	814,708	7.14%	812,855	6.69%	552,342	4.91%
Zachary	964,018	8.68%	981,198	8.59%	1,066,958	8.78%	1,060,307	9.43%
Central	618,577	5.57%	637,540	5.58%	679,637	5.59%	662,893	5.90%
TOTAL	11,101,304	-18.41%	11,417,105	2.84%	12,157,279	6.48%	11,241,130	-7.54%

VEHICLE SALES & USE TAX				ACCOUNT NUMBER 147 . . 413000				
MONTH	2006		2007		2008		2009	
	\$	%	\$	%	\$	%	\$	%
January	82,851	8.37%	81,224	8.60%	82,865	9.98%	63,115	8.95%
February	72,680	15.72%	73,009	16.33%	71,398	18.58%	59,299	17.37%
March	97,166	25.53%	86,006	25.44%	72,129	27.26%	60,819	26.00%
April	73,425	32.95%	81,178	34.04%	77,430	36.58%	59,152	34.39%
May	85,411	41.58%	86,411	43.19%	72,719	45.34%	59,790	42.87%
June	88,312	50.51%	80,425	51.71%	70,275	53.80%	60,125	51.40%
July	80,765	58.67%	78,832	60.06%	75,057	62.84%	60,134	59.93%
August	96,685	68.44%	87,535	69.33%	69,558	71.22%	61,245	68.62%
September	87,036	77.23%	74,808	77.25%	52,823	77.58%	66,202	78.02%
October	82,810	85.60%	77,914	85.50%	73,477	86.42%	52,861	85.52%
November	68,312	92.50%	73,462	93.28%	51,272	92.60%	49,355	92.52%
December	74,216	100.00%	63,414	100.00%	61,477	100.00%	52,724	100.00%
TOTAL/ % chag	989,669	-25.09%	944,218	-4.59%	830,480	-12.05%	704,821	-15.13%
PLUS								
Baker	146,292	9.31%	128,872	8.51%	114,954	8.60%	94,195	8.00%
Zachary	159,707	10.16%	152,008	10.04%	141,898	10.61%	141,067	11.99%
Central	276,009	17.56%	288,446	19.06%	249,696	18.68%	236,730	20.12%
TOTAL	1,571,677	-0.56%	1,513,544	-3.70%	1,337,028	-11.66%	1,176,813	-11.98%
COMBINED	12,672,981	-16.56%	12,930,649	2.03%	13,494,307	4.36%	12,417,943	-7.98%

NOTE: Funds used for new roadway construction and intersection improvements can be found in Funds 338 and 339 (Road and Street Improvement Fund), and funds used for the associated beautification program can be found in Fund 146 (Parish Transportation Beautification Fund).

## SUMMARY OF REVENUES

FUND 147

SUMMARY OF REVENUES		FUND 147							
REVENUE TYPE	2006		2007		2008		2009		
	\$	%	\$	%	\$	%	\$	%	
Taxes									
City-Parish									
General Sales & Use Tax	8,960,289	73.05%	8,983,659	66.72%	9,597,829	68.40%	8,965,588	70.47%	
Prior Year Refunds	(223,754)	-1.82%	(177,463)	-1.32%	0	0.00%	0	0.00%	
Vehicle Sales & Use Tax	989,669	8.07%	944,218	7.01%	830,480	5.92%	704,821	5.54%	
Audit Collections	137,731	1.12%	85,426	0.63%	75,172	0.54%	109,058	0.86%	
Int & Pen - Deliquent Tax	96,164	0.78%	70,217	0.52%	107,322	0.76%	118,834	0.93%	
Total City-Parish	9,960,099	81.21%	9,906,057	73.58%	10,610,803	75.61%	9,898,301	77.80%	
Baker									
General Sales & Use Tax	558,420	4.55%	814,708	6.05%	812,855	5.79%	552,342	4.34%	
Vehicle Sales & Use Tax	146,292	1.19%	128,872	0.96%	114,954	0.82%	94,195	0.74%	
Audit Collections	14	0.00%	1,616	0.01%	5,592	0.04%	110	0.00%	
Int & Pen - Deliquent Tax	1,682	0.01%	2,650	0.02%	5,580	0.04%	1,859	0.01%	
Total Baker	706,408	5.76%	947,846	7.04%	938,981	6.69%	648,506	5.10%	
Zachary									
General Sales & Use Tax	964,018	7.86%	981,198	7.29%	1,066,958	7.60%	1,060,307	8.33%	
Vehicle Sales & Use Tax	159,707	1.30%	152,008	1.13%	141,898	1.01%	141,067	1.11%	
Audit Collections	7,689	0.06%	1,847	0.01%	6,907	0.05%	2,018	0.02%	
Int & Pen - Deliquent Tax	6,218	0.05%	5,732	0.04%	9,713	0.07%	5,128	0.04%	
Total Zachary	1,137,632	9.28%	1,140,785	8.47%	1,225,476	8.73%	1,208,520	9.50%	
Central									
General Sales & Use Tax	618,577	5.04%	637,540	4.74%	679,637	4.84%	662,893	5.21%	
Vehicle Sales & Use Tax	276,009	2.25%	288,446	2.14%	249,696	1.78%	236,730	1.86%	
Audit Collections	0	0.00%	593	0.00%	1,984	0.01%	2,706	0.02%	
Int & Pen - Deliquent Tax	1,601	0.01%	1,894	0.01%	3,867	0.03%	4,456	0.04%	
Total Central	896,187	7.31%	928,473	6.90%	935,184	6.66%	906,785	7.13%	
Total Taxes	12,700,326	103.55%	12,923,161	95.98%	13,710,444	97.70%	12,662,112	99.53%	
Miscellaneous Revenues									
Interest Earnings	461,099	3.76%	537,827	3.99%	322,479	2.30%	60,026	0.47%	
Contingent Receipts	0	0.00%	0	0.00%	0	0.00%	0	0.00%	
Trans. fm Cap Hse Dist.	0	0.00%	2,893	0.02%	0	0.00%	0	0.00%	
Total Miscellaneous Revenues	461,099	3.76%	540,720	4.02%	322,479	2.30%	60,026	0.47%	
TOTAL	13,161,425	-15.54%	13,463,881	2.30%	14,032,923	4.23%	12,722,138	-9.34%	

**CONSOLIDATED GARBAGE SERVICE DISTRICT  
GENERAL PROPERTY TAXES  
LOUISIANA REVENUE SHARING**

REVENUE TYPE	FUND . . OBJECT
Taxes	148 . . 411000
Intergovernmental Revenues	148 . . 433300

**LEGAL AUTHORIZATION**

FEDERAL	STATE	LOCAL
N/A	Louisiana Constitution, 1974 Article 6, § 19 Article 7, § 18(D) Article 7, § 26 Article 7, § 20(A) Louisiana Revised Statutes 47:2051 33:8004 Act 63 of 1998 Legislature	<i>Plan of Government</i> § 1.08 (c) Ordinances 8233, 10/08/86; 10722, 09/25/96; 11039, 12/10/97; 11320, 12/09/98; 11810, 08/09/00; 11929, 12/31/00; 12161, 11/28/01; 12501, 11/26/02; 12801, 11/25/03; 13034, 08/25/04; 13153, 12/08/04; 13474, 12/14/05 Resolution 40439, 07/26/00

**INTERPRETATION OF LEGAL AUTHORIZATION:**

**State:** **Article 6, Section 19** of the 1974 Louisiana Constitution authorizes the creation of special districts; defines their powers; and grants to those districts such rights, powers, and authorities as it deems proper, including but not limited to the power of taxation. **Article 7, Section 18 (D)** of the Louisiana Constitution of 1974 authorizes each assessor to determine the fair market value of all property subject to taxation within his or her parish. **Article 7, Section 20 (A)** of the Constitution, as amended by **Act 844** of the 1980 Legislature, provides for a homestead exemption of \$7,500 for all ad valorem property taxes levied and collectible for the calendar year 1982 and thereafter. **L.R.S. 33:8004** provides for the limitation of property taxes to 10 mills and 10 years. **L.R.S. 47:2051** designates the sheriffs of the several parishes to be ex-officio tax collectors who collect all parish and district taxes and have the same power to enforce the collection of parish taxes as of state taxes. **Article 7, Section 26** of the Constitution provides that a minimum of \$90,000,000 will be allocated annually from the State General Fund to the Revenue Sharing Fund. The Revenue Sharing Fund will then be distributed to each parish on the basis of population and number of homesteads in that parish in proportion to population and number of homesteads throughout the state. These funds are distributed to the taxing districts in the parish to offset current losses due to homestead exemptions. **Act 63** of the 1998 Legislature provides the Louisiana Revenue Sharing distribution allocation for the state fiscal year July 1, 1998, to June 30, 1999.

**Local:** **Section 1.08 (c)** of *The Plan of Government* provides for a rural area consisting of that portion of the parish not included in either the urban or the industrial area. This section requires that garbage and refuse collection and disposal services not be provided to the rural area except through the medium of districts established by the governing body of the parish as provided by the Constitution and the general laws of the state. **Ordinance 8233**, adopted October 8, 1986, authorized the levy of a tax of 10.00 mills on each dollar of assessed valuation on all property subject to taxation within the Consolidated Garbage Service District for a period of five years beginning in 1986. On October 6, 1990, the voters of the District voted to renew the 10.00-mill tax for a period of 10 years, beginning with the tax year 1991. As the result of reassessment, **Ordinance 10722** of September 25, 1996, reduced the tax rate to 9.50 mills. **Ordinance 11320** of December 9, 1998, further reduced the rate to 6.50 mills, beginning with the tax year 1999. **Resolution 40439** of July 26, 2000, called a special election to authorize the renewal of the levy of a property tax not to exceed 10 mills for a period of 10 years, beginning with the tax year 2001. As a result of reassessment, **Ordinance 11810** of August 9, 2000 reduced the rate to 6.20 mills, for the year 2000. **Ordinance 11929** of December 13, 2000 authorized a millage of 6.20 to be levied in this district for the year 2001, and **Ordinance 12161** of November 28, 2001 maintained the property tax rate of 6.20 mills for the year 2002. **Ordinance 12501** of November 26, 2002 continued the property tax rate of 6.20 mills for the year 2003. **Ordinance 12801** of November 25, 2003 maintained the millage rate at 6.20 mills for the tax year 2004. **Ordinance 13034** rolled back the rate to 5.55 mills for 2004 due to reassessment. **Ordinance 13153** of December 8, 2004, maintained the millage rate at 5.55 mills for the tax year 2005. **Ordinance 13474** of December 14, 2005, decreased the millage rate from 5.55 to 2.55 mills for the tax year 2006. For the tax year 2007, the millage was decreased to zero.

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**COLLECTION AND TRANSMITTAL OF FUNDS:**

**Collector:** General Property Tax: Sheriff of EBR Parish (contact Octave Anthaume, Tax Director, at 389-4817)  
Louisiana Revenue Sharing: Finance Department–Accounting Division.

**Transmittal:** General Property Tax: Transmitted monthly to the Finance Department–Revenue Division.

**Comments:** General Property Tax collections are cyclical in nature. Due to the tax payment deadline of December 31, the great majority of collections are made in November and December each year.  
Louisiana Revenue Sharing: Remitted by the state in three installments during the year.

**DISTRIBUTION OF PROCEEDS:**

Louisiana Revenue Sharing: Funds are distributed by first priority to the tax recipient bodies within the parish to offset current losses due to the homestead exemption.

**PAYOR OF FEE:**

General Property Tax: The tax is levied on all taxable property, real and personal, within the boundaries of the Consolidated Garbage Service District.

Louisiana Revenue Sharing: The homestead exemption law in Louisiana provides that \$7,500 of assessed valuation on the home and residence of the taxpayer is exempt from the payment of certain state, parish, and special ad valorem property taxes and that such taxes will be paid out of the Louisiana Revenue Sharing Fund.

**COMPUTATION OF FEE:**

General Property Tax: 9.50 mills (1996 through 1998), 6.50 mills in 1999, 6.20 mills in 2000 through 2003, 5.55 mills for 2004 and 2005, and 2.55 mills for 2006 on the assessed valuation of all taxable property, real and personal, within the boundaries of the Consolidated Garbage Service District. Homeowners are allowed a \$7,500 exemption on state, parish, and special ad valorem taxes. Details for assessment rates can be found under the "General Property Tax" item in the General Fund section of this book.

Louisiana Revenue Sharing: The annual amount for the parish is equal to the percentage of 80% of the total (\$90,000,000) which is equal to the ratio which the population of the parish bears to the total state population plus an amount equal to that percentage of 20% of the total fund which is equal to the ratio which the number of homesteads in the parish bears to the total number of homesteads in the state. The amount received by the parish is distributed among the taxing districts of the parish to offset current losses due to the homestead exemption. A legislative act is passed each year setting the distribution allocation.

**REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:**

General Property Tax: This tax is levied solely for the purpose of acquiring, constructing, improving, and maintaining garbage collection and disposal facilities, including two garbage collections each week, within the Consolidated Garbage Service District. Article VII, Section 23, of the state Constitution requires that all property subject to taxation be reappraised at intervals of not more than four years. The City-Parish is then required to adjust each property tax millage to an amount that generates the same taxes as in the year preceding reassessment. The Metropolitan Council by a two-thirds vote can increase the millage in the reassessment year to a rate not to exceed the maximum rate authorized in the preceding year. New tax levies or tax renewals that become effective in the year of reappraisal are not subject to the millage adjustment requirement. The 1996 millage rate was decreased from 10.20 mills to 9.50 mills in accordance with Ordinance 10722 of September 25, 1996. The rate was further reduced to 6.50 mills beginning in 1999 in accordance with Ordinance 11320 of December 9, 1998. During 2000 the rate was reduced once again to 6.20 mills in accordance with Ordinance 11810 of August 9, 2000. The rate for tax year 2004 was further reduced to 5.55 mills in accordance with Ordinance 13034 of August 25, 2004. The rate for tax year 2006 was further reduced to 2.55 mills in accordance with Ordinance 13474 of December 14, 2005. There was no millage assessed beginning in 2007.

YEAR	ACTUAL ASSESSED VALUATION	% INCREASE OVER PRIOR YEAR	MILLAGE ASSESSED
1991	503,664,150	----	10.00
1992	529,715,825	5.17%	10.20
1993	546,007,600	3.08%	10.20
1994	578,612,410	5.97%	10.20
1995	594,082,570	2.67%	10.20
1996	645,341,220	8.63%	9.50
1997	696,302,530	7.90%	9.50
1998	760,286,447	9.19%	9.50
1999	818,463,570	7.65%	6.50
2000	874,750,160	6.88%	6.20
2001	927,459,110	6.03%	6.20
2002	980,704,650	5.74%	6.20
2003	1,029,025,440	4.93%	6.20
2004	1,145,060,000	11.28%	5.55
2005	1,206,941,982	5.40%	5.55
2006	1,300,158,765	13.55%	2.55
<b>NO TAX LEVIED AFTER 2006</b>			

GENERAL PROPERTY TAX					ACCOUNT NUMBER 148 . . 411000			
REVENUE TYPE	2006		2007		2008		2009	
	\$	%	\$	%	\$	%	\$	%
Taxes from Prior years' Levies	58,109	2.25%	15,014	12.13%	0	0.00%	0	0.00%
Refunds	(21,676)	1.41%	(11,035)	3.21%	0	0.00%	0	0.00%
Reversal of Prior Year Deferral	226,028	10.16%	118,492	98.94%	0	0.00%	0	0.00%
Closing of Prior Year Levy	(7,157)	9.88%	1,316	100.00%	0	0.00%	0	0.00%
Record Current Year Levy	2,446,262	104.59%	0	100.00%	0	0.00%	0	0.00%
Current Year Deferral	(118,492)	100.00%	0	100.00%	0	0.00%	0	0.00%
<b>TOTAL</b>	<b>2,583,074</b>	<b>-46.78%</b>	<b>123,787</b>	<b>-95.21%</b>	<b>0</b>	<b>0.00%</b>	<b>0</b>	<b>0.00%</b>

NOTE: After 2006 no tax was levied.

LOUISIANA REVENUE SHARING					ACCOUNT NUMBER 148 . . 433300			
MONTH	2006		2007		2008		2009	
	\$	%	\$	%	\$	%	\$	%
Second 1/3 Payment (March)	240,317	40.24%	116,595	50.00%	0	0.00%	0	0.00%
Third 1/3 Payment (May)	240,317	80.48%	116,595	100.00%	0	0.00%	0	0.00%
First 1/3 Payment (December)	116,595	100.00%	0	100.00%	0	0.00%	0	0.00%
<b>TOTAL</b>	<b>597,229</b>	<b>-17.17%</b>	<b>233,190</b>	<b>-60.95%</b>	<b>0</b>	<b>0.00%</b>	<b>0</b>	<b>N/A</b>

NOTE: After 2006 no tax was levied.

**SUMMARY OF REVENUES**

**FUND 148**

<b>SUMMARY OF REVENUES</b>		<b>FUND 148</b>							
<b>REVENUE TYPE</b>	<b>2006</b>		<b>2007</b>		<b>2008</b>		<b>2009</b>		
	<b>\$</b>	<b>%</b>	<b>\$</b>	<b>%</b>	<b>\$</b>	<b>%</b>	<b>\$</b>	<b>%</b>	
<b>Taxes</b>									
General Property Tax	2,583,074	75.63%	123,787	27.29%	0	0.00%	0	0.00%	
Int & Pen - Delinquent Taxes	18,126	0.53%	8,575	1.89%	0	0.00%	0	0.00%	
<b>Total Taxes</b>	<b>2,601,200</b>	<b>76.16%</b>	<b>132,362</b>	<b>29.18%</b>	<b>0</b>	<b>0.00%</b>	<b>0</b>	<b>0.00%</b>	
<b>Intergovernmental Revenues</b>									
Louisiana Revenue Sharing	597,229	17.49%	233,190	51.41%	0	0.00%	0	0.00%	
<b>Charges for Services</b>									
Solid Waste User Fee	0	0.00%	0	0.00%	0	0.00%	0	0.00%	
Disconnect/Reconnect Fee	0	0.00%	0	0.00%	0	0.00%	0	0.00%	
NSF Charges	0	0.00%	0	0.00%	0	0.00%	0	0.00%	
<b>Total Charges For Services</b>	<b>0</b>	<b>0.00%</b>	<b>0</b>	<b>0.00%</b>	<b>0</b>	<b>0.00%</b>	<b>0</b>	<b>0.00%</b>	
<b>Miscellaneous Revenues</b>									
Interest Earnings	216,945	6.35%	88,058	19.41%	0	0.00%	0	0.00%	
<b>TOTAL</b>	<b>3,415,374</b>	<b>-71.09%</b>	<b>453,610</b>	<b>-86.72%</b>	<b>0</b>	<b>0.00%</b>	<b>0</b>	<b>0.00%</b>	

NOTE: PLEASE SEE CURRENT, UPDATED INFORMATION IN FUND 462. Beginning in 2006, all solid waste functions are accounted for in Fund 462, in an attempt to consolidate all costs of solid waste collection in order to move toward a service supported entirely by user fees.

**CAPITOL HOUSE ECONOMIC DEVELOPMENT DISTRICT  
GENERAL SALES & USE TAX  
CAPITOL HOUSE OCCUPANCY TAX**

REVENUE TYPE	FUND . . OBJECT
Taxes	150 . . 413000 150 . . 413100

**LEGAL AUTHORIZATION**

FEDERAL	STATE	LOCAL
N/A	Louisiana Constitution, 1974 Article VI, §29 (A) - 29(B)  L.R.S. 33:9038.52  Act 47 of the 1 <sup>st</sup> Extraordinary Session of the 2002 Legislature  Act 419 of the 2003 Legislature  Act 850 of the 2006 Legislature	Ordinances 10127, 12/14/94 13441, 10/26/05 13442, 10/26/05  Resolution 42681, 07/23/03  Ordinance of the Capitol House Taxing District, 02/22/07

**INTERPRETATION OF LEGAL AUTHORIZATION:**

**State:** **Article VI, Section 29 (A)** of the Louisiana Constitution of 1974 authorizes the governing authority of any local governmental subdivision or school board to levy and collect a tax upon the sale at retail, the use, the lease or rental, the consumption, and the storage for use or consumption, of tangible personal property and on sales of services, if approved by a majority of the electors voting thereon in an election held for that purpose. The rate thereof, when combined with the rate of all other sales and use taxes, exclusive of state sales and use taxes, levied and collected within any local governmental subdivision, may not exceed 3%. **Article VI, Section 29 (B)** of the Louisiana Constitution of 1974 provides that the legislature may authorize the imposition of additional sales and use taxes by local governmental subdivisions or school boards, if approved by a majority of the electors voting thereon in an election held for that purpose.

**Section 2 of Act 47** of the 1st Extraordinary Session of 2002 created the Capitol House Taxing District. **L.R.S. 33:9038.52 (F)** authorizes the district to levy and collect a tax upon the occupancy of hotel rooms, motel rooms, and overnight camping facilities within the district. It also states that the tax rate shall be at least equal to the aggregate rate of all such taxes levied and collected within the parish of East Baton Rouge. **Section 4 of the said Act 47** provides that Section 2 should become effective only when title to the property described in R.S. 33:9038.52 (B) is transferred to the East Baton Rouge City-Parish. **Act 419** of the 2003 Legislature repeals Section 4 and removes the provision making the law providing for the district effective upon the transfer of the property of the district to the East Baton Rouge City-Parish; it enacts Section 2. **Act 850** of the 2006 Legislature authorizes the district to levy new taxes, levy taxes in lieu of other taxes, or both, and to pledge or dedicate tax increments based on such taxes to the payment of their debt.

**Local:** **Ordinance 10127** of December 14, 1994, levies a tax for general municipal purposes of 2% on the sale at retail, the use, consumption, distribution, storage, and the lease or rental of tangible personal property to be used or consumed within the City of Baton Rouge. **Ordinance 13441**, adopted October 26, 2005, dedicated the 2% general fund sales tax collected within the district to the district. **Ordinance 13442**, adopted October 26, 2005, created the Capitol House Economic Development District and defined the boundaries of the area where the sales tax generated will be used to secure the revenue bonds which will fund a portion of the cost to renovate, redevelop, and rehabilitate the historic Capitol House Hotel. **Ordinance of the Capitol House Taxing District, 02/22/07**, levies and imposes the tax and sets guidelines for its collections.

**COLLECTION AND TRANSMITTAL OF FUNDS:**

**Collector:** The hotel and the businesses located inside the hotel collect taxes from the persons that occupy their rooms and purchase their goods and services. Collections are then sent to the Finance Department-Revenue Division.

**Transmittal:** Collections are due to the Finance Department-Revenue Division by the 20th of the month following the month of collection.

**DISTRIBUTION OF PROCEEDS:**

Of the 5% local tax collected on purchases from businesses within the district, 2% is remitted to the East Baton Rouge School Board, ½% to Sewer, and ½% to the Road Program. The remaining 2% of the 5% sales tax, plus the 13% on room rentals, less collection fees of \$500 per month, is then remitted to the Capitol House.

**PAYOR OF TAX:**

**General Sales & Use Tax:** The tax is collectible from all persons engaged as dealers, in the sale at retail, the use, consumption, distribution, and storage, and the lease or rental of tangible personal property and the sale of services; those dealers in turn collect from the purchaser or consumer. For more information please refer to revenue 001.. or 002 .. 413000.

**Capitol House Occupancy Tax:** L.R.S. 33:9038.52(F)(2)(b) states that the tax shall be paid by the person who exercises or is entitled to occupancy of the hotel room; this represents the 13%.

**COMPUTATION OF TAXES:**

**General Sales & Use Tax:** The sales and use tax used in determining the sales tax increments to be pledged and dedicated to the payment of the bonds are the city's undedicated 2% share of the tax collected each year on the retail, the use, the lease or rental, the consumption and storage for use or consumption of tangible personal property, and on sales of services.

**Capitol House Occupancy Tax:** The tax levied upon the occupancy of hotel rooms, motel rooms, and overnight camping facilities within the Capitol House Taxing District is 13% of the rent or fee charged for such occupancy.

**REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:**

In the event purchases are returned to the dealer by the purchaser or consumer after the tax has been collected or charged to the account of the consumer, the dealer is entitled to reimbursement of the amount of tax collected or charged. If the tax has not been remitted by the dealer, the dealer may deduct the same in submitting the return. If the dealer has already remitted the tax, he may submit a sworn statement as to the gross amount of such refunds, and the Finance Director will issue a refund.

At any time within one year after the payment of the original or additional tax assessed against a dealer, or within three years from due date, the dealer may file with the Finance Director a claim under oath for refund, stating the grounds therefore. If, upon examination of such claim for refund, it is determined by the Finance Director that there has been an overpayment of tax, the amount of such overpayment is credited against any liability of the dealer. If there is no such liability, the dealer is entitled to a refund of the tax overpaid. Resolution 42681 of July 23, 2003, authorizing the Director of Finance to make refunds not in excess of \$25,000 for fees, taxes, permits, or any other collections paid erroneously, with such refunds to be made out of current year revenues. A separate revenue account was created to reflect all extraordinary or material refund amounts.

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

GENERAL SALES & USE TAX				ACCOUNT NUMBER 150 . . 413000				
MONTH	2006		2007		2008		2009	
	\$	%	\$	%	\$	%	\$	%
January	0	0.00%	(50,088)	-56.47%	(13,751)	-11.29%	(16,166)	-12.55%
February	0	0.00%	18,478	-35.64%	13,751	0.00%	16,166	0.00%
March	0	0.00%	4,802	-30.22%	10,169	8.35%	157	0.12%
April	0	0.00%	7,199	-22.11%	8,382	15.23%	22,513	17.60%
May	0	0.00%	14,816	-5.40%	12,254	25.30%	11,223	26.32%
June	0	0.00%	9,306	5.09%	11,942	35.10%	11,359	35.14%
July	0	0.00%	12,112	18.74%	14,236	46.80%	10,653	43.41%
August	0	0.00%	10,798	30.92%	6,321	51.99%	8,375	49.91%
September	0	0.00%	7,766	39.67%	7,986	58.55%	8,415	56.44%
October	0	0.00%	6,809	47.35%	7,033	64.32%	9,091	63.50%
November	7,058	11.69%	9,365	57.91%	3,571	67.25%	7,881	69.62%
December	53,328	100.00%	37,336	100.00%	39,875	100.00%	39,123	100.00%
TOTAL	60,386	100.00%	88,699	46.89%	121,769	37.28%	128,790	5.77%

CAPITOL HOUSE OCCUPANCY TAX				ACCOUNT NUMBER 150 . . 413100				
MONTH	2006		2007		2008		2009	
	\$	%	\$	%	\$	%	\$	%
January	0	0.00%	144,076	11.67%	(76,574)	-7.13%	(58,182)	-6.91%
February	0	0.00%	0	11.67%	76,574	0.00%	58,182	0.00%
March	0	0.00%	45,569	15.35%	111,442	10.38%	0	0.00%
April	0	0.00%	87,046	22.40%	97,377	19.44%	146,161	17.36%
May	0	0.00%	113,895	31.62%	109,991	29.68%	87,475	27.75%
June	0	0.00%	86,851	38.66%	118,249	40.69%	66,996	35.71%
July	0	0.00%	103,769	47.06%	102,888	50.27%	68,100	43.79%
August	0	0.00%	80,599	53.58%	93,793	59.00%	67,631	51.83%
September	0	0.00%	81,454	60.18%	96,411	67.98%	58,749	58.80%
October	0	0.00%	86,043	67.15%	12,492	69.14%	63,698	66.37%
November	0	0.00%	106,580	75.78%	94,907	77.98%	67,947	74.44%
December	0	0.00%	299,196	100.00%	236,531	100.00%	215,199	100.00%
TOTAL	0	0.00%	1,235,078	100.00%	1,074,081	-13.04%	841,956	-21.61%

NOTE: The revenue charts above show amounts in the months when they were credited to these accounts. The following page contains charts showing the gross collections in the months to which they actually pertain.

The Capitol House Occupancy Tax is distributed as mentioned in the "Distribution of Proceeds" section. Beginning with August 2008 the amount credited to Acct 150.413100 (previously 13%) is 10%. The 3% dedicated for the Road Program, the Sewer Program, and the School Board that was previously credited to this fund and then shown as an expense is now sent directly to the respective entity and never runs through this fund. Therefore, prior to August 2008 revenues are presented as gross collections; beginning with August 2008 collections are presented net of the distributions to the Road Program, the Sewer Program, and the School Board. This explains the apparent decrease in 2008.

The charts below show the gross collections in the months to which they actually pertain.

**General Sales & Use Tax:**

Month	2006	2007	2008	2009
January	0	4,802	10,169	157
February	0	7,199	8,382	22,513
March	0	14,816	12,254	11,223
April	0	9,306	11,942	11,359
May	0	12,193	14,236	10,653
June	0	10,717	6,321	8,375
July	0	7,766	7,986	8,415
August	0	6,809	7,033	9,091
September	7,058	9,365	3,571	7,881
October	17,208	14,136	15,600	11,130
November	17,642	9,448	8,109	9,844
December	(13,131)	13,751	16,166	18,149
	<u>28,777</u>	<u>120,308</u>	<u>121,769</u>	<u>128,790</u>

**Capitol House Occupancy Tax (Gross):**

	2006	2007	2008	2009
	0	45,569	111,442	0
	0	87,046	97,377	190,011
	0	113,895	109,991	113,717
	0	86,851	118,249	87,095
	0	103,769	102,888	88,530
	0	80,599	93,793	87,920
	0	81,454	96,411	76,373
	0	86,043	96,835	82,808
	18,824	106,580	136,379	88,331
	41,776	130,413	137,543	123,825
	50,704	92,209	94,312	88,740
	32,772	76,574	75,636	67,194
	<u>144,076</u>	<u>1,091,002</u>	<u>1,270,856</u>	<u>1,094,544</u>

SUMMARY OF REVENUES								FUND 150	
REVENUE TYPE	2006		2007		2008		2009		
	\$	%	\$	%	\$	%	\$	%	
<b>Taxes</b>									
General Sales & Use Tax	60,386	0.00%	88,699	6.93%	121,769	10.18%	128,790	13.27%	
Capitol House Occupancy Tax	0	0.00%	1,235,078	96.46%	1,074,081	89.82%	841,956	86.73%	
Occupancy Tax	48,293	0.00%	(48,293)	-3.77%	0	0.00%	0	0.00%	
Int & Pen - Delinquent Tax	0	0.00%	6	0.00%	9	0.00%	75	0.01%	
<b>Total Taxes</b>	<b>108,679</b>	<b>0.00%</b>	<b>1,275,490</b>	<b>99.61%</b>	<b>1,195,859</b>	<b>100.00%</b>	<b>970,821</b>	<b>100.00%</b>	
<b>Miscellaneous Revenues</b>									
Interest Earnings	275	0.00%	4,943	0.39%	0	0.00%	0	0.00%	
<b>TOTAL</b>	<b>108,954</b>	<b>0.00%</b>	<b>1,280,433</b>	<b>100.00%</b>	<b>1,195,859</b>	<b>-6.61%</b>	<b>970,821</b>	<b>-18.82%</b>	

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# **CAPITAL PROJECTS FUNDS**

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**ROAD AND STREET IMPROVEMENT FUND  
GENERAL SALES AND USE TAX**

REVENUE TYPE	FUND . . OBJECT
Taxes	338 . . 339 . . 413000

**LEGAL AUTHORIZATION**

FEDERAL	STATE	LOCAL
N/A	Louisiana Constitution, 1974 Article 6, §29 (A); Article 6, §29 (B) Louisiana Revised Statutes 33:2711; 33:2741; 47:303 B (3) (b); 33:2721.6	Resolutions 37828, 05/28/97; 41217, 08/22/01; 44190, 06/08/05 Ordinances 10127, 12/14/94; 10904, 05/28/97; 12303, 04/24/02

**INTERPRETATION OF LEGAL AUTHORIZATION:**

**State:** **Article 6, Section 29 (A)** of the Louisiana Constitution of 1974 authorizes the governing authority of any local governmental subdivision or school board to levy and collect a sales and use tax. **Section 29 (B)** provides that the legislature may authorize the imposition of additional sales and use taxes by local governmental subdivisions or school boards if approved by a majority of the electors voting thereon in an election held for that purpose. **L.R.S. 33:2711** authorizes any incorporated municipality of the state to levy and collect a sales and use tax, and **L.R.S. 33:2741** authorizes the governing body of the parish to levy and collect a sales and use tax in the parish but outside of any incorporated municipality. **L.R.S. 47:303 B (3) (b)** authorizes the Vehicle Commissioner to collect the sales and use tax on vehicles on behalf of the parish or city. **L.R.S. 33:2721.6** states that the combined rate of all sales and use taxes, exclusive of state sales and use taxes levied and collected within any parish or municipality shall not exceed 5%.

**Local:** **Resolution 37828** dated May 28, 1997, amended the 1997 current expense budget so as to create a new capital projects fund and adopt a budget for this new fund for 1997. **Ordinance 10904** of May 28, 1997, amends Ordinance 10127 of December 14, 1994 (General Sales and Use Tax Ordinance), and re-levies the ½ of 1% road tax for the period July 1, 1997, through June 30, 2002, to be used 60% for new road construction and intersection improvements, and 40% to continue the previously-existing program of road repairs. **Resolution 41217** of August 22, 2001, called for a special election for the purpose of authorizing the continuation of the existing one-half of one percent sales and use tax, for a period of five and one-half years, commencing on July 1, 2002, to and including December 31, 2007, for the purpose of providing funds to continue the road rehabilitation program, and to provide funds for the construction of new public roads and streets in the Parish of East Baton Rouge. The renewal was approved by the voters in the election held on November 17, 2001. **Ordinance 12303** of April 24, 2002, amends Ordinance 10127, and re-levies the ½ of 1% road tax for five and one-half years beginning July 1, 2002, relative to the repair, improvements, and construction of public roads and streets. **Resolution 44190** of June 8, 2005, called for a special election in which voters approved the ½ of 1% road tax for an additional 23 years until 2030 to be used 70% for road construction, 27% to continue the program of road repairs, and 3% for road beautification projects.

**COLLECTION AND TRANSMITTAL OF FUNDS:**

**Collector:** This tax is paid by the ultimate purchaser or consumer to the dealer from whom he or she purchases or leases the property or service or, in the case of motor vehicles, to the Vehicle Commissioner of the State of Louisiana.

**Transmittal:** Every dealer must remit, by the 20th of each month, the tax arising from sales made during the preceding month.

**Comments:** Collection of this tax for road construction did not begin until July 1, 1997, as authorized by Ordinance 10904. With the renewal of the new five and one-half year tax, a new fund number (Fund 339) was created for accounting purposes. When this tax was renewed for an additional five and one-half years, beginning July 1, 2002, a new fund number (Fund 339) was created to account for monies collected under the renewal and prior funding was collected in Fund 338. For further details regarding sales and use taxes, see the "General Sales and Use Tax" item in the General Fund section of this book.

**DISTRIBUTION OF PROCEEDS:**

Taxes collected within each jurisdiction are remitted directly to the jurisdiction for expenditure.

**PAYOR OF TAX:**

This tax is collectible from **all persons engaged as dealers in the sale at retail, the use, consumption, distribution, and storage of tangible property and the sale of services; those dealers in turn collect from the purchaser or consumer.**

**COMPUTATION OF FEE:**

The amount of sales and use tax dedicated to streets and roads is **½ of 1% of the retail sales price or of the cost price or of the sale of services**, excluding food for home consumption, prescription drugs, and medical devices, with 40% of these proceeds continuing the overlay program and 60% of the proceeds being used for new roadway construction and intersection improvements. Beginning in 2006 the funds are used as follows; 70% for road construction, 27% to continue the program of road repairs, and 3% for road beautification projects.

**REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:**

In the event that purchases are returned to the dealer by the purchaser or consumer after the tax has been remitted to the collector, the dealer is entitled to reimbursement of the amount of tax so collected. If the tax has not yet been remitted by the dealer, the dealer may deduct the same in submitting the return. When the dealer has already remitted the tax, the dealer may submit a sworn statement as to the gross amount of such refunds, and the Finance Director will issue, to the dealer, an official credit memorandum to be applied to subsequent taxes. For further details, see the "General Sales and Use Tax" item in the General Fund Section of this book.

This ½ of 1% sales and use tax may be used only for the repair of streets and roads, construction of new roadways, beautification of roadways, and intersection improvements including necessary engineering services.

This dedicated Parish Street Maintenance and Road and Street Improvement tax is set at the ½ of 1% authorized by the voters. L.R.S. 33:2721.6 provided that the rate of all sales and use taxes levied within any parish or municipality, exclusive of state sales and use taxes, may not exceed 5%.

**MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:**

GENERAL SALES & USE TAX				ACCOUNT NUMBER 339 . . 413000				
MONTH	2006		2007		2008		2009	
	\$	%	\$	%	\$	%	\$	%
January	1,762,486	7.65%	1,756,467	7.54%	1,797,022	7.23%	1,946,111	8.37%
February	1,794,750	15.44%	1,730,161	14.97%	1,909,264	14.91%	1,840,049	16.29%
March	2,134,592	24.71%	2,031,557	23.69%	2,043,849	23.13%	2,094,058	25.30%
April	1,845,380	32.72%	1,831,018	31.55%	1,972,981	31.07%	1,933,201	33.61%
May	1,904,270	40.99%	1,945,893	39.91%	2,069,175	39.39%	1,899,608	41.79%
June	1,980,040	49.58%	1,986,324	48.44%	2,107,489	47.87%	2,032,885	50.53%
July	1,773,384	57.28%	1,906,706	56.62%	1,984,182	55.85%	1,865,896	58.56%
August	1,923,232	65.63%	1,952,628	65.01%	1,957,950	63.73%	1,923,365	66.83%
September	1,848,195	73.65%	1,913,356	73.22%	1,952,613	71.59%	1,856,421	74.82%
October	1,876,085	81.80%	1,927,255	81.50%	2,357,628	81.07%	1,788,155	82.51%
November	1,866,155	89.90%	1,943,689	89.84%	2,028,454	89.23%	1,852,727	90.49%
December	2,326,323	100.00%	2,383,105	100.07%	2,655,027	99.91%	2,211,640	100.00%
Adjustment	0	100.00%	(17,190)	100.00%	21,699	100.00%	0	100.00%
TOTAL	23,034,892	25.65%	23,290,969	1.11%	24,857,333	6.73%	23,244,116	-6.49%

VEHICLES SALES & USE TAX					ACCOUNT NUMBER 339 . . 413000			
MONTH	2006		2007		2008		2009	
	\$	%	\$	%	\$	%	\$	%
January	214,797	8.37%	210,581	8.60%	214,836	9.98%	163,632	8.95%
February	188,430	15.72%	189,281	16.33%	185,105	18.58%	153,738	17.37%
March	251,911	25.53%	222,979	25.44%	187,001	27.26%	157,679	26.00%
April	190,362	32.95%	210,461	34.04%	200,745	36.58%	153,358	34.39%
May	221,437	41.58%	224,028	43.19%	188,532	45.34%	155,010	42.87%
June	228,957	50.51%	208,508	51.71%	182,193	53.80%	155,880	51.40%
July	209,390	58.67%	204,378	60.06%	194,592	62.84%	155,903	59.93%
August	250,665	68.44%	226,942	69.33%	180,337	71.22%	158,782	68.62%
September	225,649	77.23%	193,946	77.25%	136,949	77.58%	171,635	78.02%
October	214,693	85.60%	202,000	85.50%	190,497	86.42%	137,047	85.52%
November	177,106	92.50%	190,458	93.28%	132,929	92.60%	127,958	92.52%
December	192,412	100.00%	164,410	100.00%	159,383	100.00%	136,693	100.00%
TOTAL	2,565,809	29.47%	2,447,972	-4.59%	2,153,099	-12.05%	1,827,315	-15.13%

SUMMARY OF REVENUES					FUNDS 338 & 339				
REVENUE TYPE	2006		2007		2008		2009		
	\$	%	\$	%	\$	%	\$	%	
Taxes									
City Parish									
Sales & Use Tax	23,034,892	95.42%	23,290,969	109.90%	24,857,333	122.07%	23,244,116	219.94%	
Prior Year Refunds	0	0.00%	(266,194)	-1.26%	0	0.00%	0	0.00%	
Vehicle Tax	2,565,809	10.63%	2,447,972	11.55%	2,153,099	10.57%	1,827,315	17.29%	
Subtotal	25,600,701	106.05%	25,472,747	120.19%	27,010,432	132.65%	25,071,431	237.23%	
Audit Collections	357,080	1.48%	221,475	1.05%	194,889	0.96%	282,743	2.68%	
Debt Service Fund Revenues									
2006A \$32.7M Rd & St Impro.	(2,219,747)	-9.20%	(4,441,542)	-20.96%	(5,447,008)	-26.75%	(4,525,825)	-42.82%	
2006B \$92.2M Rd & St Impro.	(2,557,103)	-10.59%	(3,799,322)	-17.93%	(4,491,617)	-22.06%	(5,077,606)	-48.05%	
2009B \$110M Rd & St Impro.	0	0.00%	0	0.00%	0	0.00%	(6,017,863)	-56.94%	
Subtotal	(4,776,850)	-19.79%	(8,240,864)	-38.88%	(9,938,625)	-48.81%	(9,603,431)	-90.87%	
Int & Pen - Delinquent Tax	249,314	1.03%	182,043	0.86%	278,243	1.37%	308,087	2.92%	
Total Taxes	21,430,245	88.77%	17,635,401	83.21%	17,544,939	86.16%	10,040,967	95.01%	
Miscellaneous Revenues									
Interest Earnings	2,709,792	11.23%	3,524,715	16.63%	2,500,907	12.28%	527,380	4.99%	
Contributions from Private Bus.	0	0.00%	0	0.00%	316,729	1.56%	55	0.00%	
Total Miscellaneous Revenues	2,709,792	11.23%	3,524,715	16.63%	2,817,636	13.84%	527,435	4.99%	
Other Financing Sources									
Transfer In From Fund 150	0	0.00%	33,426	0.16%	0	0.00%	0	0.00%	
TOTAL/% CHANGE	24,140,037	8.78%	21,193,542	-12.21%	20,362,575	-3.92%	10,568,402	-48.10%	

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# **ENTERPRISE FUNDS**

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# GREATER BATON ROUGE PARKING AUTHORITY

## AUTO PARKING FEES—CONTRACT AUTO PARKING FEES—EVENTS AUTO PARKING FEES—REGULAR

REVENUE TYPE	FUND . . OBJECT
Charges for Services	407 . . 440801
	407 . . 440802
	407 . . 440803

### LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	N/A	Ordinances 13478, 12/14/05; 12278, 04/10/02; 9740, 10/27/93; 9490, 10/14/92; 8070, 12/11/85; 7686, 10/24/84; City 3843 & Parish 5123, 01/11/78

### INTERPRETATION OF LEGAL AUTHORIZATION:

**Local:** **City Ordinance 3843** and **Parish Ordinance 5123** of January 11, 1978, authorize the levying of a fee for the use of parking spaces at the multilevel parking facility, Plaza Garage, Arena Lot, and the dedicated spaces immediately adjacent to the Old Courthouse and the Municipal Building. **Ordinance 7686** of October 24, 1984, amends the above Ordinance to increase the fees. **Ordinance 8070** adopted December 11, 1985, increases the fee for event parking from \$3 to \$4 per vehicle effective January 1, 1986. **Ordinance 9490** of October 14, 1992, and **Ordinance 9740** of October 27, 1993, specify when arena lot users may be granted exemptions or exceptions to the posted rates. **Ordinance 12278** of April 10, 2002, adds "emergency vehicles of ... the Baton Rouge City Constable's Office" to the list of vehicles for which the General Fund, rather than the employee who drives the vehicle, pays the parking fee. **Ordinance 13478** of December 14, 2005, amends Ordinance 9740 to increase the fees for event parking from \$4 to \$5.

### COLLECTION AND TRANSMITTAL OF FUNDS:

**Collector:** The Parking Garage collects the proceeds and deposits them in the bank; it then forwards the deposit receipt, along with a pay-in voucher, to the Finance Department—Revenue Division.

### PAYOR OF FEE:

Any user of parking spaces at the multilevel parking facility, B1 and B2 parking areas of the Governmental Building, arena lot (effective 4/1/96, the arena lot revenues belong to SMG), and the dedicated spaces immediately adjacent to the Old Courthouse and the Municipal Building are required by ordinance to pay this fee.

The only vehicles exempted from paying for parking are emergency vehicles of the Police Department, the Sheriff's Office, the Constable's Office, and EMS.

### COMPUTATION OF FEE:

First hour or portion thereof	\$1.00
In excess of 1 hour up to 3 hours	2.00
In excess of 3 hours up to maximum (all day)	3.00
Events	5.00
Monthly Rental—Part Time (less than 30hours)	10.00
Monthly Rental—City-Parish employees	20.00
Monthly Rental—others	30.00

**MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:**

AUTO PARKING FEES - CONTRACT				ACCOUNT NUMBER 407 . . 440801				
MONTH	2006		2007		2008		2009	
	\$	%	\$	%	\$	%	\$	%
January	12,466	4.87%	18,812	7.76%	27,914	10.15%	(12,945)	-4.15%
February	24,702	14.52%	22,904	17.20%	17,840	16.64%	60,652	15.30%
March	30,395	26.40%	14,488	23.17%	0	16.64%	23,092	22.70%
April	0	26.40%	15,550	29.59%	18,392	23.32%	46,422	37.59%
May	10,532	30.52%	16,720	36.48%	18,497	30.05%	24,674	45.50%
June	29,418	42.01%	23,091	46.00%	32,532	41.87%	0	45.50%
July	16,859	48.60%	0	46.00%	17,069	48.08%	14,737	50.22%
August	12,275	53.39%	23,046	55.50%	16,509	54.08%	33,055	60.82%
September	37,729	68.14%	21,803	64.49%	12,403	58.59%	26,619	69.36%
October	26,445	78.47%	20,207	72.82%	36,711	71.94%	15,701	74.39%
November	7,181	81.28%	15,648	79.28%	28,303	82.23%	30,216	84.08%
December	47,917	100.00%	50,261	100.00%	48,876	100.00%	49,656	100.00%
TOTAL/%Chg	255,919	-0.20%	242,530	-5.23%	275,046	13.41%	311,879	13.39%

NOTE: Negative or zero amounts shown in January are due to the reversal of the December accruals.

AUTO PARKING FEES - EVENTS				ACCOUNT NUMBER 407 . . 440802				
MONTH	2006		2007		2008		2009	
	\$	%	\$	%	\$	%	\$	%
January	32,718	8.67%	24,583	7.21%	29,404	9.01%	(667)	-0.18%
February	45,284	20.66%	29,871	15.98%	22,189	15.81%	30,908	8.37%
March	63,630	37.52%	61,126	33.91%	0	15.81%	40,828	19.67%
April	0	37.52%	17,287	38.98%	39,404	27.88%	80,502	41.95%
May	24,257	43.95%	43,503	51.74%	32,233	37.75%	41,267	53.38%
June	55,177	58.56%	27,371	59.77%	39,145	49.74%	0	53.38%
July	11,973	61.73%	0	59.77%	37,329	61.18%	15,936	57.79%
August	14,234	65.50%	12,102	63.32%	14,105	65.50%	4,584	59.06%
September	27,130	72.69%	13,895	67.40%	18,394	71.14%	16,596	63.65%
October	7,876	74.78%	16,106	72.12%	642	71.33%	8,289	65.95%
November	50,316	88.11%	41,347	84.25%	32,473	81.28%	57,245	81.79%
December	44,894	100.00%	53,678	100.00%	61,104	100.00%	65,783	100.00%
TOTAL/%Chg	377,489	9.04%	340,869	-9.70%	326,422	-4.24%	361,271	10.68%

AUTO PARKING FEES - REGULAR				ACCOUNT NUMBER 407 . . 440803				
MONTH	2006		2007		2008		2009	
	\$	%	\$	%	\$	%	\$	%
January	12,975	8.25%	40,372	20.05%	15,294	8.81%	0	0.00%
February	11,736	15.71%	12,843	26.43%	14,707	17.28%	16,002	8.13%
March	15,725	25.71%	20,738	36.73%	0	17.28%	14,232	15.37%
April	0	25.71%	13,361	43.37%	11,968	24.17%	37,718	34.54%
May	13,260	34.14%	15,517	51.07%	18,496	34.82%	17,021	43.19%
June	15,650	44.09%	14,031	58.04%	17,538	44.92%	0	43.19%
July	12,852	52.26%	0	58.04%	14,045	53.01%	15,376	51.00%
August	10,952	59.23%	13,341	64.67%	13,885	61.01%	15,988	59.13%
September	14,353	68.35%	18,611	73.91%	11,952	67.89%	16,157	67.34%
October	11,294	75.53%	11,717	79.73%	9,722	73.49%	16,883	75.92%
November	13,414	84.06%	14,178	86.77%	18,906	84.38%	18,626	85.39%
December	25,064	100.00%	26,633	100.00%	27,120	100.00%	28,755	100.00%
TOTAL/%Chg	157,275	-25.50%	201,342	28.02%	173,633	-13.76%	196,758	13.32%

NOTE: The amounts for Auto Parking Fees in the above tables are shown in the months posted. The decrease in 2006 is attributed to the American Bowling Congress held during 2005.

**GREATER BATON ROUGE PARKING AUTHORITY  
PARKING METER FEES**

REVENUE TYPE	FUND . . OBJECT
Charges for Services	407 . . 442001

**LEGAL AUTHORIZATION**

FEDERAL	STATE	LOCAL
N/A	N/A	Ordinances 12278, 04/10/02; 8519, 11/10/87; 7504, 04/25/84; City 3843 and Parish 5123, 01/11/78

**INTERPRETATION OF LEGAL AUTHORIZATION:**

**Local:** **City Ordinance 3843** and **Parish Ordinance 5123** of January 11, 1978, levy a fee to be collected at parking meters on designated streets. **Ordinance 7504** of April 25, 1984, amends Title 11 of the Code of Ordinances to enact Chapter 28 "Parking." **Ordinance 8519** adopted November 10, 1987, amends Title 11 of the Code of Ordinances to increase parking meter rates effective January 1, 1988.

**COLLECTION AND TRANSMITTAL OF FUNDS:**

**Collector:** Finance Department–Revenue Division

**Transmittal:** Deposits are made twice a week.

**PAYOR OF FEE:**

Anyone using a metered parking space on the following four streets located within Zone A will pay this fee. (South side of North Blvd. between River Road and St. Ferdinand St., St. Louis St. between Government St. and North Blvd., St. Ferdinand St. between Government St. and North Blvd., and Louisiana Ave. between St. Louis St. and St. Ferdinand St.). The fees collected from this area are deposited in the Parking Garage Enterprise Fund (407..442001). All other parking meter fees are deposited into the General Fund (001..442001). The City-Parish picks up the cost for emergency vehicles of the Baton Rouge Police Department, the East Baton Rouge Parish Sheriff's Office, the Baton Rouge City Constable's Office, and the Emergency Medical Services.

**COMPUTATION OF FEE:**

Parking meter fees within the area defined in PAYOR OF FEE above are:

- 5 cents for 6 minutes
- 10 cents for 12 minutes
- 25 cents for 30 minutes
- 50 cents for 1 hour

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

PARKING METERS				ACCOUNT NUMBER 407 . . 442001				
MONTH	2006		2007		2008		2009	
	\$	%	\$	%	\$	%	\$	%
January	3,356	5.29%	5,531	9.05%	3,837	8.55%	0	0.00%
February	3,752	11.20%	7,364	21.11%	3,366	16.05%	2,937	7.27%
March	9,525	26.20%	5,997	30.93%	0	16.05%	3,237	15.28%
April	0	26.20%	4,925	38.99%	3,379	23.58%	7,632	34.16%
May	5,088	34.22%	6,652	49.88%	4,466	33.53%	3,043	41.69%
June	5,590	43.03%	5,376	58.68%	3,565	41.47%	0	41.69%
July	6,332	53.00%	0	58.68%	3,739	49.80%	4,276	52.27%
August	4,733	60.46%	5,393	67.51%	5,079	61.12%	3,180	60.14%
September	4,769	67.97%	4,117	74.25%	3,563	69.06%	3,236	68.14%
October	4,777	75.50%	3,459	79.91%	3,338	76.50%	3,665	77.21%
November	5,943	84.86%	4,315	86.97%	3,764	84.88%	3,256	85.27%
December	9,609	100.00%	7,959	100.00%	6,784	100.00%	5,954	100.00%
TOTAL/%Chg	63,474	8.91%	61,088	-3.76%	44,880	-26.53%	40,416	-9.95%

NOTE: Negative or zero amounts shown in January are due to the reversal of the December accruals. The decrease in revenues in 2008 and 2009 is attributed mainly to major construction in the area where the meters are located, causing them to be temporarily out of use.

SUMMARY OF REVENUES				FUND 407				
REVENUE TYPE	2006		2007		2008		2009	
	\$	%	\$	%	\$	%	\$	%
Charges For Services								
Parking Meters	63,474	5.14%	61,088	4.55%	44,880	2.78%	40,416	2.96%
Auto Parking Fees:								
Contract	255,919	20.72%	242,530	18.08%	275,046	17.02%	311,879	22.87%
Events	377,489	30.56%	340,869	25.41%	326,422	20.20%	361,271	26.50%
Regular	157,275	12.73%	201,342	15.01%	173,633	10.74%	196,758	14.43%
Total Charges For Services	854,157	69.14%	845,829	63.04%	819,981	50.74%	910,324	66.76%
Miscellaneous Revenues								
Vendors' Compensation	775	0.06%	736	0.05%	686	0.04%	825	0.06%
Interest Earnings	94,914	7.68%	125,654	9.37%	90,104	5.58%	21,231	1.56%
Cash Discount	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Total Miscellaneous Revenues	95,689	7.75%	126,390	9.42%	90,790	5.62%	22,056	1.62%
Other Financing Sources								
Gain (Loss) on Joint Venture	32,783	2.65%	116,784	8.70%	152,613	9.44%	178,372	13.08%
Transfer From General Fund	252,730	20.46%	252,730	18.84%	552,730	34.20%	252,730	18.54%
Total Other Financing Sources	285,513	23.11%	369,514	27.54%	705,343	43.64%	431,102	31.62%
TOTAL/% Change	1,235,359	5.08%	1,341,733	8.61%	1,616,114	20.45%	1,363,482	-15.63%

NOTE: Included in the 2008 transfer from the General Fund is \$300,000 which was appropriated on Budget Supplement 7037 for renovations of the Arts Council building to establish a "storefront" police presence downtown.

# COMPREHENSIVE SEWERAGE SYSTEM FUND

## TRANSFER FROM CITY GENERAL FUND TRANSFER FROM PARISH GENERAL FUND

REVENUE TYPE	FUND . . OBJECT
Other Financing Sources	410 . . 499001 . 1019001 410 . . 499002 . 1019002

### LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	N/A	Ordinance 14834, 12/09/09

### INTERPRETATION OF LEGAL AUTHORIZATION:

**Local: Ordinance 14834** adopted December 9, 2009, by the Metropolitan Council, authorized a \$4,000,000 transfer for the 2010 operating year.

### COLLECTION AND TRANSMITTAL OF FUNDS:

**Transmittal:** These funds are transferred from the City and Parish General Funds to the Comprehensive Sewerage System Fund by journal entry.

### REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:

These monies are not available for transfer, appropriation, or expenditure for any purpose other than to pay for the reasonable and necessary cost of operating and maintaining the sewer system.

### MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

TRANSFER FROM CITY GENERAL FUND				ACCOUNT NUMBER 410 . . 499001 . 1019001				
MONTH	2006		2007		2008		2009	
	\$	%	\$	%	\$	%	\$	%
January	600,000	25.00%	600,000	25.00%	600,000	25.00%	600,000	25.00%
April	600,000	50.00%	600,000	50.00%	600,000	50.00%	600,000	50.00%
July	600,000	75.00%	600,000	75.00%	600,000	75.00%	600,000	75.00%
October	600,000	100.00%	600,000	100.00%	600,000	100.00%	600,000	100.00%
<b>TOTAL</b>	<b>2,400,000</b>		<b>2,400,000</b>		<b>2,400,000</b>		<b>2,400,000</b>	

TRANSFER FROM PARISH GENERAL FUND				ACCOUNT NUMBER 410 . . 499002 . 1019002				
MONTH	2006		2007		2008		2009	
	\$	%	\$	%	\$	%	\$	%
January	400,000	25.00%	400,000	25.00%	400,000	25.00%	400,000	25.00%
April	400,000	50.00%	400,000	50.00%	400,000	50.00%	400,000	50.00%
July	400,000	75.00%	400,000	75.00%	400,000	75.00%	400,000	75.00%
October	400,000	100.00%	400,000	100.00%	400,000	100.00%	400,000	100.00%
<b>TOTAL</b>	<b>1,600,000</b>		<b>1,600,000</b>		<b>1,600,000</b>		<b>1,600,000</b>	
<b>TOTAL/% Chg</b>	<b>4,000,000</b>	<b>0.00%</b>	<b>4,000,000</b>	<b>0.00%</b>	<b>4,000,000</b>	<b>0.00%</b>	<b>4,000,000</b>	<b>0.00%</b>

NOTE: As of July 1, 1994, this transfer is funded through gaming revenues and is contingent upon their receipt prior to transfer.

**COMPREHENSIVE SEWERAGE SYSTEM FUND  
SEWER USER FEES  
DISCONNECT, RECONNECT CHARGES  
SEWER TIE-IN FEES**

REVENUE TYPE	FUND . . OBJECT. PROJECT
Charges for Services	411 . . 443301.1014433 Sewer User Fees
	thru
	411 . . 443304.1014433 Sewer User Fees
	411 . . 443310.1014433 Disconnect, Reconnect
	411 . . 443320.1014433 Sewer Tie-In Fees

**LEGAL AUTHORIZATION**

FEDERAL	STATE	LOCAL
Federal Water Pollution Control Act, 1972	Louisiana Revised Statutes 33:4062	Code of Ordinances Title 2, Chapter 5 §2:275
Federal Clean Water Act, 1977	Act 546, 1984 Legislature	Ordinances 7853, 05/15/85; 7902, 06/26/85; 8417, 05/26/87; 9239, 02/27/91; 11542, 08/25/99; 12304, 04/24/02; 12334, 06/12/02; 12647, 05/28/03; Resolutions 33776, 3/24/93; 39786, 9/22/99

**INTERPRETATION OF LEGAL AUTHORIZATION:**

**Federal:** The Federal Water Pollution Control Act, 1972, as amended by the Clean Water Act of 1977, set up the EPA program for user charge requirements. The legislation requires that charges be based not only upon the classes and categories of users, but also upon the strength, volume, and delivery flow rate characteristic of waste. Another requirement is that funds resulting from sewer user charges must be dedicated to the operation and maintenance of the system.

**State:** L.R.S. 33:4062 established a comprehensive sewerage system in East Baton Rouge Parish. The statute states that a commission shall be empowered and authorized to recommend by resolution the fees and charges to be levied by the Metropolitan Council with respect to any sewer improvement area, sewerage system, or sewer district. Further, Act 546 of the Louisiana Legislature of 1984 authorized the establishment of the Sewerage Control Commission of East Baton Rouge Parish.

**Local:** Ordinance 7853 of May 15, 1985, placed a sewer service user fee into effect commencing July 1, 1985. The user fee must be used solely for the purpose of paying reasonable and necessary costs of administration, operation, maintenance, replacement, and improvement of the sewer system. Ordinance 7902 passed June 26, 1985, created Title 2, Section 275 of the Code of Ordinances. This ordinance established regulations and fees for disposal of liquid domestic waste within the Parish of East Baton Rouge. Ordinance 9239, adopted February 27, 1991, amended section 275 to establish regulations and fees for disposal of liquid domestic waste and for the disposal of liquid grease trap waste from facilities within the Parish of East Baton Rouge. Resolution 33776 of March 24, 1993, authorized the Department of Public Works to establish fees for the evaluation and review of plans and drawings for proposed tie-ins into the new force main sewer system. Ordinance 11542 adopted August 25, 1999, amended Ordinance 7853 and 8417 so as to authorize a 95% increase in sewer user fees over a three-year period beginning January 1, 2000, with a 32% increase; continuing January 1, 2001, with an additional 32% increase; and concluding January 1, 2002, with a 31% increase. Resolution 39786 adopted September 22, 1999, rescinded Resolution 33776 in its entirety. Ordinance 12304 adopted April 24, 2002, amended and readopted Ordinance 7853 and amended by Ordinance 9245, so as to amend various sections relative to the transfer of the directorship to the Finance Department of the City of Baton Rouge and Parish of East Baton Rouge. Ordinance 12334 adopted June 12, 2002, amended and readopted Ordinance 7853, as amended, including, but not limited to, Ordinance 11542, so as to consolidate all previous sewer user fee ordinances; amending the sewer user fee ordinance so as to provide for increases in sewer user fee charges, effective January 1, 2003 (10% increase on January 1, 2003, and 4% on each January 1 thereafter); amending the sewer user fee ordinance so as to delete and rescind the requirement that the sewer user fee charge be increased by 54% on July 1, 2002; and providing for other matters related thereto. Ordinance 12647

adopted May 28, 2003, amended and readopted Ordinance 7853, as amended, including, but not limited to, Ordinances 11542 and 12334, so as to amend the definition of "Applicable Meter Reading Period."

### **COLLECTION AND TRANSMITTAL OF FUNDS:**

**Collector:** The Baton Rouge Water Company, Bellingsrath Water Company, the City of Baker, and the City of Zachary act as the billing agents for sewer fees for their customers.

**Transmittal:** The Service Fee Business Office and The Baton Rouge Water Company deposits payments into the bank. The City of Zachary remits payments to the Service Fee Business Office by check on a weekly basis.

**Comment:** Each month the Service Fee Business Office sends a summary of daily transactions for the preceding month to the Finance Department. This report summarizes the sewer user fee billings for the month, along with the offsetting amounts for bad debts, and is used as the basis for recording this revenue in the City-Parish accounting records.

### **PAYOR OF FEE:**

**Any individual, business, industry, or other entity discharging or required to discharge wastewater into the sewerage system must pay this fee.**

### **COMPUTATION OF FEE:**

Ordinance 7853 authorized a monthly sewerage service charge or user fee to be collected starting July 1, 1985. This fee is used to pay the reasonable and necessary costs of administration, operation, maintenance, replacement, and improvement of the sewerage system. On May 26, 1987, Ordinance 8417 authorized an increase in user fees effective July 1, 1987. Ordinance 11542, adopted August 25, 1999, authorized a three-year increase in user fees beginning January 1, 2000. Ordinance 12334 adopted June 12, 2002, amending the sewer user fee ordinance so as to provide for increases in sewer user fee charges, effective January 1, 2003 (10% increase on January 1, 2003, and 4% on each January 1 thereafter).

#### **The following rates are effective January 1 through December 31, 2010:**

- a) In the City-Parish corporate limits, a user fee for the first 3,000 gallons or less of wastewater discharge, \$15.91 per month. In excess of this amount, \$0.3862 for each 100 gallons of wastewater discharge.
- b) In the City of Baker corporate limits, a user fee for the first 4,000 gallons or less of wastewater discharge, a base rate of \$19.79 per month, less a credit of \$5.50 per month, which yields \$14.29 per month. In excess of this amount \$0.3862 for each 100 gallons of wastewater discharge. Unmetered customers shall be billed for 8,600 gallons per month based upon the neighborhood average.
- c) In the City of Zachary corporate limits, a user fee for the first 6,000 gallons or less of wastewater discharge, a base rate of \$27.52 per month, less a credit of \$8.30 per month, which yields \$19.22 per month. In excess of this amount \$0.3862 for each 100 gallons of wastewater discharge.
- d) In the parish corporate limits, in addition to the amounts above, a surcharge is imposed for wastewater exceeding 200 parts per million in biochemical oxygen demand or 250 parts per million of total suspended solids. The rate of the surcharge applicable to the City-Parish corporate limits is increased 2% for each 10 parts per million in excess of the ceiling. The rate of surcharge applicable to the Baker and Zachary corporate limits is increased 2.7% for each 10 parts per million in excess of the ceilings specified above.
- e) In the City-Parish corporate limits in addition to the amounts above, connection, re-connection, and late charges, including interest or nonpayment or late payment of the user fee.

On the first day of January, 2011, and each year thereafter, **each base rate** then in effect is **increased by 4%** of the applicable base rate in effect on December 31 of the immediately preceding year.

**Penalties:** If any contributor to the sewerage system fails or neglects to pay the user fee in a timely manner, the Service Fee Business Department has the authority to order immediate condemnation of the affected premises or discontinuance of service of one or more utilities to such premises.

**Ordinance 9239** changed the fee for disposal of liquid domestic waste by haulers as follows:

- a) For every truck tank (full or partially full) a non-negotiable fee of \$0.15 per gallon will be charged for discharge into the publicly-owned treatment works system of the City-Parish. This amount is based upon the

vehicle's total holding capacity regardless of the actual volume discharged.

**REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:**

A refund request form is filled out by the user. If approved by the Service Fee Business Office, a check is issued to reimburse the user.

All revenues derived from collection of the user fee are deposited into a special dedicated fund to be known as the "Parish Sewer User Fee Fund." Monies in this revenue fund are to be used solely for the making of payments for the cost of administration, operation, maintenance, depreciation, replacement, extension, and improvement of the sewerage system, including any payments required by the provisions of any resolution authorizing the issuance of sewerage revenue bonds. These monies are not available for transfer, appropriation, or expenditure for any other purpose.

Consumers of potable water who do not discharge wastewater into the sewerage system and who are not obligated by local or state law to connect to the sewerage system are not subject to the user fee. Any property that has its own treatment works such as a septic tank not operated and maintained at public expense is not subject to the user fee.

**MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:**

SEWER USER FEES (WATER COMPANIES)			ACCOUNT NUMBER 411 . . 443301 thru 443304 . 1014433					
MONTH	2006		2007		2008		2009	
	\$	%	\$	%	\$	%	\$	%
January	4,848,024	8.03%	5,421,885	8.56%	5,276,566	8.24%	5,459,112	8.08%
February	4,856,609	16.07%	5,401,830	17.09%	5,302,331	16.53%	5,525,580	16.26%
March	4,780,538	23.99%	5,346,861	25.54%	5,260,905	24.75%	5,560,961	24.49%
April	4,878,578	32.07%	5,322,023	33.94%	5,289,142	33.01%	5,624,579	32.82%
May	4,997,136	40.35%	5,224,802	42.19%	5,315,655	41.32%	5,390,553	40.80%
June	4,623,958	48.00%	5,171,556	50.36%	5,187,158	49.42%	5,568,297	49.04%
July	0	48.00%	0	50.36%	0	49.42%	0	49.04%
August	5,250,784	56.70%	5,177,532	58.53%	5,298,238	57.70%	5,721,385	57.51%
September	5,226,683	65.36%	5,188,565	66.73%	5,419,889	66.17%	5,742,412	66.01%
October	5,213,365	73.99%	5,363,621	75.20%	5,436,235	74.67%	5,712,651	74.46%
November	5,185,127	82.58%	5,189,932	83.39%	5,372,075	83.06%	5,701,553	82.90%
December	10,518,608	100.00%	10,517,446	100.00%	10,842,044	100.00%	11,551,280	100.00%
<b>TOTAL</b>	<b>60,379,410</b>	<b>9.64%</b>	<b>63,326,053</b>	<b>4.88%</b>	<b>64,000,238</b>	<b>1.06%</b>	<b>67,558,363</b>	<b>5.56%</b>

DISCONNECT / RECONNECT FEES			ACCOUNT NUMBER 411 . . 443310 . 1014433					
MONTH	2006		2007		2008		2009	
	\$	%	\$	%	\$	%	\$	%
January	53,110	7.65%	45,525	6.35%	48,519	6.99%	52,522	7.27%
February	30,665	12.07%	31,880	10.80%	36,925	12.30%	37,419	12.46%
March	67,870	21.84%	58,440	18.96%	53,535	20.01%	65,732	21.56%
April	57,770	30.17%	61,670	27.57%	65,770	29.48%	65,196	30.59%
May	63,985	39.38%	69,285	37.24%	67,175	39.15%	58,588	38.70%
June	66,210	48.92%	64,370	46.22%	64,110	48.38%	63,783	47.53%
July	0	48.92%	0	46.22%	0	48.38%	0	47.53%
August	46,530	55.62%	55,295	53.94%	56,970	56.58%	56,359	55.34%
September	61,980	64.55%	66,445	63.21%	57,415	64.85%	57,245	63.26%
October	63,150	73.65%	62,590	71.94%	26,965	68.73%	69,326	72.86%
November	67,395	83.36%	81,330	83.30%	88,565	81.48%	72,902	82.96%
December	115,525	100.00%	119,691	100.00%	128,645	100.00%	123,048	100.00%
<b>TOTAL</b>	<b>694,190</b>	<b>-4.60%</b>	<b>716,521</b>	<b>3.22%</b>	<b>694,594</b>	<b>-3.06%</b>	<b>722,120</b>	<b>3.96%</b>

**COMPREHENSIVE SEWERAGE SYSTEM FUND  
GENERAL SALES AND USE TAX**

<b>REVENUE TYPE</b>	<b>FUND . . OBJECT. PROJECT</b>
Taxes	415 . . 413000 . 1014130

**LEGAL AUTHORIZATION**

<b>FEDERAL</b>	<b>STATE</b>	<b>LOCAL</b>
N/A	Louisiana Constitution, 1974 Art. VI, § 29(A)-29(B)  Louisiana Revised Statutes 33:2711, 33:2738.51, 33:2741 47:303B (3)(b) 33:2721.6(A)(2)	Ordinance 10127, 12/14/94

**INTERPRETATION OF LEGAL AUTHORIZATION:**

**State:** **Article VI, Section 29 (A)** of the Louisiana Constitution of 1974 authorizes the governing authority of any local governmental subdivision or school board to levy and collect a tax upon the sale at retail, the use, the lease or rental, the consumption, and the storage for use or consumption, of tangible personal property and on sales of services, if approved by a majority of the electors voting thereon in an election held for that purpose. The rate thereof, when combined with the rate of all other sales and use taxes, exclusive of state sales and use taxes, levied and collected within any local governmental subdivision, may not exceed 3%. **Section 29 (B)** provides that the legislature may authorize the imposition of additional sales and use taxes by local governmental subdivisions or school boards, if approved by a majority of the electors voting thereon in an election held for that purpose.

**L.R.S. 33:2711** authorizes any incorporated municipality of the state to levy and collect a sales and use tax not in excess of 2 1/2% upon the sale at retail, the use, the lease or rental, the consumption, and the storage for use or consumption of tangible personal property and on sales of services in the municipality. **R.S. 33:2741** states that the governing body of the parish in which the state capitol is situated may levy and collect a tax of 2% on gross sales within the parish but outside of any incorporated municipality. **R.S. 47:303 B (3)(b)** authorizes the Vehicle Commission and the governing body of any parish or municipality in which a sales and use tax has been imposed on the sale or use of motor vehicles to enter into an agreement by which the Vehicle Commission may collect said tax on behalf of said parish or municipality or school board. **R.S. 33:2738.51** provides that the governing authority of East Baton Rouge Parish with voter approval may levy an additional one-half of one percent (1/2%) sales and use tax for specified public improvement projects. **R.S. 33:2721.6(A)(2)** states that the combined rate of all sales and use taxes levied and collected within any parish or municipality may not exceed 5%.

**Local:** On April 16, 1988, a special election (in accordance with R.S. 33:2738.51) was held in the Parish of East Baton Rouge to authorize the levy and collection of an additional 1/2 of 1% sales and use tax to be utilized for the purpose of paying the costs of constructing and acquiring sewers and sewerage disposal works within and for said parish, including the necessary sites, rights of way, machinery, and equipment in connection therewith; or for refunding obligations of said parish, providing a reserve for such bonds and paying the issuance costs thereof; and to provide that the net avails or proceeds of this tax, after making all required payments in connection with such bonds, be used entirely and exclusively for the purpose of constructing, acquiring, operating, maintaining, and administering sewers and sewerage disposal works within and for East Baton Rouge Parish. **Ordinance 10127** of December 14, 1994, levies a tax of 1/2 of 1% on the sale, etc., of tangible personal property to provide revenues to pay the costs of constructing, acquiring, operating, maintaining, and administering sewers and sewerage disposal works and making all required payments in connection with bonds for such purposes. This sewer tax is levied on the sale, etc., of tangible personal property within the Parish of East Baton Rouge, inclusive of municipal areas; certain items, principally food and drugs, are exempt.

**COLLECTION AND TRANSMITTAL OF FUNDS:**

**Collector:** This tax is paid by the ultimate purchaser or consumer to the dealer from whom he or she purchases or leases the property or service or, in the case of motor vehicles, to the Vehicle Commissioner of the State of Louisiana.

**Transmittal:** Every collector must remit to the Finance Department–Revenue Division by the 20th of each month the tax arising from sales during the preceding month.

**Comments:** For the purpose of collecting and remitting to the Department of Finance the tax imposed by this authority, the dealer is declared to be the agent of the City-Parish. The one exception is for the collection of sales and use taxes on all types of motor vehicles, which are paid by the customer to the Vehicle Commissioner of the State of Louisiana rather than to the dealer or vendor. The Vehicle Commissioner then remits these taxes to the City-Parish Finance Department.

**DISTRIBUTION OF PROCEEDS:**

The ½ of 1% tax dedicated to paying the costs of sewers and sewerage disposal works is accounted for separately and utilized for the purposes for which it was intended.

**PAYOR OF TAX:**

The tax is collectible from **all persons engaged as dealers**, as defined below, **in the sale at retail, the use, consumption, distribution, and storage of tangible personal property and the sale of services; the dealers in turn collect from the purchaser or consumer.**

The term "tangible personal property" means movable property which may be seen, weighed, measured, felt, or touched, or is in any other manner perceptible to the senses. This term does not include stocks, bonds, notes, or other obligations or securities; gold, silver, or numismatic coins; or platinum, gold, or silver bullion having a total value of one thousand dollars or more.

The term "dealer" includes every person who manufactures or produces tangible personal property for sale at retail, for use, consumption, distribution, or storage. It is further defined to mean every person who imports or causes to be imported tangible personal property from any state or other political subdivision of this state or from a foreign country for sale at retail, for use, consumption, distribution, or storage to be used or consumed in this city and/or parish. The term also includes any person who leases or rents tangible personal property for a consideration, permitting the use or possession of said property without transferring title thereto, as well as any person who is the lessee, permittee, licensee, or renter of tangible personal property and who pays the owner of such property a consideration for its use or possession without acquiring the title thereto. It also includes any person who sells or furnishes any of the services subject to the tax under Ordinance 10127, and any person engaging in business in this city and/or parish. The term "dealer" is not to be construed to include a person who makes occasional and isolated sales or transactions but who does not hold himself out as engaged in business.

The term "purchaser" includes any person who acquires or receives any tangible personal property, or the privilege of using any tangible personal property or any services pursuant to a transaction subject to this tax.

The sales and use taxes are levied upon the following:

- 1) The sales price of each item of tangible personal property when sold at retail in the taxing jurisdiction, the tax to be computed on gross sales.
- 2) The cost price of each item of tangible personal property when it is not sold but is used, consumed, distributed, or stored for use or consumption in the taxing jurisdiction.
- 3) The gross proceeds derived from the lease or rental of tangible personal property.
- 4) The monthly lease or rental price paid by the lessee or contracted to be paid by the lessee of tangible personal property.
- 5) The gross proceeds derived from the sale of services.
- 6) Interstate sales to the extent authorized by Act 155 of 1990 (R.S. 47:305 (E)).
- 7) Refinery gas to the extent and in the manner authorized by Act 476 of 1990 (R.S. 47:305D(1)(b)).

**Sales of the following items are exempt from the sewer tax:**

Drugs; certain medical and surgical devices and supplies; food sold for preparation and consumption in the home; and meals furnished to the staff, students, patients, and/or inmates of educational institutions, hospitals, mental institutions, and boarding houses. Other exemptions apply and are defined in **Ordinance 10127**.

For additional explanation and details concerning the procedures and applications of this tax, see the booklet entitled *East Baton Rouge Parish Sales and Use Tax Regulations*, January 1, 1991, 3rd Edition, produced by the City-Parish Finance Department. A copy of this booklet can be obtained from the Revenue Division of the Finance Department.

**COMPUTATION OF TAX:**

The sewer sales and use tax imposed by **Ordinance 10127** is levied at the rate of **½ of 1% of the retail sales price or of the cost price of tangible personal property or of the sales of services**. Every dealer, at the time of making the required return to the City-Parish Department of Finance, computes and remits the required tax due for the preceding calendar month. To compensate the dealer for accounting for and remitting the tax, each dealer is allowed 1% of the amount of tax due and accounted for and remitted to the City-Parish, in the form of a deduction taken when submitting his report and paying the amount due by him.

**REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:**

In the event purchases are returned to the dealer by the purchaser or consumer after the tax has been collected or charged to the account of the consumer, the dealer is entitled to reimbursement of the amount of tax so collected or charged by him. In the case where the dealer has already remitted the tax, he may submit a sworn statement as to the gross amount of such refunds, and the Director of Finance will issue to the dealer an official credit memorandum. This credit memorandum will be accepted by the City-Parish at full face value in the remittance of subsequent taxes accrued under the provisions of the sales tax ordinance.

At any time within one year after the payment of the original or additional tax assessed against a dealer, or within three years from due date, the dealer may file with the Director of Finance a claim under oath for refund, stating the grounds therefor. If, upon examination of such claim for refund, it is determined by the Director of Finance that there has been an overpayment of tax, the amount of such overpayment is credited against any liability of the dealer. If there is no such liability, the dealer is entitled to a refund upon making a record in writing of his reasons therefor. The Director of Finance authorizes payment from the current year revenues.

Claim for credits or refunds of more than \$25,000 must be approved by the Metropolitan Council.

The ½ of 1% sales and use tax is for the purpose of paying the expenses of constructing, acquiring, operating, maintaining, and administering the sewers and sewerage disposal works of East Baton Rouge Parish and making all required payments in connection with bonds issued for such purposes.

**R.S. 33:2721.6 (A) (2)** sets a sales and use tax limit of 5% for any parish or municipality unless specifically excepted by statute.

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

GENERAL SALES & USE TAX (LESS VEHICLE TAX)				ACCOUNT NUMBER 415 . . 413000 . 1014130				
MONTH	2006		2007		2008		2009	
	\$	%	\$	%	\$	%	\$	%
January	2,680,289	7.63%	2,674,517	7.49%	2,732,427	7.18%	2,968,615	8.37%
February	2,728,945	15.40%	2,644,605	14.90%	2,904,764	14.81%	2,815,987	16.30%
March	3,239,549	24.62%	3,095,395	23.57%	3,344,571	23.59%	3,188,481	25.29%
April	2,823,031	32.66%	2,793,047	31.39%	3,009,306	31.49%	2,971,241	33.66%
May	2,903,819	40.93%	2,969,807	39.70%	3,153,784	39.78%	2,912,285	41.87%
June	3,007,189	49.49%	3,024,779	48.17%	3,205,672	48.20%	3,092,585	50.59%
July	2,703,331	57.18%	2,900,446	56.30%	3,019,827	56.13%	2,845,897	58.61%
August	2,920,048	65.50%	3,182,507	65.21%	2,989,153	63.98%	2,925,949	66.85%
September	2,885,642	73.71%	2,901,387	73.34%	2,974,265	71.79%	2,826,274	74.82%
October	2,847,940	81.82%	2,926,083	81.53%	3,582,301	81.20%	2,733,532	82.52%
November	2,846,152	89.92%	2,999,351	89.93%	3,095,162	89.33%	2,825,563	90.49%
December	3,539,977	100.00%	3,620,280	100.07%	4,031,837	99.92%	3,375,265	100.00%
Adjustment	0	100.00%	(24,558)	100.00%	30,997	100.00%	0	100.00%
TOTAL	35,125,912	87.25%	35,707,646	88.46%	38,074,066	89.87%	35,481,674	90.00%

VEHICLE TAX COLLECTIONS				ACCOUNT NUMBER 415 . . 413000 . 1014130				
MONTH	2006		2007		2008		2009	
	\$	%	\$	%	\$	%	\$	%
January	354,908	8.36%	348,285	8.56%	359,681	10.04%	269,699	8.75%
February	309,835	15.65%	308,011	16.14%	305,537	18.57%	258,820	17.15%
March	409,133	25.28%	368,895	25.21%	309,990	27.22%	263,713	25.70%
April	315,923	32.72%	348,833	33.79%	328,378	36.39%	261,920	34.20%
May	376,055	41.57%	370,288	42.90%	317,262	45.25%	261,684	42.69%
June	378,523	50.49%	348,099	51.46%	308,127	53.85%	265,726	51.31%
July	348,311	58.69%	343,404	59.90%	322,829	62.86%	263,191	59.85%
August	416,630	68.50%	381,371	69.28%	299,950	71.23%	277,802	68.86%
September	370,098	77.21%	325,119	77.27%	231,009	77.68%	285,207	78.11%
October	352,129	85.50%	337,027	85.56%	315,922	86.50%	231,447	85.62%
November	297,029	92.49%	315,199	93.31%	222,223	92.70%	213,408	92.54%
December	318,879	100.00%	271,886	100.00%	261,467	100.00%	229,825	100.00%
TOTAL	4,247,453	10.55%	4,066,417	10.07%	3,582,375	8.46%	3,082,442	7.82%

Audit Collection	517,817	1.29%	320,608	0.79%	293,450	0.69%	408,753	1.04%
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Int. & Pen.	367,132	0.91%	270,621	0.67%	416,865	0.98%	451,948	1.15%
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TOTAL/% Chg	40,258,314	11.92%	40,365,292	0.27%	42,366,756	4.96%	39,424,817	-6.94%
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## SUMMARY OF REVENUES

FUND 4XX

SUMMARY OF REVENUES		FUND 4XX							
REVENUE TYPE	2006		2007		2008		2009		
	\$	%	\$	%	\$	%	\$	%	
OPERATING REVENUES									
Charges For Services									
Sewer User Fee	60,379,410	51.17%	63,326,053	51.13%	64,000,238	52.11%	67,558,363	58.59%	
Disconnect/Reconnect Fee	694,190	0.59%	716,521	0.58%	694,594	0.57%	722,120	0.63%	
Total Charges For Services	61,073,600	51.76%	64,042,574	51.71%	64,694,832	52.68%	68,280,483	59.22%	
Miscellaneous Revenues									
Other	11,893	0.01%	26,852	0.02%	25,094	0.02%	25,880	0.02%	
TOTAL OPERATING REVENUES	61,085,493	51.77%	64,069,426	51.73%	64,719,926	52.70%	68,306,363	59.24%	
NON-OPERATING REVENUES									
Taxes									
General Property Tax	966	0.00%	755	0.00%	134	0.00%	560	0.00%	
General Sales & Use Tax	40,258,314	34.12%	40,365,292	32.59%	42,366,756	34.50%	39,424,817	34.19%	
Prior Year Refunds	(223,755)	-0.19%	(443,657)	-0.36%	0	0.00%	0	0.00%	
Total Taxes	40,035,525	33.93%	39,922,390	32.23%	42,366,890	34.50%	39,425,377	34.19%	
Intergovernmental Revenues									
State of La. Dept of Military	527,217	0.45%	0	0.00%	0	0.00%	0	0.00%	
Miscellaneous Revenues									
Operating Grants	314,738	0.27%	26,368	0.02%	14,184	0.01%	381,166	0.33%	
Interest Earnings	11,969,308	10.14%	15,731,034	12.70%	10,459,729	8.52%	3,112,064	2.70%	
Total Miscellaneous Revenues	12,284,046	10.41%	15,757,402	12.72%	10,473,913	8.53%	3,493,230	3.03%	
TOTAL NON-OPERATING REV	52,846,788	44.79%	55,679,792	44.96%	52,840,803	43.03%	42,918,607	37.22%	
OTHER FINANCING SOURCES									
Gain (Loss)/Sale of Fixed Assets	65,286	0.06%	102,960	0.08%	97,509	0.08%	72,300	0.06%	
Operating Transfers In									
City General Fund	2,400,000	2.03%	2,400,000	1.94%	2,400,000	1.95%	2,400,000	2.08%	
Parish General Fund	1,600,000	1.36%	1,600,000	1.29%	1,600,000	1.30%	1,600,000	1.39%	
Capital Improvements Projects	0	0.00%	0	0.00%	1,150,000	0.94%	0	0.00%	
TOTAL OTH FIN SOURCES	4,065,286	3.45%	4,102,960	3.31%	5,247,509	4.27%	4,072,300	3.53%	
TOTAL	117,997,567	100.00%	123,852,178	100.00%	122,808,238	100.00%	115,297,270	100.00%	
% Change		4.81%		4.96%		-0.84%		-6.12%	

**BATON ROUGE RIVER CENTER  
SPECTACOR MANAGEMENT GROUP**

<b>REVENUE TYPE</b>	<b>FUND . . OBJECT</b>
	On SMG's books

**LEGAL AUTHORIZATION**

<b>FEDERAL</b>	<b>STATE</b>	<b>LOCAL</b>
N/A	N/A	Resolutions City 12420, 03/24/82; Parish 18674, 03/24/82; 36654, 03/13/96; 40552, 09/13/00; 41454, 12/12/01; 43027, 01/28/04; 43132, 03/10/04; 44472, 11/09/05; 45152, 11/08/06 Management Agreement between City-Parish and Spectacor Management Group (SMG)

**INTERPRETATION OF LEGAL AUTHORIZATION:**

**Local:** On March 24, 1982, by **City Resolution 12420** and **Parish Resolution 18674**, the City-Parish Councils transferred all operational and administrative control of the Riverside Centroplex to the Office of the Mayor-President effective July 11, 1982. **Resolution 36654**, dated March 13, 1996, authorized the Mayor-President to enter into an agreement with Spectacor Management Group (SMG) for management of the Centroplex for a period of five years beginning April 1, 1996. **Resolution 40552**, dated September 13, 2000, extended the term of the agreement with SMG for 9 months, or until December 31, 2001. **Resolution 41454**, dated December 12, 2001, authorized the Mayor-President to execute an addendum with SMG for management of the Centroplex to incorporate a new three year term ending December 31, 2004 with a two year renewal. **Resolution 43027**, dated January 28, 2004 authorized the execution of a rental waiver agreement that is not to exceed \$50,000 in any given year. **Resolution 44472**, dated November 9, 2005, amended Resolution 43027 so as to increase the rental waiver amount to \$350,000 annually for the period 1/1/06 through 12/31/08. This agreement is between the Baton Rouge Area Convention and Visitors Bureau and SMG, Resolution 43132, dated March 10, 2004, changed the name of the Riverside Centroplex to the Baton Rouge River Center. **Resolution 45152**, dated November 10, 2006 authorized the Mayor to enter into the current **Management Agreement** which is effective from January 1, 2007 through December 31, 2011.

**COLLECTION AND TRANSMITTAL OF FUNDS:**

**Collector:** These funds are collected by SMG and recorded on their books.

**Comment:** Revenues shown here are not recorded on City-Parish books and are presented for informational purposes only.

**PAYOR OF FEE:**

Various event promoters, users of equipment, tenants of office space in the Centroplex, concessionaires, and users of miscellaneous equipment pay fees to SMG.

**COMPUTATION OF FEE:**

Computation of proceeds varies by contract.

**REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:**

Pursuant to payors' contracts with SMG.

**SPECTACOR MANAGEMENT GROUP**

On April 1, 1996, the management of the Baton Rouge River Center was contracted to Spectacor Management Group, Inc. (SMG). The terms of that contract provided for the payment of management fees based upon the firm's ability to reduce the deficit incurred by the facility. Resolution 43741, dated November 23, 2004, authorized the Mayor-President to execute the third addendum to the contract, which exercised its renewal term option, extending the management term to December 31, 2006. Resolution 45152, dated November 8, 2006 authorized the Mayor-President to execute the contract which will expire on December 31, 2011. The terms of this contract provide for the payment of an annual incentive fee of 25% of the operating revenues from all event activity (excluding gross food and beverage) over the established event revenue benchmark \$1.74 million dollars as long as there is the fiscal year proved better than the budget. The annual food and beverage fee provides that SMG shall receive four percent of the food and beverage gross revenue. The annual fixed fee is adjusted based on the percentage change in the Consumer Price Index (CPI).

	<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>
Rentals - Arena	818,074	622,233	531,618	629,073
Rentals - Exhibit Hall	491,893	708,880	636,528	547,455
Rentals - Theatre	218,239	310,807	326,190	275,833
Rentals - Other	18,975	33,975	62,538	108,997
Rentals - Meeting Rooms	9,937	67,277	2,250	375
Commissions -- Concessions	0	0	0	0
Food & Beverage Sales	1,810,895	2,010,651	1,840,970	1,800,655
Box Office Fees	5,571,266	5,725,569	5,320,325	6,557,422
Service Income	1,456,108	1,496,801	1,430,124	1,525,855
Novelty Sales	84,002	327,771	392,721	71,656
Advertising, Parking, & Other	343,919	693,946	479,480	892,938
Total	10,823,308	11,997,910	11,022,744	12,410,259

**BATON ROUGE RIVER CENTER  
CAPITAL PROGRAM**

REVENUE TYPE	FUND . . OBJECT
Taxes	451 . . 532504 . 1014325

**LEGAL AUTHORIZATION**

FEDERAL	STATE	LOCAL
N/A	Louisiana Revised Statutes 47:301 (14) (a) 47:331-332.2 47:322.9 Act 1072, 1997 Legislature	Resolution 43132, 03/10/04

**INTERPRETATION OF LEGAL AUTHORIZATION:**

**State:** L.R.S. 47:331 levies an additional tax of ninety-seven one hundredths of one percent (.97%) tax derived from the sale of services as defined by L.R.S. 47:301 (14) (a). L.R.S. 47:332.2 creates the East Baton Rouge Parish Centroplex Fund and stipulates that an annual appropriation shall be made by the legislature based upon the avails of the tax imposed by L.R.S. 47:331 from the sale of services as defined by L.R.S. 47:301 (14) (a). Prior to the 1997 legislative session this tax was dedicated exclusively for capital improvements at the Centroplex. Act 1072 of the 1997 Legislature amended L.R.S. 47:332.2 to include capital improvements for the Louisiana Arts and Science Center, Riverfront Promenade, and related projects in the Riverfront Development Plan in the City of Baton Rouge effective July 1, 1997. This fund is in effect from July 1, 1991, and will terminate on June 30, 2001. L.R.S. 47:322.9 creates the East Baton Rouge Parish Enhancement Fund and stipulates that an annual appropriation shall be made by the legislature based upon the avails of the tax imposed by L.R.S. 47:322 from the sales of services as defined by L.R.S. 47:301 (14) (a) in the Parish of East Baton Rouge.

**Local:** Resolution 43132, dated March 10, 2004, changed the name of the Riverside Centroplex to the Baton Rouge River Center.

**COMPUTATION OF FEE:**

The state treasurer remits to the Baton Rouge River Center Capital Program the following:

- 1) The avails of the tax imposed by L.R.S. 47:331 and 47:322 paid within East Baton Rouge Parish;
- 2) Less an amount designated by the legislature "to pay all the obligations secured by the full faith and credit of the state which become due and payable within any fiscal year";
- 3) Limited to the appropriation designated by the legislature each fiscal year.

State Fiscal Year	Centroplex Fund (BR River Center Fund)	Enhancement Fund
2005-2006	825,000	825,000
2006-2007	825,000	825,000
2007-2008	1,125,000	1,125,000
2008-2009	1,125,000	1,125,000
2009-2010	1,125,000	1,125,000

## MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

THE BATON ROUGE RIVER CENTER CAPITAL PROGRAM					ACCOUNT NUMBER		451 . . 532504.1014325	
MONTH	2006		2007		2008		2009	
	\$	%	\$	%	\$	%	\$	%
<b>ENHANCEMENT FUND</b>								
May	294,352	13.61%	327,371	14.72%	298,156	11.44%	37,897	1.86%
June	0	13.61%	115,691	19.92%	0	11.44%	0	1.86%
August	218,462	23.72%	0	19.92%	39,345	12.95%	0	1.86%
November	0	23.72%	0	19.92%	464,891	30.78%	630,087	32.74%
December	878,923	64.37%	587,499	46.33%	422,211	46.98%	269,150	45.93%
Total	1,391,737	64.37%	1,030,561	46.33%	1,224,603	46.98%	937,134	45.93%
<b>BATON ROUGE RIVER CENTER FUND</b>								
May	295,222	78.02%	317,550	60.61%	289,211	58.08%	162,760	53.91%
June	235,420	88.91%	170,721	68.29%	0	58.08%	0	53.91%
August	0	88.91%	0	68.29%	130,415	63.08%	0	53.91%
November	0	88.91%	486,689	90.17%	552,695	84.29%	679,185	87.20%
December	239,744	100.00%	218,685	100.00%	409,545	100.00%	261,075	100.00%
Total	770,386	35.63%	1,193,645	53.67%	1,381,866	53.02%	1,103,020	54.07%
<b>TOTAL</b>	<b>2,162,123</b>	<b>47.09%</b>	<b>2,224,206</b>	<b>2.87%</b>	<b>2,606,469</b>	<b>17.19%</b>	<b>2,040,154</b>	<b>-21.73%</b>

	2006	2007	2008	2009
Revenue Recognized for Operations	114,315	39,996	185,127	222,972
Capital Acquired	7,957	166,324	1,381,129	0
Debt Service Payments	187,054	384,354	172,121	446,260
Capital Commitments:				
LASM Planetarium	0	0	0	0
B.R. River Center Expansion	0	0	0	0
Capital Outlay (Available Balance)	3,377,728	(206,320)	(1,566,256)	(222,972)
Change in Capital Reserve	(1,524,931)	1,839,852	2,434,348	1,593,894
Total Revenue Received from State	2,162,123	2,224,206	2,606,469	2,040,154
Interest on Reserve	281,517	460,969	304,541	68,447
Accumulated Capital Reserve	2,441,731	4,742,551	7,481,440	9,143,781

NOTE: For explanation of debt service expenditures, see section for Acct. 001.432504, Louisiana Department of the Treasury — Riverfront Improvements.

BATON ROUGE RIVER CENTER		FUNDS 450, 451							
REVENUE TYPE	2006		2007		2008		2009		
	\$	%	\$	%	\$	%	\$	%	
Operating Revenues (SMG)									
Arena	818,074	5.51%	622,233	3.80%	531,618	3.46%	629,073	4.03%	
Exhibit Hall	491,893	3.31%	708,880	4.33%	636,528	4.15%	547,455	3.51%	
Theatre	218,239	1.47%	310,807	1.90%	326,190	2.13%	275,833	1.77%	
Other	18,975	0.13%	33,975	0.21%	62,538	0.41%	108,997	0.70%	
Meeting Rooms	9,937	0.07%	67,277	0.41%	2,250	0.01%	375	0.00%	
Concessions	0	0.00%	0	0.00%	0	0.00%	0	0.00%	
Food & Beverage Sales	1,810,895	12.19%	2,010,651	12.28%	1,840,970	12.00%	1,800,655	11.53%	
Box Office Fees	5,571,266	37.52%	5,725,569	34.96%	5,320,325	34.67%	6,557,422	41.99%	
Service Income	1,456,108	9.81%	1,496,801	9.14%	1,430,124	9.32%	1,525,855	9.77%	
Novelty Sales	84,002	0.57%	327,771	2.00%	392,721	2.56%	71,656	0.46%	
Advertising, Parking, & Other	343,919	2.32%	693,946	4.24%	479,480	3.12%	892,938	5.72%	
<b>Total Operating Revenues</b>	<b>10,823,308</b>	<b>72.88%</b>	<b>11,997,910</b>	<b>73.26%</b>	<b>11,022,744</b>	<b>71.84%</b>	<b>12,410,259</b>	<b>79.46%</b>	
Non-Operating Revenues									
Interest	285,443	1.92%	471,519	2.88%	312,982	2.04%	69,017	0.44%	
Capital Program	2,162,123	14.56%	2,224,206	13.58%	2,606,469	16.99%	2,040,154	13.06%	
<b>Total Non-Operating Revenues</b>	<b>2,447,566</b>	<b>16.48%</b>	<b>2,695,725</b>	<b>16.46%</b>	<b>2,919,451</b>	<b>19.03%</b>	<b>2,109,171</b>	<b>13.50%</b>	
Other Financing Sources									
Gain (Loss)/Sale of Fixed Assets	4,387	0.03%	275	0.00%	3,520	0.02%	1,010	0.01%	
Operating Transfer In:									
General Fund	1,575,000	10.61%	1,683,795	10.28%	1,398,779	9.12%	1,097,960	7.03%	
Gen. Capital Expenditure Fund	0	0.00%	0	0.00%	0	0.00%	0	0.00%	
<b>Total Other Financing Sources</b>	<b>1,579,387</b>	<b>10.64%</b>	<b>1,684,070</b>	<b>10.28%</b>	<b>1,402,299</b>	<b>9.14%</b>	<b>1,098,970</b>	<b>7.04%</b>	
<b>TOTAL / % Change</b>	<b>14,850,261</b>	<b>243.60%</b>	<b>16,377,705</b>	<b>10.29%</b>	<b>15,344,494</b>	<b>-6.31%</b>	<b>15,618,400</b>	<b>1.79%</b>	

# SOLID WASTE DISPOSAL FACILITY FUND

## LANDFILL TIPPING FEES

<b>REVENUE TYPE</b>	<b>FUND . . OBJECT</b>
Charges for Services	461 . . 443400

### LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	N/A	Resolutions 44563, 12/14/05; 42587, 06/11/03; 38083, 08/27/97; 30702, 11/28/90; 30355, 08/22/90; 27013, 01/27/88; 26627, 09/23/87; 21946, 01/25/84; 20552, 04/27/83; City 9961, 05/28/80; City 9960, 05/28/80; City 4642, 01/09/74; City 4484, 09/12/73

### INTERPRETATION OF LEGAL AUTHORIZATION:

**Local:** **City Resolution 4484** of September 12, 1973, establishes a fee schedule for dumping at the sanitary landfill site with a basic fee of \$2 per ton. **City Resolution 4642** of January 9, 1974, establishes a special fee for dumping at the sanitary landfill site at Devil's Swamp when the weight scales are inoperable. **City Resolutions 9961 and 9960** of May 28, 1980, increase the basic fee to \$4 per ton and provide fees for inoperable weight scales respectively. Resolution 20552 of April 27, 1983, increases the fee to \$12 per ton. **Resolution 21946** of January 25, 1984, increases fees when weight scales are inoperable. **Resolution 26627** of September 23, 1987, increases the basic fee to \$15 per ton, with Baker and Zachary paying \$7 per ton. **Resolution 27013** of January 27, 1988, adjusts the fee schedule when weight scales are inoperable. **Resolution 30355** of August 22, 1990, raises all dumping fees effective 9/1/90 through 12/31/90 to \$20 per ton except for the Cities of Baton Rouge, Baker, and Zachary, whose fees are set at \$15, \$12, and \$12 respectively. **Resolution 30702** of November 28, 1990, effective January 1, 1991, raises the dumping fees to \$20 for all entities except Public Works General Fund divisions, Animal Control Center, BREC, the Housing Authority, and private citizens. Resolution 38083 of August 27, 1997, raises the dumping fees to \$25 per ton for out-of-parish users and adjusts the fee schedule when weight scales are inoperable, effective January 1, 1998. **Resolution 42587** of June 11, 2003, repeals all ordinances adopted since 1987 and amends the fee schedule for dumping at the sanitary landfill to increase the rate for out-of-parish users from \$25 per ton to \$55 per ton; restate the fee schedule when weight scales are inoperable; and impose a penalty for misrepresenting garbage origination as EBR Parish. **Resolution 44563** of December 14, 2005, effective January 1, 2006, decreases the tipping fee for out-of-parish garbage from \$55 per ton to \$32 per ton and includes increases in the fees for certain in-parish and other disposals. It also restates the fee schedule to be used when weight scales are inoperable.

### COLLECTION AND TRANSMITTAL OF FUNDS:

**Collector:** Department of Public Works personnel collect the fees from each vehicle prior to its use of the landfill. Regular users of the landfill can establish an account and be billed monthly.

**Transmittal:** Amounts collected at the landfill site are deposited into the bank, and the deposit receipt is then forwarded to the Finance Department–Revenue Division.

### PAYOR OF FEE:

The fees for dumping at the sanitary landfill site are applicable to licensed or franchised refuse contractors, commercial collectors for hire, the City of Baker, City of Zachary, East Baton Rouge Parish School Board, Louisiana State University, Southern University, State of Louisiana, the Baton Rouge Recreation and Park Commission, and any other persons or political subdivisions, except that it does not apply to departments of the City of Baton Rouge and Parish of East Baton Rouge funded by General Fund revenues, the East Baton Rouge Housing Authority, private citizens of the Parish of East Baton Rouge who are not engaged in hauling for hire and are disposing of residential trash/garbage only, or others so designated by the Director of Public Works.

**COMPUTATION OF FEE:**

The following fee schedule for dumping at the sanitary landfill site is effective January 1, 2006, and was adopted by the Metropolitan Council with Resolution 44563 on December 14, 2005. (Previous fee schedules are on file in the Budgeting Division):

**Minimum fee shall be for 1000 lbs.**

Out-of-parish garbage (residential and commercial)	\$ 1.60/100 lbs.
EBR Parish sewerage sludge	\$ 1.40/100 lbs.
EBR Parish (commercial garbage)	\$ 1.40/100 lbs.
Tires (or \$7.00/tire surcharge for each undeclared tire)	\$ 3.50/100 lbs.
EBR Parish garbage (residential, apartments and government agencies under current contract with City-Parish)	\$ 1.40/100 lbs.
City of Baker	\$ 1.40/100 lbs.
City of Zachary	\$ 1.40/100 lbs.

A penalty of \$25 per 100 pounds of out-of-parish garbage is assessed against any individual or entity that falsely represents the origination of such garbage to be EBR Parish.

Whenever the weight scales are inoperable, the following fee schedule for dumping applies:

	<u>In-Parish Rate</u>	<u>Out-of-Parish Rate</u>
Automobile/Compact Pickup Truck	\$15.00	\$20.00
Full size Pickup Truck/Van	\$20.00	\$25.00
Trailer - Single Axle	\$20.00	\$25.00
Trailer - Tandem Axle	\$40.00	\$50.00
Dump/Stake Body Truck Single Rear Axle up to 11' length	\$160.00	\$185.00
Dump/Stake Body Truck Tandem Axle 12' - 15' length	\$340.00	\$390.00
Dump/Stake Body Tractor Trailer Truck - Over 16' length	\$500.00	\$575.00
Packer Body Truck	\$260.00	\$300.00
Roll - Offs	\$150.00	\$175.00

**MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:**

<b>LANDFILL TIPPING FEES</b>		<b>ACCOUNT NUMBER 461 . . 443400</b>							
<b>MONTH</b>	<b>2006</b>		<b>2007</b>		<b>2008</b>		<b>2009</b>		
	<b>\$</b>	<b>%</b>	<b>\$</b>	<b>%</b>	<b>\$</b>	<b>%</b>	<b>\$</b>	<b>%</b>	
January	960,229	8.40%	903,318	7.60%	1,038,219	7.83%	1,022,829	8.26%	
February	863,611	15.96%	789,917	14.25%	1,007,994	15.43%	885,263	15.41%	
March	1,051,087	25.16%	1,025,071	22.87%	1,099,515	23.72%	1,105,986	24.35%	
April	960,212	33.57%	984,758	31.16%	1,092,685	31.96%	1,088,135	33.13%	
May	1,136,521	43.51%	1,095,532	40.38%	1,126,283	40.46%	973,530	41.00%	
June	994,907	52.22%	1,004,452	48.83%	1,023,880	48.18%	999,090	49.07%	
July	967,117	60.69%	1,073,380	57.86%	1,149,679	56.85%	1,110,262	58.04%	
August	997,168	69.41%	10,475	57.95%	1,124,136	65.32%	1,086,664	66.81%	
September	7,204	69.48%	2,018,282	74.93%	1,304,022	75.16%	1,038,283	75.20%	
October	860,122	77.01%	1,018,764	83.50%	47,790	75.52%	1,051,627	83.69%	
November	1,783,880	92.62%	956,644	91.55%	2,107,985	91.41%	953,225	91.39%	
December	843,377	100.00%	1,004,366	100.00%	1,138,686	100.00%	1,065,494	100.00%	
<b>TOTAL</b>	<b>11,425,435</b>	<b>39.05%</b>	<b>11,884,959</b>	<b>4.02%</b>	<b>13,260,874</b>	<b>11.58%</b>	<b>12,380,388</b>	<b>-6.64%</b>	

SUMMARY OF REVENUES								FUND 461	
REVENUE TYPE	2006		2007		2008		2009		
	\$	%	\$	%	\$	%	\$	%	
Charges For Services									
Tipping Fees	11,425,435	92.83%	11,884,959	90.91%	13,260,874	95.16%	12,380,388	96.89%	
Miscellaneous Revenues									
Donations-Recycling Awareness	12,047	0.10%	38,190	0.29%	12,990	0.09%	11,920	0.09%	
Oil, Gas, and Mineral Royalties	13,912	0.11%	22,081	0.17%	13,066	0.09%	33,710	0.26%	
Contingent Receipts	0	0.00%	0	0.00%	0	0.00%	86,093	0.67%	
Total Miscellaneous Revenues	25,959	0.21%	60,271	0.46%	26,056	0.19%	45,630	0.36%	
Intergovernmental Revenues									
State of La. Dept. of Military	8,151	0.07%	252,010	1.93%	66,413	0.48%	231,758	1.81%	
Interest Earnings (461)	845,115	6.87%	876,116	6.70%	582,232	4.18%	87,412	0.68%	
Interest Earnings (462) **	0	0.00%	0	0.00%	0	0.00%	0	0.00%	
Total Intergovernmental Revenues	853,266	6.93%	1,128,126	8.63%	648,645	4.65%	319,170	2.50%	
Other Financing Sources									
Gain (Loss)/Sale of Fixed Assets	3,900	0.03%	0	0.00%	0	0.00%	(53,818)	-0.42%	
Transfer from 462	0	0.00%	0	0.00%	0	0.00%	0	0.00%	
Transfer from 1997 Bonds Fund	0	0.00%	0	0.00%	0	0.00%	0	0.00%	
Total Other Financing Sources	3,900	0.03%	0	0.00%	0	0.00%	(53,818)	-0.42%	
<b>TOTAL</b>	<b>12,308,560</b>	<b>5.28%</b>	<b>13,073,356</b>	<b>6.21%</b>	<b>13,935,575</b>	<b>6.60%</b>	<b>12,777,463</b>	<b>-8.31%</b>	

\*\* See 462 Summary of Revenues after 2005.

NOTE: Beginning in 2005, revenues in this fund include proceeds from sales of landfill gas by Renovar Energy Corp. (see Resolution 42969, 12/10/03). In an effort to more accurately disclose the revenues and total costs associated with the solid waste services, a new fund called the Solid Waste Collection Fund (Fund 462) was established effective January 1, 2006. Fund 462 was combined with this fund in the 2005 column only; it has its own listing in this book for 2006 and beyond. In 2006 and later, the tipping fee revenue began to increase due to the return of more out-of-parish customers, since the rate was decreased from \$55 per ton to \$32 per ton.

# SOLID WASTE COLLECTION FUND

## SOLID WASTE USER FEES SOLID WASTE REFUSE CONTAINER FEE

REVENUE TYPE	FUND . . OBJECT
Charges for Services	462 . . 44320X User Fee
	462 . . 443250 SW Refuse Container Fee

### LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	Louisiana Constitution, 1974 Article VI, § 30  Louisiana Revised Statutes 33:4169.1	Ordinances 9157, 10/10/90; 9188, 11/28/90; 9218, 12/12/90; 9271, 04/10/91; 10778, 12/04/96; 13473, 12/14/05; 13852, 12/13/06; 14266, 12/12/07  Parish Attorney Opinion, 03/26/90

### INTERPRETATION OF LEGAL AUTHORIZATION:

**State:** **Article VI, Section 30** of the Louisiana Constitution of 1974 authorizes a political subdivision to exercise the power of taxation under the authority granted by the legislature for parish, municipal, and other local purposes strictly public in nature. **L.R.S. 33:4169.1** authorizes municipalities and parishes to assess a service charge against any person to whom garbage and trash services are provided.

**Local:** The **Parish Attorney Opinion** of March 26, 1990, confirmed the City's authority to assess a service charge against any person to whom garbage and trash services are provided. **Ordinance 9157**, adopted by the Metropolitan Council on October 10, 1990, authorized the imposition of a solid waste user fee and provided regulations for the administration, collection, and deposit of this fee. **Ordinance 9188**, of November 28, 1990, added multi-family units and governmental agencies to the list of payers of this fee. **Ordinance 9218** of December 12, 1990, and **Ordinance 9271** of April 10, 1991, supplied additional definitions and provided for full due process rights for users before termination of utility service. **Ordinance 10778**, of December 4, 1996, amended Ordinance 9157 to provide for an increase in solid waste user fees as a result of the new contract for solid waste collection and disposal, effective when the new contractor began to collect garbage in 1997. **Ordinance 13473** of December 14, 2005, amended Ordinance 9157 to provide for an increase in solid waste user fees as a result of the new contract for solid waste collection and disposal, effective January 1, 2006. **Ordinance 13852** of December 13, 2006 increased the residential unit fee to \$15.50 effective January 1, 2007, in order to continue the transition toward making garbage collection fully funded by the fees paid by its users. **Ordinance 14266** of December 12, 2007, again increased the residential unit fee to \$19.00 effective January 1, 2008, to continue with this same objective. However, it also provides that this increase is waived for those residents who meet eligibility requirements of the Low-Income Home Energy Assistance Program (LIHEAP), providing they request such waiver. Certification of eligibility is good for a twelve month period, so residents must reapply to continue to have the increase waived.

### COLLECTION AND TRANSMITTAL OF FUNDS:

**Collector:** The Baton Rouge Water Company, the City of Baker, and the City of Zachary act as the billing agents for solid waste user fees for their customers.

**Transmittal:** The Service Fee Business Office and The Baton Rouge Water Company deposit payments into the bank. The City of Zachary remits payments to the Service Fee Business Office by check on a weekly basis, while the City of Baker remits checks bi-monthly.

**Comment:** Each month the Service Fee Business Office sends a summary of daily transactions for the preceding month to the Finance Department. This report summarizes the solid waste user fee billings for the month, along with the offsetting amounts for bad debts, and is used as the basis for recording this revenue in the City-Parish accounting records.

### PAYOR OF FEE:

**All residential and multi-family units** within the parish of East Baton Rouge, excluding those within the city limits of Baker and Zachary, pay this fee. However, multi-family units of five or more dwellings may be

**SOLID WASTE USER FEES**  
**SOLID WASTE REFUSE CONTAINER FEE**

**462 . . 44320X**  
**462 . . 443250**

treated as commercial units not subject to this fee, if approved by the director of the Department of Public Works.

**COMPUTATION OF FEE:**

Until 2006, this fee was based on a 6-year average of the incremental cost of solid waste collection and disposal. The garbage collection contract was re-bid in 1996, with the new contract, along with new user-fee rates, to go into effect in March 1997. In March 2004 the contract was extended for an additional year at the same rates. In March 2005, it was renewed for an additional 6 months. In September 2005 a new garbage collection contract went into effect.

Prior to January 1, 2008, households paid a fee of **\$15.50 per dwelling/unit**; the new fee is **\$19.00**.

Multifamily units pay the fee based on either (1) the number of units in the complex or (2) the number and capacity of bins used. The bin rates are as follows:

Old Rates through December 31, 2005		Bin Rates as of January 1, 2006	
1 cu. yd.	\$49.55	1 cu. yd.	\$60.00
2 cu. yd.	59.00	2 cu. yd.	70.00
4 cu. yd.	74.30	4 cu. yd.	90.00
6 cu. yd.	91.80	6 cu. yd.	120.00
8 cu. yd.	107.40	8 cu. yd.	150.00
		10 cu. yd.	180.00

Bin service for a multifamily unit must be approved by the Department of Public Works.

The penalty for non-payment of the solid waste user fee is termination of water service to the residence.

Until 2006, governmental agencies were not being assessed a fee since the cost of the contract was actually less than the City-Parish was previously paying. Now, solid waste collections charges for City-Parish governmental entities are being charged to the entities' operating budgets.

**MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:**

SOLID WASTE USER FEE		ACCOUNT NUMBER 462 . . 44320x							
MONTH	2006		2007		2008		2009		
	\$	%	\$	%	\$	%	\$	%	
January	1,594,375	8.24%	2,044,451	8.27%	2,484,693	8.28%	2,483,866	8.32%	
February	1,603,510	16.53%	2,050,643	16.57%	2,496,402	16.59%	2,487,855	16.65%	
March	1,596,547	24.78%	2,049,691	24.87%	2,505,677	24.94%	2,498,811	25.02%	
April	1,613,155	33.12%	2,057,941	33.19%	2,513,770	33.31%	2,482,167	33.33%	
May	1,620,269	41.49%	2,058,039	41.52%	2,519,121	41.70%	2,447,130	41.52%	
June	1,597,242	49.75%	2,033,201	49.75%	2,482,713	49.97%	2,479,094	49.82%	
July	0	49.75%	0	49.75%	0	49.97%	0	49.82%	
August	1,619,683	58.12%	2,059,654	58.09%	2,497,640	58.29%	2,499,774	58.20%	
September	1,609,792	66.44%	2,060,495	66.42%	2,491,327	66.58%	2,495,137	66.55%	
October	1,619,412	74.81%	2,075,097	74.82%	2,501,614	74.92%	2,488,602	74.88%	
November	1,616,604	83.17%	2,065,509	83.18%	2,499,061	83.24%	2,490,605	83.23%	
December	3,257,105	100.00%	4,156,275	100.00%	5,032,457	100.00%	5,009,344	100.00%	
TOTAL	19,347,694	N/A	24,710,996	27.72%	30,024,475	21.50%	29,862,385	-0.54%	

NOTE: Service fees are collected consistently throughout the year, and the January – June fees are posted in the months to which they apply. However, due to deadlines in the Finance Department for the second half of the year, the fees from July – December are usually posted one month behind, with the last two months of the year posted to December.

**SOLID WASTE USER FEES**  
**SOLID WASTE REFUSE CONTAINER FEE**

**462 . . 44320X**  
**462 . . 443250**

SOLID WASTE REFUSE CONTAINER FEE					ACCOUNT NUMBER 462 . . 443250			
MONTH	2006		2007		2008		2009	
	\$	%	\$	%	\$	%	\$	%
January	0	0.00%	6,060	20.24%	2,820	17.15%	1,200	10.36%
February	0	0.00%	2,940	30.06%	960	22.99%	1,440	22.80%
March	5,340	9.43%	1,380	34.67%	720	27.37%	0	22.80%
April	13,620	33.47%	60	34.87%	960	33.21%	(60)	22.28%
May	8,160	47.88%	60	35.07%	660	37.23%	660	27.98%
June	6,780	59.85%	660	37.27%	1,560	46.72%	1,020	36.79%
July	0	59.85%	0	37.27%	0	46.72%	0	36.79%
August	5,400	69.39%	9,120	67.74%	1,320	54.74%	3,840	69.95%
September	5,820	79.66%	2,280	75.35%	1,500	63.87%	(60)	69.43%
October	3,720	86.23%	2,400	83.37%	0	63.87%	2,580	91.71%
November	720	87.50%	900	86.37%	4,200	89.42%	(600)	86.53%
December	7,080	100.00%	4,080	100.00%	1,740	100.00%	1,560	100.00%
<b>TOTAL</b>	<b>56,640</b>	<b>N/A</b>	<b>29,940</b>	<b>-47.14%</b>	<b>16,440</b>	<b>-45.09%</b>	<b>11,580</b>	<b>-29.56%</b>

SUMMARY OF REVENUES									FUND 462
REVENUE TYPE	2006		2007		2008		2009		
	\$	%	\$	%	\$	%	\$	%	
<b>Taxes</b>									
General Property Tax	0	0.00%	0	0.00%	6,254	0.02%	3,393	0.01%	
Interest & Penalties-Gen Prop Tax	0	0.00%	0	0.00%	3,047	0.01%	5,120	0.02%	
<b>Total Taxes</b>	<b>0</b>	<b>0.00%</b>	<b>0</b>	<b>0.00%</b>	<b>9,301</b>	<b>0.03%</b>	<b>8,513</b>	<b>0.03%</b>	
<b>Charges For Services</b>									
Solid Waste User Fees-All	19,347,694	63.08%	24,710,996	82.28%	30,024,475	97.09%	29,862,385	99.58%	
SW Refuse Container Fees	56,640	0.18%	29,940	0.10%	16,440	0.05%	11,580	0.04%	
Disconnect/Reconnect Fees	1,180	0.00%	1,290	0.00%	2,010	0.01%	1,338	0.00%	
NSF Check Charges-User Fees	35	0.00%	90	0.00%	75	0.00%	15	0.00%	
<b>Total Charges For Services</b>	<b>19,405,549</b>	<b>63.27%</b>	<b>24,742,316</b>	<b>82.39%</b>	<b>30,043,000</b>	<b>97.15%</b>	<b>29,875,318</b>	<b>99.62%</b>	
<b>Intergovernmental Revenues</b>									
State of La. Dept. of Military	25,756	0.08%	0	0.00%	0	0.00%	0	0.00%	
<b>Miscellaneous Revenues</b>									
Interest Earnings	27,597	0.09%	90,326	0.30%	95,394	0.31%	17,028	0.06%	
Legal Settlements	0	0.00%	0	0.00%	122,274	0.40%	0	0.00%	
<b>Total Miscellaneous Revenues</b>	<b>27,597</b>	<b>0.09%</b>	<b>90,326</b>	<b>0.30%</b>	<b>217,668</b>	<b>0.70%</b>	<b>17,028</b>	<b>0.06%</b>	
<b>Other Financing Sources</b>									
Transfer from City General Fund	6,166,050	20.10%	2,750,000	9.16%	75,795	0.25%	87,687	0.29%	
Transfer from Consol. Garb. Dist.	5,044,950	16.45%	2,448,650	8.15%	579,321	1.87%	0	0.00%	
<b>Total Other Financing Sources</b>	<b>11,211,000</b>	<b>36.55%</b>	<b>5,198,650</b>	<b>17.31%</b>	<b>655,116</b>	<b>2.12%</b>	<b>87,687</b>	<b>0.29%</b>	
<b>TOTAL</b>	<b>30,669,902</b>	<b>1056.81%</b>	<b>30,031,292</b>	<b>-2.08%</b>	<b>30,925,085</b>	<b>2.98%</b>	<b>29,988,546</b>	<b>-3.03%</b>	

NOTE: With the adoption of the 2006 *Annual Operating Budget* all revenues and expenses that are associated with solid waste collection, both inside and outside of the Baton Rouge city limits, are now accounted for in this fund, the Solid Waste Collection Fund. Beginning in January of 2010, Disconnect/Reconnect Fees were increased from \$32 to \$34.

**GREATER BATON ROUGE AIRPORT DISTRICT**  
**LANDING FEES—SCHEDULED AIRLINES**  
**LANDING FEES—CHARTERED AIRCRAFT**  
**LANDING FEES—CARGO OPERATIONS**

REVENUE TYPE	FUND . . OBJECT	
Charges for Services	481 . . 442101	Scheduled
	481 . . 442102	Chartered
	481 . . 442103	Cargo Operations

**LEGAL AUTHORIZATION**

FEDERAL	STATE	LOCAL
N/A	Act 151 of the 1969 Louisiana Legislature	Airline-Airport Use and Lease Agreement, Section 4.04 (c)

**INTERPRETATION OF LEGAL AUTHORIZATION:**

**State:** Act 151 of the 1969 Louisiana Legislature authorized a procedure for the creation of an Airport District providing for its governing authority, territorial limits, powers, right to issue bonds, incur debt, and levy special taxes when authorized by special election.

**Local:** Section 4.04 (c) of the Airline-Airport Use and Lease Agreement states: "Carrier shall pay a monthly fee for each Revenue Landing of Aircraft at the Airport."

**COLLECTION AND TRANSMITTAL OF FUNDS:**

**Collector:** The Airport collects and deposits proceeds in a designated bank.

**PAYOR OF FEE:**

**Any airline or cargo carrier with scheduled arrival and departure times established by prearranged agreement pays this fee.** There are currently four such airlines -- Delta Air Lines, American Airlines/American Eagle, and Continental Airlines -- and they pay landing fees at the schedule rate. Airlines or aircraft with non-scheduled arrival and departure times, including any chartered aircraft landing at the Greater Baton Rouge Airport, pay non-schedule rates. Since September 2008 FedEx has not been landing at the Airport; they were the only cargo carrier.

**COMPUTATION OF FEE:**

The formulas used for computing the landing fees are based on weight. Previously, the fee calculations were spelled out in a Use and Lease Agreement between the Airport and the various airlines. That agreement is no longer in effect, and negotiations are being held to determine what rates will be charged going forward.

LANDING FEES—SCHEDULED AIRLINES	481 . . 442101
LANDING FEES—CHARTERED AIRCRAFT	481 . . 442102
LANDING FEES—CARGO OPERATIONS	481 . . 442103

**MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:**

LANDING FEES-SCHEDULED AIRLINES				ACCOUNT NUMBER 481 . . 442101				
MONTH	2006		2007		2008		2009	
	\$	%	\$	%	\$	%	\$	%
January	128,646	11.51%	80,691	8.45%	93,001	9.71%	58,951	8.06%
February	107,793	21.16%	0	8.45%	83,964	18.47%	58,206	16.01%
March	108,871	30.90%	152,822	24.46%	86,634	27.51%	65,152	24.92%
April	98,171	39.69%	77,205	32.55%	89,456	36.85%	61,074	33.27%
May	95,036	48.19%	85,158	41.47%	88,331	46.06%	60,908	41.59%
June	89,425	56.19%	71,337	48.94%	81,055	54.52%	60,877	49.91%
July	0	56.19%	0	48.94%	0	54.52%	0	49.91%
August	86,452	63.93%	69,631	56.24%	81,485	63.03%	64,466	58.72%
September	87,722	71.78%	83,219	64.95%	77,396	71.11%	63,652	67.42%
October	85,099	79.40%	84,075	73.76%	64,802	77.87%	0	67.42%
November	92,868	87.71%	85,968	82.77%	76,861	85.89%	61,754	75.86%
December	137,365	100.00%	164,511	100.00%	135,206	100.00%	176,596	100.00%
<b>TOTAL</b>	<b>1,117,448</b>	<b>3.01%</b>	<b>954,617</b>	<b>-14.57%</b>	<b>958,191</b>	<b>0.37%</b>	<b>731,636</b>	<b>-23.64%</b>

NOTE: Increases and decreases from one year to the next are the result of changes in landed weight. In 2007, the Airlines landed fewer pounds and have returned to a more normal business cycle since Hurricane Katrina in August 2005.

LANDING FEES-CHARTERED AIRCRAFT				ACCOUNT NUMBER 481 . . 442102				
MONTH	2006		2007		2008		2009	
	\$	%	\$	%	\$	%	\$	%
January	1,492	6.65%	916	6.91%	402	2.01%	359	2.70%
February	1,649	14.00%	0	6.91%	2,315	13.57%	1,643	15.04%
March	3,698	30.48%	2,618	26.65%	2,902	28.07%	2,346	32.67%
April	4,165	49.04%	1,061	34.65%	2,050	38.31%	647	37.53%
May	464	51.11%	527	38.62%	36,421	220.25%	732	43.03%
June	903	55.13%	834	44.91%	1,749	228.99%	1,629	55.27%
July	0	55.13%	0	44.91%	0	228.99%	0	55.27%
August	747	58.46%	507	48.74%	313	230.55%	1,017	62.91%
September	1,364	64.54%	1,445	59.63%	1,135	236.22%	184	64.29%
October	3,331	79.38%	1,228	68.89%	(34,378)	64.49%	0	64.29%
November	1,619	86.60%	983	76.31%	4,130	85.12%	1,694	77.02%
December	3,008	100.00%	3,142	100.00%	2,979	100.00%	3,059	100.00%
<b>TOTAL</b>	<b>22,440</b>	<b>-32.05%</b>	<b>13,261</b>	<b>-40.90%</b>	<b>20,018</b>	<b>50.95%</b>	<b>13,310</b>	<b>-33.51%</b>

NOTE: In 2006 and 2007, fewer charters were handled because the Airport began to return to a normal business cycle since Hurricane Katrina in August 2005. The increase in 2008 is primarily from LSU athletic teams chartering smaller jets rather than traveling on regular flights. In 2009 there were fewer charters.

LANDING FEES—SCHEDULED AIRLINES  
 LANDING FEES—CHARTERED AIRCRAFT  
 LANDING FEES—CARGO OPERATIONS

481 . . 442101  
 481 . . 442102  
 481 . . 442103

LANDING FEES-CARGO OPERATIONS					ACCOUNT NUMBER 481 . . 442103			
MONTH	2006		2007		2008		2009	
	\$	%	\$	%	\$	%	\$	%
January	30,184	6.48%	33,155	8.38%	35,992	11.92%	0	0.00%
February	38,917	14.85%	0	8.38%	35,885	23.81%	0	0.00%
March	47,120	24.97%	67,479	25.42%	33,927	35.05%	0	0.00%
April	44,166	34.46%	31,414	33.36%	37,005	47.31%	0	0.00%
May	43,484	43.80%	34,413	42.05%	0	47.31%	0	0.00%
June	39,537	52.29%	34,446	50.75%	32,662	58.14%	0	0.00%
July	0	52.29%	0	50.75%	0	58.14%	0	0.00%
August	34,896	59.79%	31,703	58.76%	35,048	69.75%	0	0.00%
September	41,730	68.76%	36,231	67.91%	28,750	79.27%	0	0.00%
October	37,553	76.83%	30,704	75.67%	59,736	99.06%	0	0.00%
November	37,741	84.93%	33,642	84.17%	335	99.18%	0	0.00%
December	70,124	100.00%	62,680	100.00%	2,490	100.00%	0	0.00%
TOTAL	465,452	394.82%	395,867	-14.95%	301,830	-23.75%	0	-100.00%

NOTE: This revenue is a direct result of Hurricane Katrina. Starting in October 2005, FedEx started landing cargo and U.S. mail. In the beginning of 2006 DHL landed freight. FedEx was the only cargo carrier from 2007 until they stopped landing in September 2008.

**GREATER BATON ROUGE AIRPORT DISTRICT  
FEES—AVIATION FUEL, OIL COMMISSIONS  
FEES—ILEAV FUEL STATION REVENUES**

REVENUE TYPE	FUND . . OBJECT
Charges for Services	481 . . 442105      Aviation Fuel & Oil Commissions
	481 . . 442106      ILEAV Fuel Station Revenues

**LEGAL AUTHORIZATION**

FEDERAL	STATE	LOCAL
N/A	Act 151 of the 1969 Louisiana Legislature	N/A

**INTERPRETATION OF LEGAL AUTHORIZATION:**

**State:** Act 151 of the 1969 Louisiana Legislature authorized a procedure for the creation of an Airport District providing for its governing authority, territorial limits, powers, right to issue bonds, incur debt, and levy special taxes when authorized by special election.

**COLLECTION AND TRANSMITTAL OF FUNDS:**

**Collector:** The Airport collects and deposits proceeds in a designated bank, which then remits copies of pay-in vouchers to the Finance Department.

**PAYOR OF FEE:**

These revenues are currently being collected from the following fixed-base operators: (1) Louisiana Aircraft, (2) Head & Engquist, and (3) PAI-Aero, and (4) Newtron Group.

**COMPUTATION OF FEE:**

The fee is **\$0.08/gallon** sold.

**REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:**

This fee is not applied to sales to state and federal governments; the military; or signatory airlines.

**MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:**

AVIATION FUEL, OIL COMMISSIONS					ACCOUNT NUMBER 481 . . 442105			
MONTH	2006		2007		2008		2009	
	\$	%	\$	%	\$	%	\$	%
January	(576)	-0.26%	(47,844)	-23.67%	16,302	10.01%	10,376	8.43%
February	576	0.00%	4,718	-21.33%	18,948	21.66%	11,978	18.17%
March	45,973	21.13%	50,069	3.43%	12,734	29.48%	13,424	29.07%
April	1,611	21.87%	27,099	16.84%	18,108	40.60%	11,536	38.45%
May	36,868	38.82%	5,295	19.46%	13,935	49.16%	10,255	46.78%
June	1,121	39.33%	5,693	22.28%	2,948	50.97%	0	46.78%
July	19,172	48.15%	3,194	23.86%	584	51.33%	7,811	53.13%
August	13,645	54.42%	31,178	39.28%	576	51.69%	7,920	59.57%
September	2,929	55.77%	5,317	41.91%	20,930	64.54%	7,947	66.02%
October	14,357	62.36%	17,751	50.69%	2,861	66.30%	9,130	73.44%
November	27,096	74.82%	55,322	78.06%	31,087	85.40%	12,010	83.20%
December	54,781	100.00%	44,346	100.00%	23,766	100.00%	20,670	100.00%
	0		0					
TOTAL	217,553	-2.69%	202,138	-7.09%	162,779	-19.47%	123,057	-24.40%

NOTE: The Hurricane Katrina effect began ending and revenues declined accordingly. The 2008 decrease is attributed to fewer landings that have required fuel. The decrease in 2009 is from fewer flights, which is partially the result of higher fuel prices.

ILEAV FUEL STATION REVENUES					ACCOUNT NUMBER 481 . . 442106			
MONTH	2006		2007		2008		2009	
	\$	%	\$	%	\$	%	\$	%
January	1,167	6.49%	517	4.53%	0	0.00%	1,920	9.81%
February	1,357	14.04%	917	12.56%	1,091	5.98%	2,094	20.50%
March	2,649	28.78%	903	20.47%	1,075	11.87%	2,504	33.29%
April	817	33.33%	858	27.99%	1,283	18.90%	2,834	47.76%
May	1,700	42.79%	953	36.33%	0	18.90%	2,661	61.35%
June	639	46.34%	252	38.54%	1,360	26.36%	0	61.35%
July	91	46.85%	0	38.54%	1,361	33.81%	2,042	71.78%
August	1,930	57.59%	696	44.64%	642	37.33%	1,184	77.83%
September	853	62.34%	1,432	57.18%	2,963	53.57%	916	82.51%
October	1,193	68.97%	165	58.63%	2,060	64.86%	2,205	93.77%
November	4,320	93.01%	1,712	73.62%	0	64.86%	821	97.96%
December	1,256	100.00%	3,011	100.00%	6,412	100.00%	399	100.00%
<b>TOTAL</b>	<b>17,972</b>	<b>7.15%</b>	<b>11,416</b>	<b>-36.48%</b>	<b>18,247</b>	<b>59.84%</b>	<b>19,580</b>	<b>7.31%</b>

NOTE: In 2007, the City changed to a new fuel supplier and the CNG station was fitted for the new cards. Despite losing customers in 2007 as a result of the change from Fuelman, the CNG station realized increases in 2008 after the Airport was able to stabilize the price for CNG with the new fuel card handler. Also, CATS began using the system on a regular basis.

# GREATER BATON ROUGE AIRPORT DISTRICT

## RENTAL OF HANGARS RENTAL OF CARGO BUILDING

REVENUE TYPE	FUND . . OBJECT
Charges for Services	481 . . 442201      Hangars
	481 . . 442202      Buildings

### LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	Act 151 of the 1969 Louisiana Legislature	Lease Agreements between Tenants and Airport

**INTERPRETATION OF LEGAL AUTHORIZATION: State:** Act 151 of the 1969 Louisiana Legislature authorized a procedure for the creation of an Airport District providing for its governing authority, territorial limits, powers, and rights to issue bonds, incur debt, and levy special taxes when authorized by special election.

**Local:** Lease agreements between tenants and Airport.

### COLLECTION AND TRANSMITTAL OF FUNDS:

**Collector:** The Airport collects and deposits proceeds in a designated bank, which then remits copies of pay-in vouchers to the Finance Department.

### PAYOR OF FEE:

**Any tenant of hangar or cargo buildings** pays this fee. Lease agreements for current tenants (Louisiana Aircraft, Total Delivery & Logistics, the Baton Rouge Police Department, and the U.S. Postal Service) are on file at the Airport.

Resolution 46903, dated 03/11/09 authorized the Mayor-President or the Chairman of the Airport Commission to execute a release of contract in the amount of \$40,000 with Federal Express.

### COMPUTATION OF FEE:

Proceeds are computed based on the appraisal value of leased land per square foot.

### MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

RENTAL OF BUILDINGS					ACCOUNT NUMBER 481 . . 442201			
MONTH	2006		2007		2008		2009	
	\$	%	\$	%	\$	%	\$	%
January	7,887	8.33%	7,887	8.33%	7,887	9.01%	7,887	7.59%
February	7,887	16.67%	7,887	16.67%	7,887	18.03%	7,887	15.18%
March	7,887	25.00%	7,887	25.00%	7,887	27.04%	7,887	22.76%
April	7,887	33.33%	7,887	33.33%	7,887	36.05%	8,037	30.49%
May	7,887	41.67%	7,887	41.67%	7,887	45.06%	7,887	38.08%
June	7,887	50.00%	7,887	50.00%	7,887	54.08%	8,037	45.81%
July	7,887	58.33%	7,887	58.33%	7,887	63.09%	7,887	53.40%
August	7,887	66.66%	7,887	66.66%	7,887	72.10%	7,887	60.99%
September	7,887	75.00%	7,887	75.00%	7,888	81.12%	12,387	72.91%
October	7,888	83.33%	7,888	83.33%	0	81.12%	9,388	81.94%
November	7,888	91.67%	7,888	91.67%	7,888	90.13%	9,388	90.97%
December	7,888	100.00%	7,888	100.00%	8,638	100.00%	9,388	100.00%
<b>TOTAL</b>	<b>94,647</b>	<b>0.00%</b>	<b>94,647</b>	<b>0.00%</b>	<b>87,510</b>	<b>-7.54%</b>	<b>103,947</b>	<b>18.78%</b>

NOTE: The increase in 2009 is from the addition of a new tenant, the Baton Rouge Police Department purchased a helicopter in 2009.

RENTAL OF CARGO BUILDING					ACCOUNT NUMBER 481 . . 442202			
MONTH	2006		2007		2008		2009	
	\$	%	\$	%	\$	%	\$	%
January	19,953	7.62%	22,870	8.33%	22,871	8.57%	21,770	12.53%
February	19,953	15.23%	22,870	16.67%	22,871	17.13%	18,036	22.92%
March	18,482	22.28%	22,870	25.00%	22,871	25.70%	13,502	30.69%
April	25,059	31.85%	22,870	33.33%	21,770	33.85%	13,502	38.47%
May	21,771	40.16%	22,870	41.67%	21,771	42.00%	55,740	70.56%
June	21,771	48.47%	22,870	50.00%	21,770	50.16%	15,740	79.62%
July	21,770	56.78%	22,870	58.33%	21,770	58.31%	6,025	83.09%
August	21,770	65.09%	22,870	66.67%	21,770	66.46%	5,875	86.47%
September	22,870	73.81%	22,871	75.00%	21,770	74.62%	5,875	89.85%
October	22,870	82.54%	22,871	83.33%	21,770	82.77%	5,875	93.24%
November	22,870	91.27%	22,871	91.67%	21,770	90.92%	5,875	96.62%
December	22,870	100.00%	22,871	100.00%	24,237	100.00%	5,875	100.00%
TOTAL	262,009	106.64%	274,444	4.75%	267,011	-2.71%	173,690	-34.95%

NOTE: The increase in 2006 is due to the new air cargo building being completed in August 2005. In October 2005, the Airport secured leases with FedEx Cargo Operations and Integrated Airline to rent the entire building. The market area for Baton Rouge was one of the reasons these companies came to the airport. The decrease in 2009 is the result of losing Integrated Airline Service.

# GREATER BATON ROUGE AIRPORT DISTRICT

## RENTALS—AIRLINES

<b>REVENUE TYPE</b>	<b>FUND . . OBJECT</b>
Charges for Services	481 . . 442301

### LEGAL AUTHORIZATION

<b>FEDERAL</b>	<b>STATE</b>	<b>LOCAL</b>
N/A	Act 151 of the 1969 Louisiana Legislature	Airline-Airport Use and Lease Agreements §4.04(a)

### INTERPRETATION OF LEGAL AUTHORIZATION:

**State:** Act 151 of the 1969 Louisiana Legislature authorized a procedure for the creation of an Airport District providing for its governing authority, territorial limits, powers, right to issue bonds, incur debt, and levy special taxes when authorized by special election.

**Local:** Section 4.04 (a) of each Airline-Airport Use and Lease Agreement states that "Carrier shall pay, in advance, on or before the 10th day of each month, in equal monthly installments, annual Terminal rent for its Exclusive Area and Joint Use Area."

### COLLECTION AND TRANSMITTAL OF FUNDS:

**Collector:** The Airport collects and deposits proceeds in a designated bank.

### PAYOR OF FEE:

As of May 2010, this fee is paid by Delta Air Lines, American Airlines/American Eagle, and Continental Airlines.

### COMPUTATION OF FEE:

The current rate as of May 2010 is \$69 per square foot.

### MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

RENTALS-AIRLINES					ACCOUNT NUMBER 481 . . 442301			
MONTH	2006		2007		2008		2009	
	\$	%	\$	%	\$	%	\$	%
January	250,029	8.46%	257,075	8.17%	270,163	8.61%	206,460	8.35%
February	250,029	16.92%	257,075	16.35%	270,163	17.23%	206,460	16.69%
March	250,029	25.39%	257,075	24.52%	270,163	25.84%	206,460	25.04%
April	250,029	33.85%	257,075	32.70%	263,181	34.23%	206,460	33.39%
May	247,952	42.24%	257,075	40.87%	257,075	42.43%	205,974	41.71%
June	247,952	50.63%	257,075	49.05%	257,075	50.63%	205,974	50.04%
July	247,952	59.02%	257,075	57.22%	258,075	58.86%	205,974	58.37%
August	247,952	67.42%	257,075	65.40%	258,075	67.09%	205,974	66.69%
September	247,953	75.81%	277,756	74.23%	258,075	75.31%	205,974	75.02%
October	247,953	84.20%	270,162	82.82%	258,075	83.54%	205,974	83.35%
November	247,953	92.59%	270,163	91.41%	258,075	91.77%	205,974	91.67%
December	218,879	100.00%	270,163	100.00%	258,075	100.00%	205,975	100.00%
<b>TOTAL</b>	<b>2,954,662</b>	<b>-2.27%</b>	<b>3,144,844</b>	<b>6.44%</b>	<b>3,136,270</b>	<b>-0.27%</b>	<b>2,473,633</b>	<b>-21.13%</b>

**NOTE:** Since 2005, the airlines have been charged for a total of 41,132 square feet of occupied space. As of May 2009, the airlines have been charged for a total of 38,026 square feet of occupied space. This is due to the merger of Delta and Northwest Airlines. The 2008 rate was \$75 per sq.ft., 2009 was \$65, and 2010 is \$69.

**GREATER BATON ROUGE AIRPORT DISTRICT  
RENTALS—RESTAURANT**

REVENUE TYPE	FUND . . OBJECT
Charges for Services	481 . . 442302

**LEGAL AUTHORIZATION**

FEDERAL	STATE	LOCAL
N/A	Act 151 of the 1969 Louisiana Legislature	Lease Agreements between SSP America, Inc. (Formerly Creative Host Services, Inc.) and the Airport

**INTERPRETATION OF LEGAL AUTHORIZATION:**

**State:** Act 151 of the 1969 Louisiana Legislature authorized a procedure for the creation of an Airport District providing for its governing authority, territorial limits, powers, and right to issue bonds, incur debt, and levy special taxes when authorized by special election.

**Local:** The Airport entered into a **lease agreement with SSP America, Inc** (Formerly Creative Host Services, Inc.), effective June 1, 1999, to lease space in the terminal building for the purpose of operating a food and beverage concession. This contract has been amended twice and currently runs through December 21, 2015. In 2004, this lease was assigned to Compass Group USA Investments, LLP. In 2004 an additional agreement was signed with SSP America, Inc. (Formerly Creative Host Services, Inc.), for the operation of a beverage retail business providing specialty coffees, teas, and smoothies.

**COLLECTION AND TRANSMITTAL OF FUNDS:**

**Collector:** The Airport collects and deposits proceeds in a designated bank.

**PAYOR OF FEE:**

The operator of the food and beverage concession at the Airport pays this fee.

**COMPUTATION OF FEE:**

**Fee and Charges:** The following fees and charges are applicable during the term of the current lease agreement, which began November 17, 2000. Before that date, modified rates were in effect because of construction in the terminal.

A. **Fixed Percentage Payment:**

- (1) Years 1-10:
  - 16.0% Food, beverage, seafood, vending machines, gaming devices, and all associated items;
  - 11.5% In-flight catering and associated items;
  - 20.0% Alcohol and associated items.
- (2) Years 11-15: To be negotiated at that time.

These rates apply to all sales from the leased areas.

B. **Minimum Annual Guarantee:**

Year	1	160,000
	2	162,000
	3	165,000
	4	167,000
	5	170,000
	6	173,000
	7-10	175,000

The minimum annual guarantee is prorated and paid monthly in advance on or before the 1st day of each and every month. A Statement of Gross Sales for the preceding month is due to the Airport on the 15th of the month. This statement is signed by an authorized officer of the concessionaire, who certifies the accuracy of such gross sales, in a format and detail satisfactory

to the Airport. If the percentage payment due for the month is greater than the pro-rata share of the minimum annual guarantee, the concessionaire remits the difference to the Airport with the Statement of Gross Sales. **2009 is Year 8 of this agreement.**

- C. Minimum (Capital) Investment: The minimum investment to be provided by the concessionaire in an area that includes only improvements that will remain the property of the Airport at the expiration of the Agreement is to be no less than \$650,000.

**MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:**

RENTALS-RESTAURANT		ACCOUNT NUMBER 481 . . 442302							
MONTH	2006		2007		2008		2009		
	\$	%	\$	%	\$	%	\$	%	
January	15,416	7.59%	15,667	7.01%	17,252	8.37%	15,834	8.44%	
February	20,074	17.47%	15,667	14.01%	17,648	16.94%	15,834	16.89%	
March	21,211	27.92%	16,481	21.38%	20,010	26.66%	15,834	25.33%	
April	15,417	35.51%	19,814	30.24%	18,447	35.61%	15,834	33.78%	
May	(2,674)	34.19%	18,578	38.54%	19,271	44.97%	15,833	42.22%	
June	20,004	44.04%	20,865	47.87%	15,833	52.65%	15,833	50.67%	
July	15,667	51.75%	19,743	56.70%	16,780	60.80%	15,833	59.11%	
August	15,667	59.46%	18,608	65.02%	15,920	68.53%	15,833	67.56%	
September	27,168	72.84%	18,981	73.51%	15,833	76.21%	15,833	76.00%	
October	16,705	81.06%	19,593	82.27%	15,833	83.90%	15,833	84.44%	
November	18,383	90.11%	21,734	91.99%	16,863	92.08%	14,583	92.22%	
December	20,081	100.00%	17,922	100.00%	16,309	100.00%	14,583	100.00%	
TOTAL	203,119	-19.41%	223,653	10.11%	205,999	-7.89%	187,500	-8.98%	

**GREATER BATON ROUGE AIRPORT DISTRICT  
RENTALS—OFFICE TENANTS**

<b>REVENUE TYPE</b>	<b>FUND . . OBJECT</b>
Charges for Services	481 . . 442303

**LEGAL AUTHORIZATION**

<b>FEDERAL</b>	<b>STATE</b>	<b>LOCAL</b>
N/A	Act 151 of the 1969 Louisiana Legislature	Lease Agreements with Tenants

**INTERPRETATION OF LEGAL AUTHORIZATION:**

**State:** Act 151 of the 1969 Louisiana Legislature authorized a procedure for the creation of an Airport District providing for its governing authority, territorial limits, powers, and right to issue bonds, incur debt, and levy special taxes when authorized by special election.

**Local:** The Airport enters into a lease agreement with each office tenant.

**COLLECTION AND TRANSMITTAL OF FUNDS:**

**Collector:** The Airport collects and deposits proceeds in a designated bank.

**PAYOR OF FEE:**

**Tenants of office space** in the terminal building area pay a rental fee. As of June 2009, tenants included General Services Administration, Mac's Shoe Shine, GAT Airline Ground Support, TSA, US Coast Guard, and Paradies.

**COMPUTATION OF FEE:**

Fees are computed using the per-square-foot appraisal value of the leased area. Copies of the lease agreements are on file at the Airport.

**MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:**

<b>RENTALS-OFFICE TENANTS</b>					<b>ACCOUNT NUMBER 481 . . 442303</b>			
<b>MONTH</b>	<b>2006</b>		<b>2007</b>		<b>2008</b>		<b>2009</b>	
	<b>\$</b>	<b>%</b>	<b>\$</b>	<b>%</b>	<b>\$</b>	<b>%</b>	<b>\$</b>	<b>%</b>
January	11,132	8.23%	11,133	8.31%	11,499	8.25%	11,499	7.23%
February	11,382	16.64%	11,133	16.61%	11,499	16.49%	11,499	14.47%
March	11,632	25.23%	11,133	24.92%	11,499	24.74%	11,499	21.70%
April	11,132	33.45%	11,133	33.22%	11,499	32.98%	11,499	28.93%
May	11,382	41.86%	10,682	41.19%	11,499	41.23%	11,499	36.16%
June	11,383	50.28%	11,083	49.46%	11,499	49.47%	19,580	48.48%
July	11,383	58.69%	11,083	57.73%	11,499	57.72%	12,346	56.24%
August	11,383	67.10%	11,082	66.00%	11,499	65.96%	12,846	64.32%
September	11,133	75.32%	11,082	74.26%	11,499	74.21%	16,180	74.50%
October	11,133	83.55%	11,499	82.84%	11,500	82.45%	13,513	83.00%
November	11,133	91.77%	11,499	91.42%	11,500	90.70%	13,513	91.50%
December	11,133	100.00%	11,499	100.00%	12,975	100.00%	13,513	100.00%
<b>TOTAL</b>	<b>135,341</b>	<b>3.93%</b>	<b>134,041</b>	<b>-0.96%</b>	<b>139,466</b>	<b>4.05%</b>	<b>158,986</b>	<b>14.00%</b>

**GREATER BATON ROUGE AIRPORT DISTRICT  
RENTALS—OTHERS**

<b>REVENUE TYPE</b>	<b>FUND . . OBJECT</b>
Charges for Services	481 . . 442304

**LEGAL AUTHORIZATION**

<b>FEDERAL</b>	<b>STATE</b>	<b>LOCAL</b>
N/A	Act 151 of the 1969 Louisiana Legislature	Lease Agreements with Tenants

**INTERPRETATION OF LEGAL AUTHORIZATION:**

**State:** Act 151 of the 1969 Louisiana Legislature authorized a procedure for the creation of an Airport District providing for its governing authority, territorial limits, powers, right to issue bonds, incur debt, and levy special taxes when authorized by special election.

**Local:** The Airport enters into a lease agreement with each tenant.

**COLLECTION AND TRANSMITTAL OF FUNDS:**

**Collector:** The Airport collects and deposits proceeds in a designated bank.

**PAYOR OF FEE:**

Any tenant of Airport space that is not considered office space pays this rental fee. Currently the fees paid by the car-rental companies (Avis, Budget, Enterprise, Hertz, and National) for rental of counter space is credited to this account.

**COMPUTATION OF FEE:**

Proceeds are computed using the per-square-foot appraisal value of leased space. Currently the rental rate for counter space is **\$80 per square foot per year**.

**MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:**

<b>RENTALS-OTHERS</b>		<b>ACCOUNT NUMBER 481 . . 442304</b>							
<b>MONTH</b>	<b>2006</b>		<b>2007</b>		<b>2008</b>		<b>2009</b>		
	<b>\$</b>	<b>%</b>	<b>\$</b>	<b>%</b>	<b>\$</b>	<b>%</b>	<b>\$</b>	<b>%</b>	
January	16,557	8.29%	17,040	8.33%	17,040	8.33%	17,040	9.21%	
February	16,557	16.58%	17,040	16.66%	17,040	16.66%	17,040	18.42%	
March	17,457	25.31%	17,040	24.99%	17,040	24.99%	15,097	26.58%	
April	16,707	33.68%	17,040	33.33%	17,040	33.33%	15,097	34.73%	
May	16,556	41.97%	17,040	41.66%	17,040	41.66%	15,097	42.89%	
June	16,556	50.25%	17,040	49.99%	17,040	49.99%	15,096	51.05%	
July	16,556	58.54%	17,040	58.32%	17,040	58.32%	15,096	59.21%	
August	16,556	66.83%	17,040	66.65%	17,040	66.65%	15,096	67.37%	
September	16,556	75.12%	17,082	75.00%	17,082	75.00%	15,096	75.53%	
October	16,598	83.42%	17,041	83.34%	17,041	83.34%	15,096	83.68%	
November	16,556	91.71%	17,041	91.67%	17,041	91.67%	15,096	91.84%	
December	16,556	100.00%	17,041	100.00%	17,041	100.00%	15,096	100.00%	
<b>TOTAL</b>	199,768	-0.03%	204,525	2.38%	204,525	0.00%	185,043	-9.53%	

**GREATER BATON ROUGE AIRPORT DISTRICT  
COMMISSIONS—CAR RENTAL AGENCIES**

<b>REVENUE TYPE</b>	<b>FUND . . OBJECT</b>
Charges for Services	481 . .442311

**LEGAL AUTHORIZATION**

<b>FEDERAL</b>	<b>STATE</b>	<b>LOCAL</b>
N/A	Act 151 of the 1969 Louisiana Legislature	Agreements between Agencies and Airport

**INTERPRETATION OF LEGAL AUTHORIZATION:**

**State:** Act 151 of the 1969 Louisiana Legislature authorized a procedure for the creation of an Airport District providing for its governing authority, territorial limits, powers, and right to issue bonds, incur debt, and levy special taxes when authorized by special election.

**Local:** An agreement is executed between the Airport and each agency.

**COLLECTION AND TRANSMITTAL OF FUNDS:**

**Collector:** The Airport collects and deposits proceeds in a designated bank.

**PAYOR OF FEE:**

**On-site car rental agencies** pay these commissions. Current agencies include Hertz, Avis, Budget, Enterprise, and National. Copies of the agreements are on file at the Airport.

**COMPUTATION OF FEE:**

Proceeds are computed as **10% of gross revenues or a minimum annual guarantee that each car rental bids**, whichever is greater, as established by agreements between car rental agencies and the Airport.

**MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:**

<b>COMMISSIONS-CAR RENTAL AGENCIES</b>					<b>ACCOUNT NUMBER 481 . . 442311</b>			
<b>MONTH</b>	<b>2006</b>		<b>2007</b>		<b>2008</b>		<b>2009</b>	
	<b>\$</b>	<b>%</b>	<b>\$</b>	<b>%</b>	<b>\$</b>	<b>%</b>	<b>\$</b>	<b>%</b>
January	84,343	3.61%	88,467	5.70%	117,125	7.07%	125,565	8.60%
February	283,259	15.72%	112,131	12.92%	139,744	15.51%	115,839	16.53%
March	266,642	27.12%	139,929	21.93%	133,525	23.57%	124,140	25.03%
April	226,924	36.82%	151,852	31.70%	127,087	31.25%	127,479	33.76%
May	198,974	45.33%	117,503	39.27%	130,691	39.14%	125,979	42.39%
June	228,739	55.11%	137,694	48.14%	116,802	46.19%	119,135	50.55%
July	236,897	65.24%	140,808	57.20%	97,108	52.05%	109,802	58.07%
August	241,991	75.58%	120,472	64.96%	120,966	59.36%	126,161	66.71%
September	125,231	80.94%	136,356	73.74%	113,567	66.21%	118,505	74.82%
October	136,000	86.75%	121,603	81.57%	177,963	76.96%	111,563	82.46%
November	140,925	92.78%	132,933	90.13%	251,156	92.12%	137,441	91.87%
December	168,903	100.00%	153,279	100.00%	130,443	100.00%	118,700	100.00%
<b>TOTAL</b>	<b>2,338,828</b>	<b>-13.20%</b>	<b>1,553,027</b>	<b>-33.60%</b>	<b>1,656,177</b>	<b>6.64%</b>	<b>1,460,309</b>	<b>-11.83%</b>

**NOTE:** With no extraordinary events such as Hurricane Katrina in 2005, the car rental business returned to a normal cycle in 2007.

**GREATER BATON ROUGE AIRPORT DISTRICT  
COMMISSIONS—COIN-OPERATED SERVICES**

<b>REVENUE TYPE</b>	<b>FUND . . OBJECT</b>
Charges for Services	481 . . 442312

**LEGAL AUTHORIZATION**

<b>FEDERAL</b>	<b>STATE</b>	<b>LOCAL</b>
N/A	Act 151 of the 1969 Louisiana Legislature	Agreements between vendors and Airport

**INTERPRETATION OF LEGAL AUTHORIZATION:**

**State:** Act 151 of the 1969 Louisiana Legislature authorized a procedure for the creation of an Airport District providing for its governing authority, territorial limits, powers, and right to issue bonds, incur debt, and levy special taxes when authorized by special election.

**Local:** An agreement is executed between the Airport and each vendor.

**COLLECTION AND TRANSMITTAL OF FUNDS:**

**Collector:** The Airport collects and deposits proceeds in a designated bank.

**PAYOR OF FEE:**

Proceeds are collected from **merchants of coin-operated services**. Currently First Class Seats is the only company paying this fee.

**COMPUTATION OF FEE:**

Fees are negotiated between the Airport and the vendors. Copies of the agreements are on file at the Airport.

**MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:**

<b>COMMISSIONS-COIN OPERATED SERVICES</b>					<b>ACCOUNT NUMBER 481 . . 442312</b>			
<b>MONTH</b>	<b>2006</b>		<b>2007</b>		<b>2008</b>		<b>2009</b>	
	<b>\$</b>	<b>%</b>	<b>\$</b>	<b>%</b>	<b>\$</b>	<b>%</b>	<b>\$</b>	<b>%</b>
January	(1,293)	-57.62%	100	3.00%	22	-1.86%	38	13.62%
February	130	-51.83%	293	11.79%	15	-3.13%	11	17.56%
March	1,515	15.69%	241	19.02%	4,006	-341.76%	30	28.32%
April	119	20.99%	247	26.42%	17	-343.20%	8	31.18%
May	140	27.23%	743	48.71%	33	-345.98%	16	36.92%
June	126	32.84%	856	74.39%	50	-350.21%	26	46.24%
July	117	38.06%	236	81.46%	0	-350.21%	0	46.24%
August	120	43.40%	295	90.31%	20	-351.90%	45	62.37%
September	125	48.98%	137	94.42%	12	-352.92%	8	65.23%
October	112	53.97%	151	98.95%	28	-355.28%	15	70.61%
November	599	80.66%	3	99.04%	12	-356.30%	45	86.74%
December	434	100.00%	32	100.00%	(5,398)	100.00%	37	100.00%
<b>TOTAL</b>	<b>2,244</b>	<b>-58.53%</b>	<b>3,334</b>	<b>48.57%</b>	<b>(1,183)</b>	<b>-135.48%</b>	<b>279</b>	<b>-123.58%</b>

NOTE: Because of the growing popularity of cell phones, pay phone usage has decreased dramatically. The apparent increase in 2007 is the result of the BR Coca-Cola Bottling Co overpaying the Airport. This was resolved and Coca-Cola is no longer at the Airport. The negative amount in December 2008 is from the write-off of a \$1,400 prior year item and the correction of a \$4,006 error posted in February. The apparent decrease in 2009 is a result of the corrections that occurred in 2008, these correction aside the change would have been very minimal.

**GREATER BATON ROUGE AIRPORT DISTRICT  
COMMISSIONS—BAIL BONDING**

REVENUE TYPE	FUND . . OBJECT
Charges for Services	481 . . 442313

**LEGAL AUTHORIZATION**

FEDERAL	STATE	LOCAL
N/A	Act 151 of the 1969 Louisiana Legislature	Agreements between vendors and Airport

**INTERPRETATION OF LEGAL AUTHORIZATION:**

**State:** Act 151 of the 1969 Louisiana Legislature authorized a procedure for the creation of an Airport District providing for its governing authority, territorial limits, powers, right to issue bonds, incur debt, and levy special taxes when authorized by special election.

**Local:** An agreement is executed between the Airport and each vendor.

**COLLECTION AND TRANSMITTAL OF FUNDS:**

**Collector:** The Airport collects and deposits proceeds in a designated bank.

**PAYOR OF FEE:**

Proceeds are collected from bail bonding companies. As of May 2007, A Affordable Bail Bonding and Anderson Bail Bonding are paying fees.

**COMPUTATION OF FEE:**

The fee is a guaranteed payment from the bail bonding companies for the right to transact business on Airport property. The minimum annual guarantee is set at \$15,000 per year. Currently A Affordable Bail Bonding pays \$18,012 annually and Anderson Bail Bonding pays \$30,060 annually. These amounts are reflective upon bids submitted by the bail bonding companies to obtain the space they are renting.

**MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:**

COMMISSIONS-BAIL BONDING					ACCOUNT NUMBER 481 . . 442313			
MONTH	2006		2007		2008		2009	
	\$	%	\$	%	\$	%	\$	%
January	4,006	8.18%	4,006	8.33%	4,006	8.33%	4,006	8.33%
February	4,006	16.35%	4,006	16.67%	4,006	16.67%	4,006	16.67%
March	4,006	24.53%	4,006	25.00%	0	16.67%	4,006	25.00%
April	4,006	32.71%	4,006	33.33%	4,006	25.00%	4,006	33.33%
May	4,006	40.88%	4,006	41.67%	4,006	33.33%	4,006	41.67%
June	4,006	49.06%	4,006	50.00%	4,006	41.67%	4,006	50.00%
July	4,006	57.23%	4,006	58.33%	4,006	50.00%	4,006	58.33%
August	4,006	65.41%	4,006	66.67%	4,006	58.33%	4,006	66.67%
September	4,006	73.59%	4,006	75.00%	4,006	66.67%	4,006	75.00%
October	4,006	81.76%	4,006	83.33%	4,006	75.00%	4,006	83.33%
November	4,006	89.94%	4,006	91.67%	4,006	83.33%	4,006	91.67%
December	4,929	100.00%	4,006	100.00%	8,012	100.00%	4,006	100.00%
TOTAL	48,995	1.92%	48,072	-1.88%	48,072	0.00%	48,072	0.00%

**NOTE:** The Airport decided to make available to bail bonding companies land directly across the street from the EBR Parish Prison. The lots were all the same size and each bonding company had to guarantee an annual minimum payment. The lots were assigned according to the highest guaranteed annual payment.

**GREATER BATON ROUGE AIRPORT DISTRICT  
COMMISSIONS—GROUND TRANSPORTATION SERVICE**

<b>REVENUE TYPE</b>	<b>FUND . . OBJECT</b>
Charges for Services	481 . . 442315

**LEGAL AUTHORIZATION**

<b>FEDERAL</b>	<b>STATE</b>	<b>LOCAL</b>
N/A	Act 151 of the 1969 Louisiana Legislature	Agreements between agencies and Airport

**INTERPRETATION OF LEGAL AUTHORIZATION:**

**State:** Act 151 of the 1969 Louisiana Legislature authorized a procedure for the creation of an Airport District providing for its governing authority, territorial limits, powers, and right to issue bonds, incur debt, and levy special taxes when authorized by special election.

**Local:** An Agreement is executed between the Greater Baton Rouge Airport Commission and each agency.

**COLLECTION AND TRANSMITTAL OF FUNDS:**

**Collector:** The Airport collects and deposits proceeds in a designated bank.

**PAYOR OF FEE:**

Proceeds are paid by **companies providing ground transportation services** such as limousine services and taxicabs. As of May 2007, in addition to the taxis, this fee is paid by Airport Shuttle, Shannon's Towncar Service, and Louisiana Shuttle Express.

**COMPUTATION OF FEE:**

The fee is currently **\$150 a month per for both limousine service merchants and shuttle companies**. **Taxicabs** pay a **\$1.00 fee each time they enter the taxi lane** at the Airport. These fees are in addition to the permit fees required by the Code of Ordinances, which are deposited into the City General Fund.

**MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:**

<b>COMMISSIONS-GROUND TRANSPORTATION SERVICES</b>					<b>ACCOUNT NUMBER 481 . . 442315</b>			
<b>MONTH</b>	<b>2006</b>		<b>2007</b>		<b>2008</b>		<b>2009</b>	
	<b>\$</b>	<b>%</b>	<b>\$</b>	<b>%</b>	<b>\$</b>	<b>%</b>	<b>\$</b>	<b>%</b>
January	1,244	9.99%	1,034	9.17%	802	6.71%	1,333	7.95%
February	892	17.15%	947	17.57%	300	9.22%	1,559	17.24%
March	1,236	27.08%	981	26.27%	300	11.73%	1,598	26.76%
April	1,074	35.70%	916	34.39%	1,304	22.63%	1,780	37.37%
May	6,980	91.75%	1,027	43.50%	1,196	32.64%	892	42.69%
June	1,151	101.00%	926	51.71%	1,447	44.74%	617	46.37%
July	976	108.83%	953	60.16%	1,624	58.33%	1,424	54.86%
August	966	116.59%	754	66.84%	1,661	72.22%	1,330	62.79%
September	(4,970)	76.68%	870	74.56%	1,060	81.09%	1,516	71.82%
October	1,003	84.73%	862	82.20%	1,683	95.17%	1,674	81.80%
November	1,080	93.41%	1,064	91.64%	1,553	108.16%	1,402	90.16%
December	821	100.00%	943	100.00%	(975)	100.00%	1,651	100.00%
<b>TOTAL</b>	<b>12,453</b>	<b>14.18%</b>	<b>11,277</b>	<b>-9.44%</b>	<b>11,955</b>	<b>6.01%</b>	<b>16,776</b>	<b>40.33%</b>

**GREATER BATON ROUGE AIRPORT DISTRICT  
GIFT SHOP COMMISSIONS**

REVENUE TYPE	FUND . . OBJECT
Charges for Services	481 . . 442316

**LEGAL AUTHORIZATION**

FEDERAL	STATE	LOCAL
N/A	Act 151 of the 1969 Louisiana Legislature	Agreement between the Paradies Shops, Inc., & Airport

**INTERPRETATION OF LEGAL AUTHORIZATION:**

**State:** Act 151 of the 1969 Louisiana Legislature authorized a procedure for the creation of an Airport District providing for its governing authority, territorial limits, powers, and rights to issue bonds, incur debt, and levy special taxes when authorized by special election.

**Local:** An agreement between the Greater Baton Rouge Airport and the Paradies Shop, Inc., took effect June 1, 1999, and leased the gift-shop premises for 10 years, with one five-year option to renew.

**COLLECTION AND TRANSMITTAL OF FUNDS:**

**Collector:** The Airport collects and deposits proceeds in a designated bank, which then remits copies of pay-in vouchers to the Finance Department.

**PAYOR OF FEE:**

The Paradies Shop, Inc., which operates the general merchandise, news, and sundries concession, pays this commission.

**COMPUTATION OF FEE:**

The following fees and charges are applicable during the term of the lease.

A. Fixed Percentage Payment: Years 1 - 10

10% Magazines, newspaper, candy, tobacco, and PGA tour shop merchandise; or  
12% if passenger boardings exceed 600,000

12% Gifts and other items; or  
14% if passenger boardings exceed 600,000.

B. Minimum Annual Guarantee: Years 1 - 10: \$122,000 per year.

The Minimum Annual Guarantee is prorated and paid monthly in advance on or before the 1st day of each month. A statement of gross sales for the proceeding month is due on the 20th day of the month. If the percentage payment due for the month is greater than the pro-rata share of the Minimum Annual Guarantee, the concessionaire must remit the difference to the Airport.

C. Minimum Capital Investment: \$520,000.

## MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

COMMISSIONS-GIFT SHOP			ACCOUNT NUMBER 481 . . 442316					
MONTH	2006		2007		2008		2009	
	\$	%	\$	%	\$	%	\$	%
January	10,166	5.01%	10,167	5.99%	13,767	9.12%	10,286	8.46%
February	14,093	11.95%	13,398	13.88%	13,857	18.30%	10,166	16.81%
March	15,538	19.61%	13,298	21.71%	14,340	27.80%	10,166	25.17%
April	117,160	77.35%	14,673	30.35%	13,790	36.93%	10,776	34.03%
May	10,167	82.36%	10,167	36.34%	14,263	46.38%	11,273	43.29%
June	10,167	87.37%	15,031	45.19%	10,167	53.12%	10,166	51.65%
July	10,167	92.38%	13,128	52.92%	2,350	54.67%	10,167	60.01%
August	(65,328)	60.18%	18,533	63.83%	12,217	62.77%	10,767	68.86%
September	34,653	77.26%	13,202	71.61%	11,546	70.41%	10,167	77.22%
October	12,535	83.44%	13,768	79.72%	20,513	84.00%	10,167	85.57%
November	14,966	90.81%	15,956	89.11%	13,216	92.76%	7,085	91.40%
December	18,643	100.00%	18,484	100.00%	10,933	100.00%	10,466	100.00%
TOTAL	202,927	14.46%	169,805	-16.32%	150,959	-11.10%	121,652	-19.41%

NOTE: The increase seen in 2006 is a result of Hurricane Katrina and more business-class passengers using the Airport for their travel destinations. The decrease in 2007 is the result of the Airport returning to a more normal business cycle. The decrease in 2008 is from a reduction in the number of enplanements, passengers are directly related to sales. The 2009 decrease is the result of a bad year for the airline industry, there were fewer people flying.

**GREATER BATON ROUGE AIRPORT DISTRICT  
AUTO PARKING FEES**

REVENUE TYPE	FUND . . OBJECT
Charges for Services	481 . . 442331 Auto Parking Fees

**LEGAL AUTHORIZATION**

FEDERAL	STATE	LOCAL
N/A	Act 151 of the 1969 Louisiana Legislature	Agreements between agencies and Airport

**INTERPRETATION OF LEGAL AUTHORIZATION:**

**State:** Act 151 of the 1969 Louisiana Legislature authorized a procedure for the creation of the Airport District providing for its governing authority, territorial limits, powers, and right to issue bonds, incur debt, and levy special taxes when authorized by special election.

**Local: On-Site Parking:** An agreement was executed between the Greater Baton Rouge Airport Commission and Standard Parking Corporation for management of the parking facilities for the period 8/1/04 through 7/31/09.

**COLLECTION AND TRANSMITTAL OF FUNDS:**

**Collector:** The Airport collects and deposits proceeds in a designated bank.

**PAYOR OF FEE:**

**Standard Parking Corporation** manages the on-site parking facilities and parking meters and pays the appropriate fee to the Airport. A copy of the agreement with this company is on file at the Airport.

**COMPUTATION OF FEE:**

The commission for on-site parking is computed using a percentage of gross revenues. Both the new current rates beginning in 2010; and the rates that went into effect when the new parking garage opened in early 1998 are as follows:

<u>% of Revenues</u>	<u>Gross Revenues</u> (Prior to 2010)	<u>% of Revenues</u>	<u>Gross Revenues</u> (Effective 01/01/10)
79%	up to 1,375,000	79%	up to 2,635,000
94%	over 1,375,000	94%	over 2,635,000

**MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:**

AUTO PARKING FEES					ACCOUNT NUMBER 481 . . 442331			
MONTH	2006		2007		2008		2009	
	\$	%	\$	%	\$	%	\$	%
January	105,867	3.11%	74,008	2.32%	68,383	2.42%	164,433	6.80%
February	272,399	11.12%	230,490	9.55%	229,489	10.56%	165,845	13.65%
March	296,387	19.83%	246,403	17.28%	254,662	19.58%	185,320	21.31%
April	324,042	29.35%	285,904	26.25%	254,001	28.58%	190,970	29.20%
May	313,010	38.55%	270,484	34.74%	256,741	37.68%	198,198	37.39%
June	311,970	47.72%	277,151	43.43%	277,329	47.51%	216,934	46.36%
July	302,058	56.59%	289,202	52.51%	266,578	56.96%	59,800	48.83%
August	270,826	64.55%	259,080	60.63%	230,557	65.13%	196,584	56.95%
September	254,316	72.03%	259,472	68.77%	219,513	72.91%	195,945	65.05%
October	273,817	80.07%	287,536	77.79%	200,887	80.02%	226,758	74.42%
November	285,117	88.45%	272,379	86.34%	229,678	88.16%	262,008	85.25%
December	392,996	100.00%	435,418	100.00%	333,977	100.00%	357,008	100.00%
TOTAL	3,402,805	13.92%	3,187,527	-6.33%	2,821,795	-11.47%	2,419,803	-14.25%

**GREATER BATON ROUGE AIRPORT DISTRICT  
RENTALS—BUILDINGS**

<b>REVENUE TYPE</b>	<b>FUND . . OBJECT</b>
Charges for Services	481 . . 442501

**LEGAL AUTHORIZATION**

<b>FEDERAL</b>	<b>STATE</b>	<b>LOCAL</b>
N/A	Act 151 of the 1969 Louisiana Legislature	Agreements between the Airport and the various tenants

**INTERPRETATION OF LEGAL AUTHORIZATION:**

**State:** Act 151 of the 1969 Louisiana Legislature authorized a procedure for the creation of an Airport District providing for its governing authority, territorial limits, powers, and right to issue bonds, incur debt, and levy special taxes when authorized by special election.

**COLLECTION AND TRANSMITTAL OF FUNDS:**

**Collector:** The Airport collects and deposits proceeds in a designated bank.

**PAYOR OF FEE:**

**Tenants of Airport buildings in the industrial area and kiosks** of the Airport are required to pay rent. These agencies include A Affordable Bail Bonds; Civil Air Patrol; the FAA National Weather Services; the Transportation Safety Administration (TSA); Roadrunner Towing; Davis Aircraft; BTR Doc, LLC; Avis, Budget, Enterprise, National and Hertz car rental agencies; and the City-Parish (Parish Prison). Copies of the leases are on file at the Airport.

**COMPUTATION OF FEE:**

Proceeds are computed using the **current per-square-foot appraisal value** for the designated area.

**MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:**

<b>RENTALS-BUILDINGS</b>		<b>ACCOUNT NUMBER 481 . . 442501</b>							
<b>MONTH</b>	<b>2006</b>		<b>2007</b>		<b>2008</b>		<b>2009</b>		
	<b>\$</b>	<b>%</b>	<b>\$</b>	<b>%</b>	<b>\$</b>	<b>%</b>	<b>\$</b>	<b>%</b>	
January	18,224	8.33%	18,224	8.50%	17,663	5.92%	20,203	7.10%	
February	18,224	16.67%	18,224	16.99%	17,663	11.85%	20,203	14.19%	
March	18,224	25.00%	18,224	25.49%	57,163	31.03%	25,275	23.07%	
April	18,224	33.33%	18,519	34.12%	17,663	36.95%	20,591	30.30%	
May	18,224	41.67%	17,664	42.36%	22,164	44.38%	20,591	37.53%	
June	18,224	50.00%	17,664	50.59%	24,564	52.62%	34,192	49.54%	
July	18,224	58.33%	17,664	58.83%	20,064	59.36%	21,423	57.07%	
August	18,223	66.67%	17,663	67.06%	20,064	66.09%	21,158	64.50%	
September	18,223	75.00%	17,663	75.30%	20,064	72.82%	21,158	71.93%	
October	18,223	83.33%	17,663	83.53%	20,204	79.59%	21,008	79.31%	
November	18,223	91.67%	17,663	91.77%	42,870	93.97%	34,908	91.57%	
December	18,223	100.00%	17,663	100.00%	17,964	100.00%	23,996	100.00%	
<b>TOTAL</b>	<b>218,683</b>	<b>3.80%</b>	<b>214,498</b>	<b>-1.91%</b>	<b>298,110</b>	<b>38.98%</b>	<b>284,706</b>	<b>-4.50%</b>	

NOTE: In 2008, the Airport purchased the Conway Trucking Site. Conway Trucking and Central Freight paid rent until they moved.

**GREATER BATON ROUGE AIRPORT DISTRICT  
LEASES—LAND**

REVENUE TYPE	FUND . . OBJECT
Charges for Services	481 . . 442502

**LEGAL AUTHORIZATION**

FEDERAL	STATE	LOCAL
N/A	Act 151 of the 1969 Louisiana Legislature	By Contracts or Agreements Between Lessees and Airport Authority

**INTERPRETATION OF LEGAL AUTHORIZATION:**

**State:** Act 151 of the 1969 Louisiana Legislature authorized a procedure for the creation of an Airport District providing for its governing authority, territorial limits, powers, and right to issue bonds, incur debt, and levy special taxes when authorized by special election.

**Local:** Terms of each individual contract or agreement may be found on file at the Airport.

**COLLECTION AND TRANSMITTAL OF FUNDS:**

**Collector:** The Airport collects and deposits proceeds in a designated bank.

**PAYOR OF FEE:**

**Tenants of land in the industrial area** of the Airport pay rent. These agencies include Animal Control Center, Mosquito Abatement; Parish Prison; Juvenile Court; Juvenile Services; the United States Army; the United States Naval and Marine Reserve; Louisiana Aircraft; service centers and spaces in the car ready lot for the five car-rental agencies operating on the Airport; Davis Aircraft; Civil Air Patrol; DOTD of Louisiana; Dow; Head & Engquist; Lamar; Newtron Group; Vulcan Aero; PAI Aero; Roadrunner Wrecker Services; BTR Doc, LLC; Telecorp Holding Corporation; PrimeCo.; W Resources; Ryan Air, LLC; Averett Aircraft Services; Trafalgar; Airport Hangars, LLC; Jenkins Hangars; Anderson Bonding; A Affordable Bail Bonding; ASA Maintenance; BTR Doc; Coca Cola; Flying Tigers; The Word of Life Christian Center; Brookwood Airport; Magnolia Construction; and Roco Rescue. Copies of these leases are on file at the Airport.

**COMPUTATION OF FEE:**

Proceeds are computed using the **current per-square-foot appraisal value** for the designated area. Properties are reappraised and rental rates adjusted every five years. For the period 2005-2009, rental rates range from \$0.12 to \$0.18 per square foot, depending on the size of the tract leased. A new appraisal was prepared in 2009 for the years 2010-2014; rental rates will range from \$0.14 to \$0.18.

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

LEASES-LAND		ACCOUNT NUMBER 481 . . 442502							
MONTH	2006		2007		2008		2009		
	\$	%	\$	%	\$	%	\$	%	
January	71,119	13.38%	70,569	12.77%	73,885	10.57%	101,374	13.00%	
February	42,038	21.29%	41,537	20.29%	44,803	16.97%	63,961	21.21%	
March	44,537	29.67%	41,512	27.81%	44,803	23.38%	63,467	29.35%	
April	42,037	37.58%	41,512	35.32%	44,803	29.79%	62,917	37.42%	
May	42,037	45.49%	41,512	42.84%	44,803	36.19%	63,117	45.52%	
June	42,037	53.41%	47,889	51.51%	44,803	42.60%	62,917	53.59%	
July	42,037	61.32%	44,701	59.60%	50,908	49.88%	48,492	59.81%	
August	40,037	68.85%	44,701	67.69%	94,113	63.34%	61,592	67.71%	
September	41,538	76.67%	44,803	75.80%	50,489	70.56%	61,592	75.61%	
October	41,538	84.48%	44,803	83.91%	71,394	80.77%	61,592	83.51%	
November	41,538	92.30%	44,803	92.02%	70,246	90.81%	61,592	91.41%	
December	40,926	100.00%	44,082	100.00%	64,255	100.00%	66,937	100.00%	
TOTAL	531,419	2.34%	552,424	3.95%	699,305	26.59%	779,550	11.47%	

NOTE: The General Fund provides funding for the rent of the ASA Facility at the Airport. In 2008, the Airport purchased the Conway Trucking Site. Conway Trucking and Central Freight paid rent until they moved.

**GREATER BATON ROUGE AIRPORT DISTRICT  
PASSENGER FACILITY CHARGES**

REVENUE TYPE	FUND . . OBJECT
Non-Operating Revenue	483 . . 542000 . 1015420

**LEGAL AUTHORIZATION**

FEDERAL	STATE	LOCAL
Title 14, Code of Federal Regulations	Act 151 of the 1969 Louisiana Legislature	Resolution 31785, 10/23/91 **

**INTERPRETATION OF LEGAL AUTHORIZATION:**

**Federal:** Title 14, Code of Federal Regulations (CFR), Part 158 authorizes an airport to impose, collect, and expend a passenger facility charge not to exceed \$3.00 per passenger. Approval of the fee by the Federal Aviation Administration is limited to the extent that the projects are Airport Improvement Program (AIP) eligible.

**State:** Act 151 of the 1969 Legislature authorized a procedure for the creation of an Airport District providing for its governing authority, territorial limits, powers, and right to issue bonds, incur debt, and levy special taxes when authorized by special election.

**Local:** On October 23, 1991, by **Resolution 31785**, the Metropolitan Council authorized the application procedure to implement passenger facility charges to be used for projects as approved by the Federal Aviation Administration.

**COLLECTION AND TRANSMITTAL OF FUNDS:**

**Collector:** The Airport collects and deposits proceeds in a designated bank.

**DISTRIBUTION OF PROCEEDS:**

All airlines utilizing the Airport receive an 11¢ administrative fee for each Passenger Facility Charge (PFC) collected and remit the net amount collected to the Airport within 60 days of collection. Gross revenues are recorded in the Financial Accounting System with a corresponding expense recorded for the administrative fee assessment.

**PAYOR OF FEE:**

**Enplaning passengers**, with certain exceptions, pay this fee to the airline, which deducts its administrative fee and remits the remainder to the Airport.

**COMPUTATION OF FEE:**

All revenue enplaning passengers using the Airport pay the \$4.50 fee to the airline. In 2005, the Airport has received authority to increase the charge from \$3.00 to **\$4.50 per flight**.

**REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:**

Federal Aviation Regulations (FAR), Title 14, Part 158 restrict the fee to the amount needed to complete an approved PFC project. The PFC must be collected and used within the time period approved by the FAA and can be used only for the approved project. If the project is not performed, the Airport may amend the request to change the project. Passengers who cancel their flights are refunded the PFC by the airline, and no administrative fee is collected.

## MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

PASSENGER FACILITY CHARGES			ACCOUNT NUMBER 483 . . 542000 . 1015420					
MONTH	2006		2007		2008		2009	
	\$	%	\$	%	\$	%	\$	%
January	(176,000)	-7.77%	(83,017)	-3.99%	(74,668)	-4.15%	(113,023)	-7.89%
February	201,241	1.11%	131,910	2.35%	104,998	1.69%	84,835	-1.97%
March	236,758	11.57%	162,392	10.17%	217,035	13.76%	175,229	10.26%
April	222,411	21.40%	293,517	24.29%	174,067	23.44%	126,817	19.11%
May	239,397	31.97%	201,363	33.98%	134,533	30.93%	136,836	28.66%
June	213,188	41.38%	129,740	40.22%	225,383	43.46%	125,258	37.40%
July	185,353	49.57%	164,278	48.12%	107,865	49.46%	97,722	44.21%
August	172,800	57.20%	199,025	57.70%	135,241	56.99%	153,098	54.90%
September	164,876	64.49%	170,072	65.88%	168,505	66.36%	116,757	63.04%
October	137,861	70.57%	140,403	72.63%	90,181	71.38%	120,530	71.45%
November	192,558	79.08%	234,202	83.90%	167,152	80.67%	166,436	83.06%
December	473,655	100.00%	334,567	100.00%	347,421	100.00%	242,721	100.00%
TOTAL	2,264,098	30.71%	2,078,452	-8.20%	1,797,713	-13.51%	1,433,216	-20.28%

NOTE: The increase seen in 2006 is a residual result of Hurricane Katrina. The decrease in 2008 is from a decrease in enplanements. The 2009 decrease is the result of a bad year for the airline industry, there were fewer people flying.

**GREATER BATON ROUGE AIRPORT DISTRICT  
CUSTOMER FACILITY CHARGES**

REVENUE TYPE	FUND . . OBJECT
Non-Operating Revenue	487 . . 542100 . 1015421

**LEGAL AUTHORIZATION**

FEDERAL	STATE	LOCAL
N/A	Act 151 of the 1969 Louisiana Legislature	Resolution 41978, 08/14/02 Resolution 43570, 09/22/04

**INTERPRETATION OF LEGAL AUTHORIZATION:**

**State:** Act 151 of the 1969 Legislature authorized a procedure for the creation of an Airport District providing for its governing authority, territorial limits, powers, and right to issue bonds, incur debt, and levy special taxes when authorized by special election.

**Local:** On August 14, 2002, by **Resolution 41978**, the Metropolitan Council authorized the implementation of a \$3.25 per day customer facility charge (CFC) to be added to each car rental transaction. This revenue is to be used for payment and retirement of the debt associated with the Phase II Parking Garage construction costs at the Baton Rouge Metropolitan Airport. **Resolution 43570**, of 9/22/04, amended Resolution 41978 to allow these revenues to be used for "other costs associated with Airport improvements and other Airport purposes" in addition to its original purpose.

**COLLECTION AND TRANSMITTAL OF FUNDS:**

**Collector:** The car rental agencies collect the fee and remit to the Airport, which deposits the proceeds in a designated bank.

**PAYOR OF FEE:**

All car rental agencies collect the fee from customers and must remit the proceeds to the Airport by the fifteenth of the following month.

**COMPUTATION OF FEE:**

The fee is charged to each car rental application at the rate of \$3.25 per day. In 2009, this rate increased to **\$3.75 per day**.

**REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:**

This fee was originally to be used only for construction of the Phase II Parking Garage project at the Airport. In 2004 permission was received from the Airport Authority to use the CFC's for all projects and expenditures.

## MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

CUSTOMER FACILITY CHARGES				ACCOUNT NUMBER 487 . . 542100 . 1015421				
MONTH	2006		2007		2008		2009	
	\$	%	\$	%	\$	%	\$	%
January	0	0.00%	0	0.00%	(2,564)	-0.20%	0	0.00%
February	245,255	12.59%	93,610	7.30%	98,231	7.42%	75,192	7.23%
March	216,103	23.68%	104,072	15.42%	114,156	16.27%	87,116	15.61%
April	255,353	36.78%	128,359	25.43%	114,943	25.18%	90,526	24.31%
May	194,987	46.79%	116,854	34.55%	118,367	34.35%	86,115	32.59%
June	180,580	56.05%	99,443	42.30%	107,492	42.69%	96,607	41.88%
July	156,289	64.07%	130,003	52.44%	97,773	50.27%	87,810	50.32%
August	139,387	71.22%	100,389	60.27%	81,708	56.60%	88,633	58.85%
September	122,021	77.49%	107,185	68.64%	87,672	63.40%	80,141	66.55%
October	112,307	83.25%	98,023	76.28%	123,341	72.96%	77,554	74.01%
November	112,964	89.05%	105,986	84.55%	155,496	85.01%	109,594	84.55%
December	213,449	100.00%	198,090	100.00%	193,339	100.00%	160,717	100.00%
TOTAL	1,948,695	-0.85%	1,282,014	-34.21%	1,289,954	0.62%	1,040,005	-19.38%

NOTE: The decrease in 2007 is the result of the Airport experiencing a more normal business cycle since Hurricane Katrina in August 2005. The 2009 decrease is the result of a bad year for the airline industry, there were fewer people flying.

SUMMARY OF REVENUES		FUND 48X / 49X							
REVENUE TYPE	2006		2007		2008		2009		
	\$	%	\$	%	\$	%	\$	%	
<b>Operating Revenues:</b>									
Airfield Services:									
Airline Landing Fees:									
Scheduled	1,117,448	5.07%	954,617	5.67%	958,191	5.73%	731,636	5.95%	
Chartered	22,440	0.10%	13,261	0.08%	20,018	0.12%	13,310	0.11%	
Cargo Operations	465,452	2.11%	395,867	2.35%	301,830	1.80%	0	0.00%	
Aviation Fuel & Oil Commissions	217,553	0.99%	202,138	1.20%	162,779	0.97%	123,057	1.00%	
ILEAV Fuel Station Revenues	17,972	0.08%	11,416	0.07%	18,247	0.11%	19,580	0.16%	
Total Airfield	1,840,865	8.35%	1,577,299	9.37%	1,461,065	8.73%	887,583	7.22%	
Hangar & Buildings:									
Hangar Rental	94,647	0.43%	94,647	0.56%	87,510	0.52%	103,947	0.85%	
Cargo Building Rental	262,009	1.19%	274,444	1.63%	267,011	1.60%	173,690	1.41%	
Total Hangar & Buildings	356,656	1.62%	369,091	2.19%	354,521	2.12%	277,637	2.26%	
Terminal Building Area:									
Rentals:									
Airline	2,954,662	13.40%	3,144,844	18.68%	3,136,270	18.74%	2,473,633	20.12%	
Restaurant	203,119	0.92%	223,653	1.33%	205,999	1.23%	187,500	1.53%	
Office Tenants	135,341	0.61%	134,041	0.80%	139,466	0.83%	158,986	1.29%	
Other	199,768	0.91%	204,525	1.21%	204,525	1.22%	185,043	1.51%	
Office Rentals	0	0.00%	0	0.00%	0	0.00%	248,230	2.02%	
Commissions:									
Car Rental	2,338,828	10.61%	1,553,027	9.22%	1,656,177	9.90%	1,460,309	11.88%	
Coin-Operated Services	2,244	0.01%	3,334	0.02%	(1,183)	-0.01%	279	0.00%	
Bail Bonding	48,995	0.22%	48,072	0.29%	48,072	0.29%	48,072	0.39%	
Ground Transportation Services	12,453	0.06%	11,277	0.07%	11,955	0.07%	16,776	0.14%	
Gift Shop	202,927	0.92%	169,805	1.01%	150,959	0.90%	121,652	0.99%	
General:									
Auto Parking Fees	3,402,805	15.43%	3,187,527	18.93%	2,821,795	16.86%	2,419,803	19.68%	
Other Revenues	176,710	0.80%	188,645	1.12%	367,253	2.19%	310,749	2.53%	
Misc. Reimbursements	243,102	1.10%	247,710	1.47%	47,220	0.28%	42,577	0.35%	
Total Terminal Building Area	9,920,954	45.00%	9,116,460	54.15%	8,788,508	52.51%	7,673,609	62.42%	
Industrial Area Rentals:									
Buildings	218,683	0.99%	214,498	1.27%	298,110	1.78%	284,706	2.32%	
Land	531,419	2.41%	552,424	3.28%	699,305	4.18%	779,550	6.34%	
Noise Land	287,659	1.30%	87,932	0.52%	0	0.00%	0	0.00%	
Total Industrial Area Rentals	1,037,761	4.71%	854,854	5.08%	997,415	5.96%	1,064,256	8.66%	
Total Operating Revenues	13,156,236	59.67%	11,917,704	70.79%	11,601,509	69.32%	9,903,085	80.56%	
<b>Non-Operating Revenues:</b>									
Intergovernmental Revenues:									
State of LA Dept of Military Affairs	22,990	0.10%	0	0.00%	0	0.00%	0	0.00%	
DHS-TSA Sec. CkPt. Reimb.	0	0.00%	0	0.00%	181,081	1.08%	164,402	1.34%	
On-Behalf Payments	90,276	0.41%	109,982	0.65%	131,421	0.79%	140,861	1.15%	
Other Revenues:									
Operating Grants	3,545,541	16.08%	225,854	1.34%	40,225	0.24%	115,110	0.94%	
Interest Earnings (All Funds)	443,539	2.01%	693,349	4.12%	1,179,611	7.05%	192,170	1.56%	
Passenger Facility Chgs (Fd 483)	2,264,098	10.27%	2,078,452	12.35%	1,797,713	10.74%	1,433,216	11.66%	
Customer Facility Chgs (Fd 487):									
Customer Facility Charges	1,948,695	8.84%	1,282,014	7.62%	1,289,954	7.71%	1,040,005	8.46%	
Office Rentals	260,580	1.18%	238,424	1.42%	211,014	1.26%	0	0.00%	
Car Rental Commissions	312,500	1.42%	287,500	1.71%	300,000	1.79%	0	0.00%	
Total Non-Operating Revenues	8,888,219	40.31%	4,915,575	29.20%	5,131,019	30.66%	3,085,764	25.10%	
<b>Other Financing Sources:</b>									
Gain/(Loss) on Disp. of Assets	4,417	0.02%	1,703	0.01%	3,365	0.02%	(695,600)	-5.66%	
Transfer from GF-Lease Adj.	0	0.00%	0	0.00%	0	0.00%	0	0.00%	
Total Other Financing Sources	4,417	0.02%	1,703	0.01%	3,365	0.02%	(695,600)	-5.66%	
TOTAL	22,048,872	22.30%	16,834,982	-23.65%	16,735,893	-0.59%	12,293,249	-26.55%	

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# **COMPONENT UNITS**

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**FIRE PROTECTION DISTRICTS  
GENERAL PROPERTY TAX  
INSURANCE COMPANIES (STATE SHARED REVENUE)  
LOUISIANA REVENUE SHARING (STATE SHARED REVENUE)  
FIRE PROTECTION SERVICE CHARGE**

DISTRICT NAME	FUND	DISTRICT NAME	FUND
District 1 Fire Protection District	701	District 6 Fire Protection District	706
St. George Fire Protection District	702	Chaneyville Fire Protection District	707
Brownsfield Fire Protection District	703	Pride Fire Protection District	708
Central Fire Protection District	704	Alsen–St. Irma Lee Fire Protection District	709
Eastside Fire Protection District	705		

REVENUE TYPE	OBJECT
Taxes	411000 General Property Tax
Intergovernmental Revenues	433200 Insurance Companies
Intergovernmental Revenues	433300 Louisiana Revenue Sharing
Charges for Services	441802 Fire Protection Service Charge

**LEGAL AUTHORIZATION**

FEDERAL	STATE	LOCAL
N/A	Louisiana Constitution, 1974 Article 6, § 19 Article 7, § 18 (D) Article 7, § 20 (A) Article 7, § 26 Louisiana Revised Statutes: 47:2051 40:1502.1 22:346–347 Act 846 of the 2008 Legislature Act 844 of the 1980 Legislature	Ordinances 14554, 11/25/08; 14456, 08/13/08; 14452, 07/23/08; 14263-14265, 12/12/07; 13851, 12/13/06; 13474, 12/14/05; 13154-13158, 12/08/04; 10496, 10/25/95; 9705–9707, 09/08/93 Resolutions 46581-46582, 10/22/08; 45904-45905, 11/28/07; 45855, 11/14/07; 45539, 06/13/07; 43645, 10/13/04; 42983, 12/10/03; 42226, 11/26/02; 42095, 10/09/02; 40512-40516, 09/13/00; 40483, 08/23/00; 39849-39850, 10/13/99

**INTERPRETATION OF LEGAL AUTHORIZATION:**

**State: General Property Taxes:** Article 6, Section 19 of the Louisiana Constitution of 1974 authorizes the creation of special districts; defines the powers of such districts; and grants to those districts such rights, powers, and authorities as it deems proper, including, but not limited to, the power of taxation. Article 7, Section 18 (D) of the Louisiana Constitution of 1974 authorizes each assessor to determine the fair market value of all property subject to taxation within their respective parish. Article 7, Section 20 (A) of the Louisiana Constitution of 1974, as amended by Act 844 of the 1980 Legislature, provides for a homestead exemption from state, parish, and special ad valorem taxes to the extent of \$7,500 of the assessed valuation. L.R.S. 47:2051 designates the sheriffs of the parishes to be ex-officio collectors who collect all parish and district taxes and have the same power to enforce the collection of parish taxes as of state taxes.

**Insurance Companies (State Shared Revenue):** L.R.S. 22:345 requires every foreign or alien insurer, other than a life insurer, that carries on business in the State of Louisiana to pay to the Commissioner of Insurance 2% of the fire insurance premiums collected by said company during the 12 months ending December 31 of each year. L.R.S. 22:343 and L.R.S. 22:344 require every such insurer desiring to engage in or carry on business in the State of Louisiana to keep accurate records of and return to the state treasurer a just and true account of all premiums received from business in the state that insures property of all nature or description against loss or damage by fire during the year ending December 31. L.R.S. 22:346 if the returns required are

apparently fraudulent or dishonest, the commissioner of insurance shall investigate and collect the amount he finds due. **L.R.S. 22:347** provides for the disposition of the tax money. This section states that all money collected, except for an amount that goes to the Volunteer Firefighter Insurance Premium Fund, is to be credited to a special fund for distribution to the parishes. The state treasurer pays over to the treasurer of each parish governing authority the amount of money due as determined by the state treasurer. These funds are then allocated and paid by the governing authority to each regularly constituted fire department of the municipality or district, or active volunteer fire department certified by the parish governing authority, based on the population within the area served by the fire department.

**Louisiana Revenue Sharing (State Shared Revenue): Article 7, § 26** of the Louisiana Constitution of 1974 states that a minimum of \$90,000,000 will be allocated annually from the state general fund to the revenue sharing fund. **Act 846** of the 2008 Legislature provides for the distribution for state fiscal year 2008-09.

**Fire Protection Service Charge: L.R.S. 40:1502.1** authorizes the governing authority of any fire protection district to levy a service charge for fire protection after submitting the amount of such charge and its duration to the voters of the district. It also states that all service charge amounts reflected on the roll shall be subject to interest in the same manner as ad Valorem taxes.

**Local: General Property Taxes:** On November 25, 2008, the Metropolitan Council adopted the following property tax millages for the 2009 calendar year for the respective districts:

Fire Protection District	Ordinance No.	Mills Levied
District One Fire Protection District	14554	9.00
St. George Fire Protection District	*	4.00, 6.00, 1.25, 1.50
Brownsfield Fire Protection District	14554	10.00, 5.00, 10.00
Central Fire Protection District	**	N/A
Eastside Fire Protection District	*	10.00, 5.00, 7.50
District 6 Fire Protection District	*	10.00, 10.00, 5.00, 15.00
Chaneyville Fire Protection District	14554	10.00
Pride Fire Protection District	14554	10.00
Alsen–St. Irma Lee Fire Protection District	14554	10.00, 4.97

\* During the meeting of September 8, 1993, the Metropolitan Council established Boards of Commissioners to be the governing bodies of these taxing districts and political subdivisions, effective January 1, 1994. **Ordinance 9705** referred to St. George Fire Protection District, **Ordinance 9706** to Eastside, and **Ordinance 9707** to District 6.

\*\* During the meeting of October 25, 1995, by **Ordinance 10496**, the Metropolitan Council established a Board of Commissioners to be the governing body of this taxing district and political subdivision, effective January 1, 1996.

*In accordance with these changes that established boards of commissioners, no ordinances are adopted relative to property taxes for these fire protection districts, and revenues are no longer recorded by the City-Parish.*

**District One Fire Protection District No. 1: Resolution 45855** adopted on November 14, 2007, authorized the levy and collection of a nine-mill property tax for a period of three years to provide funds for maintaining and operating the fire protection facilities of the District.

District One Fire Protection District No. 1			
Original 9.00 Mills			
<i>Resolution 45855, 11/14/07</i>			
Tax Year	Mills	Ord.	Date
2008	9.00	14264	12/12/07
2009	9.00	14554	11/25/08
2010	9.00	14831	12/09/09

**Brownsfield Fire Protection District No. 3: Resolution 42226** adopted on November 26, 2002, authorized the levy and collection of a special ten-year property tax of ten mills, for the purpose of paying the costs of developing, operating, and maintaining the fire protection facilities of the District. **Resolution 42983** adopted on December 10, 2003, authorized the levy and collection of a special ten-mill tax for a period of ten years, for the purpose of paying the costs of developing, operating, and maintaining the fire protection facilities of the District. **Resolution 45905** adopted on November 28, 2007, authorized the levy and collection of a special five-mill tax for a period of ten years, for the purpose of paying the costs of developing, operating, and maintaining the fire protection facilities of the District. This tax will commence in 2009 and will include the year 2018.

<b>Brownsfield Fire Protection District No. 3</b>									
Tax Year	Original 10.00 Mills <i>Resolution 42983, 12/10/03</i>			Additional 5.00 Mills <i>Resolution 45905, 11/28/07</i>			Additional 10.00 Mills <i>Resolution 42226, 11/26/02</i>		
	Mills	Ord.	Date	Mills	Ord.	Date	Mills	Ord.	Date
2005	9.91	13156	12/08/04	5.00	13157	12/08/04	10.00	13158	12/08/04
2006	9.91	13474	12/14/05	5.00	13474	12/14/05	10.00	13474	12/14/05
2007	9.91	13851	12/13/06	5.00	13851	12/13/06	10.00	13851	12/16/06
2008	9.91	14263	12/12/07	5.00	14263	12/12/07	10.00	14263	12/12/07
2008*	8.70	14452	07/23/08	4.39	14452	07/23/08	8.78	14452	07/23/08
2008*	10.00	14456	08/13/08	5.00	14456	08/13/08	10.00	14456	08/13/08
2009	10.00	14554	11/25/08	5.00	14554	11/25/08	10.00	14554	11/25/08
2010	10.00	14831	12/09/09	5.00	14831	12/09/09	10.00	14831	12/09/09

\* In 2008 East Baton Rouge Parish was reassessed and all property tax millage rates were adjusted. During the meeting of August 13, 2008, the Metropolitan Council, with **Ordinance 14456**, adopted the increased ad valorem tax millage rates to be levied during 2008.

**Chaneyville Fire Protection District No. 8: Resolution 46582** adopted on October 22, 2008, authorized the levy and collection of a ten-mill property tax for a period of ten years to provide funds for maintaining and operating the fire protection facilities of the District.

<b>Chaneyville Fire Protection District No. 7</b>			
Original 10.00 Mills <i>Resolution 46582, 10/22/08</i>			
Tax Year	Mills	Ord.	Date
2009	10.00	14554	11/25/08
2010	10.00	14831	12/09/09

**Pride Fire Protection District No. 8: Resolution 45904** adopted on November 28, 2007, authorized the levy and collection of a ten-mill property tax for a period of ten years to provide funds for maintaining and operating the fire protection facilities of the District.

<b>Pride Fire Protection District No. 8</b>			
Original 10.00 Mills <i>Resolution 45904, 11/28/07</i>			
Tax Year	Mills	Ord.	Date
2008	10.00	14265	12/12/07
2009	10.00	14554	11/25/08
2010	10.00	14831	12/09/09

**Alsen/St. Irma Lee Fire Protection District No. 9: Resolution 46581** adopted on October 22, 2008, authorized the levy and collection of a five-mill property tax for a period of ten years to provide funds for maintaining and operating the fire protection facilities of the District. Additionally, **Resolution 43645** adopted on October 13, 2004, authorized the levy and collection of a ten-mill property tax for a period of ten years, also to provide funds for maintaining and operating the fire protection facilities of the District.

<b>Alsen/St. Irma Lee Fire Protection District No. 9</b>						
Tax Year	Original 10.00 Mills <i>Resolution 43645, 10/13/04</i>			Additional 5.00 Mills <i>Resolution 46581, 10/22/08</i>		
	Mills	Ord.	Date	Mills	Ord.	Date
2005	9.94	13154	12/08/04	4.97	13155	12/08/04
2006	9.94	13474	12/14/05	4.97	13474	12/14/05
2007	10.00	13851	12/13/06	4.97	13851	12/13/06
2008	10.00	14263	12/12/07	4.97	14263	12/12/07
2008*	9.59	14452	07/23/08	4.77	14452	07/23/08
2008*	10.00	14456	08/13/08	4.97	14456	08/13/08
2009	10.00	14554	11/25/08	4.97	14554	11/25/08
2010	10.00	14831	12/09/09	4.97	14831	12/09/09

\* In 2008 East Baton Rouge Parish was reassessed and all property tax millage rates were adjusted accordingly. During the meeting of August 13, 2008, the Metropolitan Council, with **Ordinance 14456** adopted the increased ad valorem tax millage rates to be levied during 2008.

**Fire Protection Service Charge:** In 1999, 2000 and 2007, the Metropolitan Council adopted the following resolutions to call for an election in order to authorize the collection of a service charge for ten years, up to a maximum of \$32, from the owners of each residential or commercial structure located within the respective fire districts for the purpose of fire protection services:

Fire Protection District	Resolution No.	Date of Resolution
District One Fire Protection District	45539	06/13/07
St. George Fire Protection District	40516	09/13/00
Brownsfield Fire Protection District	40512	09/13/00
Central Fire Protection District	40483	08/23/00
Eastside Fire Protection District	39849	10/13/99
District 6 Fire Protection District	39850	10/13/99
Chaneyville Fire Protection District	40515	09/13/00
Pride Fire Protection District	40514	09/13/00
Alsen–St. Irma Lee Fire Protection District	40513	09/13/00

**Resolution 42095** of October 9, 2002, requires that the Chaneyville, Pride, and Alsen-St. Irma Lee Districts place their fire protection service charges on the property tax rolls beginning with the 2003 tax year, and that Brownsfield do the same beginning with the 2004 tax year.

**COLLECTION AND TRANSMITTAL OF FUNDS:**

**Collector:** **General Property Tax:** Sheriff of EBR Parish (Contact Octave Anthaume, Tax Director, at 389-4817).  
**Insurance Companies (State Shared Revenue):** Treasurer of the State of Louisiana.  
**Louisiana Revenue Sharing (State Shared Revenue):** Finance Department–Accounting Division.  
**Fire Protection Service Charge:** Sheriff of EBR Parish.

**Transmittal:** **General Property Tax:** Remitted monthly to the Finance Department–Accounting Division.  
*Comments: Collections of the General Property Tax are cyclical in nature. Due to the payment deadline of December 31, the great majority of collections are made in November and December of each year.*  
**Insurance Companies (State Shared Revenue):** Remitted annually in June to the City-Parish Treasurer.

**Louisiana Revenue Sharing (State Shared Revenue):** Remitted by the state in three installments during the year.

**Fire Protection Service Charge:** The payments are collected and remitted by the Sheriff along with the property taxes.

**Comments:** Collections of the Fire Protection Service Charge are cyclical in nature. Due to the payment deadline of December 31, the great majority of collections are made in November and December of each year.

**DISTRIBUTION OF PROCEEDS:**

**Insurance Companies (State Shared Revenue):** Beginning in state fiscal year 1990–1991, a portion of the 2% fire insurance rebate collected by the state has been credited to the Volunteer Firefighter Insurance Premium Fund. The state treasurer then distributes the remainder of the fire insurance rebate to the parishes on the basis of the population of each parish. **L.R.S. 22:347** states that those regularly paid fire departments of any incorporated municipality, or fire and waterworks district in any unincorporated municipality, or active volunteer fire departments first receive an annual sum based upon the population within the geographical area serviced by that fire department, as follows:

Population	Amount
1–2,500	\$ 750
2,501–5,000	\$1,000
5,001 or more	\$1,250

Additional funds are distributed to each parish based on the following population formula:

Population	Amount for each inhabitant
24,000 or less	\$ 0.34
24,001–55,000	.37
55,001–100,000	.40
100,00– 250,000	.44
250,001–425,000	.47
425,001 and over	.50

Any balance that remains after making the distributions as stated above is allocated on an equal per capita basis until all of the total collected funds are utilized. If, however, the total amount of the 2% tax collected on fire insurance premiums is less than the amount required to fully implement the formulas above, the amount collected is prorated equally among the formula categories by the state treasurer prior to distribution to each parish governing authority.

These funds are then in turn allocated and distributed by the City-Parish to each regularly constituted fire department of the municipality or active volunteer fire department certified by the parish governing authority, based on the population within the area serviced by each fire department. In order to determine the amount paid to each department, the following formula must be applied:

- (1) Total population served by all certified fire units of the parish divided into the total monies received by the parish equals the per capita available for distribution to certified local fire units.
- (2) Total population serviced by each certified local fire unit in the parishes multiplied by the per capita available as determined in (1) above equals the funds due each certified local fire unit in the parish.

Within 30 days of receipt of money, the City-Parish Treasurer is required to pay the fiscal representatives of the fire departments the amounts due them.

**Louisiana Revenue Sharing:** Louisiana Revenue Sharing funds are distributed on December 15, March 15, and May 15 to each parish on the basis of population and number of homesteads in that parish in proportion to population and number of homesteads throughout the state. These funds are distributed to the taxing districts in the parish to offset current losses due to homestead exemption.

**PAYOR OF TAX OR FEE:**

**General Property Taxes:** Owners of all taxable property, real and personal, within the limits of each representative fire protection district of East Baton Rouge Parish pays this tax to cover the expenses of operating and maintaining fire protection facilities in the fire district.

**Insurance Companies (State Shared Revenue):** Every foreign or alien insurer, other than a life insurer, engaging in or carrying on business in the State of Louisiana must pay this tax.

**Louisiana Revenue Sharing (State Shared Revenue):** The homestead exemption law in Louisiana provides that \$7,500 of assessed valuation on the home and residence of the taxpayer is exempt from the payment of certain state, parish, and special ad valorem property taxes and that such taxes will be paid out of the Louisiana Revenue Sharing funds.

**Fire Protection Service Charge:** All persons owning residential and commercial structures, whether occupied or unoccupied.

**COMPUTATION OF TAX OR FEE:**

**General Property Taxes:** The property tax is based on the approved number of mills on the dollar of assessed valuation of all taxable property, real and personal, within the limits of each fire protection district.

*Comments: Homeowners are allowed a \$7,500 exemption on all state, parish, and special ad valorem taxes. Details of assessment rates can be found under the "General Property Tax" item in the General Fund Section of this book.*

**Insurance Companies (State Shared Revenue):** The amount paid by the insurance companies is 2% of the amount of premiums received from any business that insures property of any nature or description against loss or damage by fire as shown by the insurer on the required return.

**Louisiana Revenue Sharing (State Shared Revenue):** The annual payment is equal to that percentage of 80% of the total fund (\$90,000,000) which is equal to the ratio which the population of the parish bears to the total state population plus an amount equal to that percentage of 20% of the total fund which is equal to the ratio which the number of homesteads in the parish bears to the total number of homesteads in the state. An act is passed each year during the Legislative Session that determines the distribution allocation. Act 846 of the 2008 Legislature provides for the distribution for state fiscal year.

**Fire Protection Service Charge:** \$32 per annum per service unit is the maximum allowed.

**REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:**

**General Property Taxes:** The millage levied for the districts is as follows:

Fire District	2005	2006	2007	2008	2009
District One Fire Protection District	n/a	n/a	n/a	9.00	9.00
St. George Fire Protection District	12.75	12.75	12.75	12.75	12.75
Brownsfield Fire Protection District	24.91	24.91	24.91	24.91	25.00
Central Fire Protection District	15.00	15.00	15.00	15.00	15.00
Eastside Fire Protection District	22.50	22.50	22.50	22.50	22.50
District 6 Fire Protection District	40.00	40.00	40.00	40.00	40.00
Chaneyville Fire Protection District	n/a	n/a	n/a	n/a	10.00
Pride Fire Protection District	n/a	n/a	n/a	10.00	10.00
Alsen–St. Irma Lee Fire Protection District	14.91	14.91	14.97	14.97	14.97

These property tax millages have expiration dates as follows:

Fire District	Expiration Date
District One Fire Protection District (orig. 9.00)	2010
St. George Fire Protection District (orig. 4.00)	2013
St. George Fire Protection District (add'l 6.00)	2017
St. George Fire Protection District (add'l 1.25)	2011
St. George Fire Protection District (add'l 1.50)	2011
Brownsfield Fire Protection District (orig. 10.00)	2014
Brownsfield Fire Protection District (add'l 5.00)	2018
Brownsfield Fire Protection District (add'l 10.00)	2012
Central Fire Protection District (orig. 10.00)	2014
Central Fire Protection District (add'l 5.00)	2012
Eastside Fire Protection District (orig. 10.00)	2018
Eastside Fire Protection District (add'l 5.00)	2017
Eastside Fire Protection District (add'l 7.50)	2014
District 6 Fire Protection District (orig. 10.00)	2014
District 6 Fire Protection District (add'l 10.00)	2017
District 6 Fire Protection District (add'l 5.00)	2016
District 6 Fire Protection District (add'l 15.00)	2011
Chaneyville Fire Protection District (orig. 10.00)	2018
Pride Fire Protection District (orig. 10.00)	2017
Alsen–St. Irma Lee Fire Protection District (orig. 10.00)	2015
Alsen–St. Irma Lee Fire Protection District (add'l 5.00)	2018

**Louisiana Revenue Sharing (State Shared Revenue):** State revenue sharing is distributed based on the population and number of homesteads in the district relative to the following millage property tax:

Fire Protection District	2005	2006	2007	2008	2009
St. George Fire Protection District	4.00	4.00	4.00	4.00	4.00
Brownsfield Fire Protection District	9.91	9.91	9.91	9.91	9.91
Central Fire Protection District	10.00	10.00	10.00	10.00	10.00
District 6 Fire Protection District	10.00	10.00	10.00	10.00	10.00

Eastside and District 6 Fire Protection Districts are the recipients of funding from the Parish General Fund for the prorata share that they would receive if all taxing districts shared at their maximum millages.

**Fire Protection Service Charge:** The service charge is limited to a maximum of \$32 per service unit.

*\*\* All funds are to be used for the sole purpose of operating and maintaining fire protection facilities in each of the fire protection districts.*

DISTRICT 1 FIRE PROTECTION DISTRICT								
GENERAL PROPERTY TAX								
ACCOUNT NUMBER 701 .. 411000								
REVENUE TYPE	2006		2007		2008		2009	
	\$	%	\$	%	\$	%	\$	%
Taxes from Prior years' Levies	0	0.00%	0	0.00%	0	0.00%	195	0.07%
Refunds	0	0.00%	0	0.00%	0	0.00%	(270)	-0.03%
Reversal of Prior Year Deferral	0	0.00%	0	0.00%	0	0.00%	29,326	9.93%
Closing of Prior Year Levy	0	0.00%	0	0.00%	0	0.00%	4,770	11.55%
Record Current Year Levy	0	0.00%	0	0.00%	200,738	117.11%	291,786	110.62%
Current Year Deferral	0	0.00%	0	0.00%	(29,326)	100.00%	(31,274)	100.00%
<b>TOTAL</b>	<b>0</b>	<b>0.00%</b>	<b>0</b>	<b>0.00%</b>	<b>171,412</b>	<b>100.00%</b>	<b>294,533</b>	<b>71.83%</b>

BROWNSFIELD FIRE PROTECTION DISTRICT								
GENERAL PROPERTY TAX								
ACCOUNT NUMBER 703 .. 411000								
REVENUE TYPE	2006		2007		2008		2009	
	\$	%	\$	%	\$	%	\$	%
Taxes from Prior years' Levies	2,957	0.82%	686	0.18%	4,581	0.97%	1,570	0.33%
Refunds	0	0.82%	(374)	0.08%	(2,430)	0.46%	(149)	0.30%
Reversal of Prior Year Deferral	15,874	5.22%	17,554	4.67%	28,460	6.50%	28,162	6.24%
Closing of Prior Year Levy	1,153	5.54%	1,331	5.02%	5,515	7.67%	3,510	6.98%
Record Current Year Levy	358,487	104.86%	391,507	107.45%	463,206	105.98%	484,746	109.24%
Current Year Deferral	(17,554)	100.00%	(28,460)	100.00%	(28,162)	100.00%	(43,801)	100.00%
<b>TOTAL</b>	<b>360,917</b>	<b>4.94%</b>	<b>382,244</b>	<b>5.91%</b>	<b>471,170</b>	<b>23.26%</b>	<b>474,038</b>	<b>0.61%</b>

PRIDE FIRE PROTECTION DISTRICT								
GENERAL PROPERTY TAX								
ACCOUNT NUMBER 708 .. 411000								
REVENUE TYPE	2006		2007		2008		2009	
	\$	%	\$	%	\$	%	\$	%
Taxes from Prior years' Levies	0	0.00%	0	0.00%	0	0.00%	503	0.57%
Refunds	0	0.00%	0	0.00%	0	0.00%	0	0.57%
Reversal of Prior Year Deferral	0	0.00%	0	0.00%	0	0.00%	3,583	4.65%
Closing of Prior Year Levy	0	0.00%	0	0.00%	0	0.00%	5,721	11.16%
Record Current Year Levy	0	0.00%	0	0.00%	65,048	105.83%	84,976	107.85%
Current Year Deferral	0	0.00%	0	0.00%	(3,583)	100.00%	(6,899)	100.00%
<b>TOTAL</b>	<b>0</b>	<b>0.00%</b>	<b>0</b>	<b>0.00%</b>	<b>61,465</b>	<b>100.00%</b>	<b>87,884</b>	<b>42.98%</b>

ALSEN - ST. IRMA LEE FIRE PROTECTION DISTRICT								
GENERAL PROPERTY TAX								
ACCOUNT NUMBER 709 .. 411000								
REVENUE TYPE	2006		2007		2008		2009	
	\$	%	\$	%	\$	%	\$	%
Taxes from Prior years' Levies	7,476	3.22%	7,446	3.19%	7,811	3.39%	176	0.07%
Refunds	0	3.22%	0	3.19%	(165)	3.32%	(256)	-0.03%
Reversal of Prior Year Deferral	546	3.46%	16,385	10.21%	2,845	4.56%	46,868	18.07%
Closing of Prior Year Levy	5,274	5.73%	(9,051)	6.33%	4,724	6.61%	3,578	19.45%
Record Current Year Levy	235,111	107.06%	221,517	101.22%	261,882	120.36%	214,048	102.12%
Current Year Deferral	(16,385)	100.00%	(2,845)	100.00%	(46,868)	100.00%	(5,489)	100.00%
<b>TOTAL</b>	<b>232,022</b>	<b>12.96%</b>	<b>233,452</b>	<b>0.62%</b>	<b>230,229</b>	<b>-1.38%</b>	<b>258,925</b>	<b>12.46%</b>

**FIRE PROTECTION DISTRICTS**

**FUND 70X**

<b>2% INSURANCE REBATE</b>		<b>ACCOUNT NUMBER 70x . . 433200</b>							
<b>REVENUE TYPE</b>	<b>2006</b>		<b>2007</b>		<b>2008</b>		<b>2009</b>		
	<b>\$</b>	<b>%</b>	<b>\$</b>	<b>%</b>	<b>\$</b>	<b>%</b>	<b>\$</b>	<b>%</b>	
Brownsfield FPD-Fd 703	23,672	15.93%	25,292	6.84%	25,614	1.27%	26,173	2.18%	
Chaneyville FPD-Fd 707	12,696	15.41%	13,544	6.68%	13,712	1.24%	14,004	2.13%	
Pride FPD-Fd 708	12,727	15.44%	13,577	6.68%	13,745	1.24%	14,038	2.13%	
Alsen/St. Irma Lee FPD-Fd 709	6,631	14.74%	7,058	6.44%	7,143	1.20%	7,290	2.06%	

<b>BROWNSFIELD FIRE PROTECTION DISTRICT LOUISIANA REVENUE SHARING</b>		<b>ACCOUNT NUMBER 703 . . 433300</b>							
<b>REVENUE TYPE</b>	<b>2006</b>		<b>2007</b>		<b>2008</b>		<b>2009</b>		
	<b>\$</b>	<b>%</b>	<b>\$</b>	<b>%</b>	<b>\$</b>	<b>%</b>	<b>\$</b>	<b>%</b>	
Second 1/3 Payment (March)	21,202	32.78%	22,270	31.00%	27,290	33.14%	27,763	33.51%	
Third 1/3 Payment (May)	21,202	65.57%	22,269	62.01%	27,290	66.28%	27,763	67.02%	
First 1/3 Payment (December)	22,270	100.00%	27,290	100.00%	27,763	100.00%	27,327	100.00%	
<b>TOTAL</b>	<b>64,674</b>	<b>6.50%</b>	<b>71,829</b>	<b>11.06%</b>	<b>82,343</b>	<b>14.64%</b>	<b>82,853</b>	<b>0.62%</b>	

**MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:**

<b>DISTRICT 1 FIRE PROTECTION DISTRICT FIRE PROTECTION SERVICE CHARGE</b>		<b>ACCOUNT NUMBER 701 . . 441802</b>							
<b>MONTH</b>	<b>2006</b>		<b>2007</b>		<b>2008</b>		<b>2009</b>		
	<b>\$</b>	<b>%</b>	<b>\$</b>	<b>%</b>	<b>\$</b>	<b>%</b>	<b>\$</b>	<b>%</b>	
January	0	0.00%	0	0.00%	0	0.00%	(11,589)	-21.02%	
February	0	0.00%	0	0.00%	0	0.00%	8,810	-5.04%	
March	0	0.00%	0	0.00%	0	0.00%	2,780	0.00%	
April	0	0.00%	0	0.00%	0	0.00%	1,409	2.56%	
May	0	0.00%	0	0.00%	0	0.00%	1,741	5.72%	
June	0	0.00%	0	0.00%	0	0.00%	772	7.12%	
July	0	0.00%	0	0.00%	0	0.00%	1,058	9.03%	
August	0	0.00%	0	0.00%	0	0.00%	111	9.24%	
September	0	0.00%	0	0.00%	0	0.00%	128	9.47%	
October	0	0.00%	0	0.00%	0	0.00%	192	9.82%	
November	0	0.00%	0	0.00%	0	0.00%	64	9.93%	
December	0	0.00%	0	0.00%	47,688	100.00%	49,656	100.00%	
<b>TOTAL</b>	<b>0</b>	<b>0.00%</b>	<b>0</b>	<b>0.00%</b>	<b>47,688</b>	<b>100.00%</b>	<b>55,132</b>	<b>15.61%</b>	

<b>BROWNSFIELD FIRE PROTECTION DISTRICT FIRE PROTECTION SERVICE CHARGE</b>		<b>ACCOUNT NUMBER 703 . . 441802</b>							
<b>MONTH</b>	<b>2006</b>		<b>2007</b>		<b>2008</b>		<b>2009</b>		
	<b>\$</b>	<b>%</b>	<b>\$</b>	<b>%</b>	<b>\$</b>	<b>%</b>	<b>\$</b>	<b>%</b>	
January	0	0.00%	1,193	0.98%	(19,052)	-15.61%	(21,703)	-20.21%	
February	8,122	7.22%	6,204	6.09%	15,200	-3.16%	15,590	-5.69%	
March	4,690	11.40%	3,711	9.14%	4,602	0.61%	6,114	0.00%	
April	2,471	13.59%	2,242	10.98%	2,523	2.68%	2,193	2.04%	
May	7,490	20.26%	4,698	14.85%	4,406	6.29%	3,813	5.59%	
June	1,559	21.64%	2,641	17.02%	3,390	9.07%	1,839	7.31%	
July	6,109	27.08%	6,655	22.50%	17,496	23.40%	3,302	10.38%	
August	96	27.16%	2,155	24.27%	692	23.97%	32	10.41%	
September	1,206	28.24%	160	24.40%	358	24.26%	128	10.53%	
October	1,371	29.46%	1,525	25.66%	65	24.32%	4,275	14.51%	
November	96	29.54%	0	25.66%	444	24.68%	96	14.60%	
December	79,212	100.00%	90,355	100.00%	91,939	100.00%	91,689	100.00%	
<b>TOTAL</b>	<b>112,422</b>	<b>14.26%</b>	<b>121,539</b>	<b>8.11%</b>	<b>122,063</b>	<b>0.43%</b>	<b>107,368</b>	<b>-12.04%</b>	

CHANEYVILLE FIRE PROTECTION DISTRICT								
FIRE PROTECTION SERVICE CHARGE								
ACCOUNT NUMBER 707 . . 441802								
MONTH	2006		2007		2008		2009	
	\$	%	\$	%	\$	%	\$	%
January	0	0.00%	0	0.00%	(8,109)	-19.13%	(9,487)	-21.20%
February	2,176	6.79%	2,736	6.26%	6,647	-3.45%	7,293	-4.90%
March	1,219	10.59%	1,216	9.04%	1,462	0.00%	2,194	0.00%
April	640	12.59%	640	10.50%	1,026	2.42%	769	1.72%
May	1,216	16.38%	1,122	13.07%	1,600	6.20%	1,786	5.71%
June	416	17.68%	442	14.08%	756	7.98%	835	7.58%
July	1,216	21.47%	896	16.13%	1,892	12.44%	1,191	10.24%
August	96	21.77%	0	16.13%	0	12.44%	81	10.42%
September	96	22.07%	0	16.13%	0	12.44%	96	10.63%
October	96	22.37%	32	16.20%	32	12.52%	192	11.06%
November	0	22.37%	0	16.20%	0	12.52%	420	12.00%
December	24,888	100.00%	36,634	100.00%	37,073	100.00%	39,377	100.00%
TOTAL	32,059	-1.08%	43,718	36.37%	42,379	-3.06%	44,747	5.59%

NOTE: The increase in 2007 is from an increase of accounts on the 2007 property tax roll.

PRIDE FIRE PROTECTION DISTRICT								
FIRE PROTECTION SERVICE CHARGE								
ACCOUNT NUMBER 708 . . 441802								
MONTH	2006		2007		2008		2009	
	\$	%	\$	%	\$	%	\$	%
January	0	0.00%	0	0.00%	(6,639)	-14.11%	(8,445)	-17.90%
February	1,990	4.94%	2,516	5.36%	5,695	-2.01%	6,373	-4.39%
March	1,136	7.76%	1,440	8.43%	944	0.00%	2,072	0.00%
April	496	8.99%	864	10.27%	961	2.04%	544	1.15%
May	884	11.19%	1,952	14.43%	1,654	5.56%	1,758	4.88%
June	525	12.49%	800	16.13%	512	6.65%	591	6.13%
July	550	13.86%	928	18.11%	1,280	9.37%	823	7.88%
August	64	14.01%	32	18.17%	0	9.37%	0	7.88%
September	64	14.17%	(32)	18.11%	0	9.37%	128	8.15%
October	0	14.17%	32	18.17%	32	9.43%	64	8.28%
November	0	14.17%	0	18.17%	32	9.50%	34	8.36%
December	34,572	100.00%	38,414	100.00%	42,580	100.00%	43,229	100.00%
TOTAL	40,281	26.19%	46,946	16.55%	47,051	0.22%	47,171	0.26%

NOTE: The increase in 2006 and 2007 is due to joint efforts by Pride and the Assessor's office to add homes and businesses that had been left off in prior years.

ALSEN - ST. IRMA LEE FIRE PROTECTION DISTRICT								
FIRE PROTECTION SERVICE CHARGE								
ACCOUNT NUMBER 709 .. 441802								
MONTH	2006		2007		2008		2009	
	\$	%	\$	%	\$	%	\$	%
January	162	1.11%	0	0.00%	(3,445)	-25.55%	(3,816)	-30.75%
February	1,384	10.61%	1,264	8.22%	2,481	-7.15%	2,496	-10.64%
March	662	15.15%	672	12.59%	1,331	2.72%	1,320	0.00%
April	298	17.20%	1,230	20.59%	855	9.06%	288	2.32%
May	1,354	26.49%	704	25.16%	551	13.15%	1,088	11.09%
June	1,116	34.15%	640	29.33%	537	17.13%	416	14.44%
July	522	37.73%	672	33.70%	736	22.59%	352	17.27%
August	32	37.95%	0	33.70%	0	22.59%	32	17.53%
September	64	38.39%	0	33.70%	64	23.06%	128	18.56%
October	350	40.79%	0	33.70%	0	23.06%	128	19.60%
November	142	41.77%	64	34.11%	0	23.06%	32	19.85%
December	8,486	100.00%	10,133	100.00%	10,376	100.00%	9,947	100.00%
TOTAL	14,572	1.55%	15,379	5.54%	13,486	-12.31%	12,411	-7.97%

DISTRICT 1 FIRE PROTECTION DISTRICT								
SUMMARY OF REVENUES								
FUND 701								
REVENUE TYPE	2006		2007		2008		2009	
	\$	%	\$	%	\$	%	\$	%
Tax Revenues								
General Property Tax	0	0.00%	0	0.00%	171,412	78.24%	294,533	83.49%
Interest & Penalty-Deliq. Tax	0	0.00%	0	0.00%	0	0.00%	1,763	0.50%
Total Tax Revenues	0	0.00%	0	0.00%	171,412	78.24%	296,296	83.99%
Charges For Services								
Fire Protection Service Chg.	0	0.00%	0	0.00%	47,688	21.77%	55,132	15.63%
Miscellaneous Revenues								
Interest Earnings	0	0.00%	0	0.00%	(2)	0.00%	1,102	0.31%
Interest-Fire Prot. Svc Chg.	0	0.00%	0	0.00%	0	0.00%	252	0.07%
Total Miscellaneous Revenues	0	0.00%	0	0.00%	(2)	0.00%	1,354	0.38%
TOTAL	0	0.00%	0	0.00%	219,098	100.00%	352,782	61.02%

NOTE: Fire Protection District One is a newly created Fire District that began collecting revenues for the first time in 2008. For details on their property tax and service charge, please reference the appropriate sections above.

ST. GEORGE FIRE PROTECTION DISTRICT								
SUMMARY OF REVENUES								
REVENUE TYPE	2006		2007		2008		2009	
	\$	%	\$	%	\$	%	\$	%
	Taxes	8,260,758	76.04%	8,955,703	77.03%	10,046,506	76.64%	12,611,002
Intergovernmental Revenues	1,507,203	13.87%	1,536,968	13.22%	1,953,448	14.90%	1,030,096	7.39%
Charges For Services	937,248	8.63%	972,426	8.36%	1,034,460	7.89%	281,271	2.02%
Miscellaneous Revenues	170,429	1.57%	161,290	1.39%	113,525	0.87%	22,073	0.16%
Other Financing Sources								
Sale of Fixed Assets	(12,312)	-0.11%	(430)	0.00%	(38,839)	-0.30%	0	0.00%
<b>TOTAL</b>	<b>10,863,326</b>	<b>10.23%</b>	<b>11,625,957</b>	<b>7.02%</b>	<b>13,109,100</b>	<b>12.76%</b>	<b>13,944,442</b>	<b>6.37%</b>

NOTE: **Ordinance 9705**, adopted by the Metropolitan Council during the meeting of September 8, 1993, established a Board of Commissioners as the governing body of the taxing district and political subdivision, effective January 1, 1994. In accordance with this Ordinance, the City-Parish ceased to act as the fiscal manager for the district as of January 1, 1994; and from that time forward no revenues for this agency have been recorded on the City-Parish books. The above figures were taken from the agency's audited financial reports and are presented here for informational purposes only. Copies of those audited financial reports are on file in the Accounting Division, and the agency is included as a component unit in the General Purpose Financial Statements of the City-Parish.

The Commissioners elected to change their year end to a fiscal year ending September 30, effective for the period ending September 30, 2002. The change to a fiscal year end would report most of the tax revenues in the same year they are collected.

BROWNSFIELD FIRE PROTECTION DISTRICT								
SUMMARY OF REVENUES								
REVENUE TYPE	2006		2007		2008		2009	
	\$	%	\$	%	\$	%	\$	%
	Tax Revenues							
General Property Tax	360,917	59.12%	382,244	59.36%	471,170	60.15%	474,038	64.63%
Interest & Penalty-Deliq. Tax	2,872	0.47%	1,069	0.17%	2,258	0.29%	1,758	0.24%
Total Tax Revenues	363,789	59.59%	383,313	59.53%	473,428	60.44%	475,796	64.87%
Intergovernmental Revenues								
Insurance Rebate	23,672	3.88%	25,292	3.93%	25,614	3.27%	26,173	3.57%
Louisiana Revenue Sharing	64,674	10.59%	71,829	11.16%	82,343	10.51%	82,853	11.30%
On-Behalf Pmt-Sal & Benefit	14,400	2.36%	17,400	2.70%	20,400	2.60%	22,200	3.03%
Other	15,000	2.46%	0	0.00%	30,597	3.91%	0	0.00%
Total Intergov. Revenues	117,746	19.29%	114,521	17.79%	158,954	20.29%	131,226	17.89%
Charges For Services								
Fire Protection Service Chg.	112,422	18.41%	121,539	18.88%	122,063	15.58%	107,368	14.64%
Miscellaneous Revenues								
Interest Earnings	(3,295)	-0.54%	(1,326)	-0.21%	1,922	0.25%	753	0.10%
Interest-Fire Prot. Svc. Chg.	757	0.12%	858	0.13%	961	0.12%	621	0.08%
Contingent Receipts	2,064	0.34%	7,107	1.10%	8,881	1.13%	606	0.08%
Total Miscellaneous Revenues	(474)	-0.08%	6,639	1.03%	11,764	1.50%	1,980	0.27%
Other Financing Sources								
Sale of Fixed Assets	0	0.00%	800	0.12%	0	0.00%	0	0.00%
Transfer Fm. Parish Gen. Fd.	17,050	2.79%	17,100	2.66%	17,100	2.18%	17,100	2.33%
Total Other Financing Sources	17,050	2.79%	17,900	2.78%	17,100	2.18%	17,100	2.33%
<b>TOTAL</b>	<b>610,533</b>	<b>-1.17%</b>	<b>643,912</b>	<b>5.47%</b>	<b>783,309</b>	<b>21.65%</b>	<b>733,470</b>	<b>-6.36%</b>

NOTE: Revenues received from the Parish General Fund represent supplemental appropriations for operations and capital needs. The increase in 2008 is the result of a reassessment year.

CENTRAL FIRE PROTECTION DISTRICT								FUND 704	
SUMMARY OF REVENUES									
REVENUE TYPE	2006		2007		2008		2009		
	\$	%	\$	%	\$	%	\$	%	
Taxes	1,176,557	59.77%	1,228,806	56.96%	1,509,203	59.75%	0	0.00%	
Intergovernmental Revenues									
From Parish General Fund	34,265	1.74%	0	0.00%	0	0.00%	0	0.00%	
Other	384,040	19.51%	516,851	23.96%	628,439	24.88%	0	0.00%	
Total Intergov. Revenues	418,305	21.25%	516,851	23.96%	628,439	24.88%	0	0.00%	
Charges For Services	316,375	16.07%	355,247	16.47%	345,925	13.69%	0	0.00%	
Miscellaneous Revenues	57,184	2.91%	56,508	2.62%	42,364	1.68%	0	0.00%	
TOTAL	1,968,421	1.41%	2,157,412	9.60%	2,525,931	17.08%	0	-100.00%	

NOTE: **Ordinance 10496**, adopted by the Metropolitan Council during the meeting of October 25, 1995, established a Board of Commissioners as the governing body of the taxing district and political subdivision, effective January 1, 1996. In accordance with this Ordinance, the City-Parish ceased to act as the fiscal manager of the district, since that time no revenues for this agency have been recorded on City-parish books. The above figures were taken from the agency's audited Financial Report and are presented here for informational purposes only. Copies of those audited Financial Reports are on file in the Accounting Division. Until 2009 this agency was included as a component unit in the City-Parish General Purpose Financial Statements. During 2009, the Central City ratified the appointments of the fire district's current board members; as a result the Metropolitan Council no longer appoints a voting majority of their governing board which removes our financial accountability.

EASTSIDE FIRE PROTECTION DISTRICT								FUND 705	
SUMMARY OF REVENUES									
REVENUE TYPE	2006		2007		2008		2009		
	\$	%	\$	%	\$	%	\$	%	
Taxes	1,309,031	76.07%	1,485,439	68.99%	1,740,270	74.09%	1,538,279	72.58%	
Intergovernmental Revenues									
From Parish General Fund	70,000	4.07%	70,000	3.25%	70,000	2.98%	70,000	3.30%	
Insurance Rebate	0	0.00%	53,031	2.46%	68,234	2.91%	54,929	2.59%	
Other	62,630	3.64%	274,963	12.77%	222,444	9.47%	226,569	10.69%	
Total Intergov. Revenues	132,630	7.71%	397,994	18.48%	360,678	15.36%	351,498	16.58%	
Charges For Services	251,303	14.60%	206,368	9.58%	220,495	9.39%	220,056	10.38%	
Miscellaneous Revenues	27,895	1.62%	63,292	2.94%	27,287	1.16%	9,643	0.45%	
Other Financing Sources									
Sale of Fixed Assets	0	0.00%	0	0.00%	0	0.00%	0	0.00%	
TOTAL	1,720,859	4.26%	2,153,093	25.12%	2,348,730	9.09%	2,119,476	-9.76%	

NOTE: **Ordinance 9706**, adopted by the Metropolitan Council during the meeting of September 8, 1993, established a Board of Commissioners as the governing body of the taxing district and political subdivision, effective January 1, 1994. In accordance with this Ordinance, the City-Parish ceased to act as the fiscal manager of the district, since that time no revenues for this agency have been recorded on City-Parish books. The above figures were taken from the agency's audited financial report and are presented here for informational purposes only. Copies of those financial reports are on file in the Accounting Division, and the agency is included as a component unit in the City-Parish General Purpose Financial Statements.

Intergovernmental revenues received from the Parish General Fund represent the pro-rata share of the Louisiana Revenue Sharing Funds that the Eastside Fire Protection District would receive if all taxing districts shared at their maximum millages.

DISTRICT 6 FIRE PROTECTION DISTRICT								
SUMMARY OF REVENUES								
REVENUE TYPE	2006		2007		2008		2009	
	\$	%	\$	%	\$	%	\$	%
Taxes	750,057	61.93%	758,368	61.37%	848,091	61.78%	901,135	68.68%
Intergovernmental Revenues								
From Parish General Fund	68,990	5.70%	75,000	6.07%	75,000	5.46%	75,000	5.72%
Other	175,798	14.52%	206,261	16.69%	224,240	16.33%	155,348	11.84%
Total Intergov. Revenues	244,788	20.21%	281,261	22.76%	299,240	21.80%	230,348	17.56%
Charges For Services	197,379	16.30%	193,552	15.66%	144,781	10.55%	148,712	11.33%
Miscellaneous Revenues	18,902	1.56%	2,537	0.21%	80,710	5.88%	31,913	2.43%
TOTAL	1,211,126	1.82%	1,235,718	2.03%	1,372,822	11.10%	1,312,108	-4.42%

NOTE: **Ordinance 9707**, adopted by the Metropolitan Council during the meeting of September 8, 1993, established a Board of Commissioners as the governing body of the taxing district and political subdivision, effective January 1, 1994. In accordance with this Ordinance, the City-Parish ceased to act as the fiscal manager for the district effective January 1, 1994; and from that time forward no revenues for this agency have been recorded on City-Parish books. The above figures were taken from the agency's audited financial reports and are presented here for informational purposes only. Copies of those audited financial reports are on file in the Accounting Division, and the agency is included as a component unit in the General Purpose Financial Statements of the City-Parish.

CHANEVILLE FIRE PROTECTION DISTRICT								
SUMMARY OF REVENUES								
REVENUE TYPE	2006		2007		2008		2009	
	\$	%	\$	%	\$	%	\$	%
Tax Revenues								
General Property Tax	0	0.00%	0	0.00%	0	0.00%	53,047	32.97%
Interest & Penalty-Deliq. Tax	0	0.00%	0	0.00%	0	0.00%	7	0.00%
Total Tax Revenues	0	0.00%	0	0.00%	0	0.00%	53,054	32.98%
Intergovernmental Revenues								
Insurance Rebate	12,696	12.96%	13,544	12.80%	13,712	9.57%	14,004	8.70%
Other	0	0.00%	1,468	1.39%	47,551	33.19%	2,725	1.69%
Total Intergov. Revenues	12,696	12.96%	15,012	14.18%	61,263	42.76%	16,729	10.40%
Charges For Services								
Fire Protection Service Chg.	32,059	32.73%	43,718	41.31%	42,379	29.58%	44,747	27.81%
Miscellaneous Revenues								
Interest Earnings	(95)	-0.10%	738	0.70%	459	0.32%	99	0.06%
Interest-Fire Prot. Svc. Chg.	330	0.34%	272	0.26%	314	0.22%	917	0.57%
Contingent Receipts	580	0.59%	5,194	4.91%	1,022	0.71%	5,130	3.19%
Donations	0	0.00%	200	0.19%	100	0.07%	650	0.40%
Total Miscellaneous Revenues	815	0.83%	6,404	6.05%	1,895	1.32%	6,796	4.22%
Other Financing Sources								
Sale of Fixed Assets	3,400	3.47%	2,950	2.79%	0	0.00%	1,800	1.12%
Transfer Fm. Parish Gen. Fd.	48,980	50.01%	37,750	35.67%	37,750	26.35%	37,750	23.47%
Total Other Financing Sources	52,380	53.48%	40,700	38.46%	37,750	26.35%	39,550	24.58%
TOTAL	97,950	0.01%	105,834	8.05%	143,287	35.39%	160,876	12.28%

NOTE: Revenues received from the Parish General Fund represent supplemental appropriations for operations and capital needs. In 2006, they received an additional \$17,500 for operating assistance and equipment.

PRIDE FIRE PROTECTION DISTRICT								FUND 708	
SUMMARY OF REVENUES									
REVENUE TYPE	2006		2007		2008		2009		
	\$	%	\$	%	\$	%	\$	%	
Tax Revenues									
General Property Tax	0	0.00%	0	0.00%	61,465	41.40%	87,884	45.95%	
Interest & Penalty-Deliq. Tax	0	0.00%	0	0.00%	0	0.00%	375	0.20%	
Total Tax Revenues	0	0.00%	0	0.00%	61,465	41.40%	88,259	46.15%	
Intergovernmental Revenues									
Insurance Rebate	12,727	6.44%	13,577	13.68%	13,745	9.26%	14,038	7.34%	
Other	0	0.00%	14,500	14.61%	696	0.47%	14,271	7.46%	
Total Intergov. Revenues	12,727	6.44%	28,077	28.28%	14,441	9.73%	28,309	14.80%	
Charges For Services									
Fire Protection Service Chg.	40,281	20.40%	46,946	47.29%	47,051	31.69%	47,171	24.66%	
Miscellaneous Revenues									
Interest Earnings	6,297	3.19%	3,639	3.67%	1,728	1.16%	671	0.35%	
Interest-Fire Prot. Svc. Chg.	205	0.10%	278	0.28%	372	0.25%	262	0.14%	
Contingent Receipts	50,365	25.50%	2,586	2.60%	3,419	2.30%	5,186	2.71%	
Donations	5,525	2.80%	4,503	4.54%	0	0.00%	175	0.09%	
Total Miscellaneous Revenues	62,392	31.59%	11,006	11.09%	5,519	3.72%	6,294	3.29%	
Other Financing Sources									
Sale of Fixed Assets	0	0.00%	2,050	2.06%	0	0.00%	1,225	0.64%	
Transfer Fm. Parish Gen. Fd.	82,083	41.56%	11,200	11.28%	20,000	13.47%	20,000	10.46%	
Total Other Financing Sources	82,083	41.56%	13,250	13.35%	20,000	13.47%	21,225	11.10%	
<b>TOTAL</b>	<b>197,483</b>	<b>189.23%</b>	<b>99,279</b>	<b>-49.73%</b>	<b>148,476</b>	<b>49.55%</b>	<b>191,258</b>	<b>28.81%</b>	

NOTE: Revenues received from the Parish General Fund represent supplemental appropriations for operations and capital needs

Except for 2006, the significant increases and decreases are directly related to grant awards. In 2006, Pride received \$47,084 from an insurance claim on a pumper truck that was totaled in an automobile accident. They also received \$70,963 from the Parish general fund for assistance with purchasing a new pumper truck. This is also the reason for the apparent decrease in 2007. The increase in 2008 is the result of a new 10 mill property tax.

## ALSEN - ST. IRMA LEE FIRE PROTECTION DISTRICT

## SUMMARY OF REVENUES

FUND 709

REVENUE TYPE	2006		2007		2008		2009	
	\$	%	\$	%	\$	%	\$	%
Tax Revenues								
General Property Tax	232,022	80.70%	233,452	79.56%	230,229	79.89%	258,925	77.28%
Interest & Penalty-Deliq. Tax	282	0.10%	174	0.06%	377	0.13%	2,052	0.61%
Total Tax Revenues	232,304	80.80%	233,626	79.62%	230,606	80.02%	260,977	77.89%
Intergovernmental Revenues								
Insurance Rebate	6,631	2.31%	7,058	2.41%	7,143	2.48%	7,290	2.18%
Other	0	0.00%	0	0.00%	0	0.00%	24,050	7.18%
Total Intergov. Revenues	6,631	2.31%	7,058	2.41%	7,143	2.48%	31,340	9.35%
Charges For Services								
Fire Protection Service Chg.	14,572	5.07%	15,379	5.24%	13,486	4.68%	12,411	3.70%
Miscellaneous Revenues								
Interest Earnings	6,500	2.26%	10,015	3.41%	7,926	2.75%	1,755	0.52%
Interest-Fire Prot. Svc. Chg.	169	0.06%	149	0.05%	188	0.07%	176	0.05%
Contingent Receipts	1,557	0.54%	1,373	0.47%	3,039	1.05%	1,705	0.51%
Donations	25	0.01%	25	0.01%	0	0.00%	0	0.00%
Total Miscellaneous Revenues	8,251	2.87%	11,562	3.94%	11,153	3.87%	3,636	1.09%
Other Financing Sources								
Sale of Fixed Assets	0	0.00%	0	0.00%	0	0.00%	900	0.27%
Transfer Fm. Parish Gen. Fd.	25,750	8.96%	25,800	8.79%	25,800	8.95%	25,800	7.70%
Total Other Financing Sources	25,750	8.96%	25,800	8.79%	25,800	8.95%	26,700	7.97%
TOTAL	287,508	-10.47%	293,425	2.06%	288,188	-1.78%	335,064	16.27%

NOTE: Revenues received from the Parish General Fund represent supplemental appropriations for operations and capital needs.

**SOUTH BURBANK CRIME PREVENTION & DEVELOPMENT DISTRICT  
 CONCORD ESTATES CRIME PREVENTION DISTRICT  
 WEDGEWOOD CIVIC ASSOCIATION DISTRICT  
 CRIME PREVENTION DISTRICT FEES**

REVENUE TYPE	FUND . . OBJECT
Charges for Services	South Burbank Crime Prevention & Development District      711 . . 441810
	Concord Estates Crime Prevention District      712 . . 441810
	Wedgewood Civic Association District      713 . . 441810

**LEGAL AUTHORIZATION**

FEDERAL	STATE	LOCAL
N/A	Louisiana Revised Statutes 33:9097.1 (F) 33:9097.2 (G) 33:9097.3 (F)	Resolutions 43816, 01/12/05; 43817, 01/12/05; 45356, 02/28/07

**INTERPRETATION OF LEGAL AUTHORIZATION:**

**State:** L.R.S. 33:9097.2 (G) authorizes the governing authority of East Baton Rouge Parish to impose and collect a parcel fee within the South Burbank Crime Prevention & Development District. L.R.S. 33:9097.1 (F) authorizes the governing authority of East Baton Rouge Parish to impose and collect a parcel fee within the Concord Estates Crime Prevention District. L.R.S. 33:9097.3 (F) authorizes the governing authority of East Baton Rouge Parish to impose and collect a parcel fee within the Wedgewood Civic Association District.

**Local:** Resolution 43817 of January 12, 2005, authorized the imposition and collection of an annual fee in the amount of \$100 on each residential or commercial parcel in the South Burbank Crime Prevention District or \$25 for each unit in a condominium in the district for a period of four years, beginning with the year 2006. Resolution 43816 of January 12, 2005, authorized the imposition and collection of an annual fee in the amount of \$25 on each parcel in the Concord Estates Crime Prevention District for a period of four years, beginning with the year 2005. Resolution 45356 of February 28, 2007, authorized the imposition and collection of an annual fee in the amount of \$50 on each parcel in the Wedgewood Civic Association District for a period of ten years, beginning with the year 2007.

**COLLECTION AND TRANSMITTAL OF FUNDS:**

**Collector:** East Baton Rouge Parish Sheriff.

**Transmittal:** The payments are collected by the Sheriff along with the property taxes and remitted to the Finance Department monthly.

**Comment:** Collections of the Crime Prevention Fees are cyclical in nature. Due to the payment deadline of December 31, the great majority of collections are made in November and December of each year.

**PAYOR OF FEE:**

All persons owning a parcel of land within the district.

**COMPUTATION OF FEE:**

<u>Crime District</u>	<u>Fee Amount</u> <i>(Per Parcel/Per Year)</i>
Concord Estates	\$150
South Burbank	
Residential or Commercial Structures	\$100
Each Condominium	\$25
Wedgewood	\$50

**REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:**

The crime prevention fee for each district is limited by its respective Louisiana Revised Statute. The amounts currently being charged are the maximums, as set forth in the chart above.

**MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:**

<b>SOUTH BURBANK CRIME PREVENTION &amp; DEVELOPMENT DISTRICT</b>								
<b>CRIME PREVENTION DISTRICT FEES</b>								
<b>ACCOUNT NUMBER 711 . . 441810</b>								
<b>MONTH</b>	<b>2006</b>		<b>2007</b>		<b>2008</b>		<b>2009</b>	
	<b>\$</b>	<b>%</b>	<b>\$</b>	<b>%</b>	<b>\$</b>	<b>%</b>	<b>\$</b>	<b>%</b>
January	0	0.00%	0	0.00%	0	0.00%	0	0.00%
February	0	0.00%	7,625	4.48%	30,091	15.01%	24,825	14.68%
March	0	0.00%	3,383	6.46%	6,418	18.21%	8,094	19.46%
April	0	0.00%	3,450	8.49%	3,982	20.19%	7,500	23.90%
May	0	0.00%	4,912	11.37%	4,166	22.27%	4,360	26.48%
June	0	0.00%	3,725	13.56%	4,450	24.49%	1,050	27.10%
July	0	0.00%	8,050	18.28%	9,200	29.08%	8,848	32.33%
August	0	0.00%	0	18.28%	100	29.13%	0	32.33%
September	0	0.00%	25	18.30%	125	29.19%	0	32.33%
October	0	0.00%	0	18.30%	(100)	29.14%	100	32.39%
November	0	0.00%	100	18.36%	(100)	29.09%	100	32.45%
December	125,280	100.00%	139,081	100.00%	142,203	100.00%	114,250	100.00%
<b>TOTAL</b>	<b>125,280</b>	<b>100.00%</b>	<b>170,351</b>	<b>35.98%</b>	<b>200,535</b>	<b>17.72%</b>	<b>169,127</b>	<b>-15.66%</b>

<b>CONCORD ESTATES CRIME PREVENTION DISTRICT</b>								
<b>CRIME PREVENTION DISTRICT FEES</b>								
<b>ACCOUNT NUMBER 712 . . 441810</b>								
<b>MONTH</b>	<b>2006</b>		<b>2007</b>		<b>2008</b>		<b>2009</b>	
	<b>\$</b>	<b>%</b>	<b>\$</b>	<b>%</b>	<b>\$</b>	<b>%</b>	<b>\$</b>	<b>%</b>
January	0	0.00%	0	0.00%	(1,497)	-27.23%	0	0.00%
February	324	4.60%	542	6.66%	1,111	-7.02%	1,250	16.02%
March	313	9.04%	150	8.51%	539	2.78%	586	23.53%
April	207	11.97%	270	11.82%	158	5.66%	180	25.84%
May	88	13.22%	154	13.72%	180	8.93%	169	28.00%
June	168	15.60%	163	15.72%	116	11.04%	74	28.95%
July	375	20.92%	321	19.67%	239	15.39%	240	32.03%
August	0	20.92%	0	19.67%	0	15.39%	0	32.03%
September	0	20.92%	0	19.67%	0	15.39%	0	32.03%
October	0	20.92%	0	19.67%	0	15.39%	0	32.03%
November	0	20.92%	0	19.67%	0	15.39%	0	32.03%
December	5,575	100.00%	6,536	100.00%	4,651	100.00%	5,304	100.00%
<b>TOTAL</b>	<b>7,050</b>	<b>24.23%</b>	<b>8,136</b>	<b>15.40%</b>	<b>5,497</b>	<b>-32.44%</b>	<b>7,803</b>	<b>41.95%</b>

WEDGEWOOD CIVIC ASSOCIATION DISTRICT								
CRIME PREVENTION DISTRICT FEES								
MONTH	2006		2007		2008		2009	
	\$	%	\$	%	\$	%	\$	%
January	0	0.00%	0	0.00%	(2,087)	-9.92%	0	0.00%
February	0	0.00%	0	0.00%	2,211	0.59%	2,228	8.51%
March	0	0.00%	0	0.00%	555	3.23%	688	11.14%
April	0	0.00%	0	0.00%	160	3.99%	312	12.33%
May	0	0.00%	0	0.00%	340	5.60%	300	13.48%
June	0	0.00%	0	0.00%	270	6.89%	200	14.25%
July	0	0.00%	0	0.00%	461	9.08%	487	16.11%
August	0	0.00%	0	0.00%	0	9.08%	0	16.11%
September	0	0.00%	0	0.00%	0	9.08%	0	16.11%
October	0	0.00%	0	0.00%	0	9.08%	0	16.11%
November	0	0.00%	0	0.00%	0	9.08%	0	16.11%
December	0	0.00%	21,440	0.00%	19,135	100.00%	21,955	100.00%
TOTAL	0	0.00%	21,440	100.00%	21,045	-1.84%	26,170	24.35%

SUMMARY OF REVENUES									FUND 711	
REVENUE TYPE	2006		2007		2008		2009			
	\$	%	\$	%	\$	%	\$	%		
Charges For Services										
Crime Prev. District Fee	125,280	0.00%	170,351	95.69%	200,535	96.12%	169,127	98.78%		
Miscellaneous Revenues										
Interest Earnings	0	0.00%	6,706	3.77%	6,905	3.31%	1,202	0.70%		
Interest on Crime Prev. Fee	0	0.00%	962	0.54%	1,183	0.57%	887	0.52%		
Total Miscellaneous Revenues	0	0.00%	7,668	4.31%	8,088	3.88%	2,089	1.22%		
TOTAL	125,280	0.00%	178,019	100.00%	208,623	17.19%	171,216	-17.93%		

SUMMARY OF REVENUES									FUND 712	
REVENUE TYPE	2006		2007		2008		2009			
	\$	%	\$	%	\$	%	\$	%		
Charges For Services										
Crime Prev. District Fee	7,050	96.29%	8,136	94.99%	5,497	94.29%	7,803	98.63%		
Miscellaneous Revenues										
Interest Earnings	232	3.17%	391	4.57%	304	5.21%	77	0.97%		
Interest on Crime Prev. Fee	40	0.55%	38	0.44%	29	0.50%	31	0.39%		
Total Miscellaneous Revenues	272	3.71%	429	5.01%	333	5.71%	108	1.37%		
TOTAL	7,322	0.00%	8,565	16.98%	5,830	-31.93%	7,911	35.69%		

SUMMARY OF REVENUES									FUND 713	
REVENUE TYPE	2006		2007		2008		2009			
	\$	%	\$	%	\$	%	\$	%		
Charges For Services										
Crime Prev. District Fee	0	0.00%	21,440	0.00%	21,045	99.73%	26,170	99.79%		
Miscellaneous Revenues										
Interest on Crime Prev. Fee	0	0.00%	0	0.00%	57	0.27%	54	0.21%		
Total Miscellaneous Revenues	0	0.00%	0	0.00%	57	0.27%	54	0.21%		
TOTAL	0	0.00%	21,440	0.00%	21,102	100.00%	26,224	24.27%		

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