# REVENUE FACTS

2010 – 2013

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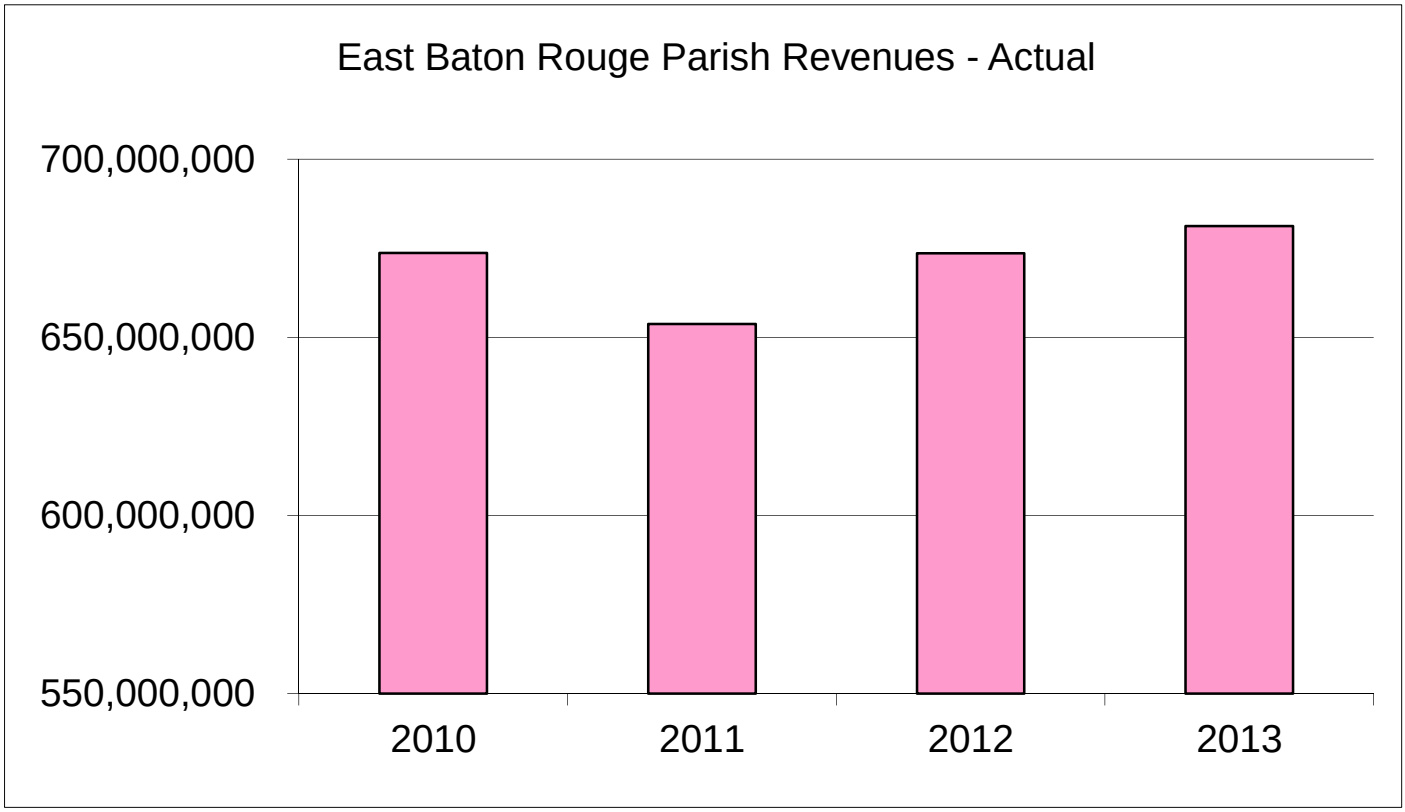


**CITY OF BATON ROUGE**
**PARISH OF EAST BATON ROUGE**

# FOREWORD

Revenue Facts 2010–2013 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
July 17, 2014

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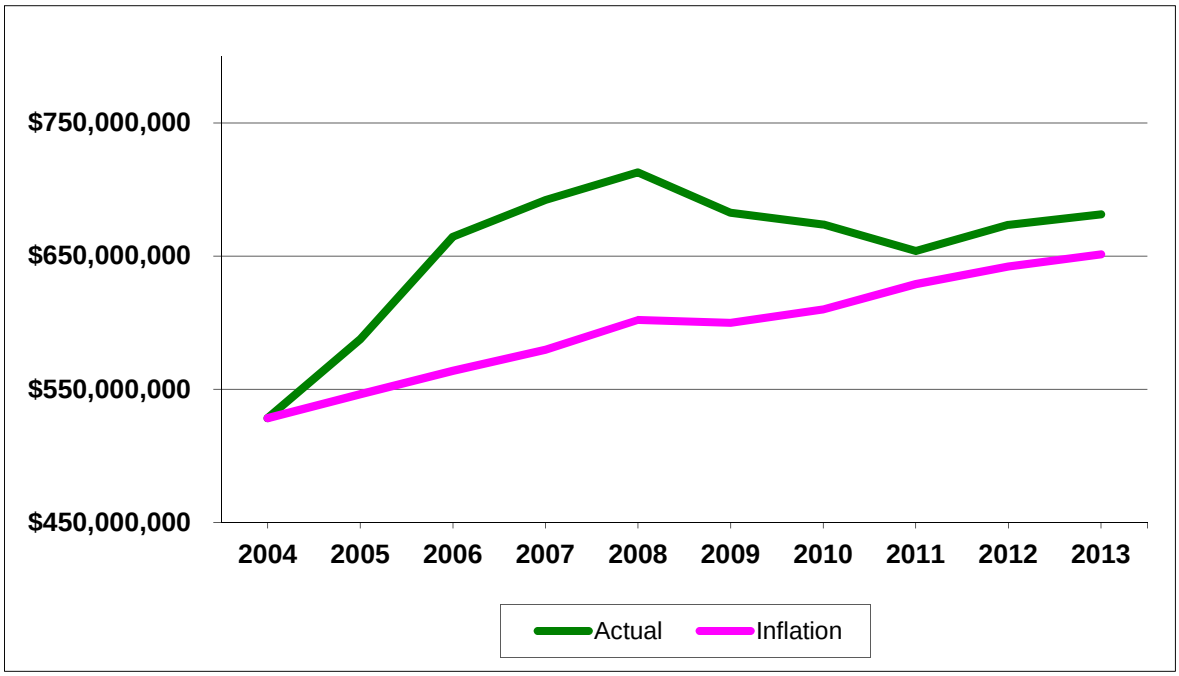
# SUMMARY OF REVENUES

# ALL FUNDS

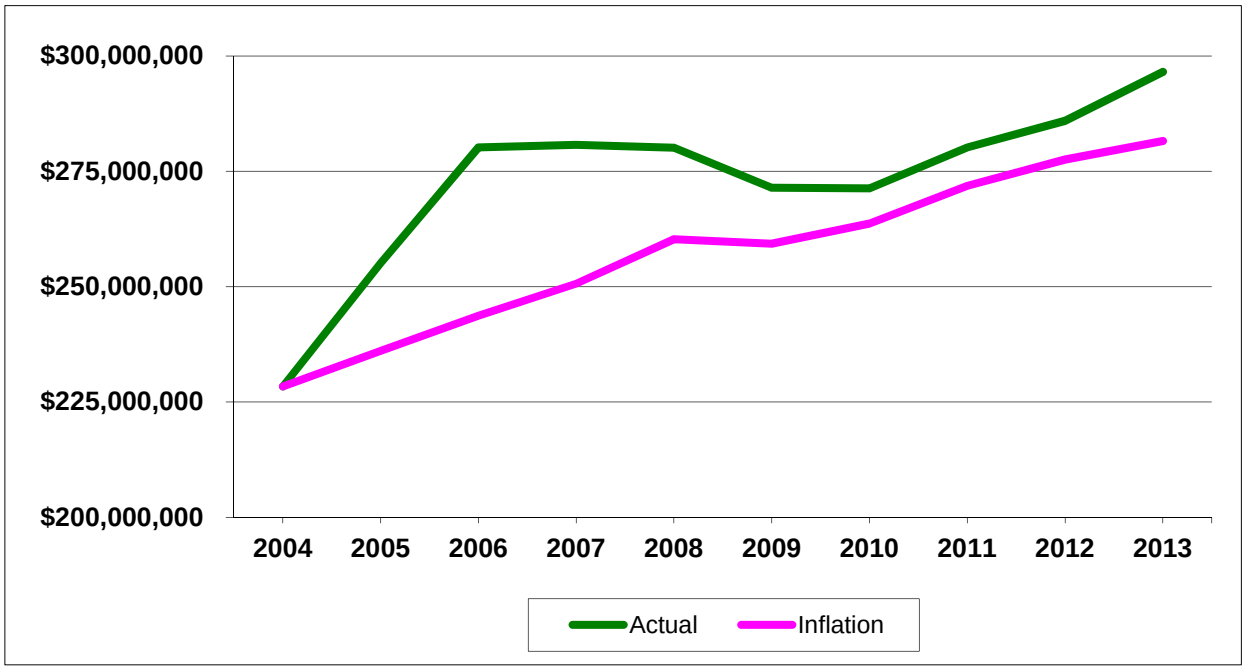


# SUMMARY OF REVENUE COLLECTIONS BY REVENUE TYPE
## ALL FUNDS COMBINED - BUDGET BASIS
## (EXCLUDING INTERNAL SERVICE AND TRUST AGENCY FUNDS)

| OPERATING REVENUES | 2010 | 2011 | 2012 | 2013 |
|---|---|---|---|---|
| TAXES | | | | |
| General Property Tax | 90,055,649 | 90,688,178 | 91,624,001 | 94,594,321 |
| Gross Receipts Business Tax | 24,513,768 | 23,302,535 | 20,495,817 | 22,511,413 |
| General Sales & Use Tax | 232,087,275 | 243,423,431 | 261,451,087 | 266,288,180 |
| Gaming Taxes (Riverboats) | 5,745,607 | 5,845,261 | 7,575,113 | 9,442,611 |
| Other Taxes | 14,982,879 | 15,054,608 | 15,357,444 | 16,467,280 |
| TOTAL TAXES | **367,385,178** | **378,314,013** | **396,503,462** | **409,303,805** |
| LICENSES & PERMITS | **4,212,545** | **4,162,843** | **3,912,124** | **4,345,465** |
| INTERGOVERNMENTAL REVENUES | | | | |
| Grants | 47,144,653 | 41,481,962 | 44,412,165 | 36,266,372 |
| River Center Capital Program | 1,932,138 | 1,969,153 | 1,964,329 | 1,776,979 |
| On-Behalf Payments | 8,915,758 | 8,829,601 | 8,708,914 | 194,554 |
| Other Intergovernmental (Operating) | 61,634,397 | 30,810,782 | 24,835,987 | 32,155,034 |
| TOTAL INTERGOVERNMENTAL | **119,626,946** | **83,091,498** | **79,921,395** | **70,392,939** |
| CHARGES FOR SERVICES | | | | |
| Solid Waste / Landfill Fees | 42,385,846 | 42,336,287 | 41,827,865 | 40,592,027 |
| Sewer User Fees | 68,945,982 | 71,080,290 | 71,907,355 | 73,076,291 |
| SMG | 5,879,328 | 5,803,716 | 7,417,576 | 6,459,913 |
| Customer Facility Charge | 1,145,760 | 1,208,854 | 1,782,130 | 1,806,508 |
| Passenger Facility Charge | 1,638,109 | 1,688,472 | 1,759,659 | 1,657,182 |
| Other Charges For Services | 55,652,519 | 54,046,889 | 53,170,066 | 61,921,145 |
| TOTAL CHARGES FOR SERVICES | **175,647,544** | **176,164,508** | **177,864,651** | **185,513,066** |
| FINES & FORFEITS | **3,288,720** | **3,518,602** | **3,360,262** | **2,598,086** |
| MISCELLANEOUS REVENUES | **3,568,150** | **8,470,905** | **12,612,881** | **9,717,992** |
| OTHER FINANCING SOURCES | **53,607** | **163,111** | **(604,315)** | **(594,593)** |
| TOTAL REVENUES & OTHER FINANCING SOURCES | **673,782,690** | **653,885,480** | **673,570,459** | **681,276,760** |

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 five fire districts (District One, 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

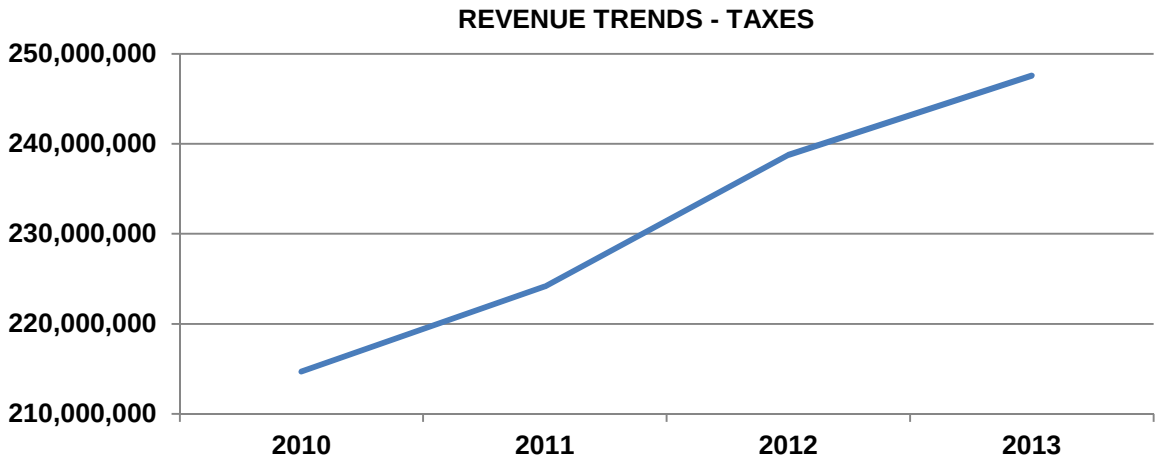


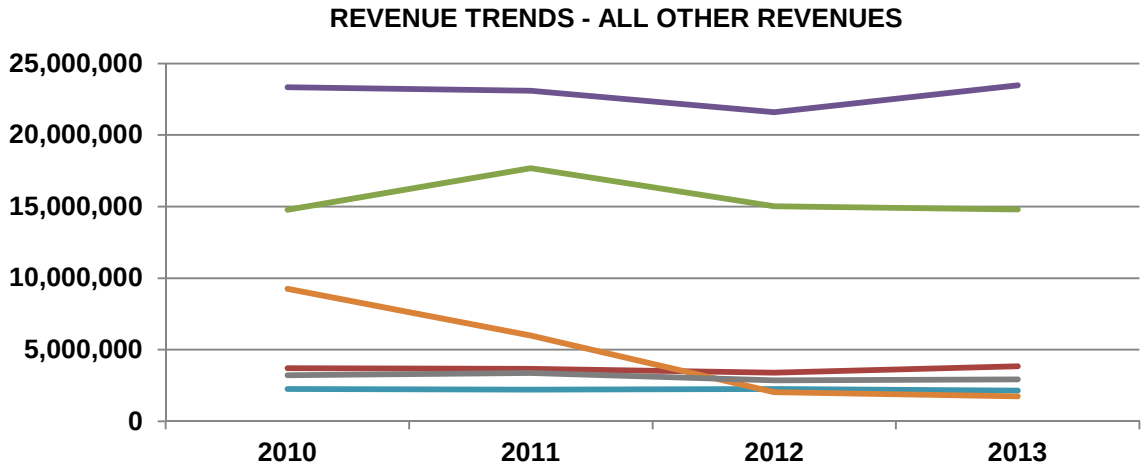

| Year | Average CPI-U | Actual | Inflation |
|---|---|---|---|
| 2004 | 188.9 | $228,349,967 | $228,349,967 |
| 2005 | 195.3 | 255,079,728 | 236,086,546 |
| 2006 | 201.6 | 280,194,003 | 243,702,241 |
| 2007 | 207.3 | 280,744,101 | 250,592,632 |
| 2008 | 215.3 | 280,124,278 | 260,263,356 |
| 2009 | 214.5 | 271,450,984 | 259,296,283 |
| 2010 | 218.1 | 271,258,360 | 263,648,109 |
| 2011 | 224.9 | 280,151,839 | 271,868,224 |
| 2012 | 229.6 | 285,934,087 | 277,549,775 |
| 2013 | 232.9 | 296,511,533 | 281,538,948 |

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 | 2010 | | 2011 | | 2012 | | 2013 | |
|---|---|---|---|---|---|---|---|---|
| | $ | % | $ | % | $ | % | $ | % |
| TAXES | 214,680,838 | 79.14% | 224,141,382 | 80.01% | 238,750,564 | 83.50% | 247,560,899 | 83.49% |
| LICENSES & PERMITS | 3,709,745 | 1.37% | 3,669,323 | 1.31% | 3,405,134 | 1.19% | 3,841,065 | 1.30% |
| INTERGOVERNMENTAL | 14,786,832 | 5.45% | 17,681,917 | 6.31% | 15,023,173 | 5.25% | 14,803,948 | 4.99% |
| CHARGES FOR SERVICES | 23,344,967 | 8.61% | 23,094,371 | 8.24% | 21,603,039 | 7.56% | 23,473,133 | 7.92% |
| FINES & FORFEITS | 2,261,756 | 0.83% | 2,207,886 | 0.79% | 2,268,173 | 0.79% | 2,146,185 | 0.72% |
| MISCELLANEOUS | 9,256,946 | 3.41% | 5,984,966 | 2.14% | 2,028,082 | 0.71% | 1,746,638 | 0.59% |
| TOTAL REVENUES | 268,041,084 | 98.81% | 276,779,845 | 98.80% | 283,078,165 | 99.00% | 293,571,868 | 99.01% |
| OTHER FINANCING SOURCES | 3,217,276 | 1.19% | 3,371,994 | 1.20% | 2,855,922 | 1.00% | 2,939,665 | 0.99% |
| TOTAL REVENUES AND OTHER FINANCING SOURCES | 271,258,360 | 100.00% | 280,151,839 | 100.00% | 285,934,087 | 100.00% | 296,511,533 | 100.00% |



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

| TAXES | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| REVENUE | 2010 | | 2011 | | 2012 | | 2013 | |
| DESCRIPTION | $ | % | $ | % | $ | % | $ | % |
| General Property Tax | 24,570,686 | 9.06% | 24,671,073 | 8.81% | 24,569,617 | 8.59% | 25,321,538 | 8.54% |
| Gross Receipts Business Tax | 24,509,799 | 9.04% | 23,291,889 | 8.31% | 20,488,174 | 7.17% | 22,508,648 | 7.59% |
| PEG Fees | 0 | 0.00% | 41,724 | 0.01% | 328,939 | 0.12% | 584,357 | 0.20% |
| General Sales & Use Tax (Gross) | 156,428,522 | 57.67% | 163,245,624 | 58.27% | 173,498,789 | 60.68% | 176,944,975 | 59.68% |
| Less Enterprise Zone Rebates | (710,650) | -0.26% | (659,349) | -0.24% | 0 | 0.00% | (637,731) | -0.22% |
| Less Debt Service Fund Revs. | (11,457,394) | -4.22% | (8,208,407) | -2.93% | (4,769,691) | -1.67% | (4,776,075) | -1.61% |
| Less Tax Incremental Fin. Dist. (TIF) | (353,539) | -0.13% | (295,977) | -0.11% | 819,892 | 0.29% | 0 | 0.00% |
| Adjustment | 103,011 | 0.04% | 198,175 | 0.07% | 111,786 | 0.04% | 167,528 | 0.06% |
| General Sales & Use Tax (Net) | 144,009,950 | 53.09% | 154,280,066 | 55.07% | 169,660,776 | 59.34% | 171,698,697 | 57.91% |
| Occupancy Tax | 1,096,209 | 0.40% | 1,142,080 | 0.41% | 1,431,289 | 0.50% | 1,327,740 | 0.45% |
| Occupational License Taxes | 9,869,346 | 3.64% | 9,944,551 | 3.55% | 9,687,374 | 3.39% | 10,382,634 | 3.50% |
| Insurance Premiums Tax | 3,590,209 | 1.32% | 3,580,235 | 1.28% | 3,588,791 | 1.26% | 3,774,099 | 1.27% |
| Gaming Taxes | 5,740,632 | 2.12% | 5,845,261 | 2.09% | 7,575,113 | 2.65% | 9,438,267 | 3.18% |
| Int. & Penalties-Gen. Property Tax | 95,244 | 0.04% | 103,307 | 0.04% | 86,325 | 0.03% | 76,301 | 0.03% |
| Int. & Pen.-Gross Rects. Bus. Tax | 3,969 | 0.00% | 10,646 | 0.00% | 7,643 | 0.00% | 2,765 | 0.00% |
| Int. & Pen.-Gen. Sales & Use Tax | 762,704 | 0.28% | 884,532 | 0.32% | 1,005,472 | 0.35% | 2,043,059 | 0.69% |
| Int. & Pen.-Occupancy Tax | 5,743 | 0.00% | 3,067 | 0.00% | 4,490 | 0.00% | 2,015 | 0.00% |
| Int. & Pen.-Occupational License Tax | 399,546 | 0.15% | 326,602 | 0.12% | 298,079 | 0.10% | 364,444 | 0.12% |
| Int. & Pen.-Insurance Premium Tax | 21,826 | 0.01% | 16,349 | 0.01% | 18,482 | 0.01% | 31,991 | 0.01% |
| Int. & Pen.-Gaming Admissions Tax | 4,975 | 0.00% | 0 | 0.00% | 0 | 0.00% | 4,344 | 0.00% |
| TOTAL Taxes/% of Total Revs. & OFS | 214,680,838 | 79.14% | 224,141,382 | 80.01% | 238,750,564 | 83.50% | 247,560,899 | 83.49% |

| LICENSES & PERMITS | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| REVENUE | 2010 | | 2011 | | 2012 | | 2013 | |
| DESCRIPTION | $ | % | $ | % | $ | % | $ | % |
| Use of Streets: | | | | | | | | |
| Public Conveyances | 13,420 | 0.00% | 14,833 | 0.01% | 18,181 | 0.01% | 20,174 | 0.01% |
| Bicycle Registration Fees | 40,520 | 0.01% | 37,015 | 0.01% | 33,320 | 0.01% | 37,220 | 0.01% |
| Occupational & Professional: | | | | | | | | |
| Air Conditioning & Heating Lic. | 37,175 | 0.01% | 33,550 | 0.01% | 40,070 | 0.01% | 35,725 | 0.01% |
| Electrical Contractors Licenses | 44,235 | 0.02% | 36,883 | 0.01% | 36,420 | 0.01% | 46,495 | 0.02% |
| Plumbers Licenses | 35,830 | 0.01% | 28,815 | 0.01% | 38,485 | 0.01% | 36,196 | 0.01% |
| House Moving Licenses | 400 | 0.00% | 300 | 0.00% | 100 | 0.00% | 175 | 0.00% |
| Garbage Collectors Licenses | 36,200 | 0.01% | 41,000 | 0.01% | 33,400 | 0.01% | 38,600 | 0.01% |
| Arborists Licenses | 100 | 0.00% | 0 | 0.00% | 200 | 0.00% | 300 | 0.00% |
| Classified Employees Licenses | 128,050 | 0.05% | 138,325 | 0.05% | 137,500 | 0.05% | 210,830 | 0.07% |
| ABC Duplicate / Temp. Licenses | 1,670 | 0.00% | 1,710 | 0.00% | 2,240 | 0.00% | 3,540 | 0.00% |
| Waiter/Waitress Licenses | 0 | 0.00% | 75 | 0.00% | 200 | 0.00% | 540 | 0.00% |
| Retail Clerk Licenses | 70,025 | 0.03% | 63,025 | 0.02% | 61,475 | 0.02% | 112,280 | 0.04% |
| Entertainers Licenses -- Dancers | 5,600 | 0.00% | 4,400 | 0.00% | 4,125 | 0.00% | 5,850 | 0.00% |
| Entertainers Licenses -- Models | 150 | 0.00% | 0 | 0.00% | 175 | 0.00% | 30 | 0.00% |
| Liquor & Beer Licenses | 530,646 | 0.20% | 547,549 | 0.20% | 542,478 | 0.19% | 579,610 | 0.20% |
| Restaurant Licenses | 22,695 | 0.01% | 23,120 | 0.01% | 22,780 | 0.01% | 32,445 | 0.01% |
| Restaurant After-Hours Cleanup | 450 | 0.00% | 800 | 0.00% | 700 | 0.00% | 420 | 0.00% |
| Restaurant After-Hours Permits | 350 | 0.00% | 400 | 0.00% | 250 | 0.00% | 780 | 0.00% |
| Gaming Licenses | 6,680 | 0.00% | 6,230 | 0.00% | 6,340 | 0.00% | 6,235 | 0.00% |
| Chauffeurs Licenses | 2,725 | 0.00% | 3,045 | 0.00% | 3,175 | 0.00% | 3,760 | 0.00% |
| Second-Hand Dealers Licenses | 1,660 | 0.00% | 4,725 | 0.00% | 2,695 | 0.00% | 2,105 | 0.00% |
| Peddler Permit Fee | 0 | 0.00% | 0 | 0.00% | 30 | 0.00% | 875 | 0.00% |

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

| LICENSES & PERMITS *(Continued)* | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| REVENUE | 2010 | | 2011 | | 2012 | | 2013 | |
| DESCRIPTION | $ | % | $ | % | $ | % | $ | % |
| Construction Permits: | | | | | | | | |
| Air Cond. & Heating Permits | 269,694 | 0.10% | 239,430 | 0.09% | 263,263 | 0.09% | 253,855 | 0.09% |
| Electrical Permits | 332,087 | 0.12% | 353,027 | 0.13% | 336,538 | 0.12% | 368,763 | 0.12% |
| Building Permits | 1,603,090 | 0.59% | 1,583,811 | 0.57% | 1,332,642 | 0.47% | 1,550,486 | 0.52% |
| Plumbing & Gas Permits | 324,166 | 0.12% | 325,919 | 0.12% | 330,581 | 0.12% | 362,875 | 0.12% |
| House Moving Permits | 1,090 | 0.00% | 3,002 | 0.00% | 300 | 0.00% | 865 | 0.00% |
| Fence Permits | 1,100 | 0.00% | 1,010 | 0.00% | 850 | 0.00% | 600 | 0.00% |
| Other Licenses & Permits: | | | | | | | | |
| Misc. Public Works Parking Permits | 3,132 | 0.00% | 2,760 | 0.00% | 2,220 | 0.00% | 2,475 | 0.00% |
| Special Event Permits | 31,300 | 0.01% | 33,400 | 0.01% | 38,300 | 0.01% | 39,120 | 0.01% |
| Alarm User Permits | 126,200 | 0.05% | 101,200 | 0.04% | 82,150 | 0.03% | 51,475 | 0.02% |
| Sign Permits | 1,350 | 0.00% | 1,200 | 0.00% | 1,050 | 0.00% | 875 | 0.00% |
| Miscellaneous Fire Permits | 37,955 | 0.01% | 38,764 | 0.01% | 32,901 | 0.01% | 35,491 | 0.01% |
| TOTAL Lic&Per./% of Total Revs. & OFS | 3,709,745 | 1.37% | 3,669,323 | 1.31% | 3,405,134 | 1.19% | 3,841,065 | 1.30% |

| INTERGOVERNMENTAL | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| REVENUE | 2010 | | 2011 | | 2012 | | 2013 | |
| DESCRIPTION | $ | % | $ | % | $ | % | $ | % |
| Federal Grants (FEMA) | 21,713 | 0.01% | 51 | 0.00% | 0 | 0.00% | 0 | 0.00% |
| State Grants: | | | | | | | | |
| Traffic Signal Maintenance | 624,640 | 0.23% | 639,280 | 0.23% | 644,160 | 0.23% | 647,820 | 0.22% |
| Department of Military Affairs | 95,181 | 0.04% | 179,515 | 0.06% | 189,264 | 0.07% | 189,679 | 0.06% |
| La. Dept. Ed. (Juv. Det. Meals) | 62,627 | 0.02% | 50,525 | 0.02% | 53,637 | 0.02% | 54,876 | 0.02% |
| Street Maintenance | 521,490 | 0.19% | 543,743 | 0.19% | 536,325 | 0.19% | 536,325 | 0.18% |
| Dept. of Treas.- Riverfront Imprve. | 182,391 | 0.07% | 0 | 0.00% | 30,905 | 0.01% | 246,742 | 0.08% |
| State Shared Revenues: | | | | | | | | |
| Beer Tax | 424,476 | 0.16% | 404,585 | 0.14% | 422,863 | 0.15% | 405,258 | 0.14% |
| Insurance Companies Tax | 780,449 | 0.29% | 829,162 | 0.30% | 821,000 | 0.29% | 960,264 | 0.32% |
| Louisiana Revenue Sharing | 1,143,939 | 0.42% | 1,138,812 | 0.41% | 1,125,530 | 0.39% | 1,112,923 | 0.38% |
| Mineral Royalties | 76,559 | 0.03% | 91,837 | 0.03% | 89,745 | 0.03% | 66,977 | 0.02% |
| Severance Tax | 815,901 | 0.30% | 945,721 | 0.34% | 970,657 | 0.34% | 1,004,284 | 0.34% |
| On-Behalf Pmts. for Sal. & Ben. | 8,713,603 | 3.21% | 8,624,446 | 3.08% | 8,512,990 | 2.98% | 8,743,978 | 2.95% |
| Medicare Drug Subsidy Rebate | 1,322,338 | 0.49% | 160,525 | 0.06% | 1,624,528 | 0.57% | 833,291 | 0.28% |
| Early Retiree Insurance Program | 0 | 0.00% | 4,072,178 | 1.45% | 0 | 0.00% | 0 | 0.00% |
| Payment in Lieu of Taxes: | | | | | | | | |
| Federal Government | 1,525 | 0.00% | 1,537 | 0.00% | 1,569 | 0.00% | 1,531 | 0.00% |
| TOTAL Intergov./% of Total Revs. & OFS | 14,786,832 | 5.45% | 17,681,917 | 6.31% | 15,023,173 | 5.25% | 14,803,948 | 4.99% |

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

| CHARGES FOR SERVICES | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| REVENUE | 2010 | | 2011 | | 2012 | | 2013 | |
| DESCRIPTION | $ | % | $ | % | $ | % | $ | % |
| City Court Civil Fees | 1,248,636 | 0.46% | 1,403,784 | 0.50% | 1,157,420 | 0.40% | 1,257,045 | 0.42% |
| Judiciary Court Costs | 995,444 | 0.37% | 1,040,047 | 0.37% | 909,757 | 0.32% | 900,536 | 0.30% |
| City Court School Fees | 237,995 | 0.09% | 189,230 | 0.07% | 169,741 | 0.06% | 165,033 | 0.06% |
| City Court Bench Warrant Fees | 1,137,998 | 0.42% | 1,176,899 | 0.42% | 1,135,239 | 0.40% | 1,061,232 | 0.36% |
| City Court Miscellaneous Fees | 438,233 | 0.16% | 460,670 | 0.16% | 493,107 | 0.17% | 355,226 | 0.12% |
| City Court Credit Card Fees | 129,851 | 0.05% | 101,666 | 0.04% | 32,801 | 0.01% | 47,770 | 0.02% |
| City Court Civil Fees 2 | 46,256 | 0.02% | 59,401 | 0.02% | 46,868 | 0.02% | 49,086 | 0.02% |
| City Court Expungements | 25,275 | 0.01% | 31,500 | 0.01% | 32,121 | 0.01% | 35,820 | 0.01% |
| Home Incarceration Monitoring Fees | 13,168 | 0.00% | 5,650 | 0.00% | 3,663 | 0.00% | 5,181 | 0.00% |
| City Court Bond Posting Fees | 0 | 0.00% | 4,620 | 0.00% | 4,250 | 0.00% | 9,474 | 0.00% |
| City Court Mortgage Recordation Fees | 11,100 | 0.00% | 13,760 | 0.00% | 12,400 | 0.00% | 12,310 | 0.00% |
| City Court Pre-Trial Admin. Fees | 28,600 | 0.01% | 92,119 | 0.03% | 64,710 | 0.02% | 63,876 | 0.02% |
| City Court Elec. Dispos. Extraction Fees | 0 | 0.00% | 39,000 | 0.01% | 33,000 | 0.01% | 36,000 | 0.01% |
| City Constable Civil Fees | 818,567 | 0.30% | 988,039 | 0.35% | 1,030,673 | 0.36% | 944,945 | 0.32% |
| City Prosecutor Discovery Fees | 1,075 | 0.00% | 1,670 | 0.00% | 5,090 | 0.00% | 3,400 | 0.00% |
| City Prosecutor Bond Posting Fees | 0 | 0.00% | 18,844 | 0.01% | 12,201 | 0.00% | 28,133 | 0.01% |
| MetroNet Services | 10,965 | 0.00% | 15,550 | 0.01% | 7,260 | 0.00% | 5,300 | 0.00% |
| Court Fees for Coroner's Operations | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% | 2,899 | 0.00% |
| Fiscal Management Fees | 8,551,990 | 3.15% | 8,579,096 | 3.06% | 8,325,131 | 2.91% | 8,878,940 | 2.99% |
| Fiscal Mgt. Fees - Inventory | (30,298) | -0.01% | 60,069 | 0.02% | (35,639) | -0.01% | 70,865 | 0.02% |
| Fiscal Mgt. Fees - Auction Facility | 29,364 | 0.01% | 34,928 | 0.01% | 21,478 | 0.01% | 39,037 | 0.01% |
| Fiscal Mgt. Fees - In-House Projects | 504,824 | 0.19% | 36,380 | 0.01% | 0 | 0.00% | 0 | 0.00% |
| Sales Tax Collection Charges | 2,615,233 | 0.96% | 2,823,715 | 1.01% | 2,536,580 | 0.89% | 2,829,290 | 0.95% |
| Legal Costs | 40,092 | 0.01% | 17,780 | 0.01% | 0 | 0.00% | 0 | 0.00% |
| Occupancy Tax Collect. Chg. | 12,000 | 0.00% | 12,000 | 0.00% | 24,000 | 0.01% | 27,500 | 0.01% |
| NSF Check Fees - Finance | 3,646 | 0.00% | 2,395 | 0.00% | 1,180 | 0.00% | 1,401 | 0.00% |
| Credit Card Processing Fees | 44,568 | 0.02% | 44,220 | 0.02% | 51,122 | 0.02% | 63,431 | 0.02% |
| Online Permitting Technology Fees | 0 | 0.00% | 0 | 0.00% | 35,230 | 0.01% | 46,125 | 0.02% |
| Bench Advertising | 15,844 | 0.01% | 16,670 | 0.01% | 16,886 | 0.01% | 14,271 | 0.00% |
| Board of Adjustment Fees | 4,630 | 0.00% | 5,355 | 0.00% | 4,225 | 0.00% | 5,710 | 0.00% |
| Sale of Construction Codes | 10,050 | 0.00% | 8,292 | 0.00% | 1,585 | 0.00% | 2,935 | 0.00% |
| Sale of Construction Plans | 36,386 | 0.01% | 31,024 | 0.01% | 9,470 | 0.00% | 5,182 | 0.00% |
| Adult DWI Pretrial Fees | 0 | 0.00% | 125,168 | 0.04% | 163,789 | 0.06% | 105,036 | 0.04% |
| Pretrial Diversion Fees | 466,308 | 0.17% | 412,799 | 0.15% | 331,929 | 0.12% | 404,019 | 0.14% |
| Notice of Intent | 63,732 | 0.02% | 74,448 | 0.03% | 50,754 | 0.02% | 55,505 | 0.02% |
| Adjudicated Property | 47,110 | 0.02% | 30,150 | 0.01% | 27,160 | 0.01% | 39,725 | 0.01% |
| ABC Subpoenas | 0 | 0.00% | 1,149 | 0.00% | 0 | 0.00% | 14 | 0.00% |
| Misc. Planning Comm. Charges | 1,612 | 0.00% | 327 | 0.00% | 1,178 | 0.00% | 1,318 | 0.00% |
| Zoning Fees | 74,625 | 0.03% | 84,988 | 0.03% | 74,200 | 0.03% | 108,688 | 0.04% |
| Planning Fees | 76,906 | 0.03% | 83,750 | 0.03% | 90,875 | 0.03% | 100,991 | 0.03% |
| Planning Advertising Fees | 30,456 | 0.01% | 30,150 | 0.01% | 30,105 | 0.01% | 33,590 | 0.01% |
| Geographical Info. System Fees | 8,281 | 0.00% | 14,947 | 0.01% | 4,896 | 0.00% | 1,907 | 0.00% |
| Public Safety: | | | | | | | | |
| Subdivision Inspect. & Testing Fees | 7,800 | 0.00% | 15,375 | 0.01% | 27,230 | 0.01% | 23,325 | 0.01% |
| Flood Determination Fees | 16,935 | 0.01% | 18,380 | 0.01% | 16,915 | 0.01% | 18,432 | 0.01% |
| Commercial & Res. Plan Review | 329,122 | 0.12% | 383,909 | 0.14% | 340,497 | 0.12% | 393,609 | 0.13% |
| Sale of Reports & Photos | 244,913 | 0.09% | 267,447 | 0.10% | 243,034 | 0.08% | 252,526 | 0.09% |
| Police Collection Fees | 66 | 0.00% | 48 | 0.00% | 57 | 0.00% | 234 | 0.00% |
| Sobriety Tests | 21,816 | 0.01% | 37,186 | 0.01% | 36,154 | 0.01% | 38,618 | 0.01% |
| False Alarm Fees | 53,055 | 0.02% | 45,820 | 0.02% | 74,396 | 0.03% | 255,727 | 0.09% |
| Sex Offender Registration Fees | 7,860 | 0.00% | 6,750 | 0.00% | 2,040 | 0.00% | 10,800 | 0.00% |
| Police -- Reimburse. for Overtime | 739,147 | 0.27% | 538,462 | 0.19% | 532,406 | 0.19% | 598,995 | 0.20% |

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

| CHARGES FOR SERVICES *(Continued)* | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| REVENUE | 2010 | | 2011 | | 2012 | | 2013 | |
| DESCRIPTION | $ | % | $ | % | $ | % | $ | % |
| Traffic Safety Fees | 3,448,279 | 1.27% | 2,878,113 | 1.03% | 2,693,109 | 0.94% | 3,168,862 | 1.07% |
| Traffic Safety Hearing Fees | 0 | 0.00% | 150 | 0.00% | 421 | 0.00% | 0 | 0.00% |
| Code Enforcement Fees | 10,142 | 0.00% | 10,417 | 0.00% | 3,651 | 0.00% | 1,412 | 0.00% |
| Prison Medical Charges | 68,744 | 0.03% | 56,141 | 0.02% | 46,868 | 0.02% | 44,829 | 0.02% |
| Coroner's Report Fee | 10,395 | 0.00% | 11,368 | 0.00% | 13,810 | 0.00% | 14,826 | 0.01% |
| Coroner's Emergency Certif. Fee | 156,900 | 0.06% | 187,750 | 0.07% | 153,830 | 0.05% | 198,222 | 0.07% |
| Coroner's Cremation Fees | 33,015 | 0.01% | 41,365 | 0.01% | 49,585 | 0.02% | 55,844 | 0.02% |
| Coroner's Autopsy Fees | 0 | 0.00% | 0 | 0.00% | 1,000 | 0.00% | 92,241 | 0.03% |
| Juvenile Services Supervision Fees | 750 | 0.00% | 455 | 0.00% | 230 | 0.00% | 160 | 0.00% |
| Transportation: | | | | | | | | |
| Parking Meter Fees | 279,138 | 0.10% | 268,794 | 0.10% | 267,119 | 0.09% | 269,248 | 0.09% |
| Sanitation: | | | | | | | | |
| Weed Cutting Charges | 35,233 | 0.01% | 41,376 | 0.01% | 60,615 | 0.02% | 54,389 | 0.02% |
| Culture & Recreation: | | | | | | | | |
| Summer Prog. - Jewel J. Newman | 15,427 | 0.01% | 15,802 | 0.01% | 11,256 | 0.00% | 13,874 | 0.00% |
| Summer Prog. - MLK Jr | 15,933 | 0.01% | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% |
| Riverfront Docking Fees | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% |
| Conservation & Development: | | | | | | | | |
| Leo S. Butler Community Center | 20,632 | 0.01% | 14,568 | 0.01% | 11,958 | 0.00% | 50,132 | 0.02% |
| Jewel J. Newman Comm. Center | 21,370 | 0.01% | 25,458 | 0.01% | 39,414 | 0.01% | 38,806 | 0.01% |
| Dr. Martin L. King Comm. Center | 21,172 | 0.01% | 21,940 | 0.01% | 31,875 | 0.01% | 39,210 | 0.01% |
| Chaneyville Community Center | 3,786 | 0.00% | 3,846 | 0.00% | 2,498 | 0.00% | 569 | 0.00% |
| Delmont Service Center | 32,815 | 0.01% | 31,202 | 0.01% | 26,636 | 0.01% | 19,497 | 0.01% |
| TOTAL Chgs/% of Total Revs. & OFS | 23,344,967 | 8.61% | 23,094,371 | 8.24% | 21,603,039 | 7.56% | 23,473,133 | 7.92% |

| FINES & FORFEITS | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| REVENUE | 2010 | | 2011 | | 2012 | | 2013 | |
| DESCRIPTION | $ | % | $ | % | $ | % | $ | % |
| City Court Criminal Fines | 412,115 | 0.15% | 342,911 | 0.12% | 349,515 | 0.12% | 332,501 | 0.11% |
| City Court Forfeitures | 29,984 | 0.01% | 33,940 | 0.01% | 131,588 | 0.05% | 111,745 | 0.04% |
| City Court Traffic Fines | 1,754,756 | 0.65% | 1,775,963 | 0.63% | 1,745,002 | 0.61% | 1,634,051 | 0.55% |
| Parish Parking Fines | 5,550 | 0.00% | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% |
| ABC Board Fines | 59,351 | 0.02% | 55,072 | 0.02% | 42,068 | 0.01% | 67,888 | 0.02% |
| TOTAL Fines/% of Total Revs. & OFS | 2,261,756 | 0.83% | 2,207,886 | 0.79% | 2,268,173 | 0.79% | 2,146,185 | 0.72% |

| MISCELLANEOUS | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| REVENUE | 2010 | | 2011 | | 2012 | | 2013 | |
| DESCRIPTION | $ | % | $ | % | $ | % | $ | % |
| Interest Earned on Investments: | | | | | | | | |
| General Fund | 235,753 | 0.09% | 124,695 | 0.04% | 122,417 | 0.04% | 101,676 | 0.03% |
| Health & Dental Managerial Fund | 8,431 | 0.00% | 11,253 | 0.00% | 12,538 | 0.00% | 10,777 | 0.00% |
| Postemployment Benefits Fund | 2,650 | 0.00% | (40) | 0.00% | 2,270 | 0.00% | 890 | 0.00% |
| Insurance Reserve Fund | 85,207 | 0.03% | 60,756 | 0.02% | 70,651 | 0.02% | 65,191 | 0.02% |
| Total Interest on Investments | 332,041 | 0.12% | 196,664 | 0.07% | 207,876 | 0.07% | 178,534 | 0.06% |
| Interest Earned on Assessments | (105) | 0.00% | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% |
| Rentals - Land | 21,206 | 0.01% | 19,575 | 0.01% | 19,575 | 0.01% | 19,575 | 0.01% |
| Rentals - Buildings | 254,250 | 0.09% | 255,647 | 0.09% | 261,052 | 0.09% | 263,953 | 0.09% |
| Rentals - Training Center | 57,862 | 0.02% | 53,341 | 0.02% | 37,336 | 0.01% | 224 | 0.00% |
| Oil, Gas, & Mineral Royalties | 52,197 | 0.02% | 39,620 | 0.01% | 165,500 | 0.06% | 214,615 | 0.07% |
| Oil, Gas, & Mineral Bonus & Rentals | 44,049 | 0.02% | 29,823 | 0.01% | 6,526 | 0.00% | 65,016 | 0.02% |

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

| MISCELLANEOUS *(Continued)* | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| REVENUE DESCRIPTION | 2010 | | 2011 | | 2012 | | 2013 | |
| | $ | % | $ | % | $ | % | $ | % |
| Airport 2001 PFC Note | 400,280 | 0.15% | 444,673 | 0.16% | 408,950 | 0.14% | 413,900 | 0.14% |
| EBR Sewerage Commission Note | 7,048,842 | 2.60% | 4,040,080 | 1.44% | 0 | 0.00% | 0 | 0.00% |
| Emergency Operations Recoveries | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% |
| Contingent Receipts | 103,862 | 0.04% | 119,600 | 0.04% | 91,111 | 0.03% | 114,680 | 0.04% |
| Juv. Serv. Vending Mach. Comm. | 1,734 | 0.00% | 1,530 | 0.00% | 1,178 | 0.00% | 1,255 | 0.00% |
| Subrogation Recovery & Restitution | 1,100 | 0.00% | 517 | 0.00% | 3,003 | 0.00% | 6,536 | 0.00% |
| Condemnations | 149,287 | 0.06% | 52,560 | 0.02% | 87,700 | 0.03% | 82,330 | 0.03% |
| Special Assessment - Paving | 105 | 0.00% | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% |
| Juvenile Detention Meals | 8,476 | 0.00% | 6,657 | 0.00% | 4,241 | 0.00% | 2,745 | 0.00% |
| DPW Miscellaneous Revenues | 5,541 | 0.00% | 8,102 | 0.00% | (1,001) | 0.00% | 28,798 | 0.01% |
| Confiscated Funds - Police | 125,119 | 0.05% | 161,599 | 0.06% | 206,687 | 0.07% | 171,621 | 0.06% |
| Abandoned or Impounded Bicycles | 0 | 0.00% | 14,744 | 0.01% | 0 | 0.00% | 3,513 | 0.00% |
| Police Miscellaneous Revenues | 319,997 | 0.12% | 291,819 | 0.10% | 323,107 | 0.11% | 60,850 | 0.02% |
| Juvenile Detention Reimbursement | 249,642 | 0.09% | 127,732 | 0.05% | 93,991 | 0.03% | 101,625 | 0.03% |
| Contributions from Private Business | 32,000 | 0.01% | 88,500 | 0.03% | 80,000 | 0.03% | 13,000 | 0.00% |
| Donations | 49,461 | 0.02% | 32,183 | 0.01% | 31,250 | 0.01% | 3,868 | 0.00% |
| TOTAL Misc./% of Total Revs. & OFS | 9,256,946 | 3.41% | 5,984,966 | 2.14% | 2,028,082 | 0.71% | 1,746,638 | 0.59% |

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| **TOTAL REVENUES** | 268,041,084 | 98.81% | 276,779,845 | 98.80% | 283,078,165 | 99.00% | 293,571,868 | 99.01% |

| OTHER FINANCING SOURCES | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| REVENUE DESCRIPTION | 2010 | | 2011 | | 2012 | | 2013 | |
| | $ | % | $ | % | $ | % | $ | % |
| Sale of Gen. Fixed Asset Disp. | 220,479 | 0.08% | 266,388 | 0.10% | 124,556 | 0.04% | 231,634 | 0.08% |
| Sale of Adjudicated Prop. | 381,347 | 0.14% | 74,839 | 0.03% | 93,966 | 0.03% | 63,341 | 0.02% |
| Operating Transfers In: | | | | | | | | |
| EBRP Communications District | 0 | 0.00% | 403,167 | 0.14% | 0 | 0.00% | 0 | 0.00% |
| Emergency Medical Services | 90,000 | 0.03% | 90,000 | 0.03% | 90,000 | 0.03% | 90,000 | 0.03% |
| Solid Waste Disposal Facility | 2,525,450 | 0.93% | 2,537,600 | 0.91% | 2,547,400 | 0.89% | 2,554,690 | 0.86% |
| Central Garage Fleet Rental | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% |
| TOTAL OFS/% of Total Revs. & OFS | 3,217,276 | 1.19% | 3,371,994 | 1.20% | 2,855,922 | 1.00% | 2,939,665 | 0.99% |

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| **TOTAL REVENUES AND OTHER FINANCING SOURCES** | 271,258,360 | 100.00% | 280,151,839 | 100.00% | 285,934,087 | 100.00% | 296,511,533 | 100.00% |
| **TOTAL/% CHANGE** | 271,258,360 | -3.16% | 280,151,839 | 3.28% | 285,934,087 | 2.06% | 296,511,533 | 3.70% |

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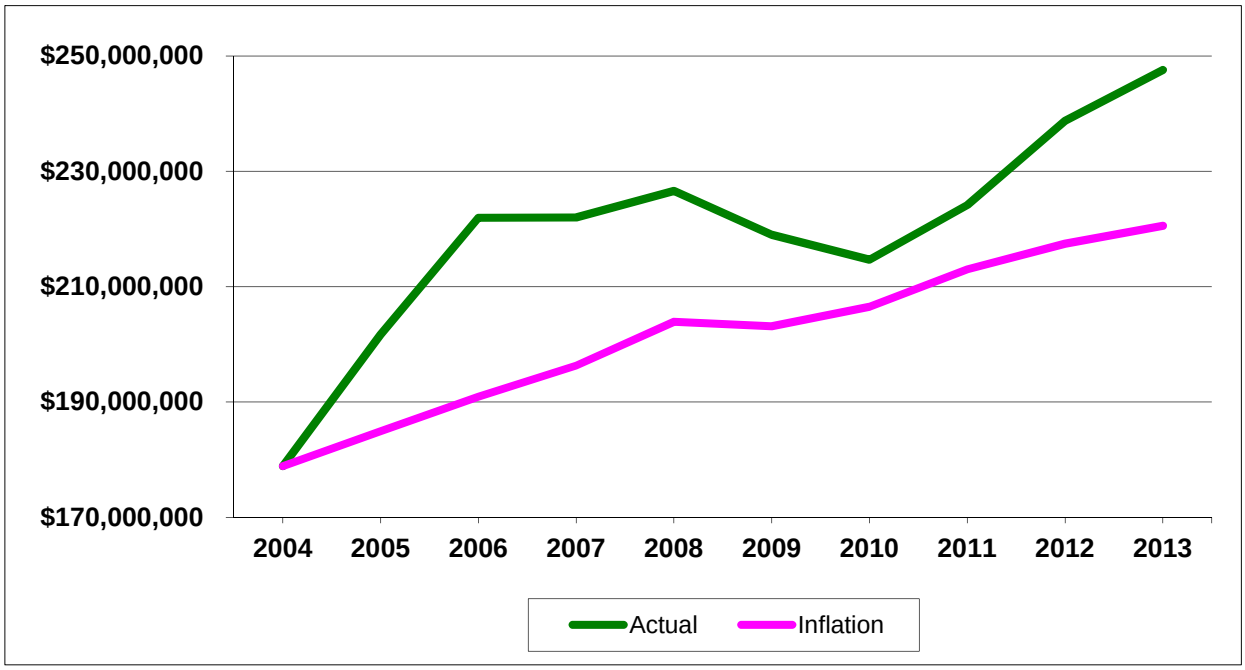
# TAXES




| Year | Average CPI-U | Actual | Inflation |
|---|---|---|---|
| 2004 | 188.9 | $178,882,310 | $178,882,310 |
| 2005 | 195.3 | 201,689,465 | 184,942,907 |
| 2006 | 201.6 | 221,932,722 | 190,908,807 |
| 2007 | 207.3 | 221,962,822 | 196,306,527 |
| 2008 | 215.3 | 226,571,757 | 203,882,273 |
| 2009 | 214.5 | 219,016,093 | 203,124,698 |
| 2010 | 218.1 | 214,680,838 | 206,533,784 |
| 2011 | 224.9 | 224,141,382 | 212,973,168 |
| 2012 | 229.6 | 238,750,564 | 217,423,919 |
| 2013 | 232.9 | 247,560,899 | 220,548,915 |

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. The decline in 2009 can be attributed to the recession and the continual increase in 2010 and after represents a rebounding economy.

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# GENERAL PROPERTY TAX

| REVENUE TYPE | FUND . . OBJECT | |
|---|---|---|
| Taxes | City<br>Parish | 001 . . 411000<br>002 . . 411000 |

**LEGAL AUTHORIZATION**

| FEDERAL | STATE | LOCAL |
|---|---|---|
| Amendment X<br>Constitution of the United States | Louisiana Constitution, 1974<br>Article 6, § 26 (A)<br>Article 6, § 27 (A)<br>Article 7, § 18 (D)<br>Article 7, § 20 (A)<br>Article 7, § 23 (B)<br>Louisiana Revised Statutes<br>47:2051 | Ordinances:<br>14831, 12/09/09<br>15035, 11/23/10<br>15215, 11/09/11<br>15350, 07/25/12<br>15418, 11/28/12<br>15611, 11/26/13<br>Resolutions:<br>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 | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | City Operating Tax | | | Three-Platoon Tax | | | Parish Operating Tax | | |
| Tax Year | Mills | Ord. | Date | Mills | Ord. | Date | Mills | Ord. | Date |
| 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 |
| 2011 | 6.48 | 15035 | 11/23/10 | .94 | 15035 | 11/23/10 | 3.54 | 15035 | 11/23/10 |
| 2012 | 6.48 | 15215 | 11/09/11 | .94 | 15215 | 11/09/11 | 3.54 | 15215 | 11/09/11 |
| 2012** | 6.22 | 15350 | 07/25/12 | .90 | 15350 | 07/25/12 | 3.44 | 15350 | 07/25/12 |
| 2013 | 6.22 | 15418 | 11/28/12 | .90 | 15418 | 11/2/12 | 3.44 | 15418 | 11/28/12 |
| 2014 | 6.22 | 15611 | 11/26/13 | .90 | 15611 | 11/26/13 | 3.44 | 15611 | 11/26/13 |

* 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.

** In 2012 East Baton Rouge Parish was reassessed and all property tax millage rates were adjusted. During the meeting of July 25, 2012, the Metropolitan Council, with Ordinance 15350, adopted the adjusted downward ad valorem tax millage rates to be levied during 2012.

**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 6.22-mill tax and additional 0.90-mill tax are levied on **all taxable property, real and personal, within the corporate limits and boundaries of the City of Baton Rouge**. The 3.44-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:

Beginning in 2012, the rates are **7.12 mills** on the dollar of assessed valuation of all taxable property, real and personal, within the city limits and **3.44 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 0.90 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 | 2010 | | 2011 | | 2012 | | 2013 | |
| TYPE | $ | % | $ | % | $ | % | $ | % |
| Taxes from Prior Years' Levies | 132,174 | 1.04% | 89,608 | 0.71% | 98,685 | 0.79% | 124,760 | 0.98% |
| Refunds | (23,215) | -0.18% | (13,683) | -0.11% | (9,829) | -0.08% | (27,700) | -0.22% |
| Reversal of Prior Year Deferral | 935,544 | 7.39% | 601,992 | 4.76% | 288,438 | 2.32% | 556,453 | 4.37% |
| Closing of Prior Year Levy | (1,949) | -0.02% | 37,176 | 0.29% | 159,383 | 1.28% | (89,461) | -0.70% |
| | | | | | | | | |
| Record Current Year Levy | 12,216,514 | 96.52% | 12,213,200 | 96.62% | 12,443,686 | 100.16% | 12,622,808 | 99.11% |
| Current Year Deferral | (601,992) | -4.76% | (288,438) | -2.28% | (556,453) | -4.48% | (450,088) | -3.53% |
| | | | | | | | | |
| TOTAL | 12,657,076 | | 12,639,855 | | 12,423,910 | | 12,736,772 | |

| GENERAL PROPERTY TAX (PARISH) | | | | | | | ACCOUNT NUMBER | 002 . . 411000 |
|---|---|---|---|---|---|---|---|---|
| REVENUE | 2010 | | 2011 | | 2012 | | 2013 | |
| TYPE | $ | % | $ | % | $ | % | $ | % |
| Taxes from Prior Years' Levies | 70,044 | 0.59% | 53,581 | 0.45% | 76,183 | 0.63% | 88,249 | 0.70% |
| Refunds | (31,049) | -0.26% | (41,943) | -0.35% | (41,543) | -0.34% | (46,199) | -0.37% |
| Reversal of Prior Year Deferral | 747,247 | 6.27% | 421,110 | 3.50% | 253,538 | 2.09% | 326,885 | 2.60% |
| Closing of Prior Year Levy | (10,895) | -0.09% | 69,176 | 0.57% | 89,481 | 0.74% | 12,708 | 0.10% |
| | | | | | | | | |
| Record Current Year Levy | 11,559,373 | 97.03% | 11,782,830 | 97.94% | 12,094,933 | 99.58% | 12,546,107 | 99.69% |
| Current Year Deferral | (421,110) | -3.53% | (253,536) | -2.11% | (326,885) | -2.69% | (342,985) | -2.73% |
| | | | | | | | | |
| TOTAL | 11,913,610 | | 12,031,218 | | 12,145,707 | | 12,584,765 | |
| COMB/% Chg | 24,570,686 | 5.70% | 24,671,073 | 0.41% | 24,569,617 | -0.41% | 25,321,537 | 3.06% |

# GROSS RECEIPTS BUSINESS TAX

| REVENUE | FUND . . OBJECT |
|---|---|
| Taxes | City 001 . . 412000 |

**LEGAL AUTHORIZATION**

| FEDERAL | STATE | LOCAL |
|---|---|---|
| Senate Bill 652, 2/96 | Louisiana Constitution, 1974<br>Article VI, §30<br><br>Act 169, 1898 Legislature<br><br>Louisiana Revised Statutes<br>45:781 B | Franchise Agreement, 10/30/03<br>Ordinances:<br>9027, 12/31/89<br>7521, 04/25/84<br>4727, 07/28/82<br>4957, 02/09/77<br>4958, 02/09/77<br>2670, 07/28/71<br>1713, 11/10/65<br>14997, 09/22/10<br>14999, 09/22/10<br>15281, 03/28/12<br>Resolution 46128, 03/26/08<br>Resolution 47064, 05/27/09<br>Resolution 48895, 10/12/11<br>*Various Ordinances on file in Finance-Budgeting* |

***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/ Resolution 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 | 15281 | 03/28/12 | 10.5 Years | 12/31/23 |
| BellSouth Telecommunications dba AT&T Louisiana | 46128 | 03/26/08 | 9 years | 12/31/17 |
| Eatel Video, LLC dba EATEL | 48895 | 10/12/11 | 10 years | 12/31/21 |

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 ordinances 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.

| Name of Company | Percentage of the Gross Receipts |
|---|---|
| Dixie Electric Membership Corporation | 4% |
| Entergy (formerly Gulf States)[1] (Elec. & Gas) | 5% |
| AT&T Louisiana (cable service)[2] | 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[2,3] | 5.5% |
| Atmos Energy | 5% |
| Eatel[2] | 5.5% |

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.

[1]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.

[2]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..412100.

[3]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 TAX (CITY) | | | | | | | ACCOUNT NUMBER | 001 . . 412000 |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| January | (4,025,248) | -16.42% | (4,638,802) | -19.92% | (4,207,126) | -20.53% | (4,023,773) | -17.88% |
| February | 4,025,248 | 0.00% | 4,638,802 | 0.00% | 4,207,126 | 0.00% | 4,023,773 | 0.00% |
| March | 486,967 | 1.99% | 513,424 | 2.20% | 533,443 | 2.60% | 575,248 | 2.56% |
| April | 486,112 | 3.97% | 472,855 | 4.23% | 478,068 | 4.94% | 510,198 | 4.82% |
| May | 5,139,451 | 24.94% | 4,557,705 | 23.80% | 4,202,391 | 25.45% | 4,269,092 | 23.79% |
| June | 519,253 | 27.06% | 555,072 | 26.19% | 447,016 | 27.63% | 544,219 | 26.21% |
| July | 469,606 | 28.97% | 941,678 | 30.23% | 502,771 | 30.08% | 557,628 | 28.68% |
| August | 5,038,147 | 49.53% | 4,053,063 | 47.63% | 3,746,634 | 48.37% | 4,296,694 | 47.77% |
| September | 494,894 | 51.55% | 891,633 | 51.46% | 151,513 | 49.11% | 469,102 | 49.86% |
| October | 469,955 | 53.47% | 515,352 | 53.67% | 993,831 | 53.96% | 620,449 | 52.61% |
| November | 5,402,463 | 75.51% | 5,550,110 | 77.50% | 4,303,696 | 74.97% | 5,187,685 | 75.66% |
| December | 6,002,951 | 100.00% | 5,240,997 | 100.00% | 5,128,811 | 100.00% | 5,478,333 | 100.00% |
| TOTAL/% Chg | 24,509,799 | 10.50% | 23,291,889 | -4.97% | 20,488,174 | -12.04% | 22,508,648 | 9.86% |

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. December collections for the previous year were deposited in February and the accrual was reversed in January for years above.

# PUBLIC, EDUCATIONAL & GOVERNMENTAL PROGRAMMING ACCESS FEES

| REVENUE | FUND . . OBJECT | |
|---|---|---|
| Taxes | City | 001 . . 412100 |

**LEGAL AUTHORIZATION**

| FEDERAL | STATE | LOCAL |
|---|---|---|
| 47 U.S.C. § 531<br>47 U.S.C. § 541 | LRS 45:781 | BellSouth Communications/AT&T Franchise Agreement, 04/04/08<br>Eatel Franchise Agreement, 10/26/11<br>Cox Communications Franchise Agreement, 3/28/12<br>Resolution 46128, 03/26/08<br>Resolution 48895, 10/12/11<br>Ordinance 15281, 03/28/12 |

## INTERPRETATION OF LEGAL AUTHORIZATION:

**Federal: 47 U.S.C. Section 531**, gave the franchising authority or local governments the authority to establish and enforce requirements for designation or channel capacity for public, educational, or governmental use only. **47 U.S.C Section 541** gives the franchising authority the authority to award franchises; public right-of-way and easements; equal access to service; time for provision of service; and assurances.

**State:** **LRS 45:781** authorizes the parish governing authorities to grant franchises for the regulation of cable television outside municipalities.

**Local:** **Resolution 46128** of March 26, 2008, authorized an agreement with **BellSouth Communications/AT&T Louisiana** to offer video service to consumers in the City of Baton Rouge. Sections three and four specifically discuss PEG programming and capital contributions. **Resolution 48895** of October 12, 2011, authorized an agreement with **EATEL Video, LLC/EATEL** to offer multi-protocol, two-way interactive, IP-enabled video/television service to consumers in the City of Baton Rouge. Sections three and four specifically discuss PEG programming and capital contributions. **Ordinance 15281** of March 28, 2012, authorized an agreement with **Cox Communications Louisiana, LLC** to amend the existing franchise agreement between Cox and the City-Parish. PEG programming and capital contributions are discussed in sections three and four of the agreement. Below is a matrix of the current franchise agreements:

| Name of Company | Ordinance/ Resolution No. | Ordinance/ Resolution Date | Term of Agreement |
|---|---|---|---|
| BellSouth Telecommunications, Inc. dba AT&T Louisiana | Res. 46128 | 03/26/08 | 04/04/08-12/31/17 |
| Eatel Video, LLC dba EATEL | Res. 48895 | 10/12/11 | 10/26/11-12/31/21 |
| Cox Communications Louisiana, LLC | Ord. 15281 | 03/28/12 | 03/28/12-12/31/23 |

## COLLECTION AND TRANSMITTAL OF FUNDS:

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

**Transmittal:** Recorded as received.

## PAYOR OF TAX:

Corporations engaged in the business of providing video services within the corporate limits of the City of Baton Rouge are responsible for paying a PEG Fee to the City-Parish. These corporations may identify and collect the amount of the PEG capital contribution as a separate line-item on the regular bill of each subscriber.

## COMPUTATION OF TAX:

The PEG Fee is computed as a **percentage of the gross revenues** as defined in the respective agreements.

| Name of Company | Percentage of Gross Receipts |
|---|---|
| BellSouth Telecommunications, Inc. dba AT&T Louisiana | ½% |
| Eatel Video, LLC dba EATEL | ½% |
| Cox Communications Louisiana, LLC | ½% |

## RESTRICTIONS ON USE AND LIMITATIONS ON RATE:

Payments are in accordance with **47 U.S.C. Sections 531 & 541(a)(4)(B)** and shall be used by the City-Parish as allowed by federal law only to support the capital costs incurred for the construction and operation of PEG access channel content and facilities.

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

**PUBLIC, EDUCATIONAL & GOVERNMENTAL (PEG) PROGRAMMING ACCESS FEES (CITY)** **ACCOUNT NUMBER 001 . . 412100**

| MONTH | 2010 | | 2011 | | 2012 | | 2013 | |
|---|---|---|---|---|---|---|---|---|
| | $ | % | $ | % | $ | % | $ | % |
| January | 0 | 0.00% | 2,466 | 5.91% | 0 | 0.00% | (48,307) | -8.27% |
| February | 0 | 0.00% | 2,633 | 12.22% | 0 | 0.00% | 48,307 | 0.00% |
| March | 0 | 0.00% | 2,749 | 18.81% | 13,894 | 4.22% | 47,736 | 8.17% |
| April | 0 | 0.00% | 2,221 | 24.13% | 4,511 | 5.60% | 45,841 | 16.01% |
| May | 0 | 0.00% | 3,969 | 33.64% | 5,931 | 7.40% | 53,833 | 25.23% |
| June | 0 | 0.00% | 3,425 | 41.85% | 5,003 | 8.92% | 48,159 | 33.47% |
| July | 0 | 0.00% | 3,039 | 49.14% | 0 | 8.92% | 50,290 | 42.07% |
| August | 0 | 0.00% | 3,777 | 58.19% | 5,649 | 10.64% | 88,106 | 57.15% |
| September | 0 | 0.00% | 4,690 | 69.43% | 47,568 | 25.10% | 7,758 | 58.48% |
| October | 0 | 0.00% | 4,131 | 79.33% | 53,003 | 41.21% | 48,875 | 66.84% |
| November | 0 | 0.00% | 4,339 | 89.73% | 46,256 | 55.27% | 46,144 | 74.74% |
| December | 0 | 0.00% | 4,285 | 100.00% | 147,124 | 100.00% | 147,615 | 100.00% |
| TOTAL/% Chg | 0 | 0.00% | 41,724 | 100.00% | 328,939 | 688.37% | 584,357 | 77.65% |

NOTE: Prior to 2011, these fees were accounted for in the City's Donations account (001..489200). In 2010, PEG Fees totaled $17,960.99. Payments are not necessarily posted in the month to which they pertain. The November and December 2011 revenues were recorded in March 2012. This caused 2011 to be understated by $9,155.18 and 2012 to be overstated by the same amount.

# GENERAL SALES & USE TAX

| REVENUE TYPE | FUND . . OBJECT | |
|---|---|---|
| Taxes | City<br>Parish | 001 . . 413000<br>002 . . 413000 |

**LEGAL AUTHORIZATION**

| FEDERAL | STATE | LOCAL |
|---|---|---|
| N/A | Louisiana Constitution, 1974<br>Article VI, §29 (A) - 29(B)<br><br>Louisiana Revised Statutes<br>33:2711<br>33:2738.51<br>33:2741<br>47:303B (3) (b)<br>33:2721.6 | Ordinances<br>10127, 12/14/94<br>10904, 05/28/97<br>12303, 04/24/02<br>14771, 08/27/08<br>14533, 11/25/08<br>14684, 06/10/09<br>15440, 01/23/13<br><br>Resolutions<br>36035, 07/26/95<br>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. **Ordinance 15440** of January 23, 2013, provided for the abolishment of the La Vie Economic Development District and stated that all funds on deposit in the La Vie Economic Development District fund shall be transferred to the general fund of the Parish.

## 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 1.02% (2012 rate) collection fee, is remitted on the 10th of the month following collections. The collection rate for 2013 is estimated at 1.08%. The following schedule shows 1st, 2nd, and 3rd payment amounts as of February 2012:

| | 1st Payment (20th of month) | | | 2nd Payment (25th of month) | | | 3rd Payment (Last day of month) | | |
|---|---|---|---|---|---|---|---|---|---|
| **Taxing District** | **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 | 5,000 | 30,000 | 50,000 | 10,000 | 60,000 | 100,000 | 10,000 | 110,000 |
| BR Convention & Visitors Bureau | 24,500 | 0 | 24,500 | 49,500 | 0 | 49,500 | 66,000 | 0 | 66,000 |
| **Total** | 1,310,500 | 17,000 | 1,327,500 | 2,953,000 | 43,000 | 2,996,000 | 4,110,800 | 35,500 | 4,146,300 |

## 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:

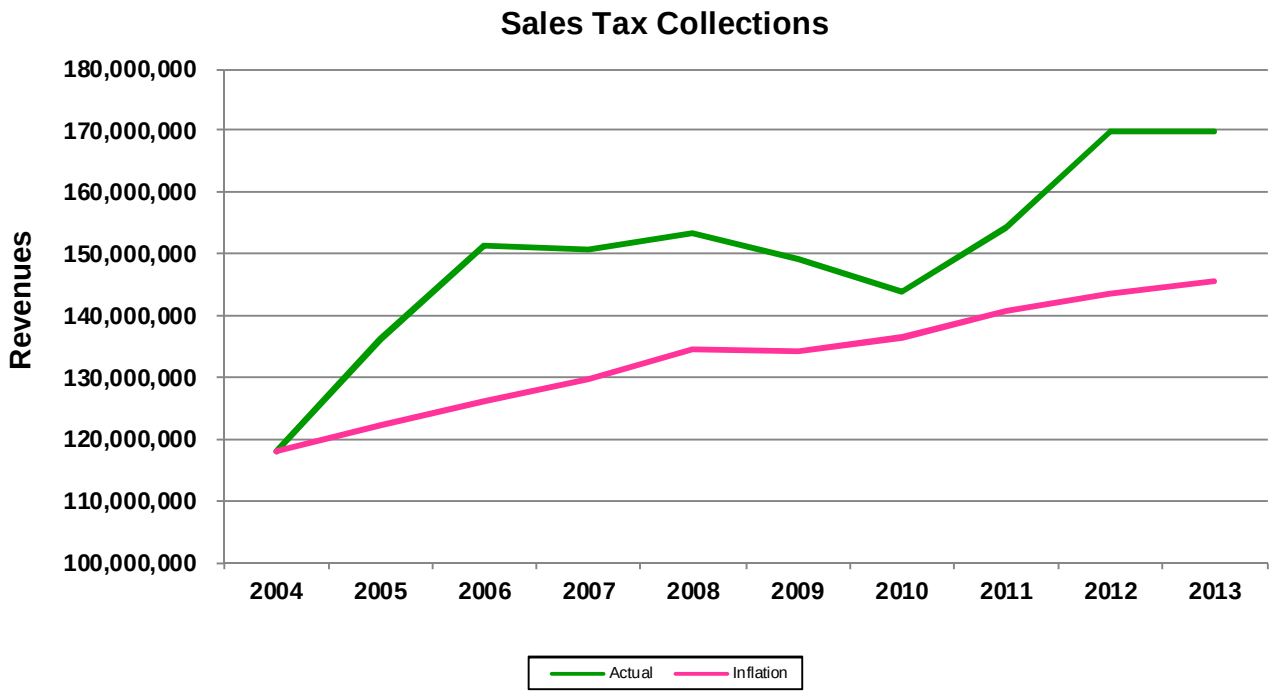
The sales and use tax imposed by **Ordinance 10127** is levied at the rate of 3% of the retail sales price or of the cost price or of the sales of services. Every dealer, at the time of making the required return to the City-Parish Department of Finance, computes and remits the required tax due for the 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. **Ordinance 14684** of June 10, 2009 authorizing the Director of Finance to make refunds not in excess of $50,000 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.




NOTE: Although collections of the General Fund Sales and Use Tax, the largest single City-Parish revenue, have increased by approximately 44% over ten years when stated in actual dollars, when the effects of inflation have been removed, the increase is seen to be only 23%.

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

| GROSS GENERAL SALES & USE TAX | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| January | 11,891,026 | 7.61% | 12,269,899 | 7.55% | 13,102,032 | 7.58% | 13,305,439 | 7.61% |
| February | 11,827,010 | 15.18% | 12,417,732 | 15.19% | 13,453,414 | 15.37% | 13,054,453 | 15.08% |
| March | 14,204,819 | 24.26% | 14,424,297 | 24.06% | 15,487,148 | 24.33% | 15,433,851 | 23.90% |
| April | 13,116,866 | 32.66% | 13,096,055 | 32.12% | 14,374,922 | 32.65% | 14,773,556 | 32.35% |
| May | 12,545,680 | 40.68% | 13,293,564 | 40.30% | 15,104,063 | 41.39% | 14,616,217 | 40.71% |
| June | 13,395,492 | 49.25% | 13,784,759 | 48.78% | 15,080,297 | 50.12% | 14,662,422 | 49.10% |
| July | 12,525,611 | 57.27% | 12,804,395 | 56.66% | 13,858,648 | 58.14% | 14,443,339 | 57.36% |
| August | 13,054,566 | 65.62% | 13,847,870 | 65.18% | 13,919,927 | 66.20% | 14,518,765 | 65.67% |
| September | 12,859,476 | 73.85% | 13,582,091 | 73.53% | 13,662,189 | 74.10% | 14,423,221 | 73.92% |
| October | 12,551,100 | 81.88% | 13,144,618 | 81.62% | 14,134,255 | 82.28% | 14,508,779 | 82.22% |
| November | 12,681,102 | 89.99% | 13,493,354 | 89.92% | 14,455,940 | 90.65% | 14,147,838 | 90.31% |
| December | 15,638,087 | 100.00% | 16,383,887 | 100.00% | 16,153,714 | 100.00% | 16,946,222 | 100.00% |
| TOTAL/% Chg | 156,290,835 | -2.97% | 162,542,521 | 4.00% | 172,786,549 | 6.30% | 174,834,102 | 1.19% |

| GROSS GENERAL SALES & USE TAX (LESS VEHICLE TAX) (CITY) ACCOUNT NUMBER 001 . . 413000 | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| January | 6,136,936 | 7.72% | 6,365,537 | 7.81% | 6,408,526 | 7.61% | 6,203,537 | 7.30% |
| February | 6,090,511 | 15.37% | 6,318,326 | 15.55% | 6,965,342 | 15.89% | 6,511,597 | 14.96% |
| March | 6,982,657 | 24.15% | 7,351,188 | 24.57% | 7,778,204 | 25.13% | 7,548,425 | 23.84% |
| April | 6,576,093 | 32.42% | 6,636,660 | 32.71% | 6,750,509 | 33.14% | 7,218,205 | 32.33% |
| May | 6,680,595 | 40.82% | 6,543,957 | 40.73% | 7,098,494 | 41.58% | 7,183,875 | 40.78% |
| June | 6,686,716 | 49.23% | 6,895,609 | 49.19% | 7,210,849 | 50.14% | 7,169,538 | 49.22% |
| July | 6,381,844 | 57.25% | 6,326,828 | 56.95% | 6,685,490 | 58.08% | 6,714,742 | 57.12% |
| August | 6,723,700 | 65.71% | 6,818,250 | 65.31% | 6,742,499 | 66.09% | 7,096,713 | 65.46% |
| September | 6,636,935 | 74.05% | 7,040,433 | 73.95% | 6,949,084 | 74.35% | 7,188,327 | 73.92% |
| October | 6,399,847 | 82.10% | 6,768,010 | 82.25% | 6,967,481 | 82.62% | 7,117,053 | 82.29% |
| November | 6,358,879 | 90.10% | 6,555,581 | 90.28% | 6,801,080 | 90.70% | 7,014,546 | 90.55% |
| December | 7,877,288 | 100.00% | 7,921,877 | 100.00% | 7,829,067 | 100.00% | 8,037,073 | 100.00% |
| TOTAL/% Chg | 79,532,001 | -2.46% | 81,542,256 | 2.53% | 84,186,625 | 3.24% | 85,003,631 | 0.97% |

| GROSS GEN. SALES & USE TAX (LESS VEHICLE TAX) (PARISH) ACCOUNT NUMBER 002 . . 413000 | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| January | 4,899,592 | 7.39% | 4,937,417 | 7.09% | 5,619,013 | 7.40% | 5,864,095 | 7.76% |
| February | 5,009,842 | 14.95% | 5,280,125 | 14.67% | 5,571,320 | 14.75% | 5,471,888 | 15.01% |
| March | 6,250,522 | 24.37% | 6,043,978 | 23.35% | 6,547,134 | 23.37% | 6,622,485 | 23.77% |
| April | 5,599,458 | 32.82% | 5,505,996 | 31.26% | 6,520,207 | 31.97% | 6,281,981 | 32.09% |
| May | 5,033,859 | 40.41% | 5,798,631 | 39.58% | 6,902,470 | 41.06% | 6,165,387 | 40.25% |
| June | 5,851,785 | 49.24% | 5,988,173 | 48.18% | 6,710,028 | 49.90% | 6,337,652 | 48.64% |
| July | 5,243,370 | 57.14% | 5,493,024 | 56.07% | 6,066,402 | 57.90% | 6,433,051 | 57.16% |
| August | 5,395,484 | 65.28% | 6,001,505 | 64.69% | 6,176,962 | 66.04% | 6,163,666 | 65.32% |
| September | 5,270,879 | 73.23% | 5,518,820 | 72.61% | 5,726,965 | 73.58% | 6,066,011 | 73.35% |
| October | 5,285,457 | 81.20% | 5,454,402 | 80.44% | 5,987,294 | 81.47% | 6,206,278 | 81.56% |
| November | 5,553,739 | 89.58% | 6,065,292 | 89.15% | 6,650,062 | 90.24% | 6,098,337 | 89.64% |
| December | 6,910,119 | 100.00% | 7,555,164 | 100.00% | 7,409,409 | 100.00% | 7,828,312 | 100.00% |
| TOTAL/% Chg | 66,304,106 | -3.97% | 69,642,527 | 5.04% | 75,887,266 | 8.97% | 75,539,143 | -0.46% |

| GENERAL SALES & USE TAX - VEHICLES (CITY) | | | | | ACCOUNT NUMBER | | 001 . . 413000 | |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| January | 413,408 | 7.87% | 448,163 | 8.00% | 482,779 | 7.89% | 598,704 | 8.64% |
| February | 397,304 | 15.43% | 391,833 | 14.99% | 461,657 | 15.44% | 538,262 | 16.41% |
| March | 519,950 | 25.32% | 519,035 | 24.25% | 602,206 | 25.28% | 625,994 | 25.44% |
| April | 487,540 | 34.60% | 477,515 | 32.77% | 550,047 | 34.27% | 654,558 | 34.89% |
| May | 422,909 | 42.65% | 464,669 | 41.06% | 534,985 | 43.01% | 633,325 | 44.03% |
| June | 431,068 | 50.85% | 493,145 | 49.86% | 568,054 | 52.30% | 536,713 | 51.78% |
| July | 451,373 | 59.45% | 494,400 | 58.68% | 539,847 | 61.12% | 650,041 | 61.16% |
| August | 449,517 | 68.00% | 530,500 | 68.14% | 469,931 | 68.80% | 597,304 | 69.78% |
| September | 464,545 | 76.84% | 513,911 | 77.31% | 474,967 | 76.56% | 556,254 | 77.81% |
| October | 460,218 | 85.60% | 467,415 | 85.65% | 534,896 | 85.30% | 588,989 | 86.31% |
| November | 373,646 | 92.71% | 408,328 | 92.93% | 479,362 | 93.14% | 470,545 | 93.10% |
| December | 383,028 | 100.00% | 396,054 | 100.00% | 419,757 | 100.00% | 478,100 | 100.00% |
| TOTAL/% Chg | 5,254,506 | -2.35% | 5,604,968 | 6.67% | 6,118,488 | 9.16% | 6,928,789 | 13.24% |

| GENERAL SALES & USE TAX - VEHICLES (PARISH) | | | | | ACCOUNT NUMBER | | 002 . . 413000 | |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| January | 441,090 | 8.48% | 518,782 | 9.02% | 591,714 | 8.97% | 639,103 | 8.68% |
| February | 329,353 | 14.82% | 427,448 | 16.45% | 455,095 | 15.87% | 532,706 | 15.92% |
| March | 451,690 | 23.50% | 510,096 | 25.32% | 559,604 | 24.36% | 636,947 | 24.57% |
| April | 453,775 | 32.23% | 475,884 | 33.59% | 554,159 | 32.76% | 618,812 | 32.97% |
| May | 408,317 | 40.08% | 486,307 | 42.04% | 568,114 | 41.38% | 633,630 | 41.58% |
| June | 425,923 | 48.27% | 407,832 | 49.13% | 591,366 | 50.35% | 618,519 | 49.98% |
| July | 449,024 | 56.90% | 490,143 | 57.65% | 566,909 | 58.95% | 645,505 | 58.75% |
| August | 485,865 | 66.25% | 497,615 | 66.30% | 530,535 | 66.99% | 661,082 | 67.73% |
| September | 487,117 | 75.62% | 508,927 | 75.15% | 511,173 | 74.74% | 612,629 | 76.05% |
| October | 405,578 | 83.41% | 454,791 | 83.05% | 644,584 | 84.52% | 596,459 | 84.15% |
| November | 394,838 | 91.01% | 464,153 | 91.12% | 525,436 | 92.49% | 564,410 | 91.81% |
| December | 467,652 | 100.00% | 510,792 | 100.00% | 495,481 | 100.00% | 602,737 | 100.00% |
| TOTAL/% Chg | 5,200,222 | 1.84% | 5,752,770 | 10.63% | 6,594,170 | 14.63% | 7,362,539 | 11.65% |

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 <u>following</u> collection by the dealer.

| SUMMARY OF SALES TAX COLLECTIONS BY TYPE (CITY) | | | | | ACCOUNT NUMBER | | 001 . . 413x00 | |
|---|---|---|---|---|---|---|---|---|
| REVENUE TYPE | 2010 | | 2011 | | 2012 | | 2013 | |
| | $ | % | $ | % | $ | % | $ | % |
| Sales Tax | 79,532,001 | 108.23% | 81,542,256 | 102.90% | 84,186,625 | 97.89% | 85,003,631 | 95.82% |
| Vehicle Tax | 5,254,506 | 7.15% | 5,604,968 | 7.07% | 6,118,488 | 7.11% | 6,928,789 | 7.81% |
| Audit Collections | 291,234 | 0.40% | 327,293 | 0.41% | 477,617 | 0.56% | 1,920,337 | 2.16% |
| Debt Service Fund Revenues: | | | | | | | | |
| Refunding Bonds/Planetarium | (4,862,490) | -6.62% | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% |
| Refunding Bonds/Capital Proj. Fd. | (5,294,193) | -7.20% | (6,987,948) | -8.82% | (3,163,800) | -3.68% | (3,098,391) | -3.49% |
| Refunding Bonds/Airport | (235,555) | -0.32% | (1,220,459) | -1.54% | (1,605,891) | -1.87% | (1,677,684) | -1.89% |
| River Center Expansion | (1,065,156) | -1.45% | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% |
| Enterprise Zone: | | | | | | | | |
| Rebates Escrowed | (135,069) | -0.18% | 0 | 0.00% | 0 | 0.00% | (365,370) | -0.41% |
| Tax Incremental Finance District (TIF) | | | | | | | | |
| TIF Adjustment | 0 | 0.00% | (18,164) | -0.02% | 0 | 0.00% | 0 | 0.00% |
| Reimbursement for Over/(Under) Payment | | | | | | | | |
| of Vehicle Taxes: | | | | | | | | |
| City of Baton Rouge | 0 | 0.00% | 0 | 0.00% | (16,088) | -0.02% | 0 | 0.00% |
| TOTAL | 73,485,278 | 100.00% | 79,247,946 | 100.00% | 85,996,951 | 100.00% | 88,711,312 | 100.00% |

NOTE: Periodic audits on Vehicle Sales Tax will be performed for subsequent years resulting in adjustments between the City-Parish and the three other cities.

| SUMMARY OF SALES TAX COLLECTIONS BY TYPE (PARISH) | | | | | ACCOUNT NUMBER | | 002 . . 413X00 | |
|---|---|---|---|---|---|---|---|---|
| REVENUE TYPE | 2010 | | 2011 | | 2012 | | 2013 | |
| | $ | % | $ | % | $ | % | $ | % |
| Sales Tax | 66,304,106 | 94.02% | 69,642,527 | 92.82% | 75,887,266 | 90.70% | 75,539,143 | 91.02% |
| Prior Year Refunds | (445,088) | -0.63% | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% |
| Vehicle Tax | 5,200,222 | 7.37% | 5,752,770 | 7.67% | 6,594,170 | 7.88% | 7,362,539 | 8.87% |
| Audit Collections | 291,541 | 0.41% | 375,810 | 0.50% | 250,711 | 0.30% | 190,536 | 0.23% |
| Enterprise Zone: | | | | | | | | |
| Rebates Escrowed | (575,581) | -0.82% | (659,349) | -0.88% | 0 | 0.00% | (272,361) | -0.33% |
| Tax Incremental Finance District (TIF) | (430,684) | -0.61% | (277,813) | -0.37% | (190,660) | -0.23% | 0 | 0.00% |
| TIF Adjustment | 77,145 | 0.11% | 0 | 0.00% | 1,010,552 | 1.21% | 0 | 0.00% |
| Reimbursement for Over/(Under) Payment | | | | | | | | |
| of Vehicle Taxes: | | | | | | | | |
| Baker/Zachary | 167,530 | 0.24% | 167,530 | 0.22% | 167,528 | 0.20% | 167,528 | 0.20% |
| Parish of EBR | (64,519) | -0.09% | 30,645 | 0.04% | (55,742) | -0.07% | 0 | 0.00% |
| TOTAL | 70,524,672 | 100.00% | 75,032,120 | 100.00% | 83,663,825 | 100.00% | 82,987,385 | 100.00% |
| COMB/% Chg | 144,009,950 | -3.19% | 154,280,066 | 7.13% | 169,660,776 | 9.97% | 171,698,697 | 1.20% |

NOTE: Periodic audits on Vehicle Sales Tax will be performed for subsequent years resulting in adjustments between the City- Parish and the three other cities. During 2008, the City of Zachary and the City of Baker began to remit reimbursement payments for an overpayment of Vehicle Sales Tax distributed between 1996 and 2005. Beginning in 2009, 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. In 2010, an adjustment was made in the amount of $77,145 to reduce the amount in the La Vie Economic Development District escrow account since it was erroneously escrowed for the 2008 year. Ordinance 15440 in 2013 abolished the La Vie Economic Development District. The $1,010,552 adjustment in 2012 was made in order to transfer the funds in the La Vie Economic Development District account into the General Fund of the parish.

# OCCUPANCY TAX

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

**LEGAL AUTHORIZATION**

| FEDERAL | STATE | LOCAL |
|---|---|---|
| N/A | Louisiana Constitution, 1974,<br>Article VI, §19<br>Article VI, § 30<br>Louisiana Revised Statutes<br>33:4574 B (6)<br>33:4574.1.1 A (6)<br>33:4574.1.1 L | Intergovernmental Agreement, City-Parish and Visit Baton Rouge, a.k.a. BR Area Convention & Visitors Bureau (BRACVB), 07/01/96<br>First Amendment to Intergovernmental Agreement, 01/01/99<br>Resolution of BRACVB, 12/03/98<br>Ordinance 15407, 10/24/12 |

***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 Visit Baton Rouge 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 Visit Baton Rouge to levy and collect an occupancy tax of four percent. **L.R.S. 33:4574.1.1 L** provides that Visit Baton Rouge 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. Ordinance **15407** of 10/24/12, changed the name of the BRACVB to **Visit Baton Rouge**.

## 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 |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| January | 69,520 | 6.34% | 84,171 | 7.37% | 86,824 | 6.07% | 87,726 | 6.61% |
| February | 83,399 | 13.95% | 88,702 | 15.14% | 103,352 | 13.29% | 115,383 | 15.30% |
| March | 108,843 | 23.88% | 107,202 | 24.52% | 142,920 | 23.27% | 124,530 | 24.68% |
| April | 82,950 | 31.45% | 92,432 | 32.62% | 122,197 | 31.81% | 122,570 | 33.91% |
| May | 96,503 | 40.25% | 103,638 | 41.69% | 135,656 | 41.29% | 125,385 | 43.35% |
| June | 104,335 | 49.77% | 100,498 | 50.49% | 130,982 | 50.44% | 119,377 | 52.34% |
| July | 110,382 | 59.84% | 96,069 | 58.90% | 119,288 | 58.77% | 111,773 | 60.76% |
| August | 88,997 | 67.96% | 93,366 | 67.08% | 115,115 | 66.82% | 99,903 | 68.28% |
| September | 75,379 | 74.83% | 88,419 | 74.82% | 152,624 | 77.48% | 102,524 | 76.01% |
| October | 109,142 | 84.79% | 112,447 | 84.67% | 132,170 | 86.71% | 130,394 | 85.83% |
| November | 98,487 | 93.77% | 102,404 | 93.63% | 113,911 | 94.67% | 109,259 | 94.06% |
| December | 68,272 | 100.00% | 72,732 | 100.00% | 76,250 | 100.00% | 78,916 | 100.00% |
| TOTAL/% Chg | 1,096,209 | -1.23% | 1,142,080 | 4.18% | 1,431,289 | 25.32% | 1,327,740 | -7.23% |

NOTE: The amounts above show collections by the month in which they are collected by vendor. The taxes collected by the vendor are remitted to the City-Parish in the following month.

The 2012 increase is in part due to the United States Bowling Congress Open Championship that was hosted in Baton Rouge from February to July.

# OCCUPATIONAL LICENSE TAX

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

**LEGAL AUTHORIZATION**

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

| Business Category | Business Description |
|---|---|
| (A) | **Fixed-location dealers in merchandise, services, and rentals**, 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) | **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.** |
| (C) | **Business of lending or dealing of notes secured by chattel mortgages or other liens;** |
| (D) | **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**; 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) | **Certain public utility businesses**, including businesses of gas light, heat, or power; electric light, heat, or power; waterworks; telephone, telegraph, or express businesses. |
| (F) | **Businesses where licenses are based on flat fees**, 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) | **Other businesses and professions**, 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 | $100 | $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 | |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| January | 0 | 0.00% | 95 | 0.00% | 100 | 0.00% | 120 | 0.00% |
| February | 1,314,303 | 21.37% | 1,163,997 | 18.73% | 833,209 | 13.07% | 1,066,085 | 16.91% |
| March | 2,552,464 | 62.87% | 2,390,649 | 57.19% | 2,511,302 | 52.46% | 3,571,406 | 73.56% |
| April | 1,389,436 | 85.47% | 1,767,520 | 85.63% | 2,167,699 | 86.46% | 2,257,053 | 109.36% |
| May | 188,047 | 88.52% | 233,830 | 89.39% | 389,292 | 92.56% | 411,331 | 115.88% |
| June | 197,306 | 91.73% | 168,823 | 92.10% | 177,586 | 95.35% | (1,441,267) | 93.02% |
| July | 203,795 | 95.04% | 118,822 | 94.02% | 86,398 | 96.70% | 122,623 | 94.97% |
| August | 60,106 | 96.02% | 51,555 | 94.85% | 44,788 | 97.40% | 54,816 | 95.84% |
| September | 31,119 | 96.53% | 48,009 | 95.62% | 41,605 | 98.06% | 81,692 | 97.13% |
| October | 67,642 | 97.63% | 49,421 | 96.41% | 35,879 | 98.62% | 66,321 | 98.18% |
| November | 48,708 | 98.42% | 34,661 | 96.97% | 41,799 | 99.28% | 42,705 | 98.86% |
| December | 97,187 | 100.00% | 188,306 | 100.00% | 46,207 | 100.00% | 71,803 | 100.00% |
| TOTAL | 6,150,113 | | 6,215,688 | | 6,375,864 | | 6,304,688 | |

| OCCUPATIONAL LICENSE TAX (PARISH) | | | | | ACCOUNT NUMBER | | 002 . . 415100 | |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| January | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% |
| February | 759,243 | 20.41% | 674,468 | 18.09% | 491,895 | 14.85% | 521,370 | 12.79% |
| March | 1,615,497 | 63.85% | 1,436,900 | 56.62% | 1,495,731 | 60.02% | 855,244 | 33.76% |
| April | 790,356 | 85.10% | 1,045,935 | 84.67% | 1,048,091 | 91.67% | 625,221 | 49.09% |
| May | 122,662 | 88.40% | 116,648 | 87.80% | 124,220 | 95.42% | 133,644 | 52.37% |
| June | 97,733 | 91.03% | 135,389 | 91.43% | 66,774 | 97.44% | 1,671,260 | 93.35% |
| July | 133,603 | 94.62% | 68,427 | 93.27% | 24,267 | 98.17% | 71,811 | 95.11% |
| August | 45,894 | 95.85% | 27,621 | 94.01% | (2,803) | 98.09% | 24,727 | 95.72% |
| September | 45,470 | 97.08% | 27,741 | 94.75% | 24,534 | 98.83% | 46,009 | 96.84% |
| October | 22,408 | 97.68% | 27,143 | 95.48% | 1,828 | 98.88% | 64,089 | 98.42% |
| November | 28,576 | 98.45% | 30,661 | 96.30% | 21,683 | 99.54% | 47,812 | 99.59% |
| December | 57,791 | 100.00% | 137,930 | 100.00% | 15,290 | 100.00% | 16,759 | 100.00% |
| TOTAL | 3,719,233 | | 3,728,863 | | 3,311,510 | | 4,077,946 | |
| COMB/% Chg | 9,869,346 | -2.11% | 9,944,551 | 0.76% | 9,687,374 | -2.59% | 10,382,634 | 7.18% |

# INSURANCE PREMIUMS TAX

| REVENUE TYPE | FUND . . OBJECT | |
|---|---|---|
| Taxes | City<br>Parish | 001 . . 415200<br>002 . . 415200 |

**LEGAL AUTHORIZATION**

| FEDERAL | STATE | LOCAL |
|---|---|---|
| N/A | Louisiana Constitution, 1974 Article VI, §30<br>Louisiana Revised Statutes 33:1423<br>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<br>Resolution: City 13115, 08/25/82<br>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. Premiums paid to an insurer by Louisiana Medicaid programs shall be exempt from the tax imposed by this section. **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 |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| January | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% |
| February | 7,178 | 0.25% | 16,706 | 0.61% | 17,442 | 0.64% | 0 | 0.00% |
| March | 0 | 0.25% | 219,759 | 8.67% | 579,435 | 22.02% | 0 | 0.00% |
| April | 1,587,316 | 55.62% | 884,420 | 41.09% | 972,438 | 57.89% | 1,513,441 | 53.05% |
| May | (430) | 55.61% | 594,922 | 62.90% | 94,599 | 61.37% | 202,149 | 60.14% |
| June | 359,196 | 68.14% | 27,913 | 63.93% | 426,452 | 77.10% | 13,905 | 60.62% |
| July | 818,456 | 96.69% | 914,744 | 97.46% | 582,637 | 98.60% | 1,103,588 | 99.31% |
| August | 91,361 | 99.88% | 58,149 | 99.60% | 566 | 98.62% | 30,909 | 100.39% |
| September | 15,547 | 100.42% | 13,218 | 100.08% | 70 | 98.62% | (10,579) | 100.02% |
| October | 6,775 | 100.66% | 320 | 100.09% | 29,266 | 99.70% | (876) | 99.99% |
| November | (918) | 100.63% | (16,006) | 99.51% | 8,162 | 100.00% | 14 | 99.99% |
| December | (17,926) | 100.00% | 13,474 | 100.00% | 0 | 100.00% | 333 | 100.00% |
| TOTAL | 2,866,555 | | 2,727,619 | | 2,711,067 | | 2,852,884 | |

| INSURANCE PREMIUMS TAX (PARISH) | | | | | | | ACCOUNT NUMBER | 002 . . 415200 |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| January | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% |
| February | 1,225 | 0.17% | 1,840 | 0.22% | 980 | 0.11% | 0 | 0.00% |
| March | (6,890) | -0.78% | 75,020 | 9.01% | 229,683 | 26.28% | 0 | 0.00% |
| April | 479,659 | 65.50% | 332,158 | 47.97% | 377,872 | 69.33% | 503,973 | 54.71% |
| May | 0 | 65.50% | 162,527 | 67.03% | 25,033 | 72.18% | 63,548 | 61.61% |
| June | 42,241 | 71.34% | 3,923 | 67.49% | 130,121 | 87.01% | 2,961 | 61.93% |
| July | 187,696 | 97.27% | 268,927 | 99.04% | 110,675 | 99.62% | 343,488 | 99.21% |
| August | 10,706 | 98.75% | 10,198 | 100.23% | 4 | 99.62% | 7,573 | 100.04% |
| September | 7,976 | 99.86% | 53 | 100.24% | (440) | 99.57% | 68 | 100.04% |
| October | 1,261 | 100.03% | 0 | 100.24% | 3,656 | 99.98% | (393) | 100.00% |
| November | 162 | 100.05% | (1,697) | 100.04% | 140 | 100.00% | (11) | 100.00% |
| December | (382) | 100.00% | (333) | 100.00% | 0 | 100.00% | 8 | 100.00% |
| TOTAL | 723,654 | | 852,616 | | 877,724 | | 921,215 | |
| COMB/% Chg | 3,590,209 | 1.95% | 3,580,235 | -0.28% | 3,588,791 | 0.24% | 3,774,099 | 5.16% |

NOTE: The negative amounts shown in several months resulted from refunds, which occur periodically due to erroneous or amended returns. Any given month could have more refunds than deposits, resulting in a net negative collection for the month.

# GAMING TAXES

| REVENUE TYPE | FUND . . OBJECT | |
|---|---|---|
| Taxes | City<br>Parish | 001 . . 416000<br>002 . . 416000 |

**LEGAL AUTHORIZATION**

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

***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, 1st 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. In addition this same resolution authorizes a 20-year agreement with PNK Baton Rouge Partnership beginning on the commencement date, which was in September 2012, to remit a contractual fee not to exceed 4.5% of the monthly net gaming proceeds.

## 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. Pinnacle is owned by PNK (Baton Rouge) Partnership, a Louisiana General Partnership.

## 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 - $73,599,999 | $73,600,000 | Greater Than $73,600,000 |
|---|---|---|---|
| Fee Remitted: % of Net Gaming Proceeds | 2% | 3.5% | 4.5% |
| | | *If NGP were less than $73.6 million in the preceding year, once NGP reach $73.6 million $1,104,000 is remitted & begin remitting 4.5% of NGP* | |

**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% |
| | | *If NGP were less than $100 million in the preceding year, once NGP reach $100 million $1,500,000 is remitted & begin remitting 4.5% of NGP* | |

**Pinnacle:**

| Monthly Net Gaming Proceeds (NGP) | |
|---|---|
| Fee Remitted: % of Monthly Net Gaming Proceeds | 4.5% |

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. Pinnacle contract has no threshold requirements.

## 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. In 2011, all gaming revenues are budgeted in the Annual Operating Budget for recurring operational needs.

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

| GAMING TAXES (CITY) | | | | | | | ACCOUNT NUMBER | 001 . . 416000 |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| January | 507,524 | 8.84% | 464,881 | 7.95% | 440,307 | 5.81% | 317,104 | 11.56% |
| February | 620,248 | 19.65% | 516,976 | 16.80% | 561,971 | 13.23% | 363,314 | 24.80% |
| March | 586,362 | 29.86% | 523,593 | 25.76% | 567,312 | 20.72% | 393,588 | 39.15% |
| April | 569,965 | 39.79% | 490,378 | 34.14% | 506,053 | 27.40% | 345,660 | 51.75% |
| May | 577,905 | 49.86% | 466,970 | 42.13% | 489,651 | 33.86% | 346,111 | 64.37% |
| June | 530,787 | 59.10% | 469,130 | 50.16% | 492,196 | 40.36% | 336,779 | 76.65% |
| July | 587,288 | 69.33% | 516,542 | 59.00% | 477,684 | 46.67% | 317,694 | 88.23% |
| August | 529,350 | 78.55% | 456,426 | 66.80% | 445,995 | 52.56% | 313,327 | 99.65% |
| September | 515,841 | 87.54% | 433,793 | 74.23% | 944,624 | 65.03% | 279,865 | 109.86% |
| October | 533,906 | 96.84% | 442,366 | 81.79% | 838,186 | 76.09% | 290,943 | 120.46% |
| November | 591,061 | 107.14% | 516,758 | 90.63% | 900,558 | 87.98% | 301,251 | 131.44% |
| December | 656,705 | 118.57% | 547,448 | 100.00% | 910,576 | 100.00% | 300,610 | 142.40% |
| | | | | | | | | |
| Adjustment | (1,066,310) | 100.00% | 0 | 100.00% | 0 | 100.00% | (1,163,154) | 100.00% |
| TOTAL | 5,740,632 | | 5,845,261 | | 7,575,113 | | 2,743,092 | |

| GAMING TAXES (PARISH) | | | | | | | ACCOUNT NUMBER | 002 . . 416000 |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| January | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% | 480,486 | 7.18% |
| February | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% | 525,327 | 15.02% |
| March | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% | 679,874 | 25.18% |
| April | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% | 553,832 | 33.45% |
| May | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% | 622,777 | 42.75% |
| June | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% | 532,347 | 50.70% |
| July | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% | 579,179 | 59.35% |
| August | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% | 592,508 | 68.20% |
| September | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% | 494,515 | 75.59% |
| October | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% | 495,850 | 83.00% |
| November | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% | 604,635 | 92.03% |
| December | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% | 533,845 | 100.00% |
| | | | | | | | | |
| Adjustment | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% | 0 | 100.00% |
| TOTAL | 0 | | 0 | | 0 | | 6,695,175 | |
| COMB/% Chg | 5,740,632 | -23.89% | 5,845,261 | 1.82% | 7,575,113 | 29.59% | 9,438,267 | 24.60% |

NOTE: Revenues are shown in the month they are received by the gaming operator. These revenues are remitted to the City Parish in the following month.

The current contracts with the riverboats provide for a sliding scale in determining the admission tax ranging from 3.5% to 4.5% of net gaming proceeds, with a rollback provision to 2% should net gaming proceeds decline below a certain benchmark as stated in the Computation of Tax section above. Throughout 2010 the Belle of Baton Rouge remitted 3.5% of net gaming proceeds, however only 2% was due since the benchmark was not met. The adjustment shown above reflects a credit for this difference.

In 2011, Hollywood Casino remitted 3.5% of net gaming proceeds until October thereafter 4.5% was remitted. The Belle of Baton Rouge remitted 2% all year. No credit was given to the Belle in 2011 because the minimum percentage was paid all year.

In 2012, the Belle of Baton Rouge did not meet its revenue benchmark. The 2012 increase is partially due to the opening of L'auberge Casino. The 2012 revenues collected in the amount of $2,116,014 for L'auberge Casino are reflected in the City section above. Beginning in 2013 these revenues were deposited in to the Parish account. In 2013, Hollywood Casino did not meet its revenue benchmark.

# 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 |
| | Parish | 002 . . | 419700 | |

**LEGAL AUTHORIZATION**

| FEDERAL | STATE | LOCAL |
|---|---|---|
| N/A | Louisiana Revised Statutes<br>47:2127 formerly 47:2101<br>Act 1259 of 1995 Legislature<br>Act 819 of 2008 Legislature<br>47:341, et seq.<br>47:343<br>47:349 | Ordinances<br>10127, 12/14/94<br>9027, 12/13/89<br>9537, 11/25/92<br>9538, 11/25/92<br>10014, 08/24/94<br>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 | |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| January | 0 | 0.00% | 0 | 0.00% | 2,831 | 6.09% | 0 | 0.00% |
| February | 1,351 | 2.40% | 2,677 | 4.67% | 0 | 6.09% | 2,467 | 5.79% |
| March | 2,949 | 7.65% | 7,687 | 18.06% | 6,101 | 19.23% | 4,109 | 15.44% |
| April | 5,824 | 18.01% | 4,376 | 25.69% | 12,100 | 45.28% | 6,747 | 31.29% |
| May | 11,692 | 38.81% | 7,273 | 38.36% | 4,777 | 55.56% | 10,547 | 56.06% |
| June | 4,260 | 46.39% | 5,484 | 47.92% | 4,764 | 65.82% | 0 | 56.06% |
| July | 16,652 | 76.02% | 16,984 | 77.52% | 9,932 | 87.20% | 6,111 | 70.41% |
| August | 9,097 | 92.20% | 2,957 | 82.68% | (265) | 86.63% | 1,476 | 73.88% |
| September | 924 | 93.85% | 2,313 | 86.71% | 1,524 | 89.91% | 2,756 | 80.35% |
| October | 769 | 95.21% | 1,939 | 90.09% | 1,451 | 93.04% | 3,618 | 88.85% |
| November | 2,252 | 99.22% | 2,758 | 94.89% | 1,178 | 95.57% | 1,557 | 92.51% |
| December | 438 | 100.00% | 2,930 | 100.00% | 2,056 | 100.00% | 3,191 | 100.00% |
| TOTAL | 56,208 | | 57,378 | | 46,449 | | 42,579 | |

| INTEREST & PENALTIES - GENERAL PROPERTY TAX (PARISH) | | | | | ACCOUNT NUMBER | | 002 . . 419100 | |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| January | 0 | 0.00% | 0 | 0.00% | 2,584 | 6.48% | 0 | 0.00% |
| February | 923 | 2.36% | 1,574 | 3.43% | 0 | 6.48% | 2,416 | 7.16% |
| March | 2,405 | 8.53% | 5,092 | 14.51% | 4,280 | 17.21% | 3,545 | 17.68% |
| April | 4,001 | 18.77% | 4,596 | 24.52% | 9,289 | 40.51% | 5,204 | 33.11% |
| May | 7,498 | 37.98% | 4,997 | 35.40% | 4,030 | 50.61% | 7,738 | 56.06% |
| June | 3,548 | 47.07% | 4,710 | 45.66% | 5,438 | 64.25% | 0 | 56.06% |
| July | 13,517 | 81.70% | 13,057 | 74.08% | 10,071 | 89.51% | 4,589 | 69.66% |
| August | 4,395 | 92.96% | 4,529 | 83.94% | (1,944) | 84.63% | 1,277 | 73.45% |
| September | 695 | 94.74% | 1,893 | 88.07% | 1,533 | 88.48% | 2,473 | 80.78% |
| October | 563 | 96.18% | 1,405 | 91.13% | 1,004 | 90.99% | 2,631 | 88.59% |
| November | 1,159 | 99.15% | 1,766 | 94.97% | 895 | 93.24% | 929 | 91.34% |
| December | 332 | 100.00% | 2,310 | 100.00% | 2,696 | 100.00% | 2,920 | 100.00% |
| TOTAL | 39,036 | | 45,929 | | 39,876 | | 33,722 | |
| COMB/% Chg | 95,244 | 5.04% | 103,307 | 8.47% | 86,325 | -16.44% | 76,301 | -11.61% |

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.

**INTEREST AND PENALTIES—GROSS RECEIPTS BUSINESS TAXES 001 . . 419200**

Collections in the past four years were $3,969 in 2010, $10,646 in 2011, $7,643 in 2012, and $2,764 in 2013.

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

| INTEREST & PENALTIES - GENERAL SALES & USE TAX (CITY) | | | | | ACCOUNT NUMBER | | 001 . . 419300 | |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| January | (29,780) | -6.23% | (47,097) | -7.99% | (34,916) | -4.92% | (129,626) | -7.54% |
| February | 29,780 | 0.00% | 47,097 | 0.00% | 34,916 | 0.00% | 129,626 | 0.00% |
| March | 47,168 | 9.87% | 39,137 | 6.64% | 39,223 | 5.52% | 37,376 | 2.17% |
| April | 32,621 | 16.70% | 47,458 | 14.70% | 49,471 | 12.49% | 29,700 | 3.90% |
| May | 43,102 | 25.72% | 22,728 | 18.55% | 17,757 | 14.99% | 46,108 | 6.59% |
| June | 91,736 | 44.93% | 24,388 | 22.69% | 33,528 | 19.71% | 74,433 | 10.92% |
| July | 0 | 44.93% | 115,896 | 42.36% | 70,945 | 29.70% | 90,512 | 16.18% |
| August | 32,373 | 51.70% | 32,469 | 47.87% | 23,817 | 33.06% | 1,206,476 | 86.38% |
| September | 36,113 | 59.26% | 24,471 | 52.03% | 47,947 | 39.81% | 33,302 | 88.31% |
| October | 35,905 | 66.78% | 35,074 | 57.98% | 59,551 | 48.20% | 27,731 | 89.93% |
| November | 31,859 | 73.45% | 92,833 | 73.74% | 28,465 | 52.20% | 49,796 | 92.82% |
| December | 126,864 | 100.00% | 154,752 | 100.00% | 339,395 | 100.00% | 123,344 | 100.00% |
| TOTAL | 477,741 | | 589,206 | | 710,099 | | 1,718,778 | |

| INTEREST & PENALTIES - GENERAL SALES & USE TAX (PARISH) | | | | | ACCOUNT NUMBER | | 002 . . 419300 | |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| January | (23,480) | -8.24% | (24,788) | -8.39% | (16,344) | -5.53% | (59,653) | -18.40% |
| February | 23,480 | 0.00% | 24,788 | 0.00% | 16,344 | 0.00% | 59,653 | 0.00% |
| March | 37,757 | 13.25% | 8,868 | 3.00% | 22,901 | 7.75% | 39,379 | 12.14% |
| April | 19,467 | 20.08% | 43,123 | 17.60% | 11,339 | 11.59% | 26,122 | 20.20% |
| May | 17,025 | 26.06% | 15,070 | 22.71% | 20,877 | 18.66% | 20,492 | 26.52% |
| June | 33,264 | 37.73% | 50,891 | 39.94% | 19,657 | 25.32% | 39,026 | 38.55% |
| July | 0 | 37.73% | 33,093 | 51.15% | 14,208 | 30.13% | 22,101 | 45.37% |
| August | 48,508 | 54.75% | 12,052 | 55.23% | 14,036 | 34.88% | 29,687 | 54.52% |
| September | 32,924 | 66.31% | 11,892 | 59.25% | 15,839 | 40.24% | 24,423 | 62.05% |
| October | 14,912 | 71.54% | 25,765 | 67.98% | 9,346 | 43.40% | 31,628 | 71.81% |
| November | 16,037 | 77.17% | 7,719 | 70.59% | 32,543 | 54.42% | 19,396 | 77.79% |
| December | 65,069 | 100.00% | 86,853 | 100.00% | 134,627 | 100.00% | 72,026 | 100.00% |
| TOTAL | 284,963 | | 295,326 | | 295,373 | | 324,280 | |
| COMB/% Chg | 762,704 | -57.89% | 884,532 | 15.97% | 1,005,472 | 13.67% | 2,043,058 | 103.19% |

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.

**INTEREST AND PENALTIES—OCCUPANCY TAX (CITY)** **001 . . 419400**

Total collections were $5,743 in 2010, $3,067 in 2011, $4,490 in 2012, and $2,015 in 2013.

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

| INTEREST & PENALTIES - OCCUPATIONAL LICENSE TAXES (CITY) ACCOUNT NUMBER 001 . . 419500 | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| January | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% |
| February | 11,301 | 4.53% | 11,288 | 5.32% | 5,243 | 2.37% | 11,557 | 4.78% |
| March | 10,409 | 8.71% | 11,841 | 10.91% | 11,552 | 7.61% | 3,525 | 6.24% |
| April | 22,932 | 17.90% | 27,139 | 23.70% | 27,599 | 20.11% | 18,823 | 14.02% |
| May | 18,947 | 25.50% | 27,799 | 36.81% | 35,131 | 36.02% | 37,180 | 29.39% |
| June | 42,094 | 42.38% | 24,916 | 48.56% | 39,581 | 53.95% | 23,376 | 39.06% |
| July | 42,371 | 59.38% | 26,168 | 60.89% | 23,663 | 64.67% | 37,364 | 54.50% |
| August | 21,792 | 68.12% | 18,896 | 69.80% | 12,799 | 70.47% | 16,970 | 61.52% |
| September | 18,050 | 75.36% | 13,314 | 76.08% | 13,649 | 76.65% | 25,083 | 71.89% |
| October | 18,019 | 82.58% | 20,904 | 85.94% | 14,703 | 83.31% | 24,118 | 81.86% |
| November | 21,461 | 91.19% | 9,088 | 90.22% | 20,435 | 92.57% | 17,198 | 88.97% |
| December | 21,966 | 100.00% | 20,740 | 100.00% | 16,404 | 100.00% | 26,672 | 100.00% |
| TOTAL | 249,342 | | 212,093 | | 220,759 | | 241,866 | |

| INTEREST & PENALTIES - OCCUPATIONAL LICENSE TAXES (PARISH) ACCOUNT NUMBER 002 . . 419500 | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| January | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% |
| February | 15,969 | 10.63% | 3,112 | 2.72% | 6,670 | 8.63% | 404 | 0.33% |
| March | 7,184 | 15.41% | 4,287 | 6.46% | 4,819 | 14.86% | 4,543 | 4.04% |
| April | 14,793 | 25.26% | 10,737 | 15.84% | 9,828 | 27.57% | 3,650 | 7.01% |
| May | 13,382 | 34.17% | 13,150 | 27.32% | 12,182 | 43.33% | 13,512 | 18.04% |
| June | 16,573 | 45.21% | 19,544 | 44.39% | 13,831 | 61.21% | 6,426 | 23.28% |
| July | 26,386 | 62.77% | 20,015 | 61.87% | 4,208 | 66.66% | 14,532 | 35.13% |
| August | 12,581 | 71.15% | 9,444 | 70.12% | 2,729 | 70.18% | 13,455 | 46.11% |
| September | 12,899 | 79.74% | 7,756 | 76.89% | 7,009 | 79.25% | 13,390 | 57.03% |
| October | 9,188 | 85.85% | 11,728 | 87.13% | 5,310 | 86.12% | 22,835 | 75.66% |
| November | 11,070 | 93.22% | 9,234 | 95.20% | 6,844 | 94.97% | 10,314 | 84.08% |
| December | 10,179 | 100.00% | 5,502 | 100.00% | 3,890 | 100.00% | 19,517 | 100.00% |
| TOTAL | 150,204 | | 114,509 | | 77,320 | | 122,578 | |
| COMB/% Chg | 399,546 | -6.97% | 326,602 | -18.26% | 298,079 | -8.73% | 364,444 | 22.26% |

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

| INTEREST & PENALTIES - INSURANCE PREMIUM TAXES (CITY) | | | | | ACCOUNT NUMBER | | 001 . . 419600 | |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| January | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% |
| February | 97 | 0.50% | 3,205 | 21.84% | 1,103 | 6.41% | 0 | 0.00% |
| March | 0 | 0.50% | 0 | 21.84% | 4,004 | 29.68% | 0 | 0.00% |
| April | 408 | 2.62% | 38 | 22.10% | 0 | 29.68% | 18 | 0.06% |
| May | 0 | 2.62% | 103 | 22.80% | 0 | 29.68% | 7,734 | 25.27% |
| June | 2,613 | 16.16% | 3,263 | 45.03% | 55 | 30.00% | 2,170 | 32.34% |
| July | 3,170 | 32.59% | 1,287 | 53.80% | 5,898 | 64.29% | 2,840 | 41.60% |
| August | 7,493 | 71.43% | 263 | 55.59% | 507 | 67.23% | 3,606 | 53.35% |
| September | 3,926 | 91.78% | 584 | 59.57% | 0 | 67.23% | 14,224 | 99.72% |
| October | 1,246 | 98.24% | 847 | 65.34% | 2,435 | 81.39% | 0 | 99.72% |
| November | 62 | 98.56% | 1,042 | 72.44% | 3,202 | 100.00% | 47 | 99.87% |
| December | 277 | 100.00% | 4,044 | 100.00% | 0 | 100.00% | 40 | 100.00% |
| TOTAL | 19,292 | | 14,676 | | 17,204 | | 30,679 | |

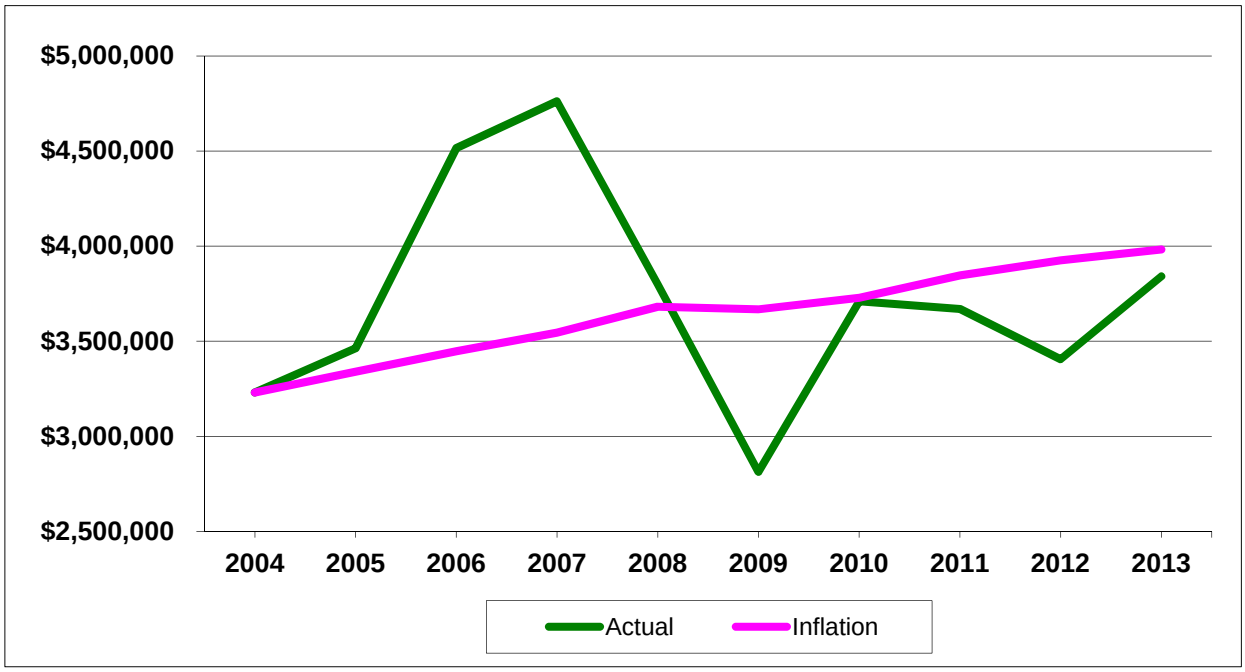
| INTEREST & PENALTIES - INSURANCE PREMIUM TAXES (PARISH) | | | | | ACCOUNT NUMBER | | 002 . . 419600 | |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| January | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% |
| February | 660 | 26.05% | 599 | 35.80% | 0 | 0.00% | 0 | 0.00% |
| March | 0 | 26.05% | 0 | 35.80% | 0 | 0.00% | 0 | 0.00% |
| April | 28 | 27.15% | 90 | 41.18% | 0 | 0.00% | 18 | 1.37% |
| May | 0 | 27.15% | 0 | 41.18% | 0 | 0.00% | 0 | 1.37% |
| June | 108 | 31.41% | 0 | 41.18% | 0 | 0.00% | 1,041 | 80.72% |
| July | 474 | 50.12% | 614 | 77.88% | 50 | 3.91% | 214 | 97.03% |
| August | 928 | 86.74% | 106 | 84.22% | 108 | 12.36% | 13 | 98.02% |
| September | 240 | 96.21% | 65 | 88.11% | 0 | 12.36% | 24 | 99.85% |
| October | 203 | 104.22% | 0 | 88.11% | 289 | 34.98% | 0 | 99.85% |
| November | 29 | 105.37% | 199 | 100.00% | 831 | 100.00% | 0 | 99.85% |
| December | (136) | 100.00% | 0 | 100.00% | 0 | 100.00% | 2 | 100.00% |
| TOTAL | 2,534 | | 1,673 | | 1,278 | | 1,312 | |
| COMB/% Chg | 21,826 | -31.50% | 16,349 | -25.09% | 18,482 | 13.05% | 31,991 | 73.09% |

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.

**INTEREST AND PENALTIES—GAMING ADMISSION TAX (CITY)** **001 . . 002 . . 419700**

In 2011 and 2012, no interest and penalties were collected. In 2010, $4,975 was collected and $4,344 was collected in 2013.

# LICENSES & PERMITS




| Year | Average CPI-U | Actual | Inflation |
|---|---|---|---|
| 2004 | 188.9 | $3,229,970 | $3,229,970 |
| 2005 | 195.3 | 3,461,943 | 3,339,403 |
| 2006 | 201.6 | 4,515,188 | 3,447,125 |
| 2007 | 207.3 | 4,760,584 | 3,544,589 |
| 2008 | 215.3 | 3,799,295 | 3,681,379 |
| 2009 | 214.5 | 2,813,945 | 3,667,700 |
| 2010 | 218.1 | 3,709,745 | 3,729,256 |
| 2011 | 224.9 | 3,669,323 | 3,845,528 |
| 2012 | 229.6 | 3,405,134 | 3,925,893 |
| 2013 | 232.9 | 3,841,065 | 3,982,319 |

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. The decline in 2009 can be attributed to the recession and the increase in 2010 represents a rebounding economy.

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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<br>Article VI, § 30 | Code of Ordinances:<br>Title 9, § 60<br>Title 10, Chapter 3<br>Title 10, Chapter 6<br>Ordinance 15001, 10/13/10 |

## 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. **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. **Ordinance 15001** of October 13, 2010, provided for an annual franchise tax for limousines, along with regulations applicable to pedicabs.

## 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 these fees must be paid by January 10 of each year.

## 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.

**Any person who operates a bicycle-driven taxi,** or **pedicab,** pays a franchise tax for the right to operate on the streets of the City-Parish.

**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**. **Pedicab** operators pay **$50 per vehicle.**

The amount of $10 per franchise is paid at the time the franchise is registered. In addition, each owner of a motorized vehicle for hire shall pay **$20 for each vehicle** to be operated during the year to cover the cost of biannual inspections. Each owner of a **pedicab** shall pay **$10 for each vehicle** to cover the cost of an annual inspection. **Any required reinspection** shall cost **$10**.

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.

Various **late charges** may be levied if required amounts are not paid by January 10 of each year.

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

| PUBLIC CONVEYANCES (CITY) | | | | | | ACCOUNT NUMBER | | 001 . . 421001 |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| January | 8,345 | 62.18% | 9,549 | 64.38% | 11,945 | 65.70% | 11,416 | 56.58% |
| February | 375 | 64.98% | 937 | 70.69% | 2,595 | 79.97% | 1,786 | 65.44% |
| March | 1,800 | 78.39% | 1,360 | 79.86% | 545 | 82.97% | 0 | 65.44% |
| April | 150 | 79.51% | 725 | 84.75% | 160 | 83.85% | 1,791 | 74.31% |
| May | 245 | 81.33% | 245 | 86.40% | 406 | 86.08% | 85 | 74.74% |
| June | 1,050 | 89.16% | 225 | 87.92% | 150 | 86.91% | 1,847 | 83.89% |
| July | 0 | 89.16% | 37 | 88.17% | 0 | 86.91% | 0 | 83.89% |
| August | 30 | 89.38% | 0 | 88.17% | (150) | 86.08% | 0 | 83.89% |
| September | 0 | 89.38% | 385 | 90.76% | 760 | 90.26% | 510 | 86.42% |
| October | 150 | 90.50% | 160 | 91.84% | 150 | 91.09% | 170 | 87.26% |
| November | 300 | 92.73% | 150 | 92.85% | 0 | 91.09% | 245 | 88.48% |
| December | 975 | 100.00% | 1,060 | 100.00% | 1,620 | 100.00% | 2,325 | 100.00% |
| TOTAL/% Chg | 13,420 | 15.05% | 14,833 | 10.53% | 18,181 | 22.57% | 20,175 | 10.97% |

# BICYCLE REGISTRATION FEES

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

**LEGAL AUTHORIZATION**

| FEDERAL | STATE | LOCAL |
|---|---|---|
| N/A | Louisiana Constitution, 1974<br>Article VI, § 30 | Code of Ordinances<br>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 Section.

**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 |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| January | 2,645 | 6.53% | 1,775 | 4.80% | 2,180 | 6.54% | 3,135 | 8.42% |
| February | 745 | 8.37% | 1,270 | 8.23% | 2,360 | 13.63% | 3,275 | 17.22% |
| March | 790 | 10.32% | 3,795 | 18.48% | 2,335 | 20.63% | 410 | 18.32% |
| April | 4,585 | 21.63% | 1,020 | 21.23% | 740 | 22.85% | 3,355 | 27.34% |
| May | 4,500 | 32.74% | 3,345 | 30.27% | 2,630 | 30.75% | 1,215 | 30.60% |
| June | 225 | 33.29% | 2,020 | 35.73% | 325 | 31.72% | 4,655 | 43.11% |
| July | 2,065 | 38.39% | 3,625 | 45.52% | 2,630 | 39.62% | 2,975 | 51.10% |
| August | 2,675 | 44.99% | 950 | 48.09% | 3,040 | 48.74% | 1,735 | 55.76% |
| September | 4,365 | 55.76% | 4,830 | 61.14% | 1,775 | 54.07% | 980 | 58.40% |
| October | 2,320 | 61.49% | 1,075 | 64.04% | 2,705 | 62.18% | 0 | 58.40% |
| November | 10,735 | 87.98% | 10,195 | 91.58% | 8,660 | 88.18% | 10,670 | 87.06% |
| December | 4,870 | 100.00% | 3,115 | 100.00% | 3,940 | 100.00% | 4,815 | 100.00% |
| TOTAL/% Chg | 40,520 | -7.20% | 37,015 | -8.65% | 33,320 | -9.98% | 37,220 | 11.70% |

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 in 2010 can be attributed to the fact that no bike auctions were held in those years. Although bike auctions were held in 2009, they could not offset the decline in retail bike sales.

# AIR CONDITIONING & HEATING LICENSES

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

**LEGAL AUTHORIZATION**

| FEDERAL | STATE | LOCAL |
|---|---|---|
| N/A | Louisiana Constitution, 1974<br>Article VI, §30 | Code of Ordinances<br>Title 8, Chapter 1, Part II<br>Ordinance 11136, 4/22/98<br>Ordinance 14497, 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.

**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.

(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 **$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 **$40 for renewal**.

(d) **Class M licenses** are for maintenance of air conditioners and heaters only. The cost is **$15 for the renewal fee**.

(e) **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:

| AIR CONDITIONING & HEATING LICENSES (PARISH) | | | | | ACCOUNT NUMBER | | 002 . . 422210 | |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| January | 6,760 | 18.18% | 6,780 | 20.21% | 8,130 | 20.29% | 9,290 | 26.00% |
| February | 3,030 | 26.33% | 2,660 | 28.14% | 4,590 | 31.74% | 3,125 | 34.75% |
| March | 1,785 | 31.14% | 2,070 | 34.31% | 2,440 | 37.83% | 1,845 | 39.92% |
| April | 1,800 | 35.98% | 1,275 | 38.11% | 2,225 | 43.39% | 450 | 41.18% |
| May | 750 | 38.00% | 1,645 | 43.01% | 1,025 | 45.94% | 1,200 | 44.53% |
| June | 1,125 | 41.02% | 1,125 | 46.36% | 450 | 47.07% | 900 | 47.05% |
| July | 750 | 43.04% | 1,200 | 49.94% | 1,125 | 49.88% | 750 | 49.15% |
| August | 1,275 | 46.47% | 1,050 | 53.07% | 750 | 51.75% | 600 | 50.83% |
| September | 300 | 47.28% | 450 | 54.41% | 600 | 53.24% | 450 | 52.09% |
| October | 800 | 49.43% | 690 | 56.47% | 870 | 55.42% | 1,125 | 55.24% |
| November | 4,560 | 61.69% | 300 | 57.36% | 3,935 | 65.24% | 1,200 | 58.60% |
| December | 14,240 | 100.00% | 14,305 | 100.00% | 13,930 | 100.00% | 14,790 | 100.00% |
| TOTAL/% Chg | 37,175 | -4.67% | 33,550 | -9.75% | 40,070 | 19.43% | 35,725 | -10.84% |

NOTE: Class S licenses are no longer used. Class B, R, & M are renewal only, due to DPW no longer being certified to administer a test. Class A is the only license given to new applicants, but they must pass the state mechanical test.

# ELECTRICAL CONTRACTORS LICENSES

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

**LEGAL AUTHORIZATION**

| FEDERAL | STATE | LOCAL |
|---|---|---|
| N/A | Louisiana Constitution, 1974<br>Article VI, § 30 | Code of Ordinances<br>Title 8, Chapter 3, §8:302 – 304<br>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 | |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| January | 9,605 | 21.71% | 8,670 | 23.51% | 9,745 | 26.76% | 11,275 | 24.25% |
| February | 3,300 | 29.17% | 2,975 | 31.57% | 4,760 | 39.83% | 3,745 | 32.30% |
| March | 2,040 | 33.79% | 2,360 | 37.97% | 1,950 | 45.18% | 2,370 | 37.40% |
| April | 2,040 | 38.40% | 1,050 | 40.82% | 1,910 | 50.43% | 1,500 | 40.63% |
| May | 2,100 | 43.14% | 1,950 | 46.11% | 1,000 | 53.17% | 1,800 | 44.50% |
| June | 1,200 | 45.86% | 1,000 | 48.82% | 1,280 | 56.69% | 1,980 | 48.76% |
| July | 875 | 47.84% | 1,650 | 53.29% | 1,300 | 60.26% | 1,450 | 51.88% |
| August | 1,525 | 51.28% | 1,100 | 56.27% | 625 | 61.97% | 900 | 53.81% |
| September | 750 | 52.98% | 1,262 | 59.69% | 775 | 64.10% | 1,150 | 56.29% |
| October | 450 | 54.00% | 756 | 61.74% | 550 | 65.61% | 1,400 | 59.30% |
| November | 4,225 | 63.55% | 100 | 62.02% | 2,325 | 71.99% | 1,400 | 62.31% |
| December | 16,125 | 100.00% | 14,010 | 100.00% | 10,200 | 100.00% | 17,525 | 100.00% |
| TOTAL/% Chg | 44,235 | -12.90% | 36,883 | -16.62% | 36,420 | -1.26% | 46,495 | 27.66% |

# PLUMBERS LICENSES

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

**LEGAL AUTHORIZATION**

| FEDERAL | STATE | LOCAL |
|---|---|---|
| N/A | Louisiana Constitution, 1974<br>Article VI, § 30<br>Louisiana Revised Statutes<br>37:1361 | Code of Ordinances<br>Title 8, Chapter 2<br>Title 9, Chapter 14<br>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. **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:

| PLUMBERS LICENSES (PARISH) | | | | | | ACCOUNT NUMBER | | 002 . . 422240 |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| January | 7,670 | 21.41% | 8,410 | 29.19% | 11,950 | 31.05% | 9,720 | 26.85% |
| February | 3,590 | 31.43% | 2,890 | 39.22% | 4,400 | 42.48% | 2,860 | 34.76% |
| March | 2,470 | 38.32% | 2,350 | 47.37% | 1,900 | 47.42% | 3,177 | 43.53% |
| April | 1,150 | 41.53% | 1,030 | 50.95% | 860 | 49.66% | 1,250 | 46.99% |
| May | 1,100 | 44.60% | 450 | 52.51% | 1,200 | 52.77% | 1,912 | 52.27% |
| June | 1,450 | 48.65% | 960 | 55.84% | 1,250 | 56.02% | 1,300 | 55.86% |
| July | 800 | 50.88% | 1,050 | 59.48% | 1,000 | 58.62% | 550 | 57.38% |
| August | 600 | 52.55% | 1,050 | 63.13% | 600 | 60.18% | 300 | 58.21% |
| September | 1,400 | 56.46% | 950 | 66.42% | 350 | 61.09% | 827 | 60.49% |
| October | 1,050 | 59.39% | 475 | 68.07% | 1,275 | 64.40% | 1,150 | 63.67% |
| November | 3,400 | 68.88% | 850 | 71.02% | 600 | 65.96% | 250 | 64.36% |
| December | 11,150 | 100.00% | 8,350 | 100.00% | 13,100 | 100.00% | 12,900 | 100.00% |
| TOTAL/% Chg | 35,830 | -1.36% | 28,815 | -19.58% | 38,485 | 33.56% | 36,196 | -5.95% |

# GARBAGE COLLECTORS LICENSES

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

**LEGAL AUTHORIZATION**

| FEDERAL | STATE | LOCAL |
|---|---|---|
| N/A | Louisiana Constitution, 1974<br>Article VI, § 30 | Code of Ordinances<br>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 |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| January | 27,400 | 75.69% | 4,600 | 11.22% | 2,400 | 7.19% | 800 | 2.07% |
| February | 0 | 75.69% | 28,200 | 80.00% | 24,400 | 80.24% | 27,800 | 74.09% |
| March | 0 | 75.69% | 800 | 81.95% | 0 | 80.24% | 4,200 | 84.97% |
| April | 0 | 75.69% | 200 | 82.44% | 0 | 80.24% | 0 | 84.97% |
| May | 0 | 75.69% | 0 | 82.44% | 0 | 80.24% | 0 | 84.97% |
| June | 1,200 | 79.01% | 0 | 82.44% | 0 | 80.24% | 0 | 84.97% |
| July | 6,600 | 97.24% | 0 | 82.44% | 0 | 80.24% | 0 | 84.97% |
| August | 1,000 | 100.00% | 0 | 82.44% | 0 | 80.24% | 0 | 84.97% |
| September | 0 | 100.00% | 0 | 82.44% | 0 | 80.24% | 0 | 84.97% |
| October | 0 | 100.00% | 0 | 82.44% | 0 | 80.24% | 0 | 84.97% |
| November | 0 | 100.00% | 0 | 82.44% | 6,200 | 98.80% | 1,800 | 89.64% |
| December | 0 | 100.00% | 7,200 | 100.00% | 400 | 100.00% | 4,000 | 100.00% |
| TOTAL/% Chg | 36,200 | 24.83% | 41,000 | 13.26% | 33,400 | -18.54% | 38,600 | 15.57% |

# 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<br>Louisiana Revised Statutes 26:493 | Ordinance<br>14472, 8/27/08<br>15425, 12/12/12<br>15458, 2/27/13 |

## 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. **Ordinance 15425** updates the fees. **Ordinance 15458** of February 27, 2013 consolidates recently adopted changed in procedures, unify temporary licensing procedures, adjust employee clearance time after closing, and clarify procedures for ABC staff and licensees

## COLLECTION AND TRANSMITTAL OF FUNDS:

**Collector:** The Parish Attorney's Alcohol Beverage Control 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. All

applicants 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.

**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 **$30** fee for issuance of a two-year permit, which expires two years from the date of application. Persons employed in Class B licensed businesses must pay a **$30 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 **$15**. Class Fee is **$20**. 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 LICENSES (CITY) | | | | | | ACCOUNT NUMBER | | 001 . . 422310 |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| January | 9,675 | 7.56% | 13,100 | 9.47% | 11,325 | 8.24% | 20,390 | 9.67% |
| February | 8,450 | 14.15% | 9,150 | 16.09% | 11,300 | 16.45% | 15,120 | 16.84% |
| March | 12,600 | 23.99% | 12,175 | 24.89% | 11,400 | 24.75% | 14,900 | 23.91% |
| April | 9,350 | 31.30% | 10,700 | 32.62% | 9,875 | 31.93% | 20,700 | 33.73% |
| May | 14,125 | 42.33% | 18,700 | 46.14% | 15,950 | 43.53% | 29,100 | 47.53% |
| June | 14,775 | 53.87% | 13,625 | 55.99% | 11,350 | 51.78% | 20,490 | 57.25% |
| July | 12,425 | 63.57% | 10,750 | 63.76% | 12,625 | 60.96% | 18,680 | 66.11% |
| August | 10,075 | 71.44% | 11,725 | 72.24% | 13,075 | 70.47% | 21,070 | 76.10% |
| September | 11,625 | 80.52% | 11,025 | 80.21% | 10,525 | 78.13% | 13,870 | 82.68% |
| October | 9,250 | 87.74% | 10,975 | 88.14% | 11,225 | 86.29% | 17,560 | 91.01% |
| November | 8,275 | 94.20% | 7,300 | 93.42% | 9,000 | 92.84% | 9,720 | 95.62% |
| December | 7,425 | 100.00% | 9,100 | 100.00% | 9,850 | 100.00% | 9,230 | 100.00% |
| TOTAL/% Chg | 128,050 | -1.73% | 138,325 | 8.02% | 137,500 | -0.60% | 210,830 | 53.33% |

| | |
|---|---|
| **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** |

| **ABC DUPLICATE/TEMPORARY LICENSES (CITY)** | | | | | | **ACCOUNT NUMBER** | | **001 . . 422315** |
|---|---|---|---|---|---|---|---|---|
| | **2010** | | **2011** | | **2012** | | **2013** | |
| **MONTH** | **$** | **%** | **$** | **%** | **$** | **%** | **$** | **%** |
| January | 170 | 10.18% | 100 | 5.85% | 260 | 11.61% | 420 | 11.86% |
| February | 90 | 15.57% | 60 | 9.36% | 150 | 18.30% | 240 | 18.64% |
| March | 260 | 31.14% | 90 | 14.62% | 170 | 25.89% | 105 | 21.61% |
| April | 120 | 38.32% | 100 | 20.47% | 100 | 30.36% | 285 | 29.66% |
| May | 110 | 44.91% | 280 | 36.84% | 280 | 42.86% | 360 | 39.83% |
| June | 220 | 58.08% | 200 | 48.54% | 220 | 52.68% | 735 | 60.59% |
| July | 140 | 66.47% | 100 | 54.39% | 310 | 66.52% | 255 | 67.80% |
| August | 100 | 72.46% | 160 | 63.74% | 220 | 76.34% | 525 | 82.63% |
| September | 200 | 84.43% | 130 | 71.35% | 180 | 84.38% | 255 | 89.83% |
| October | 70 | 88.62% | 120 | 78.36% | 150 | 91.07% | 330 | 99.15% |
| November | 90 | 94.01% | 110 | 84.80% | 80 | 94.64% | (105) | 96.19% |
| December | 100 | 100.00% | 260 | 100.00% | 120 | 100.00% | 135 | 100.00% |
| TOTAL/% Chg | 1,670 | -37.45% | 1,710 | 2.40% | 2,240 | 30.99% | 3,540 | 58.04% |

| **WAITER/WAITRESS LICENSES (CITY)** | | | | | | **ACCOUNT NUMBER** | | **001 . . 422320** |
|---|---|---|---|---|---|---|---|---|
| | **2010** | | **2011** | | **2012** | | **2013** | |
| **MONTH** | **$** | **%** | **$** | **%** | **$** | **%** | **$** | **%** |
| 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% | 25 | 12.50% | 0 | 0.00% |
| April | 0 | 0.00% | 0 | 0.00% | 25 | 25.00% | 0 | 0.00% |
| May | 0 | 0.00% | 50 | 66.67% | 25 | 37.50% | 0 | 0.00% |
| June | 0 | 0.00% | 0 | 66.67% | 25 | 50.00% | 60 | 11.11% |
| July | 0 | 0.00% | 25 | 100.00% | 0 | 50.00% | 0 | 11.11% |
| August | 0 | 0.00% | 0 | 100.00% | 50 | 75.00% | 180 | 44.44% |
| September | 0 | 0.00% | 0 | 100.00% | 0 | 75.00% | 30 | 50.00% |
| October | 0 | 0.00% | 0 | 100.00% | 0 | 75.00% | 180 | 83.33% |
| November | 0 | 0.00% | 0 | 100.00% | 50 | 100.00% | 30 | 88.89% |
| December | 0 | 0.00% | 0 | 100.00% | 0 | 100.00% | 60 | 100.00% |
| TOTAL/% Chg | 0 | -100.00% | 75 | 100.00% | 200 | 166.67% | 540 | 170.00% |

NOTE: Individuals holding this license may only serve alcoholic beverages and are not allowed to open, dispense, or mix alcoholic beverages. It is probable 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.

The increase in revenue for these licenses from 2012 to 2013 can be attributed to the increase in fees at the end of 2012 that became effective 1/1/13.

| RETAIL CLERK LICENSES (CITY) | | | | | | ACCOUNT NUMBER | | 001 . . 422330 |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| January | 4,350 | 6.21% | 4,000 | 6.35% | 4,225 | 6.87% | 7,120 | 6.34% |
| February | 3,650 | 11.42% | 3,525 | 11.94% | 3,875 | 13.18% | 5,840 | 11.54% |
| March | 8,550 | 23.63% | 6,050 | 21.54% | 4,825 | 21.02% | 10,370 | 20.78% |
| April | 9,850 | 37.70% | 6,000 | 31.06% | 5,275 | 29.61% | 12,610 | 32.01% |
| May | 6,375 | 46.80% | 6,775 | 41.81% | 5,675 | 38.84% | 9,470 | 40.44% |
| June | 5,750 | 55.02% | 6,950 | 52.84% | 7,175 | 50.51% | 8,360 | 47.89% |
| July | 4,525 | 61.48% | 5,625 | 61.76% | 5,475 | 59.41% | 10,970 | 57.66% |
| August | 4,700 | 68.19% | 4,850 | 69.46% | 4,500 | 66.73% | 9,570 | 66.18% |
| September | 5,550 | 76.12% | 5,300 | 77.87% | 4,325 | 73.77% | 9,660 | 74.79% |
| October | 5,250 | 83.61% | 3,975 | 84.17% | 6,275 | 83.98% | 12,550 | 85.96% |
| November | 5,425 | 91.36% | 5,350 | 92.66% | 5,175 | 92.40% | 8,660 | 93.68% |
| December | 6,050 | 100.00% | 4,625 | 100.00% | 4,675 | 100.00% | 7,100 | 100.00% |
| TOTAL/% Chg | 70,025 | 4.59% | 63,025 | -10.00% | 61,475 | -2.46% | 112,280 | 82.64% |

| ENTERTAINERS LICENSES - DANCERS (CITY) | | | | | | ACCOUNT NUMBER | | 001 . . 422340 |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| January | 525 | 9.38% | 200 | 4.55% | 175 | 4.24% | 420 | 7.18% |
| February | 500 | 18.30% | 158 | 8.14% | 275 | 10.91% | 360 | 13.33% |
| March | 775 | 32.14% | 275 | 14.39% | 200 | 15.76% | 390 | 20.00% |
| April | 500 | 41.07% | 375 | 22.91% | 350 | 24.24% | 570 | 29.74% |
| May | 550 | 50.89% | 825 | 41.66% | 675 | 40.61% | 750 | 42.56% |
| June | 600 | 61.61% | 400 | 50.75% | 350 | 49.09% | 630 | 53.33% |
| July | 475 | 70.09% | 225 | 55.86% | 300 | 56.36% | 690 | 65.13% |
| August | 450 | 78.13% | 250 | 61.55% | 575 | 70.30% | 330 | 70.77% |
| September | 600 | 88.84% | 600 | 75.18% | 250 | 76.36% | 390 | 77.44% |
| October | 250 | 93.30% | 300 | 82.00% | 325 | 84.24% | 450 | 85.13% |
| November | 150 | 95.98% | 275 | 88.25% | 400 | 93.94% | 540 | 94.36% |
| December | 225 | 100.00% | 517 | 100.00% | 250 | 100.00% | 330 | 100.00% |
| TOTAL/% Chg | 5,600 | -34.31% | 4,400 | -21.43% | 4,125 | -6.25% | 5,850 | 41.82% |

| ENTERTAINERS LICENSES - MODELS (CITY) | | | | | | ACCOUNT NUMBER | | 001 . . 422350 |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| January | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% | 30 | 100.00% |
| February | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% | 0 | 100.00% |
| March | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% | 0 | 100.00% |
| April | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% | 0 | 100.00% |
| May | 0 | 0.00% | 0 | 0.00% | 75 | 42.86% | 30 | 200.00% |
| June | 0 | 0.00% | 0 | 0.00% | 0 | 42.86% | 0 | 200.00% |
| July | 125 | 83.33% | 0 | 0.00% | 50 | 71.43% | 0 | 200.00% |
| August | 25 | 100.00% | 0 | 0.00% | 50 | 100.00% | 0 | 200.00% |
| September | 0 | 100.00% | 0 | 0.00% | 0 | 100.00% | 0 | 200.00% |
| October | 0 | 100.00% | 0 | 0.00% | 0 | 100.00% | 15 | 250.00% |
| November | 0 | 100.00% | 0 | 0.00% | 0 | 100.00% | (45) | 100.00% |
| December | 0 | 100.00% | 0 | 0.00% | 0 | 100.00% | 0 | 100.00% |
| TOTAL/% Chg | 150 | 100.00% | 0 | -100.00% | 175 | 100.00% | 30 | -82.86% |

# LIQUOR & BEER LICENSES

| REVENUE TYPE | FUND . . OBJECT | |
|---|---|---|
| Licenses and Permits | City<br>Parish | 001 . . 422360<br>002 . . 422360 |

**LEGAL AUTHORIZATION**

| FEDERAL | STATE | LOCAL |
|---|---|---|
| N/A | Louisiana Revised Statutes<br>47:341, 26:493 | Ordinances:<br>14472, 8/27/08<br>14991, 9/8/10<br>15425, 12/12/12<br>15458, 2/27/13<br>15462, 3/13/13<br>15469, 3/27/13<br>15537, 8/14/13 |

## 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 or entities 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. **Ordinance 14991** of September 8, 2010, allows Sunday sales of alcoholic beverages at motels, hotels, restaurants, convention facilities, private clubs, and golf courses. **Ordinance 15425** updated the fees for licenses and permits. **Ordinance 15458** of February 27, 2013 consolidates recently adopted changes in procedures, unifies temporary licensing procedures, adjusts employee clearance time after closing, and clarifies procedures for ABC staff and licensees. **Ordinance 15462** of March 13, 2013 allows for riverboat casinos to serve alcohol twenty-hours a day on the gaming floor and in restricted locations. **Ordinance 15469** of March 27, 2013 allows the sale of alcohol in BREC parks. **Ordinance 15537** of August 14, 2013 limits the on-premises sale and consumption of manufacturer's products by manufacturers of alcoholic beverages.

## COLLECTION AND TRANSMITTAL OF FUNDS:

**Collector:** The Parish Attorney's Alcohol Beverage Control 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 15425, 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 **$90**. **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 **$505**. **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 **$90**. **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 **$505**.

**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 **$75**. **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 **$505**. 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 the wine tasting permit is **$500** per year per location and the permit fee for a one-time event 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 **$120**. **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 **$505**.

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 **$15**.

**Class "D" (RiverBoat Extended Operation)** permits a Riverboat Casino, which is also the holder of the Class A Beer and or Liquor license, may be granted its privileges after payment of an annual permit fee of **$5,000.**

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

| LIQUOR & BEER LICENSES (CITY) | | | | | ACCOUNT NUMBER | | 001 . . 422360 | |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| January | 232,671 | 62.44% | 266,360 | 67.64% | 284,110 | 74.90% | 271,570 | 68.53% |
| February | 91,910 | 87.10% | 78,755 | 87.64% | 69,785 | 93.30% | 76,745 | 87.90% |
| March | 17,755 | 91.87% | 12,180 | 90.73% | 5,220 | 94.68% | 12,125 | 90.96% |
| April | 7,525 | 93.89% | 1,130 | 91.02% | 3,985 | 95.73% | 13,510 | 94.37% |
| May | 1,840 | 94.38% | 3,465 | 91.90% | 4,030 | 96.79% | 4,715 | 95.56% |
| June | 3,460 | 95.31% | 5,930 | 93.40% | 1,235 | 97.11% | 2,440 | 96.18% |
| July | 2,604 | 96.01% | 2,305 | 93.99% | 1,707 | 97.56% | 3,525 | 97.07% |
| August | 2,744 | 96.74% | 1,695 | 94.42% | 1,318 | 97.91% | 4,150 | 98.11% |
| September | 3,484 | 97.68% | 5,539 | 95.83% | 3,155 | 98.74% | 3,260 | 98.94% |
| October | 3,937 | 98.73% | 9,055 | 98.13% | 2,094 | 99.30% | 1,310 | 99.27% |
| November | 3,229 | 99.60% | 2,215 | 98.69% | 1,160 | 99.60% | 1,140 | 99.55% |
| December | 1,486 | 100.00% | 5,162 | 100.00% | 1,514 | 100.00% | 1,770 | 100.00% |
| TOTAL | 372,645 | | 393,791 | | 379,313 | | 396,260 | |

| LIQUOR & BEER LICENSES (PARISH) | | | | | ACCOUNT NUMBER | | 002 . . 422360 | |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| January | 104,449 | 66.11% | 107,215 | 69.73% | 130,430 | 79.94% | 150,960 | 82.33% |
| February | 41,505 | 92.38% | 36,480 | 93.46% | 22,800 | 93.91% | 24,650 | 95.78% |
| March | 5,725 | 96.00% | 1,710 | 94.57% | 2,395 | 95.38% | 6,355 | 99.24% |
| April | 580 | 96.37% | 1,725 | 95.69% | 1,785 | 96.47% | 670 | 99.61% |
| May | 0 | 96.37% | 580 | 96.07% | 1,130 | 97.17% | 595 | 99.93% |
| June | 1,740 | 97.47% | 1,740 | 97.20% | 2,885 | 98.93% | 0 | 99.93% |
| July | 580 | 97.83% | 1,145 | 97.94% | 0 | 98.93% | 0 | 99.93% |
| August | 580 | 98.20% | 680 | 98.39% | 0 | 98.93% | 0 | 99.93% |
| September | 580 | 98.57% | 580 | 98.76% | 580 | 99.29% | 120 | 100.00% |
| October | 1,328 | 99.41% | 959 | 99.39% | 1,160 | 100.00% | 0 | 100.00% |
| November | 565 | 99.77% | 0 | 99.39% | 0 | 100.00% | 0 | 100.00% |
| December | 369 | 100.00% | 944 | 100.00% | 0 | 100.00% | 0 | 100.00% |
| TOTAL | 158,001 | | 153,758 | | 163,165 | | 183,350 | |
| COMB/% Chg | 530,646 | 4.49% | 547,549 | 3.19% | 542,478 | -0.93% | 579,610 | 6.84% |

NOTE: Applications for renewal of a license for a given year must be filed by January 31 of the year for which the 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 PERMITS

| 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<br>Article VI, § 30<br>Louisiana Revised Statutes<br>26:493 | Ordinance<br>14472, 8/27/08;15190, 10/12/11<br>15425, 12/12/12; 15548, 2/27/13<br>15537, 8/14/13 |

## 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.). **Ordinance 15190** of October 12, 2011, amends Ordinance 14472 to change the percentage of food sales to alcohol sales required for classification as a restaurant from 60% to 51%. **Ordinance 15425** of December 12, 2012 updates the fees for licenses and permits. **Ordinance 15458** of February 27, 2013 consolidates recently adopted changes in procedures, unifies temporary licensing procedures, adjusts employee clearance time after closing, and clarifies procedures for ABC staff and licensees. **Ordinance 15537** of August 14, 2013 limits the on-premises sale and consumption of manufacturer's products by manufacturers of alcoholic beverages.

## 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/permit 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 meals for the general public for consumption on the premises.

(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 an affidavit from the local health department showing compliance with all applicable health and sanitary requirements.

(f) Gross 51% 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.

**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 **$105**. 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 **$60**; the Cleanup Permit can be updated for new personnel for an additional fee of **$20**. The fee for all duplicate licenses and permits is **$15**.

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

| RESTAURANT LICENSES (CITY) | | | | | | | ACCOUNT NUMBER | 001 . . 422370 |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| January | 7,480 | 52.07% | 9,520 | 61.88% | 10,880 | 70.33% | 12,180 | 60.42% |
| February | 4,420 | 82.84% | 3,400 | 83.98% | 3,485 | 92.86% | 5,670 | 88.54% |
| March | 765 | 88.17% | 765 | 88.95% | 170 | 93.96% | 420 | 90.63% |
| April | 0 | 88.17% | 0 | 88.95% | 0 | 93.96% | 630 | 93.75% |
| May | 255 | 89.94% | 255 | 90.61% | 170 | 95.05% | 210 | 94.79% |
| June | 85 | 90.53% | 255 | 92.27% | 85 | 95.60% | 105 | 95.31% |
| July | 85 | 91.12% | 0 | 92.27% | 85 | 96.15% | 210 | 96.35% |
| August | 170 | 92.31% | 0 | 92.27% | 85 | 96.70% | 210 | 97.40% |
| September | 340 | 94.67% | 85 | 92.82% | 255 | 98.35% | 105 | 97.92% |
| October | 340 | 97.04% | 425 | 95.58% | 170 | 99.45% | 105 | 98.44% |
| November | 340 | 99.41% | 85 | 96.13% | 85 | 100.00% | 210 | 99.48% |
| December | 85 | 100.00% | 595 | 100.00% | 0 | 100.00% | 105 | 100.00% |
| TOTAL | 14,365 | | 15,385 | | 15,470 | | 20,160 | |

| RESTAURANT LICENSES (PARISH) | | | | | | | ACCOUNT NUMBER | 002 . . 422370 |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| January | 5,015 | 60.20% | 5,270 | 68.13% | 5,440 | 74.42% | 9,660 | 78.63% |
| February | 2,465 | 89.80% | 1,700 | 90.11% | 1,530 | 95.35% | 2,310 | 97.44% |
| March | 340 | 93.88% | 85 | 91.21% | 255 | 98.84% | 669 | 102.88% |
| April | 0 | 93.88% | 85 | 92.31% | 0 | 98.84% | 105 | 103.74% |
| May | 0 | 93.88% | 85 | 93.41% | 0 | 98.84% | 105 | 104.59% |
| June | 85 | 94.90% | 170 | 95.60% | 85 | 100.00% | 0 | 104.59% |
| July | 85 | 95.92% | 85 | 96.70% | 0 | 100.00% | 0 | 104.59% |
| August | 85 | 96.94% | 85 | 97.80% | 0 | 100.00% | 0 | 104.59% |
| September | 255 | 100.00% | 0 | 97.80% | 0 | 100.00% | 0 | 104.59% |
| October | 0 | 100.00% | 85 | 98.90% | 0 | 100.00% | 0 | 104.59% |
| November | 0 | 100.00% | 0 | 98.90% | 0 | 100.00% | 0 | 104.59% |
| December | 0 | 100.00% | 85 | 100.00% | 0 | 100.00% | (564) | 100.00% |
| TOTAL | 8,330 | | 7,735 | | 7,310 | | 12,285 | |
| TOTAL/% Chg | 22,695 | 3.49% | 23,120 | 1.87% | 22,780 | -1.47% | 32,445 | 42.43% |

| RESTAURANT AFTER-HOURS CLEANUP LICENSES (CITY) | | | | | ACCOUNT NUMBER | | 001 . . 422380 | |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| January | 200 | 44.44% | 200 | 25.00% | 300 | 42.86% | 120 | 28.57% |
| February | 100 | 66.67% | 0 | 25.00% | 100 | 57.14% | 0 | 28.57% |
| March | 0 | 66.67% | 450 | 81.25% | 0 | 57.14% | 180 | 71.43% |
| April | 100 | 88.89% | 50 | 87.50% | 0 | 57.14% | 0 | 71.43% |
| May | 0 | 88.89% | 0 | 87.50% | 50 | 64.29% | 0 | 71.43% |
| June | 0 | 88.89% | 0 | 87.50% | 100 | 78.57% | 0 | 71.43% |
| July | 0 | 88.89% | 100 | 100.00% | 50 | 85.71% | 0 | 71.43% |
| August | 0 | 88.89% | 0 | 100.00% | 50 | 92.86% | 0 | 71.43% |
| September | 0 | 88.89% | 0 | 100.00% | 50 | 100.00% | 60 | 85.71% |
| October | 0 | 88.89% | 0 | 100.00% | 0 | 100.00% | 60 | 100.00% |
| November | 50 | 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 | 450 | 125.00% | 800 | 77.78% | 700 | -12.50% | 420 | -40.00% |

| RESTAURANT AFTER-HOURS PERMITS (CITY) | | | | | ACCOUNT NUMBER | | 001 . . 422390 | |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| January | 200 | 57.14% | 300 | 75.00% | 0 | 0.00% | 480 | 61.54% |
| February | 100 | 85.71% | 100 | 100.00% | 250 | 100.00% | 120 | 76.92% |
| March | 0 | 85.71% | 0 | 100.00% | 0 | 100.00% | 0 | 76.92% |
| April | 0 | 85.71% | 0 | 100.00% | 0 | 100.00% | 0 | 76.92% |
| May | 0 | 85.71% | 0 | 100.00% | 0 | 100.00% | 60 | 84.62% |
| June | 0 | 85.71% | 0 | 100.00% | 0 | 100.00% | 0 | 84.62% |
| July | 0 | 85.71% | 0 | 100.00% | 0 | 100.00% | 0 | 84.62% |
| August | 0 | 85.71% | 0 | 100.00% | 0 | 100.00% | 0 | 84.62% |
| September | 50 | 100.00% | 0 | 100.00% | 0 | 100.00% | 0 | 84.62% |
| October | 0 | 100.00% | 0 | 100.00% | 0 | 100.00% | 0 | 84.62% |
| November | 0 | 100.00% | 0 | 100.00% | 0 | 100.00% | 0 | 84.62% |
| December | 0 | 100.00% | 0 | 100.00% | 0 | 100.00% | 120 | 100.00% |
| TOTAL/% Chg | 350 | -12.50% | 400 | 14.29% | 250 | -37.50% | 780 | 212.00% |

Note: The sharp increase in Restaurant License revenue in 2013 is due to the increase in fees at the end of 2012. Also, previously only restaurants that opened on Sunday were required to pay for an R Permit, now all restaurants must pay for a restaurant license.

# 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<br>Ordinance 11160, 6/10/98<br>Ordinance 14100, 8/8/07 |

## 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. **Ordinance 14100** of August 8, 2007 updates the fee for commercial hall lessors.

## 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 $600.

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

| GAMING LICENSES (CITY) | | | | | | ACCOUNT NUMBER | | 001 . . 422410 |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| January | (400) | -5.99% | 100 | 1.61% | 0 | 0.00% | 130 | 2.09% |
| February | 60 | -5.09% | 0 | 1.61% | 200 | 3.15% | 150 | 4.49% |
| March | 170 | -2.54% | 200 | 4.82% | 200 | 6.31% | 310 | 9.46% |
| April | 100 | -1.05% | 170 | 7.54% | 0 | 6.31% | 720 | 21.01% |
| May | 10 | -0.90% | 100 | 9.15% | 1,390 | 28.23% | 750 | 33.04% |
| June | 5,350 | 79.19% | 0 | 9.15% | 2,300 | 64.51% | 2,550 | 73.94% |
| July | 650 | 88.92% | 4,200 | 76.57% | 1,200 | 83.44% | 700 | 85.16% |
| August | 0 | 88.92% | 600 | 86.20% | 50 | 84.23% | 170 | 87.89% |
| September | 360 | 94.31% | 150 | 88.60% | 250 | 88.17% | 280 | 92.38% |
| October | 100 | 95.81% | 260 | 92.78% | 100 | 89.75% | 250 | 96.39% |
| November | 100 | 97.31% | 150 | 95.18% | 600 | 99.21% | 65 | 97.43% |
| December | 180 | 100.00% | 300 | 100.00% | 50 | 100.00% | 160 | 100.00% |
| TOTAL/% Chg | 6,680 | -44.75% | 6,230 | -6.74% | 6,340 | 1.77% | 6,235 | -1.66% |

NOTE: The decrease in revenues for 2010 can be attributed to the loss of three bingo halls.

# 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<br>Article VI, § 30 | Code of Ordinances<br>Title 8, Chapter 1, Part II<br>§ 8: 20–24<br>Ordinance 14497, 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.

**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 |
| (9) Change-out of major components, condensers, chiller, cooling coils, etc. (10 tons and over) Note: Add $8.00 per ton over 10 tons. | 65.00 |
| (10) Boilers, new or replacement | 65.00 |
| (11) Heating: Heaters not associated with cooling duct systems, such as radiant heaters, floor furnaces, unit heaters, and wall heaters | 31.00 |
| (12) Duct heaters: Systems 25 tons and below, per heater | 27.00 |
| Systems above 25 tons, per heater | 8.00 |
| (13) Duct alterations and extensions of duct work | 27.00 |
| (14) Cooling towers; new or replacement | 85.00 |
| (15) Office trailer | 25.00 |
| Residential trailer | 25.00 |
| (16) Incinerator | 45.00 |
| (17) Fire extinguishing system | 45.00 |
| (18) Permit reinstatement | 45.00 |
| (19) Re-inspection fee for second rejection and afterwards | 20.00 |

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

| AIR CONDITIONING & HEATING PERMITS (CITY) | | | | | ACCOUNT NUMBER | | 001 . . 423210 | |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| January | 9,276 | 7.05% | 9,721 | 7.86% | 10,776 | 6.43% | 5,151 | 3.82% |
| February | 6,424 | 11.93% | 8,422 | 14.67% | 7,812 | 11.09% | 4,394 | 7.08% |
| March | 5,558 | 16.15% | 15,772 | 27.42% | 43,355 | 36.96% | 22,971 | 24.11% |
| April | 14,066 | 26.84% | 7,364 | 33.37% | 9,580 | 42.68% | 10,262 | 31.72% |
| May | 5,939 | 31.35% | 8,483 | 40.23% | 13,791 | 50.91% | 13,442 | 41.69% |
| June | 18,175 | 45.16% | 11,991 | 49.92% | 12,073 | 58.12% | 11,631 | 50.32% |
| July | 14,491 | 56.17% | 11,372 | 59.12% | 13,570 | 66.21% | 13,419 | 60.27% |
| August | 6,779 | 61.32% | 13,640 | 70.14% | 15,425 | 75.42% | 10,948 | 68.39% |
| September | 14,506 | 72.34% | 7,094 | 75.88% | 16,655 | 85.36% | 15,951 | 80.22% |
| October | 20,224 | 87.70% | 12,996 | 86.39% | 11,257 | 92.07% | 6,786 | 85.25% |
| November | 9,799 | 95.15% | 8,304 | 93.10% | 8,516 | 97.16% | 5,483 | 89.32% |
| December | 6,388 | 100.00% | 8,536 | 100.00% | 4,765 | 100.00% | 14,407 | 100.00% |
| TOTAL | 131,625 | | 123,695 | | 167,575 | | 134,845 | |

| AIR CONDITIONING & HEATING PERMITS (PARISH) | | | | | ACCOUNT NUMBER | | 002 . . 423210 | |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| January | 6,051 | 4.38% | 7,377 | 6.37% | 6,410 | 6.70% | 5,693 | 4.78% |
| February | 9,334 | 11.14% | 6,381 | 11.89% | 9,678 | 16.81% | 24,591 | 25.45% |
| March | 9,018 | 17.67% | 7,710 | 18.55% | 10,260 | 27.54% | 7,447 | 31.70% |
| April | 10,771 | 25.48% | 5,823 | 23.58% | 8,040 | 35.94% | 7,729 | 38.20% |
| May | 6,708 | 30.33% | 7,608 | 30.15% | 7,845 | 44.14% | 8,336 | 45.20% |
| June | 10,568 | 37.99% | 12,219 | 40.71% | 10,944 | 55.57% | 7,901 | 51.84% |
| July | 38,110 | 65.59% | 9,616 | 49.02% | 7,835 | 63.76% | 13,100 | 62.85% |
| August | 10,646 | 73.30% | 7,897 | 55.84% | 7,661 | 71.77% | 8,658 | 70.12% |
| September | 8,379 | 79.37% | 10,036 | 64.52% | 5,530 | 77.55% | 6,233 | 75.36% |
| October | 7,588 | 84.87% | 26,792 | 87.66% | 7,973 | 85.88% | 10,474 | 84.16% |
| November | 7,771 | 90.49% | 9,735 | 96.08% | 7,220 | 93.42% | 6,646 | 89.75% |
| December | 13,125 | 100.00% | 4,541 | 100.00% | 6,292 | 100.00% | 12,202 | 100.00% |
| TOTAL | 138,069 | | 115,735 | | 95,688 | | 119,010 | |
| COMB/% Chg | 269,694 | 47.11% | 239,430 | -11.22% | 263,263 | 9.95% | 253,855 | -3.57% |

# ELECTRICAL PERMITS

| REVENUE TYPE | FUND . . OBJECT | |
|---|---|---|
| Licenses and Permits | City<br>Parish | 001 . . 423220<br>002 . . 423220 |

**LEGAL AUTHORIZATION**

| FEDERAL | STATE | LOCAL |
|---|---|---|
| N/A | Louisiana Constitution, 1974<br>Article VI, § 30 | Code of Ordinances<br>Title 8, Chapter 3<br>Ordinance 14498, 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.

**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 through1,600 amp. | $23.00 correct wiring |

**Circuit Charges:**

| | |
|---|---|
| $ 3.50 each branch circuit | $ 7.00 each feeder circuit |

**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:

| ELECTRICAL PERMITS (CITY) | | | | | | | ACCOUNT NUMBER | 001 . . 423220 |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| January | 9,905 | 6.34% | 9,729 | 5.00% | 21,691 | 13.42% | 14,100 | 8.01% |
| February | 11,591 | 13.76% | 13,389 | 11.89% | 14,439 | 22.35% | 10,120 | 13.76% |
| March | 15,077 | 23.41% | 20,796 | 22.58% | 8,638 | 27.69% | 18,279 | 24.15% |
| April | 16,557 | 34.01% | 15,004 | 30.29% | 10,775 | 34.35% | 7,634 | 28.48% |
| May | 15,982 | 44.24% | 9,804 | 35.33% | 13,463 | 42.68% | 14,112 | 36.50% |
| June | 18,251 | 55.92% | 18,253 | 44.72% | 14,835 | 51.86% | 12,723 | 43.73% |
| July | 14,020 | 64.89% | 19,590 | 54.79% | 14,330 | 60.72% | 14,299 | 51.85% |
| August | 11,547 | 72.28% | 16,392 | 63.22% | 14,138 | 69.47% | 20,860 | 63.70% |
| September | 13,935 | 81.20% | 8,960 | 67.83% | 13,388 | 77.75% | 11,130 | 70.03% |
| October | 10,760 | 88.09% | 21,395 | 78.83% | 19,689 | 89.92% | 18,054 | 80.29% |
| November | 9,270 | 94.02% | 31,959 | 95.26% | 10,012 | 96.12% | 16,671 | 89.76% |
| December | 9,335 | 100.00% | 9,224 | 100.00% | 6,277 | 100.00% | 18,028 | 100.00% |
| TOTAL | 156,230 | | 194,495 | | 161,675 | | 176,010 | |

| ELECTRICAL PERMITS (PARISH) | | | | | | | ACCOUNT NUMBER | 002 . . 423220 |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| January | 6,006 | 3.42% | 17,297 | 10.91% | 9,483 | 5.42% | 10,554 | 5.48% |
| February | 11,269 | 9.82% | 8,480 | 16.26% | 10,563 | 11.46% | 10,191 | 10.76% |
| March | 16,456 | 19.18% | 10,652 | 22.98% | 12,167 | 18.42% | 14,535 | 18.30% |
| April | 23,618 | 32.61% | 12,016 | 30.56% | 13,975 | 26.41% | 9,998 | 23.49% |
| May | 14,202 | 40.69% | 11,291 | 37.68% | 12,796 | 33.73% | 15,800 | 31.69% |
| June | 16,188 | 49.89% | 14,528 | 46.84% | 22,715 | 46.72% | 12,183 | 38.01% |
| July | 27,364 | 65.45% | 14,387 | 55.92% | 28,062 | 62.77% | 20,259 | 48.52% |
| August | 6,882 | 69.37% | 18,622 | 67.67% | 10,559 | 68.81% | 18,235 | 57.98% |
| September | 19,174 | 80.27% | 18,388 | 79.27% | 8,253 | 73.53% | 21,417 | 69.09% |
| October | 13,902 | 88.17% | 11,844 | 86.74% | 23,499 | 86.97% | 19,997 | 79.46% |
| November | 8,005 | 92.73% | 13,470 | 95.23% | 15,052 | 95.57% | 27,601 | 93.78% |
| December | 12,791 | 100.00% | 7,557 | 100.00% | 7,739 | 100.00% | 11,983 | 100.00% |
| TOTAL | 175,857 | | 158,532 | | 174,863 | | 192,753 | |
| COMB/% Chg | 332,087 | 15.43% | 353,027 | 6.31% | 336,538 | -4.67% | 368,763 | 9.58% |

# BUILDING PERMITS

| REVENUE TYPE | FUND . . OBJECT | |
|---|---|---|
| Licenses and Permits | City<br>Parish | 001 . . 423230<br>002 . . 423230 |

**LEGAL AUTHORIZATION**

| FEDERAL | STATE | LOCAL |
|---|---|---|
| N/A | Louisiana Constitution, 1974<br>Article VI, § 30 | Code of Ordinances<br>Title 8, Chapter 1, § 8:1–8:2<br>Ordinance 15238, 1/11/12 |

## 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 15238 of January 11, 2012,** amends and reenacts Title 8, Ch. 1, Part 1 of the Code of Ordinances so as to adopt the most recent version of the International Building Code, International Residential Code, and International Existing Building Code.

## 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:

**A partial list 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 for commercial construction is $70.

(5) Minimum permit fee for residential construction is $60.

(6) A double permit fee may be assessed if a permit is not obtained prior to starting work and **shall not exceed $500.**

(7) A **reinspection permit i**s required when a second trip is made by the Inspection Division 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;

(8) A double permit fee may be assessed if a permit is not obtained prior to starting work and **shall not exceed $500.**

(9) **Non-emergency inspections** before and after hours are **$150.**

(10) A **technology fee** of **$15** is assessed for each permit issued.

(11) A **document scanning fee** of **$3** per plan sheet is assessed when hard copies of plans are submitted.

A complete list of fees is available at the Public Works Inspection Division Office (300 N. 10th St., Baton Rouge; telephone 389-3205).

## 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:

| BUILDING PERMITS (CITY) | | | | | | | ACCOUNT NUMBER | 001 . . 423230 |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| January | 39,123 | 5.97% | 34,721 | 4.19% | 35,125 | 5.70% | 33,542 | 4.59% |
| February | 45,379 | 12.89% | 60,904 | 11.53% | 77,204 | 18.22% | 46,623 | 10.97% |
| March | 68,639 | 23.35% | 58,907 | 18.63% | 47,166 | 25.86% | 62,193 | 19.48% |
| April | 51,121 | 31.15% | 35,214 | 22.87% | 39,441 | 32.26% | 34,448 | 24.19% |
| May | 45,358 | 38.07% | 127,339 | 38.22% | 52,172 | 40.72% | 59,840 | 32.38% |
| June | 70,253 | 48.78% | 51,225 | 44.40% | 86,766 | 54.79% | 51,506 | 39.42% |
| July | 107,025 | 65.10% | 35,148 | 48.64% | 55,366 | 63.77% | 49,899 | 46.25% |
| August | 33,843 | 70.26% | 67,074 | 56.72% | 46,286 | 71.27% | 99,053 | 59.80% |
| September | 36,504 | 75.83% | 43,470 | 61.96% | 47,278 | 78.94% | 37,991 | 65.00% |
| October | 35,775 | 81.28% | 234,063 | 90.18% | 41,282 | 85.63% | 59,210 | 73.10% |
| November | 32,241 | 86.20% | 41,339 | 95.16% | 55,613 | 94.65% | 40,140 | 78.59% |
| December | 90,495 | 100.00% | 40,157 | 100.00% | 32,981 | 100.00% | 156,450 | 100.00% |
| TOTAL | 655,756 | | 829,561 | | 616,680 | | 730,895 | |

| BUILDING PERMITS (PARISH) | | | | | | | ACCOUNT NUMBER | 002 . . 423230 |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| January | 30,666 | 3.24% | 36,820 | 4.88% | 37,049 | 5.17% | 43,254 | 5.28% |
| February | 43,023 | 7.78% | 38,878 | 10.04% | 58,179 | 13.30% | 62,362 | 12.89% |
| March | 37,234 | 11.71% | 51,639 | 16.88% | 63,340 | 22.15% | 69,787 | 21.40% |
| April | 66,728 | 18.75% | 63,806 | 25.34% | 60,123 | 30.55% | 101,306 | 33.76% |
| May | 59,082 | 24.99% | 47,374 | 31.62% | 87,636 | 42.79% | 56,472 | 40.65% |
| June | 95,083 | 35.03% | 78,357 | 42.01% | 51,870 | 50.03% | 78,761 | 50.26% |
| July | 322,850 | 69.11% | 115,510 | 57.33% | 66,412 | 59.31% | 82,955 | 60.38% |
| August | 75,352 | 77.06% | 58,430 | 65.07% | 48,541 | 66.09% | 63,174 | 68.09% |
| September | 100,895 | 87.71% | 109,443 | 79.58% | 42,485 | 72.02% | 69,426 | 76.56% |
| October | 31,628 | 91.05% | 73,362 | 89.31% | 56,627 | 79.93% | 66,427 | 84.67% |
| November | 55,686 | 96.93% | 28,863 | 93.14% | 87,058 | 92.09% | 46,584 | 90.35% |
| December | 29,107 | 100.00% | 51,768 | 100.00% | 56,642 | 100.00% | 79,084 | 100.00% |
| TOTAL | 947,334 | | 754,250 | | 715,962 | | 819,592 | |
| COMB/% Chg | 1,603,090 | 61.31% | 1,583,811 | -1.20% | 1,332,642 | -15.86% | 1,550,487 | 16.35% |

NOTE: The increase in 2010 was a result of the construction picking back up after the 2009 decline due to the recession. The 2012 decrease is due to less construction projects during the year.

# PLUMBING & GAS PERMITS

| REVENUE TYPE | FUND . . OBJECT | |
|---|---|---|
| Licenses and Permits | City<br>Parish | 001 . . 423240<br>002 . . 423240 |

**LEGAL AUTHORIZATION**

| FEDERAL | STATE | LOCAL |
|---|---|---|
| N/A | Louisiana Constitution of 1974<br>Article VI, § 30 | Code of Ordinances<br>Title 8, Chapter 2<br>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.

**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.

## 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.

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:

| PLUMBING & GAS PERMITS (CITY) | | | | | | ACCOUNT NUMBER | | 001 . . 423240 |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| January | 8,553 | 6.47% | 24,728 | 13.71% | 10,858 | 7.09% | 11,136 | 6.89% |
| February | 11,142 | 14.89% | 8,222 | 18.27% | 8,921 | 12.92% | 13,893 | 15.48% |
| March | 11,680 | 23.73% | 12,706 | 25.31% | 13,948 | 22.04% | 11,102 | 22.35% |
| April | 10,876 | 31.95% | 10,126 | 30.93% | 9,820 | 28.45% | 8,214 | 27.43% |
| May | 13,343 | 42.04% | 13,040 | 38.16% | 15,047 | 38.29% | 12,230 | 34.99% |
| June | 17,320 | 55.14% | 10,338 | 43.89% | 10,413 | 45.09% | 23,100 | 49.28% |
| July | 9,973 | 62.68% | 8,196 | 48.43% | 10,880 | 52.20% | 11,105 | 56.15% |
| August | 6,353 | 67.48% | 9,616 | 53.77% | 25,289 | 68.72% | 11,766 | 63.42% |
| September | 11,857 | 76.45% | 11,316 | 60.04% | 8,375 | 74.19% | 9,285 | 69.17% |
| October | 9,016 | 83.27% | 39,931 | 82.18% | 20,744 | 87.75% | 15,117 | 78.52% |
| November | 12,657 | 92.84% | 10,443 | 87.97% | 10,583 | 94.66% | 18,766 | 90.12% |
| December | 9,467 | 100.00% | 21,697 | 100.00% | 8,167 | 100.00% | 15,971 | 100.00% |
| TOTAL | 132,237 | | 180,359 | | 153,045 | | 161,685 | |

NOTE: The large amount deposited in the City account in October 2011 resulted primarily from one permit issued for plumbing on a large apartment complex (The Woodlands of Baton Rouge).

| PLUMBING & GAS PERMITS (PARISH) | | | | | | ACCOUNT NUMBER | | 002 . . 423240 |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| January | 11,567 | 6.03% | 9,508 | 6.53% | 23,576 | 13.28% | 8,877 | 4.41% |
| February | 19,141 | 16.00% | 11,565 | 14.48% | 11,450 | 19.73% | 10,086 | 9.43% |
| March | 23,589 | 28.29% | 14,395 | 24.37% | 16,496 | 29.02% | 14,178 | 16.47% |
| April | 18,770 | 38.07% | 12,895 | 33.23% | 13,047 | 36.37% | 12,522 | 22.70% |
| May | 10,885 | 43.74% | 9,940 | 40.05% | 13,473 | 43.96% | 15,486 | 30.39% |
| June | 11,045 | 49.50% | 14,287 | 49.87% | 17,727 | 53.94% | 14,191 | 37.45% |
| July | 16,540 | 58.11% | 13,035 | 58.82% | 16,723 | 63.36% | 30,746 | 52.73% |
| August | 18,937 | 67.98% | 13,285 | 67.95% | 11,282 | 69.72% | 20,094 | 62.72% |
| September | 17,458 | 77.08% | 11,814 | 76.07% | 13,374 | 77.25% | 14,654 | 70.00% |
| October | 8,720 | 81.62% | 13,616 | 85.42% | 11,205 | 83.56% | 23,516 | 81.69% |
| November | 14,542 | 89.20% | 13,196 | 94.49% | 19,046 | 94.29% | 20,561 | 91.91% |
| December | 20,735 | 100.00% | 8,024 | 100.00% | 10,137 | 100.00% | 16,280 | 100.00% |
| TOTAL | 191,929 | | 145,560 | | 177,536 | | 201,191 | |
| COMB/% Chg | 324,166 | 41.29% | 325,919 | 0.54% | 330,581 | 1.43% | 362,876 | 9.77% |

NOTE: The large increase in 2010 was a result of the economy beginning to recover from the national recession in the previous years.

# SPECIAL EVENTS PERMITS

| REVENUE TYPE | FUND . . OBJECT |
|---|---|
| Licenses and Permits | City 001 . . 424310<br>Parish 002 . . 424310 |

**LEGAL AUTHORIZATION**

| FEDERAL | STATE | LOCAL |
|---|---|---|
| N/A | Louisiana Constitution, 1974<br>Article VI, § 30<br>Louisiana Revised Statutes<br>26:493 | Ordinance<br>14472, 8/27/08<br>15458, 02/27/13 |

## 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. 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. **Ordinance 15458** of February 27, 2013, does not change permit fee. Updates wine sampling laws.

## COLLECTION AND TRANSMITTAL OF FUNDS:

**Collector:** The Parish Attorney's Alcohol Beverage Control 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 $360, or $120 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 |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| January | 0 | 0.00% | 200 | 0.60% | 1,000 | 2.61% | 2,280 | 6.25% |
| February | 4,000 | 13.56% | 800 | 2.99% | 4,800 | 15.14% | 3,240 | 15.13% |
| March | 4,300 | 28.14% | 7,300 | 24.85% | 3,800 | 25.07% | 6,120 | 31.91% |
| April | 2,100 | 35.25% | 4,200 | 37.43% | 2,000 | 30.29% | 2,640 | 39.14% |
| May | 2,000 | 42.03% | 1,900 | 43.11% | 3,500 | 39.43% | 1,920 | 44.41% |
| June | 200 | 42.71% | 800 | 45.51% | 1,400 | 43.08% | 1,440 | 48.36% |
| July | 500 | 44.41% | 800 | 47.90% | 600 | 44.65% | 1,080 | 51.32% |
| August | 1,300 | 48.81% | 2,300 | 54.79% | 2,400 | 50.91% | 960 | 53.95% |
| September | 5,700 | 68.14% | 3,400 | 64.97% | 5,200 | 64.49% | 6,240 | 71.05% |
| October | 5,400 | 86.44% | 8,700 | 91.02% | 6,100 | 80.42% | 5,040 | 84.87% |
| November | 3,800 | 99.32% | 2,700 | 99.10% | 6,700 | 97.91% | 4,440 | 97.04% |
| December | 200 | 100.00% | 300 | 100.00% | 800 | 100.00% | 1,080 | 100.00% |
| TOTAL | 29,500 | | 33,400 | | 38,300 | | 36,480 | |

| SPECIAL EVENTS PERMITS (PARISH) | | | | | | | ACCOUNT NUMBER | 002 . . 424310 |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| January | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% |
| February | 300 | 16.67% | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% |
| March | 300 | 33.33% | 0 | 0.00% | 0 | 0.00% | 360 | 13.64% |
| April | 300 | 50.00% | 0 | 0.00% | 0 | 0.00% | 0 | 13.64% |
| May | (300) | 33.33% | 0 | 0.00% | 0 | 0.00% | 0 | 13.64% |
| June | 0 | 33.33% | 0 | 0.00% | 0 | 0.00% | 240 | 22.73% |
| July | 0 | 33.33% | 0 | 0.00% | 0 | 0.00% | 360 | 36.36% |
| August | 0 | 33.33% | 0 | 0.00% | 0 | 0.00% | 120 | 40.91% |
| September | 600 | 66.67% | 0 | 0.00% | 0 | 0.00% | 120 | 45.45% |
| October | 0 | 66.67% | 0 | 0.00% | 0 | 0.00% | 960 | 81.82% |
| November | 600 | 100.00% | 0 | 0.00% | 0 | 0.00% | 480 | 100.00% |
| December | 0 | 100.00% | 0 | 0.00% | 0 | 0.00% | 0 | 100.00% |
| TOTAL | 1,800 | | 0 | | 0 | | 2,640 | |
| COMB/% Chg | 31,300 | 19.92% | 33,400 | 6.71% | 38,300 | 14.67% | 39,120 | 2.14% |

Note: Due to computer issues, parish permit revenues from 2011 and 2012 were recorded with city permits.

# ALARM USER PERMITS

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

**LEGAL AUTHORIZATION**

| FEDERAL | STATE | LOCAL |
|---|---|---|
| N/A | Louisiana Constitution, 1974<br>Article VI, § 30 | Code of Ordinances<br>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. This fee shall not apply to any government entity.

## 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: beginning on the 4th offense a $25 fee is applied. Each subsequent offense increases by $25, with a $200.00 cap.

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

| ALARM USER PERMITS (CITY) | | | | | | | ACCOUNT NUMBER | 001 . . 424550 |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| January | 6,850 | 5.43% | 9,125 | 9.02% | 8,950 | 10.89% | 4,475 | 8.69% |
| February | 6,800 | 10.82% | 8,150 | 17.07% | 11,125 | 24.44% | 3,500 | 15.49% |
| March | 6,850 | 16.24% | 11,025 | 27.96% | 8,500 | 34.78% | 5,175 | 25.55% |
| April | 6,150 | 21.12% | 5,225 | 33.13% | 8,675 | 45.34% | 3,950 | 33.22% |
| May | 7,850 | 27.34% | 6,700 | 39.75% | 8,725 | 55.96% | 4,325 | 41.62% |
| June | 12,500 | 37.24% | 8,425 | 48.07% | 6,250 | 63.57% | 3,500 | 48.42% |
| July | 15,425 | 49.47% | 7,850 | 55.83% | 7,850 | 73.13% | 5,275 | 58.67% |
| August | 9,475 | 56.97% | 10,200 | 65.91% | 5,425 | 79.73% | 4,850 | 68.09% |
| September | 14,175 | 68.21% | 6,900 | 72.73% | 3,850 | 84.42% | 4,525 | 76.88% |
| October | 15,850 | 80.76% | 9,450 | 82.07% | 2,950 | 88.01% | 0 | 76.88% |
| November | 13,300 | 91.30% | 6,825 | 88.81% | 5,175 | 94.31% | 7,225 | 90.92% |
| December | 10,975 | 100.00% | 11,325 | 100.00% | 4,675 | 100.00% | 4,675 | 100.00% |
| TOTAL/% Chg | 126,200 | 43.83% | 101,200 | -19.81% | 82,150 | -18.82% | 51,475 | -37.34% |

NOTE: The increase in 2010 is due to the Alarm Enforcement Office actively posting notices on customers' doors advising them of the alarm ordinance and penalties for not registering their alarm system. After 2010, revenues are steadily decreasing because BRPD officers are no longer in the field posting notices.

# 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, 3/11/87; 11904, 11/21/00 13453, 11/22/05; 14496 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 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. **Ordinance 14496** of September 24, 2008 re-enacts the Building Code.

## COLLECTION AND TRANSMITTAL OF FUNDS:

**Collector:** Baton Rouge Fire Department–Fire Inspection Division; contact David Savier (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/pyro permit is $55.00.

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

| MISCELLANEOUS FIRE PERMITS (CITY) | | | | | ACCOUNT NUMBER | | 001 . . 424800 | |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| January | 3,440 | 9.06% | 3,425 | 8.84% | 2,660 | 8.08% | 2,925 | 8.24% |
| February | 2,525 | 15.72% | 2,950 | 16.45% | 3,725 | 19.41% | 3,525 | 18.17% |
| March | 3,635 | 25.29% | 3,766 | 26.16% | 2,740 | 27.73% | 3,138 | 27.02% |
| April | 3,550 | 34.65% | 2,675 | 33.06% | 2,875 | 36.47% | 1,875 | 32.30% |
| May | 3,490 | 43.84% | 3,800 | 42.86% | 2,731 | 44.77% | 3,405 | 41.89% |
| June | 3,000 | 51.75% | 2,900 | 50.35% | 3,125 | 54.27% | 3,050 | 50.49% |
| July | 2,645 | 58.71% | 2,775 | 57.50% | 2,920 | 63.15% | 2,865 | 58.56% |
| August | 2,500 | 65.30% | 3,670 | 66.97% | 2,000 | 69.23% | 3,125 | 67.36% |
| September | 3,660 | 74.94% | 2,853 | 74.33% | 1,840 | 74.82% | 3,500 | 77.23% |
| October | 3,375 | 83.84% | 3,325 | 82.91% | 3,285 | 84.80% | 2,750 | 84.97% |
| November | 3,070 | 91.92% | 2,830 | 90.21% | 3,175 | 94.45% | 2,270 | 91.37% |
| December | 3,065 | 100.00% | 3,795 | 100.00% | 1,825 | 100.00% | 3,063 | 100.00% |
| TOTAL/% Chg | 37,955 | 11.49% | 38,764 | 2.13% | 32,901 | -15.12% | 35,491 | 7.87% |

Note: Not all requests are granted.

# MISCELLANEOUS LICENSES & 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 & PERMITS | | | | | | |
|---|---|---|---|---|---|---|
| | | | 2010 | 2011 | 2012 | 2013 |
| DESCRIPTION | NOTE | ACCOUNT | $ | $ | $ | $ |
| House Moving Licenses | 1 | 002..422250 | 400 | 300 | 100 | 175 |
| Arborists Licenses | 2 | 001..422270 | 100 | 0 | 200 | 300 |
| Chauffeurs Licenses | 3 | 001..422510 | 2,725 | 3,045 | 3,175 | 3,760 |
| Second Hand Dealers Licenses | 4 | 001..422540 | 1,660 | 4,725 | 2,695 | 2,105 |
| Peddler Permit Fee | 5 | 001..422610 | 0 | 0 | 30 | 875 |
| House Moving Permits | 6 | 001.. 002..423250 | 1,090 | 3,001 | 300 | 865 |
| Fence Permits | 7 | 002..423281 | 1,100 | 1,010 | 850 | 600 |
| Misc. Public Works Parking Permits | 8 | 001..424110 | 3,132 | 2,760 | 2,220 | 2,475 |
| Sign Permits | 9 | 002..424610 | 1,350 | 1,200 | 1,050 | 875 |

NOTE: (1) This license is required of any person who is engaged in business as a mover of buildings. The original license fee is $150; annual renewal fee is $100.

(2) This license is required of those individuals who perform any kind of maintenance on trees and/or shrubs. The cost of the license is $100 per individual.

(3) Amounts deposited here are for chauffeurs licenses collected at $15 each.

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

(5) This permit is obtained by anyone wishing to engage in house-to-house peddling. Each applicant pays an annual $5 fee collected by the Finance Department.

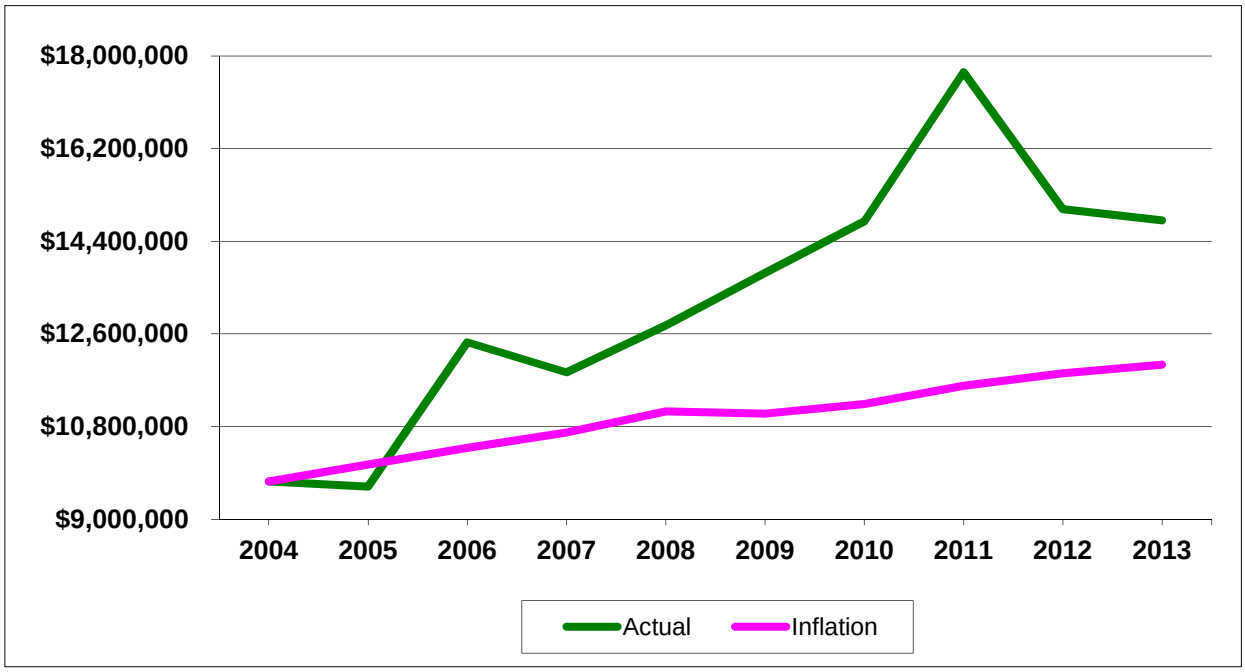
(6) This permit must be obtained before a building can be moved. Cost of the fee is $100 per load per day, plus the cost of any officers who accompany the moving, if required.

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

(8) Amounts deposited here represent the fee paid by residents of Spanish Town for an Annual Resident Parking Permit. Cost of the permit is $5 per year.

(9) 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 |
|---|---|---|---|
| 2004 | 188.9 | $9,734,390 | $9,734,390 |
| 2005 | 195.3 | 9,634,194 | 10,064,195 |
| 2006 | 201.6 | 12,438,175 | 10,388,846 |
| 2007 | 207.3 | 11,853,649 | 10,682,578 |
| 2008 | 215.3 | 12,765,213 | 11,094,834 |
| 2009 | 214.5 | 13,788,868 | 11,053,609 |
| 2010 | 218.1 | 14,786,832 | 11,239,124 |
| 2011 | 224.9 | 17,681,917 | 11,589,541 |
| 2012 | 229.6 | 15,023,173 | 11,831,741 |
| 2013 | 232.9 | 14,803,948 | 12,001,797 |

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. There were increases in supplemental pay in 2008, 2009, and 2010. Also in 2010, there was a Medicare drug subsidy rebate of over $1.3 million. In 2011, $4 million in revenues were collected for the Early Retiree Reinsurance Program.

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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 07/01/13<br>Resolution 50230, 07/12/13 |

## 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, 2013**, carries out the provisions set forth in L.R.S. 48:193. In this agreement, the City of Baton Rouge agrees to maintain the 264 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, 2014. **Resolution 50230**, dated June 12, 2013, authorizes the Mayor to sign the 2013-14 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 267 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, 2013, provides that the **municipality will be reimbursed** for 267 approved traffic light installations **at the rate of $2,440 per signal per year**. For each traffic signal added or removed 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 | |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| January | (307,440) | -49.22% | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% |
| February | 0 | -49.22% | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% |
| March | 307,440 | 0.00% | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% |
| June | 307,440 | 49.22% | 317,200 | 49.62% | 322,080 | 50.00% | 0 | 0.00% |
| July | 0 | 49.22% | 0 | 49.62% | 0 | 50.00% | 322,080 | 49.72% |
| December | 317,200 | 100.00% | 322,080 | 100.00% | 322,080 | 100.00% | 325,740 | 100.00% |
| TOTAL/% Chg | 624,640 | 1.99% | 639,280 | 2.34% | 644,160 | 0.76% | 647,820 | 0.57% |

NOTE: The number of signals 2009-10, 252; 2010-11, 260, 2011-2012, 264; 2012-2013, 264, and 2013-2014, 267. The negative amounts are the reversal to accrue the second semi-annual payments back to the prior year.

| 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<br>FEMA Civil Preparedness Guide No.1-3 of 08/92, amended 10/92<br>Public Laws 100-707 and 106-390 | Louisiana Revised Statutes 29:721-736 | Ordinances<br>262, 08/12/53<br>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:

| CIVIL DEFENSE | | | | | | | ACCOUNT NO. 001 . . 432103.1014323 | |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| June | 0 | 0.00% | 179,515 | 100.00% | 0 | 0.00% | 0 | 0.00% |
| October | 0 | 0.00% | 0 | 100.00% | 189,264 | 100.00% | 0 | 0.00% |
| November | 0 | 0.00% | 0 | 100.00% | 0 | 100.00% | 0 | 0.00% |
| December | 95,181 | 100.00% | 0 | 100.00% | 0 | 100.00% | 189,679 | 100.00% |
| TOTAL/% Chg | 95,181 | -32.10% | 179,515 | 88.60% | 189,264 | 5.43% | 189,679 | 0.22% |

| STAFFORD DISASTER RELIEF (PARISH) | | | | | | | ACCOUNT NO. 002 . . 432103.111X005 | |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| December | 21,713 | 100.00% | 51 | -99.77% | 0 | -100.00% | 0 | ----- |

| TOTAL DEPARTMENT OF MILITARY AFFAIRS | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| COMB/% Chg | 116,894 | -16.70% | 179,566 | 53.61% | 189,264 | 5.40% | 189,679 | 0.22% |

NOTE: The large increase in 2011 is due to GOHSEP fulfilling the City-Parish's 50% federal cost share requirement for the 2010 grant. The continued increase in 2012 was also due to the 50% federal cost share requirement from the 2011 grant.

# 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. As shown below, the current rates for children eligible for free meals are **$1.58 for breakfast** and **$2.93 for lunch**. There is no reimbursement for supper because it is not considered to be part of the normal school day.

| Period | Breakfast | Lunch |
|---|---|---|
| 07/01/13 – 06/30/14 | $1.58 | $2.93 |
| 07/01/12 – 06/30/13 | $1.55 | $2.86 |
| 07/01/11 – 06/30/12 | $1.51 | $2.77 |
| 07/01/10 – 06/30/11 | $1.22 | $2.46 |

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

| LOUISIANA DEPARTMENT OF EDUCATION (CITY) | | | | | | | ACCOUNT NUMBER 001 . . 432106.1014326 | |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| January | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% |
| February | 0 | 0.00% | 0 | 0.00% | 4,132 | 7.70% | 0 | 0.00% |
| March | 10,504 | 16.77% | 0 | 0.00% | 0 | 7.70% | 0 | 0.00% |
| April | 5,173 | 25.03% | 8,980 | 17.77% | 10,192 | 26.71% | 10,762 | 19.61% |
| May | 4,804 | 32.70% | 0 | 17.77% | 0 | 26.71% | 0 | 19.61% |
| June | 0 | 32.70% | 9,976 | 37.52% | 0 | 26.71% | 11,481 | 40.53% |
| July | 12,084 | 52.00% | 4,564 | 46.55% | 8,379 | 42.33% | 0 | 40.53% |
| August | 0 | 52.00% | 0 | 46.55% | 4,626 | 50.95% | 0 | 40.53% |
| September | 9,016 | 66.39% | 9,624 | 65.60% | 7,941 | 65.76% | 11,337 | 61.19% |
| October | 5,138 | 74.60% | 4,033 | 73.58% | 3,711 | 72.68% | 0 | 61.19% |
| November | 5,761 | 83.80% | 3,962 | 81.42% | 4,281 | 80.66% | 5,835 | 71.83% |
| December | 10,147 | 100.00% | 9,386 | 100.00% | 10,375 | 100.00% | 15,461 | 100.00% |
| TOTAL/% Chg | 62,627 | -11.50% | 50,525 | -19.32% | 53,637 | 6.16% | 54,876 | 2.31% |

NOTE: In 2011, only 11 months of revenue was collected. The reimbursement for March was not requested in a timely manner.

# 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, 2013**, 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, 2013, through June 30, 2014.

## 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, 2013, these were as follows:

50.66 miles of divided streets at **$500 per cycle, per mile**.
26.07 miles of interstate streets at **$875 per cycle, per mile.**
73.74 miles of undivided streets at **$250 per cycle, per mile**

The total amount to be reimbursed during the term of the 2013-2014 agreement is $536,325. Reimbursement is to be made on a semi-annual basis.

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

| LOUISIANA DOTD - STREET MAINTENANCE (PARISH) | | | | | | | ACCOUNT NUMBER 002 . . 432200 | |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| January | (260,745) | -50.00% | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% |
| March | 260,745 | 0.00% | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% |
| June | 260,745 | 50.00% | 275,580 | 50.68% | 268,163 | 50.00% | 0 | 0.00% |
| August | 0 | 50.00% | 0 | 50.68% | 0 | 50.00% | 268,162 | 50.00% |
| December | 260,745 | 100.00% | 268,163 | 100.00% | 268,162 | 100.00% | 268,163 | 100.00% |
| TOTAL/% Chg | 521,490 | -28.07% | 543,743 | 4.27% | 536,325 | -1.36% | 536,325 | 0.00% |

NOTE: Revenues are posted in the month they are collected. The amounts shown for January and March 2010 are the posting and reversal to accrue the October-December 2009 payment back to December 2009. Since the posting and reversal were not done in the same month, they do not net to zero in 2009 as they normally would. Typically this revenue is received in two payments.

# 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<br>Resolution 39197, 12/09/98<br>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. In 2010, the 2001 bond associated with the River Center/Centroplex was refunded. The rebate will now apply to the 1998 & 2010 B City 2% bonds.

## 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:

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 and the Interest & Penalties on Occupancy Tax (Account Nos. 001..414000 and 001..419400, respectively).

| Year | (1998A City STRB Revenue & Refunding Debt Service) Planetarium | (2001A City STRB Centroplex/Airport Debt Service) BR River Center | (2010B City STRB Refunding Debt Service) BR River Center | Total | (Fund 218 & 230) Other Adj. & Debt Costs | (001..414000) (001..419400) Less Occupancy Tax Collections | (001..432504) Net State Rebate |
|---|---|---|---|---|---|---|---|
| 1998 | 36,153.65 | | | 36,153.65 | | | 36,153.65 |
| 1999 | 166,306.77 | | | 166,306.77 | | | 166,306.77 |
| 2000 | 200,620.83 | | | 200,620.83 | | | 200,620.83 |
| 2001 | 279,120.84 | 498,851.57 | | 777,972.41 | (28,842.65) | | 749,129.76 |
| 2002 | 337,182.29 | 1,198,577.08 | | 1,535,759.37 | | (773,424.47) | 762,334.90 |
| 2003 | 335,279.17 | 1,200,343.75 | | 1,535,622.92 | | (730,484.17) | 805,138.75 |
| 2004 | 331,242.70 | 1,199,860.42 | | 1,531,103.12 | 250.00 | (766,877.49) | 764,475.63 |
| 2005 | 332,857.30 | 1,199,710.42 | | 1,532,567.72 | (26,837.36) | (1,032,114.15) | 473,616.21 |
| 2006 | 332,926.04 | 1,200,310.42 | | 1,533,236.46 | 250.00 | (1,346,432.20) | 187,054.26 |
| 2007 | 332,469.78 | 1,202,401.04 | | 1,534,870.82 | 250.00 | (1,150,767.21) | 384,353.61 |
| 2008 | 331,712.50 | 1,213,147.92 | | 1,544,860.42 | 250.00 | (1,372,989.72) | 172,120.70 |
| 2009 | 328,670.83 | 1,231,847.92 | | 1,560,518.75 | 250.00 | (1,114,508.57) | 446,260.18 |
| 2010 | 324,160.42 | 830,920.82 | 129,012.26 | 1,284,093.50 | 250.00 | (1,101,952.19) | 182,391.31 |
| 2011 | 319,783.33 | | 775,344.71 | 1,095,128.04 | 2,500.00 | (1,097,628.04) | - |
| 2012 | 314,157.29 | | 1,198,045.83 | 1,512,203.12 | (45,519.66) | (1,435,778.53) | 30,904.93 |
| 2013 | 311,076.05 | | 1,265,420.83 | 1,576,496.88 | | (1,329,754.42) | 246,742.46 |
| 2014 | 309,553.13 | | 1,276,883.33 | 1,586,436.46 | | | |
| 2015 | 310,312.51 | | 1,285,212.50 | 1,595,525.01 | | | |
| 2016 | 181,117.71 | | 1,293,804.17 | 1,474,921.88 | | | |
| 2017 | | | 1,305,308.33 | 1,305,308.33 | | | |
| 2018 | | | 1,315,062.50 | 1,315,062.50 | | | |
| 2019 | | | 1,328,312.50 | 1,328,312.50 | | | |
| 2020 | | | 1,338,229.17 | 1,338,229.17 | | | |
| 2021 | | | 1,346,945.83 | 1,346,945.83 | | | |
| 2022 | | | 1,362,721.88 | 1,362,721.88 | | | |
| 2023 | | | 1,375,508.33 | 1,375,508.33 | | | |
| 2024 | | | 1,385,831.25 | 1,385,831.25 | | | |
| 2025 | | | 1,395,935.42 | 1,395,935.42 | | | |
| 2026 | | | 818,081.25 | 818,081.25 | | | |
| | 5,414,703.14 | 10,975,971.36 | 20,195,660.09 | 36,586,334.59 | (97,199.67) | (13,252,711.16) | 5,607,603.95 |

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

| LA DEPT OF TREASURY - RIVERFRONT IMPROVEMENTS (CITY) | | | | | | | ACCOUNT NUMBER 001 . . 432504 | |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| October | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% |
| December | 182,391 | 100.00% | 0 | 0.00% | 30,905 | 100.00% | 246,742 | 100.00% |
| TOTAL/% Chg | 182,391 | -59.13% | 0 | -100.00% | 30,905 | 100.00% | 246,742 | 698.39% |

NOTE: In 2010, the bond associated with the River Center portion was refunded, therefore requiring a lower debt service payment. In 2011, enough was collected from the occupancy tax to cover the River Center's debt service. As a result, an adjustment was made in 2012 to reduce the revenue recognized in the General Fund and return the funding to the River Center. In 2013, a general fund transfer was needed to cover debt service due to a shortfall in occupancy tax collections.

# BEER TAX

| REVENUE TYPE | FUND . . OBJECT |
|---|---|
| Intergovernmental Revenues | City 001 . . 433100<br>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 | |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| 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% | 51,587 | 22.25% | 48,432 | 22.24% |
| May | 56,153 | 23.02% | 51,904 | 24.62% | 0 | 22.25% | 0 | 22.24% |
| June | 0 | 23.02% | 0 | 24.62% | 0 | 22.25% | 0 | 22.24% |
| July | 0 | 23.02% | 40,792 | 43.97% | 61,868 | 48.92% | 57,900 | 48.83% |
| August | 64,878 | 49.61% | 0 | 43.97% | 0 | 48.92% | 0 | 48.83% |
| September | 0 | 49.61% | 0 | 43.97% | 0 | 48.92% | 0 | 48.83% |
| October | 0 | 49.61% | 60,385 | 72.62% | 58,756 | 74.26% | 56,692 | 74.87% |
| November | 63,943 | 75.82% | 0 | 72.62% | 0 | 74.26% | 0 | 74.87% |
| December | 58,978 | 100.00% | 57,727 | 100.00% | 59,689 | 100.00% | 54,728 | 100.00% |
| TOTAL | 243,952 | | 210,808 | | 231,900 | | 217,752 | |

| BEER TAX (PARISH) | | | | | | | ACCOUNT NUMBER 002 . . 433100 | |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| 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% | 41,010 | 21.48% | 38,094 | 20.32% |
| May | 39,902 | 22.10% | 68,309 | 35.25% | 0 | 21.48% | 0 | 20.32% |
| June | 0 | 22.10% | 0 | 35.25% | 0 | 21.48% | 0 | 20.32% |
| July | 0 | 22.10% | 32,314 | 51.93% | 51,709 | 48.55% | 51,313 | 47.68% |
| August | 48,254 | 48.83% | 0 | 51.93% | 0 | 48.55% | 0 | 47.68% |
| September | 0 | 48.83% | 0 | 51.93% | 0 | 48.55% | 0 | 47.68% |
| October | 0 | 48.83% | 47,254 | 76.31% | 48,924 | 74.17% | 49,436 | 74.05% |
| November | 47,726 | 75.27% | 0 | 76.31% | 0 | 74.17% | 0 | 74.05% |
| December | 44,642 | 100.00% | 45,900 | 100.00% | 49,320 | 100.00% | 48,662 | 100.00% |
| TOTAL | 180,524 | | 193,777 | | 190,963 | | 187,505 | |
| COMB/% Chg | 424,476 | -3.68% | 404,585 | -4.69% | 422,863 | 4.52% | 405,257 | -4.16% |

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<br>Act 415, Regular Session 2008<br>22:345<br>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:

| 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 | AMT. PER CAPITA |
|---|---|
| 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 |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| June | 0 | 0.00% | 775,853 | 93.57% | 821,000 | 100.00% | 960,264 | 100.00% |
| July | 0 | 0.00% | 0 | 93.57% | 0 | 100.00% | 0 | 100.00% |
| August | 696,764 | 89.28% | 0 | 93.57% | 0 | 100.00% | 0 | 100.00% |
| September | 0 | 89.28% | 53,309 | 100.00% | 0 | 100.00% | 0 | 100.00% |
| November | 83,685 | 100.00% | 0 | 100.00% | 0 | 100.00% | 0 | 100.00% |
| TOTAL/% Chg | 780,449 | 0.01% | 829,162 | 6.24% | 821,000 | -0.98% | 960,264 | 16.96% |

NOTE: The revenue can fluctuate annually depending on the parish's population estimate. In August 2010, the state erroneously calculated local funding. In November 2010 the state corrected the error by providing a check in the amount of $83,685 and a memo explaining that this payment represents an advance of the FY 2010-11 distributions that will be made in June 2011. In 2011, the payment received in September, represented an advance of the FY 2011-2012 distribution payment. In 2013, the increase in revenue resulted from an increase in the rate per capita assigned and amount distributed. In 2014, the revenue will decrease due to several factors; a new fire protection district was added, distribution amount is less than prior year, and the rate per capita assigned decreased.

# LOUISIANA REVENUE SHARING

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

**LEGAL AUTHORIZATION**

| FEDERAL | STATE | LOCAL |
|---|---|---|
| N/A | Louisiana Constitution, 1974<br>Article 7, § 26<br>Louisiana Revised Statutes<br>47:1703<br>Act 397 of Regular Session,<br>2013 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 397 of the Regular Session of the 2013 Legislature** provides the distribution allocation for the 2013-14 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 | 2010 | | 2011 | | 2012 | | 2013 | |
| | $ | % | $ | % | $ | % | $ | % |
| Second 1/3 Pmt. (Mar) | 381,975 | 33.39% | 379,989 | 33.37% | 378,834 | 33.66% | 370,092 | 33.25% |
| Third 1/3 Pmt. (May) | 381,975 | 66.78% | 379,989 | 66.73% | 378,834 | 67.32% | 372,321 | 66.71% |
| First 1/3 Pmt. (Dec) | 379,989 | 100.00% | 378,834 | 100.00% | 367,862 | 100.00% | 370,510 | 100.00% |
| TOTAL/% Chg | 1,143,939 | -1.04% | 1,138,812 | -0.45% | 1,125,530 | -1.17% | 1,112,923 | -1.12% |

# MINERAL ROYALTIES

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

**LEGAL AUTHORIZATION**

| FEDERAL | STATE | LOCAL |
|---|---|---|
| N/A | Louisiana Constitution, 1974<br>Article VII, § 4 (E)<br>Louisiana Revised Statutes<br>30:127<br>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 | |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| April | 24,931 | 32.56% | 15,732 | 17.13% | 33,763 | 37.62% | 19,655 | 29.35% |
| July | 21,643 | 60.83% | 18,453 | 37.22% | 20,135 | 60.06% | 14,738 | 51.35% |
| October | 13,792 | 78.85% | 26,869 | 66.48% | 17,185 | 79.21% | 13,185 | 71.04% |
| December | 16,193 | 100.00% | 30,783 | 100.00% | 18,662 | 100.00% | 19,399 | 100.00% |
| TOTAL/% Chg | 76,559 | -35.26% | 91,837 | 19.96% | 89,745 | -2.28% | 66,977 | -25.37% |

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.

# SEVERANCE TAX

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

**LEGAL AUTHORIZATION**

| FEDERAL | STATE | LOCAL |
|---|---|---|
| N/A | Louisiana Constitution, 1974<br>Article VII, § 4<br>Louisiana Revised Statutes<br>47:631, & 645 et seq.<br>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 that effective July 1, 2007, one-fifth of the severance tax on all natural resources other than sulphur, lignite, or timber shall be remitted to the governing authority of the parish in which severance or production occurs. The initial maximum amount remitted to the parish in which severance or production occurs shall not exceed eight hundred fifty thousand ($850,000) dollars. The maximum amount remitted shall 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. Effective April 1, 2012, as approved by voters on November 2, 2010 and amended by **Act 541 of the 2009 Regular Session, Article VII, Section 4 of the Louisiana Constitution of 1974,** the annual maximum amount to be remitted to a parish governing authority will increase from eight hundred fifty thousand dollars to one million eight hundred fifty thousand dollars for the first fiscal year of implementation, which amount would increase to two million eight hundred fifty thousand dollars for the following and subsequent fiscal years; and to also provide for an annual adjustment of the maximum amounts in accordance with the consumer price index. **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, casing-head 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:

Currently, one-fifth of the severance tax on all natural resources other than sulphur, lignite, or timber shall be remitted to the governing authority of the parish in which severance or production occurs. The initial maximum amount remitted to the parish in which severance or production occurs shall not exceed eight hundred fifty thousand ($850,000) dollars. The maximum amount remitted shall 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 annually.

## 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.

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

| SEVERANCE TAX (PARISH) | | | | | | | ACCOUNT NUMBER 002 . . 433500 | |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| January | (255,872) | -31.36% | 0 | 0.00% | (6,345) | -0.65% | (10,502) | -1.05% |
| February | 0 | -31.36% | 0 | 0.00% | 6,345 | 0.00% | 10,502 | 0.00% |
| March | 136,346 | -14.65% | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% |
| April | 358,189 | 29.25% | 0 | 0.00% | 338,492 | 34.87% | 0 | 0.00% |
| May | 0 | 29.25% | 311,625 | 32.95% | 0 | 34.87% | 371,580 | 37.00% |
| June | 0 | 29.25% | 0 | 32.95% | 0 | 34.87% | 0 | 37.00% |
| July | 0 | 29.25% | 0 | 32.95% | 0 | 34.87% | 394,863 | 76.32% |
| August | 268,364 | 62.14% | 314,999 | 66.26% | 303,103 | 66.10% | 0 | 76.32% |
| September | 0 | 62.14% | 0 | 66.26% | 0 | 66.10% | 0 | 76.32% |
| October | 0 | 62.14% | 312,752 | 99.33% | 0 | 66.10% | 222,115 | 98.43% |
| November | 296,744 | 98.51% | 0 | 99.33% | 318,560 | 98.92% | 0 | 98.43% |
| December | 12,130 | 100.00% | 6,345 | 100.00% | 10,502 | 100.00% | 15,726 | 100.00% |
| TOTAL/% Chg | 815,901 | -23.44% | 945,721 | 15.91% | 970,657 | 2.64% | 1,004,284 | 3.46% |

NOTE: The amount shown in January 2010 represents the estimated 2009 4th quarter revenues which were accrued back to December 2009. In March 2010 we received the actual 2009 4th quarter revenues which were only $127,908. As a result 2010 was understated by $119,526, which explains the apparent decrease in 2010. Total revenues for 2010 were $935,427.

# 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<br>33:2002, et seq.<br>33:2218, et seq.<br>18:55-59, et seq.<br>13:1874, et seq.<br>13:10.3<br>11:1862 B. (2)<br>13:2591<br>Act 664, 2008 Regular Session<br>Attorney General Opinion 94-265 | *Plan of Government*<br>Section 8.01(b)<br><br>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. 11:1862 B. (2)** 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 became 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 **$43,260** in 2012 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 that 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 | |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| 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 | 1,713,039 | 23.11% | 1,709,670 | 23.34% | 1,930,834 | 27.00% | 1,963,153 | 26.72% |
| April | 0 | 23.11% | 0 | 23.34% | 0 | 27.00% | 0 | 26.72% |
| May | 0 | 23.11% | 0 | 23.34% | 0 | 27.00% | 0 | 26.72% |
| June | 1,978,656 | 49.79% | 1,975,933 | 50.32% | 1,645,311 | 50.00% | 1,667,088 | 49.41% |
| July | 0 | 49.79% | 0 | 50.32% | 0 | 50.00% | 0 | 49.41% |
| August | 0 | 49.79% | 0 | 50.32% | 0 | 50.00% | 0 | 49.41% |
| September | 0 | 49.79% | 0 | 50.32% | 0 | 50.00% | 1,966,153 | 76.17% |
| October | 1,712,809 | 72.90% | 1,963,419 | 77.12% | 1,908,188 | 76.68% | 0 | 76.17% |
| November | 1,154 | 72.91% | 0 | 77.12% | 0 | 76.68% | 0 | 76.17% |
| December | 2,008,425 | 100.00% | 1,675,788 | 100.00% | 1,667,480 | 100.00% | 1,751,042 | 100.00% |
| TOTAL | 7,414,083 | | 7,324,810 | | 7,151,813 | | 7,347,436 | |

| ON-BEHALF PAYMENTS FOR SALARIES AND BENEFITS (PARISH) | | | | | | | ACCOUNT NUMBER 002. . 433900 | |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| January | 1,200 | 0.09% | 1,200 | 0.09% | 1,200 | 0.09% | 1,700 | 0.12% |
| February | 1,200 | 0.18% | 1,200 | 0.18% | 1,200 | 0.18% | 1,337 | 0.22% |
| March | 94,904 | 7.49% | 4,523 | 0.53% | 4,977 | 0.54% | 3,166 | 0.44% |
| April | 1,200 | 7.58% | 1,475 | 0.65% | 1,268 | 0.64% | 2,560 | 0.63% |
| May | 1,475 | 7.69% | 1,200 | 0.74% | 1,000 | 0.71% | 1,100 | 0.71% |
| June | 106,322 | 15.88% | 5,723 | 1.18% | 3,323 | 0.95% | 2,714 | 0.90% |
| July | 1,395 | 15.98% | 0 | 1.18% | 1,229 | 1.04% | 2,453 | 1.08% |
| August | 0 | 15.98% | 1,475 | 1.29% | 0 | 1.04% | 1,100 | 1.15% |
| September | 1,280 | 16.08% | 1,200 | 1.38% | 2,230 | 1.21% | 4,266 | 1.46% |
| October | 118,519 | 25.20% | 7,199 | 1.94% | 5,508 | 1.61% | 1,353 | 1.56% |
| November | 1,200 | 25.29% | 0 | 1.94% | 1,000 | 1.68% | 1,100 | 1.64% |
| December | 970,825 | 100.00% | 1,274,441 | 100.00% | 1,338,242 | 100.00% | 1,373,693 | 100.00% |
| TOTAL | 1,299,520 | | 1,299,636 | | 1,361,177 | | 1,396,542 | |
| COMB/% Chg | 8,713,603 | 7.99% | 8,624,446 | -1.02% | 8,512,990 | -1.29% | 8,743,978 | 2.71% |

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 | 2010 | 2011 | 2012 | 2013 |
| **GENERAL FUND:** | | | | |
| State Supplemental Pay | | | | |
| Parish Attorney | 43,385 | 46,154 | 39,692 | 35,400 |
| City Constable | 207,000 | 208,385 | 190,616 | 198,680 |
| Police | 3,752,551 | 3,783,474 | 3,741,151 | 3,763,710 |
| Fire | 3,230,088 | 3,105,933 | 2,996,548 | 3,143,202 |
| Total General Fund State Supplemental Pay | 7,233,024 | 7,143,946 | 6,968,007 | 7,140,992 |
| Judicial Supplemental Pay - City Court | 196,567 | 196,925 | 197,282 | 218,204 |
| Registrar of Voters State Pay | 422,403 | 402,977 | 394,976 | 396,221 |
| Justice of the Peace State Pay | 15,502 | 15,502 | 13,364 | 14,902 |
| Municipal Employees' Retirement System | 846,107 | 865,096 | 939,361 | 973,406 |
| Total General Fund On-Behalf Payments | 8,713,603 | 8,624,446 | 8,512,990 | 8,743,726 |
| **SPECIAL FUNDS:** | | | | |
| State Supplemental Pay | | | | |
| City Constable Court Cost | 12,000 | 12,000 | 12,000 | 7,154 |
| Gaming Enforcement Division | 5,769 | 1,385 | 0 | 600 |
| Brownsfield Fire Protection District | 24,000 | 24,000 | 24,000 | 24,000 |
| Greater Baton Rouge Airport District | 160,385 | 167,770 | 159,924 | 162,800 |
| Total Special Funds State Supplemental Pay | 202,154 | 205,155 | 195,924 | 194,554 |
| Total All Funds State Supplemental Pay | 7,435,178 | 7,349,101 | 7,163,931 | 7,335,546 |
| **TOTAL ALL FUNDS ON-BEHALF PAYMENTS** | 8,915,757 | 8,829,601 | 8,708,914 | 8,938,280 |

NOTE: The 2013 general fund revenues in the preceding chart are overstated by $252.45 due to a duplicate payment being received and not refunded to the state.

# 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 2013 payment was limited to $3,422,500 (based on population).

## COLLECTIONS FOR THE LAST FOUR YEARS:

| PAYMENTS IN LIEU OF TAXES - FEDERAL GOVERNMENT (PARISH) ACCOUNT NUMBER 002..436101 | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| June | 1,525 | 100.00% | 1,537 | 100.00% | 0 | 0.00% | 1,531 | 100.00% |
| August | 0 | 100.00% | 0 | 100.00% | 0 | 0.00% | 0 | 100.00% |
| October | 0 | 100.00% | 0 | 100.00% | 0 | 0.00% | 0 | 100.00% |
| December | 0 | 100.00% | 0 | 100.00% | 1,569 | 100.00% | 0 | 100.00% |
| TOTAL/% Chg | 1,525 | 2.28% | 1,537 | 0.79% | 1,569 | 2.08% | 1,531 | -2.42% |

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# CHARGES FOR SERVICES

| Year | Average CPI-U | Actual | Inflation |
|---|---|---|---|
| 2004 | 188.9 | $20,432,910 | $20,432,910 |
| 2005 | 195.3 | 23,093,747 | 21,125,184 |
| 2006 | 201.6 | 21,316,297 | 21,806,642 |
| 2007 | 207.3 | 21,324,655 | 22,423,199 |
| 2008 | 215.3 | 19,267,454 | 23,288,542 |
| 2009 | 214.5 | 21,063,123 | 23,202,007 |
| 2010 | 218.1 | 23,344,967 | 23,591,412 |
| 2011 | 224.9 | 23,094,371 | 24,326,953 |
| 2012 | 229.6 | 21,603,039 | 24,835,342 |
| 2013 | 232.9 | 23,473,133 | 25,192,296 |

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. Increases in 2009 and 2010 are mostly due to the implementation of traffic safety fees collected from red light cameras as well as accounting for in-house projects in indirect cost calculations.

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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<br>13:1898<br>13:2002 B | *Plan of Government*<br>Section 11.04<br>City Court *En Banc* Order, 11/19/13 |

## 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 November 19, 2013**, 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 |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| January | 115,388 | 9.24% | 202,633 | 14.43% | 100,164 | 8.65% | 128,967 | 10.26% |
| February | 73 | 9.25% | 105,700 | 21.96% | 110,495 | 18.20% | 94,454 | 17.77% |
| March | 196,839 | 25.01% | 110,818 | 29.86% | 119,435 | 28.52% | 76 | 17.78% |
| April | 127,765 | 35.24% | 59 | 29.86% | 99,549 | 37.12% | 168,292 | 31.17% |
| May | 111,804 | 44.20% | 85 | 29.87% | 93,186 | 45.17% | 81 | 31.17% |
| June | 107,706 | 52.82% | 78 | 29.87% | 98,611 | 53.69% | 239,929 | 50.26% |
| July | 126,158 | 62.93% | 146 | 29.88% | 35 | 53.69% | 83,912 | 56.94% |
| August | 90 | 62.93% | 213,690 | 45.11% | 110,515 | 63.24% | 68,610 | 62.39% |
| September | 229,280 | 81.30% | 2,463 | 45.28% | 85,190 | 70.60% | 108,577 | 71.03% |
| October | 133 | 81.31% | 311,619 | 67.48% | 108,383 | 79.97% | 72,328 | 76.79% |
| November | 2,105 | 81.48% | 93 | 67.49% | 126,813 | 90.92% | 208 | 76.80% |
| December | 231,295 | 100.00% | 456,400 | 100.00% | 105,044 | 100.00% | 291,611 | 100.00% |
| TOTAL/% Chg | 1,248,636 | -0.50% | 1,403,784 | 12.43% | 1,157,420 | -17.55% | 1,257,045 | 8.61% |

| CITY COURT CIVIL FEES 2 (CITY) | | | | | | | ACCOUNT NUMBER | 001 . . 440016 |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| January | 3,681 | 7.96% | 7,834 | 13.19% | 4,496 | 9.59% | 4,104 | 8.36% |
| February | 0 | 7.96% | 4,880 | 21.40% | 3,933 | 17.98% | 3,600 | 15.69% |
| March | 7,412 | 23.98% | 3,978 | 28.10% | 4,563 | 27.72% | 0 | 15.69% |
| April | 5,004 | 34.80% | 0 | 28.10% | 4,023 | 36.30% | 7,002 | 29.96% |
| May | 3,550 | 42.47% | 0 | 28.10% | 4,536 | 45.98% | 0 | 29.96% |
| June | 4,621 | 52.46% | 0 | 28.10% | 4,519 | 55.62% | 8,114 | 46.49% |
| July | 4,910 | 63.08% | 0 | 28.10% | 0 | 55.62% | 4,023 | 54.69% |
| August | 0 | 63.08% | 8,163 | 41.84% | 4,230 | 64.65% | 3,560 | 61.94% |
| September | 8,240 | 80.89% | 0 | 41.84% | 3,767 | 72.69% | 3,861 | 69.80% |
| October | 0 | 80.89% | 13,099 | 63.89% | 4,320 | 81.90% | 3,574 | 77.09% |
| November | 0 | 80.89% | 0 | 63.89% | 4,608 | 91.74% | 0 | 77.09% |
| December | 8,838 | 100.00% | 21,447 | 100.00% | 3,873 | 100.00% | 11,248 | 100.00% |
| TOTAL/% Chg | 46,256 | -7.09% | 59,401 | 28.42% | 46,868 | -21.10% | 49,086 | 4.73% |

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. 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<br>13:1872-1902<br>32:393 F (1) | Code of Ordinances Title 11, § 401<br>Resolution 38937, 9/9/98<br>*City Court En Banc Order,* 07/02/12 |

## 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 **July 2, 2012**, 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 July 2, 2012, 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 |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| January | 71,228 | 7.16% | 67,244 | 6.47% | 71,308 | 7.84% | 55,817 | 6.20% |
| February | 94,635 | 16.66% | 100,853 | 16.16% | 98,384 | 18.65% | 82,032 | 15.31% |
| March | 115,936 | 28.31% | 118,741 | 27.58% | 87,538 | 28.27% | 93,004 | 25.64% |
| April | 94,816 | 37.83% | 77,018 | 34.98% | 82,796 | 37.38% | 76,860 | 34.17% |
| May | 83,666 | 46.24% | 82,893 | 42.95% | 76,958 | 45.83% | 75,705 | 42.58% |
| June | 77,926 | 54.07% | 80,834 | 50.73% | 93,321 | 56.09% | 71,705 | 50.54% |
| July | 84,516 | 62.56% | 93,943 | 59.76% | 75,623 | 64.40% | 76,262 | 59.01% |
| August | 78,473 | 70.44% | 93,639 | 68.76% | 70,930 | 72.20% | 81,947 | 68.11% |
| September | 82,466 | 78.72% | 84,933 | 76.93% | 66,532 | 79.51% | 80,522 | 77.05% |
| October | 75,051 | 86.26% | 94,670 | 86.03% | 73,541 | 87.60% | 80,000 | 85.93% |
| November | 57,198 | 92.01% | 72,440 | 93.00% | 54,711 | 93.61% | 64,454 | 93.09% |
| December | 79,533 | 100.00% | 72,839 | 100.00% | 58,115 | 100.00% | 62,228 | 100.00% |
| TOTAL/% Chg | 995,444 | -5.41% | 1,040,047 | 4.48% | 909,757 | -12.53% | 900,536 | -1.01% |

# 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 | *Plan of Government* 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. 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 | $55.00 / 105.00 (habitual offenders) |
| Program for Anger Management (PAM) | 55.00 |
| Drug Screening Program | 20.00 |
| Court's Effective Decision-Making (CEDMS) | 55.00 |
| Substance Abuse Self-Awareness Program (SASAP) | 55.00 |
| Defensive Driving Course (SCOPE & SCOPE II) | 30.00 / 50.00 (habitual offenders) |

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

| CITY COURT SCHOOL FEES (CITY) | | | | | | | ACCOUNT NUMBER | 001 . . 440012 |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| January | 17,860 | 7.50% | 15,035 | 7.95% | 14,215 | 8.37% | 14,200 | 8.60% |
| February | 20,325 | 16.04% | 18,250 | 17.59% | 16,565 | 18.13% | 13,985 | 17.08% |
| March | 20,435 | 24.63% | 19,000 | 27.63% | 16,917 | 28.10% | 17,540 | 27.71% |
| April | 21,370 | 33.61% | 15,290 | 35.71% | 14,541 | 36.67% | 15,875 | 37.33% |
| May | 18,675 | 41.46% | 15,670 | 43.99% | 14,820 | 45.40% | 12,820 | 45.09% |
| June | 20,670 | 50.14% | 15,375 | 52.12% | 14,635 | 54.02% | 12,294 | 52.54% |
| July | 22,290 | 59.51% | 14,855 | 59.97% | 13,940 | 62.23% | 15,085 | 61.68% |
| August | 20,550 | 68.14% | 14,965 | 67.88% | 15,510 | 71.37% | 12,730 | 69.40% |
| September | 26,290 | 79.19% | 15,590 | 76.11% | 12,461 | 78.71% | 13,495 | 77.57% |
| October | 19,635 | 87.44% | 18,250 | 85.76% | 13,960 | 86.93% | 14,435 | 86.32% |
| November | 15,495 | 93.95% | 14,587 | 93.47% | 12,775 | 94.46% | 13,030 | 94.22% |
| December | 14,400 | 100.00% | 12,363 | 100.00% | 9,402 | 100.00% | 9,545 | 100.00% |
| TOTAL/% Chg | 237,995 | 10.53% | 189,230 | -20.49% | 169,741 | -10.30% | 165,034 | -2.77% |

NOTE: Collections for this revenue depend on the number of participants.

# CITY COURT BENCH WARRANT FEES

| REVENUE TYPE | FUND . . OBJECT | |
|---|---|---|
| Charges for Services | City | 001 . . 440013 |

**LEGAL AUTHORIZATION**

| FEDERAL | STATE | LOCAL |
|---|---|---|
| N/A | Louisiana Revised Statutes 13:1898 | *Plan of Government* Section 11.04<br>Resolution 38937, 09/09/98<br>City Court *En Banc* Order, 05/01/12 |

## 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. The **City Court *En Banc* Order**, effective May 1, 2012, sets out the most recent bench warrant 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 person convicted of criminal, traffic, and parking violations** who has been ordered by the court to pay bench warrant fees.

## COMPUTATION OF FEE:

Bench Warrant Fees are set at the discretion of the sentencing judge and by en banc orders. City Court *En Banc* Order, effective May 1, 2012 sets the most recent bench warrant fees. These include failure to appear timely for the following:

Failure to appear timely for court, then:

| | |
|---|---|
| - Bench warrant and bond forfeiture is issued | $100.00 |
| - Bench warrant is issued | 50.00 |

Failure to appear timely to pay a drug screen or probation supervision fee, then:

| | |
|---|---|
| - Bench warrant is issued | 25.00 |

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

| CITY COURT BENCH WARRANT FEES (CITY) | | | | | | | ACCOUNT NUMBER | 001 . . 440013 |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| January | 75,433 | 6.63% | 69,887 | 5.94% | 74,055 | 6.52% | 66,297 | 6.25% |
| February | 140,663 | 18.99% | 169,097 | 20.31% | 162,760 | 20.86% | 123,727 | 17.91% |
| March | 148,194 | 32.01% | 160,202 | 33.92% | 115,096 | 31.00% | 140,858 | 31.18% |
| April | 111,634 | 41.82% | 78,083 | 40.55% | 114,112 | 41.05% | 91,673 | 39.82% |
| May | 84,776 | 49.27% | 85,234 | 47.80% | 82,324 | 48.30% | 79,341 | 47.29% |
| June | 79,207 | 56.23% | 78,168 | 54.44% | 139,934 | 60.63% | 65,251 | 53.44% |
| July | 85,579 | 63.75% | 113,369 | 64.07% | 84,623 | 68.08% | 100,275 | 62.89% |
| August | 71,626 | 70.05% | 97,337 | 72.34% | 75,751 | 74.76% | 79,874 | 70.42% |
| September | 91,829 | 78.11% | 84,860 | 79.55% | 78,946 | 81.71% | 79,980 | 77.95% |
| October | 83,691 | 85.47% | 97,293 | 87.82% | 86,851 | 89.36% | 89,581 | 86.40% |
| November | 68,948 | 91.53% | 70,211 | 93.78% | 57,916 | 94.46% | 71,139 | 93.10% |
| December | 96,418 | 100.00% | 73,158 | 100.00% | 62,871 | 100.00% | 73,236 | 100.00% |
| TOTAL/% Chg | 1,137,998 | 10.05% | 1,176,899 | 3.42% | 1,135,239 | -3.54% | 1,061,232 | -6.52% |

# CITY COURT MISCELLANEOUS FEES

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

**LEGAL AUTHORIZATION**

| FEDERAL | STATE | LOCAL |
|---|---|---|
| N/A | Louisiana Revised Statutes<br>13:1898<br>32:57.1 | *Plan of Government*<br>Section 11.04<br>Code of Ordinances<br>Title 11, § 401<br>Resolution 38937, 09/09/98<br>City Court *En Banc* Order<br>05/01/12<br>10/30/12 |

## 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 therefore." 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 October 30, 2012, sets the most recent interpreter fees. The **City Court *En Banc* Order**, effective May 1, 2012, 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 | $ 60.00 | |
| Interpreter fee | | |
| Foreign Language Interpreter (minimum 1 hour) | 70.00 | / hour |
| Sign Language Interpreter (minimum 2 hour) | 80.00 | / 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 |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| January | 17,996 | 4.11% | 46,200 | 10.03% | 33,647 | 6.82% | 30,682 | 8.64% |
| February | 37,066 | 12.56% | 112,007 | 34.34% | 157,898 | 38.84% | 7,074 | 10.63% |
| March | 48,017 | 23.52% | 1,842 | 34.74% | 96,854 | 58.49% | 44,700 | 23.21% |
| April | 38,162 | 32.23% | 71,631 | 50.29% | (70,868) | 44.11% | 30,827 | 31.89% |
| May | 137,223 | 63.54% | 55,424 | 62.32% | 37,293 | 51.68% | 45,522 | 44.71% |
| June | 45,206 | 73.86% | 55,526 | 74.38% | 41,421 | 60.08% | 17,323 | 49.58% |
| July | 30,430 | 80.80% | 65,413 | 88.58% | 33,723 | 66.92% | 35,946 | 59.70% |
| August | 21,901 | 85.80% | 67,541 | 103.24% | 24,863 | 71.96% | 10,651 | 62.70% |
| September | 41,652 | 95.30% | 11,460 | 105.73% | 37,978 | 79.66% | 46,914 | 75.91% |
| October | 50,422 | 106.81% | 33,321 | 112.96% | 30,353 | 85.82% | 17,239 | 80.76% |
| November | 43,698 | 116.78% | (12,293) | 110.29% | 33,434 | 92.60% | 35,954 | 90.88% |
| December | (73,540) | 100.00% | (47,402) | 100.00% | 36,511 | 100.00% | 32,394 | 100.00% |
| TOTAL/% Chg | 438,233 | 34.50% | 460,670 | 5.12% | 493,107 | 7.04% | 355,226 | -27.96% |

NOTE: The overall increase in collections can be attributed to an increase in the fee for interpreter charges. Also, there was a new suspense account set up in 2010 for revenues collected on cases that are not yet built into the case management system. Upon receipt of an affidavit from the City Prosecutor's office, the case will be built and revenues moved into this account. The negative amount in December was from charges being moved to reflect these changes. The 2013 decrease is being researched by City Court, it is possibly due to coding and reporting errors within their system.

# 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 | *Plan of Government* Section 11.04<br>City Court *En Banc* Order, 07/02/12; 11/19/13 |

## 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 November 19, 2013, is the most recent order setting out the 5% fee for credit card payments. The fee also applies to **City Court *En Banc* Order** effective July 2, 2012.

## COLLECTION AND TRANSMITTAL OF FUNDS:

**Collector:** The Clerk of City Court

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

## PAYOR OF FEE:

This fee is charged for credit card payments for both Civil filing fees and Criminal/Traffic fine, forfeiture, penalty, and/or court cost payments made by credit card online or through the automated phone payment system.

## 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 |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| January | 9,423 | 7.26% | 21,007 | 20.66% | 2,642 | 8.05% | 2,318 | 4.85% |
| February | 12,069 | 16.55% | (16,264) | 4.67% | 2,314 | 15.11% | 10,697 | 27.25% |
| March | 13,279 | 26.78% | 12,845 | 17.30% | 2,889 | 23.92% | 3,039 | 33.61% |
| April | 8,924 | 33.65% | 9,078 | 26.23% | 2,285 | 30.88% | 3,513 | 40.96% |
| May | 9,337 | 40.84% | 10,480 | 36.54% | 2,615 | 38.86% | 3,178 | 47.61% |
| June | 9,131 | 47.87% | 9,489 | 45.87% | 3,078 | 48.24% | 3,422 | 54.78% |
| July | 9,617 | 55.28% | 12,022 | 57.70% | 3,342 | 58.43% | 3,377 | 61.85% |
| August | 8,705 | 61.98% | 11,502 | 69.01% | 3,035 | 67.68% | 4,643 | 71.57% |
| September | 10,321 | 69.93% | 12,410 | 81.22% | 2,647 | 75.75% | 8,891 | 90.18% |
| October | 8,822 | 76.72% | 12,327 | 93.34% | 3,002 | 84.90% | 2,878 | 96.20% |
| November | 7,139 | 82.22% | 4,286 | 97.56% | 2,598 | 92.82% | 3,012 | 102.51% |
| December | 23,084 | 100.00% | 2,484 | 100.00% | 2,354 | 100.00% | (1,198) | 100.00% |
| TOTAL/% Chg | 129,851 | 15.70% | 101,666 | -21.71% | 32,801 | -67.74% | 47,770 | 45.64% |

NOTE: Towards the end of 2011 City Court was informed that the 5% fee for credit card payments could not continue for in person payment due to merchant card agreements. The City Court is currently working on a solution to charge the fee in a manner that is in compliance with the current laws and regulations. As of April 2014, the fee is still not charged for credit card payments made in person.

# CITY COURT EXPUNGEMENT FEE

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

**LEGAL AUTHORIZATION**

| FEDERAL | STATE | LOCAL |
|---|---|---|
| N/A | Louisiana Revised Statutes<br>13:1898<br>44:9<br>Act 282 (2009 Regular Session) | *Plan of Government*<br>Section 11.04<br>Resolution 38937, 09/09/98<br>City Court *En Banc* Order, 05/01/2012 |

## 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 May 1, 2012, 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 |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| January | 1,400 | 5.54% | 3,100 | 9.84% | 4,000 | 12.45% | 2,700 | 7.54% |
| February | 1,600 | 11.87% | 2,000 | 16.19% | 3,320 | 22.79% | 2,000 | 13.12% |
| March | 2,900 | 23.34% | 4,200 | 29.52% | 3,000 | 32.13% | 2,700 | 20.66% |
| April | 2,300 | 32.44% | 2,700 | 38.10% | 1,600 | 37.11% | 2,900 | 28.75% |
| May | (275) | 31.36% | 3,400 | 48.89% | 2,600 | 45.20% | 3,900 | 39.64% |
| June | 3,204 | 44.03% | 2,600 | 57.14% | 1,400 | 49.56% | 3,000 | 48.02% |
| July | 3,121 | 56.38% | 2,200 | 64.13% | 3,320 | 59.90% | 4,500 | 60.58% |
| August | 2,500 | 66.27% | 2,800 | 73.02% | 2,300 | 67.06% | 3,100 | 69.24% |
| September | 1,825 | 73.49% | 2,700 | 81.59% | 2,400 | 74.53% | 3,000 | 77.61% |
| October | 2,450 | 83.18% | 2,500 | 89.52% | 3,680 | 85.99% | 3,700 | 87.94% |
| November | 2,550 | 93.27% | 1,600 | 94.60% | 2,200 | 92.84% | 2,100 | 93.80% |
| December | 1,700 | 100.00% | 1,700 | 100.00% | 2,301 | 100.00% | 2,220 | 100.00% |
| TOTAL/% Chg | 25,275 | -33.13% | 31,500 | 24.63% | 32,121 | 1.97% | 35,820 | 11.52% |

NOTE: The amount of collections is 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 HOME INCARCERATION MONITORING FEE

| REVENUE TYPE | FUND . . OBJECT | |
|---|---|---|
| Charges for Services | City | 001 . . 440018 |

**LEGAL AUTHORIZATION**

| FEDERAL | STATE | LOCAL |
|---|---|---|
| N/A | Louisiana Revised Statutes 13:1898 | *Plan of Government* Section 11.04<br>Resolution 38937, 09/09/98<br>City Court *En Banc* Order, 05/01/12 |

## 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, 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. The **City Court *En Banc Order***, effective May 1, 2012, imposes this revenue.

## 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 has been ordered by the court to participate in the Home Incarceration Monitoring Program.**

## COMPUTATION OF FEE:

**$100.00 for the first 48 hours with a mandatory fee of $10.00 per day thereafter**

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

| HOME INCARCERATION MONITORING FEES (CITY) | | | | | ACCOUNT NUMBER | | 001 . . 440018 | |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| January | 600 | 4.56% | 320 | 5.66% | 300 | 8.19% | 500 | 9.65% |
| February | 550 | 8.73% | 800 | 19.82% | 0 | 8.19% | 500 | 19.30% |
| March | 644 | 13.62% | 900 | 35.75% | 700 | 27.30% | 241 | 23.95% |
| April | 1,760 | 26.99% | 800 | 49.91% | 521 | 41.52% | 900 | 41.32% |
| May | 736 | 32.58% | 700 | 62.30% | 300 | 49.71% | 300 | 47.11% |
| June | 978 | 40.01% | 200 | 65.84% | 100 | 52.44% | 300 | 52.90% |
| July | 1,020 | 47.75% | 400 | 72.92% | 112 | 55.50% | 820 | 68.73% |
| August | 400 | 50.79% | 0 | 72.92% | 400 | 66.42% | 100 | 70.66% |
| September | 4,050 | 81.55% | 100 | 74.69% | 200 | 71.88% | 100 | 72.59% |
| October | 200 | 83.07% | 600 | 85.31% | 200 | 77.34% | 100 | 74.52% |
| November | 620 | 87.77% | 250 | 89.73% | 100 | 80.07% | 400 | 82.24% |
| December | 1,610 | 100.00% | 580 | 100.00% | 730 | 100.00% | 920 | 100.00% |
| TOTAL/% Chg | 13,168 | 26.23% | 5,650 | -57.09% | 3,663 | -35.17% | 5,181 | 41.44% |

NOTE: In general, increases and decreases in this revenue are the result of more or fewer defendants' being placed on house arrest as well as the Court's success in collecting the fees imposed. In addition, the judges sometimes refer cases to outside agencies for reasons such as out-of-parish or out-of-state residency, occupation, etc. In 2011 an increasing number of offenders referred to Sobriety Court, which started during this time, and caused a decrease in home incarceration.

# 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<br>13:2002 (B)<br>13:1885 (F) | *Plan of Government*<br>Section 11.04<br>Resolution 38937, 09/09/98<br>City Court *En Banc* Order, 11/19/13 |

## 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. **L.R.S. 13:2002 (B)** mandates that costs of court in civil proceedings in Baton Rouge City Court are to 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. 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 19, 2013, 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 | |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| January | 930 | 8.38% | 2,410 | 17.51% | 960 | 7.74% | 0 | 0.00% |
| February | 0 | 8.38% | 1,200 | 26.24% | 650 | 12.98% | 920 | 7.47% |
| March | 1,750 | 24.14% | 1,150 | 34.59% | 1,590 | 25.81% | 0 | 7.47% |
| April | 1,490 | 37.57% | 0 | 34.59% | 1,110 | 34.76% | 2,310 | 26.24% |
| May | 1,030 | 46.85% | 0 | 34.59% | 1,070 | 43.39% | 0 | 26.24% |
| June | 1,060 | 56.40% | 0 | 34.59% | 1,150 | 52.66% | 2,200 | 44.11% |
| July | 1,150 | 66.76% | 0 | 34.59% | 0 | 52.66% | 840 | 50.93% |
| August | 0 | 66.76% | 1,980 | 48.98% | 890 | 59.84% | 950 | 58.65% |
| September | 1,640 | 81.53% | 0 | 48.98% | 970 | 67.66% | 1,130 | 67.83% |
| October | 0 | 81.53% | 2,940 | 70.35% | 1,000 | 75.73% | 920 | 75.30% |
| November | 0 | 81.53% | 0 | 70.35% | 1,110 | 84.68% | 0 | 75.30% |
| December | 2,050 | 100.00% | 4,080 | 100.00% | 1,900 | 100.00% | 3,040 | 100.00% |
| TOTAL/% Chg | 11,100 | 918.35% | 13,760 | 23.96% | 12,400 | -9.88% | 12,310 | -0.73% |

NOTE: This revenue was first authorized in 2009.

# CITY COURT PRETRIAL ADMINISTRATIVE FEES

| REVENUE TYPE | FUND . . OBJECT |
|---|---|
| Charges for Services | City 001 . . 440024 |

**LEGAL AUTHORIZATION**

| FEDERAL | STATE | LOCAL |
|---|---|---|
| N/A | Louisiana Revised Statutes 13:1898 | *Plan of Government* Section 11.04<br>Resolution 38937, 09/09/98<br>City Court *En Banc* Order, 05/01/12 |

## 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. 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. The **City Court *En Banc* Order** effective May 1, 2012, authorizes this fee and sets the amount..

## 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 City Court Criminal offender whose case is transferred to the Pretrial Diversion Program.** This fee is only for Criminal cases. There is a separate Pre-Trial program for DWI cases.

## COMPUTATION OF FEE:

**$60** for participation in the pre-trial program.

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

| CITY COURT PRETRIAL ADMINISTRATIVE FEES (CITY) | | | | | | | ACCOUNT NUMBER | 001 . . 440024 |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| January | 0 | 0.00% | 9,446 | 10.25% | 9,539 | 14.74% | 3,396 | 5.32% |
| February | 0 | 0.00% | 9,603 | 20.68% | 8,046 | 27.18% | 5,820 | 14.43% |
| March | 0 | 0.00% | 7,775 | 29.12% | 6,700 | 37.53% | 10,160 | 30.33% |
| April | 0 | 0.00% | 7,292 | 37.03% | 5,401 | 45.88% | 5,955 | 39.66% |
| May | 0 | 0.00% | 6,737 | 44.35% | 6,360 | 55.70% | 5,260 | 47.89% |
| June | 0 | 0.00% | 7,320 | 52.29% | 4,565 | 62.76% | 3,936 | 54.05% |
| July | 1,020 | 3.57% | 6,841 | 59.72% | 5,245 | 70.86% | 4,170 | 60.58% |
| August | 1,920 | 10.28% | 8,000 | 68.40% | 3,925 | 76.93% | 4,204 | 67.16% |
| September | 3,950 | 24.09% | 6,370 | 75.32% | 4,815 | 84.37% | 4,695 | 74.51% |
| October | 4,990 | 41.54% | 8,145 | 84.16% | 4,240 | 90.92% | 5,530 | 83.17% |
| November | 8,340 | 70.70% | 7,585 | 92.40% | 3,020 | 95.59% | 6,005 | 92.57% |
| December | 8,380 | 100.00% | 7,005 | 100.00% | 2,854 | 100.00% | 4,745 | 100.00% |
| TOTAL/% Chg | 28,600 | 100.00% | 92,119 | 222.09% | 64,710 | -29.75% | 63,876 | -1.29% |

NOTE: This revenue was instituted in 2010, so 2011 was the first full year of collections.

# CITY COURT ELECTRONIC DISPOSITION EXTRACTION FEE

| REVENUE TYPE | FUND . . OBJECT |
|---|---|
| Charges for Services | City 001 . . 440025 |

**LEGAL AUTHORIZATION**

| FEDERAL | STATE | LOCAL |
|---|---|---|
| N/A | N/A | Agreement with Explore Information Services, LLC |

## INTERPRETATION OF LEGAL AUTHORIZATION:

**Local:** The **agreement** between Explore Information Services, LLC and Baton Rouge City Court gives Explore the right to obtain Final Traffic Dispositions from city and parish courts in Louisiana, specifically including Baton Rouge City Court. The contract is for a period of one year from the date when the first monthly file was delivered by Baton Rouge City Court to Explore. The contract will renew annually unless one party provides notice 60 days before the expiration of the contract. *No council authorization is required because this is not an expenditure of public funds, but an agreement to provide bulk public records in electronic format for a fixed fee.*

## COLLECTION AND TRANSMITTAL OF FUNDS:

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

**Transmittal:** Department of Finance-Accounting Division records funds and then remits funds to the Department of Finance–Revenue Division.

## PAYOR OF FEE:

Explore Information Services, LLC

## COMPUTATION OF FEE:

Explore will pay a one-time fee of **$10,000** for 36 months of Final Traffic Dispositions starting from the date of May 1, 2008 and concluding April 30, 2011. Explore will pay a one-time fee of **$5,000** for any programming or technical work undertaken by the court. Explore will pay a monthly fee of **$3,000** for the monthly delivery of Final Traffic Dispositions in bulk electronic format, starting in May 2011. The contract will renew annually unless one party provides notice 60 days before the expiration of the contract.

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

| CITY COURT ELECTRONIC DISPOSITION EXTRACTION FEE (CITY) ACCOUNT NUMBER 001 . . 440025 | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| January | 0 | 0.00% | 0 | 0.00% | (3,000) | -9.09% | 0 | 0.00% |
| February | 0 | 0.00% | 0 | 0.00% | 3,000 | 0.00% | 3,000 | 8.33% |
| March | 0 | 0.00% | 0 | 0.00% | 3,000 | 9.09% | 3,000 | 16.67% |
| April | 0 | 0.00% | 0 | 0.00% | 3,000 | 18.18% | 0 | 16.67% |
| May | 0 | 0.00% | 0 | 0.00% | 3,000 | 27.27% | 6,000 | 33.33% |
| June | 0 | 0.00% | 0 | 0.00% | 3,000 | 36.36% | 3,000 | 41.67% |
| July | 0 | 0.00% | 10,000 | 25.64% | 3,000 | 45.45% | 3,000 | 50.00% |
| August | 0 | 0.00% | 0 | 25.64% | 3,000 | 54.55% | 3,000 | 58.33% |
| September | 0 | 0.00% | 0 | 25.64% | 0 | 54.55% | 3,000 | 66.67% |
| October | 0 | 0.00% | 17,000 | 69.23% | 6,000 | 72.73% | 3,000 | 75.00% |
| November | 0 | 0.00% | 3,000 | 76.92% | 6,000 | 90.91% | 3,000 | 83.33% |
| December | 0 | 0.00% | 9,000 | 100.00% | 3,000 | 100.00% | 6,000 | 100.00% |
| TOTAL/% Chg | 0 | 0.00% | 39,000 | 100.00% | 33,000 | -15.38% | 36,000 | 9.09% |

# CITY CONSTABLE CIVIL FEES

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

**LEGAL AUTHORIZATION**

| FEDERAL | STATE | LOCAL |
|---|---|---|
| N/A | Louisiana Revised Statutes<br>13:2002 B<br>33:1704 | *Plan of Government*<br>Section 11.04<br>City Court *En Banc* Order, 07/01/12 |

## 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 November 19, 2013 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 |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| January | 68,048 | 8.31% | 77,543 | 7.85% | 82,815 | 8.04% | 98,195 | 10.39% |
| February | 43,844 | 13.67% | 73,198 | 15.26% | 90,713 | 16.84% | 72,975 | 18.11% |
| March | 83,203 | 23.83% | 91,869 | 24.55% | 55,779 | 22.25% | 59,579 | 24.42% |
| April | 76,390 | 33.17% | 50,228 | 29.64% | 114,623 | 33.37% | 31,604 | 27.76% |
| May | 69,796 | 41.69% | 68,181 | 36.54% | 87,375 | 41.85% | 0 | 27.76% |
| June | 64,726 | 49.60% | 55,830 | 42.19% | 22,074 | 43.99% | 44,070 | 32.43% |
| July | 19,126 | 51.94% | 1,226 | 42.31% | 76,136 | 51.38% | 240,257 | 57.85% |
| August | 46,637 | 57.63% | 104,009 | 52.84% | 108,737 | 61.93% | 22,439 | 60.23% |
| September | 48,699 | 63.58% | 60,505 | 58.96% | 48,904 | 66.67% | 118,980 | 72.82% |
| October | 2,398 | 63.88% | 129,937 | 72.12% | 76,098 | 74.05% | 13,746 | 74.27% |
| November | (376) | 63.83% | 59,103 | 78.10% | 111,186 | 84.84% | 65,883 | 81.25% |
| December | 296,076 | 100.00% | 216,410 | 100.00% | 156,233 | 100.00% | 177,217 | 100.00% |
| TOTAL/% Chg | 818,567 | 5.97% | 988,039 | 20.70% | 1,030,673 | 4.32% | 944,945 | -8.32% |

NOTE: In general, increases and decreases are based on the volume of garnishments.

# METRONET SERVICES

| REVENUE TYPE | FUND . . OBJECT | |
|---|---|---|
| Charges for Services | City<br>Parish | 001 . . 440050<br>002 . . 440050 |

**LEGAL AUTHORIZATION**

| FEDERAL | STATE | LOCAL |
|---|---|---|
| N/A | N/A | Intergovernmental Agreement with EBRP Sheriff's Office, and the 19th 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 **19th Judicial District** Court. The East Baton Rouge Parish **Sheriff's Office** was a payor until March 2012, when it began providing its own internet services.

## COMPUTATION OF FEE:

The fee is a per-month rate set by the Information Services Department based on users. Currently, the Information Services Department invoices at the monthly rates of $500 for the 19th Judicial District Court. In November 2013, this amount increased from $430 per month due to an increased number of users.

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

| METRONET SERVICES (CITY) | | | | | | | ACCOUNT NUMBER | 001 . . 440050 |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| January | 0 | 0.00% | 678 | 7.27% | 678 | 15.56% | 258 | 8.11% |
| February | 1,356 | 18.45% | 0 | 7.27% | 678 | 31.13% | 258 | 16.23% |
| March | 678 | 27.68% | 678 | 14.53% | 258 | 37.05% | 258 | 24.34% |
| April | 678 | 36.90% | 936 | 24.57% | 678 | 52.62% | 258 | 32.45% |
| May | 1,041 | 51.07% | 420 | 29.07% | 258 | 58.54% | 0 | 32.45% |
| June | 678 | 60.29% | 936 | 39.10% | 258 | 64.46% | 516 | 48.68% |
| July | 420 | 66.01% | 258 | 41.86% | 0 | 64.46% | 258 | 56.79% |
| August | 0 | 66.01% | 2,712 | 70.93% | 516 | 76.31% | 258 | 64.91% |
| September | 420 | 71.72% | 678 | 78.20% | 0 | 76.31% | 258 | 73.02% |
| October | 420 | 77.44% | 678 | 85.47% | 516 | 88.15% | 258 | 81.13% |
| November | 1,400 | 96.49% | 420 | 89.97% | 258 | 94.08% | 300 | 90.57% |
| December | 258 | 100.00% | 936 | 100.00% | 258 | 100.00% | 300 | 100.00% |
| TOTAL | 7,349 | | 9,330 | | 4,356 | | 3,180 | |

| METRONET SERVICES (PARISH) | | | | | | ACCOUNT NUMBER | | 002 . . 440050 |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| January | 0 | 0.00% | 452 | 7.27% | 452 | 15.56% | 172 | 8.11% |
| February | 904 | 25.00% | 0 | 7.27% | 452 | 31.13% | 172 | 16.23% |
| March | 452 | 37.50% | 452 | 14.53% | 172 | 37.05% | 172 | 24.34% |
| April | 452 | 50.00% | 624 | 24.57% | 452 | 52.62% | 172 | 32.45% |
| May | 344 | 59.51% | 280 | 29.07% | 172 | 58.54% | 0 | 32.45% |
| June | 452 | 72.01% | 624 | 39.10% | 172 | 64.46% | 344 | 48.68% |
| July | 280 | 79.76% | 172 | 41.86% | 0 | 64.46% | 172 | 56.79% |
| August | 0 | 79.76% | 1,808 | 70.93% | 344 | 76.31% | 172 | 64.91% |
| September | 280 | 87.50% | 452 | 78.20% | 0 | 76.31% | 172 | 73.02% |
| October | 280 | 95.24% | 452 | 85.47% | 344 | 88.15% | 172 | 81.13% |
| November | 0 | 95.24% | 280 | 89.97% | 172 | 94.08% | 200 | 90.57% |
| December | 172 | 100.00% | 624 | 100.00% | 172 | 100.00% | 200 | 100.00% |
| TOTAL | 3,616 | | 6,220 | | 2,904 | | 2,120 | |
| COMB/% Chg | 10,965 | -27.49% | 15,550 | 41.81% | 7,260 | -53.31% | 5,300 | -27.00% |

NOTE: The decrease in 2010 and the increase in 2011 can be attributed to the collection of 2010 revenue that was collected too late in 2011 to be accrued back to 2010. The decreases in 2012 and 2013 were due to the fact that the Sheriff's Office provided its own internet services after March 2012. The fee increased in November 2013 because Information Services learned that the 19th Judicial Court had more than 43 users. Information Services decided to charge a maximum of $500 per month, pending a new intergovernmental agreement.

# COURT FEES FOR CORONER'S OPERATIONS

| REVENUE TYPE | FUND . . OBJECT | |
|---|---|---|
| Charges for Services | Parish | 002 . . 440064 |

**LEGAL AUTHORIZATION**

| FEDERAL | STATE | LOCAL |
|---|---|---|
| N/A | Louisiana Revised Statutes 13:5722 | N/A |

## INTERPRETATION OF LEGAL AUTHORIZATION:

**State: L.R.S. 13:5722** provides that in addition to the criminal costs authorized by law, each judge, including those of city courts, may impose a ten dollar fee on every defendant who is convicted after trial or plea of guilty, except for traffic violations, which fee shall be dedicated solely to defraying the operational costs of the office of the coroner of the parish in which the conviction occurred.

## COLLECTION AND TRANSMITTAL OF FUNDS:

**Collector:** Clerk of Court

**Transmittal:** Transmitted monthly to the Finance Department.

## PAYOR OF FEE:

In criminal cases, a defendant who is convicted after trial or plea of guilty, except for traffic violations.

## COMPUTATION OF FEE:

The fee can be up to $10 per defendant. However, it is at the judge's discretion whether this fee will be imposed or not.

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

| COURT FEES FOR CORONER'S OPERATIONS (PARISH) | | | | | ACCOUNT NUMBER | | 002 . . 440064 | |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| 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% | 83 | 2.86% |
| April | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% | 140 | 7.69% |
| May | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% | 131 | 12.21% |
| June | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% | 234 | 20.28% |
| July | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% | 269 | 29.56% |
| August | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% | 204 | 36.60% |
| September | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% | 0 | 36.60% |
| October | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% | 691 | 60.43% |
| November | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% | 482 | 77.06% |
| December | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% | 665 | 100.00% |
| TOTAL/% Chg | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% | 2,899 | 100.00% |

NOTE: The fee was first collected in March 2013. The revenues vary because the 19th Judicial Court judges decide whether or not to impose the fee.

# 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 | |
| | City | 001 . . 440104 | In-House Projects |
| | Parish | 002 . . 440104 | |

**LEGAL AUTHORIZATION**

| FEDERAL | STATE | LOCAL |
|---|---|---|
| OMB Circular A-87 | N/A | Annual Budget Process<br>Ordinance 14682, 06/10/09 |

## 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**. Fiscal Management Fees for In-House Projects is based on **Ordinance 14682** of June 10, 2009.

## 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 the chart below. Grants for capital equipment and police overtime are generally excluded from the assessment of the fee.

| PROGRAM | 2010 | 2011 | 2012 | 2013 |
|---|---|---|---|---|
| Grant Funds: | | | | |
| BRACA | 222,086.90 | 280,136.51 | 136,681.00 | 97,131.00 |
| WIA | 268,876.20 | 191,997.02 | 167,684.96 | 270,830.88 |
| Ryan White | 26,307.95 | 48,877.82 | 56,362.41 | 79,037.26 |
| Community Development | 434,091.21 | 442,254.59 | 302,496.30 | 126,999.42 |
| Summer Food | 2,178.74 | 0.00 | 0.00 | 0.00 |
| LEAP | 62,819.57 | 67,382.63 | 9,424.14 | 0.00 |
| LIHEAP | 0.00 | 0.00 | 2,272.32 | 10,000.00 |
| UASI | 67,170.00 | (103,644.12) | 0.00 | 0.00 |
| Miscellaneous Grants | 22,909.01 | 53,805.46 | 28,484.88 | 17,947.51 |
| Total Grant Funds | 1,106,439.58 | 980,809.91 | 703,406.01 | 601,946.07 |
| Total Special Fund Types | 7,445,550.13 | 7,598,286.49 | 7,621,724.58 | 8,277,068.17 |
| ***Grand Total*** | 8,551,989.71 | 8,579,096.40 | 8,325,130.59 | 8,879,014.24 |

NOTE: The ($103,644.12) in 2011 for the UASI grant represents entries posted to reverse indirect costs charged to the grant in 2009 ($36,474.13) and 2010 ($67,170.00). These credits were necessary because they exceeded the Management & Administration cap allowed by the grant. In 2013, $75 was incorrectly posted to this account and is not included in the above chart.

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 a public or an online auction** pay a percentage of gross receipts, which is used for maintenance of the auction facility, and for inventory storage costs.

Fiscal Management Fees—In-House Projects: Those **non-General Fund departments and projects that require services provided by DPW.**

## 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 2013, the two plans are:

(A) a plan based on actual expenditures for the fiscal year ending December 31, 2011; and

(B) a plan based on beginning budgeted expenditures for the year ending December 31, 2012.

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 2013. 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 2013.

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).

**Ordinance 14682** of June 10, 2009 requires cost to be calculated based on the usage of the wage rate corresponding to Step 9 of the employee's classification, an administrative overhead rate of 120% of the wage rate, and the use of FEMA's equipment rates.

## 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 | |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| January | 126,998 | 2.97% | 123,669 | 2.89% | 123,157 | 2.96% | 141,920 | 3.20% |
| February | 695,196 | 19.24% | 728,760 | 19.90% | 714,092 | 20.14% | 792,871 | 21.08% |
| March | 171,486 | 23.26% | 230,425 | 25.28% | 199,692 | 24.94% | 165,005 | 24.80% |
| April | 136,134 | 26.45% | 148,267 | 28.74% | 156,460 | 28.70% | 201,200 | 29.34% |
| May | 714,739 | 43.17% | 712,017 | 45.36% | 709,061 | 45.76% | 777,342 | 46.87% |
| June | 16,632 | 43.56% | 192,072 | 49.85% | 172,274 | 49.90% | 149,500 | 50.24% |
| July | 37,947 | 44.45% | 151,319 | 53.38% | 122,046 | 52.84% | 151,639 | 53.66% |
| August | 557,041 | 57.49% | 712,195 | 70.01% | 670,526 | 68.97% | 773,140 | 71.09% |
| September | 548,155 | 70.32% | 179,064 | 74.19% | 157,407 | 72.75% | 141,749 | 74.29% |
| October | 129,609 | 73.35% | 99,878 | 76.52% | 167,667 | 76.78% | 168,345 | 78.09% |
| November | 758,769 | 91.11% | 718,323 | 93.29% | 735,964 | 94.49% | 773,705 | 95.53% |
| December | 379,597 | 100.00% | 287,520 | 100.00% | 229,253 | 100.00% | 198,089 | 100.00% |
| TOTAL | 4,272,303 | | 4,283,509 | | 4,157,599 | | 4,434,505 | |

NOTE: $75 was incorrectly posted to this account in 2013. The $75 is included in this chart but not the program breakdown on earlier page.

| FISCAL MANAGEMENT FEES (PARISH) | | | | | ACCOUNT NUMBER | | 002 . . 440101 | |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| January | 126,998 | 2.97% | 123,669 | 2.88% | 125,133 | 3.00% | 141,921 | 3.19% |
| February | 695,922 | 19.23% | 734,097 | 19.97% | 714,092 | 20.14% | 794,670 | 21.07% |
| March | 171,873 | 23.24% | 230,563 | 25.34% | 199,808 | 24.93% | 165,109 | 24.79% |
| April | 136,763 | 26.44% | 148,589 | 28.80% | 156,706 | 28.69% | 201,887 | 29.33% |
| May | 715,781 | 43.17% | 712,209 | 45.38% | 709,755 | 45.72% | 777,576 | 46.83% |
| June | 17,081 | 43.56% | 192,345 | 49.85% | 172,360 | 49.86% | 149,575 | 50.19% |
| July | 38,509 | 44.46% | 151,682 | 53.38% | 122,348 | 52.79% | 151,689 | 53.60% |
| August | 557,053 | 57.48% | 711,881 | 69.96% | 670,495 | 68.88% | 773,148 | 71.00% |
| September | 548,205 | 70.29% | 179,110 | 74.13% | 157,445 | 72.66% | 141,781 | 74.19% |
| October | 129,653 | 73.32% | 99,838 | 76.45% | 167,676 | 76.68% | 168,431 | 77.98% |
| November | 758,998 | 91.05% | 718,330 | 93.17% | 735,982 | 94.34% | 773,706 | 95.39% |
| December | 382,851 | 100.00% | 293,274 | 100.00% | 235,732 | 100.00% | 204,942 | 100.00% |
| TOTAL | 4,279,687 | | 4,295,587 | | 4,167,532 | | 4,444,435 | |
| COMB/% Chg | 8,551,990 | 8.60% | 8,579,096 | 0.32% | 8,325,131 | -2.96% | 8,878,940 | 6.65% |

| FISCAL MANAGEMENT FEES - INVENTORY (CITY) | | | | | ACCOUNT NUMBER | | 001 . . 440102 | |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| January | 514 | -2.83% | 1,917 | 5.42% | 1,668 | -7.80% | 1,742 | 4.10% |
| February | 2,987 | -19.25% | 1,835 | 10.60% | 1,760 | -16.03% | 1,951 | 8.69% |
| March | 2,446 | -32.71% | 2,336 | 17.20% | 1,798 | -24.44% | 1,842 | 13.02% |
| April | 0 | -32.71% | 2,196 | 23.40% | 2,139 | -34.44% | 2,053 | 17.85% |
| May | 5,490 | -62.90% | 1,705 | 28.22% | 1,966 | -43.63% | 1,849 | 22.20% |
| June | 2,019 | -74.00% | 1,823 | 33.37% | 2,634 | -55.95% | 2,655 | 28.44% |
| July | 2,360 | -86.98% | 0 | 33.37% | 0 | -55.95% | 1,988 | 33.12% |
| August | 2,684 | -101.74% | 1,923 | 38.80% | 1,892 | -64.79% | 0 | 33.12% |
| September | 0 | -101.74% | 4,641 | 51.92% | 3,100 | -79.29% | 2,606 | 39.25% |
| October | 5,486 | -131.91% | 2,732 | 59.63% | 2,966 | -93.15% | 2,076 | 44.13% |
| November | 0 | -131.91% | 1,647 | 64.29% | 4,922 | -116.17% | 3,902 | 53.31% |
| December | (42,169) | 100.00% | 12,641 | 100.00% | (46,232) | 100.00% | 19,851 | 100.00% |
| TOTAL | (18,183) | | 35,396 | | (21,387) | | 42,515 | |

| FISCAL MANAGEMENT FEES - INVENTORY (PARISH) | | | | | ACCOUNT NUMBER | | 002 . . 440102 | |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| January | 343 | -2.83% | 1,278 | 5.18% | 1,112 | -7.80% | 1,161 | 4.10% |
| February | 1,991 | -19.27% | 1,224 | 10.14% | 1,174 | -16.04% | 1,301 | 8.68% |
| March | 1,631 | -32.73% | 1,557 | 16.45% | 1,199 | -24.45% | 1,228 | 13.02% |
| April | 0 | -32.73% | 1,464 | 22.38% | 1,426 | -34.46% | 1,369 | 17.84% |
| May | 3,660 | -62.94% | 1,137 | 26.99% | 1,311 | -43.66% | 1,233 | 22.19% |
| June | 1,346 | -74.05% | 1,215 | 31.92% | 1,756 | -55.98% | 1,770 | 28.44% |
| July | 1,573 | -87.03% | 0 | 31.92% | 0 | -55.98% | 1,325 | 33.11% |
| August | 1,790 | -101.81% | 1,282 | 37.11% | 1,261 | -64.83% | 0 | 33.11% |
| September | 0 | -101.81% | 3,094 | 49.65% | 2,067 | -79.33% | 1,737 | 39.24% |
| October | 3,657 | -131.99% | 1,821 | 57.03% | 1,977 | -93.20% | 1,384 | 44.12% |
| November | 0 | -131.99% | 1,098 | 61.48% | 3,281 | -116.22% | 2,602 | 53.30% |
| December | (28,106) | 100.00% | 9,503 | 100.00% | (30,816) | 100.00% | 13,240 | 100.00% |
| TOTAL | (12,115) | | 24,673 | | (14,252) | | 28,350 | |
| COMB/% Chg | (30,298) | -128.35% | 60,069 | 298.26% | (35,639) | -159.33% | 70,865 | 298.84% |

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. At year end, an adjustment can be made to write off obsolete inventory.

| FISCAL MANAGEMENT FEES - AUCTION FACILITY (CITY) | | | | | ACCOUNT NUMBER | | 001 . . 440103 | |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| February | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% | 10,327 | 44.09% |
| March | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% | 0 | 44.09% |
| April | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% | 0 | 44.09% |
| May | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% | 0 | 44.09% |
| June | 17,012 | 94.40% | 21,197 | 100.00% | 0 | 0.00% | 0 | 44.09% |
| July | 0 | 94.40% | 0 | 100.00% | 3,740 | 28.72% | 6,876 | 73.45% |
| August | 1,010 | 100.00% | 0 | 100.00% | 6,699 | 80.16% | 0 | 73.45% |
| September | 0 | 100.00% | 0 | 100.00% | 273 | 82.25% | 6,219 | 100.00% |
| October | 0 | 100.00% | 0 | 100.00% | 0 | 82.25% | 0 | 100.00% |
| November | 0 | 100.00% | 0 | 100.00% | 2,243 | 99.48% | 0 | 100.00% |
| December | 0 | 100.00% | 0 | 100.00% | 68 | 100.00% | 0 | 100.00% |
| TOTAL | 18,022 | | 21,197 | | 13,023 | | 23,422 | |

| FISCAL MANAGEMENT FEES - AUCTION FACILITY (PARISH) | | | | | ACCOUNT NUMBER | | 002 . . 440103 | |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| February | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% | 6,885 | 44.09% |
| March | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% | 0 | 44.09% |
| April | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% | 0 | 44.09% |
| May | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% | 0 | 44.09% |
| June | 11,342 | 100.00% | 13,731 | 100.00% | 0 | 0.00% | 0 | 44.09% |
| July | 0 | 100.00% | 0 | 100.00% | 2,494 | 29.50% | 4,584 | 73.45% |
| August | 0 | 100.00% | 0 | 100.00% | 4,466 | 82.32% | 0 | 73.45% |
| September | 0 | 100.00% | 0 | 100.00% | (46) | 81.77% | 4,146 | 100.00% |
| October | 0 | 100.00% | 0 | 100.00% | 0 | 81.77% | 0 | 100.00% |
| November | 0 | 100.00% | 0 | 100.00% | 1,495 | 99.46% | 0 | 100.00% |
| December | 0 | 100.00% | 0 | 100.00% | 46 | 100.00% | 0 | 100.00% |
| TOTAL | 11,342 | | 13,731 | | 8,455 | | 15,615 | |
| COMB/% Chg | 29,364 | -47.43% | 34,928 | 18.95% | 21,478 | -38.51% | 39,037 | 81.75% |

NOTE: The auction facility was constructed for storing and safeguarding equipment until it is sold at public auction, with participating departments and agencies paying a percentage of gross proceeds for storage and maintenance costs at the facility. In 2009, two auctions were held, but in 2010 and 2011 only one auction was held. Because of budget constraints, many departments are postponing replacement of equipment and vehicles. This results in fewer items to be sold. In 2012, the City-Parish transitioned to an online auction service through Municibid. The transition period resulted in a revenue decrease in 2012 and subsequent increase in 2013.

| FISCAL MANAGEMENT FEES - IN-HOUSE PROJECTS (CITY) | | | | | ACCOUNT NUMBER | | 001 . . 440104 | |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| 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 | 1,425 | 0.56% | 7,218 | 39.68% | 0 | 0.00% | 0 | 0.00% |
| April | 265 | 0.67% | 0 | 39.68% | 0 | 0.00% | 0 | 0.00% |
| May | 42,267 | 17.41% | 0 | 39.68% | 0 | 0.00% | 0 | 0.00% |
| June | 0 | 17.41% | 0 | 39.68% | 0 | 0.00% | 0 | 0.00% |
| July | 0 | 17.41% | 0 | 39.68% | 0 | 0.00% | 0 | 0.00% |
| August | 0 | 17.41% | 6,846 | 77.32% | 0 | 0.00% | 0 | 0.00% |
| September | 40,408 | 33.42% | 0 | 77.32% | 0 | 0.00% | 0 | 0.00% |
| October | 0 | 33.42% | 0 | 77.32% | 0 | 0.00% | 0 | 0.00% |
| November | 0 | 33.42% | 0 | 77.32% | 0 | 0.00% | 0 | 0.00% |
| December | 168,047 | 100.00% | 4,126 | 100.00% | 0 | 0.00% | 0 | 0.00% |
| TOTAL | 252,412 | | 18,190 | | 0 | | 0 | |

| FISCAL MANAGEMENT FEES - IN-HOUSE PROJECTS (PARISH) | | | | | ACCOUNT NUMBER | | 002 . . 440104 | |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| 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 | 1,425 | 0.56% | 7,218 | 39.68% | 0 | 0.00% | 0 | 0.00% |
| April | 265 | 0.67% | 0 | 39.68% | 0 | 0.00% | 0 | 0.00% |
| May | 42,267 | 17.41% | 0 | 39.68% | 0 | 0.00% | 0 | 0.00% |
| June | 0 | 17.41% | 0 | 39.68% | 0 | 0.00% | 0 | 0.00% |
| July | 0 | 17.41% | 0 | 39.68% | 0 | 0.00% | 0 | 0.00% |
| August | 0 | 17.41% | 6,846 | 77.32% | 0 | 0.00% | 0 | 0.00% |
| September | 40,408 | 33.42% | 0 | 77.32% | 0 | 0.00% | 0 | 0.00% |
| October | 0 | 33.42% | 0 | 77.32% | 0 | 0.00% | 0 | 0.00% |
| November | 0 | 33.42% | 0 | 77.32% | 0 | 0.00% | 0 | 0.00% |
| December | 168,047 | 100.00% | 4,126 | 100.00% | 0 | 0.00% | 0 | 0.00% |
| TOTAL | 252,412 | | 18,190 | | 0 | | 0 | |
| COMB/% Chg | 504,824 | 100.00% | 36,380 | -92.79% | 0 | -100.00% | 0 | 0.00% |

NOTE: When this account was created in 2010, DPW was assigned to demolished homes and buildings related to the Green Light Project which accounted for most of the collections made in 2010. In 2011, no demolitions were assigned to DPW, therefore, greatly reducing collections. In 2012 and 2013, there were no in-house projects.

# SALES TAX COLLECTION CHARGES

| REVENUE TYPE | FUND . . OBJECT | |
|---|---|---|
| Charges for Services | City<br>Parish | 001 . . 440111<br>002 . . 440111 |

**LEGAL AUTHORIZATION**

| FEDERAL | STATE | LOCAL |
|---|---|---|
| N/A | Louisiana Revised Statutes 33:1324 | Contract between the City-Parish and EBRP School Board, 03/31/66<br>Contract between the City-Parish and Cities of Baker and Zachary, 08/03/60<br>Contract between the City-Parish and City of Baker School Board, undated<br>Contract between the City-Parish and Zachary Community School Board, 05/08/03<br>Resolutions<br>28101, 11/23/88<br>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 (03/31/66), the City of Baker School Board (undated), and the Zachary Community School Board (05/08/03)**, 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. **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 improvement and maintenance 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** pay 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 06/30/97) 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 2010, 1.11%; 2011, 1.18%; for 2012, 1.02% and for 2013, .99%. The estimated collection cost for 2014 is 1.01%. 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 |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| January | (106,610) | -8.15% | (111,432) | -7.90% | (126,881) | -10.00% | (116,244) | -8.22% |
| February | 106,610 | 0.00% | 130,644 | 1.36% | 146,955 | 1.58% | 134,585 | 1.30% |
| March | 96,950 | 7.41% | 102,715 | 8.64% | 114,308 | 10.60% | 105,455 | 8.75% |
| April | 97,180 | 14.85% | 107,761 | 16.27% | 119,140 | 19.99% | 104,111 | 16.11% |
| May | 116,399 | 23.75% | 123,993 | 25.06% | 135,845 | 30.70% | 123,859 | 24.87% |
| June | 140,945 | 34.53% | 95,847 | 31.85% | 126,090 | 40.64% | 116,570 | 33.11% |
| July | 76,966 | 40.41% | 117,583 | 40.18% | (51,420) | 36.59% | 117,063 | 41.38% |
| August | 115,968 | 49.28% | 122,445 | 48.86% | 120,521 | 46.09% | 138,725 | 51.19% |
| September | 108,545 | 57.58% | 113,966 | 56.93% | 111,015 | 54.84% | 114,285 | 59.27% |
| October | 112,290 | 66.17% | 120,750 | 65.49% | 111,515 | 63.64% | 115,146 | 67.41% |
| November | 110,337 | 74.61% | 119,880 | 73.98% | 112,474 | 72.50% | 113,361 | 75.42% |
| December | 332,037 | 100.00% | 367,206 | 100.00% | 348,728 | 100.00% | 347,729 | 100.00% |
| TOTAL | 1,307,617 | | 1,411,358 | | 1,268,290 | | 1,414,645 | |

| SALES TAX COLLECTION CHARGES (PARISH) | | | | | ACCOUNT NUMBER | | 002 . . 440111 | |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| January | (106,610) | -8.15% | (111,432) | -7.89% | (126,881) | -10.00% | (116,244) | -8.22% |
| February | 106,610 | 0.00% | 130,644 | 1.36% | 146,955 | 1.58% | 134,585 | 1.30% |
| March | 96,949 | 7.41% | 102,715 | 8.63% | 114,308 | 10.60% | 105,455 | 8.75% |
| April | 97,180 | 14.85% | 107,761 | 16.26% | 119,140 | 19.99% | 104,111 | 16.11% |
| May | 116,399 | 23.75% | 123,993 | 25.04% | 135,845 | 30.70% | 123,859 | 24.87% |
| June | 140,945 | 34.53% | 95,847 | 31.83% | 126,090 | 40.64% | 116,570 | 33.11% |
| July | 76,966 | 40.41% | 117,583 | 40.15% | (51,420) | 36.59% | 117,063 | 41.38% |
| August | 115,968 | 49.28% | 122,445 | 48.82% | 120,521 | 46.09% | 138,725 | 51.19% |
| September | 108,545 | 57.58% | 113,966 | 56.89% | 111,015 | 54.84% | 114,285 | 59.27% |
| October | 112,290 | 66.17% | 120,750 | 65.44% | 111,515 | 63.64% | 115,146 | 67.41% |
| November | 110,337 | 74.61% | 119,880 | 73.93% | 112,474 | 72.50% | 113,361 | 75.42% |
| December | 332,037 | 100.00% | 368,205 | 100.00% | 348,728 | 100.00% | 347,729 | 100.00% |
| TOTAL | 1,307,616 | | 1,412,357 | | 1,268,290 | | 1,414,645 | |
| COMB/% Chg | 2,615,233 | 9.56% | 2,823,715 | 7.97% | 2,536,580 | -10.17% | 2,829,290 | 11.54% |

NOTE: 2010 amounts include Legal Costs for Sales Tax. Actual collection costs were as follows:

| | 2010 | 2011 | 2012 | 2013 |
|---|---|---|---|---|
| EBRP School Board | $807,790 | $766,376 | $800,652 | $808,058 |
| EBRP School System EFID | 701,670 | 673,347 | 704,746 | 708,853 |
| Parish Sewer Sales Tax Fund | 387,552 | 366,475 | 391,335 | 385,799 |
| EBRP Street Improvement Fund | 361,659 | 342,312 | 366,074 | 361,210 |
| City of Baker | 50,514 | 39,869 | 38,962 | 39,003 |
| City of Zachary | 76,407 | 73,698 | 82,634 | 80,976 |
| City of Central | 53,485 | 53,562 | 51,807 | 51,298 |
| Baker School Board | 34,383 | 26,982 | 26,546 | 26,285 |
| Zachary School Board | 74,284 | 75,309 | 113,890 | 84,367 |
| Central School Board | 60,277 | 58,394 | 58,229 | 57,658 |
| Subtotal | 2,608,021 | 2,476,324 | 2,634,875 | 2,603,507 |
| *Prior Year Adjustment for Underpayments or (Overpayments)* | | | | |
| 2007 (not applied in 2008) | 67,105 | - | - | - |
| 2009 | (74,954) | - | - | - |
| 2010 | - | (38,506) | - | - |
| 2011 | - | - | (345,113) | - |
| *Net Adjustment* | *(7,849)* | *(38,506)* | *(345,113)* | *0* |
| TOTAL SALES TAX COLLECTION CHARGES | $2,600,172 | $2,437,818 | $2,289,762 | $2,603,507 |

NOTE: The 2012 underpayment of $101,761 was not applied in 2013. Therefore, the 2014 adjustment will include the 2012 underpayment and the 2013 overpayment of ($226,341), resulting in a net overpayment adjustment of ($124,580).

# 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 B (6)<br>L.R.S. 33:4574.1 D<br>L.R.S. 33:4574.1.1 L<br>L.R.S. 33:9038.52<br>L.R.S. 33:9038.61<br>L.R.S. 33:9038.63 | Ordinances 9024, 12/13/89<br>9430, 05/13/92<br>Resolutions 36969, 06/26/96<br>36970, 06/26/96<br>39218, 01/13/99<br>42867, 10/22/03<br>48680, 06/22/11<br>48790, 08/24/11<br>49292, 03/14/12 |

## INTERPRETATION OF LEGAL AUTHORIZATION:

**State:** **L.R.S. 33:4574** created Visit Baton Rouge as the tourist commission composed of all the territory in East Baton Rouge Parish. **L.R.S. 33:4574.1 (D)** authorized the governing authority of East Baton Rouge Parish to levy and collect a tax upon the occupancy of hotel rooms not to exceed three percent of the rent or fee charged for such occupancy. **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. Once the costs for the capital improvements and expansion of the Baton Rouge River Center are paid in full, the tax rate shall not exceed three percent. **L.R.S. 33:9038.52** created the Capitol House Taxing District as a special taxing district that is authorized to levy and collect a tax upon the occupancy of hotel rooms, motel rooms, and overnight camping facilities within the district. **L.R.S. 33:9038.61** gives the governing authority of the city of Baton Rouge the authority to create a special taxing district and political subdivision of the state to fund construction of or renovations to a hotel and related facilities in the city. The special taxing district must have as its purpose cooperative economic development between the city, the hotel in the district, and the state in order to provide for the renovation, restoration, and development of a hotel in the city. Any special taxing district created by this revised statute is authorized to levy and collect a tax upon the occupancy of hotel rooms, motel rooms, and overnight camping facilities within the district. **L.R.S. 33:9038.63** created the Bluebonnet Convention Hotel Taxing District as a special taxing district that is authorized to levy and collect within the district, a tax upon the occupancy of hotel rooms, motel rooms, and overnight camping facilities, and a tax upon the sale of food and beverage not intended for home consumption.

**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 remained 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. . **Resolution 48680** of June 22, 2011, authorized the mayor to contract with the King Hotel Special Taxing District for the collection of the hotel-motel occupancy tax levied by the district and allows a collection fee of $500. **Resolution 48790** of August 24, 2011, authorized the mayor to execute a Cooperative Endeavor Agreement with the Lafayette-Main Economic Development District. The executed Cooperative Endeavor Agreement allows a collection fee of $500. **Resolution 49292** of March 14, 2012, authorized the mayor to contract with the Bluebonnet Convention Hotel 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, the 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, the Capitol House Economic Development District beginning in 2006, the King Hotel Special Taxing District beginning in 2012, the Bluebonnet Hotel Taxing District beginning in 2012, and Lafayette-Main Economic Development District beginning in July 2013.

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

| OCCUPANCY TAX COLLECTION CHARGES (CITY) | | | | | ACCOUNT NUMBER | | 001 . . 440114 | |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| January | (750) | -8.33% | (750) | -8.33% | (750) | -5.00% | (750) | -4.05% |
| February | 750 | 0.00% | 750 | 0.00% | 1,250 | 3.33% | 1,250 | 2.70% |
| March | 750 | 8.33% | 750 | 8.33% | 1,250 | 11.67% | 1,250 | 9.46% |
| April | 750 | 16.67% | 750 | 16.67% | 1,250 | 20.00% | 1,250 | 16.22% |
| May | 750 | 25.00% | 750 | 25.00% | 1,250 | 28.33% | 1,250 | 22.97% |
| June | 750 | 33.33% | 750 | 33.33% | 1,250 | 36.67% | 1,250 | 29.73% |
| July | 750 | 41.67% | 750 | 41.67% | 1,250 | 45.00% | 1,750 | 39.19% |
| August | 750 | 50.00% | 750 | 50.00% | 1,250 | 53.33% | 1,750 | 48.65% |
| September | 750 | 58.33% | 750 | 58.33% | 1,250 | 61.67% | 1,750 | 58.11% |
| October | 750 | 66.67% | 750 | 66.67% | 1,250 | 70.00% | 1,750 | 67.57% |
| November | 750 | 75.00% | 750 | 75.00% | 1,250 | 78.33% | 1,750 | 77.03% |
| December | 2,250 | 100.00% | 2,250 | 100.00% | 3,250 | 100.00% | 4,250 | 100.00% |
| TOTAL | 9,000 | | 9,000 | | 15,000 | | 18,500 | |

| OCCUPANCY TAX COLLECTION CHARGES (PARISH) | | | | | ACCOUNT NUMBER | | 002 . . 440114 | |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| January | (250) | -8.33% | (250) | -8.33% | (250) | -2.78% | (250) | -2.78% |
| February | 250 | 0.00% | 250 | 0.00% | 750 | 5.56% | 750 | 5.56% |
| March | 250 | 8.33% | 250 | 8.33% | 750 | 13.89% | 750 | 13.89% |
| April | 250 | 16.67% | 250 | 16.67% | 750 | 22.22% | 750 | 22.22% |
| May | 250 | 25.00% | 250 | 25.00% | 750 | 30.56% | 750 | 30.56% |
| June | 250 | 33.33% | 250 | 33.33% | 750 | 38.89% | 750 | 38.89% |
| July | 250 | 41.67% | 250 | 41.67% | 750 | 47.22% | 750 | 47.22% |
| August | 250 | 50.00% | 250 | 50.00% | 750 | 55.56% | 750 | 55.56% |
| September | 250 | 58.33% | 250 | 58.33% | 750 | 63.89% | 750 | 63.89% |
| October | 250 | 66.67% | 250 | 66.67% | 750 | 72.22% | 750 | 72.22% |
| November | 250 | 75.00% | 250 | 75.00% | 750 | 80.56% | 750 | 80.56% |
| December | 750 | 100.00% | 750 | 100.00% | 1,750 | 100.00% | 1,750 | 100.00% |
| TOTAL | 3,000 | | 3,000 | | 9,000 | | 9,000 | |
| COMB/% Chg | 12,000 | 0.00% | 12,000 | 0.00% | 24,000 | 100.00% | 27,500 | 14.58% |

NOTE: Revenue increased in 2012 due to fees assessed for two new tax increment financing projects. Revenue increased in 2013 because the Lafayette-Main Economic Development District began collecting taxes.

# 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<br>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 | |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| January | 165 | 4.53% | 105 | 4.38% | 210 | 17.80% | 172 | 12.28% |
| February | 924 | 29.87% | 240 | 14.41% | 75 | 24.15% | 210 | 27.27% |
| March | 154 | 34.09% | 295 | 26.72% | 198 | 40.93% | 516 | 64.10% |
| April | 557 | 49.37% | 165 | 33.61% | 140 | 52.80% | 15 | 65.17% |
| May | 220 | 55.40% | 165 | 40.50% | 105 | 61.69% | 268 | 84.30% |
| June | 375 | 65.69% | 115 | 45.30% | 125 | 72.29% | 103 | 91.65% |
| July | 243 | 72.35% | 315 | 58.46% | 30 | 74.83% | (26) | 89.79% |
| August | 447 | 84.61% | 250 | 68.89% | 15 | 76.10% | 60 | 94.08% |
| September | 195 | 89.96% | 250 | 79.33% | 50 | 80.34% | 90 | 100.50% |
| October | 90 | 92.43% | 135 | 84.97% | 112 | 89.83% | (30) | 98.36% |
| November | 135 | 96.13% | 210 | 93.74% | 60 | 94.92% | (135) | 88.72% |
| December | 141 | 100.00% | 150 | 100.00% | 60 | 100.00% | 158 | 100.00% |
| TOTAL/% Chg | 3,646 | 8.16% | 2,395 | -34.31% | 1,180 | -50.73% | 1,401 | 18.73% |

NOTE: The negative amount in July 2013 was due to correcting a check incorrectly posted to this account in June. The negative amounts in October and November were due to two journal entries erroneously posted to this account.

# CREDIT CARD PROCESSING FEES

| REVENUE TYPE | FUND . . OBJECT | |
|---|---|---|
| Charges for Services | City<br>Parish | 001 . . 440116<br>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 |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| January | 1,173 | 5.72% | 1,444 | 6.82% | 1,833 | 8.54% | 1,432 | 5.45% |
| February | 1,338 | 12.25% | 1,432 | 13.58% | 1,607 | 16.02% | 2,079 | 13.36% |
| March | 1,715 | 20.62% | 1,996 | 23.00% | 2,140 | 25.99% | 2,324 | 22.21% |
| April | 1,997 | 30.37% | 1,596 | 30.54% | 1,850 | 34.60% | 1,349 | 27.34% |
| May | 1,350 | 36.95% | 1,750 | 38.80% | 1,770 | 42.84% | 2,790 | 37.96% |
| June | 2,466 | 48.99% | 1,754 | 47.08% | 1,843 | 51.43% | 2,987 | 49.33% |
| July | 1,775 | 57.65% | 1,905 | 56.07% | 1,549 | 58.64% | 2,467 | 58.72% |
| August | 1,137 | 63.20% | 2,062 | 65.81% | 2,301 | 69.36% | 2,051 | 66.52% |
| September | 2,492 | 75.36% | 1,322 | 72.05% | 1,510 | 76.39% | 2,173 | 74.79% |
| October | 2,160 | 85.90% | 2,066 | 81.80% | 2,471 | 87.90% | 2,180 | 83.09% |
| November | 1,651 | 93.95% | 1,860 | 90.58% | 1,455 | 94.67% | 2,060 | 90.93% |
| December | 1,239 | 100.00% | 1,995 | 100.00% | 1,144 | 100.00% | 2,384 | 100.00% |
| TOTAL | 20,493 | | 21,182 | | 21,473 | | 26,276 | |

| CREDIT CARD PROCESSING FEES (PARISH) | | | | | ACCOUNT NUMBER | | 002 . . 440116 | |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| January | 1,535 | 6.38% | 2,029 | 8.81% | 2,579 | 8.70% | 2,297 | 6.18% |
| February | 2,130 | 15.22% | 1,820 | 16.71% | 2,588 | 17.43% | 3,609 | 15.90% |
| March | 2,088 | 23.90% | 1,721 | 24.18% | 2,164 | 24.73% | 3,306 | 24.79% |
| April | 2,868 | 35.81% | 1,775 | 31.88% | 2,278 | 32.41% | 1,920 | 29.96% |
| May | 1,590 | 42.41% | 1,790 | 39.65% | 1,679 | 38.07% | 3,162 | 38.47% |
| June | 2,204 | 51.57% | 2,385 | 50.00% | 2,687 | 47.13% | 3,537 | 47.99% |
| July | 1,605 | 58.23% | 1,910 | 58.29% | 2,734 | 56.36% | 4,705 | 60.65% |
| August | 1,533 | 64.60% | 2,532 | 69.29% | 2,199 | 63.77% | 2,533 | 67.47% |
| September | 2,728 | 75.93% | 1,878 | 77.44% | 1,833 | 69.96% | 2,990 | 75.52% |
| October | 1,471 | 82.04% | 2,152 | 86.78% | 3,310 | 81.12% | 3,048 | 83.72% |
| November | 1,740 | 89.27% | 1,569 | 93.59% | 3,098 | 91.57% | 2,422 | 90.24% |
| December | 2,583 | 100.00% | 1,477 | 100.00% | 2,500 | 100.00% | 3,626 | 100.00% |
| TOTAL | 24,075 | | 23,038 | | 29,649 | | 37,155 | |
| COMB/% Chg | 44,568 | 57.51% | 44,220 | -0.78% | 51,122 | 15.61% | 63,431 | 24.08% |

# ONLINE PERMITTING TECHNOLOGY FEES

| REVENUE TYPE | FUND . . OBJECT | |
|---|---|---|
| Charges for Services | City<br>Parish | 001 . . 440117<br>002 . . 440117 |

**LEGAL AUTHORIZATION**

| FEDERAL | STATE | LOCAL |
|---|---|---|
| N/A | N/A | Code of Ordinances<br>Title 8, Chapter 1, § 8:2<br>Ordinance 15238, 1/11/12 |

## INTERPRETATION OF LEGAL AUTHORIZATION:

**Local:** **Title 8, Chapter 1, Section 2 of the Code of Ordinances**, as amended by **Ordinance 15238** of January 11, 2012, establishes a technology fee of $15.00 to be assessed for each building permit issued. The revenues shall be used for annual computer permit software costs and all associated computer hardware costs.

## COLLECTION AND TRANSMITTAL OF FUNDS:

**Collector:** Department of Public Works-Inspection Division

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

## PAYOR OF FEE:

Any person, firm, or corporation obtaining a building permit. All fees must be paid prior to the issuance of a permit.

## COMPUTATION OF FEE:

The fee is $15.00 for each permit issued.

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

| ONLINE PERMITTING TECHNOLOGY FEES (CITY) | | | | | ACCOUNT NUMBER | | 001 . . 440117 | |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| January | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% | 900 | 4.34% |
| February | 0 | 0.00% | 0 | 0.00% | 570 | 3.41% | 1,635 | 12.24% |
| March | 0 | 0.00% | 0 | 0.00% | 1,680 | 13.47% | 1,545 | 19.70% |
| April | 0 | 0.00% | 0 | 0.00% | 1,395 | 21.82% | 1,200 | 25.49% |
| May | 0 | 0.00% | 0 | 0.00% | 1,380 | 30.08% | 2,190 | 36.06% |
| June | 0 | 0.00% | 0 | 0.00% | 1,635 | 39.87% | 1,935 | 45.40% |
| July | 0 | 0.00% | 0 | 0.00% | 1,845 | 50.91% | 2,415 | 57.06% |
| August | 0 | 0.00% | 0 | 0.00% | 1,410 | 59.35% | 2,055 | 66.98% |
| September | 0 | 0.00% | 0 | 0.00% | 1,035 | 65.55% | 1,725 | 75.31% |
| October | 0 | 0.00% | 0 | 0.00% | 2,160 | 78.48% | 1,905 | 84.50% |
| November | 0 | 0.00% | 0 | 0.00% | 2,205 | 91.68% | 1,365 | 91.09% |
| December | 0 | 0.00% | 0 | 0.00% | 1,390 | 100.00% | 1,845 | 100.00% |
| TOTAL | 0 | | 0 | | 16,705 | | 20,715 | |

| ONLINE PERMITTING TECHNOLOGY FEES (PARISH) | | | | | ACCOUNT NUMBER | | 002 . . 440117 | |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| January | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% | 1,410 | 5.55% |
| February | 0 | 0.00% | 0 | 0.00% | 855 | 4.62% | 1,785 | 12.57% |
| March | 0 | 0.00% | 0 | 0.00% | 1,530 | 12.87% | 2,100 | 20.84% |
| April | 0 | 0.00% | 0 | 0.00% | 1,950 | 23.40% | 1,665 | 27.39% |
| May | 0 | 0.00% | 0 | 0.00% | 1,785 | 33.04% | 2,220 | 36.13% |
| June | 0 | 0.00% | 0 | 0.00% | 1,545 | 41.38% | 2,265 | 45.04% |
| July | 0 | 0.00% | 0 | 0.00% | 2,115 | 52.79% | 2,985 | 56.79% |
| August | 0 | 0.00% | 0 | 0.00% | 1,785 | 62.43% | 2,535 | 66.77% |
| September | 0 | 0.00% | 0 | 0.00% | 1,140 | 68.58% | 2,520 | 76.68% |
| October | 0 | 0.00% | 0 | 0.00% | 2,205 | 80.49% | 2,250 | 85.54% |
| November | 0 | 0.00% | 0 | 0.00% | 1,845 | 90.45% | 1,515 | 91.50% |
| December | 0 | 0.00% | 0 | 0.00% | 1,770 | 100.00% | 2,160 | 100.00% |
| TOTAL | 0 | | 0 | | 18,525 | | 25,410 | |
| COMB/% Chg | 0 | 0.00% | 0 | 0.00% | 35,230 | 100.00% | 46,125 | 30.93% |

NOTE: The amount collected each year depends on the number of building permit applications.

# BENCH ADVERTISING

| REVENUE TYPE | FUND . . OBJECT | |
|---|---|---|
| Charges for Services | City | 001 . .440130 |

**LEGAL AUTHORIZATION**

| FEDERAL | STATE | LOCAL |
|---|---|---|
| N/A | N/A | Ordinances<br>City 3839, 12/21/77<br><br>Resolutions<br>26424, 07/08/87<br>50361, 08/28/13<br>50464, 10/09/13<br>50571, 12/11/13<br><br>Vivid Outdoor Advertising Franchise Agreement, 09/01/13-08/31/21<br><br>Dreamhouse Advertising Franchise Agreement, 10/15/13-10/14/21<br><br>National Concrete Industries Franchise Agreement, 01/01/14-12/31/21 |

## 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. **Resolution 50571** of December 11, 2013, granted to National Concrete Industries the current franchise to construct and maintain benches for a period of eight years beginning January 1, 2014. **Resolution 50361** of August 28, 2013, granted Vivid Outdoor Advertising, Inc. dba Giraffe Advertising a franchise to construct and maintain benches for a period of eight years beginning September 1, 2013. **Resolution 50464** of October 9, 2013, granted Dreamhouse Advertising dba Geaux Benches a franchise to construct and maintain benches for a period of eight years beginning October 15, 2013.

| Name of Company | Ordinance/ Resolution No. | Ordinance/ Resolution Date | Term of Agreement |
|---|---|---|---|
| Vivid Outdoor Advertising, Inc. dba Giraffe Advertising | Res. 50361 | 08/28/13 | 09/01/13 - 08/31/21 |
| Dreamhouse Advertising dba Geaux Benches, LLC | Res. 50464 | 10/09/13 | 10/15/13 – 10/14/21 |
| National Concrete Industries | Res. 50571 | 12/11/13 | 01/01/14 - 12/31/21 |

## COLLECTION AND TRANSMITTAL OF FUNDS:

**Collector:** City-Parish Finance Department–Revenue Division.

**Transmittal:** Recorded as received.

## PAYOR OF FEE:

**National Concrete Industries, Inc.**, **Vivid Outdoor Advertising, Inc. dba Giraffe Advertising,** and **Dreamhouse Advertising dba Geaux Benches, LLC,** the companies awarded the franchises for the benches in question, pay this fee to the City-Parish for the rights granted to them.

## COMPUTATION OF FEE:

The franchise fee is **10% of gross revenues** in all current franchise agreements. National Concrete Industries, Inc. is also required to furnish bus bench advertising space at a minimum of 10% of bench locations per year for non-profit or government agencies or as designated bush bench seating (with no advertising) at no charge.

## REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:

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 |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| January | 0 | 0.00% | 1,195 | 7.17% | 1,345 | 7.97% | 1,189 | 8.33% |
| February | 1,550 | 9.78% | 1,341 | 15.21% | 2,237 | 21.21% | 1,552 | 19.21% |
| March | 1,581 | 19.76% | 1,504 | 24.24% | 1,251 | 28.62% | 725 | 24.29% |
| April | 1,462 | 28.99% | 1,393 | 32.59% | 1,455 | 37.24% | 1,287 | 33.31% |
| May | 751 | 33.73% | 1,098 | 39.18% | 942 | 42.82% | 989 | 40.24% |
| June | 1,386 | 42.48% | 1,798 | 49.96% | 1,637 | 52.51% | 1,456 | 50.44% |
| July | 1,700 | 53.21% | 1,238 | 57.39% | 1,444 | 61.06% | 1,072 | 57.95% |
| August | 979 | 59.39% | 1,466 | 66.18% | 985 | 66.90% | 1,036 | 65.21% |
| September | 1,806 | 70.78% | 1,287 | 73.91% | 1,330 | 74.77% | 968 | 71.99% |
| October | 1,990 | 83.34% | 1,648 | 83.79% | 1,804 | 85.46% | 1,140 | 79.98% |
| November | 1,116 | 90.39% | 954 | 89.51% | 1,047 | 91.66% | 899 | 86.28% |
| December | 1,523 | 100.00% | 1,748 | 100.00% | 1,409 | 100.00% | 1,958 | 100.00% |
| TOTAL/% Chg | 15,844 | 15.31% | 16,670 | 5.21% | 16,886 | 1.30% | 14,271 | -15.49% |

NOTE: The revenue fluctuates because the price of bench advertising is at the discretion of the business owner and the number of benches and revenue collected is not consistent.

# BOARD OF ADJUSTMENT FEES

| REVENUE TYPE | FUND . . OBJECT | |
|---|---|---|
| Charges for Services | City<br>Parish | 001 . . 440201<br>002 . . 440201 |

**LEGAL AUTHORIZATION**

| FEDERAL | STATE | LOCAL |
|---|---|---|
| N/A | Louisiana Revised Statutes 33:4727 | Unified Development Code<br>Chapter 3, Section 3.101<br>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:** **Chapter 3, Section 3.101 of the Unified Development Code** establishes a Board of Adjustment in accordance with L.R.S. 33:4727. **Chapter 3, Section 3.3** provides for a fee to pay for the advertising and other costs of appeal. 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 person aggrieved 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 | |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| January | 270 | 9.17% | 225 | 6.25% | 180 | 6.41% | 250 | 6.47% |
| February | 360 | 21.39% | 185 | 11.39% | 225 | 14.41% | 45 | 7.63% |
| March | 315 | 32.09% | 200 | 16.94% | 360 | 27.22% | 285 | 15.01% |
| April | 180 | 38.20% | 360 | 26.94% | 270 | 36.83% | 180 | 19.66% |
| May | 270 | 47.37% | 245 | 33.75% | 315 | 48.04% | 495 | 32.47% |
| June | 290 | 57.22% | 360 | 43.75% | 405 | 62.46% | 360 | 41.79% |
| July | 405 | 70.97% | 360 | 53.75% | 65 | 64.77% | 540 | 55.76% |
| August | 405 | 84.72% | 495 | 67.50% | 360 | 77.58% | 225 | 61.58% |
| September | 180 | 90.83% | 270 | 75.00% | 135 | 82.38% | 450 | 73.22% |
| October | 66 | 93.07% | 405 | 86.25% | 225 | 90.39% | 585 | 88.36% |
| November | 90 | 96.13% | 315 | 95.00% | 180 | 96.80% | 180 | 93.01% |
| December | 114 | 100.00% | 180 | 100.00% | 90 | 100.00% | 270 | 100.00% |
| TOTAL | 2,945 | | 3,600 | | 2,810 | | 3,865 | |

| BOARD OF ADJUSTMENT FEES (PARISH) | | | | | ACCOUNT NUMBER | | 002 . . 440201 | |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| January | 225 | 13.35% | 45 | 2.56% | 135 | 9.54% | 270 | 14.63% |
| February | 45 | 16.02% | 180 | 12.82% | 45 | 12.72% | 270 | 29.27% |
| March | 65 | 19.88% | 405 | 35.90% | 180 | 25.44% | 180 | 39.02% |
| April | 45 | 22.55% | 225 | 48.72% | 135 | 34.98% | 135 | 46.34% |
| May | 135 | 30.56% | 45 | 51.28% | 45 | 38.16% | 180 | 56.10% |
| June | 180 | 41.25% | 135 | 58.97% | 135 | 47.70% | 90 | 60.98% |
| July | 135 | 49.26% | 135 | 66.67% | 110 | 55.48% | 0 | 60.98% |
| August | 90 | 54.60% | 45 | 69.23% | 180 | 68.20% | 90 | 65.85% |
| September | 315 | 73.29% | 135 | 76.92% | 45 | 71.38% | 45 | 68.29% |
| October | 360 | 94.66% | 0 | 76.92% | 135 | 80.92% | 270 | 82.93% |
| November | 90 | 100.00% | 270 | 92.31% | 135 | 90.46% | 180 | 92.68% |
| December | 0 | 100.00% | 135 | 100.00% | 135 | 100.00% | 135 | 100.00% |
| TOTAL | 1,685 | | 1,755 | | 1,415 | | 1,845 | |
| COMB/% Chg | 4,630 | -6.58% | 5,355 | 15.66% | 4,225 | -21.10% | 5,710 | 35.15% |

NOTE: The amount collected each year depends entirely on the number of cases presented, and collections fluctuate accordingly.

# 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 |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| January | 445 | 4.43% | 837 | 10.09% | 189 | 11.92% | 314 | 10.70% |
| February | 1,211 | 16.48% | 1,499 | 28.17% | 148 | 21.26% | 88 | 13.70% |
| March | 897 | 25.40% | 820 | 38.06% | 191 | 33.31% | 756 | 39.45% |
| April | 492 | 30.30% | 1,194 | 52.46% | 85 | 38.68% | 35 | 40.65% |
| May | 1,131 | 41.55% | 636 | 60.13% | 55 | 42.15% | 186 | 46.98% |
| June | 936 | 50.87% | 970 | 71.83% | 186 | 53.88% | 502 | 64.09% |
| July | 565 | 56.49% | 578 | 78.80% | 84 | 59.18% | 127 | 68.42% |
| August | 793 | 64.38% | 844 | 88.98% | 90 | 64.86% | 75 | 70.97% |
| September | 1,447 | 78.78% | 286 | 92.43% | 25 | 66.44% | 267 | 80.07% |
| October | 969 | 88.42% | 390 | 97.13% | 128 | 74.51% | 110 | 83.82% |
| November | 519 | 93.58% | 123 | 98.61% | 286 | 92.56% | 272 | 93.08% |
| December | 645 | 100.00% | 115 | 100.00% | 118 | 100.00% | 203 | 100.00% |
| TOTAL/% Chg | 10,050 | 52.02% | 8,292 | -17.49% | 1,585 | -80.89% | 2,935 | 85.17% |

NOTE: This revenue began decreasing at the end of 2011 when the DPW - Inspection Division started scanning these files. Customers can now receive the files by email which eliminates the copy and retrieval fees for hard copies.

# 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. The fee may not exceed the actual cost of production.

## 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 bid package, including specific construction specifications or plans for that project, are required to pay a fee based on the number of pages included in the package.

## COMPUTATION OF FEE:

The following is a list of charges for construction plans:

| No. of sheets | Cost | No. of sheets | Cost |
|---|---|---|---|
| 1 - 15 | $15.00 | 41 - 50 | $30.00 |
| 16 - 30 | 20.00 | 51 - 75 | 40.00 |
| 31 - 40 | 25.00 | > 75 | 0.50/sheet |

For a few individual sheets (not an entire set of plans), 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 |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| January | 120 | 0.33% | 95 | 0.31% | 835 | 8.82% | 925 | 17.85% |
| February | 6,932 | 19.38% | 2,135 | 7.19% | 220 | 11.14% | 700 | 31.36% |
| March | 2,650 | 26.66% | 315 | 8.20% | 1,094 | 22.69% | 783 | 46.47% |
| April | 2,410 | 33.29% | 4,450 | 22.55% | 930 | 32.51% | 684 | 59.67% |
| May | 3,085 | 41.77% | 2,560 | 30.80% | 1,430 | 47.61% | 270 | 64.88% |
| June | 665 | 43.59% | 3,855 | 43.22% | 1,135 | 59.60% | 405 | 72.69% |
| July | 2,597 | 50.73% | 1,930 | 49.45% | 245 | 62.19% | 190 | 76.36% |
| August | 3,200 | 59.53% | 995 | 52.65% | 710 | 69.68% | (60) | 75.20% |
| September | 6,197 | 76.56% | 4,345 | 66.66% | 60 | 70.32% | 405 | 83.02% |
| October | 2,101 | 82.33% | 4,255 | 80.37% | 2,066 | 92.13% | 440 | 91.51% |
| November | 3,194 | 91.11% | 3,214 | 90.73% | 525 | 97.68% | 220 | 95.75% |
| December | 3,235 | 100.00% | 2,875 | 100.00% | 220 | 100.00% | 220 | 100.00% |
| TOTAL/% Chg | 36,386 | -20.15% | 31,024 | -14.74% | 9,470 | -69.48% | 5,182 | -45.28% |

NOTE: This revenue fluctuates based on the number of projects advertised for construction each year, the size of the bid package, and the number of bidders. Also, as more bidders choose to bid electronically, this revenue will decrease. The negative amount in August 2013 is due to the write-off of NSF checks.

# CITY COURT PRETRIAL DWI FEES

| REVENUE TYPE | FUND . . OBJECT | |
|---|---|---|
| Charges for Services | City | 001 . . 440329 |

**LEGAL AUTHORIZATION**

| FEDERAL | STATE | LOCAL |
|---|---|---|
| N/A | | City Court *En Banc* Order, 05/01/12 |

## INTERPRETATION OF LEGAL AUTHORIZATION:

**Local:** The City Court ***En Banc* Order** effective May 1, 2012, authorizes this fee and sets the amount.

## COLLECTION AND TRANSMITTAL OF FUNDS:

**Collector:** The Clerk of City Court/Judicial Administrator

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

## PAYOR OF FEE:

**Any City Court DWI offender who is approved by the Parish Attorney's office or Prosecutor's office for the Pre-Trial program.**

## COMPUTATION OF FEE:

**$300** for participation in the pre-trial program.

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

| ADULT DWI PRETRIAL FEES (CITY) | | | | | | | ACCOUNT NUMBER | 001 . . 440329 |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| January | 0 | 0.00% | 0 | 0.00% | 18,050 | 11.02% | 10,124 | 9.64% |
| February | 0 | 0.00% | 33,680 | 26.91% | 15,816 | 20.68% | 11,604 | 20.69% |
| March | 0 | 0.00% | 11,055 | 35.74% | 10,605 | 27.15% | 7,684 | 28.00% |
| April | 0 | 0.00% | 10,645 | 44.24% | 9,829 | 33.15% | 6,750 | 34.43% |
| May | 0 | 0.00% | 10,980 | 53.02% | 17,192 | 43.65% | 15,690 | 49.37% |
| June | 0 | 0.00% | 11,460 | 62.17% | 6,465 | 47.60% | 7,800 | 56.79% |
| July | 0 | 0.00% | 6,440 | 67.32% | 5,234 | 50.79% | 16,870 | 72.85% |
| August | 0 | 0.00% | 5,240 | 71.50% | 28,614 | 68.26% | 8,100 | 80.56% |
| September | 0 | 0.00% | 2,460 | 73.47% | 15,914 | 77.98% | 2,834 | 83.26% |
| October | 0 | 0.00% | 12,575 | 83.52% | 14,224 | 86.66% | 5,980 | 88.96% |
| November | 0 | 0.00% | 5,895 | 88.23% | 8,584 | 91.90% | 4,550 | 93.29% |
| December | 0 | 0.00% | 14,738 | 100.00% | 13,262 | 100.00% | 7,050 | 100.00% |
| TOTAL/% Chg | 0 | 0.00% | 125,168 | 100.00% | 163,789 | 30.86% | 105,036 | -35.87% |

Note: The amount collected fluctuates due to the number of participants in the program at any given time.

# PRETRIAL DIVERSION FEES

| REVENUE TYPE | FUND . . OBJECT | |
|---|---|---|
| Charges for Services | City | 001 . . 440330 |

**LEGAL AUTHORIZATION**

| FEDERAL | STATE | LOCAL |
|---|---|---|
| N/A | N/A | *En Banc* Order, City Court, 05/01/90<br>Ordinance 9646, 9647, 06/23/93 |

## 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** or **$200**, depending on the charge. 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 **$750**. Beginning in 2003, in underage alcohol cases, $100 of this fee goes to the Constable's Office for evidence testing. A fee of **$60** goes to City Court as an administrative tracking fee. A fee of **$240** is collected from all adult DWI defendants who complete pretrial diversion. 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 |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| January | 38,388 | 8.23% | 41,466 | 10.05% | 34,055 | 10.26% | 19,103 | 4.73% |
| February | 38,290 | 16.44% | 39,555 | 19.63% | 36,430 | 21.23% | 30,367 | 12.24% |
| March | 50,029 | 27.17% | 34,735 | 28.04% | 34,806 | 31.72% | 53,459 | 25.48% |
| April | 38,184 | 35.36% | 29,626 | 35.22% | 24,746 | 39.18% | 31,205 | 33.20% |
| May | 33,561 | 42.56% | 32,869 | 43.18% | 30,492 | 48.36% | 30,959 | 40.86% |
| June | 44,723 | 52.15% | 34,769 | 51.60% | 26,909 | 56.47% | 29,022 | 48.05% |
| July | 37,624 | 60.22% | 35,342 | 60.17% | 30,079 | 65.53% | 32,250 | 56.03% |
| August | 32,765 | 67.24% | 39,584 | 69.75% | 21,073 | 71.88% | 36,735 | 65.12% |
| September | 39,111 | 75.63% | 31,392 | 77.36% | 24,323 | 79.21% | 32,489 | 73.16% |
| October | 32,967 | 82.70% | 34,830 | 85.80% | 27,910 | 87.62% | 37,230 | 82.38% |
| November | 39,216 | 91.11% | 30,996 | 93.31% | 23,012 | 94.55% | 36,847 | 91.50% |
| December | 41,450 | 100.00% | 27,635 | 100.00% | 18,094 | 100.00% | 34,353 | 100.00% |
| TOTAL/% Chg | 466,308 | 15.29% | 412,799 | -11.48% | 331,929 | -19.59% | 404,019 | 21.72% |

# NOTICE OF INTENT

| REVENUE TYPE | FUND . . OBJECT | |
|---|---|---|
| Charges for Services | City<br>Parish | 001 . . 440331<br>002 . . 440331 |

**LEGAL AUTHORIZATION**

| FEDERAL | STATE | LOCAL |
|---|---|---|
| N/A | Louisiana Revised Statutes 26:493 | Ordinance 14472, 08/27/08;<br>Ordinance 15223, 11/22/11;<br>Ordinance 15425, 12/12/12;<br>Ordinance 15458, 02/27/13;<br>Ordinance 15469, 03/27/13 |

## 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. **Ordinance 15223**, adopted November 11, 2011, amends and reenacts Ordinance 14472 and permits the applicant to be assessed a reasonable fee to offset the costs of mailing notices. **Ordinance 15425**, adopted December 12, 2012, states that a $150 fee will be assessed for the costs of mailing notices. **Ordinance 15458**, adopted February 27, 2013, erroneously removes the fee assessed for the costs of mailing notices. Per the Parish Attorney's Office, this ordinance is being corrected and the fee is still being assessed. **Ordinance 15469**, adopted March 27, 2013, provides that applicants for Class P permits for new businesses must file a notice of intent.

## COLLECTION AND TRANSMITTAL OF FUNDS:

**Collector:** The Parish Attorney's Alcoholic Beverage Control 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, C, P 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 Office, disclosing the proposed location of the establishment.

## COMPUTATION OF FEE:

The fee to file a statement of intent is **$564** for Class A, B, and R permits and **$10** for Class P permits. The mail out cost assessment is $150. The mail out cost assessment includes the following:

1. Cost of cards plus mailing fee- $.50 per card (100 card minimum): $50
2. Employee's time- $20 per hour (4 hour minimum): $80
3. Miscellaneous card printing expenses: $20

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

| NOTICE OF INTENT (CITY) | | | | | | | ACCOUNT NUMBER | 001 . . 440331 |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| January | 8,460 | 17.05% | 3,948 | 6.60% | 3,948 | 10.00% | 9,060 | 20.17% |
| February | 2,820 | 22.73% | 3,948 | 13.21% | 3,384 | 18.57% | 3,534 | 28.04% |
| March | 3,384 | 29.55% | 3,384 | 18.87% | 3,384 | 27.15% | 4,962 | 39.09% |
| April | 3,384 | 36.36% | 3,948 | 25.47% | 3,948 | 37.15% | 2,970 | 45.70% |
| May | 2,820 | 42.05% | 3,948 | 32.08% | 4,248 | 47.91% | 1,692 | 49.46% |
| June | 3,384 | 48.86% | 6,204 | 42.45% | 4,098 | 58.29% | 3,140 | 56.46% |
| July | 1,128 | 51.14% | 3,384 | 48.11% | 3,684 | 67.62% | 2,556 | 62.15% |
| August | 5,076 | 61.36% | 2,256 | 51.89% | 4,662 | 79.43% | 2,981 | 68.78% |
| September | 6,768 | 75.00% | 5,640 | 61.32% | 0 | 79.43% | 4,398 | 78.57% |
| October | 4,512 | 84.09% | 10,716 | 79.25% | 1,278 | 82.67% | 4,248 | 88.03% |
| November | 3,384 | 90.91% | 5,640 | 88.68% | 2,856 | 89.91% | 2,556 | 93.72% |
| December | 4,512 | 100.00% | 6,768 | 100.00% | 3,984 | 100.00% | 2,820 | 100.00% |
| TOTAL | 49,632 | | 59,784 | | 39,474 | | 44,917 | |

| NOTICE OF INTENT (PARISH) | | | | | | | ACCOUNT NUMBER | 002 . . 440331 |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| January | 1,692 | 12.00% | 1,128 | 7.69% | 2,820 | 25.00% | 1,278 | 12.07% |
| February | 1,128 | 20.00% | 564 | 11.54% | 564 | 30.00% | 1,842 | 29.47% |
| March | 2,820 | 40.00% | 2,256 | 26.92% | 564 | 35.00% | 564 | 34.79% |
| April | 564 | 44.00% | 1,692 | 38.46% | 1,692 | 50.00% | 1,128 | 45.45% |
| May | 1,128 | 52.00% | 564 | 42.31% | 3,384 | 80.00% | 2,970 | 73.50% |
| June | 1,128 | 60.00% | 0 | 42.31% | 1,128 | 90.00% | 100 | 74.44% |
| July | 1,692 | 72.00% | 2,256 | 57.69% | 564 | 95.00% | 714 | 81.19% |
| August | 0 | 72.00% | 1,128 | 65.38% | 564 | 100.00% | 0 | 81.19% |
| September | 1,128 | 80.00% | 564 | 69.23% | 0 | 100.00% | 564 | 86.51% |
| October | 2,256 | 96.00% | 2,820 | 88.46% | 0 | 100.00% | 0 | 86.51% |
| November | 564 | 100.00% | 0 | 88.46% | 0 | 100.00% | 0 | 86.51% |
| December | 0 | 100.00% | 1,692 | 100.00% | 0 | 100.00% | 1,428 | 100.00% |
| TOTAL | 14,100 | | 14,664 | | 11,280 | | 10,588 | |
| COMB/% Chg | 63,732 | -7.38% | 74,448 | 16.81% | 50,754 | -31.83% | 55,505 | 9.36% |

NOTE: This revenue can fluctuate widely from year to year, depending entirely on how many notices of intent are filed. When a conglomerate changes a business practice, it must issue a notice of intent for each store it operates in East Baton Rouge Parish, which may result in a large collection for that month.

# SALE OF ADJUDICATED PROPERTY FEES

| REVENUE TYPE | FUND . . OBJECT |
|---|---|
| Charges for Services | Parish 002 . . 440340 |

**LEGAL AUTHORIZATION**

| FEDERAL | STATE | LOCAL |
|---|---|---|
| N/A | Louisiana Revised Statutes 47:2121<br>Act 819 of the 2008 Regular Session | Resolution 36873, 05/22/96<br>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.** In addition to the initial application fee, the applicant must pay **$5 for each certified letter** that must be sent**.**

## 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:

| SALE OF ADJUDICATED PROPERTY FEES (PARISH) | | | | | ACCOUNT NUMBER | | 002 . . 440340 | |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| January | 4,455 | 9.46% | 3,030 | 10.05% | 4,565 | 16.81% | 3,500 | 8.81% |
| February | 9,025 | 28.61% | 1,040 | 13.50% | 2,100 | 24.54% | 5,000 | 21.40% |
| March | 2,125 | 33.12% | 3,510 | 25.14% | 14,055 | 76.29% | 3,000 | 28.95% |
| April | 6,160 | 46.20% | 1,650 | 30.61% | 500 | 78.13% | 5,000 | 41.54% |
| May | (1,010) | 44.06% | 1,500 | 35.59% | 2,005 | 85.51% | 6,400 | 57.65% |
| June | 3,510 | 51.51% | 500 | 37.25% | 3,525 | 98.49% | 2,000 | 62.68% |
| July | 3,030 | 57.94% | 4,750 | 53.00% | 2,000 | 105.85% | 5,050 | 75.39% |
| August | 4,200 | 66.85% | 1,170 | 56.88% | 2,000 | 113.22% | (12,775) | 43.23% |
| September | 8,995 | 85.95% | 3,000 | 66.83% | 2,500 | 122.42% | 4,500 | 54.56% |
| October | 4,090 | 94.63% | 4,000 | 80.10% | 2,500 | 131.63% | 14,000 | 89.80% |
| November | 6,950 | 109.38% | 4,000 | 93.37% | 5,000 | 150.04% | 4,700 | 101.64% |
| December | (4,420) | 100.00% | 2,000 | 100.00% | (13,590) | 100.00% | (650) | 100.00% |
| TOTAL/% Chg | 47,110 | 1.48% | 30,150 | -36.00% | 27,160 | -9.92% | 39,725 | 46.26% |

NOTE: The revenue fluctuates based on the number of abandoned properties and the number of people wishing to purchase such properties. The negative amount shown in August 2013 is due to correcting several cash receipts that were erroneously deposited to this account in prior years.

# MISCELLANEOUS PLANNING COMMISSION CHARGES

| REVENUE TYPE | FUND . . OBJECT | |
|---|---|---|
| Charges for Services | City | 001 . . 440401 |

**LEGAL AUTHORIZATION**

| FEDERAL | STATE | LOCAL |
|---|---|---|
| N/A | N/A | N/A |

## 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, or pamphlets, or anyone attending a Planning Commission workshop** pays a fee to cover reproduction costs.

## COMPUTATION OF FEE:

| | |
|---|---|
| Photocopy (black and white) | $1.00 for 1st page; $0.25/additional page |
| Unified Development Code book (UDC) | $150.00 |
| Maps | $50.00 |
| Horizon Plan: | |
| Final Report | $50.00 |
| Summary | $10.00 |
| 5-year update | $35.00 |
| Evaluation and Appraisal Report | $25.00 |

*A complete list is on file in the Budgeting Division.*

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

| MISCELLANEOUS PLANNING COMMISSION CHARGES (CITY) | | | | | ACCOUNT NUMBER | | 001 . . 440401 | |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| January | 29 | 1.80% | 95 | 29.05% | 53 | 4.50% | 100 | 7.59% |
| February | 137 | 10.30% | 0 | 29.05% | 154 | 17.57% | 100 | 15.17% |
| March | 3 | 10.48% | 3 | 29.97% | 55 | 22.24% | 150 | 26.56% |
| April | 88 | 15.94% | 48 | 44.65% | 0 | 22.24% | 96 | 33.84% |
| May | 64 | 19.91% | 0 | 44.65% | 2 | 22.41% | 147 | 44.99% |
| June | 708 | 63.83% | 6 | 46.48% | 470 | 62.31% | 100 | 52.58% |
| July | 11 | 64.52% | 13 | 50.46% | 60 | 67.40% | (100) | 44.99% |
| August | 5 | 64.83% | 13 | 54.43% | 173 | 82.09% | 0 | 44.99% |
| September | 132 | 73.01% | 0 | 54.43% | 10 | 82.94% | 100 | 52.58% |
| October | 182 | 84.31% | 0 | 54.43% | 187 | 98.81% | 425 | 84.83% |
| November | 110 | 91.13% | 129 | 93.88% | 4 | 99.15% | 0 | 84.83% |
| December | 143 | 100.00% | 20 | 100.00% | 10 | 100.00% | 200 | 100.00% |
| TOTAL/% Chg | 1,612 | -24.81% | 327 | -79.71% | 1,178 | 260.24% | 1,318 | 11.88% |

NOTE: The revenue fluctuates based on the demand for the copies of maps, plans, etc. The negative amount shown in July 2013 is due to a refund.

# ZONING FEES

| REVENUE TYPE | FUND . . OBJECT | |
|---|---|---|
| Charges for Services | City<br>Parish | 001 . . 440402<br>002 . . 440402 |

**LEGAL AUTHORIZATION**

| FEDERAL | STATE | LOCAL |
|---|---|---|
| N/A | N/A | Unified Development Code<br>Appendix B |

## INTERPRETATION OF LEGAL AUTHORIZATION:

**Local: Appendix B of the Unified Development Code** sets the rezoning processing fees.

## 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 Commission for a change or amendment to the zoning laws** must pay costs.

## COMPUTATION OF FEE:

The rezoning processing fee 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 http://www.brgov.com/dept/planning/pdf/apps/appfee.pdf.

## 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:

| ZONING FEES (CITY) | | | | | | | ACCOUNT NUMBER | 001 . . 440402 |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| January | 675 | 1.77% | 2,150 | 6.00% | 3,275 | 7.66% | 3,574 | 9.39% |
| February | 3,850 | 11.85% | 3,575 | 15.99% | 2,425 | 13.33% | 1,375 | 13.01% |
| March | 3,275 | 20.42% | 2,050 | 21.71% | 1,900 | 17.77% | 4,600 | 25.10% |
| April | (150) | 20.03% | 4,775 | 35.05% | 4,150 | 27.47% | 1,925 | 30.16% |
| May | 1,925 | 25.07% | 4,250 | 46.92% | 3,025 | 34.54% | 2,875 | 37.71% |
| June | 6,250 | 41.43% | 1,500 | 51.11% | 1,950 | 39.10% | 3,350 | 46.52% |
| July | 6,375 | 58.12% | 2,008 | 56.71% | 3,550 | 47.40% | 3,500 | 55.71% |
| August | 4,100 | 68.85% | 4,450 | 69.14% | 6,925 | 63.59% | 2,700 | 62.81% |
| September | 3,700 | 78.53% | 3,000 | 77.52% | 2,100 | 68.50% | 4,050 | 73.46% |
| October | 1,875 | 83.44% | 2,450 | 84.36% | 1,775 | 72.65% | 4,200 | 84.49% |
| November | 1,975 | 88.61% | 2,175 | 90.44% | 7,650 | 90.53% | 2,550 | 91.20% |
| December | 4,350 | 100.00% | 3,425 | 100.00% | 4,050 | 100.00% | 3,350 | 100.00% |
| TOTAL | 38,200 | | 35,808 | | 42,775 | | 38,049 | |

| ZONING FEES (PARISH) | | | | | | | ACCOUNT NUMBER | 002 . . 440402 |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| January | 3,050 | 8.37% | 8,000 | 16.27% | 1,900 | 6.05% | 1,350 | 1.91% |
| February | 1,575 | 12.70% | 3,325 | 23.03% | 4,500 | 20.37% | 1,250 | 3.68% |
| March | 4,175 | 24.16% | 9,300 | 41.94% | 0 | 20.37% | 2,850 | 7.72% |
| April | 6,875 | 43.03% | 8,450 | 59.12% | 3,475 | 31.42% | 10,189 | 22.14% |
| May | 475 | 44.34% | 2,375 | 63.95% | 11,300 | 67.38% | 3,750 | 27.45% |
| June | 0 | 44.34% | 900 | 65.78% | 2,350 | 74.86% | 2,625 | 31.16% |
| July | 0 | 44.34% | 950 | 67.71% | 1,175 | 78.60% | 2,700 | 34.99% |
| August | 0 | 44.34% | 5,255 | 78.40% | 1,050 | 81.94% | 35,450 | 85.17% |
| September | 2,150 | 50.24% | 1,275 | 80.99% | 2,400 | 89.58% | 725 | 86.20% |
| October | 1,675 | 54.84% | 7,250 | 95.73% | 1,825 | 95.39% | 4,850 | 93.06% |
| November | 0 | 54.84% | 500 | 96.75% | 1,000 | 98.57% | 2,900 | 97.17% |
| December | 16,450 | 100.00% | 1,600 | 100.00% | 450 | 100.00% | 2,000 | 100.00% |
| TOTAL | 36,425 | | 49,180 | | 31,425 | | 70,639 | |
| COMB/% Chg | 74,625 | -48.73% | 84,988 | 13.89% | 74,200 | -12.69% | 108,688 | 46.48% |

NOTE: Rezoning fees are based partially on number of acres being rezoned. Total acreage rezoned was 420.63 acres in 2010, 371.2661 acres in 2011, 235.644 acres in 2012, and 1,797.25 in 2013. The revenue increased in 2009 due to projects for several large Planned Unit Developments. There were no similarly large tracts rezoned in 2010, so the revenue decreased.

# PLANNING FEES

| REVENUE TYPE | FUND . . OBJECT | |
|---|---|---|
| Charges for Services | City<br>Parish | 001 . . 440403<br>002 . . 440403 |

**LEGAL AUTHORIZATION**

| FEDERAL | STATE | LOCAL |
|---|---|---|
| N/A | N/A | Code of Ordinances, Title 7<br>Unified Development Code<br>Ordinances<br>7445, 02/22/84<br>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 http://www.brgov.com/dept/planning/pdf/apps/appfee.pdf.

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

| PLANNING FEES (CITY) | | | | | | | ACCOUNT NUMBER | 001 . . 440403 |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| January | 2,475 | 5.29% | 800 | 2.25% | 1,475 | 3.60% | 1,700 | 4.52% |
| February | 3,750 | 13.32% | 2,125 | 8.23% | 3,050 | 11.05% | 1,800 | 9.30% |
| March | 3,175 | 20.11% | 4,775 | 21.67% | 6,050 | 25.82% | 5,575 | 24.10% |
| April | 6,050 | 33.05% | 2,750 | 29.42% | 1,425 | 29.30% | 6,850 | 42.30% |
| May | 3,175 | 39.84% | 1,750 | 34.34% | 2,825 | 36.20% | 2,600 | 49.20% |
| June | 4,125 | 48.66% | 3,400 | 43.91% | 1,837 | 40.68% | 4,550 | 61.29% |
| July | 5,975 | 61.44% | 1,075 | 46.94% | 3,625 | 49.53% | 2,300 | 67.40% |
| August | 1,550 | 64.76% | 4,650 | 60.03% | 3,050 | 56.98% | 1,350 | 70.98% |
| September | 5,550 | 76.63% | 1,250 | 63.55% | 4,175 | 67.18% | 3,100 | 79.22% |
| October | 3,850 | 84.87% | 6,525 | 81.91% | 3,900 | 76.70% | 3,850 | 89.44% |
| November | 2,025 | 89.20% | 2,950 | 90.22% | 5,068 | 89.07% | 1,675 | 93.89% |
| December | 5,050 | 100.00% | 3,475 | 100.00% | 4,475 | 100.00% | 2,300 | 100.00% |
| TOTAL | 46,750 | | 35,525 | | 40,955 | | 37,650 | |

| PLANNING FEES (PARISH) | | | | | | | ACCOUNT NUMBER | 002 . . 440403 |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| January | 2,425 | 8.04% | 1,825 | 3.78% | 3,450 | 6.91% | 2,984 | 4.71% |
| February | 5,750 | 27.11% | 1,675 | 7.26% | 2,400 | 11.72% | 4,400 | 11.66% |
| March | 2,400 | 35.07% | 4,350 | 16.28% | 3,625 | 18.98% | 3,775 | 17.62% |
| April | 3,975 | 48.25% | 3,175 | 22.86% | 5,025 | 29.05% | 9,275 | 32.26% |
| May | 2,600 | 56.87% | 4,100 | 31.36% | 3,125 | 35.31% | 4,575 | 39.48% |
| June | 1,750 | 62.67% | 6,575 | 45.00% | 1,925 | 39.16% | 3,175 | 44.50% |
| July | 0 | 62.67% | 4,450 | 54.22% | 3,475 | 46.12% | 10,557 | 61.16% |
| August | 550 | 64.50% | 3,925 | 62.36% | 100 | 46.32% | 3,425 | 66.57% |
| September | 2,575 | 73.04% | 2,675 | 67.91% | 3,675 | 53.69% | 8,300 | 79.67% |
| October | 3,575 | 84.89% | 4,250 | 76.72% | 9,650 | 73.02% | 7,900 | 92.15% |
| November | 3,125 | 95.25% | 7,650 | 92.59% | 3,700 | 80.43% | 1,675 | 94.79% |
| December | 1,431 | 100.00% | 3,575 | 100.00% | 9,770 | 100.00% | 3,300 | 100.00% |
| TOTAL | 30,156 | | 48,225 | | 49,920 | | 63,341 | |
| COMB/% Chg | 76,906 | 24.25% | 83,750 | 8.90% | 90,875 | 8.51% | 100,991 | 11.13% |

# PLANNING ADVERTISING FEES

| REVENUE TYPE | FUND . . OBJECT | |
|---|---|---|
| Charges for Services | City<br>Parish | 001 . . 440404<br>002 . . 440404 |

**LEGAL AUTHORIZATION**

| FEDERAL | STATE | LOCAL |
|---|---|---|
| N/A | N/A | Unified Development Code<br>Chapter 19, §19.4, 19.41, and 19.5<br>Ordinance 13846, 12/05/06 |

## INTERPRETATION OF LEGAL AUTHORIZATION:

**Local:** **Chapter 19 of the Unified Development Code, Section 19.4** requires that any proposed amendment to Chapter 19 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. The first of which shall appear 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 on a pro rata basis. **Section 19.5** requires that any individual or organization other than the Zoning Commission or Metropolitan Council requesting an amendment must request the Zoning Commission to post a sign on or adjacent to the property that is in the subject of the proposed amendment. The applicant for the proposed amendment must deposit the required fee with the Director of Finance. **Ordinance 13846** of December 5, 2006, created **Section 19.41**, which 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. The fees were increased in order to compensate for this additional cost.

## 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 * | Standard Ad - $200 |
| Planned Unit Development (PUD) Concept Plan * | Single Metes & Bounds - |
| Small Planned Unit Development * | $300 |
| Conditional Use Permit * | Multiple Metes & Bounds - |
| Comprehensive Land Use Plan Amendment w/o Rezoning* | $850 |
| Rezoning w/Comprehensive Land Use Plan Amendment* | |
| Planned Unit Development Final Development Plan* | |
| ** All fees listed to the right above apply* | |
| Preliminary Subdivision Plat | $200 |
| Site Plan (Pubic Meeting) | $200 |
| Wireless Tower Site Plan | $200 |
| Mobile Home Park | $200 |
| Comprehensive Plan Text Amendment | $100 |
| Major Street Plan Amendment | $100 |
| Street Name Change | $200 |
| UDC Text Amendment | $100 |
| Comprehensive Plan Land Use Map Amendment | $100 |

A complete list of fees is available at http://www.brgov.com/dept/planning/pdf/apps/appfee.pdf.

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

| PLANNING ADVERTISING FEES (CITY) | | | | | ACCOUNT NUMBER | | 001 . . 440404 | |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| January | 800 | 3.85% | 700 | 3.81% | 1,700 | 11.11% | 1,300 | 8.79% |
| February | 2,200 | 14.45% | 2,100 | 15.26% | 1,000 | 17.65% | 550 | 12.51% |
| March | 2,150 | 24.81% | 900 | 20.16% | 1,300 | 26.14% | 1,600 | 23.33% |
| April | 300 | 26.26% | 2,500 | 33.79% | 1,300 | 34.64% | 500 | 26.71% |
| May | 2,306 | 37.37% | 2,150 | 45.50% | 1,600 | 45.10% | 1,700 | 38.20% |
| June | 2,000 | 47.00% | 800 | 49.86% | 1,600 | 55.56% | 1,500 | 48.34% |
| July | 2,350 | 58.33% | 1,100 | 55.86% | 1,700 | 66.67% | 1,500 | 58.49% |
| August | 1,900 | 67.48% | 1,600 | 64.58% | 1,300 | 75.16% | 100 | 59.16% |
| September | 1,800 | 76.15% | 1,400 | 72.21% | 1,100 | 82.35% | 1,900 | 72.01% |
| October | 800 | 80.01% | 1,800 | 82.02% | 700 | 86.93% | 1,340 | 81.07% |
| November | 1,100 | 85.31% | 1,100 | 88.01% | 700 | 91.50% | 400 | 83.77% |
| December | 3,050 | 100.00% | 2,200 | 100.00% | 1,300 | 100.00% | 2,400 | 100.00% |
| TOTAL | 20,756 | | 18,350 | | 15,300 | | 14,790 | |

| PLANNING ADVERTISING FEES (PARISH) | | | | | ACCOUNT NUMBER | | 002 . . 440404 | |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| January | 1,000 | 10.31% | 500 | 4.24% | 1,200 | 8.11% | 1,200 | 6.38% |
| February | 1,000 | 20.62% | 1,000 | 12.71% | 700 | 12.83% | 700 | 10.11% |
| March | 1,100 | 31.96% | 1,600 | 26.27% | 700 | 17.56% | 1,600 | 18.62% |
| April | 1,400 | 46.39% | 1,900 | 42.37% | 1,200 | 25.67% | 3,000 | 34.57% |
| May | 400 | 50.52% | 1,200 | 52.54% | 3,000 | 45.93% | 1,900 | 44.68% |
| June | 200 | 52.58% | 400 | 55.93% | 1,600 | 56.74% | 1,400 | 52.13% |
| July | 0 | 52.58% | 900 | 63.56% | 700 | 61.47% | 2,300 | 64.36% |
| August | 0 | 52.58% | 1,000 | 72.03% | 500 | 64.84% | 600 | 67.55% |
| September | 1,400 | 67.01% | 1,200 | 82.20% | 1,100 | 72.27% | 1,800 | 77.13% |
| October | 2,100 | 88.66% | 700 | 88.14% | 1,800 | 84.43% | 1,300 | 84.04% |
| November | 0 | 88.66% | 600 | 93.22% | 500 | 87.81% | 1,700 | 93.09% |
| December | 1,100 | 100.00% | 800 | 100.00% | 1,805 | 100.00% | 1,300 | 100.00% |
| TOTAL | 9,700 | | 11,800 | | 14,805 | | 18,800 | |
| COMB/% Chg | 30,456 | 1.18% | 30,150 | -1.00% | 30,105 | -0.15% | 33,590 | 11.58% |

# GEOGRAPHICAL INFORMATION SYSTEM (GIS) FEES

| REVENUE TYPE | FUND . . OBJECT | |
|---|---|---|
| Charges for Services | City<br>Parish | 001 . . 440405<br>002 . . 440405 |

**LEGAL AUTHORIZATION**

| FEDERAL | STATE | LOCAL |
|---|---|---|
| N/A | N/A | Unified Development Code<br>Appendix B<br>Ordinance<br>13477, 12/14/05 |

## INTERPRETATION OF LEGAL AUTHORIZATION:

**Local:** **Ordinance 13477** of December 14, 2005, amended **Appendix B of the Unified Development Code** by adopting 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 reproduction costs.

## COMPUTATION OF FEE:

| Dataset | Cost | Annual Subscription |
|---|---|---|
| **Governmental Unit Boundaries** | | |
| Census Tract & Block Group | $500 | $50 |
| City Limits | $400 | $50 |
| Consol. Road Lighting District | $25 | $10 |
| La. House of Representatives | $200 | $50 |
| La. Senate Representation | $200 | $50 |
| Metropolitan Council | $200 | $50 |
| Parish Boundary | $200 | $50 |
| School Board Districts | $500 | $50 |
| Voting Precincts | $200 | $50 |
| ZIP Codes | $300 | $50 |
| **Watershed Planning** | | |
| Hydrography | $300 | $50 |
| Stream Segments | $300 | $50 |
| Watershed Boundaries & Variables | $300 | $50 |
| Watershed Sinks | $300 | $50 |
| Wetlands | $300 | $50 |

| Dataset | Cost | Annual Subscription |
|---|---|---|
| **Planning Variables** | | |
| Addresses | $3,000 | $500 |
| Business Names & Codes | $1,000 | $300 |
| Building Footprints | $2,000 | $200 |
| Existing Land Use | $1,000 | $300 |
| Future Land Use | $2,000 | $300 |
| Growth Centers | $100 | $50 |
| Lots | $2,000 | $200 |
| Planning Districts & Subareas | $500 | $50 |
| Public Land Survey System | $200 | $50 |
| Subdivision Names | $2,000 | $400 |
| Subject Property (PC Cases) | $25 | $10 |
| Zoning | $2,000 | $200 |
| **Public Services** | | |
| Garbage Service | $100 | $50 |
| Recycle Service | $100 | $50 |
| Trash Service | $200 | $50 |

| Dataset | Cost | Annual Subscription |
|---|---|---|
| **Public Safety** | | |
| EMS Stations | $100 | $50 |
| Fire Protection | $200 | $50 |
| Hospitals/Medical Services | $200 | $50 |
| Police Protection | $300 | $50 |
| **Special Areas** | | |
| Enterprise Zones | $300 | $50 |
| Historic Districts & Landmarks | $100 | $50 |
| Industrial Areas | $200 | $50 |
| Overlay Districts | $200 | $50 |

| Dataset | Cost | Annual Subscription |
|---|---|---|
| **Transportation** | | |
| Major Street Plan | $300 | $50 |
| Pavement Edges | $1,000 | $100 |
| Railroads | $100 | $50 |
| Street Centerlines & Labels | $2,000 | $200 |

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

| GEOGRAPHICAL INFORMATION SYSTEM (GIS) FEES (CITY) | | | | | ACCOUNT NUMBER | | 001 . . 440405 | |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| January | 0 | 0.00% | 100 | 0.67% | 40 | 0.82% | 50 | 3.46% |
| February | 266 | 3.49% | 2,140 | 14.99% | 800 | 17.16% | 175 | 15.55% |
| March | 653 | 12.04% | 140 | 15.92% | 182 | 20.87% | 700 | 63.93% |
| April | 180 | 14.40% | 585 | 19.84% | 530 | 31.70% | 120 | 72.22% |
| May | 100 | 15.71% | 295 | 21.81% | 0 | 31.70% | 0 | 72.22% |
| June | 295 | 19.58% | 3,247 | 43.53% | 40 | 32.52% | 40 | 74.98% |
| July | 2,150 | 47.75% | 8,190 | 98.33% | 397 | 40.63% | 0 | 74.98% |
| August | 7 | 47.84% | 210 | 99.73% | 300 | 46.75% | 72 | 79.96% |
| September | 360 | 52.56% | 40 | 100.00% | 100 | 48.79% | 30 | 82.03% |
| October | 0 | 52.56% | 0 | 100.00% | 170 | 52.27% | 100 | 88.94% |
| November | 3,100 | 93.19% | 0 | 100.00% | 2,337 | 100.00% | 160 | 100.00% |
| December | 520 | 100.00% | 0 | 100.00% | 0 | 100.00% | 0 | 100.00% |
| TOTAL/% Chg | 7,631 | | 14,947 | | 4,896 | | 1,447 | |

| GEOGRAPHICAL INFORMATION SYSTEM (GIS) FEES (PARISH) | | | | | ACCOUNT NUMBER | | 002 . . 440405 | |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| 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% | 300 | 65.22% |
| April | 600 | 92.31% | 0 | 0.00% | 0 | 0.00% | 0 | 65.22% |
| May | 0 | 92.31% | 0 | 0.00% | 0 | 0.00% | 0 | 65.22% |
| June | 50 | 100.00% | 0 | 0.00% | 0 | 0.00% | 0 | 65.22% |
| July | 0 | 100.00% | 0 | 0.00% | 0 | 0.00% | 60 | 78.26% |
| August | 0 | 100.00% | 0 | 0.00% | 0 | 0.00% | 0 | 78.26% |
| September | 0 | 100.00% | 0 | 0.00% | 0 | 0.00% | 100 | 100.00% |
| October | 0 | 100.00% | 0 | 0.00% | 0 | 0.00% | 0 | 100.00% |
| November | 0 | 100.00% | 0 | 0.00% | 0 | 0.00% | 0 | 100.00% |
| December | 0 | 100.00% | 0 | 0.00% | 0 | 0.00% | 0 | 100.00% |
| TOTAL | 650 | | 0 | | 0 | | 460 | |
| COMB/% Chg | 8,281 | 34.34% | 14,947 | 80.50% | 4,896 | -67.24% | 1,907 | -61.05% |

NOTE: Increases and decreases in these accounts vary according to the number of requests received.

# SUBDIVISION INSPECTION AND TESTING FEES

| REVENUE TYPE | FUND . . OBJECT | |
|---|---|---|
| Charges for Services | City<br>Parish | 001 . . 441203<br>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 | |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| January | 650 | 11.02% | 0 | 0.00% | 650 | 12.94% | 200 | 13.79% |
| February | 0 | 11.02% | 3,025 | 64.36% | 125 | 15.42% | 425 | 43.10% |
| March | 2,775 | 58.05% | 0 | 64.36% | 125 | 17.91% | 0 | 43.10% |
| April | 225 | 61.86% | 0 | 64.36% | 1,350 | 44.78% | 0 | 43.10% |
| May | 150 | 64.41% | 675 | 78.72% | 125 | 47.26% | 375 | 68.97% |
| June | 1,275 | 86.02% | 125 | 81.38% | 0 | 47.26% | 0 | 68.97% |
| July | 0 | 86.02% | 125 | 84.04% | 125 | 49.75% | 450 | 100.00% |
| August | 275 | 90.68% | 125 | 86.70% | 400 | 57.71% | 0 | 100.00% |
| September | 425 | 97.88% | 125 | 89.36% | 125 | 60.20% | 0 | 100.00% |
| October | 0 | 97.88% | 0 | 89.36% | 0 | 60.20% | 0 | 100.00% |
| November | 0 | 97.88% | 125 | 92.02% | 2,000 | 100.00% | 0 | 100.00% |
| December | 125 | 100.00% | 375 | 100.00% | 0 | 100.00% | 0 | 100.00% |
| TOTAL/% Chg | 5,900 | | 4,700 | | 5,025 | | 1,450 | |

| SUBDIVISION INSPECTION AND TESTING FEES (PARISH) | | | | | ACCOUNT NUMBER | | 002 . . 441203 | |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| January | 0 | 0.00% | 975 | 9.13% | 1,755 | 7.90% | 0 | 0.00% |
| February | 0 | 0.00% | 0 | 9.13% | 3,350 | 22.99% | 525 | 2.40% |
| March | 0 | 0.00% | 150 | 10.54% | 4,950 | 45.28% | 0 | 2.40% |
| April | 0 | 0.00% | 250 | 12.88% | 250 | 46.41% | 3,975 | 20.57% |
| May | 450 | 23.68% | 125 | 14.05% | 125 | 46.97% | 7,475 | 54.74% |
| June | 0 | 23.68% | 875 | 22.25% | 4,125 | 65.55% | 2,200 | 64.80% |
| July | 0 | 23.68% | 1,150 | 33.02% | 0 | 65.55% | 7,050 | 97.03% |
| August | 0 | 23.68% | 700 | 39.58% | 0 | 65.55% | 250 | 98.17% |
| September | 0 | 23.68% | 275 | 42.15% | 5,075 | 88.40% | 0 | 98.17% |
| October | 225 | 35.53% | 0 | 42.15% | 1,275 | 94.15% | 0 | 98.17% |
| November | 0 | 35.53% | 3,875 | 78.45% | 1,300 | 100.00% | 400 | 100.00% |
| December | 1,225 | 100.00% | 2,300 | 100.00% | 0 | 100.00% | 0 | 100.00% |
| TOTAL | 1,900 | | 10,675 | | 22,205 | | 21,875 | |
| COMB/% Chg | 7,800 | -30.20% | 15,375 | 97.12% | 27,230 | 77.11% | 23,325 | -14.34% |

NOTE: The rate of development increased after 2005 as a residual effect of Hurricane Katrina. It has decreased each year since then through 2010, probably as a result of national economic conditions. In 2011 and 2012, there was an increase in the number of inspections/testing requested as a result of new developments in residential properties.

# FLOOD DETERMINATION FEES

| REVENUE TYPE | FUND . . OBJECT | |
|---|---|---|
| Charges for Services | City<br>Parish | 001 . . 441206<br>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, or 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 in order to get a flood zone determination, which is a prerequisite to receiving an official certificate of elevation from a surveyor. 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.

## 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 |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| January | 450 | 6.74% | 485 | 7.46% | 650 | 11.37% | 417 | 7.04% |
| February | 465 | 13.70% | 550 | 15.92% | 595 | 21.78% | 450 | 14.64% |
| March | 775 | 25.30% | 415 | 22.31% | 550 | 31.41% | 790 | 27.98% |
| April | 505 | 32.86% | 880 | 35.85% | 425 | 38.85% | 355 | 33.98% |
| May | 545 | 41.02% | 550 | 44.31% | 475 | 47.16% | 770 | 46.98% |
| June | 550 | 49.25% | 670 | 54.62% | 390 | 53.98% | 490 | 55.25% |
| July | 400 | 55.24% | 715 | 65.62% | 350 | 60.10% | 555 | 64.62% |
| August | 580 | 63.92% | 340 | 70.85% | 410 | 67.28% | 345 | 70.45% |
| September | 965 | 78.37% | 535 | 79.08% | 310 | 72.70% | 385 | 76.95% |
| October | 440 | 84.96% | 660 | 89.23% | 305 | 78.04% | 345 | 82.78% |
| November | 480 | 92.14% | 360 | 94.77% | 855 | 93.00% | 635 | 93.50% |
| December | 525 | 100.00% | 340 | 100.00% | 400 | 100.00% | 385 | 100.00% |
| TOTAL | 6,680 | | 6,500 | | 5,715 | | 5,922 | |

| FLOOD DETERMINATION FEES (PARISH) | | | | | | ACCOUNT NUMBER | | 002 . . 441206 |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| January | 880 | 8.58% | 780 | 6.57% | 610 | 5.45% | 930 | 7.43% |
| February | 550 | 13.94% | 785 | 13.17% | 540 | 10.27% | 1,270 | 17.59% |
| March | 1,115 | 24.82% | 1,330 | 24.37% | 975 | 18.97% | 1,210 | 27.26% |
| April | 1,085 | 35.40% | 1,605 | 37.88% | 1,145 | 29.20% | 970 | 35.01% |
| May | 765 | 42.86% | 1,025 | 46.51% | 830 | 36.61% | 1,175 | 44.40% |
| June | 770 | 50.37% | 1,095 | 55.72% | 1,480 | 49.82% | 950 | 52.00% |
| July | 1,463 | 64.63% | 810 | 62.54% | 985 | 58.62% | 1,105 | 60.83% |
| August | 825 | 72.68% | 1,050 | 71.38% | 1,310 | 70.31% | 1,265 | 70.94% |
| September | 845 | 80.92% | 730 | 77.53% | 445 | 74.29% | 960 | 78.62% |
| October | 825 | 88.96% | 1,145 | 87.16% | 1,425 | 87.01% | 970 | 86.37% |
| November | 855 | 97.30% | 645 | 92.59% | 570 | 92.10% | 1,206 | 96.01% |
| December | 277 | 100.00% | 880 | 100.00% | 885 | 100.00% | 499 | 100.00% |
| TOTAL | 10,255 | | 11,880 | | 11,200 | | 12,510 | |
| COMB/% Chg | 16,935 | -20.66% | 18,380 | 8.53% | 16,915 | -7.97% | 18,432 | 8.97% |

NOTE: The number of requests for evaluations has decreased since the high point in 2006 through 2010, in the aftermath of Hurricane Katrina.

# COMMERCIAL & RESIDENTIAL PLAN REVIEW

| REVENUE TYPE | FUND . . OBJECT | |
|---|---|---|
| Charges for Services | City<br>Parish | 001 . . 441208<br>002 . . 441208 |

**LEGAL AUTHORIZATION**

| FEDERAL | STATE | LOCAL |
|---|---|---|
| N/A | N/A | Code of Ordinances<br>§ 8:2, as amended by:<br>Ordinances<br>13453, 11/22/05<br>13863, 01/10/07<br>14496, 09/24/08<br>15238, 01/11/12 |

## 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. **Ordinance 15238** of January 11, 2012 amended the rates for these fees.

## 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 residential plan review fee is $60 for each single-family residential unit (including duplexes) and for additions/rehabilitations of any size. The commercial plan review fee is $0.04 per square foot with a minimum of $70. 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 | |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| January | 9,242 | 4.75% | 14,492 | 5.28% | 10,313 | 5.01% | 22,585 | 8.85% |
| February | 9,306 | 9.53% | 71,550 | 31.35% | 10,726 | 10.22% | 17,171 | 15.58% |
| March | 17,291 | 18.42% | 30,124 | 42.33% | 31,897 | 25.71% | 20,552 | 23.64% |
| April | 16,791 | 27.05% | 12,848 | 47.01% | 13,944 | 32.48% | 14,846 | 29.46% |
| May | 27,956 | 41.42% | 15,267 | 52.57% | 31,185 | 47.63% | 17,660 | 36.38% |
| June | 18,198 | 50.77% | 27,200 | 62.48% | 12,569 | 53.73% | 35,244 | 50.19% |
| July | 18,308 | 60.18% | 14,556 | 67.78% | 17,289 | 62.13% | 12,350 | 55.04% |
| August | 12,669 | 66.69% | 24,405 | 76.67% | 14,301 | 69.08% | 25,961 | 65.21% |
| September | 9,325 | 71.48% | 13,155 | 81.47% | 6,709 | 72.34% | 29,391 | 76.73% |
| October | 14,921 | 79.15% | 15,596 | 87.15% | 23,314 | 83.66% | 20,015 | 84.58% |
| November | 21,214 | 90.05% | 24,834 | 96.20% | 14,249 | 90.58% | 17,958 | 91.62% |
| December | 19,358 | 100.00% | 10,433 | 100.00% | 19,393 | 100.00% | 21,390 | 100.00% |
| TOTAL/% Chg | 194,579 | | 274,460 | | 205,889 | | 255,123 | |

| COMMERCIAL & RESIDENTIAL PLAN REVIEW (PARISH) | | | | | ACCOUNT NUMBER | | 002 . . 441208 | |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| January | 5,549 | 4.12% | 5,798 | 5.30% | 11,521 | 8.56% | 17,122 | 12.36% |
| February | 20,001 | 18.99% | 6,444 | 11.19% | 6,111 | 13.10% | 14,123 | 22.56% |
| March | 8,694 | 25.45% | 8,670 | 19.11% | 11,843 | 21.90% | 8,058 | 28.38% |
| April | 8,636 | 31.87% | 10,330 | 28.54% | 8,804 | 28.44% | 9,250 | 35.06% |
| May | 8,164 | 37.94% | 14,907 | 42.16% | 12,020 | 37.37% | 11,458 | 43.33% |
| June | 11,357 | 46.38% | 10,524 | 51.78% | 9,447 | 44.39% | 9,717 | 50.35% |
| July | 6,109 | 50.92% | 8,197 | 59.27% | 10,727 | 52.35% | 14,290 | 60.67% |
| August | 10,040 | 58.38% | 8,310 | 66.86% | 10,625 | 60.25% | 14,009 | 70.78% |
| September | 11,420 | 66.87% | 11,243 | 77.13% | 6,201 | 64.85% | 9,569 | 77.69% |
| October | 8,350 | 73.08% | 9,141 | 85.49% | 30,631 | 87.61% | 12,250 | 86.54% |
| November | 28,124 | 93.98% | 6,970 | 91.85% | 7,705 | 93.33% | 8,485 | 92.67% |
| December | 8,099 | 100.00% | 8,915 | 100.00% | 8,973 | 100.00% | 10,155 | 100.00% |
| TOTAL | 134,543 | | 109,449 | | 134,608 | | 138,486 | |
| COMB/% Chg | 329,122 | 31.85% | 383,909 | 16.65% | 340,497 | -11.31% | 393,609 | 15.60% |

NOTE: The commercial and residential plan review revenues fluctuate based on the economic factors affecting the development and construction industry.

# 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<br>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;<br>(2) number of crimes by type (rape, armed robbery, burglary, etc.)<br>(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 |
| 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 | |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| January | 19,341 | 7.90% | 18,985 | 7.10% | 15,722 | 6.47% | 18,598 | 7.36% |
| February | 18,249 | 15.35% | 12,246 | 11.68% | 21,542 | 15.33% | 30,235 | 19.34% |
| March | 22,740 | 24.63% | 25,126 | 21.07% | 24,813 | 25.54% | 15,013 | 25.28% |
| April | 27,027 | 35.67% | 26,075 | 30.82% | 18,875 | 33.31% | 21,370 | 33.75% |
| May | 15,584 | 42.03% | 21,537 | 38.87% | 24,133 | 43.24% | 29,058 | 45.25% |
| June | 21,334 | 50.74% | 22,476 | 47.28% | 15,774 | 49.73% | 15,920 | 51.56% |
| July | 25,500 | 61.15% | 32,237 | 59.33% | 14,753 | 55.80% | 15,264 | 57.60% |
| August | 10,762 | 65.55% | 24,786 | 68.60% | 31,698 | 68.84% | 28,240 | 68.78% |
| September | 17,949 | 72.88% | 12,580 | 73.30% | 19,735 | 76.96% | 12,407 | 73.70% |
| October | 22,870 | 82.22% | 27,861 | 83.72% | 10,755 | 81.39% | 0 | 73.70% |
| November | 18,653 | 89.83% | 15,112 | 89.37% | 30,878 | 94.09% | 32,036 | 86.38% |
| December | 24,904 | 100.00% | 28,426 | 100.00% | 14,356 | 100.00% | 34,385 | 100.00% |
| TOTAL/% Chg | 244,913 | -11.31% | 267,447 | 9.20% | 243,034 | -9.13% | 252,526 | 3.91% |

NOTE: This revenue fluctuates annually since it is request-driven.

# SOBRIETY TEST

| REVENUE TYPE | FUND . . OBJECT |
|---|---|
| Charges for Services | City 001 . . 441503 |

**LEGAL AUTHORIZATION**

| FEDERAL | STATE | LOCAL |
|---|---|---|
| N/A | Code of Criminal Procedure, Article 887 | *En Banc* Order, City Court 08/15/11 |

## 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, 2011**, provides the most recent court cost collection schedule.

## COLLECTION AND TRANSMITTAL OF FUNDS:

**Collector:** Clerk of Court/Judicial Administrator of City Court and/or Police Department.

**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 TEST (CITY) | | | | | | | ACCOUNT NUMBER | 001 . . 441503 |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| January | 1,424 | 6.53% | 1,802 | 4.85% | 1,314 | 3.63% | 4,866 | 12.60% |
| February | 1,559 | 13.67% | 1,082 | 7.76% | 9,680 | 30.41% | 2,706 | 19.61% |
| March | 2,930 | 27.10% | 2,680 | 14.96% | 3,485 | 40.05% | 5,464 | 33.76% |
| April | 1,845 | 35.56% | 1,488 | 18.96% | 2,210 | 46.16% | 1,606 | 37.91% |
| May | 1,484 | 42.36% | 1,116 | 21.97% | 2,246 | 52.37% | 3,087 | 45.91% |
| June | 2,196 | 52.43% | 14,080 | 59.83% | 5,557 | 67.74% | 2,090 | 51.32% |
| July | 1,610 | 59.81% | 4,141 | 70.96% | 1,264 | 71.24% | 4,464 | 62.88% |
| August | 1,424 | 66.34% | 3,160 | 79.46% | 1,228 | 74.64% | 1,637 | 67.12% |
| September | 2,001 | 75.51% | 3,176 | 88.00% | 4,692 | 87.61% | 3,760 | 76.86% |
| October | 1,968 | 84.53% | 4,683 | 100.60% | 1,500 | 91.76% | 3,252 | 85.28% |
| November | 1,493 | 91.37% | 2,377 | 106.99% | 1,460 | 95.80% | 2,117 | 90.76% |
| December | 1,882 | 100.00% | (2,599) | 100.00% | 1,518 | 100.00% | 3,569 | 100.00% |
| TOTAL/% Chg | 21,816 | -15.96% | 37,186 | 70.45% | 36,154 | -2.78% | 38,618 | 6.82% |

NOTE: The increase in 2011 is due to the City Court's participation in a DWI pilot program in which participants are required to submit to sobriety testing. There was also an increase in the number of sobriety check points performed by a joint task force involving the Police Department.

# 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<br>Title 9, § 9.413, § 9.423<br>Ordinance 15272, 03/14/12<br>Ordinance 15302, 04/25/12 |

## 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." **Ordinance 15302** of April 25, 2012 amends Title 9 **§ 9:423** by providing for the division of alarm user permit fees between the East Baton Rouge Sheriff's Office and the Baton Rouge Police Department based on location of user, and related matters**.** In 1988, the Baton Rouge Police Department began collecting a fee for responding to false alarms pursuant to the **Code of Ordinances § 9:423**. **Ordinance 15272** of March 14, 2012 sets the fees for each false alarm.

## 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.

## COMPUTATION OF FEE:

Effective March 14, 2012, false alarm fees are calculated as shown below:

| False Alarm Count | Penalty |
|---|---|
| 1st-3rd | $0 – counsel & warn |
| 4th | $25 |
| 5th | $50 |
| 6th | $75 |
| 7th | $100 |
| 8th | $125 |
| 9th | $150 |
| 10th | $175 |
| 11th and over, each | $200 |

Prior to March 14, 2012, a fee of $10 was 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 |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| January | 4,950 | 9.33% | 4,225 | 9.22% | 3,725 | 5.01% | 23,036 | 9.01% |
| February | 5,045 | 18.84% | 3,495 | 16.85% | 4,876 | 11.56% | 29,055 | 20.37% |
| March | 6,000 | 30.15% | 7,550 | 33.33% | 3,910 | 16.82% | 34,540 | 33.88% |
| April | 2,880 | 35.58% | 3,815 | 41.65% | 5,345 | 24.00% | 22,430 | 42.65% |
| May | 6,425 | 47.69% | 5,980 | 54.70% | 6,900 | 33.28% | 29,338 | 54.12% |
| June | 5,810 | 58.64% | 5,930 | 67.65% | 4,610 | 39.47% | 24,840 | 63.83% |
| July | 2,685 | 63.70% | 1,940 | 71.88% | 3,285 | 43.89% | 20,980 | 72.04% |
| August | 1,100 | 65.77% | 2,555 | 77.46% | 6,675 | 52.86% | 12,753 | 77.02% |
| September | 1,305 | 68.23% | 1,490 | 80.71% | 3,320 | 57.32% | 9,135 | 80.60% |
| October | 2,595 | 73.12% | 2,020 | 85.12% | 870 | 58.49% | 0 | 80.60% |
| November | 3,675 | 80.05% | 2,465 | 90.50% | 9,575 | 71.36% | 24,150 | 90.04% |
| December | 10,585 | 100.00% | 4,355 | 100.00% | 21,305 | 100.00% | 25,470 | 100.00% |
| TOTAL/% Chg | 53,055 | -2.02% | 45,820 | -13.64% | 74,396 | 62.37% | 255,727 | 243.74% |

NOTE: The revenue increase in 2012 is due to an increase in fee amounts changed in Ordinance 15272 on March 14, 2012 and a rise in the amount of false alarms received. The increase in 2013 is due to an increase in the number of false alarms.

# 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 | Ordinance 15309, 05/9/12 |

## 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. **Ordinance 15309** deletes Title 13 that requires all persons convicted of felonies to report to the chief of police or the sheriff within forty-eight (48) hours of his/her arrival within the boundaries of the City-Parish or a change of residence.

## 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 |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| January | 1,020 | 12.98% | 660 | 9.78% | 480 | 23.53% | 0 | 0.00% |
| February | 780 | 22.90% | 1,080 | 25.78% | 780 | 61.76% | 0 | 0.00% |
| March | 2,975 | 60.75% | 840 | 38.22% | 720 | 97.06% | 0 | 0.00% |
| April | 2,135 | 87.91% | 660 | 48.00% | 60 | 100.00% | 0 | 0.00% |
| May | 1,675 | 109.22% | 630 | 57.33% | 0 | 100.00% | 0 | 0.00% |
| June | 1,255 | 125.19% | 420 | 63.56% | 0 | 100.00% | 0 | 0.00% |
| July | 480 | 131.30% | 480 | 70.67% | 0 | 100.00% | 0 | 0.00% |
| August | 480 | 137.40% | 480 | 77.78% | 0 | 100.00% | 0 | 0.00% |
| September | 1,080 | 151.15% | 360 | 83.11% | 0 | 100.00% | 2,584 | 23.93% |
| October | 1,020 | 164.12% | 540 | 91.11% | 0 | 100.00% | 0 | 23.93% |
| November | 560 | 171.25% | 180 | 93.78% | 0 | 100.00% | 4,620 | 66.70% |
| December | (5,600) | 100.00% | 420 | 100.00% | 0 | 100.00% | 3,596 | 100.00% |
| TOTAL/% Chg | 7,860 | -10.91% | 6,750 | -14.12% | 2,040 | -69.78% | 10,800 | 429.41% |

NOTE: This revenue account was set up in response to statutory amendments that became effective in mid-2002. Negative amounts in December of each year 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. In 2012, the prior Police Chief verbally cancelled the collection of these fees causing a decrease of 54.52%. The current Police Chief reinstated the collection of these fees in 2013.

# POLICE – REIMBURSEMENT FOR OVERTIME

| REVENUE TYPE | FUND . . OBJECT | |
|---|---|---|
| Charges for Services | City | 001 . . 441507 |

**LEGAL AUTHORIZATION**

| FEDERAL | STATE | LOCAL |
|---|---|---|
| N/A | N/A | Agreements with:<br>Louisiana State University and Southern University<br>U.S. Marshals Service (USMS)<br>US Department of Justice, Drug Enforcement Administration (DEA)<br>Bureau of Alcohol, Tobacco, Firearms, and Explosives (ATF) |

## INTERPRETATION OF LEGAL AUTHORIZATION:

**Local:** 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 Joint Law Enforcement Operations Task Force from 10/07/13 through 9/30/14. An **agreement with Louisiana State University** authorizes reimbursement for Police overtime related to home football games and game day events from 10/09/13 through 12/31/13. The Baton Rouge Police Department has **agreements** with the Department of Justice's (DOJ) **Organized Crime Drug Enforcement Task Forces (OCDETF)** authorizing reimbursement for overtime for officers assigned to work specific cases. An **agreement** between the Drug Enforcement Administration and the Baton Rouge Police Department authorizes reimbursement for overtime for the officers assigned to task forces in the **High Intensity Drug Trafficking Areas (HIDTA)** Program. There is no current written agreement with **Southern University or the Bureau of Alcohol, Tobacco, Firearms and Explosives (ATF).**

## 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 the Police Department.

## COMPUTATION OF FEE:

See current contracts on file in the Police Department.

## 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 | |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| January | 1,991 | 0.27% | 15,260 | 2.83% | 2,780 | 0.52% | 10,821 | 1.81% |
| February | 22,822 | 3.36% | 14,712 | 5.57% | 5,435 | 1.54% | 24,924 | 5.97% |
| March | 17,544 | 5.73% | 25,736 | 10.35% | 4,521 | 2.39% | 6,407 | 7.04% |
| April | 11,053 | 7.23% | 32,594 | 16.40% | 28,189 | 7.69% | 4,343 | 7.76% |
| May | 6,333 | 8.08% | 52,341 | 26.12% | 42,371 | 15.65% | 6,199 | 8.80% |
| June | 15,039 | 10.12% | 34,131 | 32.46% | 11,911 | 17.88% | 29,684 | 13.75% |
| July | 8,288 | 11.24% | 44,834 | 40.78% | 16,364 | 20.96% | 18,200 | 16.79% |
| August | 288,248 | 50.24% | 9,808 | 42.61% | 8,017 | 22.46% | 30,611 | 21.90% |
| September | 10,452 | 51.65% | 14,628 | 45.32% | 20,591 | 26.33% | 18,942 | 25.06% |
| October | 26,717 | 55.26% | 11,255 | 47.41% | 21,941 | 30.45% | 12,553 | 27.16% |
| November | 10,189 | 56.64% | 237,432 | 91.51% | 0 | 30.45% | 11,797 | 29.13% |
| December | 320,471 | 100.00% | 45,731 | 100.00% | 370,286 | 100.00% | 424,514 | 100.00% |
| TOTAL/% Chg | 739,147 | 234.98% | 538,462 | -27.15% | 532,406 | -1.12% | 598,995 | 12.51% |

NOTE: $270,900 of the total collected in 2010 was reimbursement for overtime performed at LSU football games in 2009, which was received too late to be included in 2009 revenues. The chart below shows the revenues in the proper year, divided among the various types of overtime worked.

| Overtime Breakdown | 2010 * | 2011 | 2012 | 2013 |
|---|---|---|---|---|
| Court Appearance | $ 12,216.40 | $ 18,604.88 | $ 25,149.19 | $ 622.91 |
| ATF | 21,064.38 | 20,609.06 | 4,588.80 | 5,384.46 |
| FBI/US Marshals Service/USSS | 83,454.20 | 83,934.34 | 61,299.91 | 43,764.88 |
| HIDTA/DEA/OCDETF | 80,612.33 | 92,546.45 | 52,496.86 | 227,893.32 |
| LSU & SU Football | 270,900.00 | 313,904.52 | 388,871.32 | 321,329.89 |
| Miscellaneous Overtime | 0.00 | 8,862.86 | 0.00 | 0.00 |
| TOTAL | $ 468,247.31 | $ 538,462.11 | $ 532,406.08 | $ 598,995.46 |
| % Change | -4.74% | 15.00% | -1.12% | 12.51% |

* See NOTE above for explanation.

NOTE: Police officers are reimbursed for court appearances made while they are off duty. These reimbursements for court appearances are usually paid by attorneys, the Clerk of Court, or the Federal Court. Officers turn in the checks to Police Accounting and are paid through payroll. The reduction in Court Appearance revenue in 2013 was primarily because officers are no longer paid a $40 fee by attorneys for DWI administrative hearings. The amount collected for HIDTA/DEA/OCDETF varies based on the number of cases and related expenses incurred with these programs.

# PUBLIC SAFETY - 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<br>Ordinance 14099, 08/08/07<br>Ordinance 14191, 10/10/07<br>Contract with ATS, 09/17/07<br>Resolution 49975, 02/13/13<br>ATS Contract Extension, 09/17/13<br>Resolution 50471, 10/09/13<br>ATS Contract Extension, 01/01/14<br>ATS Contract Extension, 04/01/14 |

## 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 August 8, 2007, 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. The **contract with American Traffic Solutions, Inc. (ATS),** dated September 17, 2007, provides for the installation, maintenance, and operation of the traffic cameras for a five year term. This contract was extended to December 31, 2013 with **Resolution 49975**, adopted February 13, 2013. **Resolution 50471** of October 9, 2013, authorizes the mayor to negotiate a new contract with ATS for an additional five year term through January 1, 2019. As of April 11, 2014, a new contract has not yet been negotiated. Instead, the original contract was extended for an additional 90 days until March 31, 2014, and extended once again until June 30, 2014. When negotiations are complete, the new contract will be for the remainder of the five year term through January 1, 2019.

## 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.

In accordance with Ordinance 14099, Section 6, funds collected from traffic safety fees must be expended first for the costs of the system. After satisfying this requirement, remaining funds may be used for the following, including but not limited to: traffic or pedestrian public safety programs, intersection safety improvements, driver education, police officers dedicated to traffic safety, or projects or programs subject to the joint written determination of the Mayor and the Director of DPW, but only if such expenditures are public-safety related.

## 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:

| PUBLIC SAFETY - TRAFFIC SAFETY FEES (CITY) | | | | | ACCOUNT NUMBER | | 001 . . 441508 | |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| January | 248,661 | 7.21% | 278,897 | 9.69% | 226,298 | 8.40% | 239,397 | 7.55% |
| February | 312,442 | 16.27% | 334,869 | 21.33% | 176,994 | 14.97% | 213,199 | 14.28% |
| March | 301,796 | 25.02% | 307,485 | 32.01% | 172,590 | 21.38% | 254,191 | 22.30% |
| April | 221,644 | 31.45% | 206,383 | 39.18% | 185,650 | 28.28% | 301,330 | 31.81% |
| May | 241,905 | 38.47% | 272,677 | 48.65% | 253,926 | 37.71% | 280,233 | 40.66% |
| June | 287,115 | 46.79% | 270,842 | 58.06% | 231,771 | 46.31% | 223,276 | 47.70% |
| July | 304,625 | 55.63% | 225,002 | 65.88% | 244,227 | 55.38% | 282,467 | 56.62% |
| August | 359,198 | 66.04% | 212,979 | 73.28% | 283,382 | 65.90% | 259,818 | 64.82% |
| September | 327,729 | 75.55% | 196,216 | 80.10% | 181,338 | 72.64% | 313,620 | 74.71% |
| October | 291,661 | 84.01% | 209,243 | 87.37% | 340,038 | 85.26% | 311,807 | 84.55% |
| November | 302,484 | 92.78% | 194,008 | 94.11% | 180,347 | 91.96% | 222,986 | 91.59% |
| December | 249,019 | 100.00% | 169,512 | 100.00% | 216,548 | 100.00% | 266,538 | 100.00% |
| TOTAL/% Chg | 3,448,279 | 11.63% | 2,878,113 | -16.53% | 2,693,109 | -6.43% | 3,168,862 | 17.67% |

NOTE: Revenue collections have fluctuated with the number of cameras that have been placed into service over time.

## NET REVENUE FROM TRAFFIC SAFETY FEES:

| | 2010 | 2011 | 2012 | 2013 |
|---|---|---|---|---|
| Gross revenue | 3,448,279 | 2,878,113 | 2,693,109 | 3,168,862 |
| ATS collection costs* | 1,290,078 | 1,072,735 | 1,024,433 | 1,176,030 |
| Net revenue to city | 2,158,201 | 1,805,378 | 1,668,676 | 1,992,832 |

*Does not include costs related to administrative hearing function.

# CODE ENFORCEMENT FEES

| REVENUE TYPE | FUND . . OBJECT | |
|---|---|---|
| Charges for Services | City | 001 . . 441510 |
| | Parish | 002 . . 441510 |

**LEGAL AUTHORIZATION**

| FEDERAL | STATE | LOCAL |
|---|---|---|
| N/A | N/A | Ordinances<br>14681, 06/10/09<br>14682, 06/10/09<br>14683, 06/10/09<br>15252, 02/08/12<br>15270, 02/08/12<br>15271, 02/08/12 |

## INTERPRETATION OF LEGAL AUTHORIZATION:

**Local:** **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 15271** of February 8, 2012, amends the penalty provisions in Ordinance 14681. **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 15252** amends the position, powers, and duties of the administrative hearing officer. **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. **Ordinance 15270** of February 8, 2012, amends penalty provisions in Ordinance 14683.

## 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. If judgments are not paid by property owners, the Parish Attorney's Office notifies the Sheriff's Office to place a lien on the property for the amount owed in fines, hearing costs, and cost of DPW removing the violation. These amounts are collected by the Sheriff's Office through property taxes and remitted to the Finance Department.

## PAYOR OF FEE:

**Any person who violates any of the provisions and requirements of the relevant ordinances.**

## COMPUTATION OF FEE:

The penalty is **$125.00 for a first violation**, **$250.00 for a second violation** within a two-year period, and **$500.00 for third and subsequent violations** within a two-year period, 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 |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| January | 167 | 1.65% | 668 | 6.42% | 254 | 11.01% | 150 | 38.27% |
| February | 1,188 | 13.36% | 2,443 | 29.88% | 0 | 11.01% | 0 | 38.27% |
| March | 936 | 22.59% | 539 | 35.06% | 167 | 18.26% | 0 | 38.27% |
| April | 517 | 27.69% | 234 | 37.31% | 284 | 30.57% | 0 | 38.27% |
| May | 1,285 | 40.36% | 2,017 | 56.68% | 50 | 32.74% | 0 | 38.27% |
| June | 501 | 45.30% | 167 | 58.28% | 117 | 37.81% | 0 | 38.27% |
| July | 2,578 | 70.72% | 2,512 | 82.41% | 167 | 45.06% | 0 | 38.27% |
| August | 921 | 79.80% | 150 | 83.85% | 0 | 45.06% | 0 | 38.27% |
| September | 534 | 85.06% | 0 | 83.85% | 232 | 55.12% | 0 | 38.27% |
| October | 347 | 88.48% | 167 | 85.46% | 551 | 79.01% | 0 | 38.27% |
| November | 734 | 95.72% | 0 | 85.46% | 284 | 91.33% | 242 | 100.00% |
| December | 434 | 100.00% | 1,514 | 100.00% | 200 | 100.00% | 0 | 100.00% |
| TOTAL | 10,142 | | 10,411 | | 2,306 | | 392 | |

| CODE ENFORCEMENT FEES (PARISH) | | | | | | | ACCOUNT NUMBER | 002 . . 441510 |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| January | 0 | 0.00% | 0 | 0.00% | 13 | 0.97% | 0 | 0.00% |
| February | 0 | 0.00% | 0 | 0.00% | 0 | 0.97% | 136 | 13.33% |
| March | 0 | 0.00% | 0 | 0.00% | 178 | 14.20% | 66 | 19.80% |
| April | 0 | 0.00% | 0 | 0.00% | 128 | 23.72% | 89 | 28.53% |
| May | 0 | 0.00% | 0 | 0.00% | 54 | 27.73% | 239 | 51.96% |
| June | 0 | 0.00% | 0 | 0.00% | 94 | 34.72% | 0 | 51.96% |
| July | 0 | 0.00% | 0 | 0.00% | 127 | 44.16% | 129 | 64.61% |
| August | 0 | 0.00% | 0 | 0.00% | 578 | 87.14% | 23 | 66.86% |
| September | 0 | 0.00% | 0 | 0.00% | 112 | 95.46% | 66 | 73.33% |
| October | 0 | 0.00% | 0 | 0.00% | 61 | 100.00% | 118 | 84.90% |
| November | 0 | 0.00% | 0 | 0.00% | 0 | 100.00% | 0 | 84.90% |
| December | 0 | 0.00% | 6 | 100.00% | 0 | 100.00% | 154 | 100.00% |
| TOTAL | 0 | | 6 | | 1,345 | | 1,020 | |
| COMB/% Chg | 10,142 | 4552.29% | 10,417 | 2.71% | 3,651 | -64.95% | 1,412 | -61.33% |

NOTE: The Litter Court began hearings in 2009 and the first fines and costs were received late in that year. The decrease in 2012 and 2013 could be the result of a reduced fine by the hearing officer or the fluctuation in total number of fines.

# PRISON MEDICAL CHARGES

| REVENUE TYPE | FUND . . OBJECT | |
|---|---|---|
| Charges for Services | City<br>Parish | 001 . . 441604<br>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 Sheriff's Prison Inmate Account to E.M.S. for deposit in the General Fund once a year. It is usually remitted between the end of the Sheriff's fiscal year (June 30) and December 31 of each 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/Mental Health Prescribing Provider (NP) | $ 12.00 |
| Social Worker/Case Manager | $ 10.00 |
| Sick call evaluation | $ 7.00 |
| Prescription fee | $ 5.00 assessed at time Rx is ordered |
| Non-emergency fee | $ 12.00 |
| Follow-up visit | No charge when ordered by prescribing provider |
| Medical record fee | Varies by pages to be copies/printed – contact medical office for specifics. |

## 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 follow-up service ordered by the physician for existing chronic illness is not charged (i.e. diabetic, hypertension, cancer, and high-risk pregnancy, etc.) this does not include care for follow up requested by inmate.

D. Any examination or procedure made at the request of the medical staff.

E. Any federal inmates for medical, dental, and mental health services.

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

| PRISON MEDICAL CHARGES (CITY) | | | | | | | ACCOUNT NUMBER | 001 . . 441604 |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| August | 41,246 | 100.00% | 33,685 | 100.00% | 28,121 | 100.00% | 26,897 | 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 | 41,246 | | 33,685 | | 28,121 | | 26,897 | |

| PRISON MEDICAL CHARGES (PARISH) | | | | | | | ACCOUNT NUMBER | 002 . . 441604 |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| August | 27,498 | 100.00% | 22,456 | 100.00% | 18,747 | 100.00% | 17,932 | 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 | 27,498 | | 22,456 | | 18,747 | | 17,932 | |
| COMB/% Chg | 68,744 | -7.60% | 56,141 | -18.33% | 46,868 | -16.52% | 44,829 | -4.35% |

# CORONERS FEES

| REVENUE TYPE | FUND . . OBJECT | | |
|---|---|---|---|
| Charges for Services | Parish | 002 . . 441701 | Coroner's Report Fees |
| | | 002 . . 441702 | Coroner's Emergency Certificate Fees |
| | | 002 . . 441703 | Coroner's Cremation Fees |
| | | 002 . . 441704 | Coroner's Autopsy Fees |

**LEGAL AUTHORIZATION**

| FEDERAL | STATE | LOCAL |
|---|---|---|
| N/A | Louisiana Revised Statutes 13:5706 | Various parish agreements filed in the Coroner's Office. |

## INTERPRETATION OF LEGAL AUTHORIZATION:

**State: L.R.S. 13:5706** 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 *(first copy of reports are free to next of kin)*:

| | |
|---|---|
| Autopsy Report | $7 |
| If no autopsy is performed: | |
| Toxicology Report | $50 |
| Cremation Permit (Coroner's Case) | $50 |
| Cremation Permit (Non-coroner case) | $100 |
| Coroner's Emergency Certificate | $100 |
| Public Funds Reimbursement for Pauper Cremains | $412 |
| Attendance/Testimony in Court per Case per Day | $75 |
| Private Autopsy Facility Fee | $250 |
| Death Investigation Report | $7 |
| Replacement Body Bag | $60 |
| Regional Autopsy Fee | Per Contract |

Regional Autopsy Program:

| | |
|---|---|
| Facility Administration Fee | $100 |
| Full Autopsy | $750 |
| External Examination Only | $350 |
| Toxicology | $190 |
| Microbiology | $15 per slide |
| Radiology | $150 |
| Bodies held in Morgue over three business days | $50 per day |

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

| CORONER'S REPORT FEES (PARISH) | | | | | | | ACCOUNT NUMBER | 002 . . 441701 |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| January | 1,530 | 14.72% | 1,045 | 9.19% | 0 | 0.00% | 5,245 | 35.38% |
| February | 130 | 15.97% | 225 | 11.17% | 15 | 0.11% | 900 | 41.45% |
| March | 5,145 | 65.46% | 30 | 11.44% | 155 | 1.23% | 6,330 | 84.14% |
| April | 205 | 67.44% | 1,095 | 21.07% | 100 | 1.96% | 750 | 89.20% |
| May | 150 | 68.88% | 3,000 | 47.46% | 515 | 5.68% | 178 | 90.40% |
| June | 1,695 | 85.19% | 1,125 | 57.35% | 1,800 | 18.72% | 71 | 90.88% |
| July | 110 | 86.24% | 90 | 58.15% | 1,050 | 26.32% | 2,590 | 108.35% |
| August | 1,065 | 96.49% | 65 | 58.72% | 800 | 32.11% | (6,143) | 66.92% |
| September | 95 | 97.40% | 2,240 | 78.42% | 1,950 | 46.23% | 7 | 66.96% |
| October | 225 | 99.57% | 0 | 78.42% | 500 | 49.86% | 3,714 | 92.01% |
| November | 45 | 100.00% | 2,303 | 98.68% | 6,000 | 93.30% | 471 | 95.19% |
| December | 0 | 100.00% | 150 | 100.00% | 925 | 100.00% | 713 | 100.00% |
| TOTAL/% Chg | 10,395 | 215.48% | 11,368 | 9.36% | 13,810 | 21.48% | 14,826 | 7.36% |

NOTE: The increase in 2010 resulted from payments from the state for SIDS reports sent to the state Child Death Review Panel. The increase in 2012 is due to $9,630 being deposited for the Regional Autopsy Program that should be reflected in 441704. Starting in 2013 all autopsies related to the Regional Autopsy Program will be deposited in revenue account 441704. In early 2013, several cash receipts were incorrectly deposited into 441701 and 441702 instead of 441704. This was corrected by moving $6,250 of revenues from 441701 to 441704 in August, resulting in the negative amount shown above.

| CORONER'S EMERGENCY CERTIFICATE FEES (PARISH) | | | | | | | ACCOUNT NUMBER | 002 . . 441702 |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| January | 8,900 | 5.67% | 17,600 | 9.37% | 2,200 | 1.43% | 11,600 | 5.85% |
| February | 11,300 | 12.87% | 18,000 | 18.96% | 8,500 | 6.96% | 21,250 | 16.57% |
| March | 19,000 | 24.98% | 11,200 | 24.93% | 18,700 | 19.11% | 11,050 | 22.15% |
| April | 4,700 | 27.98% | 8,900 | 29.67% | 8,200 | 24.44% | 16,000 | 30.22% |
| May | 18,300 | 39.64% | 15,800 | 38.08% | 13,500 | 33.22% | 19,400 | 40.01% |
| June | 11,600 | 47.04% | 19,700 | 48.58% | 13,200 | 41.80% | 15,162 | 47.65% |
| July | 11,200 | 54.17% | 25,200 | 62.00% | 8,600 | 47.39% | 14,950 | 55.20% |
| August | 12,900 | 62.40% | 7,100 | 65.78% | 5,400 | 50.90% | 21,200 | 65.89% |
| September | 14,900 | 71.89% | 20,800 | 76.86% | 19,700 | 63.71% | 7,000 | 69.42% |
| October | 21,500 | 85.60% | 0 | 76.86% | 9,150 | 69.65% | 26,900 | 82.99% |
| November | 22,600 | 100.00% | 13,300 | 83.94% | 24,330 | 85.47% | 20,210 | 93.19% |
| December | 0 | 100.00% | 30,150 | 100.00% | 22,350 | 100.00% | 13,500 | 100.00% |
| TOTAL/% Chg | 156,900 | -16.30% | 187,750 | 19.66% | 153,830 | -18.07% | 198,222 | 28.86% |

NOTE: In early 2013, several cash receipts were incorrectly deposited into 441701 and 441702 instead of 441704. This was corrected by moving $3,700 of revenues from 441702 to 441704 in August.

| CORONER'S CREMATION FEES (PARISH) | | | | | ACCOUNT NUMBER | | 002 . . 441703 | |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| January | 3,200 | 9.69% | 5,100 | 12.33% | 2,450 | 4.94% | 7,090 | 12.70% |
| February | 2,800 | 18.17% | 5,300 | 25.14% | 2,250 | 9.48% | 4,700 | 21.11% |
| March | 2,500 | 25.75% | 2,750 | 31.79% | 3,450 | 16.44% | 3,280 | 26.99% |
| April | 2,700 | 33.92% | 2,650 | 38.20% | 1,900 | 20.27% | 4,600 | 35.22% |
| May | 4,000 | 46.04% | 2,000 | 43.03% | 5,030 | 30.41% | 3,850 | 42.12% |
| June | 2,600 | 53.91% | 4,115 | 52.98% | 7,020 | 44.57% | 3,652 | 48.66% |
| July | 2,400 | 61.18% | 2,800 | 59.75% | 3,590 | 51.81% | 4,285 | 56.33% |
| August | 2,750 | 69.51% | 3,050 | 67.12% | 3,190 | 58.24% | 4,752 | 64.84% |
| September | 3,300 | 79.51% | 3,650 | 75.95% | 5,935 | 70.21% | 1,520 | 67.56% |
| October | 2,965 | 88.49% | 0 | 75.95% | 5,820 | 81.95% | 6,502 | 79.20% |
| November | 3,800 | 100.00% | 3,800 | 85.13% | 1,940 | 85.86% | 4,639 | 87.51% |
| December | 0 | 100.00% | 6,150 | 100.00% | 7,010 | 100.00% | 6,974 | 100.00% |
| TOTAL/% Chg | 33,015 | -2.37% | 41,365 | 25.29% | 49,585 | 19.87% | 55,844 | 12.62% |

| CORONER'S AUTOPSY FEES (PARISH) | | | | | ACCOUNT NUMBER | | 002 . . 441704 | |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| 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% | 1,000 | 1.08% |
| April | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% | 1,000 | 2.17% |
| May | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% | 6,150 | 8.84% |
| June | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% | 10,871 | 20.62% |
| July | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% | 6,970 | 28.18% |
| August | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% | 26,100 | 56.47% |
| September | 0 | 0.00% | 0 | 0.00% | 1,000 | 100.00% | 850 | 57.39% |
| October | 0 | 0.00% | 0 | 0.00% | 0 | 100.00% | 8,910 | 67.05% |
| November | 0 | 0.00% | 0 | 0.00% | 0 | 100.00% | 5,720 | 73.25% |
| December | 0 | 0.00% | 0 | 0.00% | 0 | 100.00% | 24,670 | 100.00% |
| TOTAL/% Chg | 0 | 0.00% | 0 | 0.00% | 1,000 | 100.00% | 92,241 | 9124.10% |

NOTE: Beginning in September 2012, the Coroner's office began collecting revenue for performing autopsies for the Regional Autopsy Program. Individual parish agreements are kept at the Coroner's office. In 2012, revenues of $9,630 were deposited into revenue account 441701. All revenues for the Regional Autopsy Program will be deposited into 441704 starting in 2013. In early 2013, several cash receipts were incorrectly deposited into 441701 and 441702 instead of 441704. This was corrected by moving $9,950 of revenues to 441704 in August, resulting in the large amount for that month.

# JUVENILE SERVICES SUPERVISION FEES

| REVENUE TYPE | FUND . . OBJECT |
|---|---|
| Charges for Services | City 001 . . 441902 |

**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 or pay the Juvenile Services Supervision 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 ordered by the Juvenile Court to submit to a drug screen** may be charged a fee for the test. **Any juvenile or his parents ordered by the Juvenile Court** to pay the supervision fee must do so.

## COMPUTATION OF FEE:

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:

| JUVENILE SERVICES SUPERVISION FEES (CITY) | | | | | | | ACCOUNT NUMBER | 001 . . 441902 |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| January | 15 | 2.00% | 20 | 4.40% | 0 | 0.00% | 40 | 25.00% |
| February | 50 | 8.67% | 0 | 4.40% | 40 | 17.39% | 70 | 68.75% |
| March | 315 | 50.67% | 120 | 30.77% | 0 | 17.39% | 10 | 75.00% |
| April | 0 | 50.67% | 0 | 30.77% | 60 | 43.48% | 0 | 75.00% |
| May | 0 | 50.67% | 120 | 57.14% | 0 | 43.48% | 10 | 81.25% |
| June | 300 | 90.67% | 130 | 85.71% | 0 | 43.48% | 10 | 87.50% |
| July | 60 | 98.67% | 0 | 85.71% | 110 | 91.30% | 0 | 87.50% |
| August | 0 | 98.67% | 0 | 85.71% | 0 | 91.30% | 20 | 100.00% |
| September | 0 | 98.67% | 15 | 89.01% | 0 | 91.30% | 0 | 100.00% |
| October | 10 | 100.00% | 35 | 96.70% | 20 | 100.00% | 0 | 100.00% |
| November | 0 | 100.00% | 15 | 100.00% | 0 | 100.00% | 0 | 100.00% |
| December | 0 | 100.00% | 0 | 100.00% | 0 | 100.00% | 0 | 100.00% |
| TOTAL/% Chg | 750 | 650.00% | 455 | -39.33% | 230 | -49.45% | 160 | -30.43% |

NOTE: Although ChC 781.1 states that, when supervised probation is ordered by the court, "the court shall order payment, as a condition of probation or parole, of a monthly supervision fee," the Juvenile Court judges rarely order payment of this fee. Therefore, the amount of revenue generated is often inconsistent.

# 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<br>Title 11, Chapter 28<br>§ 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 |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| January | 18,251 | 6.54% | 20,602 | 7.66% | 15,819 | 5.92% | 18,116 | 6.73% |
| February | 19,881 | 13.66% | 19,297 | 14.84% | 22,905 | 14.50% | 20,087 | 14.19% |
| March | 27,269 | 23.43% | 25,641 | 24.38% | 26,218 | 24.31% | 24,030 | 23.11% |
| April | 27,457 | 33.27% | 22,972 | 32.93% | 23,592 | 33.14% | 24,986 | 32.39% |
| May | 24,902 | 42.19% | 25,580 | 42.45% | 27,074 | 43.28% | 26,251 | 42.14% |
| June | 23,560 | 50.63% | 24,078 | 51.40% | 24,721 | 52.53% | 21,051 | 49.96% |
| July | 23,660 | 59.10% | 23,069 | 59.99% | 22,080 | 60.80% | 24,241 | 58.96% |
| August | 24,357 | 67.83% | 23,623 | 68.77% | 22,517 | 69.23% | 24,144 | 67.93% |
| September | 23,193 | 76.14% | 22,474 | 77.14% | 18,259 | 76.07% | 20,988 | 75.73% |
| October | 23,375 | 84.51% | 19,401 | 84.35% | 23,762 | 84.96% | 24,949 | 84.99% |
| November | 19,111 | 91.36% | 22,135 | 92.59% | 20,665 | 92.70% | 20,194 | 92.49% |
| December | 24,122 | 100.00% | 19,922 | 100.00% | 19,507 | 100.00% | 20,211 | 100.00% |
| TOTAL/% Chg | 279,138 | -2.85% | 268,794 | -3.71% | 267,119 | -0.62% | 269,248 | 0.80% |

# 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 and EBR Sheriff's Office (if collected on a property lien).

**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 |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| January | 1,976 | 5.61% | 2,402 | 5.81% | 7,827 | 12.91% | 1,796 | 3.30% |
| February | 2,051 | 11.43% | 6,430 | 21.35% | 1,667 | 15.66% | 9,635 | 21.02% |
| March | 2,000 | 17.11% | 3,786 | 30.50% | 4,257 | 22.69% | 4,153 | 28.65% |
| April | 1,885 | 22.46% | 2,386 | 36.26% | 2,259 | 26.41% | 3,748 | 35.54% |
| May | 1,789 | 27.53% | 2,729 | 42.86% | 3,691 | 32.50% | 5,052 | 44.83% |
| June | 1,663 | 32.25% | 3,090 | 50.33% | 4,483 | 39.90% | 165 | 45.14% |
| July | 4,483 | 44.98% | 3,519 | 58.83% | 6,400 | 50.46% | 2,790 | 50.27% |
| August | 2,943 | 53.33% | 1,022 | 61.30% | 3,431 | 56.12% | 3,463 | 56.63% |
| September | 3,920 | 64.46% | 2,218 | 66.66% | 2,101 | 59.58% | 3,720 | 63.47% |
| October | 4,145 | 76.22% | 1,907 | 71.27% | 2,176 | 63.17% | 2,413 | 67.91% |
| November | 2,693 | 83.86% | 1,781 | 75.58% | 939 | 64.72% | 1,395 | 70.47% |
| December | 5,685 | 100.00% | 10,106 | 100.00% | 21,384 | 100.00% | 16,059 | 100.00% |
| TOTAL/% Chg | 35,233 | -0.71% | 41,376 | 17.44% | 60,615 | 46.50% | 54,389 | -10.27% |

NOTE: The large amount in December 2012 and 2013 is due to the collection of several weed liens.

# SUMMER PROGRAMS — COMMUNITY CENTERS

| REVENUE TYPE | FUND . . OBJECT | | |
|---|---|---|---|
| Charges for Services | City | 001..445102 | Jewel J. Newman |
| | City | 001..445103 | Dr. M.L. King, Jr. |

**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 and Dr. Martin Luther King, Jr., Community Center.

**Transmittal:** Payments are deposited into the bank by the community centers, and cash receipt forms are forwarded to the Finance Department.

## PAYOR OF FEE:

**The parents or guardians of children who participate in the summer programs** pay the fees.

## COMPUTATION OF FEE:

**Jewell J. Newman Community Center:** Each summer-program participant pays $50 per week for the seven-week program plus a registration fee of $25.

**Dr. Martin Luther King., Jr., Community Center:** Each summer-program participant pays a $20 registration fee, a $10 activity fee, and $30 per week.

## REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:

Refunds may be made to persons who pay the 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 | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| 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 | 32 | 0.21% | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% |
| April | 0 | 0.21% | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% |
| May | 2,490 | 16.35% | 1,200 | 7.59% | 1,850 | 16.44% | 1,350 | 9.73% |
| June | 6,536 | 58.72% | 11,236 | 78.70% | 5,035 | 61.17% | 2,458 | 27.45% |
| July | 3,622 | 82.19% | 3,366 | 100.00% | 3,917 | 95.97% | 9,766 | 97.84% |
| August | 1,512 | 91.99% | 0 | 100.00% | 300 | 98.63% | 300 | 100.00% |
| September | 0 | 91.99% | 0 | 100.00% | 154 | 100.00% | 0 | 100.00% |
| October | 0 | 91.99% | 0 | 100.00% | 0 | 100.00% | 0 | 100.00% |
| November | 0 | 91.99% | 0 | 100.00% | 0 | 100.00% | 0 | 100.00% |
| December | 1,235 | 100.00% | 0 | 100.00% | 0 | 100.00% | 0 | 100.00% |
| TOTAL/% Chg | 15,427 | 13.27% | 15,802 | 2.43% | 11,256 | -28.77% | 13,874 | 23.26% |

NOTE: Fluctuations in revenue reflect changing enrollment from one year to the next.

| SUMMER PROGRAM - MARTIN LUTHER KING COMM CTR (CITY) ACCOUNT NUMBER 001 . . 445103 | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| 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 | 7,612 | 0.00% | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% |
| July | 3,680 | 0.00% | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% |
| August | 3,344 | 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 | 227 | 0.00% | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% |
| November | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% |
| December | 1,070 | 0.00% | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% |
| TOTAL/% Chg | 15,933 | 100.00% | 0 | -100.00% | 0 | 0.00% | 0 | 0.00% |

NOTE: 2010 was the first and only year for this summer program so far. The previous Director in 2010, decided to host a camp at the center. The current Director has not planned for the center to restart this program at this time.

# 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, Metro Health operates a clinic in the Leo S. Butler Center and pays $800 per month to the Center. 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. Lists of rates charged by each are available in the Budgeting Division.

## 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 |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| January | 1,949 | 9.45% | 545 | 3.74% | 369 | 3.09% | 0 | 0.00% |
| February | 2,420 | 21.18% | 1,739 | 15.68% | 923 | 10.80% | 1,600 | 3.19% |
| March | 1,155 | 26.77% | 1,424 | 25.45% | 835 | 17.79% | 0 | 3.19% |
| April | 998 | 31.61% | 392 | 28.14% | 950 | 25.73% | 653 | 4.49% |
| May | 1,210 | 37.48% | 1,299 | 37.06% | 66 | 26.28% | 227 | 4.95% |
| June | 6,182 | 67.44% | 1,837 | 49.67% | 380 | 29.46% | 550 | 6.04% |
| July | 520 | 69.96% | 1,761 | 61.76% | 1,400 | 41.17% | (47) | 5.95% |
| August | 199 | 70.92% | 0 | 61.76% | 1,742 | 55.74% | 343 | 6.63% |
| September | 3,396 | 87.38% | 914 | 68.03% | 2,352 | 75.41% | 1,646 | 9.92% |
| October | 407 | 89.36% | 2,039 | 82.03% | 2,068 | 92.70% | 2,317 | 14.54% |
| November | 860 | 93.52% | 1,606 | 93.05% | 39 | 93.03% | 38,352 | 91.04% |
| December | 1,336 | 100.00% | 1,012 | 100.00% | 834 | 100.00% | 4,491 | 100.00% |
| TOTAL/% Chg | 20,632 | -5.69% | 14,568 | -29.39% | 11,958 | -17.92% | 50,132 | 319.23% |

NOTE: Revenue for community centers fluctuate normally with the number of private rentals and tenant turnovers. In 2013, the revenue increased due to owed lease revenue from former tenant Earl K. Long Hospital and from the Mayor's summer youth employment program.

| JEWEL J. NEWMAN COMMUNITY CENTER (CITY) | | | | | ACCOUNT NUMBER | | 001 . . 446102 | |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| January | 500 | 2.34% | 1,200 | 4.71% | 0 | 0.00% | 0 | 0.00% |
| February | 1,441 | 9.08% | 0 | 4.71% | 5,253 | 13.33% | 0 | 0.00% |
| March | 650 | 12.12% | 4,044 | 20.60% | 8,470 | 34.82% | 9,195 | 23.69% |
| April | 0 | 12.12% | 470 | 22.44% | 3,399 | 43.44% | 2,600 | 30.39% |
| May | 5,400 | 37.39% | 2,450 | 32.07% | 4,650 | 55.24% | 2,500 | 36.84% |
| June | 3,795 | 55.15% | 1,250 | 36.98% | 2,410 | 61.35% | 11,264 | 65.86% |
| July | 1,650 | 62.87% | 500 | 38.94% | 2,640 | 68.05% | (2,914) | 58.35% |
| August | 1,700 | 70.83% | 1,400 | 44.44% | 0 | 68.05% | 1,800 | 62.99% |
| September | 700 | 74.10% | 0 | 44.44% | 2,200 | 73.63% | 1,925 | 67.95% |
| October | 887 | 78.25% | 6,540 | 70.13% | 2,100 | 78.96% | 2,175 | 73.56% |
| November | 1,172 | 83.74% | 3,049 | 82.11% | 4,442 | 90.23% | 5,536 | 87.82% |
| December | 3,475 | 100.00% | 4,555 | 100.00% | 3,850 | 100.00% | 4,725 | 100.00% |
| TOTAL/% Chg | 21,370 | 137.18% | 25,458 | 19.13% | 39,414 | 54.82% | 38,806 | -1.54% |

NOTE: Revenue for community centers fluctuate normally with the number of private rentals and tenant turnovers. The large percentage increase in 2010 is misleading, since it is partly due to the NSF write-off in the previous year.

| DR. MARTIN LUTHER KING, JR., COMMUNITY CENTER (CITY) | | | | | ACCOUNT NUMBER | | 001 . . 446103 | |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| January | 550 | 2.60% | 0 | 0.00% | 1,390 | 4.36% | 2,515 | 6.41% |
| February | 2,508 | 14.44% | 3,034 | 13.83% | 550 | 6.09% | 1,309 | 9.75% |
| March | 3,450 | 30.74% | 2,865 | 26.89% | 1,310 | 10.20% | 3,025 | 17.47% |
| April | 685 | 33.97% | 1,420 | 33.36% | 3,366 | 20.76% | 3,547 | 26.51% |
| May | 1,402 | 40.60% | 575 | 35.98% | 1,750 | 26.25% | 2,445 | 32.75% |
| June | 257 | 41.81% | 3,694 | 52.82% | 3,042 | 35.79% | 100 | 33.00% |
| July | 0 | 41.81% | 0 | 52.82% | 2,725 | 44.34% | 4,088 | 43.43% |
| August | 2,054 | 51.51% | 2,350 | 63.53% | 4,490 | 58.43% | 2,116 | 48.83% |
| September | 0 | 51.51% | 2,877 | 76.64% | 3,151 | 68.31% | 6,580 | 65.61% |
| October | 4,616 | 73.31% | 2,164 | 86.50% | 3,895 | 80.53% | 2,350 | 71.60% |
| November | 1,072 | 78.38% | 1,116 | 91.59% | 3,561 | 91.70% | 9,685 | 96.30% |
| December | 4,578 | 100.00% | 1,845 | 100.00% | 2,645 | 100.00% | 1,450 | 100.00% |
| TOTAL/% Chg | 21,172 | -33.83% | 21,940 | 3.63% | 31,875 | 45.28% | 39,210 | 23.01% |

NOTE: Revenue for community centers fluctuate normally with the number of private rentals and tenant turnovers. The large increase in 2012 is due to the result of steady rentals for special events and consistent tenants. This trend continued in 2013 including a full years of lease revenue for tenants added in 2012 and revenue from the Mayor's summer employment program.

| CHANEYVILLE COMMUNITY CENTER (PARISH) | | | | | | | ACCOUNT NUMBER | 002 . . 446104 |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| January | 360 | 9.51% | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% |
| February | 0 | 9.51% | 0 | 0.00% | 0 | 0.00% | 175 | 30.76% |
| March | 500 | 22.72% | 755 | 19.63% | 625 | 25.02% | 0 | 30.76% |
| April | 0 | 22.72% | 250 | 26.13% | 0 | 25.02% | 168 | 60.28% |
| May | 0 | 22.72% | 250 | 32.63% | 616 | 49.68% | 0 | 60.28% |
| June | 875 | 45.83% | 425 | 43.68% | 125 | 54.68% | 0 | 60.28% |
| July | 0 | 45.83% | 75 | 45.63% | 302 | 66.77% | 0 | 60.28% |
| August | 100 | 48.47% | 300 | 53.43% | 75 | 69.78% | 101 | 78.03% |
| September | 1,000 | 74.88% | 250 | 59.93% | 755 | 100.00% | 175 | 108.79% |
| October | 0 | 74.88% | 730 | 78.91% | 0 | 100.00% | (50) | 100.00% |
| November | 250 | 81.48% | 250 | 85.41% | 0 | 100.00% | 0 | 100.00% |
| December | 701 | 100.00% | 561 | 100.00% | 0 | 100.00% | 0 | 100.00% |
| TOTAL/% Chg | 3,786 | -11.46% | 3,846 | 1.58% | 2,498 | -35.05% | 569 | -77.22% |

NOTE: Revenue for community centers fluctuate normally with the number of private rentals and tenant turnovers. In 2013, private rentals decreased and the center currently does not have any tenants.

| DELMONT SERVICE CENTER (CITY) | | | | | | | ACCOUNT NUMBER | 001 . . 446105 |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| January | 2,010 | 6.13% | 1,573 | 5.04% | 1,835 | 6.89% | 995 | 5.10% |
| February | 2,260 | 13.01% | 2,810 | 14.05% | 2,360 | 15.75% | 1,080 | 10.64% |
| March | 4,685 | 27.29% | 1,985 | 20.41% | 1,910 | 22.92% | 935 | 15.44% |
| April | 2,515 | 34.95% | 1,610 | 25.57% | 1,710 | 29.34% | 1,420 | 22.72% |
| May | 2,195 | 41.64% | 2,935 | 34.98% | 1,385 | 34.54% | 685 | 26.23% |
| June | 6,065 | 60.12% | 5,095 | 51.30% | 5,390 | 54.78% | 760 | 30.13% |
| July | 2,835 | 68.76% | 3,360 | 62.07% | 1,821 | 61.61% | 1,510 | 37.88% |
| August | 1,610 | 73.67% | 1,885 | 68.11% | 1,560 | 67.47% | 2,227 | 49.30% |
| September | 1,610 | 78.58% | 1,785 | 73.84% | 2,285 | 76.05% | 1,355 | 56.25% |
| October | 2,035 | 84.78% | 2,070 | 80.47% | 3,110 | 87.72% | 1,460 | 63.74% |
| November | 1,585 | 89.61% | 2,135 | 87.31% | 1,160 | 92.08% | 5,000 | 89.38% |
| December | 3,410 | 100.00% | 3,959 | 100.00% | 2,110 | 100.00% | 2,070 | 100.00% |
| TOTAL/% Chg | 32,815 | 4.14% | 31,202 | -4.92% | 26,636 | -14.63% | 19,497 | -26.80% |

NOTE: Revenue for community centers fluctuate normally with the number of private rentals and tenant turnovers. Like the Jewel J. Newman Center, the Delmont Center offers a summer camp. Unlike the other center, Delmont deposits its camp fees into its Rent/Utilities/Donations account. In 2012, Delmont lost two tenants and had fewer rentals causing a decrease in revenues. Rentals continued to decrease in 2013.

# 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 | | | | | | |
|---|---|---|---|---|---|---|
| | | | 2010 | 2011 | 2012 | 2013 |
| DESCRIPTION | NOTE | ACCOUNT | $ | $ | $ | $ |
| City Court Bond Posting Fees From EBRSO | 1 | 001..440022 | 0 | 4,620 | 4,250 | 9,474 |
| City Prosecutor Discovery Fees | 2 | 001..440032 | 1,075 | 1,670 | 5,090 | 3,400 |
| City Pros. Bond Posting Fees From EBRSO | 1 | 001..440033 | 0 | 18,844 | 12,201 | 28,133 |
| Legal Costs - Sales Tax | 3 | 001..440113 | 40,092 | 17,780 | 0 | 0 |
| ABC Subpoenas | 4 | 001/002..440350 | 0 | 1,149 | 0 | 14 |
| Police Collection Fees | 5 | 001..441502 | 66 | 48 | 57 | 234 |
| Traffic Safety Fees - Hearing Fees | 6 | 001..441509 | 0 | 150 | 421 | 0 |

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.

(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.

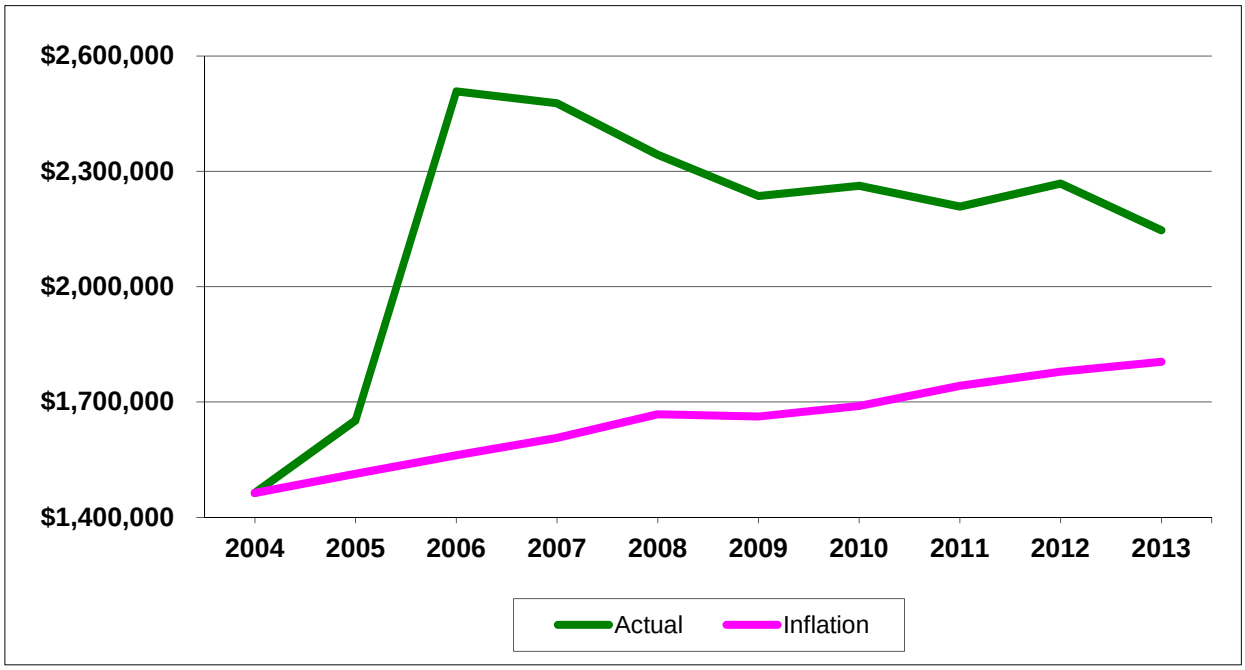
(3) This credit in December of each year results from the closing out of the court costs escrow account (001..240011).

(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. This fee has usually been lumped together with Traffic Safety Fees and deposited into account 001..441508.

# FINES & FORFEITS




| Year | Average CPI-U | Actual | Inflation |
|---|---|---|---|
| 2004 | 188.9 | $1,463,484 | $1,463,484 |
| 2005 | 195.3 | 1,652,475 | 1,513,067 |
| 2006 | 201.6 | 2,507,568 | 1,561,876 |
| 2007 | 207.3 | 2,476,517 | 1,606,036 |
| 2008 | 215.3 | 2,342,771 | 1,668,015 |
| 2009 | 214.5 | 2,235,647 | 1,661,817 |
| 2010 | 218.1 | 2,261,756 | 1,689,708 |
| 2011 | 224.9 | 2,207,886 | 1,742,390 |
| 2012 | 229.6 | 2,268,173 | 1,778,803 |
| 2013 | 232.9 | 2,146,185 | 1,804,370 |

On average, approximately 76% 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<br>13:1872, et seq.<br>13:2002<br>15:571.11 L (3)<br>15:571.11 O | *Plan of Government*<br>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 |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| January | 26,716 | 6.48% | 27,723 | 8.08% | 25,778 | 7.38% | 24,626 | 7.41% |
| February | 40,453 | 16.30% | 45,631 | 21.39% | 44,095 | 19.99% | 40,154 | 19.48% |
| March | 47,442 | 27.81% | 62,540 | 39.63% | 30,150 | 28.62% | 47,439 | 33.75% |
| April | 53,305 | 40.74% | 15,411 | 44.12% | 43,725 | 41.13% | 26,500 | 41.72% |
| May | 37,610 | 49.87% | 28,135 | 52.33% | 27,741 | 49.06% | 25,640 | 49.43% |
| June | 29,362 | 57.00% | 17,436 | 57.41% | 36,992 | 59.65% | 22,820 | 56.29% |
| July | 28,982 | 64.03% | 29,211 | 65.93% | 27,234 | 67.44% | 23,434 | 63.34% |
| August | 24,442 | 69.96% | 22,994 | 72.64% | 20,681 | 73.36% | 25,959 | 71.15% |
| September | 35,415 | 78.55% | 27,096 | 80.54% | 25,503 | 80.65% | 25,060 | 78.69% |
| October | 26,652 | 85.02% | 29,615 | 89.18% | 23,814 | 87.47% | 27,009 | 86.81% |
| November | 25,677 | 91.25% | 18,197 | 94.48% | 23,537 | 94.20% | 24,007 | 94.03% |
| December | 36,059 | 100.00% | 18,922 | 100.00% | 20,265 | 100.00% | 19,853 | 100.00% |
| TOTAL | 412,115 | 6.20% | 342,911 | -16.79% | 349,515 | 1.93% | 332,501 | -4.87% |

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 |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| January | 3,975 | 13.26% | 1,516 | 4.47% | 10,853 | 8.25% | 588 | 0.53% |
| February | 1,850 | 19.43% | 1,553 | 9.04% | 14,625 | 19.36% | 1,500 | 1.87% |
| March | 3,619 | 31.50% | 1,250 | 12.73% | 13,190 | 29.39% | 18,385 | 18.32% |
| April | 1,014 | 34.88% | 6,802 | 32.77% | 14,138 | 40.13% | 10,419 | 27.64% |
| May | 1,113 | 38.59% | 0 | 32.77% | 8,671 | 46.72% | 10,831 | 37.34% |
| June | 500 | 40.26% | 1,550 | 37.33% | 3,067 | 49.05% | 10,008 | 46.29% |
| July | 1,250 | 44.43% | 500 | 38.81% | 9,859 | 56.54% | 17,027 | 61.53% |
| August | 0 | 44.43% | 0 | 38.81% | 5,333 | 60.60% | 14,684 | 74.67% |
| September | 800 | 47.10% | 4,555 | 52.23% | 1,575 | 61.79% | 13,573 | 86.82% |
| October | 11,956 | 86.97% | 3,592 | 62.81% | 28,439 | 83.40% | 8,691 | 94.59% |
| November | 2,923 | 96.72% | 2,250 | 69.44% | 7,316 | 88.96% | 782 | 95.29% |
| December | 984 | 100.00% | 10,372 | 100.00% | 14,522 | 100.00% | 5,258 | 100.00% |
| TOTAL | 29,984 | 71.47% | 33,940 | 13.19% | 131,588 | 287.71% | 111,746 | -15.08% |

NOTE: The significant increase in 2012 is due to a concentration of collection efforts on matured judgments by City Court and the City Prosecutor's Office. Often, a commercial surety will consolidate the matured judgments and make a single payment to satisfy them, which helped to elevate the revenues in 2012.

# CITY COURT TRAFFIC FINES

| REVENUE TYPE | FUND . . OBJECT |
|---|---|
| Fines and Forfeits | City 001 . . 450103 |

**LEGAL AUTHORIZATION**

| FEDERAL | STATE | LOCAL |
|---|---|---|
| N/A | Louisiana Revised Statutes<br>32:41<br>15:571.11 (O) | Code of Ordinances, Title 11<br>*En Banc* Order of City Court, effective 07/02/12 |

## 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 July 2, 2012**, 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.

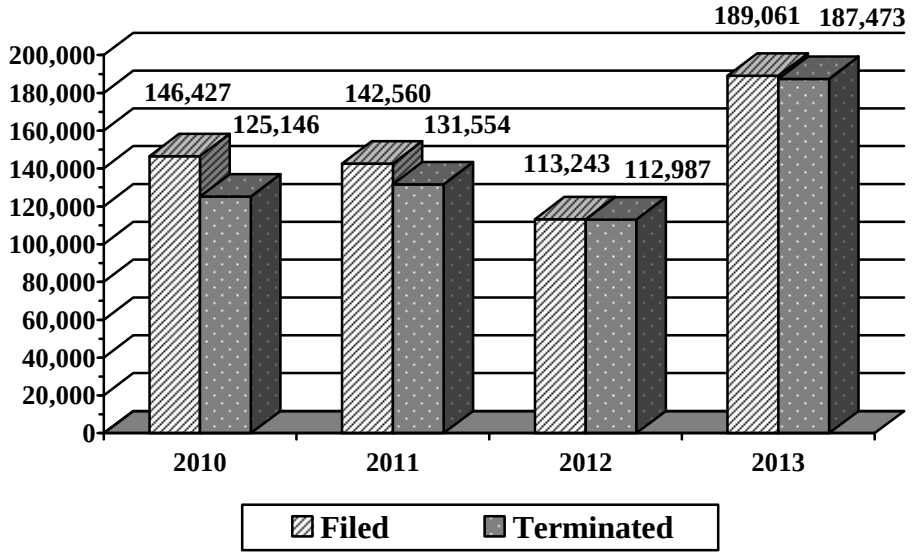
## COMPUTATION OF FEE:

The City Court *en banc* order effective July 2, 2012, 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 |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| January | 120,869 | 6.89% | 124,234 | 7.00% | 127,277 | 7.29% | 111,182 | 6.80% |
| February | 163,845 | 16.23% | 167,306 | 16.42% | 178,760 | 17.54% | 156,404 | 16.38% |
| March | 197,518 | 27.48% | 211,189 | 28.31% | 159,933 | 26.70% | 184,490 | 27.67% |
| April | 173,722 | 37.38% | 123,022 | 35.23% | 157,937 | 35.75% | 136,700 | 36.03% |
| May | 150,370 | 45.95% | 137,801 | 42.99% | 151,276 | 44.42% | 141,536 | 44.69% |
| June | 147,535 | 54.36% | 140,251 | 50.89% | 172,553 | 54.31% | 125,052 | 52.35% |
| July | 146,566 | 62.71% | 156,866 | 59.72% | 144,500 | 62.59% | 137,758 | 60.78% |
| August | 127,866 | 70.00% | 148,938 | 68.11% | 152,714 | 71.34% | 141,603 | 69.44% |
| September | 147,501 | 78.40% | 149,576 | 76.53% | 142,864 | 79.53% | 146,588 | 78.41% |
| October | 133,306 | 86.00% | 160,381 | 85.56% | 136,260 | 87.34% | 134,672 | 86.65% |
| November | 105,820 | 92.03% | 123,615 | 92.52% | 107,228 | 93.48% | 114,424 | 93.66% |
| December | 139,838 | 100.00% | 132,784 | 100.00% | 113,700 | 100.00% | 103,642 | 100.00% |
| TOTAL | 1,754,756 | 1.02% | 1,775,963 | 1.21% | 1,745,002 | -1.74% | 1,634,051 | -6.36% |

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<br>32:41<br>32:42 | Code of Ordinances, Title 11, Chapter 28<br>*En Banc* Order of City Court effective 09/15/09<br>Ordinance 15036 11/23/10 |

## 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. **Ordinance 15036** of **11/23/10** amended Chapter 28, §11:401 to eliminate all responsibility of parish parking fines.

## 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. As a result of Ordinance 15036 of 11/23/10 parish parking fines are no longer collected.

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

| PARISH PARKING FINES (PARISH) | | | | | | | ACCOUNT NUMBER | 002 . . 451004 |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| 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 | 5,060 | 91.17% | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% |
| July | 0 | 91.17% | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% |
| August | 470 | 99.64% | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% |
| September | 0 | 99.64% | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% |
| October | 0 | 99.64% | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% |
| November | 0 | 99.64% | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% |
| December | 20 | 100.00% | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% |
| TOTAL | 5,550 | -75.66% | 0 | -100.00% | 0 | 0.00% | 0 | 0.00% |

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. As a result of **Ordinance 15036** of **11/23/10** parish parking fines are no longer collected.

# ABC BOARD FINES

| REVENUE TYPE | FUND . . OBJECT | |
|---|---|---|
| Fines and Forfeits | City<br>Parish | 001 . . 451300<br>002 . . 451300 |

**LEGAL AUTHORIZATION**

| FEDERAL | STATE | LOCAL |
|---|---|---|
| N/A | Louisiana Revised Statutes<br>Title 26 | Code of Ordinances<br>Title 1, § 1:150-154<br>Ordinance 14472, 08/27/08<br>ABC Board Order, 03/19/92, as amended<br>ABC Board Fine Schedule, 4/10/08 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. **ABC Board Fine Schedule**, adopted 4/10/08, amends the schedule increasing fines to Class I and Class III.

## COLLECTION AND TRANSMITTAL OF FUNDS:

**Collector:** Parish Attorney's Alcohol Beverage Control 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 at http://www.brgov.com/dept/parishattorney/pdf/RulesProceduresFines.pdf
In addition, if a fine is not paid within the prescribed time, penalties and subpoena costs may be assessed.

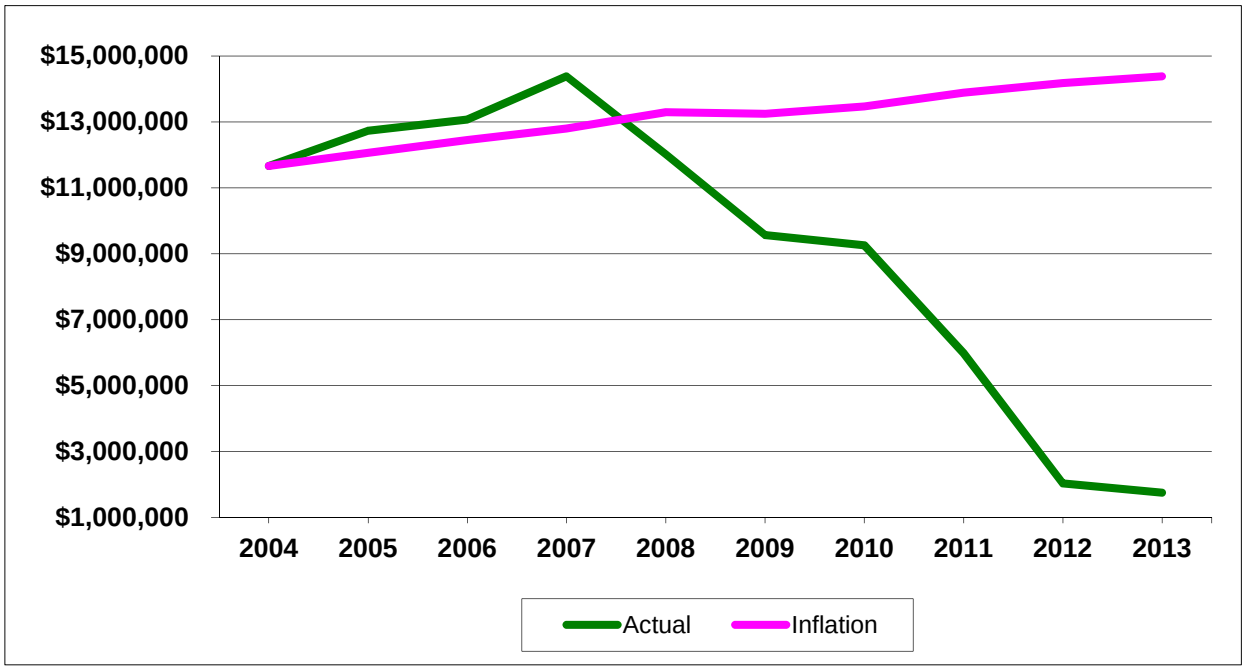
## MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

| ABC BOARD FINES (CITY) | | | | | | | ACCOUNT NUMBER | 001 . . 451300 |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| January | 5,200 | 9.13% | 10,977 | 20.73% | 3,600 | 9.20% | 1,000 | 1.51% |
| February | 9,225 | 25.33% | 8,524 | 36.84% | 9,485 | 33.45% | 15,407 | 24.71% |
| March | 2,917 | 30.45% | 5,848 | 47.88% | 3,600 | 42.66% | 9,234 | 38.62% |
| April | 3,050 | 35.81% | 5,850 | 58.93% | 1,628 | 46.82% | 3,300 | 43.59% |
| May | 2,750 | 40.64% | 250 | 59.40% | 2,040 | 52.04% | 1,850 | 46.38% |
| June | 4,500 | 48.54% | 7,042 | 72.71% | 1,995 | 57.14% | 5,166 | 54.16% |
| July | 3,550 | 54.77% | 2,275 | 77.00% | 3,050 | 64.93% | 5,383 | 62.27% |
| August | 2,805 | 59.70% | 3,800 | 84.18% | 715 | 66.76% | 5,383 | 70.38% |
| September | 7,125 | 72.21% | 1,850 | 87.67% | 2,750 | 73.79% | 4,935 | 77.81% |
| October | 3,000 | 77.48% | 3,250 | 93.81% | 1,350 | 77.25% | 3,050 | 82.40% |
| November | 7,200 | 90.12% | 2,000 | 97.59% | 5,150 | 90.41% | 3,833 | 88.18% |
| December | 5,625 | 100.00% | 1,275 | 100.00% | 3,750 | 100.00% | 7,850 | 100.00% |
| TOTAL | 56,947 | | 52,941 | | 39,113 | | 66,391 | |

| ABC BOARD FINES (PARISH) | | | | | | | ACCOUNT NUMBER | 002 . . 451300 |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| January | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% |
| February | 1,843 | 76.66% | 1,824 | 85.59% | 1,455 | 49.24% | 1,497 | 100.00% |
| March | 311 | 89.60% | 141 | 92.21% | 0 | 49.24% | 0 | 100.00% |
| April | 0 | 89.60% | 0 | 92.21% | 0 | 49.24% | 0 | 100.00% |
| May | 0 | 89.60% | 166 | 100.00% | 0 | 49.24% | 0 | 100.00% |
| June | 0 | 89.60% | 0 | 100.00% | 0 | 49.24% | 0 | 100.00% |
| July | 0 | 89.60% | 0 | 100.00% | 0 | 49.24% | 0 | 100.00% |
| August | 0 | 89.60% | 0 | 100.00% | 0 | 49.24% | 0 | 100.00% |
| September | 0 | 89.60% | 0 | 100.00% | 0 | 49.24% | 0 | 100.00% |
| October | 0 | 89.60% | 0 | 100.00% | 0 | 49.24% | 0 | 100.00% |
| November | 0 | 89.60% | 0 | 100.00% | 750 | 74.62% | 0 | 100.00% |
| December | 250 | 100.00% | 0 | 100.00% | 750 | 100.00% | 0 | 100.00% |
| TOTAL | 2,404 | | 2,131 | | 2,955 | | 1,497 | |
| COMB/% Chg | 59,351 | -15.48% | 55,072 | -7.21% | 42,068 | -23.61% | 67,888 | 61.38% |

NOTE: Fluctuations from one year to the next reflect the number and amounts of fines imposed.

# MISCELLANEOUS




| Year | Average CPI-U | Actual | Inflation |
|---|---|---|---|
| 2004 | 188.9 | $11,662,849 | $11,662,849 |
| 2005 | 195.3 | 12,725,348 | 12,057,991 |
| 2006 | 201.6 | 13,066,323 | 12,446,958 |
| 2007 | 207.3 | 14,378,643 | 12,798,881 |
| 2008 | 215.3 | 12,009,008 | 13,292,808 |
| 2009 | 214.5 | 9,566,322 | 13,243,415 |
| 2010 | 218.1 | 9,256,946 | 13,465,682 |
| 2011 | 224.9 | 5,984,966 | 13,885,520 |
| 2012 | 229.6 | 2,028,082 | 14,175,702 |
| 2013 | 232.9 | 1,746,638 | 14,379,447 |

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 erractic and affect the total each year.

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# INTEREST EARNINGS ON INVESTMENTS

| REVENUE TYPE | FUND . . OBJECT | |
|---|---|---|
| Miscellaneous Revenues | City<br>Parish | 001 . . 481000<br>002 . . 481000 |

**LEGAL AUTHORIZATION**

| FEDERAL | STATE | LOCAL |
|---|---|---|
| N/A | Louisiana Revised Statutes<br>33:425<br>39:1271 | *The Plan of Government* § 8.02 |

## 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 | |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| QUARTER | $ | % | $ | % | $ | % | $ | % |
| 1st | 19,470 | 14.40% | 21,043 | 24.79% | 16,152 | 22.16% | 11,094 | 22.27% |
| 2nd | 22,454 | 31.01% | 25,350 | 54.66% | 25,953 | 57.77% | 13,817 | 50.00% |
| 3rd | 29,985 | 53.20% | 15,457 | 72.87% | 16,678 | 80.66% | 11,505 | 73.09% |
| 4th | 30,048 | 75.42% | 20,109 | 96.56% | 14,096 | 100.00% | 9,975 | 93.11% |
| Other | 33,222 | 100.00% | 2,916 | 100.00% | 0 | 100.00% | 3,434 | 100.00% |
| TOTAL | 135,179 | | 84,875 | | 72,879 | | 49,826 | |

| INTEREST EARNINGS ON INVESTMENTS (PARISH) | | | | | ACCOUNT NUMBER | | 002 . . 481000 | |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| QUARTER | $ | % | $ | % | $ | % | $ | % |
| 1st | 25,120 | 24.98% | 9,181 | 23.06% | 7,615 | 15.37% | 11,186 | 21.57% |
| 2nd | 13,518 | 38.42% | 11,559 | 52.08% | 18,030 | 51.77% | 12,390 | 45.47% |
| 3rd | 16,140 | 54.47% | 6,926 | 69.48% | 11,715 | 75.42% | 12,409 | 69.40% |
| 4th | 15,724 | 70.10% | 9,391 | 93.06% | 12,178 | 100.00% | 12,576 | 93.66% |
| Other | 30,072 | 100.00% | 2,763 | 100.00% | 0 | 100.00% | 3,289 | 100.00% |
| TOTAL | 100,574 | | 39,820 | | 49,538 | | 51,851 | |
| COMB/% Chg | 235,753 | -46.15% | 124,695 | -47.11% | 122,417 | -1.83% | 101,676 | -16.94% |

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 decreased substantially in 2010, 2011, 2012, and 2013 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 | 2010 | 2011 | 2012 | 2013 |
|---|---|---|---|---|
| General Fund: | | | | |
| Interest Earnings | 235,753 | 124,695 | 122,417 | 101,676 |
| Interest Earnings on Assessments-Paving | (105) | 0 | 0 | 0 |
| Health & Dental Managerial Fund | 8,431 | 11,253 | 12,538 | 10,777 |
| Postemployment Benefits Fund | 2,650 | (40) | 2,270 | 890 |
| Insurance Reserve Fund | 85,207 | 60,756 | 70,651 | 65,191 |
| TOTAL CAFR | 331,936 | 196,664 | 207,876 | 178,534 |

# 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 |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| January | 3,263 | 15.39% | 1,631 | 8.33% | 0 | 0.00% | 1,631 | 8.33% |
| February | 0 | 15.39% | 0 | 8.33% | 1,631 | 8.33% | 1,631 | 16.66% |
| March | 3,263 | 30.77% | 3,263 | 25.00% | 3,263 | 25.00% | 1,631 | 25.00% |
| April | 1,631 | 38.47% | 1,631 | 33.33% | 1,631 | 33.33% | 0 | 25.00% |
| May | 1,631 | 46.16% | 0 | 33.33% | 1,631 | 41.67% | 1,631 | 33.33% |
| June | 1,631 | 53.85% | 3,263 | 50.00% | 1,631 | 50.00% | 3,263 | 50.00% |
| July | 1,631 | 61.54% | 0 | 50.00% | 0 | 50.00% | 1,631 | 58.33% |
| August | 1,631 | 69.23% | 3,263 | 66.67% | 3,263 | 66.67% | 1,631 | 66.66% |
| September | 1,631 | 76.92% | 1,631 | 75.00% | 1,631 | 75.00% | 1,631 | 74.99% |
| October | 1,631 | 84.61% | 1,631 | 83.34% | 0 | 75.00% | 1,631 | 83.33% |
| November | 0 | 84.61% | 1,631 | 91.67% | 1,631 | 83.33% | 1,632 | 91.66% |
| December | 3,263 | 100.00% | 1,631 | 100.00% | 3,263 | 100.00% | 1,632 | 100.00% |
| TOTAL/% Chg | 21,206 | 18.18% | 19,575 | -7.69% | 19,575 | 0.00% | 19,575 | 0.00% |

NOTE: The January 2009 payment was posted in 2008, so those collections for 2009 are understated by $1,631. In January 2010, deferred revenue from 2009 was posted. This is the cause of the increase in 2010 and subsequent decrease in 2011. The January payments for 2011, 2012, and 2013 were posted in December of the previous year. These have no net effect on 2011 or 2012 revenues.

Ingram Barge Company is in the process of drafting a new contract with the Parish Attorney's office.

# RENTALS — BUILDINGS

| REVENUE TYPE | FUND . . OBJECT | |
|---|---|---|
| Miscellaneous Revenues | City<br>Parish | 001 . . 482200<br>002 . . 482200 |

**LEGAL AUTHORIZATION**

| FEDERAL | STATE | LOCAL |
|---|---|---|
| N/A | N/A | Lease agreements with various lessees |

## INTERPRETATION OF LEGAL AUTHORIZATION:

**Local:** There was 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. It is currently on a month to month basis. 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 2008 to 2010, rent was increased to $1,400 per year. Since 2011, rent has been $1,000 for the year.

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 2009 rate was 12,900.36 per month, which increased to $13,137.73 in 2010, $13287.50 in 2011, and $13,737.94 in 2012. See a copy of the lease on file in the Budgeting Division. As of March 2013, no new lease has 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:

| RENTALS - BUILDINGS (CITY) | | | | | | | ACCOUNT NUMBER | 001 . . 482200 |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| January | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% |
| February | 13,138 | 5.20% | 13,138 | 5.16% | 13,287 | 5.11% | 13,737 | 5.22% |
| March | 35,865 | 19.38% | 33,712 | 18.40% | 34,463 | 18.36% | 34,013 | 18.16% |
| April | 0 | 19.38% | 13,288 | 23.62% | 13,738 | 23.64% | 14,463 | 23.66% |
| May | 13,138 | 24.58% | 13,288 | 28.83% | 13,738 | 28.93% | 13,980 | 28.98% |
| June | 40,372 | 40.54% | 47,660 | 47.55% | 48,110 | 47.43% | 28,077 | 39.65% |
| July | 13,138 | 45.74% | 13,288 | 52.77% | 13,738 | 52.71% | 34,255 | 52.68% |
| August | 13,138 | 50.93% | 13,287 | 57.99% | 13,738 | 57.99% | 13,980 | 58.00% |
| September | 13,138 | 56.13% | 33,562 | 71.17% | 13,738 | 63.28% | 34,255 | 71.02% |
| October | 13,137 | 61.33% | 13,287 | 76.38% | 34,013 | 76.36% | 13,980 | 76.34% |
| November | 63,783 | 86.55% | 13,287 | 81.60% | 13,738 | 81.64% | 13,979 | 81.66% |
| December | 34,003 | 100.00% | 46,850 | 100.00% | 47,751 | 100.00% | 48,234 | 100.00% |
| TOTAL | 252,850 | | 254,647 | | 260,052 | | 262,954 | |

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.

| RENTALS - BUILDINGS (PARISH) | | | | | | | ACCOUNT NUMBER | 002 . . 482200 |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| January | 350 | 25.00% | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% |
| February | 0 | 25.00% | 250 | 25.00% | 250 | 25.00% | 250 | 25.00% |
| March | 0 | 25.00% | 0 | 25.00% | 0 | 25.00% | 0 | 25.00% |
| April | 350 | 50.00% | 0 | 25.00% | 0 | 25.00% | 0 | 25.00% |
| May | 0 | 50.00% | 250 | 50.00% | 250 | 50.00% | 250 | 50.00% |
| June | 0 | 50.00% | 0 | 50.00% | 0 | 50.00% | 0 | 50.00% |
| July | 350 | 75.00% | 0 | 50.00% | 0 | 50.00% | 0 | 50.00% |
| August | 0 | 75.00% | 250 | 75.00% | 250 | 75.00% | 250 | 75.00% |
| September | 0 | 75.00% | 0 | 75.00% | 0 | 75.00% | 0 | 75.00% |
| October | 350 | 100.00% | 0 | 75.00% | 0 | 75.00% | 0 | 75.00% |
| November | 0 | 100.00% | 250 | 100.00% | 250 | 100.00% | 250 | 100.00% |
| December | 0 | 100.00% | 0 | 100.00% | 0 | 100.00% | 0 | 100.00% |
| TOTAL | 1,400 | | 1,000 | | 1,000 | | 1,000 | |
| COMB/% Chg | 254,250 | 6.88% | 255,647 | 0.55% | 261,052 | 2.11% | 263,954 | 1.11% |

NOTE: Payments for rent are not necessarily posted in the month to which they pertain.

## ANALYSIS OF RENTAL REVENUE:

| | LESSEE | 2010 | 2011 | 2012 | 2013 |
|---|---|---|---|---|---|
| **CITY** | Public Defender | 157,653 | 159,450 | 164,855 | 167,757 |
| | Sheriff's Office | 14,097 | 14,097 | 14,097 | 14,097 |
| | Community Development | 81,100 | 81,100 | 81,100 | 81,100 |
| | **TOTAL CITY** | **252,850** | **254,647** | **260,052** | **262,954** |
| **PARISH** | Gaming Control | 1,400 | 1,000 | 1,000 | 1,000 |
| | **TOTAL PARISH** | **1,400** | **1,000** | **1,000** | **1,000** |
| **GRAND TOTAL** | | **254,250** | **255,647** | **261,052** | **263,954** |

# 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 |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| January | 4,822 | 8.33% | 4,176 | 7.83% | 0 | 0.00% | 0 | 0.00% |
| February | 4,822 | 16.67% | 4,176 | 15.66% | 0 | 0.00% | 0 | 0.00% |
| March | 4,822 | 25.00% | 4,822 | 24.70% | 0 | 0.00% | 0 | 0.00% |
| April | 4,822 | 33.33% | 4,822 | 33.74% | 12,528 | 33.55% | 0 | 0.00% |
| May | 4,822 | 41.67% | 4,822 | 42.78% | 0 | 33.55% | 8,496 | 3792.86% |
| June | 4,822 | 50.00% | 4,822 | 51.82% | 0 | 33.55% | (8,272) | 100.00% |
| July | 4,822 | 58.34% | 4,822 | 60.86% | 0 | 33.55% | 0 | 100.00% |
| August | 4,822 | 66.67% | 0 | 60.86% | 0 | 33.55% | 0 | 100.00% |
| September | 4,822 | 75.00% | 0 | 60.86% | 0 | 33.55% | 0 | 100.00% |
| October | 4,821 | 83.33% | 0 | 60.86% | 0 | 33.55% | 0 | 100.00% |
| November | 0 | 83.33% | 0 | 60.86% | 0 | 33.55% | 0 | 100.00% |
| December | 9,643 | 100.00% | 20,879 | 100.00% | 24,809 | 100.00% | 0 | 100.00% |
| TOTAL/% Chg | 57,862 | 0.00% | 53,341 | -7.81% | 37,336 | -30.00% | 224 | -99.40% |

NOTE: Rental payments for the Training Center are not necessarily posted in the month earned. Revenue decreased in 2011 because the LAJET program no longer exists. Another program temporarily rented the space from March to July 2011. In early 2012, the WIA Youth program moved to a different location. The remaining agencies' rent is posted on a quarterly basis. In the second quarter of 2012, the rental payments decreased because revised blueprints indicated that less square footage was being used.
The $224 in 2013 revenue came from the Ryan White Program. Per an administrative decision, rent will no longer be charged.

# OIL, GAS, & MINERAL ROYALTIES
# OIL, GAS, & MINERAL BONUS & RENTALS

| REVENUE TYPE | FUND . . OBJECT | |
|---|---|---|
| Miscellaneous Revenues | Parish | 002 . . 482310 Royalties<br>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 2012:

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 #20137, dated August 12, 2009, leased to Mark A. O'Neal & Associates, Inc., 0.918 acres, in Section 44, T5S, R1W.

State Lease #20138, 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 Hilcorp Energy Company, 31 acres, approximately, in the Comite Field.

State Lease #20244, dated January 13, 2010, leased to Hilcorp Energy Company, 24 acres, approximately, in the Comite Field.
State Lease #20245, dated January 13, 2010, lease to Hilcorp Energy Company, 37 acres, approximately, in the Comite Field.

State Lease #20347, dated May 12, 2010, leased to Hilcorp Energy Company, 26 acres, in T5S, R2E and T6S, R2E.

Unleased working interest in the 18,000' TUSC RA SUA-Strain #1 well in the Comite Field (**Hilcorp Energy Compan**y is now operator).

Unleased working interest in the **Port Hudson Field** (**operator is Hilcorp Energy 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 #20137:

| | |
|---|---|
| Bonus | $711.45 |
| Rental | $355.73 |
| 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 #20138:

| | |
|---|---|
| Bonus | $1,426.00 |
| Rental | $713.00 |
| 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 #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 |

State Lease #20347

| | |
|---|---|
| Bonus | $13,052.00 |
| Rental | $ 6,526.00 |
| Shut-in | $25.00 per acre for a six-month period ($500.00) |
| Royalties | 25.25% of the value of oil, gas, and other minerals |

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

| OIL, GAS, & MINERAL ROYALTIES (PARISH) | | | | | | ACCOUNT NUMBER | | 002 . . 482310 |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| January | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% | (16,078) | -7.49% |
| February | 103 | 0.20% | 101 | 0.25% | 0 | 0.00% | 16,078 | 0.00% |
| March | 9,572 | 18.54% | 3,905 | 10.11% | 5,323 | 3.22% | 20,054 | 9.34% |
| April | 4,611 | 27.37% | 4,510 | 21.49% | 286 | 3.39% | 17,344 | 17.43% |
| May | 2,218 | 31.62% | 146 | 21.86% | 3,378 | 5.43% | 36,612 | 34.49% |
| June | 8,774 | 48.43% | 3,831 | 31.53% | 97,869 | 64.57% | 2,943 | 35.86% |
| July | 3,363 | 54.87% | 7,525 | 50.52% | 1,036 | 65.19% | 34,313 | 51.84% |
| August | 11,616 | 77.13% | 4,008 | 60.64% | 0 | 65.19% | 15,170 | 58.91% |
| September | 4,280 | 85.32% | 3,354 | 69.11% | 11,289 | 72.01% | 12,349 | 64.67% |
| October | 802 | 86.86% | 343 | 69.97% | 12,728 | 79.70% | 31,905 | 79.53% |
| November | 8,188 | 102.55% | 6,159 | 85.52% | 1,902 | 80.85% | 1,005 | 80.00% |
| December | (1,330) | 100.00% | 5,738 | 100.00% | 31,689 | 100.00% | 42,920 | 100.00% |
| TOTAL | 52,197 | | 39,620 | | 165,500 | | 214,615 | |

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. June 2012 included payments for several months.

| OIL, GAS, & MINERAL BONUS & RENTALS (PARISH) | | | | | | ACCOUNT NUMBER | | 002 . . 482320 |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| TOTAL | 44,049 | | 29,823 | | 6,526 | | 65,016 | |
| COMB/% Chg | 96,246 | -4.40% | 69,443 | -27.85% | 172,026 | 147.72% | 279,631 | 62.55% |

NOTE: The large amount of bonus revenue received in 2010 results mainly from bonus payments for several new state leases in that year. The decrease in 2011 was due to no longer receiving the bonus payments. In 2012, a well was completed which explains the increase in 2012. The increase in 2013 is due to Hilcorp reworking wells to increase production.

# AIRPORT 2001/2010 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<br>Promissory Note, 09/05/01<br>Promissory Note, 09/28/10 |

## 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 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.

On September 28, 2010, the Greater Baton Rouge Airport District amended the **promissory note** dated September 5, 2001, with the City of Baton Rouge, for the principal amount of **$3,840,000**. This note states that the city had issued its Public Improvement Sales Tax Revenue Bonds, Series 2010B, 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 September 05, 2001, in the original principal amount of $5,400,000 (referenced in the preceding paragraph). The Airport District agreed to pay the City of Baton Rouge $3,840,000 of principal plus interest at the rates per annum equal to the interest rates payable by the City from time to time on the 2010B bonds

## COLLECTION AND TRANSMITTAL OF FUNDS:

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

**Transmittal:** Payments on the 1997 note were recorded monthly. Payments on the 2001 note were recorded on February 1, August 1, and December 31. The payments for the 2010 will continue to be 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 * | 2010 NOTE * | TOTAL |
|---|---|---|---|---|---|---|
| 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 | | | | 246,133 | 154,147 | 400,280 |
| 2011 | | | | | 444,673 | 444,673 |
| 2012 | | | | | 408,950 | 408,950 |
| 2013 | | | | | 413,900 | 413,900 |
| 2014 | | | | | 419,713 | 419,713 |
| 2015 | | | | | 422,992 | 422,992 |
| 2016 | | | | | 427,133 | 427,133 |
| 2017 | | | | | 433,850 | 433,850 |
| 2018 | | | | | 437,333 | 437,333 |
| 2019 | | | | | 439,917 | 439,917 |
| 2020 | | | | | 443,033 | 443,033 |
| 2021 | | | | | 261,363 | 261,363 |
| **TOTAL** | **3,710,963** | **8,973,089** | **(757,934)** | **3,614,657** | **4,707,003** | **20,247,777** |

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 2001 note was amended in 2010. This refinanced the Airport's obligation under the 2001 note.

** 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 2001/2010 PFC NOTE (CITY) | | | | | | ACCOUNT NUMBER | | 001 . . 483101 |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| February | 0 | 0.00% | 10,506 | 2.36% | 9,766 | 2.39% | 9,283 | 2.24% |
| April | 15,578 | 3.89% | 0 | 2.36% | 0 | 2.39% | 0 | 2.24% |
| August | 230,555 | 61.49% | 264,500 | 61.84% | 227,767 | 58.08% | 230,700 | 57.98% |
| December | 154,147 | 100.00% | 169,667 | 100.00% | 171,417 | 100.00% | 173,917 | 100.00% |
| TOTAL/% Chg | 400,280 | -3.61% | 444,673 | 11.09% | 408,950 | -8.03% | 413,900 | 1.21% |

# 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<br><br>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 | $8,810,212.39 | 2002 | 6,877,779.18 |
| 1993 | 8,336,980.20 | 2003 | 6,891,386.26 |
| 1994 | 9,290,914.69 | 2004 | 6,905,108.44 |
| 1995 | 9,289,058.01 | 2005 | 6,923,929.47 |
| 1996 | 9,289,162.37 | 2006 | 6,944,565.50 |
| 1997 | 8,415,915.67 | 2007 | 6,967,193.31 |
| 1998 | 7,148,784.27 | 2008 | 6,992,327.04 |
| 1999 | 7,052,975.64 | 2009 | 7,019,135.02 |
| 2000 | 6,959,290.14 | 2010 | 7,048,841.54 |
| 2001 | 6,891,653.43 | 2011 | 4,040,080.80 |
| | | **TOTAL** | **$ 148,095,293.37** |

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

| E.B.R. SEWERAGE COMMISSION NOTE (CITY) | | | | | ACCOUNT NUMBER | | 001 . . 483110 | |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| June | 410,198 | 5.82% | 153,711 | 3.80% | 0 | 0.00% | 0 | 0.00% |
| December | 6,638,644 | 100.00% | 3,886,369 | 100.00% | 0 | 0.00% | 0 | 0.00% |
| TOTAL/% Chg | 7,048,842 | 0.42% | 4,040,080 | -42.68% | 0 | -100.00% | 0 | 0.00% |

NOTE: The final payment was made in 2011.

# CONTINGENT RECEIPTS

| REVENUE TYPE | FUND . . OBJECT | |
|---|---|---|
| Miscellaneous Revenues | City<br>Parish | 001 . . 484200<br>002 . . 484200 |

**LEGAL AUTHORIZATION**

| FEDERAL | STATE | LOCAL |
|---|---|---|
| N/A | N/A | *The Plan of Government* § 8.01<br>Linking Authorization, 02/01/14 |

## 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. **State of Louisiana Purchasing Card Program Linking Authorization** of February 1, 2014, links the City of Baton Rouge, Parish of East Baton Rouge to the State Contract and provides the Purchasing Card Program as set forth in the Purchasing Card Agreement between the State of Louisiana and Bank of America dated as of August 14, 2013.

## 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 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 |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| January | 7,543 | 22.71% | (6,730) | -7.72% | (73,274) | -84.62% | (55,826) | -49.90% |
| February | 54 | 22.87% | 12,117 | 6.18% | 73,497 | 0.26% | 77,118 | 19.03% |
| March | 231 | 23.57% | 510 | 6.76% | 11,748 | 13.82% | 831 | 19.77% |
| April | 1,063 | 26.77% | 3,933 | 11.27% | 274 | 14.14% | 8,201 | 27.10% |
| May | 1,896 | 32.48% | 573 | 11.93% | 452 | 14.66% | 1,520 | 28.46% |
| June | 11,475 | 67.03% | 615 | 12.63% | 1,251 | 16.11% | 330 | 28.76% |
| July | 523 | 68.60% | 247 | 12.91% | 312 | 16.47% | 250,572 | 252.73% |
| August | 406 | 69.83% | 33,323 | 51.12% | 3,862 | 20.93% | (246,978) | 31.97% |
| September | 2,800 | 78.26% | 485 | 51.67% | 298 | 21.27% | 1,649 | 33.44% |
| October | 85 | 78.51% | 7,960 | 60.80% | 937 | 22.35% | 785 | 34.15% |
| November | 173 | 79.03% | 241 | 61.07% | 1,046 | 23.56% | (1,318) | 32.97% |
| December | 6,963 | 100.00% | 33,954 | 100.00% | 66,188 | 100.00% | 74,994 | 100.00% |
| TOTAL | 33,212 | | 87,228 | | 86,591 | | 111,878 | |

| CONTINGENT RECEIPTS (PARISH) | | | | | | | ACCOUNT NUMBER | 002 . . 484200 |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| January | 184 | 0.26% | 0 | 0.00% | 3,742 | 82.79% | 0 | 0.00% |
| February | (181) | 0.00% | 0 | 0.00% | 0 | 82.79% | 0 | 0.00% |
| May | 0 | 0.00% | 0 | 0.00% | 0 | 82.79% | 0 | 0.00% |
| June | 0 | 0.00% | 0 | 0.00% | 40 | 83.67% | 0 | 0.00% |
| July | 0 | 0.00% | 32,370 | 99.99% | 0 | 83.67% | 0 | 0.00% |
| August | 0 | 0.00% | 2 | 100.00% | 100 | 85.88% | 0 | 0.00% |
| September | 34,143 | 48.33% | 0 | 100.00% | 0 | 85.88% | 0 | 0.00% |
| October | 104 | 48.48% | 0 | 100.00% | 0 | 85.88% | 132,876 | 4742.18% |
| November | 36,400 | 100.00% | 0 | 100.00% | 0 | 85.88% | (132,876) | 0.00% |
| December | 0 | 100.00% | 0 | 100.00% | 638 | 100.00% | 2,802 | 100.00% |
| TOTAL | 70,650 | | 32,372 | | 4,520 | | 2,802 | |
| COMB/% Chg | 103,862 | 43.78% | 119,600 | 15.15% | 91,111 | -23.82% | 114,680 | 25.87% |

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 2010, the revenue increased due to several large checks received. Journal entries crediting $6,908.36 and $6,306.99 were posted by Accounting in connection with the reconciliation of the consolidated cash account. A credit card rebate was received for $9,842.76 related to the volume of spending on purchasing cards. $33,824.63 was a reimbursement for overpayment of rent. $36,399.71 was received from the U.S. Army Corps of Engineers as a return of advance funds.

In 2011, several large checks were received, they were for the following: a rebate was earned in the amount of $10,927.09 under the State of Louisiana Purchasing Card Program with Bank of America, $72,731.87 was received in regards to the emergency assistance provided by the Fire Department with the Alabama Tornado, vendors paid in error were written-off in this account reducing the revenues by $40,662.45, $29,636.25 for street repairs, and $32,369.85 for the reimbursement of an overage in the reserve account for the Court Plaza Condo Association.

In 2012, a rebate check in the amount of $11,431.30 was earned under the State of Louisiana Purchasing Card Program with Bank of America. A refund check of $61,211.94 was received from the State of Louisiana Department of Revenue for the Louisiana Citizen's Property Fair Plan Assessment.

In 2013, a rebate check in the amount of $15,510.61 was earned under the State of Louisiana Purchasing Card Program with Bank of America. A refund check of $61,211.94 was received from the State of Louisiana Department of Revenue for the Louisiana Citizen's Property Fair Plan Assessment.

| State of Louisiana Purchasing Card Program (Bank of America) - Rebate History | | | | |
|---|---|---|---|---|
| Rebate Calculation Period | Purchase Volume | Rebate Basis | Rebate Paid | Year Paid |
| Feb 2009 - Jan 2010 | $718,449.43 | 1.37% | $9,842.76 | 2010 |
| Feb 2010 - Jan 2011 | $797,598.85 | 1.37% | $10,927.09 | 2011 |
| Feb 2011 - Jan 2012 | $793,840.05 | 1.44% | $11,431.30 | 2012 |
| Feb 2012 - Jan 2013 | $1,132,161.00 | 1.37% | $15,510.61 | 2013 |
| Feb 2013 - Jan 2014 | $1,315,413.33 | 1.44% & 1.80% | $20,367.07 | 2014 |
| Feb 2014 - May 2014 | $449,183.07 | 1.82% | $8,175.13 | 2014 |

Note: For rebate period 2/13-1/14 the basis was 1.44% for 8 months and 1.80% for 4 months. There will be two rebates paid in 2014, due to Bank of America changing the rebate calculation period from February-January to May-April.

# 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 was increased to 10% of net sales.

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

| JUVENILE SERVICES VENDING MACHINE COMMISSIONS (CITY) | | | | | | | ACCOUNT NUMBER 001 . . 484210 | |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| January | 0 | 0.00% | 0 | 0.00% | (95) | -8.06% | 0 | 0.00% |
| February | 143 | 8.25% | 132 | 8.63% | 95 | 0.00% | 0 | 0.00% |
| March | 120 | 15.17% | 87 | 14.31% | 91 | 7.72% | 113 | 9.01% |
| April | 154 | 24.05% | 255 | 30.98% | 156 | 20.97% | 107 | 17.54% |
| May | 185 | 34.72% | 0 | 30.98% | 94 | 28.95% | 82 | 24.07% |
| June | 144 | 43.02% | 232 | 46.14% | 83 | 35.99% | 116 | 33.32% |
| July | 299 | 60.27% | 0 | 46.14% | 120 | 46.18% | 125 | 43.29% |
| August | 0 | 60.27% | 145 | 55.62% | 0 | 46.18% | 87 | 50.22% |
| September | 266 | 75.61% | 110 | 62.81% | 186 | 61.97% | 152 | 62.34% |
| October | 0 | 75.61% | 130 | 71.31% | 62 | 67.23% | 120 | 71.91% |
| November | 156 | 84.60% | 156 | 81.50% | 107 | 76.32% | 98 | 79.72% |
| December | 267 | 100.00% | 283 | 100.00% | 279 | 100.00% | 254 | 100.00% |
| TOTAL/% Chg | 1,734 | 15.68% | 1,530 | -11.76% | 1,178 | -23.01% | 1,254 | 6.49% |

NOTE: The revenue received in February 2010 is actually revenue for December 2009, and February 2011 is for December 2010. This caused the revenue earned in 2010 to actually increase by 4.93%, and 2011 to decrease by 18.86%. The decrease in 2011 resulted from the frequency of service times, which affects the inventory of the items that can be sold.

# CONDEMNATIONS

| REVENUE TYPE | FUND . . OBJECT | |
|---|---|---|
| Miscellaneous Revenues | City | 001 . . 486000 |

**LEGAL AUTHORIZATION**

| FEDERAL | STATE | LOCAL |
|---|---|---|
| N/A | Louisiana Revised Statutes<br>40:563<br>33:4765, 4766 | Code of Ordinances<br>Title 8A<br>Title 12, Chapter 8 § 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, Chapter 8 § 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 |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| January | 1,741 | 1.17% | 7,039 | 13.39% | 3,383 | 3.86% | 8,695 | 10.56% |
| February | 4,247 | 4.01% | 6,432 | 25.63% | 2,532 | 6.74% | 1,497 | 12.38% |
| March | 20,288 | 17.60% | 7,874 | 40.61% | 4,825 | 12.25% | 10,858 | 25.57% |
| April | 9,373 | 23.88% | 4,908 | 49.95% | 2,215 | 14.77% | 785 | 26.52% |
| May | 6,856 | 28.47% | 7,604 | 64.42% | 3,620 | 18.90% | 3,932 | 31.30% |
| June | 9,797 | 35.03% | (2,574) | 59.52% | 17,897 | 39.31% | 11,119 | 44.80% |
| July | 12,076 | 43.12% | 4,464 | 68.01% | 15,211 | 56.65% | 2,155 | 47.42% |
| August | 14,772 | 53.02% | 3,825 | 75.29% | 18,572 | 77.83% | 10,739 | 60.46% |
| September | 8,723 | 58.86% | 3,617 | 82.17% | 4,877 | 83.39% | 895 | 61.55% |
| October | 7,396 | 63.82% | 6,178 | 93.93% | 9,172 | 93.85% | 7,103 | 70.18% |
| November | 6,413 | 68.11% | 1,800 | 97.35% | 4,576 | 99.06% | 16,615 | 90.36% |
| December | 47,605 | 100.00% | 1,393 | 100.00% | 820 | 100.00% | 7,937 | 100.00% |
| TOTAL/% Chg | 149,287 | 51.41% | 52,560 | -64.79% | 87,700 | 66.86% | 82,330 | -6.12% |

NOTE: In December 2010, a payment of $45,275 was received for the commendation of the former Hollywood Elementary school. Fiercely

# 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 (CITY) | | | | | | | ACCOUNT NUMBER | 001 . . 488110 |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| January | 386 | 4.55% | 357 | 5.36% | 145 | 3.42% | 75 | 2.73% |
| February | 463 | 10.02% | 577 | 14.03% | 682 | 19.50% | 304 | 13.80% |
| March | 1,039 | 22.27% | 1,523 | 36.91% | 557 | 32.63% | 283 | 24.11% |
| April | 631 | 29.72% | 736 | 47.96% | 126 | 35.60% | 257 | 33.47% |
| May | 775 | 38.86% | 470 | 55.02% | 378 | 44.52% | 327 | 45.38% |
| June | 894 | 49.41% | 429 | 61.47% | 329 | 52.28% | 403 | 60.05% |
| July | 392 | 54.03% | 608 | 70.60% | 0 | 52.28% | 171 | 66.28% |
| August | 710 | 62.41% | 643 | 80.26% | 536 | 64.91% | 149 | 71.71% |
| September | 764 | 71.43% | 382 | 86.00% | 689 | 81.16% | 176 | 78.12% |
| October | 495 | 77.27% | 227 | 89.41% | 177 | 85.33% | 0 | 78.12% |
| November | 851 | 87.31% | 251 | 93.18% | 0 | 85.33% | 389 | 92.28% |
| December | 1,076 | 100.00% | 454 | 100.00% | 622 | 100.00% | 212 | 100.00% |
| TOTAL/% Chg | 8,476 | 54.33% | 6,657 | -21.46% | 4,241 | -36.29% | 2,746 | -35.25% |

NOTE: In 2012, two months are zero because the revenue was posted in the following month. October is zero in 2013 because the revenue was posted in the following month. The continuous decrease in revenue stems from fewer lunches purchased after the prices were increased.

# CONFISCATED FUNDS — POLICE

| REVENUE TYPE | FUND . . OBJECT | |
|---|---|---|
| Miscellaneous Revenues | City | 001 . . 488510 |

**LEGAL AUTHORIZATION**

| FEDERAL | STATE | LOCAL |
|---|---|---|
| Title 21, United States Code<br>Title 19, United States Code | Louisiana Revised Statutes<br>40:2602 - 2616 | N/A |

## INTERPRETATION OF LEGAL AUTHORIZATION:

**Federal:** **Title 21, United States Code (USC)**, Section 881 (e) and **Title 19, USC** 1616a, 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 |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| January | 36,047 | 28.81% | 20 | 0.01% | (50) | -0.02% | (75) | -0.04% |
| February | (5,765) | 24.20% | 75 | 0.06% | 10,183 | 4.90% | 3,075 | 1.75% |
| March | 28,589 | 47.05% | 8,625 | 5.40% | 14,282 | 11.81% | 0 | 1.75% |
| April | 16,261 | 60.05% | 4,768 | 8.35% | 0 | 11.81% | 7,325 | 6.02% |
| May | 7,876 | 66.34% | 19,144 | 20.19% | 0 | 11.81% | 62,086 | 42.19% |
| June | 75 | 66.40% | 15,983 | 30.08% | 33,213 | 27.88% | 143 | 42.28% |
| July | 1,110 | 67.29% | 2,753 | 31.79% | 4,546 | 30.08% | 34,036 | 62.11% |
| August | 75 | 67.35% | 8,615 | 37.12% | 21,679 | 40.57% | 381 | 62.33% |
| September | 8,877 | 74.45% | 200 | 37.24% | 41,277 | 60.54% | 10,176 | 68.26% |
| October | 17,055 | 88.08% | 225 | 37.38% | 200 | 60.64% | 23,786 | 82.12% |
| November | 150 | 88.20% | 195 | 37.50% | 44,822 | 82.32% | 30 | 82.14% |
| December | 14,769 | 100.00% | 100,996 | 100.00% | 36,535 | 100.00% | 30,658 | 100.00% |
| TOTAL/% Chg | 125,119 | -9.35% | 161,599 | 29.16% | 206,687 | 27.90% | 171,621 | -16.97% |

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 dependent 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 |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| January | 205 | 0.06% | 383 | 0.13% | (158,947) | -49.19% | 245 | 0.40% |
| February | 16 | 0.07% | 107 | 0.17% | 158,947 | 0.00% | 984 | 2.02% |
| March | 14,211 | 4.51% | 92 | 0.20% | 30,256 | 9.36% | 24,294 | 41.94% |
| April | 562 | 4.69% | 4,869 | 1.87% | 13,687 | 13.60% | 16,826 | 69.60% |
| May | 93 | 4.71% | 78 | 1.89% | 605 | 13.79% | 294 | 70.08% |
| June | 310 | 4.81% | 165 | 1.95% | 739 | 14.02% | 566 | 71.01% |
| July | 1,008 | 5.13% | 96 | 1.98% | 20,469 | 20.35% | 1,799 | 73.97% |
| August | 54 | 5.14% | 3,365 | 3.14% | 12 | 20.35% | 6,878 | 85.27% |
| September | 227 | 5.21% | 13 | 3.14% | 54,977 | 37.37% | 870 | 86.70% |
| October | 176,476 | 60.36% | 70,058 | 27.15% | 61,304 | 56.34% | 1,294 | 88.82% |
| November | 313 | 60.46% | 3,713 | 28.42% | 57,191 | 74.04% | 1,496 | 91.28% |
| December | 126,522 | 100.00% | 208,880 | 100.00% | 83,867 | 100.00% | 5,304 | 100.00% |
| TOTAL/% Chg | 319,997 | -12.00% | 291,819 | -8.81% | 323,107 | 10.72% | 60,850 | -81.17% |

NOTE: Below is a chart showing the type of receipts and reimbursements received by the Baton Rouge Police Department. AFIS funding paid by the state was greatly reduced due to budgetary restrictions.

| | 2010 | 2011 | 2012 | 2013 |
|---|---|---|---|---|
| AFIS | 302,406.64 | 268,657.32 | 291,708.13 | 21,992.22 |
| Training | 14,084.00 | 9,528.00 | 40.00 | 15,200.00 |
| Other | 3,506.81 | 13,633.71 | 31,358.16 | 23,657.64 |
| | **319,997.45** | **291,819.03** | **323,106.29** | **60,849.86** |

# JUVENILE DETENTION – REIMBURSEMENT

| REVENUE TYPE | FUND . . OBJECT | |
|---|---|---|
| Miscellaneous Revenues | City | 001 . . 488800 |

**LEGAL AUTHORIZATION**

| FEDERAL | STATE | LOCAL |
|---|---|---|
| N/A | Louisiana Revised Statutes<br>15:824<br>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 **$105.43 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 **$105.43 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 | |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| January | (16,977) | -6.80% | (19,416) | -15.20% | (4,119) | -4.38% | (16,494) | -16.23% |
| February | 16,977 | 0.00% | 19,416 | 0.00% | 12,563 | 8.98% | 0 | -16.23% |
| March | 44,753 | 17.93% | 15,645 | 12.25% | 8,368 | 17.89% | 29,289 | 12.59% |
| April | 31,798 | 30.66% | 15,410 | 24.31% | 0 | 17.89% | 0 | 12.59% |
| May | 22,130 | 39.53% | 17,185 | 37.77% | 6,440 | 24.74% | 0 | 12.59% |
| June | 0 | 39.53% | 16,025 | 50.31% | 0 | 24.74% | 24,848 | 37.04% |
| July | 43,255 | 56.86% | 22,693 | 68.08% | 17,228 | 43.07% | 0 | 37.04% |
| August | 0 | 56.86% | 10,852 | 76.57% | 0 | 43.07% | 0 | 37.04% |
| September | 25,755 | 67.17% | 10,030 | 84.43% | 8,320 | 51.92% | 0 | 37.04% |
| October | 20,246 | 75.28% | 0 | 84.43% | 7,501 | 59.90% | 20,243 | 56.96% |
| November | 25,995 | 85.70% | 0 | 84.43% | 10,335 | 70.90% | 0 | 56.96% |
| December | 35,710 | 100.00% | 19,892 | 100.00% | 27,355 | 100.00% | 43,738 | 100.00% |
| TOTAL/% Chg | 249,642 | 5.29% | 127,732 | -48.83% | 93,991 | -26.42% | 101,624 | 8.12% |

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 2011 and 2012, youth in state custody were moved more timely through our detention facility than in prior years. The average daily population dropped from 43.73 in 2010 to 42.96 in 2011 and 37.55 in 2012. The average stay also decreased in 2011 and 2012.

# 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.

| OTHER MISCELLANEOUS REVENUES | | | | | | |
|---|---|---|---|---|---|---|
| | | | 2010 | 2011 | 2012 | 2013 |
| DESCRIPTION | NOTE | ACCOUNT | $ | $ | $ | $ |
| Interest Earnings on Assessments-Paving | 1 | 002..481120 | (105) | 0 | 0 | 0 |
| Subrogation Recovery and Restitution | 2 | 001..485500 | 1,100 | 517 | 3,003 | 6,536 |
| Special Assessments-Paving | 3 | 002..487120 | 105 | 0 | 0 | 0 |
| DPW Miscellaneous Revenues | 4 | 001..488200 | 5,541 | 8,102 | (1,001) | 28,798 |
| Abandoned or Impounded Bicycles | 5 | 001..488520 | 0 | 14,744 | 0 | 3,513 |
| Contributions from Private Business | 6 | 001/002..489100 | 32,000 | 88,500 | 80,000 | 13,000 |
| Donations | 7 | 001/002..489200 | 49,461 | 32,183 | 31,250 | 3,868 |

NOTE: (1) When a special assessment is levied, interest is earned on the amount received. The negative amount in 2010 was a journal entry completed to reconcile this revenue. The correction should have posted in 2009; however, the journal entry was completed after the books were closed.

(2) The amount received in 2010, 2011, 2012 and 2013 represents restitution in a case of employee theft.

(3) These assessments are infrequent. Revenue was recorded for two assessments in 2009. The amount for 2010 should have posted in 2009; however, the journal entry was completed after the books were closed. The revenue was posted incorrectly to Interest Earnings on Assessments-Paving. The journal entry in 2010 was to reconcile and move the revenue to the correct account.

(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 $2,210 in 2009, and $0 in 2010, 2011, and 2012. Revenue from the sale of scrap metal is also credited to this revenue. In 2011 they received $4,826.72 from the State of Louisiana Department of Revenue for Off-Road Diesel, this should have been posted to the Central Garage Operations & Maintenance Fund; a correcting entry was made in 2012. This explains the large decrease between 2011 and 2012. The large increase in 2013 is from funds from an account with the City-Parish Credit Union that was closed.

(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 City-Parish has intergovernmental agreements with these entities that will bring in tournament sponsorship contributions totaling $395,000 over the period 2006 through 2012. In 2010, $25,000 came from the Belle of Baton Rouge Casino, $5,000 from other parishes, and $2,000 from the LA Restaurant Association BR Chapter for the Bowling Congress. In 2011, $84,000 is from several organizations for the Bowling Congress and $4,500 from Pinnacle for the road lighting agreement. In 2012, $25,000 was received from Hollywood Casino, $25,000 from Catfish Queen Partnership, $15,000 from other parishes, and $2,000 from the LA Restaurant Association BR Chapter for the Bowling Congress. $13,000 was received from Pinnacle for the road lighting agreement. The large decrease in 2013 is due to the lack of contributions from tournament sponsorship.

(7) The largest donations each year have been from Cox Communications for the operation of Metro 21 TV ($30,000 per year). However, the final donation from Cox Communications was received in 2012. The Planning Commission sponsors Stormwater Workshops and receives payments that are deposited into this account. In 2010, $17,960.99 was received from AT&T's Public, Educational and Governmental ("PEG") programming fees. In 2011, an account was created specifically for the PEG Fees (001..412100), this explains the decrease from 2010 to 2011.

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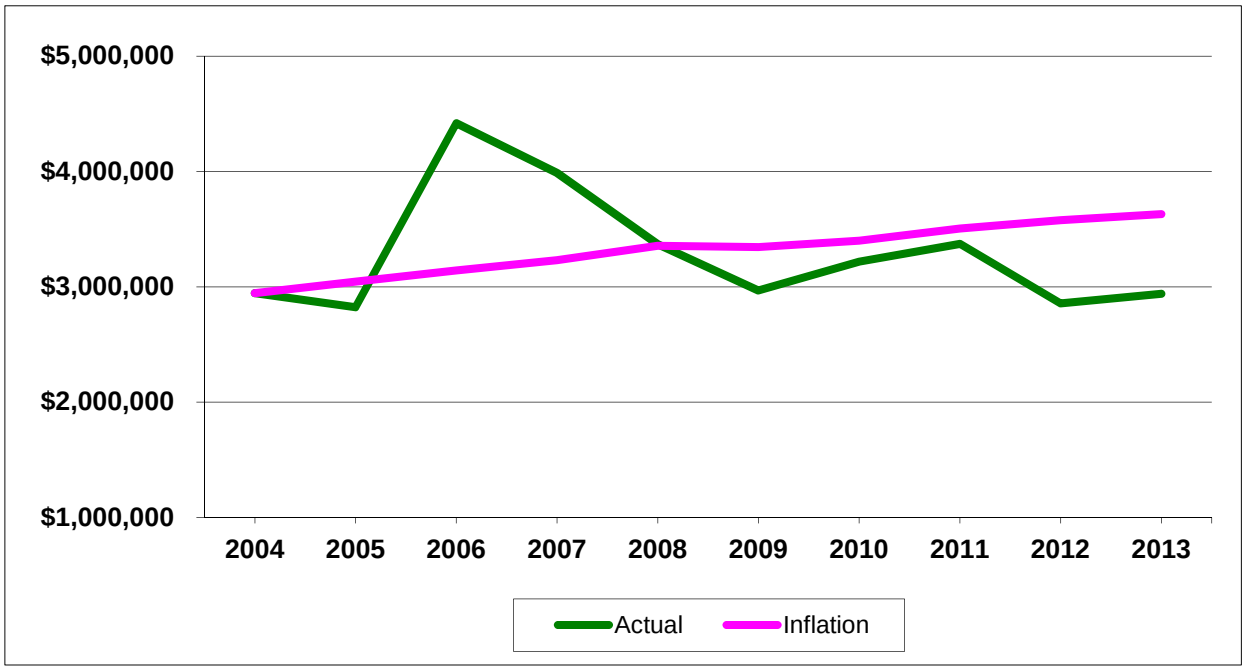
# OTHER FINANCING SOURCES




| Year | Average CPI-U | Actual | Inflation |
|---|---|---|---|
| 2004 | 188.9 | $2,944,054 | $2,944,054 |
| 2005 | 195.3 | 2,822,556 | 3,043,800 |
| 2006 | 201.6 | 4,417,730 | 3,141,987 |
| 2007 | 207.3 | 3,987,231 | 3,230,823 |
| 2008 | 215.3 | 3,368,780 | 3,355,505 |
| 2009 | 214.5 | 2,966,986 | 3,343,036 |
| 2010 | 218.1 | 3,217,276 | 3,399,143 |
| 2011 | 224.9 | 3,371,994 | 3,505,123 |
| 2012 | 229.6 | 2,855,922 | 3,578,374 |
| 2013 | 232.9 | 2,939,665 | 3,629,805 |

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# SALE OF GENERAL FIXED ASSETS

| REVENUE TYPE | FUND . . OBJECT | |
|---|---|---|
| Other Financing Sources | City<br>Parish | 001 . . 491001<br>002 . . 491001 |

**LEGAL AUTHORIZATION**

| FEDERAL | STATE | LOCAL |
|---|---|---|
| N/A | N/A | Code of Ordinances<br>Title I, Chapter 4, Part III § 710<br>*The Plan of Governmen*t<br>§4.08 |

## INTERPRETATION OF LEGAL AUTHORIZATION:

**Local:** **Section 710 of Title I, Chapter 4, Part III of the Code of Ordinances** of the City of Baton Rouge and Parish of East Baton Rouge provides for the sale of surplus moveable property, sale or lease of public 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:

Net proceeds are distributed to the fund from which the equipment was purchased. An administrative fee of 5% of gross sales is charged to City-Parish departments and 10% of gross sales are charged to Outside Agencies. The administrative fees are recognized as revenue in the general fund.

## PAYOR OF FEE:

In February 2012, a contract was entered to provide continuous online auction services for disposal of surplus, seized, or unclaimed, movable property through Municibid. Any person desiring to purchase this property can log onto www.municibid.com to bid these items.

**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.

## 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 |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| January | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% |
| February | 10,000 | 4.65% | 5,500 | 2.12% | 0 | 0.00% | 122,018 | 53.00% |
| March | 0 | 4.65% | 9,481 | 5.79% | 377 | 0.33% | 0 | 53.00% |
| April | 0 | 4.65% | 0 | 5.79% | 0 | 0.33% | 0 | 53.00% |
| May | 0 | 4.65% | 0 | 5.79% | 0 | 0.33% | 0 | 53.00% |
| June | 205,849 | 100.47% | 240,381 | 98.65% | 0 | 0.33% | 0 | 53.00% |
| July | 0 | 100.47% | 0 | 98.65% | 16,075 | 14.47% | 62,760 | 80.27% |
| August | (1,010) | 100.00% | 0 | 98.65% | 65,666 | 72.22% | 0 | 80.27% |
| September | 0 | 100.00% | 3,500 | 100.00% | 0 | 72.22% | 45,424 | 100.00% |
| October | 0 | 100.00% | 0 | 100.00% | 0 | 72.22% | 0 | 100.00% |
| November | 0 | 100.00% | 0 | 100.00% | 30,485 | 99.02% | 0 | 100.00% |
| December | 0 | 100.00% | 0 | 100.00% | 1,109 | 100.00% | 0 | 100.00% |
| TOTAL | 214,839 | | 258,862 | | 113,712 | | 230,202 | |

| SALE OF GENERAL FIXED ASSETS (PARISH) | | | | | | ACCOUNT NUMBER | | 002 . . 491001 |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| January | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% |
| February | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% | 931 | 65.01% |
| March | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% | 0 | 65.01% |
| April | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% | 0 | 65.01% |
| May | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% | 0 | 65.01% |
| June | 5,640 | 100.00% | 7,526 | 100.00% | 0 | 0.00% | 0 | 65.01% |
| July | 0 | 100.00% | 0 | 100.00% | 1,548 | 14.28% | 370 | 90.85% |
| August | 0 | 100.00% | 0 | 100.00% | 12,154 | 126.36% | 0 | 90.85% |
| September | 0 | 100.00% | 0 | 100.00% | (4,322) | 86.50% | 131 | 100.00% |
| October | 0 | 100.00% | 0 | 100.00% | 0 | 86.50% | 0 | 100.00% |
| November | 0 | 100.00% | 0 | 100.00% | 735 | 93.28% | 0 | 100.00% |
| December | 0 | 100.00% | 0 | 100.00% | 729 | 100.00% | 0 | 100.00% |
| TOTAL | 5,640 | | 7,526 | | 10,844 | | 1,432 | |
| COMB/% Chg | 220,479 | -28.55% | 266,388 | 20.82% | 124,556 | -53.24% | 231,634 | 85.97% |

NOTE: Revenues in this account are erratic and depend entirely on what property is put up for sale during a given year.

Much of the revenue in these accounts comes from auctioning off surplus equipment. In both 2010 and 2011, there was only one auction which netted $209,488.84 and $248,022.87 for the General Fund. In 2012 and 2013, there were no live auctions, only online auctions through Municibid. This is expected to continue until a live auction is needed.

# 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<br>Act 819 of the Regular Session of the Legislature, 2008 | Resolution 36873, 05/22/96<br>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 | |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| January | 9,742 | 2.55% | 16,859 | 22.53% | 2,433 | 2.59% | 833 | 1.32% |
| February | 99,683 | 28.69% | 13,092 | 40.02% | 267 | 2.87% | 0 | 1.32% |
| March | 48,648 | 41.45% | 0 | 40.02% | 2,980 | 6.04% | 33 | 1.37% |
| April | 11,174 | 44.38% | 12,833 | 57.17% | 7,955 | 14.51% | 0 | 1.37% |
| May | 67,061 | 61.97% | 17,836 | 81.00% | 167 | 14.69% | 0 | 1.37% |
| June | 47,764 | 74.49% | 5,634 | 88.53% | 34,177 | 51.06% | 0 | 1.37% |
| July | 37,338 | 84.28% | 6,802 | 97.62% | 11,443 | 63.24% | 29,000 | 47.15% |
| August | 833 | 84.50% | 0 | 97.62% | 0 | 63.24% | 23,830 | 84.77% |
| September | 5,157 | 85.85% | 900 | 98.82% | 0 | 63.24% | 2,097 | 88.08% |
| October | 36,130 | 95.33% | 533 | 99.53% | 0 | 63.24% | 607 | 89.04% |
| November | 17,817 | 100.00% | 333 | 99.98% | 34,544 | 100.00% | 0 | 89.04% |
| December | 0 | 100.00% | 17 | 100.00% | 0 | 100.00% | 6,941 | 100.00% |
| TOTAL/% Chg | 381,347 | 668.36% | 74,839 | -80.38% | 93,966 | 25.56% | 63,341 | -32.59% |

NOTE: These revenues fluctuate depending on the properties sold during the year.

# SPECIAL REVENUE FUNDS

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# CIVIL JUROR COMPENSATION FUND
## 19TH JUDICIAL DISTRICT COURT CIVIL JUROR FEES

| REVENUE TYPE | FUND . . OBJECT |
|---|---|
| Charges for Services | 102 . . 440062 |

**LEGAL AUTHORIZATION**

| FEDERAL | STATE | LOCAL |
|---|---|---|
| N/A | Louisiana Revised Statutes 13:3049(B)(2)(a) | N/A |

## INTERPRETATION OF LEGAL AUTHORIZATION:

**State: 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.

## COLLECTION AND TRANSMITTAL OF FUNDS:

**Collector:** Clerk of Court

**Transmittal:** Remitted to the Finance Department.

## PAYOR OF 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:

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 civil trials in the 19th Judicial District Court.

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

| 19TH JDC CIVIL JUROR FEES | | | | | | | ACCOUNT NUMBER | 102 . . 440062 |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| January | 0 | 0.00% | (4,045) | -5.04% | (11,614) | -24.00% | 1,139 | 1.21% |
| February | 8,547 | 11.45% | 7,343 | 4.11% | 12,274 | 1.36% | 8,219 | 9.92% |
| March | 0 | 11.45% | 3,573 | 8.57% | 4,071 | 9.78% | 3,917 | 14.07% |
| April | 6,512 | 20.18% | 13,614 | 25.55% | 1,059 | 11.97% | 6,913 | 21.39% |
| May | 4,919 | 26.77% | 0 | 25.55% | 0 | 11.97% | 11,084 | 33.14% |
| June | 4,452 | 32.74% | 7,257 | 34.60% | 7,733 | 27.95% | 977 | 34.17% |
| July | 11,528 | 48.19% | 2,389 | 37.58% | 6,352 | 41.07% | 5,450 | 39.95% |
| August | 10,758 | 62.60% | 9,663 | 49.63% | 0 | 41.07% | 3,852 | 44.03% |
| September | 32,182 | 105.73% | 0 | 49.63% | 10,874 | 63.54% | 11,769 | 56.50% |
| October | (16,493) | 83.63% | 6,524 | 57.77% | 0 | 63.54% | 11,721 | 68.92% |
| November | 0 | 83.63% | 1,920 | 60.16% | 6,647 | 77.28% | 8,736 | 78.18% |
| December | 12,218 | 100.00% | 31,942 | 100.00% | 10,994 | 100.00% | 20,594 | 100.00% |
| TOTAL | 74,623 | -8.48% | 80,180 | 7.45% | 48,390 | -39.65% | 94,371 | 95.02% |

NOTE: Civil juror fees vary according to the number of jury cases heard and whether the judge in each case assesses the fees. The negative amount in October 2010 represents the correction of a posting error.

| SUMMARY OF REVENUES | | | | | | | | FUND 102 |
|---|---|---|---|---|---|---|---|---|
| REVENUE TYPE | 2010 | | 2011 | | 2012 | | 2013 | |
| | $ | % | $ | % | $ | % | $ | % |
| Charges For Services | | | | | | | | |
| 19th JDC Civil Juror Fees | 74,623 | 100.00% | 80,180 | 100.00% | 48,390 | 99.32% | 94,371 | 99.84% |
| Miscellaneous Revenues | | | | | | | | |
| Interest Earnings | 0 | 0.00% | 0 | 0.00% | 331 | 0.68% | 149 | 0.16% |
| TOTAL | 74,623 | -8.48% | 80,180 | 7.45% | 48,721 | -39.24% | 94,520 | 94.00% |

# CRIMINAL JUROR COMPENSATION FUND
## 19TH JUDICIAL DISTRICT COURT CRIMINAL JUROR FEES

| REVENUE TYPE | FUND . . OBJECT |
|---|---|
| Charges for Services | 103 . . 440061 |

**LEGAL AUTHORIZATION**

| FEDERAL | STATE | LOCAL |
|---|---|---|
| N/A | Louisiana Revised Statutes<br>13:3049(B)(1)(a)<br>13:3049(B)(1)(b)<br>13:3049(B)(1)(e)(i) | *En Banc* Orders, 19th JDC<br>09/22/03<br>09/01/04 |

## 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.

**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

**Transmittal:** Remitted to the Finance Department.

## PAYOR OF 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.

## COMPUTATION OF FEE:

Court costs assessed to pay jurors in criminal cases are $30 for felonies; $20 for misdemeanors; and $10 for traffic offenses.

## REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:

Amounts collected in this fund may be used only to pay the fees of jurors in criminal 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 |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| January | 0 | 0.00% | 0 | 0.00% | (18,942) | -6.60% | 0 | 0.00% |
| February | 0 | 0.00% | 0 | 0.00% | 18,942 | 0.00% | 0 | 0.00% |
| March | 51,925 | 19.49% | 22,525 | 7.86% | 53,157 | 18.51% | 51,679 | 17.99% |
| April | 32,503 | 31.69% | 0 | 7.86% | 30,815 | 29.24% | 26,313 | 27.15% |
| May | 24,455 | 40.87% | 0 | 7.86% | 18,793 | 35.78% | 25,748 | 36.11% |
| June | 0 | 40.87% | 48,779 | 24.89% | 20,666 | 42.98% | 20,827 | 43.36% |
| July | 43,809 | 57.32% | 37,652 | 38.04% | 23,715 | 51.24% | 22,868 | 51.32% |
| August | 0 | 57.32% | 33,470 | 49.72% | 0 | 51.24% | 27,815 | 61.00% |
| September | 0 | 57.32% | 27,149 | 59.20% | 49,496 | 68.47% | 0 | 61.00% |
| October | 42,373 | 73.22% | 30,406 | 69.82% | 22,050 | 76.15% | 48,725 | 77.96% |
| November | 17,339 | 79.73% | 21,404 | 77.29% | 25,334 | 84.97% | 29,393 | 88.19% |
| December | 53,989 | 100.00% | 65,047 | 100.00% | 43,157 | 100.00% | 33,934 | 100.00% |
| TOTAL | 266,393 | -17.63% | 286,432 | 7.52% | 287,183 | 0.26% | 287,302 | 0.04% |

NOTE: Criminal 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 | 2010 | | 2011 | | 2012 | | 2013 | |
| TYPE | $ | % | $ | % | $ | % | $ | % |
| Charges For Services | | | | | | | | |
| 19th JDC Crim. Juror Fees | 266,393 | 99.63% | 286,432 | 99.74% | 287,183 | 99.85% | 287,302 | 99.86% |
| Miscellaneous Revenues | | | | | | | | |
| Interest Earnings | 983 | 0.37% | 743 | 0.26% | 437 | 0.15% | 399 | 0.14% |
| TOTAL | 267,376 | -17.71% | 287,175 | 7.40% | 287,620 | 0.15% | 287,701 | 0.03% |

# 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<br>*En Banc* Orders - City Court<br>07/24/85<br>09/03/99, effective 10/01/99<br>07/02/12 |

## 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 July 2, 2012, 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 |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| January | 44,024 | 7.23% | 41,355 | 6.42% | 41,416 | 7.33% | 47,026 | 6.80% |
| February | 60,863 | 17.22% | 63,628 | 16.29% | 62,590 | 18.41% | 62,970 | 15.92% |
| March | 70,817 | 28.85% | 74,223 | 27.81% | 54,569 | 28.07% | 66,417 | 25.53% |
| April | 56,547 | 38.14% | 46,941 | 35.09% | 54,854 | 37.78% | 53,799 | 33.31% |
| May | 50,058 | 46.36% | 51,006 | 43.01% | 46,363 | 45.98% | 54,426 | 41.19% |
| June | 47,074 | 54.09% | 49,948 | 50.76% | 58,853 | 56.40% | 54,268 | 49.04% |
| July | 52,006 | 62.63% | 58,980 | 59.91% | 46,847 | 64.69% | 61,709 | 57.97% |
| August | 48,016 | 70.52% | 59,313 | 69.12% | 43,562 | 72.40% | 66,533 | 67.60% |
| September | 50,502 | 78.81% | 53,072 | 77.35% | 40,830 | 79.63% | 56,772 | 75.81% |
| October | 45,236 | 86.24% | 57,956 | 86.35% | 46,300 | 87.82% | 56,113 | 83.93% |
| November | 35,465 | 92.06% | 44,203 | 93.21% | 33,482 | 93.75% | 51,375 | 91.37% |
| December | 48,335 | 100.00% | 43,772 | 100.00% | 35,307 | 100.00% | 59,670 | 100.00% |
| TOTAL | 608,943 | -6.17% | 644,397 | 5.82% | 564,974 | -12.33% | 691,078 | 22.32% |

# CITY CONSTABLE COURT COST FUND
## CRIMINAL BOND POSTING FEES

| REVENUE TYPE | FUND . . OBJECT |
|---|---|
| Charges for Services | 109 . . 440029 |

**LEGAL AUTHORIZATION**

| FEDERAL | STATE | LOCAL |
|---|---|---|
| N/A | La. Revised Statutes 15:85.4 | Resolution 24125, 08/07/85<br>*En Banc* Orders - City Court 07/24/85 |

## INTERPRETATION OF LEGAL AUTHORIZATION:

**State:** **L.R.S. 15:85.4 (A)** was authorized by Act 169 of the 2013 legislative session and provides that, an additional fee of thirty-five dollars shall be assessed for every criminal bond posted in the City Court of Baton Rouge. This fee shall be in addition to any other fees or fines provided by law. Any person seeking release by means of a criminal bond, or his designated representative, shall pay the fee to the constable for the Baton Rouge City Court. 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.

## COLLECTION AND TRANSMITTAL OF FUNDS:

**Collector:** Clerk of City Court.

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

## PAYOR OF FEE:

**Any person who bonds out of jail for the City Court of Baton Rouge** is charged a bond processing fee.

## COMPUTATION OF FEE:

An additional fee of $35 shall be assessed for every criminal bond posted in the City Court of Baton Rouge.

## 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 $35. If the prosecuting attorney declines to prosecute a person who has paid this fee or the prosecution results in an acquittal, dismissal, or granting of a motion to quash, then the person who paid the fee shall be entitled to a refund after submitting a request for a refund of the fee to the city court within thirty days of the final disposition of the case. The constable's office shall refund the fee within thirty days after receiving notice of the court's order granting the request for a refund.

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

| CITY CONSTABLE CRIMINAL BOND POSTING FEES (CITY) | | | | | ACCOUNT NUMBER | | 109 . . 440029 | |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| 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% | 10,605 | 17.92% |
| September | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% | 11,060 | 36.61% |
| October | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% | 12,025 | 56.94% |
| November | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% | 12,950 | 78.82% |
| December | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% | 12,530 | 100.00% |
| TOTAL | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% | 59,170 | 100.00% |

Note: Act 169 became effective August 1, 2013.

# 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<br>L.R.S. 15:571.11(L)(3) | *En Banc* Order - City Court 07/24/85<br>Resolution 24125, 08/07/85 |

## 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 **$75. 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 |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| January | 2,020 | 7.69% | 1,680 | 8.04% | 1,650 | 8.95% | 1,275 | 7.45% |
| February | 2,280 | 16.37% | 1,855 | 16.92% | 1,885 | 19.18% | 1,440 | 15.87% |
| March | 2,300 | 25.13% | 2,195 | 27.43% | 1,720 | 28.51% | 1,755 | 26.13% |
| April | 2,440 | 34.42% | 1,740 | 35.76% | 1,615 | 37.27% | 1,675 | 35.93% |
| May | 2,050 | 42.22% | 1,835 | 44.54% | 1,650 | 46.22% | 1,435 | 44.31% |
| June | 2,235 | 50.73% | 1,705 | 52.70% | 1,595 | 54.87% | 1,200 | 51.33% |
| July | 2,400 | 59.87% | 1,650 | 60.60% | 1,500 | 63.01% | 1,590 | 60.63% |
| August | 2,270 | 68.51% | 1,670 | 68.60% | 1,685 | 72.15% | 1,340 | 68.46% |
| September | 2,815 | 79.23% | 1,737 | 76.91% | 1,365 | 79.55% | 1,455 | 76.97% |
| October | 2,060 | 87.07% | 1,908 | 86.05% | 1,510 | 87.74% | 1,510 | 85.79% |
| November | 1,720 | 93.62% | 1,495 | 93.20% | 1,290 | 94.74% | 1,350 | 93.69% |
| December | 1,675 | 100.00% | 1,420 | 100.00% | 970 | 100.00% | 1,080 | 100.00% |
| TOTAL | 26,265 | 7.18% | 20,890 | -20.46% | 18,435 | -11.75% | 17,105 | -7.21% |

NOTE: This fee can fluctuate based on the number of defendants ordered to attend classes. In 2011 and 2012, the total number of referrals from City Court judges declined and the judges referred more defendants to other courts. This resulted in a decrease in the fees collected.

| CONSTABLE BENCH WARRANT FEES (CITY) | | | | | | | ACCOUNT NUMBER | 109 . . 441001 |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| January | 1,250 | 11.84% | 495 | 3.09% | 1,075 | 5.28% | 480 | 6.57% |
| February | 750 | 18.95% | 167 | 4.13% | 900 | 9.69% | 916 | 19.12% |
| March | 1,224 | 30.54% | 1,304 | 12.28% | 1,275 | 15.95% | 1,180 | 35.27% |
| April | 232 | 32.74% | 250 | 13.84% | 871 | 20.23% | 510 | 42.26% |
| May | 800 | 40.32% | 246 | 15.38% | 1,792 | 29.03% | 543 | 49.70% |
| June | 200 | 42.22% | 262 | 17.01% | 9,730 | 76.79% | 345 | 54.42% |
| July | 949 | 51.21% | 4,955 | 47.96% | 2,155 | 87.37% | 825 | 65.72% |
| August | 200 | 53.10% | 5,818 | 84.30% | 300 | 88.84% | 600 | 73.94% |
| September | 1,051 | 63.06% | 775 | 89.14% | 750 | 92.52% | 547 | 81.43% |
| October | 1,275 | 75.14% | 706 | 93.55% | 750 | 96.20% | 500 | 88.28% |
| November | 950 | 84.14% | 695 | 97.90% | 225 | 97.31% | 931 | 101.03% |
| December | 1,674 | 100.00% | 337 | 100.00% | 549 | 100.00% | (75) | 100.00% |
| TOTAL | 10,555 | 21.74% | 16,010 | 51.68% | 20,372 | 27.25% | 7,302 | -64.16% |

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. In June 2012 we conducted a 24-hour Jail operation which resulted in increase of collection of warrant fees.

| CONSTABLE BENCH WARRANT CLEARANCE FEES (CITY) | | | | | ACCOUNT NUMBER | | 109 . . 441002 | |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| January | 190 | 1.87% | 450 | 5.67% | 1,100 | 8.26% | 916 | 5.10% |
| February | 200 | 3.84% | 1,764 | 27.87% | 775 | 14.07% | 1,950 | 15.97% |
| March | 130 | 5.12% | 1,396 | 45.45% | 1,325 | 24.02% | 850 | 20.70% |
| April | 143 | 6.53% | 600 | 53.00% | 1,172 | 32.81% | 1,618 | 29.72% |
| May | 3,495 | 40.96% | 300 | 56.78% | 1,179 | 41.66% | 1,282 | 36.86% |
| June | 692 | 47.77% | 900 | 68.11% | 875 | 48.23% | 1,500 | 45.21% |
| July | 302 | 50.75% | 840 | 78.69% | 1,322 | 58.15% | 1,800 | 55.24% |
| August | 1,000 | 60.60% | 275 | 82.15% | 1,025 | 65.85% | 1,600 | 64.16% |
| September | 950 | 69.96% | 199 | 84.65% | 925 | 72.79% | 1,250 | 71.12% |
| October | 924 | 79.06% | 375 | 89.37% | 1,300 | 82.55% | 1,794 | 81.11% |
| November | 607 | 85.04% | 308 | 93.25% | 1,025 | 90.24% | 1,190 | 87.74% |
| December | 1,519 | 100.00% | 536 | 100.00% | 1,300 | 100.00% | 2,200 | 100.00% |
| TOTAL | 10,152 | -13.11% | 7,943 | -21.76% | 13,323 | 67.73% | 17,950 | 34.73% |

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 | |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| January | 9,550 | 7.87% | 12,519 | 9.37% | 14,018 | 16.40% | 2,700 | 3.60% |
| February | 10,125 | 16.21% | 10,911 | 17.54% | 11,146 | 29.43% | 5,300 | 10.66% |
| March | 13,050 | 26.96% | 9,157 | 24.39% | 9,554 | 40.61% | 10,975 | 25.29% |
| April | 10,680 | 35.76% | 10,304 | 32.10% | 6,315 | 48.00% | 7,910 | 35.83% |
| May | 8,900 | 43.09% | 9,930 | 39.54% | 7,675 | 56.97% | 5,768 | 43.52% |
| June | 11,055 | 52.19% | 11,595 | 48.21% | 7,270 | 65.48% | 3,231 | 47.83% |
| July | 9,785 | 60.26% | 10,455 | 56.04% | 6,710 | 73.33% | 5,775 | 55.53% |
| August | 7,435 | 66.38% | 12,847 | 65.66% | 6,020 | 80.37% | 4,405 | 61.40% |
| September | 10,545 | 75.07% | 9,773 | 72.97% | 5,325 | 86.60% | 6,225 | 69.70% |
| October | 10,895 | 84.04% | 13,970 | 83.43% | 4,534 | 91.90% | 6,854 | 78.83% |
| November | 10,165 | 92.42% | 11,396 | 91.96% | 3,631 | 96.15% | 9,767 | 91.85% |
| December | 9,206 | 100.00% | 10,745 | 100.00% | 3,295 | 100.00% | 6,115 | 100.00% |
| TOTAL | 121,391 | 9.14% | 133,602 | 10.06% | 85,493 | -36.01% | 75,025 | -12.24% |

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. As in the account above, fluctuations are the result of the number of cases and the number of cases in which the judges assess the fee.

| CITY COURT FORFEITURES (CITY) | | | | | | | ACCOUNT NUMBER | 109 . . 450102 |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| January | 1,988 | 13.19% | 758 | 4.42% | 5,426 | 8.35% | 294 | 0.53% |
| February | 975 | 19.67% | 776 | 8.94% | 7,313 | 19.60% | 750 | 1.87% |
| March | 1,809 | 31.67% | 625 | 12.58% | 6,595 | 29.74% | 9,380 | 18.67% |
| April | 507 | 35.04% | 3,401 | 32.41% | 7,069 | 40.62% | 5,209 | 28.00% |
| May | 582 | 38.90% | 0 | 32.41% | 4,336 | 47.29% | 5,415 | 37.70% |
| June | 250 | 40.56% | 775 | 36.92% | 1,533 | 49.64% | 5,004 | 46.66% |
| July | 625 | 44.71% | 250 | 38.38% | 4,930 | 57.23% | 8,513 | 61.91% |
| August | 0 | 44.71% | 0 | 38.38% | 2,666 | 61.33% | 7,117 | 74.65% |
| September | 400 | 47.36% | 2,278 | 51.66% | 788 | 62.54% | 6,786 | 86.81% |
| October | 5,978 | 87.04% | 1,796 | 62.13% | 13,432 | 83.20% | 4,345 | 94.59% |
| November | 1,461 | 96.73% | 1,312 | 69.77% | 3,658 | 88.83% | 391 | 95.29% |
| December | 492 | 100.00% | 5,186 | 100.00% | 7,261 | 100.00% | 2,629 | 100.00% |
| TOTAL | 15,067 | 77.40% | 17,157 | 13.87% | 65,007 | 278.89% | 55,835 | -14.11% |

NOTE: In 2010, legislative changes made it possible to defend legal challenges to the forfeitures. The increase in 2012 revenues is due to 1) concentrated efforts by City Court staff to maintain a current overview of matured judgments for collections and 2) the City Prosecutor's office upgrading its legal defense of these judgments when they are contested in open court.

| SUMMARY OF REVENUES | | | | | | | | FUND 109 |
|---|---|---|---|---|---|---|---|---|
| REVENUE | 2010 | | 2011 | | 2012 | | 2013 | |
| TYPE | $ | % | $ | % | $ | % | $ | % |
| Intergovernmental Revenues | | | | | | | | |
| On-Behalf Payments | 12,000 | 1.45% | 12,000 | 1.35% | 12,000 | 1.43% | 7,154 | 0.77% |
| Charges For Services | | | | | | | | |
| Judiciary Court Costs | 608,943 | 73.39% | 644,397 | 72.60% | 564,974 | 67.26% | 691,078 | 74.26% |
| Criminal Bond Posting Fee | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% | 59,170 | 6.36% |
| Constable School Security Fee | 26,265 | 3.17% | 20,890 | 2.35% | 18,435 | 2.19% | 17,105 | 1.84% |
| Bench Warrant Fees | 10,555 | 1.27% | 16,010 | 1.80% | 20,372 | 2.43% | 7,302 | 0.78% |
| Bench Warrant Clearance Fee | 10,152 | 1.22% | 7,943 | 0.89% | 13,323 | 1.59% | 17,950 | 1.93% |
| Evidence Testing | 121,391 | 14.63% | 133,602 | 15.05% | 85,493 | 10.18% | 75,025 | 8.06% |
| Service of Eviction Notices | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% |
| Total Charges For Services | 777,306 | 93.68% | 822,842 | 92.70% | 702,597 | 83.64% | 867,630 | 93.23% |
| Fines & Forfeits | | | | | | | | |
| City Court Forfeitures | 15,067 | 1.82% | 17,157 | 1.93% | 65,007 | 7.74% | 55,835 | 6.00% |
| Miscellaneous Revenues | | | | | | | | |
| Interest Earnings | 651 | 0.08% | 165 | 0.02% | 101 | 0.01% | 61 | 0.01% |
| Donations | 24,726 | 2.98% | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% |
| Total Miscellaneous Revenues | 25,377 | 3.06% | 165 | 0.02% | 101 | 0.01% | 61 | 0.01% |
| Other Financing Sources | | | | | | | | |
| Transfer From General Fund | 0 | 0.00% | 35,485 | 4.00% | 60,316 | 7.18% | 0 | 0.00% |
| TOTAL | 829,750 | 0.28% | 887,649 | 6.98% | 840,021 | -5.37% | 930,680 | 10.79% |

NOTE: Transfers from the General Fund: In 2011, General Fund auction proceeds were used to fund the purchase of security cameras ($15,485) and surplus from the Constable's general fund budget ($20,000) was used to cover the over-expenditure in overtime in this fund. In 2012, $8,680 was granted in the adopted budget for pay adjustments and $51,636 was needed from the Constable's general fund budget to cover the Court Cost Fund budget shortfall.

# 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<br>Article 6, §19<br>Article 7, §18(D)<br>Article 7, §20(A)<br>Act 929 of the 2004 Legislature<br>Louisiana Revised Statutes<br>33:7721, et seq.<br>47:2051 | Ordinances<br>Parish 5275, 01/10/79;<br>14831, 12/09/09 15035, 11/23/10;<br>15215, 11/09/11; 15351, 07/25/12;<br>15418, 11/28/12; 15611, 11/26/13<br><br>Resolutions<br>41880, 07/24/02; 45182, 11/21/06<br>49815, 11/28/12 |

## 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 44966** of August 09, 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. **Resolution 49373** of April 25, 2012 called a special election to authorize the continuation of the 1.23-mill existing tax for a period of 10 years beginning in 2014; the renewal was approved by voters.

| | **Original 1.23 Mills** *Resolution 49815, 11/28/12* *10 years – 2014 to 2023* | | | **Additional 1.00 Mills** *Resolution 45182, 11/21/06* *10 years – 2007 to 2016* | | |
|---|---|---|---|---|---|---|
| **Tax Year** | **Mills** | **Ord.** | **Date** | **Mills** | **Ord.** | **Date** |
| 2010 | 1.15 | 14831 | 12/09/09 | 0.30 | 14831 | 12/09/09 |
| 2011 | 1.15 | 15035 | 11/23/10 | 0.30 | 15035 | 11/23/10 |
| 2012 | 1.15 | 15215 | 11/09/11 | 0.30 | 15215 | 11/09/11 |
| 2012 * | 1.12 | 15351 | 07/25/12 | 0.29 | 15351 | 07/25/12 |
| 2013 | 1.12 | 15418 | 11/28/12 | 0.29 | 15418 | 11/28/12 |
| 2014 | 1.12 | 15611 | 11/26/13 | 0.29 | 15611 | 11/26/13 |

* In 2012 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:

As the result of high costs associated with combating West Nile virus and other mosquito-borne diseases, an increase from **1.14 mills** 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. In 2010, the rates remained at **1.15 mills** and .**30 mills.** In 2011, the rates remained at **1.15 mills** and .**30 mills.** In 2012, the original millage was lowered to **1.12 mills** and the additional millage was lowered to **.29 mills.** For the tax year 2013, the millage will remain the same. For the tax year 2014, the millage will remain the same.

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 5, 2002, approved the continuation of the tax to commence with the tax collection for 2004. 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 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 14452** of July 23, 2008, as a result of reassessment of property in the parish. The 2012 millage rate was decreased from 1.45 mills to 1.41 mills in accordance with **Ordinance 15351** of July 25, 2012, as a result of reassessment of property in the parish. These rates include the initial and the additional millages.

| YEAR | ACTUAL ASSESSED VALUATION | % INCREASE OVER PRIOR YEAR | MILLAGE ASSESSED |
|---|---|---|---|
| 2004 | 2,885,035,660 | ----- | 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 |
| 2010 | 4,005,089,297 | 1.01% | 1.45 |
| 2011 | 4,067,422,542 | 1.56% | 1.45 |
| 2012 | 4,256,055,846 | 4.64% | 1.41 |
| 2013 | 4,380,432,166 | 2.92% | 1.41 |

| GENERAL PROPERTY TAX | | | | | ACCOUNT NUMBER | | 110 . . 411000 | |
|---|---|---|---|---|---|---|---|---|
| REVENUE TYPE | 2010 | | 2011 | | 2012 | | 2013 | |
| | $ | % | $ | % | $ | % | $ | % |
| Taxes from Prior years' Levies | 24,850 | 0.51% | 21,103 | 0.43% | 31,416 | 0.63% | 36,156 | 0.70% |
| Refunds | (15,249) | 0.20% | (18,977) | 0.04% | (17,214) | 0.29% | (19,205) | 0.33% |
| Reversal of Prior Year Deferral | 305,851 | 6.47% | 172,437 | 3.54% | 103,739 | 2.37% | 133,980 | 2.93% |
| Closing of Prior Year Levy | (4,238) | 6.39% | 28,366 | 4.12% | 36,787 | 3.11% | 5,210 | 3.03% |
| Record Current Year Levy | 4,734,556 | 103.54% | 4,826,300 | 102.11% | 4,957,520 | 102.69% | 5,142,450 | 102.73% |
| Current Year Deferral | (172,437) | 100.00% | (103,739) | 100.00% | (133,983) | 100.00% | (140,583) | 100.00% |
| TOTAL | 4,873,333 | 2.50% | 4,925,490 | 1.07% | 4,978,265 | 1.07% | 5,158,008 | 3.61% |

| SUMMARY OF REVENUES | | | | | | | | FUND 110 |
|---|---|---|---|---|---|---|---|---|
| REVENUE TYPE | 2010 | | 2011 | | 2012 | | 2013 | |
| | $ | % | $ | % | $ | % | $ | % |
| Taxes | | | | | | | | |
| General Property Taxes | 4,873,333 | 98.82% | 4,925,490 | 99.12% | 4,978,265 | 99.41% | 5,158,008 | 99.46% |
| Interest & Penalties - Taxes | 15,076 | 0.31% | 14,387 | 0.29% | 12,929 | 0.26% | 11,229 | 0.22% |
| Total Taxes | 4,888,409 | 99.13% | 4,939,877 | 99.41% | 4,991,194 | 99.67% | 5,169,237 | 99.68% |
| Charges For Services | | | | | | | | |
| Aerial Spraying | 8,349 | 0.17% | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% |
| Miscellaneous Revenues | | | | | | | | |
| Interest Earnings | 34,161 | 0.69% | 13,447 | 0.27% | 14,770 | 0.29% | 12,886 | 0.25% |
| Contingent Receipts | 515 | 0.01% | 389 | 0.01% | 946 | 0.02% | 0 | 0.00% |
| Total Miscellaneous Revenues | 34,676 | 0.70% | 13,836 | 0.28% | 15,716 | 0.31% | 12,886 | 0.25% |
| Other Financing Sources | | | | | | | | |
| Sale of Fixed Assets | 0 | 0.00% | 15,550 | 0.31% | 885 | 0.02% | 3,780 | 0.07% |
| TOTAL | 4,931,434 | 2.52% | 4,969,263 | 0.77% | 5,007,795 | 0.78% | 5,185,903 | 3.56% |

NOTE: 2010 Interest Earnings includes $17,744.93 received from the Sheriff's Office for interest earned on property taxes collected in 2008 and 2009.

# LIBRARY BOARD OF CONTROL
## GENERAL PROPERTY TAX

| REVENUE TYPE | FUND . . OBJECT |
|---|---|
| Taxes | 111 . . 411000 |

**LEGAL AUTHORIZATION**

| FEDERAL | STATE | LOCAL |
|---|---|---|
| N/A | Louisiana Constitution, 1974<br>Article 6, §19<br>Article 7, §18(D)<br>Article 7, §20(A)<br>Louisiana Revised Statutes<br>47:2051 | *The Plan of Government* §11:03<br>Resolutions<br>36139, 08/09/95; 44461, 10/26/05<br><br>Ordinances<br>15611, 11/26/13 |

## 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 seven citizens of the parish appointed by the Metropolitan Council for 4 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, ratified the results of the July 15, 1995 election that 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. **Resolution 44461** of October 25, 2005, canvassed the returns of the special election and declared that the the renewal was approved by voters on October 15, 2005, The special election authorized 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 15611** of November 26, 2013, adopted the rate of 10.78 mills for 2014.

## 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 2012 rate of **10.78 mills** was adopted 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 | 2010 | | 2011 | | 2012 | | 2013 | |
| TYPE | $ | % | $ | % | $ | % | $ | % |
| Taxes from Prior Years' Levies | 205,527 | 0.55% | 158,245 | 0.42% | 236,280 | 0.62% | 274,727 | 0.70% |
| Refunds | (93,410) | -0.25% | (131,222) | -0.35% | (130,318) | -0.34% | (144,903) | -0.37% |
| Reversal of Prior Year Deferral | 2,342,980 | 6.27% | 1,320,233 | 3.50% | 794,424 | 2.09% | 1,024,362 | 2.60% |
| Closing of Prior Year Levy | (34,081) | -0.09% | 216,630 | 0.57% | 281,164 | 0.74% | 39,813 | 0.10% |
| Record Current Year Levy | 36,245,412 | 97.05% | 36,946,172 | 97.96% | 37,902,140 | 99.59% | 39,315,995 | 99.70% |
| Current Year Deferral | (1,320,233) | -3.54% | (794,424) | -2.11% | (1,024,362) | -2.69% | (1,074,827) | -2.73% |
| TOTAL/% Change | 37,346,195 | 5.11% | 37,715,634 | 0.99% | 38,059,328 | 0.91% | 39,435,167 | 3.61% |

| YEAR | ACTUAL ASSESSED VALUATION | % INCREASE OVER PRIOR YEAR | MILLAGE ASSESSED |
|---|---|---|---|
| 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 | 3,810,975,559 | 9.94% | 11.10 |
| 2009 | 3,964,847,400 | 4.04% | 11.10 |
| 2010 | 4,005,089,297 | 1.01% | 11.10 |
| 2011 | 4,067,422,542 | 1.56% | 11.10 |
| 2012 | 4,256,055,846 | 4.64% | 10.78 |
| 2013 | 4,380,432,166 | 2.92% | 10.78 |

**11.10 mills**
**10 years -- 1/1/2006 -- 12/31/2015**
Resolution 44194, 6/8/2005

| Tax Year | Mills | Ordinance | Date |
|---|---|---|---|
| 2010 | 11.10 | 14831 | 12/09/09 |
| 2011 | 11.10 | 15035 | 11/23/10 |
| 2012 | 11.10 | 15215 | 11/09/11 |
| 2012 * | 10.78 | 15351 | 07/25/12 |
| 2013 | 10.78 | 15418 | 11/28/12 |
| 2014 | 10.78 | 15611 | 11/26/13 |

* In 2012, East Baton Rouge Parish was reassessed and all property tax millage rates were adjusted.

# 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 amount for the day exceeds $2.00. This includes a combination of black and white or color pages.

**Fines:** **Persons returning overdue library items** such as books, audio books, music CDs, Blu-Rays DVDs, headphones, CD-ROMs, videotapes, and laptop computers are required to pay a fine.

## COMPUTATION OF FEE:

**Copies:** Library patrons pay **10 cents per black and white page copied and 50 cents per color page copied.** If the amount of computer printing is greater than $2.00 for that day, then patrons pay **10 cents per black and white page and 50 cents per color page.**

**Fines:** Books, audio books, music CDs, CD-ROMS: 5 cents per item per day.
Videotapes, Blu-Rays, DVDs: $1 per day per videotape, Blu-Ray, headphones, and DVDs.
Laptop computers: $10 per day. These rates are determined by the various divisions that are over the items listed.

## REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:

**Fines:** Books, audio books, music CDs, CD-ROMS, Blu-Rays: The maximum fine is $3 per item.
Videotapes, DVDs, children's CD-ROMs, headphones: The maximum fine is $5 per item.
Laptop computers: The maximum fine is $50 per item. Children and in-parish senior citizens do not receive late fines. The policy of no late fees for seniors was changed during the March 15, 2012 Board meeting.

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

| LIBRARY COPIER | | | | | | | ACCOUNT NUMBER | 111 . . 440701 |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| January | (9,832) | -25.64% | 1 | 0.00% | (2,726) | -9.94% | (1) | 0.00% |
| February | 9,829 | -0.01% | (5) | -0.01% | 2,725 | 0.00% | (2) | 0.00% |
| March | 7 | 0.01% | 5,804 | 14.53% | 0 | 0.00% | 5,562 | 6.45% |
| April | 6,591 | 17.20% | 7,268 | 32.75% | 2,254 | 8.22% | 6,635 | 14.14% |
| May | 1 | 17.20% | (5) | 32.74% | (4) | 8.20% | (12) | 14.13% |
| June | 8,485 | 39.33% | (3) | 32.73% | (2) | 8.20% | 23,870 | 41.80% |
| July | (1) | 39.33% | (7) | 32.71% | 8,117 | 37.81% | 6,385 | 49.21% |
| August | 31 | 39.41% | (7) | 32.69% | 3,236 | 49.61% | (3) | 49.20% |
| September | 9,350 | 63.80% | (1) | 32.69% | (1) | 49.61% | (11) | 49.19% |
| October | 6,995 | 82.04% | 12,841 | 64.87% | (4) | 49.59% | 23,246 | 76.14% |
| November | (1) | 82.04% | (5) | 64.86% | (1) | 49.59% | (4) | 76.14% |
| December | 6,887 | 100.00% | 14,023 | 100.00% | 13,819 | 100.00% | 20,578 | 100.00% |
| TOTAL | 38,342 | -49.33% | 39,904 | 4.07% | 27,413 | -31.30% | 86,243 | 214.61% |

NOTE: This revenue is affected by the volume of usage from patrons. Patrons are now printing more from the public computers, which allows each patron to print up to 20 pages free. This revenue may continue to decrease over time. In 2012, the print management system was down before being upgraded. This allowed patrons to print for free for a while. In 2013, revenue increased since print management is fully functional and coin ops are being emptied regularly.

| LIBRARY FINES | | | | | | | ACCOUNT NUMBER | 111 . . 451700 |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| January | 12,163 | 4.91% | 20,480 | 7.83% | 22,007 | 9.58% | 16,534 | 7.93% |
| February | 17,600 | 12.02% | 21,720 | 16.14% | 24,017 | 20.04% | 18,687 | 16.89% |
| March | 24,200 | 21.79% | 24,060 | 25.34% | 22,262 | 29.73% | 19,115 | 26.06% |
| April | 19,638 | 29.72% | 19,489 | 32.80% | 17,130 | 37.19% | 20,201 | 35.75% |
| May | 18,607 | 37.24% | 20,711 | 40.72% | 19,558 | 45.70% | 18,723 | 44.73% |
| June | 25,975 | 47.72% | 25,271 | 50.38% | 18,932 | 53.95% | 18,316 | 53.52% |
| July | 21,007 | 56.21% | 23,946 | 59.54% | 18,774 | 62.12% | 18,738 | 62.51% |
| August | 24,469 | 66.09% | 25,940 | 69.46% | 19,161 | 70.46% | 16,599 | 70.47% |
| September | 15,111 | 72.19% | 21,556 | 77.71% | 18,528 | 78.53% | 17,470 | 78.85% |
| October | 28,289 | 83.61% | 21,844 | 86.06% | 20,617 | 87.50% | 19,004 | 87.96% |
| November | 15,795 | 89.99% | 19,793 | 93.63% | 16,551 | 94.71% | 11,575 | 93.51% |
| December | 24,781 | 100.00% | 16,650 | 100.00% | 12,149 | 100.00% | 13,521 | 100.00% |
| TOTAL | 247,635 | -11.29% | 261,460 | 5.58% | 229,686 | -12.15% | 208,483 | -9.23% |

NOTE: In 2010, two services were started to help patrons return items more promptly. A free web-based service called Library Elf emails patrons in advance when items are due or have become overdue. The library also started a fine amnesty service called Waive-It-Wednesdays. Items could be returned the last Wednesday of each month and no fines would accrue. This practice was discontinued in 2011. In 2012, a new policy was implemented which allowed senior citizens to not accrue fines.

| SUMMARY OF REVENUES | | | | | | | | FUND 111 |
|---|---|---|---|---|---|---|---|---|
| REVENUE | 2010 | | 2011 | | 2012 | | 2013 | |
| TYPE | $ | % | $ | % | $ | % | $ | % |
| Taxes | | | | | | | | |
| General Property Taxes | 37,346,195 | 98.02% | 37,715,634 | 98.36% | 38,059,328 | 98.48% | 39,435,167 | 98.63% |
| Interest & Penalties - Taxes | 118,359 | 0.31% | 108,794 | 0.28% | 97,583 | 0.25% | 85,118 | 0.21% |
| Total Taxes | 37,464,554 | 98.33% | 37,824,428 | 98.64% | 38,156,911 | 98.74% | 39,520,285 | 98.84% |
| Charges For Services | | | | | | | | |
| Library Copier | 38,342 | 0.10% | 39,904 | 0.10% | 27,413 | 0.07% | 86,243 | 0.22% |
| Fines & Forfeits | | | | | | | | |
| Library Fines | 247,635 | 0.65% | 261,460 | 0.68% | 229,686 | 0.59% | 208,483 | 0.52% |
| Miscellaneous Revenues | | | | | | | | |
| Interest Earnings | 326,817 | 0.86% | 195,078 | 0.51% | 207,424 | 0.54% | 151,764 | 0.38% |
| Contingent Receipts | 19,658 | 0.05% | 14,462 | 0.04% | 16,162 | 0.04% | 9,854 | 0.02% |
| Donations | 4,981 | 0.01% | 2,984 | 0.01% | 4,000 | 0.01% | 2,378 | 0.01% |
| Total Miscellaneous Revenues | 351,456 | 0.92% | 212,524 | 0.55% | 227,586 | 0.59% | 163,996 | 0.41% |
| Other Financing Sources | | | | | | | | |
| Sale of Fixed Assets | 20 | 0.00% | 7,305 | 0.02% | 3,847 | 0.01% | 5,687 | 0.01% |
| TOTAL/% Change | 38,102,007 | 4.41% | 38,345,621 | 0.64% | 38,645,443 | 0.78% | 39,984,694 | 3.47% |

NOTE: 2010 Interest Earnings includes $89,052.52 received from the Sheriff's Office for interest earned on property taxes collected in 2008 and 2009.

# DOWNTOWN DEVELOPMENT DISTRICT
## GENERAL PROPERTY TAX

| REVENUE TYPE | FUND . . OBJECT |
|---|---|
| Taxes | 113 . . 411000 |

**LEGAL AUTHORIZATION**

| FEDERAL | STATE | LOCAL |
|---|---|---|
| N/A | Louisiana Constitution, 1974<br>Article 6, §19<br>Article 7, §18(D)<br>Article 7, §20(A)<br>Louisiana Revised Statutes<br>47:2051 | Resolutions<br>40628, 10/25/00; 43758, 11/23/04<br>48226, 10/13/10<br>Ordinance<br>15611, 11/26/13; |

## 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. **Resolution 48226** of October 13, 2010, ratified the results of the special election held on October 2, 2010, 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 2012 and annually thereafter to and including the year 2016. **Ordinance 15611** of November 26, 2013, continued the millage rate of ten mills for the year 2013.

**Resolution 43758, 11/23/04. 10.00 mills, 5 years, 2007 through 2011**
**Resolution 48226, 10/13/10. 10.00 mills, 5 years, 2012 through 2016**

| Tax Year | Mills | Ordinance | Date |
|---|---|---|---|
| 2008 | 10.00 | 14263 | 12/12/07 |
| 2008* | 9.01 | 14452 | 7/23/08 |
| 2008 | 10.00 | 14456 | 8/13/08 |
| 2009 | 10.00 | 14554 | 11/25/08 |
| 2010 | 10.00 | 14831 | 12/9/09 |
| 2011 | 10.00 | 15035 | 11/23/10 |
| 2012 | 10.00 | 15215 | 11/9/11 |
| 2013 | 10.00 | 15418 | 11/28/12 |
| 2014 | 10.00 | 15611 | 11/26/13 |

* 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 2004 millage rate was decreased due to reassessment.

| YEAR | ACTUAL ASSESSED VALUATION | % INCREASE OVER PRIOR YEAR | MILLAGE ASSESSED |
|---|---|---|---|
| 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 |
| 2010 | 49,804,790 | 6.75% | 10.00 |
| 2011 | 49,686,870 | -0.24% | 10.00 |
| 2012 | 50,210,780 | 1.05% | 10.00 |
| 2013 | 50,209,460 | -0.003% | 10.00 |

## COLLECTIONS AND PERCENTAGES FOR THE LAST FOUR YEARS:

| GENERAL PROPERTY TAX | | | | | | | ACCOUNT NUMBER | 113 . . 411000 |
|---|---|---|---|---|---|---|---|---|
| REVENUE | 2010 | | 2011 | | 2012 | | 2013 | |
| TYPE | $ | % | $ | % | $ | % | $ | % |
| Taxes from Prior years' Levies | 1,160 | 0.22% | 7,195 | 1.46% | 1,742 | 0.37% | 1,592 | 0.32% |
| Refunds | (232) | 0.18% | (1,169) | 1.22% | (530) | 0.25% | (771) | 0.17% |
| Reversal of Prior Year Deferral | 75,113 | 14.69% | 28,197 | 6.94% | 9,614 | 2.28% | 31,804 | 6.59% |
| Closing of Prior Year Levy | (263) | 14.64% | 2,485 | 7.44% | 16,472 | 5.74% | 164 | 6.62% |
| Record Current Year Levy | 470,070 | 105.45% | 466,329 | 101.95% | 479,914 | 106.69% | 481,327 | 103.84% |
| Current Year Deferral | (28,197) | 100.00% | (9,614) | 100.00% | (31,804) | 100.00% | (19,021) | 100.00% |
| TOTAL/% Change | 517,651 | 32.28% | 493,423 | -4.68% | 475,408 | -3.65% | 495,095 | 4.14% |

| SUMMARY OF REVENUES | | | | | | | | FUND 113 |
|---|---|---|---|---|---|---|---|---|
| REVENUE | 2010 | | 2011 | | 2012 | | 2013 | |
| TYPE | $ | % | $ | % | $ | % | $ | % |
| Taxes | | | | | | | | |
| General Property Taxes | 517,651 | 77.52% | 493,423 | 77.28% | 475,408 | 75.26% | 495,095 | 77.38% |
| Interest & Penalties - Taxes | 2,093 | 0.31% | 2,422 | 0.38% | 1,710 | 0.27% | 1,802 | 0.28% |
| Total Taxes | 519,744 | 77.83% | 495,845 | 77.66% | 477,118 | 75.53% | 496,897 | 77.66% |
| Miscellaneous Revenues | | | | | | | | |
| Interest Earnings | 1,027 | 0.15% | 149 | 0.02% | 399 | 0.06% | 412 | 0.06% |
| Contingent Receipts | 0 | 0.00% | 0 | 0.00% | 10,000 | 1.58% | 0 | 0.00% |
| Donations | 1,500 | 0.22% | 0 | 0.00% | 1,642 | 0.26% | 0 | 0.00% |
| Total Miscellaneous Revenues | 2,527 | 0.38% | 149 | 0.02% | 12,041 | 1.91% | 412 | 0.06% |
| Other Financing Sources | | | | | | | | |
| Transfer From Other Funds | 145,500 | 21.79% | 142,500 | 22.32% | 142,500 | 22.56% | 142,500 | 22.27% |
| TOTAL/% Change | 667,771 | 20.98% | 638,494 | -4.38% | 631,659 | -1.07% | 639,809 | 1.29% |

# 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<br>8140, 04/23/86; 8514, 10/28/87;<br>8633, 04/13/88; 9585, 02/24/93;<br>11826, 08/23/00; 14100, 08/08/07 |

## INTERPRETATION OF LEGAL AUTHORIZATION:

**State:** **L.R.S. 4:701-740**, 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 and all subsequent years. 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 |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| January | 14,166 | 7.48% | 7,513 | 4.32% | 0 | 0.00% | 10,695 | 6.86% |
| February | 11,425 | 13.52% | 9,156 | 9.58% | 6,014 | 3.96% | 6,842 | 11.24% |
| March | 23,956 | 26.17% | 18,552 | 20.25% | 4,881 | 7.18% | 18,378 | 23.03% |
| April | 7,318 | 30.03% | 11,434 | 26.82% | 6,232 | 11.28% | 16,720 | 33.75% |
| May | 25,453 | 43.48% | 10,347 | 32.77% | 43,044 | 39.64% | 12,952 | 42.05% |
| June | 20,244 | 54.17% | 0 | 32.77% | 14,142 | 48.95% | 12,729 | 50.21% |
| July | 5,237 | 56.93% | 23,460 | 46.26% | 21,985 | 63.44% | 12,875 | 58.46% |
| August | 0 | 56.93% | 16,171 | 55.56% | 13,616 | 72.41% | 11,567 | 65.88% |
| September | 32,104 | 73.89% | 15,728 | 64.60% | 16,049 | 82.98% | 7,334 | 70.58% |
| October | 6,455 | 77.30% | 20,325 | 76.28% | 6,725 | 87.41% | 10,748 | 77.47% |
| November | 22,135 | 88.99% | 7,865 | 80.80% | 7,221 | 92.17% | 13,351 | 86.03% |
| December | 20,851 | 100.00% | 33,388 | 100.00% | 11,893 | 100.00% | 21,785 | 100.00% |
| TOTAL | 189,344 | -10.04% | 173,939 | -8.14% | 151,802 | -12.73% | 155,976 | 2.75% |

NOTE: Gaming Enforcement personnel attribute the decrease in fees in 2011 to the decrease in the number of organizations playing bingo. In 2012, the highest grossing bingo hall relocated and was closed for eleven weeks. This closure and a decrease in the number of organizations playing bingo attributed to the decrease in 2012.

| SUMMARY OF REVENUES | | | | | | | | FUND 114 |
|---|---|---|---|---|---|---|---|---|
| REVENUE | 2010 | | 2011 | | 2012 | | 2013 | |
| TYPE | $ | % | $ | % | $ | % | $ | % |
| Intergovernmental Revenues | | | | | | | | |
| On-Behalf Payments | 5,769 | 2.95% | 1,385 | 0.78% | 0 | 0.00% | 600 | 0.38% |
| Charges For Services | | | | | | | | |
| Gaming Fees | 189,344 | 96.86% | 173,939 | 97.56% | 151,802 | 98.51% | 155,976 | 99.45% |
| Miscellaneous Revenues | | | | | | | | |
| Interest Earnings | 367 | 0.19% | 259 | 0.15% | 302 | 0.20% | 265 | 0.17% |
| Other Financing Sources | | | | | | | | |
| Sale of Fixed Assets | 0 | 0.00% | 2,700 | 1.51% | 2,000 | 1.30% | 0 | 0.00% |
| TOTAL | 195,480 | -9.77% | 178,283 | -8.80% | 154,104 | -13.56% | 156,841 | 1.78% |

NOTE: After the first quarter of 2011, the State Supplemental pay was charged directly to the ABC division in the General Fund. Therefore, the On-Behalf payments were also recorded in the General Fund, which is why there was a decrease in 2011 and 2012. Beginning in 2013, these payments will once again be recorded in the Gaming Enforcement Division.

# 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<br>115 . . 440021 City Court Traffic Fees |

**LEGAL AUTHORIZATION**

| FEDERAL | STATE | LOCAL |
|---|---|---|
| N/A | L.R.S. 13:1910 | Resolution 44414, 10/12/05<br>Resolution 46547, 10/22/08<br>*En Banc* Order, 11/18/08<br>*En Banc* 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 |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| January | 0 | 0.00% | 0 | 0.00% | 12,620 | 8.55% | 0 | 0.00% |
| February | 0 | 0.00% | 12,300 | 8.38% | 10,690 | 15.80% | 12,080 | 8.63% |
| March | 21,450 | 14.73% | 11,350 | 16.11% | 12,850 | 24.51% | 0 | 8.63% |
| April | 13,470 | 23.97% | 0 | 16.11% | 11,400 | 32.23% | 21,720 | 24.15% |
| May | 10,530 | 31.20% | 0 | 16.11% | 13,040 | 41.07% | 0 | 24.15% |
| June | 13,540 | 40.50% | 0 | 16.11% | 12,640 | 49.63% | 24,520 | 41.67% |
| July | 13,340 | 49.65% | 0 | 16.11% | 0 | 49.63% | 11,620 | 49.97% |
| August | 0 | 49.65% | 22,930 | 31.73% | 11,490 | 57.42% | 11,010 | 57.84% |
| September | 24,920 | 66.76% | 0 | 31.73% | 11,330 | 65.10% | 12,710 | 66.92% |
| October | 0 | 66.76% | 37,060 | 56.98% | 12,660 | 73.68% | 10,650 | 74.53% |
| November | 0 | 66.76% | 0 | 56.98% | 13,860 | 83.07% | 0 | 74.53% |
| December | 48,420 | 100.00% | 63,150 | 100.00% | 24,980 | 100.00% | 35,650 | 100.00% |
| TOTAL | 145,670 | 1.51% | 146,790 | 0.77% | 147,560 | 0.52% | 139,960 | -5.15% |

| CITY COURT TRAFFIC FEES - JUDICIAL BUILDING FUND | | | | | | | ACCOUNT NUMBER | 115 . . 440021 |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| January | 26,234 | 7.36% | 24,060 | 6.28% | 25,284 | 7.77% | 20,057 | 5.94% |
| February | 34,008 | 16.89% | 36,688 | 15.86% | 35,424 | 18.65% | 31,260 | 15.19% |
| March | 41,311 | 28.48% | 42,827 | 27.05% | 31,365 | 28.28% | 34,125 | 25.29% |
| April | 30,917 | 37.15% | 28,651 | 34.53% | 29,319 | 37.29% | 27,391 | 33.40% |
| May | 30,150 | 45.61% | 31,260 | 42.69% | 26,691 | 45.49% | 28,694 | 41.89% |
| June | 28,674 | 53.65% | 31,017 | 50.79% | 33,313 | 55.72% | 27,607 | 50.06% |
| July | 31,687 | 62.53% | 34,644 | 59.83% | 27,237 | 64.09% | 27,400 | 58.18% |
| August | 29,190 | 70.72% | 35,576 | 69.12% | 26,032 | 72.09% | 32,387 | 67.76% |
| September | 29,150 | 78.89% | 30,935 | 77.20% | 24,217 | 79.53% | 29,670 | 76.54% |
| October | 26,190 | 86.24% | 34,983 | 86.34% | 27,208 | 87.88% | 31,811 | 85.96% |
| November | 19,878 | 91.81% | 25,759 | 93.06% | 18,640 | 93.61% | 24,310 | 93.16% |
| December | 29,193 | 100.00% | 26,570 | 100.00% | 20,800 | 100.00% | 23,120 | 100.00% |
| TOTAL | 356,582 | 100.00% | 382,970 | 7.40% | 325,530 | -15.00% | 337,832 | 3.78% |

NOTE: The decrease in 2012 is partially due to the 23% decrease in the number of traffic filings with the court. Also, it has become more difficult to garnish income tax refunds for money owed to the court.

| SUMMARY OF REVENUES | | | | | | | | FUND 115 |
|---|---|---|---|---|---|---|---|---|
| REVENUE | 2010 | | 2011 | | 2012 | | 2013 | |
| TYPE | $ | % | $ | % | $ | % | $ | % |
| Charges for Services | | | | | | | | |
| City Court Civil Fees-Jud Bldg Fd | 145,670 | 28.91% | 146,790 | 27.65% | 147,560 | 31.13% | 139,960 | 29.24% |
| City Court Traffic Fees-Jud Bldg Fd | 356,582 | 70.76% | 382,970 | 72.14% | 325,530 | 68.67% | 337,832 | 70.58% |
| Total Charges for Services | 502,252 | 99.67% | 529,760 | 99.79% | 473,090 | 99.80% | 477,792 | 99.82% |
| Miscellaneous Revenues | | | | | | | | |
| Interest Earnings | 1,682 | 0.33% | 1,098 | 0.21% | 936 | 0.20% | 876 | 0.18% |
| TOTAL / % Change | 503,934 | 0.59% | 530,858 | 5.34% | 474,026 | -10.71% | 478,668 | 0.98% |

# ANIMAL CONTROL AND RESCUE CENTER
## ANIMAL CONTROL CENTER LICENSES

| REVENUE TYPE | FUND . . OBJECT |
|---|---|
| Licenses and Permits | 116 . . 424710 |

**LEGAL AUTHORIZATION**

| FEDERAL | STATE | LOCAL |
|---|---|---|
| N/A | Louisiana Revised Statutes<br>33:361<br>3:2731<br>3:2772 | *Code of Ordinances*<br>Title 14, §14:201, 202<br>Ordinance 15237, 01/11/12<br>Ordinance 15338, 06/27/12<br>Ordinance 15699, 05/28/14 |

## 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** provides for the regulation of dogs by local authorities and for the utilization of the proceeds of dog and cat license fees and fines for the operation of the local animal control program. **L.R.S. 3:2772** limits the amount that may be charged for license fees.

**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. **Ordinance 15237,** dated January 11, 2012, amends and reenacts Title 14 of the Code of Ordinances to harmonize it with the agreement between the City-Parish and the Companion Animal Alliance. **Ordinance 15338**, dated June 27, 201,2 updates the amount of compensation paid to veterinarians related to the issuance of rabies licenses. **Ordinance 15699,** dated May 28, 2014, increases the annual fee for registration and issuance of tags.

## 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 five times a week, and a copy of the deposit slip is sent to the Finance Dept.–Revenue Division.

## PAYOR OF FEE:

**Any owner or commercial establishment of animals** regulated by the aforementioned laws pays this fee.

## COMPUTATION OF FEE:

Effective July 1, 2014, the license fee is **$10** per year for each altered dog or cat and **$20** for each unaltered dog or cat. Prior to that, the license fee was **$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:

**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:

| ANIMAL CONTROL CENTER LICENSES | | | | | ACCOUNT NUMBER | | 116 . . 424710 | |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| January | 13,980 | 2.78% | 1,880 | 0.38% | 43,724 | 8.62% | 37,719 | 7.48% |
| February | 30,308 | 8.81% | 36,274 | 7.73% | 44,518 | 17.41% | 47,695 | 16.93% |
| March | 79,874 | 24.69% | 91,625 | 26.30% | 46,688 | 26.61% | 44,067 | 25.67% |
| April | 37,880 | 32.23% | 19,805 | 30.31% | 45,039 | 35.50% | 47,262 | 35.04% |
| May | 49,998 | 42.17% | 47,269 | 39.89% | 49,856 | 45.33% | 44,025 | 43.77% |
| June | 37,914 | 49.71% | 51,320 | 50.29% | 48,508 | 54.90% | 47,579 | 53.20% |
| July | 74,201 | 64.47% | 36,632 | 57.71% | 41,678 | 63.12% | 45,256 | 62.17% |
| August | 17,540 | 67.96% | 70,454 | 71.98% | 52,251 | 73.43% | 41,060 | 70.31% |
| September | 57,528 | 79.40% | 41,028 | 80.30% | 37,433 | 80.81% | 37,425 | 77.73% |
| October | 32,562 | 85.88% | 36,689 | 87.73% | 37,753 | 88.26% | 34,066 | 84.49% |
| November | 20,241 | 89.90% | 33,662 | 94.55% | 35,274 | 95.21% | 33,578 | 91.14% |
| December | 50,774 | 100.00% | 26,883 | 100.00% | 24,268 | 100.00% | 44,668 | 100.00% |
| TOTAL | 502,800 | 11.42% | 493,521 | -1.85% | 506,990 | 2.73% | 504,400 | -0.51% |

# ANIMAL CONTROL AND RESCUE CENTER
## SHELTER INCOME
## VETERINARY SERVICES

| REVENUE TYPE | FUND . . OBJECT |
|---|---|
| Charges for Services | 116 . . 448100 Shelter Income<br>116 . . 448310 Veterinary Services |

**LEGAL AUTHORIZATION**

| FEDERAL | STATE | LOCAL |
|---|---|---|
| N/A | Louisiana Revised Statutes<br>33:361<br>3:2731<br>3:2778<br>Act 108 of the 2010 Regular Legislative session | *Code of Ordinances*, Title 14, §204–504, §600<br><br>Ordinance 15237, 01/11/12<br>Resolution 50599, 12/11/13<br>Cooperative Endeavor Agreement with Companion Animal Alliance (CAA) |

## 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** provides that the governing body of the parish may adopt ordinances regulating dogs; enforce said ordinances; and use the proceeds of dog and cat license fees and fines for the operation of the animal control program. **L.R.S. 3:2778** provides for the setting of fees and fines sufficient for the operation of an animal control program. **Act 108** of the 2010 Regular Legislative Session repealed and reenacted certain statutes relative to the regulation by local authorities of dogs; provided for the adoption of ordinances; provided for the imposition of fees and fines; and repealed certain other provisions of animal-control statutes, including the requirement that license fees be credited to parish school funds.

**Local:** **Title 14** of the Code of Ordinances contains the ordinances dealing with animals in East Baton Rouge Parish. **Sections 14:205-504** provide the procedures and penalties for animal ownership. **Section 14:600** sets miscellaneous fees. **Ordinance 15237** dated January 11, 2012, amends and reenacts Title 14 of the Code of Ordinances to harmonize it with the agreement between the City-Parish and the Companion Animal Alliance (CAA). This agreement transferred the responsibility of animal adoption and sheltering services to this agency for the period of August 1, 2011 thru December 31, 2013. **Resolution 50599** dated December 11, 2013, allows for the continued provisions of services operating the animal shelter for the City of Baton Rouge, Parish of East Baton Rouge. The new agreement is valid for the period of January 1, 2014 thru December 31, 2016.

## 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 five times a week. A copy of the deposit slip is sent to the Finance Department–Revenue Division.

## PAYOR OF FEE:

**Any pet owner or livestock owner whose animal is impounded** must pay impoundment fees. Animal establishments (e.g., pet shops) pay an animal inspection and permit fee.

## 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 for not more than one hundred eighty days, or both fined and imprisoned, in the discretion of the court. A fine of up to **$200** or imprisonment of up to sixty days, or both will apply if it relates to livestock.

The owner of an animal at large that severely harms 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 imprisoned for not more than thirty days, or both fined and imprisoned, in the discretion of the court.

| | | |
|---|---|---|
| 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 or vaccinate for rabies | | 50 |
| Litter pick-up | | 15 |
| Adult animal pick-up | | 15 |
| Fee for vaccination | | 6 |
| Impoundment fee for potentially dangerous or threaten, bite, attach: | | Unaltered: $75 |
| First Offense, per animal | Spayed or Neutered: $50 | Unaltered: $300 |
| Second Offense, per animal | Spayed or Neutered: $250 | 100 |
| Fee for animal establishment permit | | Third off.: 120 |
| Impoundment of livestock: First offense: 40 | Second offense: 60 | 30 |
| Release of all other types of animals seized | | 100 |
| Permits for exotic animals | | 40 |
| Forfeited trap deposits | | |

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

| SHELTER INCOME | | | | | | | ACCOUNT NUMBER | 116 . . 448100 |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| January | 8,418 | 8.81% | 4,182 | 5.58% | 5,111 | 10.45% | 4,085 | 8.10% |
| February | 7,424 | 16.59% | 8,265 | 16.61% | 3,983 | 18.60% | 3,731 | 15.50% |
| March | 13,824 | 31.06% | 10,473 | 30.58% | 3,657 | 26.07% | 4,774 | 24.96% |
| April | 7,750 | 39.17% | 4,839 | 37.04% | 3,074 | 32.36% | 4,513 | 33.91% |
| May | 6,093 | 45.55% | 8,053 | 47.79% | 3,759 | 40.05% | 4,129 | 42.10% |
| June | 5,917 | 51.75% | 7,430 | 57.70% | 3,333 | 46.86% | 3,237 | 48.51% |
| July | 7,378 | 59.47% | 8,285 | 68.75% | 3,213 | 53.43% | 3,341 | 55.14% |
| August | 2,151 | 61.72% | 5,718 | 76.38% | 3,089 | 59.75% | 3,071 | 61.23% |
| September | 10,272 | 72.48% | 2,823 | 80.15% | 4,343 | 68.63% | 4,250 | 69.65% |
| October | 5,264 | 77.99% | 3,723 | 85.12% | 4,475 | 77.78% | 3,761 | 77.11% |
| November | 4,843 | 83.06% | 6,558 | 93.87% | 5,486 | 89.00% | 5,450 | 87.92% |
| December | 16,180 | 100.00% | 4,594 | 100.00% | 5,379 | 100.00% | 6,095 | 100.00% |
| TOTAL | 95,514 | -12.55% | 74,943 | -21.54% | 48,902 | -34.75% | 50,437 | 3.14% |

NOTE: The City-Parish entered into a cooperative endeavor agreement transferring responsibility of animal adoption and sheltering services to the Companion Animal Alliance as of August 1, 2011. Therefore, a portion of this revenue will no longer be recorded as City-Parish revenue as it is related to said services.

| VETERINARY SERVICES | | | | | | | ACCOUNT NUMBER | 116 . . 448310 |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| January | 2,895 | 6.62% | 1,622 | 5.87% | 0 | 0.00% | 0 | 0.00% |
| February | 3,905 | 15.56% | 4,418 | 21.86% | 0 | 0.00% | 0 | 0.00% |
| March | 5,120 | 27.28% | 5,127 | 40.41% | 0 | 0.00% | 0 | 0.00% |
| April | 2,831 | 33.76% | 3,383 | 52.66% | 0 | 0.00% | 0 | 0.00% |
| May | 3,991 | 42.89% | 3,647 | 65.85% | 0 | 0.00% | 0 | 0.00% |
| June | 3,219 | 50.25% | 4,062 | 80.56% | 0 | 0.00% | 0 | 0.00% |
| July | 3,567 | 58.42% | 4,000 | 95.03% | 0 | 0.00% | 0 | 0.00% |
| August | 1,392 | 61.60% | 1,424 | 100.18% | 0 | 0.00% | 0 | 0.00% |
| September | 5,038 | 73.13% | 35 | 100.31% | 0 | 0.00% | 0 | 0.00% |
| October | 2,735 | 79.39% | 0 | 100.31% | 0 | 0.00% | 0 | 0.00% |
| November | 2,074 | 84.14% | 0 | 100.31% | 0 | 0.00% | 0 | 0.00% |
| December | 6,933 | 100.00% | (86) | 100.00% | 0 | 0.00% | 0 | 0.00% |
| TOTAL | 43,700 | 12.76% | 27,632 | -36.77% | 0 | -100.00% | 0 | 0.00% |

NOTE: The City-Parish entered into a cooperative endeavor agreement transferring responsibility of animal adoption and sheltering services to the Companion Animal Alliance as of August 1, 2011. Therefore, this revenue will no longer be recorded as City-Parish revenue as it is related to said services.

# ANIMAL CONTROL AND RESCUE CENTER
## OUTSIDE SALES

| REVENUE TYPE | FUND . . OBJECT |
|---|---|
| Charges for Services | 116 . . 448200 |

**LEGAL AUTHORIZATION**

| FEDERAL | STATE | LOCAL |
|---|---|---|
| N/A | Louisiana Revised Statutes 3:2731<br>Attorney General Opinion, 02/19/74 | Code of Ordinances Title 14, §14:600<br>Ordinance 15237, 01/11/12<br>Cooperative Endeavor Agreement with Companion Animal Alliance (CAA) |

## 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 14:600** provides that fees for outside sales of animals are to be established by the Director of the Animal Control and Rescue Center. **Ordinance 15237 dated January 11, 2012** amends and reenacts Title 14 of the Code of Ordinances to harmonize it with the agreement between the City-Parish and the Companion Animal Alliance.

## COLLECTION AND TRANSMITTAL OF FUNDS:

**Collector:** Companion Animal Alliance as of August 1, 2011.

**Transmittal:** No longer transmitted to the City-Parish.

## 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:

| OUTSIDE SALES | | | | | | | ACCOUNT NUMBER | 116 . . 448200 |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| January | 110 | 1.12% | 75 | 1.88% | 0 | 0.00% | 0 | 0.00% |
| February | 130 | 2.45% | 280 | 8.89% | 0 | 0.00% | 0 | 0.00% |
| March | 2,117 | 24.08% | 555 | 22.79% | 0 | 0.00% | 0 | 0.00% |
| April | 783 | 32.08% | 120 | 25.80% | 0 | 0.00% | 0 | 0.00% |
| May | 291 | 35.05% | 1,161 | 54.87% | 0 | 0.00% | 0 | 0.00% |
| June | 627 | 41.45% | 702 | 72.45% | 0 | 0.00% | 0 | 0.00% |
| July | 1,021 | 51.88% | 440 | 83.47% | 0 | 0.00% | 0 | 0.00% |
| August | 100 | 52.91% | 660 | 100.00% | 0 | 0.00% | 0 | 0.00% |
| September | 1,740 | 70.68% | 0 | 100.00% | 0 | 0.00% | 0 | 0.00% |
| October | 1,615 | 87.18% | 0 | 100.00% | 0 | 0.00% | 0 | 0.00% |
| November | 780 | 95.15% | 0 | 100.00% | 0 | 0.00% | 0 | 0.00% |
| December | 475 | 100.00% | 0 | 100.00% | 0 | 0.00% | 0 | 0.00% |
| TOTAL | 9,789 | -5.08% | 3,993 | -59.21% | 0 | -100.00% | 0 | 0.00% |

NOTE: The City-Parish entered into a cooperative endeavor agreement transferring responsibility of animal adoption and sheltering services to the Companion Animal Alliance as of August 1, 2011.

# ANIMAL CONTROL AND RESCUE CENTER
## CONTRIBUTIONS FROM GOVERNMENT AGENCIES

| REVENUE TYPE | FUND . . OBJECT |
|---|---|
| Miscellaneous Revenues | 116 . . 489101 |

**LEGAL AUTHORIZATION**

| FEDERAL | STATE | LOCAL |
|---|---|---|
| N/A | N/A | Intergovernmental Agreement:<br>City of Central, eff. 01/01/13<br>City of Zachary, eff. 01/01/14<br>City of Baker, eff. 01/01/14 |

## 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, 2013, thru December 31, 2013, 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. The agreement can be renewed on an annual basis, unless it is not renewed in accordance with the provisions of the contract. **Intergovernmental Agreement** among City-Parish, Animal Control Center for the City-Parish, and the City of Zachary for Animal Control Services, effective January 1, 2014, thru December 31, 2014, provides for services to be provided by the East Baton Rouge Parish Animal Control Center to the City of Zachary, along with the payment therefor. The agreement can be renewed on an annual basis, unless it is not renewed in accordance with the provisions of the contract. **Intergovernmental Agreement** among City-Parish, Animal Control Center for the City-Parish, and the City of Baker for Animal Control Services, effective January 1, 2014, thru December 31, 2014, provides for services to be provided by the East Baton Rouge Parish Animal Control Center to the City of Baker, along with the payment therefor. The agreement can be renewed on an annual basis, unless it is not renewed in accordance with the provisions of the contract.

## COLLECTION AND TRANSMITTAL OF FUNDS:

**Collector:** Animal Control and Rescue Center (contact Hilton Cole at 774-7700).

**Transmittal:** Receipts are deposited in the bank by the Animal Control and Rescue Center five 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.

## COMPUTATION OF FEE:

Beginning in 2009, the cities of Baker, Zachary, and Central pay for animal-control services based on a cost share calculated annually. Prior to that, the cities were paying a rate agreed upon by the City-Parish Administration. Louisiana State University paid a set contractual amount which was renewed each year. As of 08/01/11, the City-Parish no longer contracts with LSU for the veterinary student teaching program as it is now a function of the shelter operated by Companion Animal Alliance.

Actual contributions are as follows:

| | 2010 | 2011 | 2012 | 2013 | Anticipated 2014 Contributions |
|---|---|---|---|---|---|
| City of Baker | 47,540 | 47,540 | 56,690 | 59,193 | 59,190 |
| City of Zachary | 48,720 | 48,321 | 61,040 | 63,730 | 63,730 |
| City of Central | 93,150 | 90,450 | 109,610 | 114,440 | 114,440 |
| LSU | 12,500 | 5,000 | 0 | 0 | 0 |
| Total | 201,910 | 191,311 | 227,340 | 237,363 | 237,360 |

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

| CONTRIBUTIONS FROM GOVERNMENT AGENCIES | | | | | | | ACCOUNT NUMBER | 116 . . 489101 |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| January | 27,000 | 13.37% | 0 | 0.00% | 0 | 0.00% | (61,040) | -25.72% |
| February | 8,563 | 17.61% | 7,537 | 3.94% | 9,134 | 4.02% | 70,577 | 4.02% |
| March | 65,340 | 49.97% | 7,537 | 7.88% | 65,824 | 32.97% | 73,266 | 34.88% |
| April | 0 | 49.97% | 10,037 | 13.13% | 9,134 | 36.99% | 9,536 | 38.90% |
| May | 7,537 | 53.71% | 56,328 | 42.57% | 9,134 | 41.01% | 9,536 | 42.92% |
| June | 15,075 | 61.17% | 8,787 | 47.16% | 9,134 | 45.03% | 9,537 | 46.94% |
| July | 53,720 | 87.78% | 7,538 | 51.10% | 9,134 | 49.04% | 9,537 | 50.96% |
| August | 8,788 | 92.13% | 55,859 | 80.30% | 0 | 49.04% | 9,537 | 54.97% |
| September | (16,763) | 83.83% | 7,538 | 84.24% | 9,134 | 53.06% | 9,537 | 58.99% |
| October | 7,538 | 87.56% | 7,538 | 88.18% | 18,268 | 61.10% | 9,537 | 63.01% |
| November | 7,537 | 91.30% | 7,538 | 92.12% | 9,134 | 65.11% | 9,537 | 67.03% |
| December | 17,575 | 100.00% | 15,074 | 100.00% | 79,308 | 100.00% | 78,266 | 100.00% |
| TOTAL | 201,910 | 4.94% | 191,311 | -5.25% | 227,340 | 18.83% | 237,363 | 4.41% |

NOTE: In January 2010, an accrual in the amount of $2,700 was posted incorrectly as $27,000. It was corrected in September 2010. The City-Parish entered into a cooperative endeavor agreement transferring responsibility of animal adoption and sheltering services to the Companion Animal Alliance as of August 1, 2011. For 2011, a portion of this revenue from the LSU contract was no longer recorded as City-Parish revenue as it is related to said services. Revenues fluctuate based on actual operating expenses for Animal Control.

| SUMMARY OF REVENUES | | | | | | | | FUND 116 |
|---|---|---|---|---|---|---|---|---|
| REVENUE | 2010 | | 2011 | | 2012 | | 2013 | |
| TYPE | $ | % | $ | % | $ | % | $ | % |
| Licenses & Permits | | | | | | | | |
| Animal Control Center Licenses | 502,800 | 21.99% | 493,521 | 22.34% | 506,990 | 22.56% | 504,400 | 21.34% |
| Charges For Services | | | | | | | | |
| Credit Card Processing Fees | 3,096 | 0.14% | 3,058 | 0.14% | 3,655 | 0.16% | 4,202 | 0.18% |
| Shelter Income | 95,514 | 4.18% | 74,943 | 3.39% | 48,902 | 2.18% | 50,437 | 2.13% |
| Outside Sales | 9,789 | 0.43% | 3,993 | 0.18% | 0 | 0.00% | 0 | 0.00% |
| Veterinary Services | 43,700 | 1.91% | 27,632 | 1.25% | 0 | 0.00% | 0 | 0.00% |
| Total Charges For Services | 152,099 | 6.65% | 109,626 | 4.96% | 52,557 | 2.34% | 54,639 | 2.31% |
| Miscellaneous Revenues | | | | | | | | |
| Interest Earnings | 795 | 0.03% | 341 | 0.02% | 218 | 0.01% | 252 | 0.01% |
| Contingent Receipts | 1 | 0.00% | (20) | 0.00% | 0 | 0.00% | (21) | 0.00% |
| Contrib. from Gov't Agencies | 201,910 | 8.83% | 191,311 | 8.66% | 227,340 | 10.12% | 237,363 | 10.04% |
| Donations | 26,337 | 1.15% | 12,089 | 0.55% | 292 | 0.01% | 1,848 | 0.08% |
| Total Miscellaneous Revenues | 229,043 | 10.02% | 203,721 | 9.22% | 227,850 | 10.14% | 239,442 | 10.13% |
| Other Financing Sources | | | | | | | | |
| Sale of Fixed Assets | 2,560 | 0.11% | 1,865 | 0.08% | 0 | 0.00% | 0 | 0.00% |
| Transfer From General Fund | 1,400,000 | 61.23% | 1,400,000 | 63.38% | 1,460,000 | 64.96% | 1,565,000 | 66.22% |
| Total Other Financing Sources | 1,402,560 | 61.34% | 1,401,865 | 63.47% | 1,460,000 | 64.96% | 1,565,000 | 66.22% |
| TOTAL | 2,286,502 | 6.55% | 2,208,733 | -3.40% | 2,247,397 | 1.75% | 2,363,481 | 5.17% |

# FEDERAL FORFEITED PROPERTY
## POLICE FEDERAL FORFEITED PROPERTY- JUSTICE

| REVENUE TYPE | FUND . . OBJECT |
|---|---|
| Fines and Forfeits | 117 . . 452001 |

**LEGAL AUTHORIZATION**

| FEDERAL | STATE | LOCAL |
|---|---|---|
| United States Code<br>Title 21, Section 881 (e)<br>Title 19, Section 1616a<br>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:

| POLICE FEDERAL FORFEITED PROPERTY - JUSTICE | | | | | | | ACCOUNT NUMBER | 117 . . 452001 |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| January | 97,886 | 12.82% | 447,892 | 43.62% | 0 | 0.00% | 0 | 0.00% |
| February | 840 | 12.93% | 38,010 | 47.32% | 0 | 0.00% | 71,828 | 38.29% |
| March | 0 | 12.93% | 0 | 47.32% | 232,956 | 29.21% | 11,358 | 44.35% |
| April | 0 | 12.93% | 0 | 47.32% | 0 | 29.21% | 2,129 | 45.48% |
| May | 14,455 | 14.82% | 0 | 47.32% | 448,831 | 85.50% | 3,714 | 47.46% |
| June | 390,072 | 65.89% | 22,963 | 49.56% | 36,487 | 90.08% | 0 | 47.46% |
| July | 0 | 65.89% | 0 | 49.56% | 0 | 90.08% | 6,731 | 51.05% |
| August | 1,600 | 66.10% | 5,379 | 50.08% | 31,477 | 94.03% | 109,235 | 109.28% |
| September | 17,075 | 68.33% | 197 | 50.10% | 0 | 94.03% | 1,858 | 110.27% |
| October | 0 | 68.33% | (197) | 50.08% | 0 | 94.03% | 6,079 | 113.51% |
| November | 168,626 | 90.41% | 0 | 50.08% | 0 | 94.03% | 0 | 113.51% |
| December | 73,232 | 100.00% | 512,613 | 100.00% | 47,644 | 100.00% | (25,348) | 100.00% |
| TOTAL/% CHG | 763,786 | 77.11% | 1,026,857 | 34.44% | 797,395 | -22.35% | 187,584 | -76.48% |

NOTE: Collections fluctuate as they depend on the amounts seized in federal narcotics investigations. The negative amount in December 2013 is due to moving revenue that was incorrectly deposited to this account earlier in the year.

| SUMMARY OF REVENUES | | | | | | | | FUND 117 |
|---|---|---|---|---|---|---|---|---|
| REVENUE | 2010 | | 2011 | | 2012 | | 2013 | |
| TYPE | $ | % | $ | % | $ | % | $ | % |
| Fines & Forfeits | | | | | | | | |
| Fed Forfeited Prop-Justice | 763,786 | 99.55% | 1,026,857 | 99.20% | 797,395 | 99.66% | 187,584 | 99.03% |
| Fed Forfeited Prop-Treasury | 0 | 0.00% | 5,000 | 0.48% | 0 | 0.00% | 0 | 0.00% |
| Total Fines & Forfeits | 763,786 | 99.55% | 1,031,857 | 99.69% | 797,395 | 99.66% | 187,584 | 99.03% |
| Miscellaneous Revenues | | | | | | | | |
| Interest Earnings | 3,485 | 0.45% | 3,257 | 0.31% | 2,725 | 0.34% | 1,831 | 0.97% |
| TOTAL | 767,271 | 75.13% | 1,035,114 | 34.91% | 800,120 | -22.70% | 189,415 | -76.33% |

# EBRP COMMUNICATIONS DISTRICT
## ENHANCED 911 SERVICE CHARGES
## WIRELESS ENHANCED 911 SERVICE CHARGES
## PREPAID WIRELESS E911 SERVICE CHARGES

| REVENUE TYPE | FUND . . OBJECT |
|---|---|
| Charges For Services | 118 . . 441602<br>118 . . 441605<br>118 . . 441607 |

**LEGAL AUTHORIZATION**

| FEDERAL | STATE | LOCAL |
|---|---|---|
| N/A | Louisiana Revised Statutes<br>33:9101–9106<br>33:9109<br>Act 758, 1997 Legislature<br>Act 531, 2009 Legislature | Ordinances<br>8148, 05/14/86; 8274, 11/12/86; 9216, 12/12/90; 9565, 12/09/92<br>Resolution<br>25932, 02/11/87<br>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. These statutes also provide for a uniform emergency number (911); define the methods for using such a number; and authorize 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. **L.R.S. 33:9109** authorizes an additional service charge on wireless telecommunications service. **Act 531** of the 2009 Legislature enacts R.S. 33:9109.1, which adds a service charge to prepaid wireless telecommunication services and provides for the administration and distribution of these funds.

**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:** **Landline and regular cell phones:** Cell phone and telecomm companies.
**Prepaid cell phones:** Retailer.

**Transmittal:** **Landline and regular cell phones:** Submitted monthly to the Finance/ Revenue.
**Prepaid cell phones:** Retailer retains entirety of amount collected in the 1st quarter of 2010 and 4% of amounts collected thereafter, and sends the remainder to the La. Dept. of Revenue, which retains 2% of the amount received and divides the balance among the communications districts of the state.

## 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. For prepaid cell phones, the retailer collects an additional 2% from the purchaser of the prepaid phone or of additional minutes for the prepaid phone.

## 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:

| ENHANCED 911 SERVICE CHARGES | | | | | | | ACCOUNT NUMBER | 118 . . 441602 |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| January | 0 | 0.00% | (13,490) | -0.65% | (136,113) | -7.38% | (10,488) | -0.54% |
| February | 8,944 | 0.39% | 170,958 | 7.56% | 172,067 | 1.95% | 159,350 | 7.59% |
| March | 336,071 | 15.09% | 184,487 | 16.42% | 168,169 | 11.07% | 173,377 | 16.44% |
| April | 192,261 | 23.49% | 176,123 | 24.88% | 161,976 | 19.86% | 152,125 | 24.20% |
| May | 169,942 | 30.92% | 177,316 | 33.40% | 86,072 | 24.53% | 173,403 | 33.04% |
| June | 186,190 | 39.07% | 178,358 | 41.97% | 241,663 | 37.64% | 153,887 | 40.89% |
| July | 103,346 | 43.58% | 166,462 | 49.96% | 171,078 | 46.92% | 169,484 | 49.54% |
| August | 279,951 | 55.83% | 179,344 | 58.57% | 168,049 | 56.03% | 154,292 | 57.41% |
| September | 181,772 | 63.77% | 161,741 | 66.34% | 153,492 | 64.36% | 161,240 | 65.64% |
| October | 186,944 | 71.95% | 176,330 | 74.81% | 174,132 | 73.80% | 179,676 | 74.80% |
| November | 297,502 | 84.96% | 166,855 | 82.83% | 164,733 | 82.74% | 70,663 | 78.41% |
| December | 344,050 | 100.00% | 357,589 | 100.00% | 318,198 | 100.00% | 423,301 | 100.00% |
| TOTAL | 2,286,973 | 1.14% | 2,082,073 | -8.96% | 1,843,516 | -11.46% | 1,960,310 | 6.34% |

| WIRELESS ENHANCED 911 SERVICE CHARGES | | | | | | | ACCOUNT NUMBER | 118 . . 441605 |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| January | 0 | 0.00% | (89,549) | -2.78% | (105,544) | -3.20% | 0 | 0.00% |
| February | 644 | 0.02% | 273,781 | 5.71% | 293,643 | 5.70% | 192,485 | 6.09% |
| March | 184,278 | 5.78% | 185,121 | 11.45% | 202,646 | 11.83% | 182,116 | 11.86% |
| April | 523,748 | 22.14% | 335,078 | 21.84% | 153,534 | 16.49% | 351,869 | 22.99% |
| May | 287,354 | 31.12% | 280,886 | 30.55% | 297,949 | 25.51% | 278,356 | 31.80% |
| June | 193,876 | 37.18% | 186,976 | 36.34% | 411,607 | 37.98% | 193,173 | 37.92% |
| July | 293,170 | 46.34% | 319,670 | 46.25% | 335,262 | 48.13% | 329,032 | 48.33% |
| August | 285,676 | 55.27% | 280,605 | 54.95% | 292,435 | 56.99% | 266,916 | 56.78% |
| September | 187,254 | 61.12% | 196,071 | 61.03% | 214,490 | 63.48% | 186,424 | 62.68% |
| October | 325,644 | 71.29% | 322,303 | 71.02% | 328,207 | 73.42% | 404,438 | 75.48% |
| November | 281,975 | 80.11% | 287,500 | 79.94% | 269,930 | 81.60% | 2,895 | 75.57% |
| December | 636,703 | 100.00% | 647,213 | 100.00% | 607,486 | 100.00% | 771,849 | 100.00% |
| TOTAL | 3,200,322 | -4.67% | 3,225,655 | 0.79% | 3,301,645 | 2.36% | 3,159,553 | -4.30% |

| PREPAID WIRELESS E911 SERVICE CHARGES | | | | | | | ACCOUNT NUMBER | 118 . . 441607 |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| January | 0 | 0.00% | 0 | 0.00% | 102,175 | 23.99% | 124,699 | 23.80% |
| February | 0 | 0.00% | 0 | 0.00% | 0 | 23.99% | 0 | 23.80% |
| March | 0 | 0.00% | 0 | 0.00% | 0 | 23.99% | 0 | 23.80% |
| April | 0 | 0.00% | 96,439 | 31.71% | 101,679 | 47.86% | 124,789 | 47.62% |
| May | 0 | 0.00% | 0 | 31.71% | 0 | 47.86% | 0 | 47.62% |
| June | 0 | 0.00% | 0 | 31.71% | 0 | 47.86% | 0 | 47.62% |
| July | 0 | 0.00% | 0 | 31.71% | 0 | 47.86% | 0 | 47.62% |
| August | 0 | 0.00% | 106,426 | 66.70% | 110,638 | 73.84% | 133,198 | 73.04% |
| September | 0 | 0.00% | 0 | 66.70% | 0 | 73.84% | 0 | 73.04% |
| October | 0 | 0.00% | 0 | 66.70% | 0 | 73.84% | 0 | 73.04% |
| November | 0 | 0.00% | 0 | 66.70% | 111,421 | 100.00% | 0 | 73.04% |
| December | 102,859 | 100.00% | 101,262 | 100.00% | 0 | 100.00% | 141,229 | 100.00% |
| TOTAL | 102,859 | 100.00% | 304,127 | 195.67% | 425,913 | 40.04% | 523,915 | 23.01% |

| SUMMARY OF REVENUES | | | | | | | | FUND 118 |
|---|---|---|---|---|---|---|---|---|
| REVENUE | 2010 | | 2011 | | 2012 | | 2013 | |
| TYPE | $ | % | $ | % | $ | % | $ | % |
| Charges For Services | | | | | | | | |
| Enhanced 911 | 2,286,973 | 36.19% | 2,082,073 | 32.73% | 1,843,516 | 29.05% | 1,960,310 | 30.35% |
| Wireless Enhanced 911 | 3,200,322 | 50.65% | 3,225,655 | 50.71% | 3,301,645 | 52.03% | 3,159,553 | 48.92% |
| Prepaid Wireless E911 | 102,859 | 1.63% | 304,127 | 4.78% | 425,913 | 6.71% | 523,915 | 8.11% |
| Total Charges For Services | 5,590,154 | 88.47% | 5,611,855 | 88.22% | 5,571,074 | 87.79% | 5,643,778 | 87.38% |
| Miscellaneous Revenues | | | | | | | | |
| Interest Earnings | 20,111 | 0.32% | 16,852 | 0.26% | 18,785 | 0.30% | 15,456 | 0.24% |
| Contingent Receipts | 992 | 0.02% | 0 | 0.00% | 6,415 | 0.10% | 5,348 | 0.08% |
| Total Miscellaneous Revs. | 21,103 | 0.33% | 16,852 | 0.26% | 25,200 | 0.40% | 20,804 | 0.32% |
| Other Financing Sources | | | | | | | | |
| Transfer From EMS | 707,300 | 11.19% | 732,500 | 11.52% | 749,600 | 11.81% | 794,400 | 12.30% |
| TOTAL | 6,318,557 | -17.50% | 6,361,207 | 0.67% | 6,345,874 | -0.24% | 6,458,982 | 1.78% |

NOTE: In 2009, the Communications District received funds in the amount of $1,293,153.26 from Nextel to complete the Parish's transition to the state-wide 700 MHz radio system. This partially explains the increase in total revenues in 2009 and the apparent decrease in 2010.

# EMERGENCY MEDICAL SERVICES
## GENERAL PROPERTY TAX

| REVENUE TYPE | FUND . . OBJECT |
|---|---|
| Taxes | 119 . . 411000 |

**LEGAL AUTHORIZATION**

| FEDERAL | STATE | LOCAL |
|---|---|---|
| N/A | Louisiana Constitution, 1974<br>Article 6, §19<br>Article 7, §18(D)<br>Article 7, §20(A)<br>Article 7, §23<br>Louisiana Revised Statute<br>47:2051 | Ordinances<br>14831, 12/09/09; 15035, 11/23/10<br>15215, 11/09/11; 15351, 07/25/12<br>15611, 11/26/13<br>Resolutions<br>42981, 12/10/03; 50523, 10/23/13 |

## 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 42981** of August 13, 2003, declared that in the special election on November 15, 2003, the proposition passed 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 14831** of December 9, 2009, adopted a rate of 3.13 mills for 2010. **Ordinance 15035** of November 23, 2010, maintained a rate of 3.13 mills for 2011. **Ordinance 15215** of November 9, 2011, maintained a rate of 3.13 mills for 2012. **Ordinance 15351** of July 25, 2012, adopted a rate of 3.13 mills for 2012. **Ordinance 15611** of November 26, 2013, adopted a rate of 3.13 mills for 2013. **Resolution 50523** of October 23, 2013, declared that in the special election on October 19, 2013, the proposition passed to authorize the renewal of the levy and collection of a property tax of 3.13 mills for a period of 10 years beginning in 2015 and extending through 2024 for the purpose of providing funds to provide for emergency medical services within the parish.

**Resolution 42981, 12/10/03. 3.13 mills, 10 years, 2005 through 2014**
**Resolution 50523, 10/23/13. 3.13 mills, 10 years, 2015 through 2024**

| Tax Year | Mills | Ordinance | Date |
|---|---|---|---|
| 2010 | 3.13 | 14831 | 12/09/09 |
| 2011 | 3.13 | 15035 | 11/23/10 |
| 2012 | 3.13 | 15215 | 11/09/11 |
| 2013 | 3.13 | 15418 | 11/28/12 |
| 2014 | 3.13 | 15611 | 11/26/13 |

## COLLECTION AND TRANSMITTAL OF FUNDS:

**Collector:** Sheriff of East Baton Rouge Parish (contact Octave Anthaume, Tax Director at 389-4810).

**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 2013 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 Department of 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 | 2010 | | 2011 | | 2012 | | 2013 | |
| TYPE | $ | % | $ | % | $ | % | $ | % |
| Taxes from Prior Years' Levies | 55,799 | 0.53% | 44,615 | 0.42% | 35,570 | 0.32% | 49,795 | 0.43% |
| Refunds | (24,968) | -0.24% | (37,010) | -0.35% | (5,677) | -0.05% | (11,794) | -0.10% |
| Reversal of Prior Year Deferral | 661,045 | 6.28% | 372,280 | 3.50% | 224,116 | 2.03% | 297,423 | 2.60% |
| Closing of Prior Year Levy | (9,978) | -0.09% | 61,170 | 0.58% | 79,181 | 0.72% | 11,562 | 0.10% |
| Record Current Year Levy | 10,220,921 | 97.06% | 10,418,154 | 97.96% | 11,004,983 | 99.67% | 11,415,498 | 99.70% |
| Current Year Deferral | (372,280) | -3.54% | (224,116) | -2.11% | (297,423) | -2.69% | (312,074) | -2.73% |
| TOTAL/% Change | 10,530,539 | 5.11% | 10,635,093 | 0.99% | 11,040,750 | 3.81% | 11,450,410 | 3.71% |

| Year | Actual Assessed Valuation | % Increase Over Prior Yr | Millage Assessed |
|---|---|---|---|
| 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 |
| 2010 | 4,005,089,297 | 1.01% | 3.13 |
| 2011 | 4,067,422,542 | 1.56% | 3.13 |
| 2012 | 4,256,055,846 | 4.64% | 3.13 |
| 2013 | 4,380,432,166 | 2.92% | 3.13 |

*This millage expires in 2024.*

# EMERGENCY MEDICAL SERVICES
## EMERGENCY TRANSPORT CHARGES

| REVENUE TYPE | FUND . . OBJECT |
|---|---|
| Charges For Services | 119 . . 441601 |

**LEGAL AUTHORIZATION**

| FEDERAL | STATE | LOCAL |
|---|---|---|
| N/A | N/A | Resolution<br>39016, 10/14/98<br>Ordinances<br>11180, 07/08/98; 14722, 07/22/09<br>15285, 03/28/12 |

## 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. **Ordinance 15285** dated March 28, 2012, amended Title 10, Chapter 6 of the *Code of Ordinances* regarding escorts for oversized vehicles.

## 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:

A base rate and mileage plus separate charges for covered specialized services, supplies, and drugs. The current fee for an emergency transport is **$575**. 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 **$14/mile**. Amount of insurance company reimbursement depends on the provisions of the patient's policy. A complete fee schedule can be obtained by contacting Renee' Cashio, EMS Business Manager, at 389-5155.

| | Maximum | Current |
|---|---|---|
| Emergency Transfer Fee | $577 | $575 |
| Mileage Fee | $15/mile | $14/mile |

## REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:

Funds are dedicated to the operation of the Emergency Medical Services for the City of Baton Rouge, 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. With **Ordinance 15285** of March 28, 2012, the Metropolitan Council based the maximum rates on private provider customary rates within the State of Louisiana. On January 1st of each year, private ambulance services and EMS may adjust rates in an amount not to exceed private provider customary rates within the State of Louisiana.

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

| EMERGENCY TRANSPORT CHARGES | | | | | | | ACCOUNT NUMBER | 119 . . 441601 |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| January | (691,824) | -5.75% | (572,479) | -6.49% | (691,911) | -8.54% | (991,419) | -8.18% |
| February | 691,833 | 0.00% | 572,439 | 0.00% | 750,810 | 0.73% | 1,326,150 | 2.76% |
| March | 585,930 | 4.87% | 753,022 | 8.54% | 785,110 | 10.41% | 2,084,896 | 19.96% |
| April | 560,500 | 9.54% | 762,991 | 17.20% | 554,525 | 17.26% | 1,461,477 | 32.02% |
| May | 474,282 | 13.48% | 496,922 | 22.83% | 848,498 | 27.73% | 1,023,002 | 40.46% |
| June | 778,859 | 19.96% | 423,882 | 27.64% | 427,991 | 33.01% | 783,060 | 46.92% |
| July | 1,342,526 | 31.13% | 510,602 | 33.43% | 425,494 | 38.26% | 959,697 | 54.84% |
| August | 1,299,636 | 41.94% | 873,277 | 43.34% | 917,037 | 49.57% | 543,362 | 59.32% |
| September | 1,374,143 | 53.37% | 915,046 | 53.72% | 596,518 | 56.93% | 958,781 | 67.23% |
| October | 1,043,382 | 62.05% | 828,320 | 63.12% | 755,383 | 66.25% | 886,837 | 74.55% |
| November | 1,360,562 | 73.36% | 920,407 | 73.56% | 491,101 | 72.31% | 810,899 | 81.24% |
| December | 3,202,436 | 100.00% | 2,331,091 | 100.00% | 2,243,953 | 100.00% | 2,274,502 | 100.00% |
| TOTAL | 12,022,265 | 52.22% | 8,815,520 | -26.67% | 8,104,509 | -8.07% | 12,121,244 | 49.56% |

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 increase in 2010 was the result of collecting outstanding amounts from the previous year. The apparent decrease in 2011 is from the large collections in 2010, which includes amounts from the previous year. In 2013, the billing process became more efficient when it was outsourced to a third party. The third party collected outstanding amounts from previous years, which is the primary cause of the increase in 2013.

| SUMMARY OF REVENUES | | | | | | | | FUND 119 |
|---|---|---|---|---|---|---|---|---|
| REVENUE | 2010 | | 2011 | | 2012 | | 2013 | |
| TYPE | $ | % | $ | % | $ | % | $ | % |
| Taxes | | | | | | | | |
| General Property Taxes | 10,530,539 | 46.38% | 10,635,093 | 54.35% | 11,040,750 | 57.26% | 11,450,410 | 42.51% |
| Int & Pen - Delinquent Taxes | 33,189 | 0.15% | 31,119 | 0.16% | 27,590 | 0.14% | 24,625 | 0.09% |
| Total Taxes | 10,563,728 | 46.53% | 10,666,212 | 54.50% | 11,068,340 | 57.40% | 11,475,035 | 42.60% |
| Intergovernmental | | | | | | | | |
| Reimbursement of Intergovt* | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% | 1,421,210 | 5.28% |
| Charges for Services | | | | | | | | |
| Emergency Transport Charges | 12,022,265 | 52.95% | 8,815,520 | 45.05% | 8,104,509 | 42.03% | 12,121,244 | 45.00% |
| Medicaid Supp. Pmt Fee | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% | 1,808,812 | 6.72% |
| EMS Medical Record Fees | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% | 120 | 0.00% |
| Total Charges for Services | 12,022,265 | 52.95% | 8,815,520 | 45.05% | 8,104,509 | 42.03% | 13,930,176 | 51.72% |
| Miscellaneous Revenues | | | | | | | | |
| Interest Earnings | 46,223 | 0.20% | 24,934 | 0.13% | 20,083 | 0.10% | 11,347 | 0.04% |
| Contingent Receipts | 71,719 | 0.32% | 62,855 | 0.32% | 90,164 | 0.47% | 59,825 | 0.22% |
| Total Miscellaneous Revenues | 117,942 | 0.52% | 87,789 | 0.45% | 110,247 | 0.57% | 71,172 | 0.26% |
| Other Financing Sources | | | | | | | | |
| Sale of General Fixed Assets | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% | 3,566 | 0.01% |
| Transfer from City Gen. Fund | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% | 20,009 | 0.07% |
| Transfer from Parish Gen. Fund | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% | 13,340 | 0.05% |
| Total Other Financing Sources | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% | 36,915 | 0.14% |
| TOTAL/% Change | 22,703,935 | 25.87% | 19,569,521 | -13.81% | 19,283,096 | -1.46% | 26,934,508 | 39.68% |

* Reimbursement for Intergovernmental Transfer for Medicaid Supplemental Payment Program

NOTE: 2010 Interest Earnings includes $25,111.20 received from the Sheriff's Office for interest earned on property taxes collected in 2008 and 2009. In 2013, EMS began participation in the Upper Payment Limit Medicaid reimbursement program. Participation resulted in $1,808,812 collected as net revenue and $1,421,210 collected as a reimbursement of expenditures required for participation in the program. The revenue from the Sale of General Fixed Assets was incorrectly placed in the General Fund for several years prior to 2013. In 2013, this was corrected, and the prior years' revenue was transferred from the General Fund to EMS.

# 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<br>Article 6, § 19<br>Article 7, § 18 (D)<br>Article 7, § 20 (A)<br><br>Louisiana Revised Statutes<br>47:2051 | Resolutions<br>13115 (City), 08/25/82<br>40517, 09/13/00; 40690, 11/21/00;<br>47896, 05/12/10;<br>Ordinances<br>14554, 11/25/08;14831, 12/09/09<br>15035, 11/23/10;15215, 11/09/11<br>15350, 07/25/12;15351, 07/25/12<br>15418, 11/28/12;15611, 11/26/13 |

## 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 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. **Ordinance 15035** of November 23, 2010 adopted the maximum authorized levy of 6.00 mills. **Ordinance 15215** of November 9, 2011 maintains the rate at 6.00 mills for 2012. **Ordinance 15350** of July 25, 2012, adjusted the 2012 rate downward to 5.75 due to reassessment. **Ordinance 15351** of July 25, 2012 adopted the maximum authorized levy of 6.00 mills. **Ordinance 15418** of November 28, 2012 maintains the rate at 6.00 mills for 2013. **Ordinance 15611** of November 26, 2013 maintains the rate at 6.00 mills for 2013.

## 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 2011, the Baton Rouge Fire Pay Enhancement Fund accounted 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.

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 |
|---|---|---|---|
| 2002 | 1,153,809,550 | ---- | 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 | 1,607,767,250 | 7.09% | 6.00 |
| 2009 | 1,649,399,606 | 2.59% | 6.00 |
| 2010 | 1,674,911,990 | 1.55% | 6.00 |
| 2011 | 1,675,472,330 | 0.03% | 6.00 |
| 2012 | 1,768,041,160 | 5.52% | 6.00 |
| 2013 | 1,794,984,300 | 7.13% | 6.00 |

## COLLECTIONS WITH PERCENTAGES FOR THE PAST FOUR YEARS:

| GENERAL PROPERTY TAX | | | | | | | ACCOUNT NUMBER | 121 . . 411000 |
|---|---|---|---|---|---|---|---|---|
| REVENUE TYPE | 2010 | | 2011 | | 2012 | | 2013 | |
| | $ | % | $ | % | $ | % | $ | % |
| Taxes from Prior years' Levies | 84,472 | 0.83% | 67,115 | 0.66% | 78,955 | 0.76% | 100,511 | 0.94% |
| Refunds | (12,953) | -0.13% | (9,991) | -0.10% | (7,940) | -0.08% | (19,637) | -0.18% |
| Reversal of Prior Year Deferral | 750,575 | 7.35% | 484,914 | 4.75% | 233,299 | 2.23% | 468,920 | 4.37% |
| Closing of Prior Year Levy | 4,358 | 0.04% | 32,117 | 0.31% | 128,875 | 1.23% | (75,388) | -0.70% |
| Record Current Year Levy | 9,876,621 | 96.66% | 9,875,904 | 96.66% | 10,486,252 | 100.34% | 10,635,282 | 99.11% |
| Current Year Deferral | (484,914) | -4.75% | (233,299) | -2.28% | (468,920) | -4.49% | (378,518) | -3.53% |
| TOTAL | 10,218,159 | 6.18% | 10,216,760 | -0.01% | 10,450,521 | 2.29% | 10,731,170 | 2.69% |

| SUMMARY OF REVENUES | | | | | | | | FUND 121 |
|---|---|---|---|---|---|---|---|---|
| REVENUE | 2010 | | 2011 | | 2012 | | 2013 | |
| TYPE | $ | % | $ | % | $ | % | $ | % |
| Taxes | | | | | | | | |
| General Property Taxes | 10,218,159 | 99.43% | 10,216,760 | 99.66% | 10,450,521 | 99.71% | 10,731,170 | 99.72% |
| Interest & Penalties - Taxes | 40,791 | 0.40% | 38,055 | 0.37% | 33,655 | 0.32% | 32,836 | 0.31% |
| Total Taxes | 10,258,950 | 99.82% | 10,254,815 | 100.03% | 10,484,176 | 100.03% | 10,764,006 | 100.03% |
| Miscellaneous Revenues | | | | | | | | |
| Interest Earnings | 18,055 | 0.18% | (3,268) | -0.03% | (3,359) | -0.03% | (2,872) | -0.03% |
| TOTAL | 10,277,005 | 6.47% | 10,251,547 | -0.25% | 10,480,817 | 2.24% | 10,761,134 | 2.67% |

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. The positive Interest Earnings in 2010 are the result of a check from the Sheriff's Office in the amount of $25,534.45 for interest earned on property taxes collected in 2008 and 2009.

**6.00 mills**
**10 years -- 01/01/00 -- 12/31/10**
Resolution 40517, 09/13/2000
**6.00 mills**
**01/01/11 -- Perpetuity**
Resolution 47896 05/12/2010

| Tax Year | Mills | Ordinance | Date |
|---|---|---|---|
| 2009 | 6.00 | 14554 | 11/25/08 |
| 2010 | 6.00 | 14831 | 12/09/09 |
| 2011 | 6.00 | 15035 | 11/23/10 |
| 2012 | 6.00 | 15215 | 11/09/11 |
| 2012 | 5.75 | 15350 | 07/25/12 |
| 2012 | 6.00 | 15351 | 07/25/12 |
| 2013 | 6.00 | 15418 | 11/28/12 |
| 2014 | 6.00 | 15611 | 11/26/13 |

# 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 | 120 | Chaneyville Fire Protection District | 127 |
| Brownsfield Fire Protection District | 123 | Pride Fire Protection District | 128 |
| | | Alsen- St. Irma Lee Fire Protection District | 129 |

| 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<br>Article 6, § 19<br>Article 7, § 18 (D)<br>Article 7, § 20 (A)<br>Article 7, § 26<br>Louisiana Revised Statutes:<br>47:2051<br>40:1502.1<br>22:343–347<br>Act 844 of the 1980 Legislature<br>Act 397 of the 2013 Legislature | Ordinances<br>9705–9707, 09/08/93;<br>14831, 12/09/09; 15035, 11/23/10;<br>15215, 11/09/11; 15350, 07/25/12<br>15351, 07/25/12; 15418, 11/28/12<br>15498, 05/22/13; 15611, 11/26/13<br>15633, 01/08/14;<br>Resolutions<br>40513, 09/13/00; 42095, 10/09/02;<br>42226, 11/26/02; 42983, 12/10/03;<br>43645, 10/13/04; 45477, 05/17/07;<br>45855-6, 11/14/07; 45904-45905,<br>11/28/07; 46581-46582; 10/22/08;<br>47897, 05/12/10; 48227, 10/13/10;<br>48333, 11/23/10; 48370 & 48372,<br>01/12/11; 48440, 01/26/11; 48693,<br>06/22/11; 48854, 10/04/11; 49076,<br>12/14/11; 50521, 10/23/13; 50522,<br>10/23/13 |

## 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 397 of the 2013 Legislature** provides for the distribution for the state fiscal year 2013-14.

**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 26, 2013 the Metropolitan Council adopted the following property tax millages for the 2014 calendar year for the respective districts:

| Fire Protection District | Ordinance No. | Mills Levied |
|---|---|---|
| District One Fire Protection District | 15611 | 9.00 |
| Brownsfield Fire Protection District | 15611,15633 | 10.00, 5.00, 10.00 |
| Chaneyville Fire Protection District | 15611 * | 10.00, 10.00 |
| Pride Fire Protection District | 15611 | 10.00 |
| Alsen–St. Irma Lee Fire Protection District | 15611 | 10.00, 5.00 |

* During the meeting of May 16, 2007, the Metropolitan Council abolished the Advisory Board of the Chaneyville Fire Protection District and established a Board of Commissioners with **Resolution 45477** and **Ordinance 14022** respectively. **Ordinance 15498** repealed the previous ordinance, re-establishes an Advisory Board, and places the Metropolitan Council as the governing body of the fire district. The Metropolitan Council going forward will adopt ordinances relative to property taxes and service charges.

**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. **Resolution 47897** adopted on May 12, 2010, continued the levy for a period of five years.

| District One Fire Protection District No. 1 | | | |
|---|---|---|---|
| | Original 9.00 Mills<br>*Resolution 47897, 5/12/2010*<br>***10 years – 2011 to 2015*** | | |
| **Tax Year** | **Mills** | **Ord.** | **Date** |
| 2010 | 9.00 | 14831 | 12/09/09 |
| 2011 | 9.00 | 15035 | 11/23/10 |
| 2012 | 9.00 | 15215 | 11/09/11 |
| 2013 | 9.00 | 15418 | 11/28/12 |
| 2014 | 9.00 | 15611 | 11/26/13 |

**Brownsfield Fire Protection District No. 3: Resolution 50521** adopted on October 23, 2013, 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. The previous millage expired in 2012. **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 50522** adopted on October 23, 2013 renewed this millage for the tax year beginning 2015. **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.

| **Brownsfield Fire Protection District No. 3** | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | Original 10.00 Mills *Resolution 50521, 10/23/13* ***10 years – 2015 to 2024*** | | | Additional 5.00 Mills *Resolution 45905, 11/28/07* ***10 years – 2009 to 2018*** | | | Additional 10.00 Mills *Resolution 50522, 10/23/13* ***10 years – 2014 to 2023*** | | |
| **Tax Year** | **Mills** | **Ord.** | **Date** | **Mills** | **Ord.** | **Date** | **Mills** | **Ord.** | **Date** |
| 2010 | 10.00 | 14831 | 12/09/09 | 5.00 | 14831 | 12/09/09 | 10.00 | 14831 | 12/09/09 |
| 2011 | 10.00 | 15035 | 11/23/10 | 5.00 | 15035 | 11/23/10 | 10.00 | 15035 | 11/23/10 |
| 2012 | 10.00 | 15215 | 11/08/11 | 5.00 | 15215 | 11/08/11 | 10.00 | 15215 | 11/08/11 |
| 2012 | 9.45 | 15350 | 07/25/12 | 4.73 | 15350 | 07/25/12 | 9.45 | 15350 | 07/25/12 |
| 2012 | 10.00 | 15351 | 07/25/12 | 5.00 | 15351 | 07/25/12 | 10.00 | 15351 | 07/25/12 |
| 2013 | 10.00 | 15418 | 11/28/12 | 5.00 | 15418 | 11/28/12 | 10.00 | 15418 | 11/28/12 |
| 2014 | 10.00 | 15611 | 11/26/13 | 5.00 | 15611 | 11/26/13 | 10.00 | 15633 | 01/08/14 |

* In 2012 East Baton Rouge Parish was reassessed and all property tax millage rates were adjusted. During the meeting of July 25 2012, the Metropolitan Council, with **Ordinances 15350 and 1535**, adopted the decreased and increased ad valorem tax millage rates to be levied during 2012.

**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. **Resolution 48854** adopted on October 04, 2011 approved the calling of a special election, for the authorization of the levy and collection of an additional ten-mil property tax. The tax will be collected for a ten year period to provide additional funds for maintaining, operating, and the construction of the fire protection facilities of the District.

| **Chaneyville Fire Protection District No. 7** | | | | | | |
|---|---|---|---|---|---|---|
| | Original 10.00 Mills *Resolution 46582, 10/22/08* ***10 years – 2009 to 2018*** | | | Additional 10.00 Mills *Resolution 48854 , 10/04/11* ***10 years – 2012 to 2021*** | | |
| **Tax Year** | **Mills** | **Ord.** | **Date** | **Mills** | **Ord.** | **Date** |
| 2011 | 10.00 | 15035 | 11/23/10 | | | |
| 2012 | 10.00 | 15215 | 11/09/11 | 10.00 | N/A** | N/A** |
| 2013 | 10.00 | N/A** | N/A** | 10.00 | N/A** | N/A** |
| 2014 | 10.00 | 15611 | 11/26/13 | 10.00 | 15611 | 11/26/13 |

** During the meeting of May 16, 2007, the Metropolitan Council abolished the Advisory Board of the Chaneyville Fire Protection District and established a Board of Commissioners with **Resolution 45477** and **Ordinance 14022** respectively. **Ordinance 15498** repealed the previous ordinance, re-establishes an Advisory Board, and places the Metropolitan Council as the governing body of the fire district. The Metropolitan Council going forward will adopt ordinances relative to property taxes and service charges.

**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.

| Pride Fire Protection District No. 8 | | | |
|---|---|---|---|
| | Original 10.00 Mills<br>*Resolution 45904, 11/28/07*<br>***10 years – 2008 to 2017*** | | |
| **Tax Year** | **Mills** | **Ord.** | **Date** |
| 2010 | 10.00 | 14831 | 12/09/09 |
| 2011 | 10.00 | 15035 | 11/23/10 |
| 2012 | 10.00 | 15215 | 11/09/11 |
| 2013 | 10.00 | 15418 | 11/28/12 |
| 2014 | 10.00 | 15611 | 11/26/13 |

**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.

| Alsen/St. Irma Lee Fire Protection District No. 9 | | | | | | |
|---|---|---|---|---|---|---|
| | Original 10.00 Mills<br>*Resolution 43645, 10/13/04*<br>***10 years – 2006 to 2015*** | | | Additional 5.00 Mills<br>*Resolution 46581, 10/22/08*<br>***10 years – 20089to 2018*** | | |
| **Tax Year** | **Mills** | **Ord.** | **Date** | **Mills** | **Ord.** | **Date** |
| 2010 | 10.00 | 14831 | 12/09/09 | 4.97 | 14831 | 12/09/09 |
| 2011 | 10.00 | 15035 | 11/23/10 | 4.97 | 15035 | 11/23/10 |
| 2012 | 10.00 | 15215 | 11/09/11 | 4.97 | 15215 | 11/09/11 |
| 2012 * | 9.98 | 15350 | 07/25/12 | 4.99 | 15350 | 07/25/12 |
| 2012 * | 10.00 | 15351 | 07/25/12 | 5.00 | 15351 | 07/25/12 |
| 2013 | 10.00 | 15418 | 11/28/12 | 5.00 | 15418 | 11/28/12 |
| 2014 | 10.00 | 15611 | 11/26/13 | 5.00 | 15611 | 11/26/13 |

* In 2012 East Baton Rouge Parish was reassessed and all property tax millage rates were adjusted. During the meeting of July 25 2012, the Metropolitan Council, with **Ordinances 15350 and 1535**, adopted the decreased and increased ad valorem tax millage rates to be levied during 2012.

**Fire Protection Service Charge:** The Metropolitan Council adopted the following resolutions which either called for an election or canvassed the return of 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 Number | Date of Resolution | Service Fee Collection Pd. |
|---|---|---|---|
| District One Fire Protection District | 45856 | 11/14/07 | 2008-2017 |
| Brownsfield Fire Protection District | 48333 | 11/23/10 | 2012-2021 |
| Chaneyville Fire Protection District | 48440 | 01/26/11 | 2012-2021 |
| Pride Fire Protection District | 48227 | 10/13/10 | 2012-2021 |
| Alsen–St. Irma Lee Fire Protection District | 49076 | 12/14/11 | 2012-2021 |

**Resolution 42095** of October 9, 2002, requires that the 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.
**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 these 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 397 of the 2013 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 | 2010 | 2011 | 2012 | 2013 |
|---|---|---|---|---|
| District One Fire Protection District | 9.00 | 9.00 | 9.00 | 9.00 |
| Brownsfield Fire Protection District | 25.00 | 25.00 | 25.00 | 15.00 |
| Chaneyville Fire Protection District | 10.00 | 10.00 | 20.00 | 20.00 |
| Pride Fire Protection District | 10.00 | 10.00 | 10.00 | 10.00 |
| Alsen–St. Irma Lee Fire Protection District | 14.97 | 14.97 | 15.00 | 15.00 |

These maximum property tax millages are levied as follows:

| Fire District | Tax Collection Period |
|---|---|
| District One Fire Protection District (orig. 9.00) | 2011-2015 |
| Brownsfield Fire Protection District (orig. 10.00) | 2005-2014 |
| Brownsfield Fire Protection District (add'l 5.00) | 2009-2018 |
| Brownsfield Fire Protection District (add'l 10.00) * | 2014-2023 |
| Pride Fire Protection District (orig. 10.00) | 2008-2017 |
| Alsen–St. Irma Lee Fire Protection District (orig. 10.00) | 2006-2015 |
| Alsen–St. Irma Lee Fire Protection District (add'l 5.00) | 2009-2018 |

**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 | 2010 | 2011 | 2012 | 2013 |
|---|---|---|---|---|
| St. George Fire Protection District | 4.00 | 4.00 | 4.00 | 4.00 |
| Brownsfield Fire Protection District | 10.00 | 10.00 | 10.00 | 10.00 |
| Central Fire Protection District | n/a | n/a | 10.00 | 10.00 |
| District 6 Fire Protection District | 10.00 | 10.00 | 10.00 | 10.00 |

**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.

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

**DISTRICT 1 FIRE PROTECTION DISTRICT**
**GENERAL PROPERTY TAX** **ACCOUNT NUMBER 120 . . 411000**

| REVENUE TYPE | 2010 | | 2011 | | 2012 | | 2013 | |
|---|---|---|---|---|---|---|---|---|
| | $ | % | $ | % | $ | % | $ | % |
| Taxes from Prior years' Levies | 661 | 0.25% | 996 | 0.35% | 1,302 | 0.44% | 1,930 | 0.59% |
| Refunds | (352) | 0.12% | (1,515) | -0.18% | (1,861) | -0.19% | (766) | 0.36% |
| Reversal of Prior Year Deferral | 31,274 | 12.13% | 23,666 | 8.02% | 4,804 | 1.45% | 10,530 | 3.57% |
| Closing of Prior Year Levy | (13,480) | 6.95% | 3,753 | 9.33% | 7,672 | 4.06% | 6,171 | 5.46% |
| Record Current Year Levy | 265,978 | 109.09% | 266,372 | 101.67% | 291,800 | 103.59% | 314,790 | 101.58% |
| Current Year Deferral | (23,666) | 100.00% | (4,804) | 100.00% | (10,527) | 100.00% | (5,160) | 100.00% |
| TOTAL | 260,415 | -11.58% | 288,468 | 10.77% | 293,190 | 1.64% | 327,495 | 11.70% |

**BROWNSFIELD FIRE PROTECTION DISTRICT**
**GENERAL PROPERTY TAX** **ACCOUNT NUMBER 123 . . 411000**

| REVENUE TYPE | 2010 | | 2011 | | 2012 | | 2013 | |
|---|---|---|---|---|---|---|---|---|
| | $ | % | $ | % | $ | % | $ | % |
| Taxes from Prior years' Levies | 1,562 | 0.32% | 4,093 | 0.82% | 2,319 | 0.47% | 9,426 | 2.90% |
| Refunds | (563) | 0.20% | (4,047) | 0.01% | (1,228) | 0.22% | (4,432) | 1.54% |
| Reversal of Prior Year Deferral | 43,801 | 9.06% | 22,178 | 4.45% | 8,774 | 1.98% | 23,938 | 8.90% |
| Closing of Prior Year Levy | (4,232) | 8.20% | 7,847 | 6.02% | 10,002 | 3.99% | 392 | 9.02% |
| Record Current Year Levy | 476,264 | 104.48% | 478,220 | 101.76% | 501,951 | 104.81% | 308,754 | 103.98% |
| Current Year Deferral | (22,178) | 100.00% | (8,773) | 100.00% | (23,943) | 100.00% | (12,955) | 100.00% |
| TOTAL | 494,654 | 4.35% | 499,518 | 0.98% | 497,875 | -0.33% | 325,123 | -34.70% |

**CHANEYVILLE FIRE PROTECTION DISTRICT**
**GENERAL PROPERTY TAX** **ACCOUNT NUMBER 127 . . 411000**

| REVENUE TYPE | 2010 | | 2011 | | 2012 | | 2013 | |
|---|---|---|---|---|---|---|---|---|
| | $ | % | $ | % | $ | % | $ | % |
| Taxes from Prior years' Levies | 554 | 0.83% | 574 | 0.85% | 315 | 0.23% | 1,472 | 1.07% |
| Refunds | (181) | 0.56% | (967) | -0.58% | (716) | -0.30% | (1,418) | 0.04% |
| Reversal of Prior Year Deferral | 7,178 | 11.34% | 4,633 | 6.30% | 3,760 | 2.50% | 8,387 | 6.12% |
| Closing of Prior Year Levy | 117 | 11.51% | 867 | 7.58% | (78) | 2.44% | (1,544) | 5.00% |
| Record Current Year Levy | 63,557 | 106.96% | 65,993 | 105.58% | 139,621 | 106.23% | 137,528 | 104.77% |
| Current Year Deferral | (4,633) | 100.00% | (3,760) | 100.00% | (8,387) | 100.00% | (6,579) | 100.00% |
| TOTAL | 66,592 | 25.53% | 67,340 | 1.12% | 134,515 | 99.75% | 137,846 | 2.48% |

**PRIDE FIRE PROTECTION DISTRICT**
**GENERAL PROPERTY TAX** **ACCOUNT NUMBER 128 . . 411000**

| REVENUE TYPE | 2010 | | 2011 | | 2012 | | 2013 | |
|---|---|---|---|---|---|---|---|---|
| | $ | % | $ | % | $ | % | $ | % |
| Taxes from Prior years' Levies | 700 | 0.75% | 791 | 0.81% | 556 | 0.59% | 1,378 | 1.26% |
| Refunds | (40) | 0.71% | (1,301) | -0.52% | (3,134) | -2.74% | (925) | 0.41% |
| Reversal of Prior Year Deferral | 6,899 | 8.13% | 5,925 | 5.52% | 3,321 | 0.79% | 2,943 | 3.11% |
| Closing of Prior Year Levy | (423) | 7.68% | 728 | 6.27% | (2,043) | -1.38% | 653 | 3.70% |
| Record Current Year Levy | 91,751 | 106.37% | 95,214 | 103.39% | 98,341 | 103.13% | 110,705 | 104.98% |
| Current Year Deferral | (5,925) | 100.00% | (3,321) | 100.00% | (2,943) | 100.00% | (5,444) | 100.00% |
| TOTAL | 92,962 | 5.78% | 98,036 | 5.46% | 94,098 | -4.02% | 109,310 | 16.17% |

**ALSEN - ST. IRMA LEE FIRE PROTECTION DISTRICT**
**GENERAL PROPERTY TAX** ACCOUNT NUMBER 129. . 411000

| REVENUE TYPE | 2010 | | 2011 | | 2012 | | 2013 | |
|---|---|---|---|---|---|---|---|---|
| | $ | % | $ | % | $ | % | $ | % |
| Taxes from Prior years' Levies | 891 | 0.44% | 478 | 0.24% | 2,058 | 0.92% | 931 | 0.37% |
| Refunds | (609) | 0.14% | (23) | 0.23% | (1,846) | 0.09% | (91) | 0.34% |
| Reversal of Prior Year Deferral | 5,489 | 2.82% | 34,978 | 17.89% | 0 | 0.09% | 0 | 0.34% |
| Closing of Prior Year Levy | 2,805 | 4.19% | (32,374) | 1.54% | 8,553 | 3.92% | 8,792 | 3.87% |
| Record Current Year Levy | 231,183 | 117.08% | 194,990 | 100.00% | 215,070 | 100.00% | 239,470 | 100.00% |
| Current Year Deferral | (34,978) | 100.00% | 0 | 100.00% | 0 | 100.00% | 0 | 100.00% |
| TOTAL | 204,781 | -20.91% | 198,049 | -3.29% | 223,835 | 13.02% | 249,102 | 11.29% |

**2% INSURANCE REBATE** ACCOUNT NUMBER 12X . . 433200

| REVENUE TYPE | 2010 | | 2011 | | 2012 | | 2013 | |
|---|---|---|---|---|---|---|---|---|
| | $ | % | $ | % | $ | % | $ | % |
| Brownsfield FPD-Fd 123 | 26,176 | 0.01% | 27,735 | 5.96% | 27,474 | -0.94% | 31,929 | 16.22% |
| Chaneyville FPD-Fd 127 | 14,005 | 0.01% | 14,817 | 5.80% | 14,680 | -0.92% | 17,005 | 15.84% |
| Pride FPD-Fd 128 | 14,039 | 0.01% | 14,852 | 5.79% | 14,716 | -0.92% | 17,046 | 15.83% |
| Alsen/St. Irma Lee FPD-Fd 129 | 7,290 | 0.00% | 7,698 | 5.60% | 7,629 | -0.90% | 8,798 | 15.32% |

**BROWNSFIELD FIRE PROTECTION DISTRICT**
**LOUISIANA REVENUE SHARING** ACCOUNT NUMBER 123 . . 433300

| REVENUE TYPE | 2010 | | 2011 | | 2012 | | 2013 | |
|---|---|---|---|---|---|---|---|---|
| | $ | % | $ | % | $ | % | $ | % |
| Second 1/3 Payment (March) | 27,327 | 33.42% | 27,107 | 33.43% | 26,883 | 33.32% | 27,092 | 33.33% |
| Third 1/3 Payment (May) | 27,327 | 66.85% | 27,107 | 66.85% | 26,882 | 66.63% | 27,092 | 66.67% |
| First 1/3 Payment (December) | 27,108 | 100.00% | 26,883 | 100.00% | 26,921 | 100.00% | 27,092 | 100.00% |
| TOTAL | 81,762 | -1.32% | 81,097 | -0.81% | 80,686 | -0.51% | 81,276 | 0.73% |

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

**DISTRICT 1 FIRE PROTECTION DISTRICT**
**FIRE PROTECTION SERVICE CHARGE** ACCOUNT NUMBER 120 . . 441802

| MONTH | 2010 | | 2011 | | 2012 | | 2013 | |
|---|---|---|---|---|---|---|---|---|
| | $ | % | $ | % | $ | % | $ | % |
| January | (8,006) | -14.47% | (24,322) | -39.50% | (1,919) | -3.91% | 0 | 0.00% |
| February | 6,260 | -3.16% | 23,067 | -2.04% | 0 | -3.91% | 10,600 | 17.48% |
| March | 1,746 | 0.00% | 1,255 | 0.00% | 1,919 | 0.00% | 1,598 | 20.11% |
| April | 1,186 | 2.14% | 1,287 | 2.09% | 1,837 | 3.74% | 1,300 | 22.26% |
| May | 2,385 | 6.46% | 1,598 | 4.69% | 640 | 5.04% | 950 | 23.82% |
| June | 579 | 7.50% | 642 | 5.73% | 535 | 6.13% | 0 | 23.82% |
| July | 914 | 9.15% | 1,221 | 7.71% | 1,048 | 8.26% | 257 | 24.25% |
| August | 0 | 9.15% | 36 | 7.77% | 0 | 8.26% | 0 | 24.25% |
| September | 64 | 9.27% | 128 | 7.98% | (64) | 8.13% | 64 | 24.35% |
| October | 67 | 9.39% | 225 | 8.34% | 64 | 8.26% | 192 | 24.67% |
| November | 224 | 9.80% | 32 | 8.39% | 0 | 8.26% | 192 | 24.99% |
| December | 49,899 | 100.00% | 56,406 | 100.00% | 45,073 | 100.00% | 45,495 | 100.00% |
| TOTAL | 55,318 | 0.34% | 61,575 | 11.31% | 49,133 | -20.21% | 60,648 | 23.44% |

**BROWNSFIELD FIRE PROTECTION DISTRICT**
**FIRE PROTECTION SERVICE CHARGE** **ACCOUNT NUMBER 123 . . 441802**

| MONTH | 2010 | | 2011 | | 2012 | | 2013 | |
|---|---|---|---|---|---|---|---|---|
| | $ | % | $ | % | $ | % | $ | % |
| January | (14,259) | -12.64% | (50,983) | -48.52% | (2,992) | -3.72% | 0 | 0.00% |
| February | 13,456 | -0.71% | 47,744 | -3.08% | 0 | -3.72% | 17,503 | 17.44% |
| March | 3,760 | 2.62% | 3,114 | -0.12% | 2,992 | 0.00% | 2,464 | 19.89% |
| April | 3,438 | 5.67% | 1,992 | 1.78% | 2,231 | 2.78% | 2,860 | 22.74% |
| May | 3,633 | 8.89% | 4,444 | 6.01% | 1,475 | 4.61% | 1,273 | 24.01% |
| June | 1,411 | 10.14% | 1,123 | 7.08% | 578 | 5.33% | 0 | 24.01% |
| July | 3,463 | 13.21% | 2,299 | 9.26% | 1,120 | 6.72% | 1,179 | 25.18% |
| August | 796 | 13.91% | 1 | 9.26% | 0 | 6.72% | 319 | 25.50% |
| September | 551 | 14.40% | 32 | 9.29% | 0 | 6.72% | 257 | 25.76% |
| October | 649 | 14.98% | 320 | 9.60% | 1,035 | 8.01% | 436 | 26.19% |
| November | 448 | 15.37% | 160 | 9.75% | 73,951 | 100.00% | 32 | 26.22% |
| December | 95,475 | 100.00% | 94,828 | 100.00% | 0 | 100.00% | 74,061 | 100.00% |
| TOTAL | 112,821 | 5.08% | 105,074 | -6.87% | 80,390 | -23.49% | 100,384 | 24.87% |

**CHANEYVILLE FIRE PROTECTION DISTRICT**
**FIRE PROTECTION SERVICE CHARGE** **ACCOUNT NUMBER 127 . . 441802**

| MONTH | 2010 | | 2011 | | 2012 | | 2013 | |
|---|---|---|---|---|---|---|---|---|
| | $ | % | $ | % | $ | % | $ | % |
| January | (7,168) | -16.00% | (16,579) | -35.77% | (1,427) | -3.94% | 0 | 0.00% |
| February | 5,600 | -3.50% | 14,924 | -3.57% | 0 | -3.94% | 7,902 | 18.17% |
| March | 1,568 | 0.00% | 1,656 | 0.00% | 1,427 | 0.00% | 1,598 | 21.84% |
| April | 768 | 1.71% | 804 | 1.74% | 1,446 | 4.00% | 1,500 | 25.29% |
| May | 1,616 | 5.32% | 1,890 | 5.81% | 1,054 | 6.91% | 960 | 27.50% |
| June | 653 | 6.78% | 544 | 6.99% | 349 | 7.87% | 0 | 27.50% |
| July | 1,140 | 9.32% | 545 | 8.16% | 741 | 9.92% | 800 | 29.34% |
| August | 32 | 9.40% | 33 | 8.24% | 3 | 9.93% | 0 | 29.34% |
| September | 66 | 9.54% | 32 | 8.30% | 0 | 9.93% | 96 | 29.56% |
| October | 64 | 9.69% | 64 | 8.44% | 9 | 9.95% | 64 | 29.70% |
| November | 195 | 10.12% | 64 | 8.58% | 13 | 9.99% | 64 | 29.85% |
| December | 40,263 | 100.00% | 42,373 | 100.00% | 32,568 | 100.00% | 30,511 | 100.00% |
| TOTAL | 44,797 | 0.11% | 46,350 | 3.47% | 36,183 | -21.94% | 43,495 | 20.21% |

**PRIDE FIRE PROTECTION DISTRICT**
**FIRE PROTECTION SERVICE CHARGE** **ACCOUNT NUMBER 128 . . 441802**

| MONTH | 2010 | | 2011 | | 2012 | | 2013 | |
|---|---|---|---|---|---|---|---|---|
| | $ | % | $ | % | $ | % | $ | % |
| January | (6,625) | -13.92% | (19,201) | -39.34% | (1,445) | -3.73% | 0 | 0.00% |
| February | 5,480 | -2.41% | 18,235 | -1.98% | 0 | -3.73% | 8,823 | 17.89% |
| March | 1,145 | 0.00% | 966 | 0.00% | 1,445 | 0.00% | 1,192 | 20.31% |
| April | 927 | 1.95% | 959 | 1.96% | 1,747 | 4.51% | 1,564 | 23.48% |
| May | 1,754 | 5.63% | 1,568 | 5.18% | 610 | 6.09% | 831 | 25.17% |
| June | 685 | 7.07% | 612 | 6.43% | 687 | 7.86% | 0 | 25.17% |
| July | 640 | 8.42% | 737 | 7.94% | 770 | 9.85% | 96 | 25.36% |
| August | (64) | 8.28% | 32 | 8.01% | (96) | 9.61% | 32 | 25.43% |
| September | (237) | 7.78% | 32 | 8.07% | 0 | 9.61% | 65 | 25.56% |
| October | (46) | 7.69% | 55 | 8.18% | 0 | 9.61% | 96 | 25.75% |
| November | 74 | 7.84% | 0 | 8.18% | 96 | 9.85% | 64 | 25.88% |
| December | 43,868 | 100.00% | 44,817 | 100.00% | 34,891 | 100.00% | 36,550 | 100.00% |
| TOTAL | 47,601 | 0.91% | 48,812 | 2.54% | 38,705 | -20.71% | 49,313 | 27.41% |

**ALSEN - ST. IRMA LEE FIRE PROTECTION DISTRICT**
**FIRE PROTECTION SERVICE CHARGE** **ACCOUNT NUMBER 129 . . 441802**

| MONTH | 2010 | | 2011 | | 2012 | | 2013 | |
|---|---|---|---|---|---|---|---|---|
| | $ | % | $ | % | $ | % | $ | % |
| January | (2,971) | -23.09% | (4,765) | -35.87% | (1,409) | -20.36% | 2,663 | 22.12% |
| February | 2,376 | -4.62% | 4,160 | -4.55% | 0 | -20.36% | 383 | 25.30% |
| March | 595 | 0.00% | 605 | 0.00% | 1,409 | 0.00% | 480 | 29.29% |
| April | 448 | 3.48% | 615 | 4.63% | 512 | 7.40% | 378 | 32.43% |
| May | 672 | 8.71% | 542 | 8.71% | 64 | 8.32% | 0 | 32.43% |
| June | 306 | 11.08% | 289 | 10.89% | 192 | 11.10% | 256 | 34.55% |
| July | 914 | 18.19% | 352 | 13.54% | 225 | 14.35% | 128 | 35.62% |
| August | 64 | 18.69% | 3 | 13.56% | 96 | 15.74% | 32 | 35.88% |
| September | 0 | 18.69% | 32 | 13.80% | 0 | 15.74% | 129 | 36.95% |
| October | 64 | 19.18% | 0 | 13.80% | 0 | 15.74% | 0 | 36.95% |
| November | 128 | 20.18% | 128 | 14.76% | 18 | 16.00% | 0 | 36.95% |
| December | 10,269 | 100.00% | 11,322 | 100.00% | 5,813 | 100.00% | 7,590 | 100.00% |
| TOTAL | 12,865 | 3.66% | 13,283 | 3.25% | 6,920 | -47.90% | 12,039 | 73.97% |

**DISTRICT 1 FIRE PROTECTION DISTRICT**
**SUMMARY OF REVENUES** **FUND 120**

| REVENUE TYPE | 2010 | | 2011 | | 2012 | | 2013 | |
|---|---|---|---|---|---|---|---|---|
| | $ | % | $ | % | $ | % | $ | % |
| Tax Revenues | | | | | | | | |
| General Property Tax | 260,415 | 81.97% | 288,468 | 81.86% | 293,190 | 85.18% | 327,495 | 84.06% |
| Interest & Penalty-Deliq. Tax | 1,191 | 0.37% | 1,442 | 0.41% | 944 | 0.27% | 690 | 0.18% |
| Total Tax Revenues | 261,606 | 82.34% | 289,910 | 82.27% | 294,134 | 85.46% | 328,185 | 84.24% |
| Charges For Services | | | | | | | | |
| Fire Protection Service Chg. | 55,318 | 17.41% | 61,575 | 17.47% | 49,133 | 14.27% | 60,648 | 15.57% |
| Miscellaneous Revenues | | | | | | | | |
| Interest Earnings | 473 | 0.15% | 326 | 0.09% | 447 | 0.13% | 354 | 0.09% |
| Interest-Fire Prot. Svc Chg. | 317 | 0.10% | 560 | 0.16% | 481 | 0.14% | 389 | 0.10% |
| Total Miscellaneous Revenues | 790 | 0.25% | 886 | 0.25% | 928 | 0.27% | 743 | 0.19% |
| TOTAL | 317,714 | -9.94% | 352,371 | 10.91% | 344,195 | -2.32% | 389,576 | 13.18% |

NOTE: 2010 Interest Earnings includes $89.26 received from the Sheriff's Office for interest earned on property taxes collected in 2008 and 2009.

**BROWNSFIELD FIRE PROTECTION DISTRICT**
**SUMMARY OF REVENUES** **FUND 123**

| REVENUE TYPE | 2010 | | 2011 | | 2012 | | 2013 | |
|---|---|---|---|---|---|---|---|---|
| | $ | % | $ | % | $ | % | $ | % |
| Tax Revenues | | | | | | | | |
| General Property Tax | 494,654 | 64.44% | 499,518 | 64.17% | 497,875 | 67.85% | 325,123 | 45.63% |
| Interest & Penalty-Deliq. Tax | 1,921 | 0.25% | 2,022 | 0.26% | 1,608 | 0.22% | 2,201 | 0.31% |
| Total Tax Revenues | 496,575 | 64.69% | 501,540 | 64.43% | 499,483 | 68.07% | 327,324 | 45.93% |
| Intergovernmental Revenues | | | | | | | | |
| Insurance Rebate | 26,176 | 3.41% | 27,735 | 3.56% | 27,474 | 3.74% | 31,929 | 4.48% |
| Louisiana Revenue Sharing | 81,762 | 10.65% | 81,097 | 10.42% | 80,686 | 11.00% | 81,276 | 11.41% |
| On-Behalf Pmt-Sal & Benefit | 24,000 | 3.13% | 24,000 | 3.08% | 24,000 | 3.27% | 24,000 | 3.37% |
| Other | 2,930 | 0.38% | 17,058 | 2.19% | 0 | 0.00% | 0 | 0.00% |
| Total Intergov. Revenues | 134,868 | 17.57% | 149,890 | 19.26% | 132,160 | 18.01% | 137,205 | 19.25% |
| Charges For Services | | | | | | | | |
| Fire Protection Service Chg. | 112,821 | 14.70% | 105,074 | 13.50% | 80,390 | 10.96% | 100,384 | 14.09% |
| Miscellaneous Revenues | | | | | | | | |
| Interest Earnings | 1,857 | 0.24% | 68 | 0.01% | 165 | 0.02% | 179 | 0.03% |
| Interest-Fire Prot. Svc. Chg. | 689 | 0.09% | 1,081 | 0.14% | 522 | 0.07% | 726 | 0.10% |
| Contingent Receipts | 3,555 | 0.46% | 4,539 | 0.58% | 4,812 | 0.66% | 10,517 | 1.48% |
| Total Miscellaneous Revenues | 6,101 | 0.79% | 5,688 | 0.73% | 5,499 | 0.75% | 11,422 | 1.60% |
| Other Financing Sources | | | | | | | | |
| Sale of Fixed Assets | 100 | 0.01% | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% |
| Transfer Fm. Parish Gen. Fd. | 17,100 | 2.23% | 16,250 | 2.09% | 16,250 | 2.21% | 136,250 | 19.12% |
| Total Other Financing Sources | 17,200 | 2.24% | 16,250 | 2.09% | 16,250 | 2.21% | 136,250 | 19.12% |
| TOTAL | 767,565 | 4.65% | 778,442 | 1.42% | 733,782 | -5.74% | 712,585 | -2.89% |

NOTE: Revenues received from the Parish General Fund represent supplemental appropriations for operations and capital needs. 2010 Interest Earnings includes $1,448.09 received from the Sheriff's Office for interest earned on property taxes collected in 2008 and 2009.

**CHANEYVILLE FIRE PROTECTION DISTRICT**
**SUMMARY OF REVENUES** **FUND 127**

| REVENUE TYPE | 2010 | | 2011 | | 2012 | | 2013 | |
|---|---|---|---|---|---|---|---|---|
| | $ | % | $ | % | $ | % | $ | % |
| Tax Revenues | | | | | | | | |
| General Property Tax | 66,592 | 30.24% | 67,340 | 34.14% | 134,515 | 57.09% | 137,846 | 57.22% |
| Interest & Penalty-Deliq. Tax | 560 | 0.25% | 380 | 0.19% | 281 | 0.12% | 548 | 0.23% |
| Total Tax Revenues | 67,152 | 30.50% | 67,720 | 34.33% | 134,796 | 57.21% | 138,394 | 57.45% |
| Intergovernmental Revenues | | | | | | | | |
| Insurance Rebate | 14,005 | 6.36% | 14,817 | 7.51% | 14,680 | 6.23% | 17,005 | 7.06% |
| Other | 52,941 | 24.04% | 29,644 | 15.03% | 11,610 | 4.93% | 0 | 0.00% |
| Total Intergov. Revenues | 66,946 | 30.40% | 44,461 | 22.54% | 26,290 | 11.16% | 17,005 | 7.06% |
| Charges For Services | | | | | | | | |
| Fire Protection Service Chg. | 44,797 | 20.34% | 46,350 | 23.50% | 36,183 | 15.36% | 43,495 | 18.06% |
| Miscellaneous Revenues | | | | | | | | |
| Interest Earnings | 253 | 0.11% | 94 | 0.05% | 120 | 0.05% | 137 | 0.06% |
| Interest-Fire Prot. Svc. Chg. | 204 | 0.09% | 337 | 0.17% | 396 | 0.17% | 766 | 0.32% |
| Contingent Receipts | 3,088 | 1.40% | 1,933 | 0.98% | 1,989 | 0.84% | 5,231 | 2.17% |
| Donations | 0 | 0.00% | 505 | 0.26% | 0 | 0.00% | 0 | 0.00% |
| Total Miscellaneous Revenues | 3,545 | 1.61% | 2,869 | 1.45% | 2,505 | 1.06% | 6,134 | 2.55% |
| Other Financing Sources | | | | | | | | |
| Sale of Fixed Assets | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% |
| Transfer Fm. Parish Gen. Fd. | 37,750 | 17.14% | 35,860 | 18.18% | 35,860 | 15.22% | 35,860 | 14.89% |
| Total Other Financing Sources | 37,750 | 17.14% | 35,860 | 18.18% | 35,860 | 15.22% | 35,860 | 14.89% |
| TOTAL | 220,190 | 36.87% | 197,260 | -10.41% | 235,634 | 19.45% | 240,888 | 2.23% |

NOTE: Revenues received from the Parish General Fund represent supplemental appropriations for operations and capital needs. 2010 Interest Earnings includes $120.84 received from the Sheriff's Office for interest earned on property taxes collected in 2008 and 2009.

**PRIDE FIRE PROTECTION DISTRICT**
**SUMMARY OF REVENUES** **FUND 128**

| REVENUE TYPE | 2010 | | 2011 | | 2012 | | 2013 | |
|---|---|---|---|---|---|---|---|---|
| | $ | % | $ | % | $ | % | $ | % |
| Tax Revenues | | | | | | | | |
| General Property Tax | 92,962 | 20.44% | 98,036 | 50.17% | 94,098 | 21.59% | 109,310 | 54.53% |
| Interest & Penalty-Deliq. Tax | 359 | 0.08% | 527 | 0.27% | 383 | 0.09% | 303 | 0.15% |
| Total Tax Revenues | 93,321 | 20.52% | 98,563 | 50.44% | 94,481 | 21.68% | 109,613 | 54.68% |
| Intergovernmental Revenues | | | | | | | | |
| Insurance Rebate | 14,039 | 3.09% | 14,852 | 7.60% | 14,716 | 3.38% | 17,046 | 8.50% |
| Other | 274,050 | 60.27% | 7,160 | 3.66% | 0 | 0.00% | 0 | 0.00% |
| Total Intergov. Revenues | 288,089 | 63.36% | 22,012 | 11.27% | 14,716 | 3.38% | 17,046 | 8.50% |
| Charges For Services | | | | | | | | |
| Fire Protection Service Chg. | 47,601 | 10.47% | 48,812 | 24.98% | 38,705 | 8.88% | 49,313 | 24.60% |
| Miscellaneous Revenues | | | | | | | | |
| Interest Earnings | 378 | 0.08% | 403 | 0.21% | 405 | 0.09% | 496 | 0.25% |
| Interest-Fire Prot. Svc. Chg. | 219 | 0.05% | 375 | 0.19% | 476 | 0.11% | 186 | 0.09% |
| Contingent Receipts | 5,113 | 1.12% | 5,974 | 3.06% | 920 | 0.21% | 1,920 | 0.96% |
| Donations | 0 | 0.00% | 250 | 0.13% | 2,400 | 0.55% | 2,892 | 1.44% |
| Total Miscellaneous Revenues | 5,710 | 1.26% | 7,002 | 3.58% | 4,201 | 0.96% | 5,494 | 2.74% |
| Other Financing Sources | | | | | | | | |
| Sale of Fixed Assets | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% |
| Transfer Fm. Parish Gen. Fd. | 20,000 | 4.40% | 19,000 | 9.72% | 19,000 | 4.36% | 19,000 | 9.48% |
| Proceeds from Long Term Dt. | 0 | 0.00% | 0 | 0.00% | 264,713 | 60.74% | 0 | 0.00% |
| Total Other Financing Sources | 20,000 | 4.40% | 19,000 | 9.72% | 19,000 | 4.36% | 19,000 | 9.48% |
| TOTAL | 454,721 | 137.75% | 195,389 | -57.03% | 435,816 | 123.05% | 200,466 | -54.00% |

NOTE: Revenues received from the Parish General Fund represent supplemental appropriations for operations and capital needs. Unless otherwise noted, significant increases and decreases are directly related to grant awards. 2010 Interest Earnings includes $149.10 received from the Sheriff's Office for interest earned on property taxes collected in 2008 and 2009. 2012 revenue increased due to receiving loan proceeds that are being used to finance a truck purchased that year.

**ALSEN - ST. IRMA LEE FIRE PROTECTION DISTRICT**
**SUMMARY OF REVENUES** **FUND 129**

| REVENUE TYPE | 2010 | | 2011 | | 2012 | | 2013 | |
|---|---|---|---|---|---|---|---|---|
| | $ | % | $ | % | $ | % | $ | % |
| Tax Revenues | | | | | | | | |
| General Property Tax | 204,781 | 80.45% | 198,049 | 79.72% | 223,835 | 84.14% | 249,102 | 82.33% |
| Interest & Penalty-Deliq. Tax | 585 | 0.23% | 258 | 0.10% | 214 | 0.08% | 673 | 0.22% |
| Total Tax Revenues | 205,366 | 80.68% | 198,307 | 79.82% | 224,049 | 84.22% | 249,775 | 82.55% |
| Intergovernmental Revenues | | | | | | | | |
| Insurance Rebate | 7,290 | 2.86% | 7,698 | 3.10% | 7,629 | 2.87% | 8,798 | 2.91% |
| Other | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% |
| Total Intergov. Revenues | 7,290 | 2.86% | 7,698 | 3.10% | 7,629 | 2.87% | 8,798 | 2.91% |
| Charges For Services | | | | | | | | |
| Fire Protection Service Chg. | 12,865 | 5.05% | 13,283 | 5.35% | 6,920 | 2.60% | 12,039 | 3.98% |
| Miscellaneous Revenues | | | | | | | | |
| Interest Earnings | 1,658 | 0.65% | 794 | 0.32% | 829 | 0.31% | 668 | 0.22% |
| Interest-Fire Prot. Svc. Chg. | 209 | 0.08% | 291 | 0.12% | 340 | 0.13% | 187 | 0.06% |
| Contingent Receipts | 1,347 | 0.53% | 1,948 | 0.78% | 1,736 | 0.65% | 6,601 | 2.18% |
| Donations | 0 | 0.00% | 500 | 0.20% | 7 | 0.00% | 0 | 0.00% |
| Total Miscellaneous Revenues | 3,214 | 1.26% | 3,533 | 1.42% | 2,912 | 1.09% | 7,456 | 2.46% |
| Other Financing Sources | | | | | | | | |
| Sale of Fixed Assets | 0 | 0.00% | 1,100 | 0.44% | 0 | 0.00% | 0 | 0.00% |
| Transfer Fm. Parish Gen. Fd. | 25,800 | 10.14% | 24,510 | 9.87% | 24,510 | 9.21% | 24,510 | 8.10% |
| Total Other Financing Sources | 25,800 | 10.14% | 25,610 | 10.31% | 24,510 | 9.21% | 24,510 | 8.10% |
| TOTAL | 254,535 | -24.03% | 248,431 | -2.40% | 266,020 | 7.08% | 302,578 | 13.74% |

NOTE: Revenues received from the Parish General Fund represent supplemental appropriations for operations and capital needs.

2010 Interest Earnings includes $696.99 received from the Sheriff's Office for interest earned on property taxes collected in 2008 and 2009.

# 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<br>Article 6, §19<br>Article 7, §18 (D)<br>Article 7, §20 (A)<br>Article 7, §26<br>Act 844 of the 1980 Legislature<br>Louisiana Revised Statutes<br>47:2051<br>Act 516 of 2012 Legislature | The *Plan of Government*<br>§1.08 (c)<br>Resolutions 14584, 09/27/78;<br>39057, 10/14/98; 46583, 10/22/08<br>Ordinances<br>14554, 11/25/08; 14831, 12/09/09;<br>15035, 11/23/10; 15215, 11/09/11;<br>15350, 07/25/12; 15351, 07/25/12;<br>15418, 11/28/12; 15611, 11/26/13 |

## 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 516** of the 2012 Legislature provides the Louisiana Revenue Sharing distribution allocation for the state fiscal year July 1, 2012, to June 30, 2013.

**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. **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; **Ordinance 14831** of December 9, 2009; **Ordinance 15035** of November 23, 2010, and **Ordinance 15215 of November 9, 2011,** set a rate of four mills for the years 2009, 2010, 2011, and 2012, respectively. **Ordinance 15350** of July 25, 2012, adjusted the 2012 rate downward to 3.84 due to reassessment. **Ordinance 15351** of July 25, 2012 adopted the maximum authorized levy of 3.84 mills. **Ordinance 15418** of November 28, 2012 maintains the rate of 3.84 mills for 2013. **Ordinance 15611** of November 26, 2013 maintains the rate of 3.84 mills for 2014.

## 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: **3.84 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 2012 reassessment, the millage rate was decreased from 4.00 mills to 3.84 mills in accordance with **Ordinance 15350**.

| GENERAL PROPERTY TAX | | | | | | | ACCOUNT NUMBER | 141 . . 411000 |
|---|---|---|---|---|---|---|---|---|
| REVENUE | 2010 | | 2011 | | 2012 | | 2013 | |
| TYPE | $ | % | $ | % | $ | % | $ | % |
| Taxes from Prior years' Levies | 4,226 | 0.75% | 3,211 | 0.57% | 3,908 | 0.73% | 4,495 | 0.73% |
| Refunds | (1,024) | 0.57% | (2,192) | 0.18% | (2,931) | 0.18% | (1,664) | 0.46% |
| Reversal of Prior Year Deferral | 36,203 | 7.01% | 17,764 | 3.31% | 10,185 | 2.07% | 43,576 | 7.55% |
| Closing of Prior Year Levy | (2,048) | 6.64% | 4,632 | 4.13% | 6,941 | 3.36% | 1,119 | 7.73% |
| Record Current Year Levy | 542,751 | 103.16% | 553,545 | 101.80% | 564,407 | 108.09% | 583,759 | 102.74% |
| Current Year Deferral | (17,764) | 100.00% | (10,185) | 100.00% | (43,576) | 100.00% | (16,837) | 100.00% |
| TOTAL / % Change | 562,344 | 5.88% | 566,775 | 0.79% | 538,934 | -4.91% | 614,448 | 14.01% |

| LOUISIANA REVENUE SHARING | | | | | | | ACCOUNT NUMBER | 141 . . 433300 |
|---|---|---|---|---|---|---|---|---|
| REVENUE | 2010 | | 2011 | | 2012 | | 2013 | |
| TYPE | $ | % | $ | % | $ | % | $ | % |
| Second 1/3 Payment (March) | 17,923 | 33.47% | 17,707 | 33.50% | 17,438 | 33.62% | 17,101 | 33.39% |
| Third 1/3 Payment (May) | 17,923 | 66.94% | 17,707 | 67.01% | 17,438 | 67.23% | 17,204 | 66.98% |
| First 1/3 Payment (December) | 17,707 | 100.00% | 17,438 | 100.00% | 16,998 | 100.00% | 16,911 | 100.00% |
| TOTAL / % Change | 53,553 | -1.60% | 52,852 | -1.31% | 51,874 | -1.85% | 51,216 | -1.27% |

| SUMMARY OF REVENUES | | | | | | | | FUND 141 |
|---|---|---|---|---|---|---|---|---|
| REVENUE | 2010 | | 2011 | | 2012 | | 2013 | |
| TYPE | $ | % | $ | % | $ | % | $ | % |
| Taxes | | | | | | | | |
| General Property Taxes | 562,344 | 89.36% | 566,775 | 89.97% | 538,934 | 89.86% | 614,448 | 91.25% |
| Int & Pen - Delinquent Taxes | 2,162 | 0.34% | 3,218 | 0.51% | 1,460 | 0.24% | 1,536 | 0.23% |
| Total Taxes | 564,506 | 89.71% | 569,993 | 90.48% | 540,394 | 90.10% | 615,984 | 91.47% |
| Intergovernmental Revenues | | | | | | | | |
| Louisiana Revenue Sharing | 53,553 | 8.51% | 52,852 | 8.39% | 51,874 | 8.65% | 51,216 | 7.61% |
| Miscellaneous Revenues | | | | | | | | |
| Interest Earnings | 11,225 | 1.78% | 7,118 | 1.13% | 7,512 | 1.25% | 6,192 | 0.92% |
| TOTAL / % Change | 629,284 | 3.62% | 629,963 | 0.11% | 599,780 | -4.79% | 673,392 | 12.27% |

**7.00 mills**
**10 years -- 1/1/2009 -- 12/31/2018**
Resolution 46583, 10/22/2008

| Tax Year | Mills | Ordinance | Date |
|---|---|---|---|
| 2009 | 4.00 | 14554 | 11/25/08 |
| 2010 | 4.00 | 14831 | 12/09/09 |
| 2011 | 4.00 | 15035 | 12/23/10 |
| 2012 | 4.00 | 15215 | 11/09/11 |
| 2012* | 3.84 | 15350 | 07/25/12 |
| 2012 | 3.84 | 15351 | 07/25/12 |
| 2013 | 3.84 | 15418 | 11/28/12 |
| 2014 | 3.84 | 15611 | 11/26/13 |

*In 2012, East Baton Rouge Parish was reassessed, and all property tax millage rates were adjusted.

# PARISH TRANSPORTATION FUND

| REVENUE TYPE | FUND . . OBJECT |
|---|---|
| Intergovernmental Revenues | 145 . . 433810 Road<br>145 . . 433820 Transit |

**LEGAL AUTHORIZATION**

| FEDERAL | STATE | LOCAL |
|---|---|---|
| N/A | Louisiana Constitution, 1974<br>Article VII, § 27<br>Louisiana Revised Statutes<br>48:751–762<br>Act 14, 2013 Legislative Session | Resolution<br>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 14** of the 2013 Legislative Session (General Appropriations Bill) stipulates funding levels for the 2013-2014 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.

**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 | 16,001 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, dykes, 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 | | | |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| January | 0 | 0.00% | 0 | 0.00% | (204,651) | -9.39% | 0 | 0.00% |
| February | 0 | 0.00% | 209,406 | 9.47% | 204,651 | 0.00% | 181,201 | 6.76% |
| March | 0 | 0.00% | 0 | 9.47% | 208,185 | 9.55% | 182,280 | 13.55% |
| April | 168,034 | 7.94% | 184,845 | 17.83% | 198,203 | 18.65% | 113,997 | 17.81% |
| May | 152,034 | 15.13% | 130,305 | 23.72% | 322,894 | 33.47% | 203,415 | 25.39% |
| June | 351,093 | 31.73% | 225,420 | 33.91% | 188,927 | 42.14% | 195,420 | 32.68% |
| July | 206,803 | 41.51% | 194,465 | 42.71% | 166,367 | 49.78% | 198,859 | 40.09% |
| August | 89,312 | 45.73% | 232,960 | 53.24% | 166,714 | 57.43% | 319,323 | 52.00% |
| September | 214,323 | 55.86% | 163,120 | 60.62% | 0 | 57.43% | 0 | 52.00% |
| October | 184,435 | 64.58% | 155,323 | 67.64% | 356,710 | 73.80% | 477,356 | 69.80% |
| November | 216,284 | 74.81% | 311,782 | 81.74% | 0 | 73.80% | 181,909 | 76.59% |
| December | 532,899 | 100.00% | 403,794 | 100.00% | 570,821 | 100.00% | 627,821 | 100.00% |
| TOTAL | 2,115,217 | -10.60% | 2,211,420 | 4.55% | 2,178,821 | -1.47% | 2,681,581 | 23.07% |

| PARISH TRANSPORTATION FUND - TRANSIT PORTION | | | | | ACCOUNT NUMBER 145 . . 433820 | | | |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| January | 0 | 0.00% | 0 | 0.00% | (51,025) | -9.64% | 0 | 0.00% |
| February | 0 | 0.00% | 59,387 | 10.04% | 51,025 | 0.00% | 42,423 | 6.56% |
| March | 0 | 0.00% | 0 | 10.04% | 51,906 | 9.81% | 42,676 | 13.15% |
| April | 61,654 | 9.06% | 52,421 | 18.90% | 49,417 | 19.15% | 26,689 | 17.27% |
| May | 55,783 | 17.26% | 36,954 | 25.14% | 80,505 | 34.36% | 47,624 | 24.63% |
| June | 128,820 | 36.19% | 63,928 | 35.94% | 47,104 | 43.27% | 45,752 | 31.70% |
| July | 75,878 | 47.34% | 55,149 | 45.26% | 41,479 | 51.10% | 46,557 | 38.90% |
| August | 32,770 | 52.16% | 66,068 | 56.43% | 41,566 | 58.96% | 74,761 | 50.45% |
| September | 60,781 | 61.09% | 46,197 | 64.24% | 0 | 58.96% | 0 | 50.45% |
| October | 52,305 | 68.78% | 33,199 | 69.85% | 83,514 | 74.74% | 118,928 | 68.83% |
| November | 61,337 | 77.79% | 77,735 | 82.99% | 0 | 74.74% | 45,320 | 75.83% |
| December | 151,127 | 100.00% | 100,676 | 100.00% | 133,642 | 100.00% | 156,415 | 100.00% |
| TOTAL | 680,455 | -18.81% | 591,714 | -13.04% | 529,133 | -10.58% | 647,145 | 22.30% |
| COMBINED | 2,795,672 | -12.75% | 2,803,134 | 0.27% | 2,707,954 | -3.40% | 3,328,726 | 22.92% |

NOTE: Act 11 of the 2010 Legislative Session (General Appropriations Bill) stated that the total funding for the transit portion during fiscal 2010-2011 would be $4,955,000. The EBRP award was $659,457.

Act 12 of the 2011 Legislative Session (General Appropriations Bill) stated that the total funding for the transit portion during fiscal 2011-2012 would be $4,955,000. The EBRP award was $580,564.

Act 13 of the 2012 Legislative Session (General Appropriations Bill) stated that the total funding for the transit portion during fiscal 2012-2013 would be $4,955,000. The EBRP award was $543,876.

Act 14 of the 2013 Legislative Session (General Appropriations Bill) stated that the total funding for the transit portion during fiscal 2013-2014 would be $4,955,000. The EBRP award was $578,507.

The increase in 2013 is partially due to the fact that thirteen months were posted in this year.

| SUMMARY OF REVENUES | | | | | | | | FUND 145 |
|---|---|---|---|---|---|---|---|---|
| REVENUE | 2010 | | 2011 | | 2012 | | 2013 | |
| TYPE | $ | % | $ | % | $ | % | $ | % |
| Intergovernmental Revenues | | | | | | | | |
| State Shared Revenue: | | | | | | | | |
| Road Portion | 2,115,217 | 74.99% | 2,211,420 | 78.36% | 2,178,821 | 79.83% | 2,681,581 | 80.09% |
| Transit Portion | 680,455 | 24.13% | 591,714 | 20.97% | 529,133 | 19.39% | 647,145 | 19.33% |
| Parish Transportation Fund | 2,795,672 | 99.12% | 2,803,134 | 99.32% | 2,707,954 | 99.22% | 3,328,726 | 99.42% |
| Miscellaneous Revenues | | | | | | | | |
| Interest Earnings | 24,815 | 0.88% | 19,159 | 0.68% | 21,206 | 0.78% | 19,453 | 0.58% |
| TOTAL | 2,820,487 | -13.36% | 2,822,293 | 0.06% | 2,729,160 | -3.30% | 3,348,179 | 22.68% |

# PARISH TRANSPORTATION BEAUTIFICATION FUND
## GENERAL SALES & USE TAX

| REVENUE TYPE | FUND . . OBJECT |
|---|---|
| Taxes | 146 . . 413000 |

**LEGAL AUTHORIZATION**

| FEDERAL | STATE | LOCAL |
|---|---|---|
| N/A | Louisiana Constitution, 1974<br>Article 6, §29 (A); Article 6, §29(B)<br>Louisiana Revised Statutes<br>47:338.1; 47:303 B(3)(b);<br>47:337.5.1; 47:338.54 | Resolutions<br>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. 47:338.1** authorizes any incorporated municipality of the state to levy and collect a sales and use tax not in excess of two and one-half percent, and **L.R.S. 47:337.5.1** 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. 47:338.54** 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. 47:338.54 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 | 146 . . 413000 |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| January | 72,096 | 7.47% | 73,719 | 7.38% | 79,423 | 7.46% | 79,620 | 7.50% |
| February | 72,705 | 15.01% | 76,465 | 15.03% | 82,887 | 15.24% | 79,140 | 14.95% |
| March | 87,581 | 24.09% | 89,311 | 23.97% | 95,387 | 24.19% | 94,522 | 23.85% |
| April | 80,347 | 32.42% | 78,385 | 31.81% | 88,402 | 32.49% | 88,293 | 32.16% |
| May | 77,184 | 40.42% | 82,039 | 40.02% | 92,849 | 41.21% | 88,559 | 40.50% |
| June | 83,354 | 49.06% | 85,129 | 48.54% | 93,134 | 49.95% | 90,662 | 49.04% |
| July | 77,226 | 57.07% | 78,168 | 56.36% | 84,997 | 57.93% | 87,499 | 57.27% |
| August | 80,082 | 65.37% | 84,726 | 64.84% | 85,226 | 65.93% | 87,638 | 65.53% |
| September | 78,679 | 73.52% | 83,067 | 73.15% | 85,214 | 73.93% | 87,420 | 73.76% |
| October | 77,197 | 81.53% | 80,905 | 81.25% | 85,821 | 81.99% | 87,265 | 81.97% |
| November | 78,734 | 89.69% | 83,514 | 89.60% | 89,921 | 90.43% | 85,913 | 90.06% |
| December | 99,461 | 100.00% | 103,891 | 100.00% | 101,894 | 100.00% | 105,533 | 100.00% |
| TOTAL | 964,646 | -3.17% | 999,319 | 3.59% | 1,065,155 | 6.59% | 1,062,064 | -0.29% |

| VEHICLE SALES & USE TAX | | | | | | | ACCOUNT NUMBER | 146 . . 413000 |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| January | 6,388 | 8.16% | 7,231 | 8.51% | 8,021 | 8.44% | 9,252 | 8.70% |
| February | 5,430 | 15.10% | 6,134 | 15.72% | 6,844 | 15.65% | 7,988 | 16.20% |
| March | 7,255 | 24.37% | 7,683 | 24.76% | 8,672 | 24.78% | 9,423 | 25.06% |
| April | 7,027 | 33.35% | 7,141 | 33.16% | 8,243 | 33.46% | 9,493 | 33.98% |
| May | 6,215 | 41.30% | 7,201 | 41.64% | 8,234 | 42.13% | 9,452 | 42.86% |
| June | 6,423 | 49.51% | 6,721 | 49.54% | 8,659 | 51.25% | 8,632 | 50.98% |
| July | 6,771 | 58.16% | 7,361 | 58.20% | 8,283 | 59.97% | 9,681 | 60.08% |
| August | 7,030 | 67.14% | 7,684 | 67.24% | 7,461 | 67.82% | 9,406 | 68.92% |
| September | 7,125 | 76.25% | 7,648 | 76.24% | 7,363 | 75.57% | 8,732 | 77.12% |
| October | 6,474 | 84.52% | 6,895 | 84.35% | 8,803 | 84.84% | 8,843 | 85.43% |
| November | 5,750 | 91.87% | 6,519 | 92.02% | 7,548 | 92.79% | 7,602 | 92.58% |
| December | 6,362 | 100.00% | 6,781 | 100.00% | 6,849 | 100.00% | 7,897 | 100.00% |
| TOTAL | 78,250 | -0.08% | 84,999 | 8.62% | 94,980 | 11.74% | 106,401 | 12.02% |
| COMBINED | 1,042,896 | -2.94% | 1,084,318 | 3.97% | 1,160,135 | 6.99% | 1,168,465 | 0.72% |

NOTE: The 70% of this tax used for new roadway construction and intersection improvements can be found in Capital Projects Fund 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 |
|---|---|---|---|---|---|---|---|---|
| REVENUE | 2010 | | 2011 | | 2012 | | 2013 | |
| TYPE | $ | % | $ | % | $ | % | $ | % |
| Taxes | | | | | | | | |
| City-Parish | | | | | | | | |
| General Sales & Use Tax | 964,646 | 90.81% | 999,319 | 90.55% | 1,065,155 | 90.31% | 1,062,064 | 88.31% |
| Prior-year refunds | (3,338) | -0.31% | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% |
| Vehicle Sales & Use Tax | 78,250 | 7.37% | 84,999 | 7.70% | 94,980 | 8.05% | 106,401 | 8.85% |
| Audit Collections | 4,371 | 0.41% | 5,273 | 0.48% | 5,462 | 0.46% | 13,023 | 1.08% |
| Int & Pen - Deliquent Taxes | 5,722 | 0.54% | 6,636 | 0.60% | 7,542 | 0.64% | 15,334 | 1.28% |
| Total Taxes | 1,049,651 | 98.82% | 1,096,227 | 99.33% | 1,173,139 | 99.47% | 1,196,822 | 99.52% |
| Miscellaneous Revenues | | | | | | | | |
| Interest Earnings | 12,561 | 1.18% | 7,393 | 0.67% | 6,306 | 0.53% | 5,768 | 0.48% |
| Transfer from General Fund | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% |
| Total Miscellaneous Revenues | 12,561 | 1.18% | 7,393 | 0.67% | 6,306 | 0.53% | 5,768 | 0.48% |
| TOTAL | 1,062,212 | -55.62% | 1,103,620 | 3.90% | 1,179,445 | 6.87% | 1,202,590 | 1.96% |

# PARISH STREET MAINTENANCE FUND
## GENERAL SALES & USE TAX

| REVENUE TYPE | FUND . . OBJECT |
|---|---|
| Taxes | 147 . . 413000 |

**LEGAL AUTHORIZATION**

| FEDERAL | STATE | LOCAL |
|---|---|---|
| N/A | Louisiana Constitution, 1974<br>Article 6, §29 (A); Article 6, §29(B)<br>Louisiana Revised Statutes<br>47:338.1; 47:303 B(3)(b);<br>47:337.5.1; 47:338.54 | Resolutions<br>30062, 05/23/90; 41217, 08/22/01;<br>44190, 06/08/05<br>Ordinances<br>10127, 12/14/94; 10904, 05/28/97;<br>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. 47:338.1** authorizes any incorporated municipality of the state to levy and collect a sales and use tax not in excess of two and one-half percent, and **L.R.S. 47:337.5.1** 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. 47:338.54** 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. All collections in Baker and Zachary dedicated for street improvements are remitted directly to and administered by those municipalities. The City-Parish had been escrowing sales taxes collected on behalf of Central until July 1, 2010, when officials in Central requested that all funding held in escrow and future collections be distributed directly to that municipality.

**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. Beginning in 2006 the funds are to 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. 47:338.54 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 |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| January | 648,859 | 7.47% | 663,468 | 7.38% | 714,804 | 7.46% | 716,578 | 7.50% |
| February | 654,345 | 15.01% | 688,190 | 15.03% | 745,986 | 15.24% | 712,263 | 14.95% |
| March | 788,233 | 24.09% | 803,796 | 23.97% | 858,489 | 24.19% | 850,700 | 23.85% |
| April | 723,122 | 32.42% | 705,463 | 31.81% | 795,619 | 32.49% | 794,639 | 32.16% |
| May | 694,652 | 40.42% | 738,356 | 40.02% | 835,644 | 41.21% | 797,033 | 40.50% |
| June | 750,187 | 49.06% | 766,158 | 48.54% | 838,201 | 49.95% | 815,959 | 49.04% |
| July | 695,036 | 57.07% | 703,516 | 56.36% | 764,976 | 57.93% | 787,490 | 57.27% |
| August | 720,739 | 65.37% | 762,532 | 64.84% | 767,029 | 65.93% | 788,745 | 65.53% |
| September | 708,108 | 73.52% | 747,608 | 73.15% | 766,926 | 73.93% | 786,778 | 73.76% |
| October | 694,769 | 81.53% | 728,144 | 81.25% | 772,390 | 81.99% | 785,384 | 81.97% |
| November | 708,610 | 89.69% | 751,623 | 89.60% | 809,284 | 90.43% | 773,212 | 90.06% |
| December | 895,149 | 100.00% | 935,016 | 100.00% | 917,049 | 100.00% | 949,794 | 100.00% |
| TOTAL C-P/ %chg | 8,681,809 | -3.17% | 8,993,870 | 3.59% | 9,586,397 | 6.59% | 9,558,575 | -0.29% |
| PLUS | | | | | | | | |
| Baker/ % chg | 606,662 | 9.83% | 508,993 | -16.10% | 507,846 | -0.23% | 510,647 | 0.55% |
| Zachary/ % chg | 1,049,315 | -1.04% | 1,120,855 | 6.82% | 1,268,946 | 13.21% | 1,250,096 | -1.49% |
| Central/% chg | 673,612 | 1.62% | 746,442 | 10.81% | 715,856 | -4.10% | 722,509 | 0.93% |
| TOTAL/ % chg | 11,011,398 | -2.04% | 11,370,160 | 3.26% | 12,079,045 | 6.23% | 12,041,827 | -0.31% |

| GENERAL SALES & USE TAX SUMMARY | | | | | | | ACCOUNT NUMBER | 147 . . 413000 |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| CITY | $ | % | $ | % | $ | % | $ | % |
| City-Parish | 8,681,809 | 78.84% | 8,993,870 | 79.10% | 9,586,397 | 79.36% | 9,558,575 | 79.38% |
| Baker | 606,662 | 5.51% | 508,993 | 4.48% | 507,846 | 4.20% | 510,647 | 4.24% |
| Zachary | 1,049,315 | 9.53% | 1,120,855 | 9.86% | 1,268,946 | 10.51% | 1,250,096 | 10.38% |
| Central | 673,612 | 6.12% | 746,442 | 6.56% | 715,856 | 5.93% | 722,509 | 6.00% |
| Total | 11,011,398 | 100.00% | 11,370,160 | 100.00% | 12,079,045 | 100.00% | 12,041,827 | 100.00% |

| VEHICLE SALES & USE TAX | | | | | | | ACCOUNT NUMBER | 147 . . 413000 |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| January | 57,491 | 8.16% | 65,075 | 8.51% | 72,188 | 8.44% | 83,272 | 8.70% |
| February | 48,868 | 15.10% | 55,207 | 15.72% | 61,598 | 15.65% | 71,891 | 16.20% |
| March | 65,291 | 24.37% | 69,150 | 24.76% | 78,050 | 24.78% | 84,811 | 25.06% |
| April | 63,243 | 33.35% | 64,270 | 33.16% | 74,188 | 33.46% | 85,440 | 33.98% |
| May | 55,933 | 41.30% | 64,811 | 41.64% | 74,108 | 42.13% | 85,065 | 42.86% |
| June | 57,807 | 49.50% | 60,490 | 49.54% | 77,931 | 51.25% | 77,689 | 50.98% |
| July | 60,940 | 58.16% | 66,245 | 58.20% | 74,542 | 59.97% | 87,126 | 60.08% |
| August | 63,277 | 67.14% | 69,160 | 67.24% | 67,145 | 67.82% | 84,653 | 68.92% |
| September | 64,128 | 76.25% | 68,828 | 76.24% | 66,267 | 75.57% | 78,589 | 77.12% |
| October | 58,264 | 84.52% | 62,052 | 84.35% | 79,228 | 84.84% | 79,586 | 85.43% |
| November | 51,754 | 91.87% | 58,673 | 92.02% | 67,927 | 92.79% | 68,421 | 92.58% |
| December | 57,254 | 100.00% | 61,032 | 100.00% | 61,644 | 100.00% | 71,070 | 100.00% |
| TOTAL C-P/ %chg | 704,250 | -0.08% | 764,993 | 8.63% | 854,816 | 11.74% | 957,613 | 12.03% |
| PLUS | | | | | | | | |
| Baker/ % chg | 73,109 | -22.39% | 98,078 | 34.15% | 107,270 | 9.37% | 127,324 | 18.69% |
| Zachary/ % chg | 132,184 | -6.30% | 134,525 | 1.77% | 155,027 | 15.24% | 170,189 | 9.78% |
| Central/ % chg | 262,488 | 10.88% | 253,795 | -3.31% | 270,989 | 6.77% | 298,612 | 10.19% |
| TOTAL/ % chg | 1,172,031 | -0.41% | 1,251,391 | 6.77% | 1,388,102 | 10.92% | 1,553,738 | 11.93% |
| COMBINED | 12,183,429 | -1.89% | 12,621,551 | 3.60% | 13,467,147 | 6.70% | 13,595,565 | 0.95% |

| VEHICLE SALES & USE TAX SUMMARY | | | | | | | ACCOUNT NUMBER | 147 . . 413000 |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| CITY | $ | % | $ | % | $ | % | $ | % |
| City-Parish | 704,250 | 60.09% | 764,993 | 61.13% | 854,816 | 61.58% | 957,613 | 61.63% |
| Baker | 73,109 | 6.24% | 98,078 | 7.84% | 107,270 | 7.73% | 127,324 | 8.19% |
| Zachary | 132,184 | 11.28% | 134,525 | 10.75% | 155,027 | 11.17% | 170,189 | 10.96% |
| Central | 262,488 | 22.39% | 253,795 | 20.28% | 270,989 | 19.52% | 298,612 | 19.22% |
| Total | 1,172,031 | 100.00% | 1,251,391 | 100.00% | 1,388,102 | 100.00% | 1,553,738 | 100.00% |

| SUMMARY OF REVENUES | | | | | | | | FUND 147 |
|---|---|---|---|---|---|---|---|---|
| REVENUE | 2010 | | 2011 | | 2012 | | 2013 | |
| TYPE | $ | % | $ | % | $ | % | $ | % |
| Taxes | | | | | | | | |
| City-Parish | | | | | | | | |
| General Sales & Use Tax | 8,681,809 | 71.54% | 8,993,870 | 70.43% | 9,586,397 | 70.42% | 9,558,575 | 68.81% |
| Prior Year Refunds | (173,985) | -1.43% | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% |
| Vehicle Sales & Use Tax | 704,250 | 5.80% | 764,993 | 5.99% | 854,816 | 6.28% | 957,613 | 6.89% |
| Audit Collections | 39,338 | 0.32% | 47,459 | 0.37% | 49,162 | 0.36% | 117,206 | 0.84% |
| Int & Pen - Deliquent Tax | 51,502 | 0.42% | 59,720 | 0.47% | 67,879 | 0.50% | 138,003 | 0.99% |
| Total City-Parish | 9,302,914 | 76.66% | 9,866,042 | 77.26% | 10,558,254 | 77.55% | 10,771,397 | 77.55% |
| Baker | | | | | | | | |
| General Sales & Use Tax | 606,662 | 5.00% | 508,993 | 3.99% | 507,846 | 3.73% | 510,647 | 3.68% |
| Vehicle Sales & Use Tax | 73,109 | 0.60% | 98,078 | 0.77% | 107,270 | 0.79% | 127,324 | 0.92% |
| Audit Collections | 1,624 | 0.01% | 3,349 | 0.03% | 137 | 0.00% | 1,069 | 0.01% |
| Int & Pen - Deliquent Tax | 2,132 | 0.02% | 13,743 | 0.11% | 1,375 | 0.01% | 3,270 | 0.02% |
| Total Baker | 683,527 | 5.63% | 624,163 | 4.89% | 616,628 | 4.53% | 642,310 | 4.62% |
| Zachary | | | | | | | | |
| General Sales & Use Tax | 1,049,315 | 8.65% | 1,120,855 | 8.78% | 1,268,946 | 9.32% | 1,250,096 | 9.00% |
| Vehicle Sales & Use Tax | 132,184 | 1.09% | 134,525 | 1.05% | 155,027 | 1.14% | 170,189 | 1.23% |
| Audit Collections | 1,414 | 0.01% | 1,989 | 0.02% | 1,709 | 0.01% | 5,589 | 0.04% |
| Int & Pen - Deliquent Tax | 4,348 | 0.04% | 3,268 | 0.03% | 5,354 | 0.04% | 7,612 | 0.05% |
| Total Zachary | 1,187,261 | 9.78% | 1,260,637 | 9.87% | 1,431,036 | 10.51% | 1,433,486 | 10.32% |
| Central | | | | | | | | |
| General Sales & Use Tax | 673,612 | 5.55% | 746,442 | 5.85% | 715,856 | 5.26% | 722,509 | 5.20% |
| Vehicle Sales & Use Tax | 262,488 | 2.16% | 253,795 | 1.99% | 270,989 | 1.99% | 298,612 | 2.15% |
| Audit Collections | 1,039 | 0.01% | 1,519 | 0.01% | 1,907 | 0.01% | 1,992 | 0.01% |
| Int & Pen - Deliquent Tax | 2,975 | 0.02% | 3,422 | 0.03% | 3,712 | 0.03% | 3,845 | 0.03% |
| Total Central | 940,114 | 7.75% | 1,005,178 | 7.87% | 992,464 | 7.29% | 1,026,958 | 7.39% |
| Total Taxes | 12,113,816 | 99.82% | 12,756,020 | 99.89% | 13,598,382 | 99.89% | 13,874,151 | 99.88% |
| Miscellaneous Revenues | | | | | | | | |
| Interest Earnings | 21,699 | 0.18% | 13,914 | 0.11% | 15,511 | 0.11% | 16,220 | 0.12% |
| Total Miscellaneous Revenues | 21,699 | 0.18% | 13,914 | 0.11% | 15,511 | 0.11% | 16,220 | 0.12% |
| TOTAL/ % CHANGE | 12,135,515 | -4.61% | 12,769,934 | 5.23% | 13,613,893 | 6.61% | 13,890,371 | 2.03% |

NOTE: Funds used for new roadway construction and intersection improvements can be found in Fund 339 (Road and Street Improvement Fund), and funds used for the associated beautification program can be found in Fund 146 (Parish Transportation Beautification Fund).

# CAPITOL HOUSE ECONOMIC DEVELOPMENT DISTRICT
## GENERAL SALES & USE TAX
## CAPITOL HOUSE OCCUPANCY TAX

| REVENUE TYPE | FUND . . OBJECT |
|---|---|
| Taxes | 150 . . 413000<br>150 . . 413100 |

**LEGAL AUTHORIZATION**

| FEDERAL | STATE | LOCAL |
|---|---|---|
| N/A | Louisiana Constitution, 1974 Article VI, §29 (A) - 29(B)<br><br>L.R.S. 33:9038.52<br><br>Act 47 of the 1st Extraordinary Session of the 2002 Legislature<br><br>Act 419 of the 2003 Legislature<br><br>Act 850 of the 2006 Legislature | Ordinances<br>10127, 12/14/94<br>13441, 10/26/05<br>13442, 10/26/05<br>14684, 06/10/09<br>15382, 08/22/12<br>Ordinance of the Capitol House Taxing District, 02/22/07<br>Cooperative Endeavor Agreement, 10/27/2005 |

## 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** of February 22, 2007 levies and imposes the tax and sets guidelines for its collections. . **Ordinance 15382,** of August 22, 2012, amends and supplements Ordinance 13441 to authorize the reimbursement of certain project cost in connection with an economic development project within the district. The **Cooperative Endeavor Agreement** of October 27, 2005, provides for the responsibilities of each of the

three parties involved, the district, the Capital House Hotel Development Company, L.L.C., and the Parish of East Baton Rouge. The term of this Agreement shall extend to earlier of the following to occur: Full payment by the District and receipt by the Company of the City Tax Payments in the amount of the Project Cost Reimbursement, September 30, 2042, or a termination with the written consent of the Parties.

## 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:

General Sales & Use Tax (150..413000)

Capitol House collects a General Sales & Use Tax on retail sales of 5% and they get 2% back. They do not get to keep the remaining 3% (2% School Board, ½ road, and ½ sewer).

Capital House Occupancy Tax (150..413100)

Capitol House collects an Occupancy Tax of 13% and they get 10% back. The 10% is made up of the City-Parish 2% sales tax, State 4% sales tax, and 4% hotel motel occupancy tax. They do not get to keep the remaining 3% (2% School Board, ½ road, and ½ street).

Of the total revenues collected, a collection fee of $500 per month is deducted with the balance of the revenues being 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. **Ordinance 14684** of June 10, 2009, authorized the Director of Finance to make refunds not in excess of $50,000 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 |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| January | 9,060 | 7.67% | 8,505 | 6.44% | 11,663 | 10.28% | 7,038 | 6.48% |
| February | 8,748 | 15.08% | 7,765 | 12.33% | 10,449 | 19.48% | 7,975 | 13.82% |
| March | 7,503 | 21.43% | 12,515 | 21.81% | 10,990 | 29.16% | 12,602 | 25.42% |
| April | 11,078 | 30.81% | 12,704 | 31.44% | 8,102 | 36.30% | 13,487 | 37.83% |
| May | 9,892 | 39.19% | 11,387 | 40.06% | 13,716 | 48.39% | 10,258 | 47.27% |
| June | 10,295 | 47.90% | 8,166 | 46.25% | 7,945 | 55.39% | 5,244 | 52.10% |
| July | 6,648 | 53.53% | 11,028 | 54.61% | 6,751 | 61.33% | 7,390 | 58.90% |
| August | 8,225 | 60.50% | 9,829 | 62.05% | 8,606 | 68.92% | 5,157 | 63.65% |
| September | 9,162 | 68.25% | 10,500 | 70.01% | 5,973 | 74.18% | 6,917 | 70.02% |
| October | 12,299 | 78.67% | 12,527 | 79.50% | 7,476 | 80.77% | 11,010 | 80.15% |
| November | 9,110 | 86.38% | 12,060 | 88.64% | 7,225 | 87.13% | 9,479 | 88.87% |
| December | 16,086 | 100.00% | 14,993 | 100.00% | 14,606 | 100.00% | 12,087 | 100.00% |
| TOTAL | 118,106 | -8.30% | 131,979 | 11.75% | 113,502 | -14.00% | 108,644 | -4.28% |

| CAPITOL HOUSE OCCUPANCY TAX | | | | | | | ACCOUNT NUMBER | 150 . . 413100 |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| January | 57,478 | 6.68% | 76,459 | 8.29% | 69,168 | 7.19% | 61,262 | 7.02% |
| February | 65,274 | 14.27% | 83,065 | 17.30% | 86,191 | 16.15% | 80,836 | 16.28% |
| March | 72,195 | 22.66% | 83,367 | 26.34% | 90,511 | 25.56% | 91,428 | 26.75% |
| April | 70,877 | 30.91% | 81,998 | 35.24% | 79,957 | 33.87% | 86,965 | 36.71% |
| May | 76,732 | 39.83% | 87,594 | 44.74% | 93,426 | 43.58% | 77,839 | 45.63% |
| June | 79,012 | 49.01% | 69,659 | 52.29% | 76,238 | 51.50% | 61,475 | 52.67% |
| July | 59,872 | 55.97% | 67,326 | 59.60% | 78,815 | 59.70% | 72,597 | 60.99% |
| August | 65,572 | 63.60% | 66,077 | 66.76% | 80,821 | 68.10% | 58,550 | 67.70% |
| September | 76,437 | 72.48% | 78,218 | 75.25% | 75,148 | 75.91% | 69,129 | 75.62% |
| October | 98,887 | 83.98% | 98,928 | 85.98% | 87,118 | 84.96% | 89,361 | 85.85% |
| November | 82,649 | 93.59% | 78,320 | 94.47% | 89,424 | 94.26% | 77,879 | 94.77% |
| December | 55,142 | 100.00% | 50,988 | 100.00% | 55,235 | 100.00% | 45,621 | 100.00% |
| TOTAL | 860,127 | 2.16% | 921,999 | 7.19% | 962,052 | 4.34% | 872,942 | -9.26% |

NOTE: The revenue charts above show amounts in the months when they were collected by the taxpayer.

| SUMMARY OF REVENUES | | | | | | | | FUND 150 |
|---|---|---|---|---|---|---|---|---|
| REVENUE | 2010 | | 2011 | | 2012 | | 2013 | |
| TYPE | $ | % | $ | % | $ | % | $ | % |
| Taxes | | | | | | | | |
| General Sales & Use Tax | 118,106 | 12.06% | 131,979 | 12.52% | 113,502 | 10.55% | 108,644 | 11.07% |
| Capitol House Occupancy Tax | 860,127 | 87.91% | 921,999 | 87.49% | 962,052 | 89.45% | 872,941 | 88.93% |
| Int & Pen - Deliquent Tax | 136 | 0.01% | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% |
| Total Taxes | 978,369 | 100.00% | 1,053,978 | 100.00% | 1,075,554 | 100.00% | 981,585 | 100.00% |
| TOTAL | 978,369 | 0.78% | 1,053,978 | 7.73% | 1,075,554 | 2.05% | 981,585 | -8.74% |

# LAFAYETTE-MAIN ECONOMIC DEVELOPMENT DISTRICT
## GENERAL SALES & USE TAX

| REVENUE TYPE | FUND . . OBJECT |
|---|---|
| Taxes | 153 . . 413000 |

**LEGAL AUTHORIZATION**

| FEDERAL | STATE | LOCAL |
|---|---|---|
| N/A | Louisiana Revised Statutes<br>33:9038.32; 33:9038.34;<br>33:9038.42; 33:9038.61; | Resolutions<br>48790, 08/24/11<br>Ordinances<br>15109, 04/13/11 |

## INTERPRETATION OF LEGAL AUTHORIZATION:

**State:** **L.R.S. 33:9038.32** authorizes a local government to create by ordinance an economic development district. **L.R.S. 33:9038.34** states that a local governmental subdivision or entity may issue revenue bonds payable from revenues generated by economic development projects with a pledge and dedication of up to the full amount of sales tax increments annually to be used as a guaranty of any shortfall, or at the option of the local governmental subdivision or tax recipient entity, payable directly from an irrevocable pledge and dedication of up to the full amount of sales tax increments, in an amount to be determined by the local governmental subdivision or tax recipient entity, to finance or refinance all or any part of an economic development project. **L.R.S. 33:9038.42** provides that no tax levied pursuant to Part III of this Chapter (which includes L.R.S. 33:9038.61) shall, or shall be deemed to, supersede or be in lieu of any existing tax that secures bonds that have been authorized or issued or any existing tax that has been dedicated to another purpose by other law or by proposition approved by electors voting in an election held for such purpose. **L.R.S. 33:9038.61** authorizes the governing authority to create a special taxing district and political subdivision of the state to fund construction and renovations to a hotel and related facilities in the city. It also authorizes the district to levy and collect a tax upon the occupancy of hotel rooms, motel rooms, and overnight camping facilities within the district. The tax rate must be at least equal to the aggregate rate of all such taxes levied and collected within East Baton Rouge Parish. The district may issue revenue bonds payable from an irrevocable pledge and dedication of up to the full amount of hotel occupancy tax increments.

**Local:** **Ordinances 15109 of** April 13, 2013, created the Lafayette-Main Economic Development District. It authorizes this district to pledge and dedicate the proceeds of the hotel-motel tax levies towards the retirement of debt associated with the completion and rehabilitation of the hotel project. **Resolution 48790 of** August 24, 2011, authorized the execution of the Cooperative Endeavor Agreement by and among the city of Baton Rouge, the Lafayette-Main Economic Development District, and Red Stick Hospitality. The **Cooperative Endeavor Agreement** of October 1, 2011, provides for the responsibilities of each of the three parties involved, the district, the city of Baton Rouge, and Red Stick Hospitality. Unless earlier terminated pursuant to the Cooperative Endeavor Agreement, the term of this agreement shall extend from its Effective Date through the latter of twenty (20) years from the Effective Date of the date on which any and all obligations of the District and/or the Company incurred in connection with the Projection are paid in full or provisions for their payment in full are made.

## 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. The collections (except for state sales tax) are then sent to the Finance Department-Revenue Division.

**Transmittal:** The Cooperative Endeavor Agreement provides that collections are due to the Finance Department-Revenue Division by the 20th of the month following the month of collection. The rebated funds are then issued to the district by 20th business day of the following month.

## DISTRIBUTION OF PROCEEDS:

General Sales & Use Tax (153..413000)

The hotel within the boundaries of the district, the Hampton Inn & Suites, collects a General Sales & Use Tax on retail sales of 5% and they get back 2%. The 2% consists of the 2% from the city. The remaining 3% is distributed to the East Baton Rouge School Board (2%), the sewer fund (½%), and the road fund (½%).

## 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.

## 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.

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

| GENERAL SALES & USE TAX | | | | | | | ACCOUNT NUMBER | 153 . . 413000 |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| 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% | 2,301 | 4.98% |
| June | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% | 2,699 | 10.82% |
| July | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% | 9,987 | 32.45% |
| August | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% | 5,823 | 45.05% |
| September | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% | 5,631 | 57.24% |
| October | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% | 7,684 | 73.88% |
| November | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% | 6,837 | 88.68% |
| December | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% | 5,230 | 100.00% |
| TOTAL | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% | 46,192 | 100.00% |

Note: Amounts are shown in the month collected from taxpayer.

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# CAPITAL PROJECTS FUNDS

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# TRAFFIC IMPACT FEES

| REVENUE TYPE | FUND . . OBJECT. PROJECT |
|---|---|
| Capital Contributions | 337 . . 489210 . 1017021 |

**LEGAL AUTHORIZATION**

| FEDERAL | STATE | LOCAL |
|---|---|---|
| N/A | N/A | Administrative Policy |

## INTERPRETATION OF LEGAL AUTHORIZATION:

**Local:** **Administrative Policy** relates to the imposition of an impact fee on land development in the City-Parish in order to make improvements to major roadway facilities when these improvements are necessitated by such new development. These fees should not be in excess of the amount necessary to offset demands generated by that development. It provides a fee schedule, as well as regulations and procedures for expending the fees.

## COLLECTION AND TRANSMITTAL OF FUNDS:

**Collector:** The traffic impact fee is collected by the Department of Public Works.

**Transmittal:** The Department of Public Works deposits the impact fees and remits the deposit slip, along with a cash receipt form, to the Finance Department.

## PAYOR OF FEE:

Any person who commences an impact-generating development, except those exempted.

## COMPUTATION OF FEE:

The Traffic Impact Fee schedule is as follows:

| Land Use Type | Unit | Fee per Unit |
|---|---|---|
| | | |
| **Residential** | | |
| < 1,000 Sq Ft | Dwelling | 596 |
| 1,000-1499 Sq Ft | Dwelling | 660 |
| 1,500-1,999 Sq Ft | Dwelling | 708 |
| 2,000-2,999 Sq Ft | Dwelling | 760 |
| 3,000-3,999 Sq Ft | Dwelling | 813 |
| 4,000 + Sq Ft | Dwelling | 855 |
| Single Family Average | | 732 |
| | | |
| **Townhome** | Dwelling | 423 |
| Multi-Family | Dwelling | 485 |
| Mobile Home Park | Pad | 203 |
| Hotel | Room | 590 |
| Motel | Room | 407 |
| Nursing Home | Bed | 139 |
| Adult Cong Living Facility | Dwelling | 146 |
| | | |
| **Office** | | |
| Office, Medical | 1000 Sq FT | 2,117 |
| Bank | 1000 Sq FT | 1,656 |
| Bank, Drive-in | 1000 Sq FT | 1,304 |

| Land Use Type | Unit | Fee per Unit |
|---|---|---|
| | | |
| **Retail/Commercial** | | |
| Discount Superstore | 1000 Sq FT | 926 |
| Specialty Retailer | 1000 Sq FT | 1,077 |
| Shopping Center | 1000 Sq FT | 1,044 |
| Wholesale Market | 1000 Sq FT | 211 |
| Discount Club | 1000 Sq FT | 1,311 |
| Apparel Store | 1000 Sq FT | 1,614 |
| Furniture Store | 1000 Sq FT | 40 |
| Gas Station | Pump | 464 |
| Convenience Store w/Gas | Pump | 384 |
| Pharmacy w/o Drive-Thru | 1000 Sq FT | 1,447 |
| Pharmacy w/ Drive-Thru | 1000 Sq FT | 1,313 |
| Home Improvement Superstore | 1000 Sq FT | 374 |
| Auto Sales | 1000 Sq FT | 1,176 |
| Restaurant, Quality | 1000 Sq FT | 1,340 |
| Restaurant, Fastfood | 1000 Sq FT | 2,927 |
| Convenience Store 24 hour | 1000 Sq FT | 3,483 |
| Convenience Store 16 hour | 1000 Sq FT | 1,532 |
| | | |
| **Recreation** | | |
| Golf Course | Acre | 178 |

| Land Use Type | Unit | Fee per Unit |
|---|---|---|
| Office, General | 1000 Sq FT | 795 |
| | | |
| **Recreation (cont)** | | |
| Tennis Court | Court | 1,094 |
| | | |
| **Miscellaneous** | | |
| Day Care Center | 1000 Sq FT | 846 |
| Hospital | 1000 Sq FT | 1,030 |
| Church | 1000 Sq FT | 402 |
| Movie Theater | 1000 Sq FT | 2,451 |
| School, Elementary | Student | 44 |
| School, Middle | Student | 55 |

| Land Use Type | Unit | Fee per Unit |
|---|---|---|
| Racquet Club | Court | 1,363 |
| | | |
| **Miscellaneous (cont)** | | |
| School, High | Student | 58 |
| School, University | Student | 80 |
| | | |
| **Industrial** | | |
| Manufacturing | 1000 Sq FT | 275 |
| Warehouse | 1000 Sq FT | 358 |
| Mini-Warehouse | 1000 Sq FT | 110 |
| Light Industrial | 1000 Sq FT | 503 |
| Heavy Industrial | 1000 Sq FT | 108 |

NOTE: If the type of impact-generating development is not specified above, the impact fee administrator shall determine the fee on the basis of the fee applicable to the most nearly comparable type of land use on the fee schedule.

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

| TRAFFIC IMPACT FEES | | | | | ACCOUNT NUMBER | | 337 . . 489210 . 1017021 | |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| January | (65,120) | -9.85% | (49,037) | -6.47% | (38,208) | -5.71% | (21,013) | -1.32% |
| February | 65,120 | 0.00% | 56,865 | 1.03% | 39,730 | 0.23% | 21,013 | 0.00% |
| March | 22,043 | 3.33% | 17,247 | 3.31% | 13,835 | 2.30% | 8,727 | 0.55% |
| April | 52,759 | 11.31% | 11,385 | 4.81% | 24,500 | 5.96% | 20,506 | 1.83% |
| May | 16,316 | 13.78% | 72,055 | 14.33% | 63,930 | 15.52% | 42,778 | 4.51% |
| June | 70,862 | 24.49% | 64,247 | 22.81% | 28,255 | 19.75% | 37,537 | 6.87% |
| July | 40,353 | 30.59% | 36,405 | 27.62% | 17,523 | 22.37% | 251,566 | 22.64% |
| August | 40,899 | 36.77% | 93,582 | 39.97% | 113,861 | 39.39% | 292,864 | 41.00% |
| September | 57,993 | 45.54% | 67,321 | 48.86% | 33,564 | 44.41% | 28,863 | 42.81% |
| October | 19,248 | 48.45% | 42,760 | 54.51% | 67,340 | 54.48% | 32,661 | 44.85% |
| November | 53,594 | 56.55% | 20,564 | 57.22% | 53,465 | 62.48% | 74,327 | 49.51% |
| December | 287,372 | 100.00% | 323,970 | 100.00% | 250,898 | 100.00% | 805,323 | 100.00% |
| TOTAL/% Chg | 661,439 | 7.60% | 757,364 | 14.50% | 668,693 | -11.71% | 1,595,152 | 138.55% |

NOTE: From 2007 to 2011, these revenues were deposited into 002 . . 240108 in the General Fund. Before that they were deposited into 337..489100.1014891.

# ROAD AND STREET IMPROVEMENT FUND
## GENERAL SALES AND USE TAX

| REVENUE TYPE | FUND . . OBJECT |
|---|---|
| Taxes | 339 . . 413000 |

**LEGAL AUTHORIZATION**

| FEDERAL | STATE | LOCAL |
|---|---|---|
| N/A | Louisiana Constitution, 1974<br>Article 6, §29 (A);<br>Article 6, §29 (B)<br>Louisiana Revised Statutes<br>47:338.1; 47:337.5.1;<br>47:303 B(3)(b); 47:338.54 | Resolutions<br>37828, 05/28/97; 41217, 08/22/01;<br>44190, 06/08/05<br>Ordinances<br>10127, 12/14/94; 10904, 05/28/97;<br>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. 47:338.1** authorizes any incorporated municipality of the state to levy and collect a sales and use tax not in excess of two and one-half percent, and **L.R.S. 47:337.5.1** 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. 47:338.54** 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. 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 to 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 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. 47:338.54 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 | 339 . . 413000 |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| January | 1,682,228 | 7.47% | 1,720,102 | 7.38% | 1,853,196 | 7.46% | 1,857,796 | 7.50% |
| February | 1,696,451 | 15.01% | 1,784,196 | 15.03% | 1,934,038 | 15.24% | 1,846,607 | 14.95% |
| March | 2,043,567 | 24.09% | 2,083,916 | 23.97% | 2,225,704 | 24.19% | 2,205,519 | 23.85% |
| April | 1,874,761 | 32.42% | 1,828,979 | 31.81% | 2,062,716 | 32.49% | 2,060,175 | 32.16% |
| May | 1,800,949 | 40.42% | 1,914,255 | 40.02% | 2,166,484 | 41.21% | 2,066,383 | 40.50% |
| June | 1,944,930 | 49.06% | 1,986,335 | 48.54% | 2,173,114 | 49.95% | 2,115,448 | 49.04% |
| July | 1,801,944 | 57.07% | 1,823,930 | 56.36% | 1,983,272 | 57.93% | 2,041,641 | 57.27% |
| August | 1,868,583 | 65.37% | 1,976,934 | 64.84% | 1,988,594 | 65.93% | 2,044,893 | 65.53% |
| September | 1,835,836 | 73.52% | 1,938,244 | 73.15% | 1,988,328 | 73.93% | 2,039,794 | 73.76% |
| October | 1,801,252 | 81.53% | 1,887,782 | 81.25% | 2,002,493 | 81.99% | 2,036,181 | 81.97% |
| November | 1,837,138 | 89.69% | 1,948,652 | 89.60% | 2,098,146 | 90.43% | 2,004,624 | 90.06% |
| December | 2,320,756 | 100.00% | 2,424,117 | 100.00% | 2,377,536 | 100.00% | 2,462,429 | 100.00% |
| TOTAL | 22,508,395 | -3.17% | 23,317,442 | 3.59% | 24,853,621 | 6.59% | 24,781,490 | -0.29% |

| VEHICLES SALES & USE TAX | | | | | | ACCOUNT NUMBER | | 339 . . 413000 |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| January | 149,051 | 8.16% | 168,712 | 8.51% | 187,154 | 8.44% | 215,890 | 8.70% |
| February | 126,695 | 15.10% | 143,129 | 15.72% | 159,698 | 15.65% | 186,384 | 16.20% |
| March | 169,272 | 24.37% | 179,278 | 24.76% | 202,351 | 24.78% | 219,881 | 25.06% |
| April | 163,963 | 33.35% | 166,626 | 33.16% | 192,340 | 33.46% | 221,512 | 33.98% |
| May | 145,011 | 41.30% | 168,026 | 41.64% | 192,131 | 42.13% | 220,539 | 42.86% |
| June | 149,871 | 49.50% | 156,827 | 49.54% | 202,044 | 51.25% | 201,416 | 50.98% |
| July | 157,994 | 58.16% | 171,746 | 58.20% | 193,257 | 59.97% | 225,882 | 60.08% |
| August | 164,053 | 67.14% | 179,304 | 67.24% | 174,081 | 67.82% | 219,471 | 68.92% |
| September | 166,258 | 76.25% | 178,443 | 76.24% | 171,805 | 75.57% | 203,750 | 77.12% |
| October | 151,054 | 84.52% | 160,876 | 84.35% | 205,405 | 84.84% | 206,334 | 85.43% |
| November | 134,177 | 91.87% | 152,116 | 92.02% | 176,106 | 92.79% | 177,389 | 92.58% |
| December | 148,436 | 100.00% | 158,231 | 100.00% | 159,818 | 100.00% | 184,255 | 100.00% |
| TOTAL | 1,825,835 | -0.08% | 1,983,314 | 8.63% | 2,216,190 | 11.74% | 2,482,703 | 12.03% |

| SUMMARY OF REVENUES | | | | | | | | FUND 339 |
|---|---|---|---|---|---|---|---|---|
| REVENUE | 2010 | | 2011 | | 2012 | | 2013 | |
| TYPE | $ | % | $ | % | $ | % | $ | % |
| Taxes | | | | | | | | |
| City Parish | | | | | | | | |
| Sales & Use Tax | 22,508,395 | 305.90% | 23,317,442 | 285.26% | 24,853,621 | 381.83% | 24,781,490 | 326.97% |
| Prior Year Refunds | (293,804) | -3.99% | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% |
| Vehicle Tax | 1,825,835 | 24.82% | 1,983,314 | 24.26% | 2,216,190 | 34.05% | 2,482,703 | 32.76% |
| Subtotal | 24,040,426 | 326.73% | 25,300,756 | 309.52% | 27,069,811 | 415.88% | 27,264,193 | 359.73% |
| Audit Collections | 101,986 | 1.39% | 123,042 | 1.51% | 127,457 | 1.96% | 303,867 | 4.01% |
| Debt Service Fund Revenues | | | | | | | | |
| 2006A $32.7M Rd & St Impro. | (4,501,329) | -61.18% | (4,495,954) | -55.00% | (4,512,813) | -69.33% | (4,516,045) | -59.59% |
| 2008B $92.2M/2008A 93.4M. | (4,477,041) | -60.84% | (4,735,813) | -57.94% | (4,728,071) | -72.64% | (4,737,170) | -62.50% |
| 2009A $110M Rd & St Impro. | (8,582,914) | -116.65% | (8,581,748) | -104.99% | (8,582,102) | -131.85% | (8,590,408) | -113.35% |
| 2012 $340M LCDA Rd Impro. | 0 | 0.00% | 0 | 0.00% | (3,279,314) | -50.38% | (2,625,704) | -34.64% |
| Subtotal | (17,561,284) | -238.67% | (17,813,515) | -217.93% | (21,102,300) | -324.20% | (20,469,327) | -270.08% |
| Int & Pen - Deliquent Tax | 133,525 | 1.81% | 154,828 | 1.90% | 175,982 | 2.70% | 357,785 | 4.72% |
| Total Taxes | 6,714,653 | 91.26% | 7,765,111 | 95.00% | 6,270,950 | 96.34% | 7,456,518 | 98.38% |
| Miscellaneous Revenues | | | | | | | | |
| Interest Earnings | 189,573 | 2.57% | 138,827 | 1.70% | 112,841 | 1.74% | 72,538 | 0.96% |
| Contributions from Private Bus. | 453,750 | 6.17% | 41,267 | 0.50% | 125,205 | 1.92% | 0 | 0.00% |
| Total Miscellaneous Revenues | 643,323 | 8.74% | 180,094 | 2.20% | 238,046 | 3.66% | 72,538 | 0.96% |
| Other Financing Sources | | | | | | | | |
| Sale of General Fixed Assets | 0 | 0.00% | 228,893 | 2.80% | 0 | 0.00% | 50,000 | 0.66% |
| TOTAL/% CHANGE | 7,357,976 | -30.38% | 8,174,098 | 11.09% | 6,508,996 | -20.37% | 7,579,056 | 16.44% |

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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<br>407 . . 440802<br>407 . . 440803 |

**LEGAL AUTHORIZATION**

| FEDERAL | STATE | LOCAL |
|---|---|---|
| N/A | N/A | Ordinances<br>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 29hours) | 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 |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| January | 38,211 | 12.60% | (14,243) | -5.43% | 17,746 | 7.16% | 25,381 | 9.72% |
| February | 19,705 | 19.10% | 28,839 | 5.57% | 35,435 | 21.45% | 15,670 | 15.73% |
| March | 28,390 | 28.46% | 14,353 | 11.04% | 20,624 | 29.77% | 41,615 | 31.67% |
| April | 0 | 28.46% | 17,532 | 17.72% | 23,037 | 39.06% | 18,344 | 38.70% |
| May | 22,259 | 35.80% | 45,686 | 35.14% | 10,293 | 43.21% | 0 | 38.70% |
| June | 24,105 | 43.74% | 10,596 | 39.18% | 23,647 | 52.75% | 21,642 | 46.99% |
| July | 19,803 | 50.27% | 25,470 | 48.89% | 0 | 52.75% | 19,101 | 54.31% |
| August | 25,106 | 58.55% | 24,672 | 58.30% | 14,157 | 58.46% | 20,183 | 62.05% |
| September | 25,596 | 66.99% | 16,615 | 64.64% | 18,128 | 65.77% | 8,544 | 65.32% |
| October | 42,041 | 80.85% | 27,427 | 75.09% | 25,748 | 76.16% | 23,679 | 74.39% |
| November | 0 | 80.85% | 8,326 | 78.27% | 8,197 | 79.46% | 22,486 | 83.01% |
| December | 58,068 | 100.00% | 56,994 | 100.00% | 50,917 | 100.00% | 44,348 | 100.00% |
| TOTAL/%Chg | 303,284 | -2.76% | 262,267 | -13.52% | 247,929 | -5.47% | 260,993 | 5.27% |

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 |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| January | 19,606 | 5.09% | (492) | -0.13% | 25,748 | 5.06% | 33,716 | 7.74% |
| February | 39,120 | 15.23% | 55,417 | 14.00% | 44,268 | 13.76% | 44,289 | 17.91% |
| March | 71,830 | 33.86% | 43,555 | 25.10% | 73,693 | 28.24% | 91,342 | 38.88% |
| April | 0 | 33.86% | 55,307 | 39.19% | 59,670 | 39.97% | 33,934 | 46.67% |
| May | 30,917 | 41.88% | 29,977 | 46.83% | 82,587 | 56.20% | 0 | 46.67% |
| June | 67,685 | 59.44% | 59,255 | 61.94% | 48,491 | 65.73% | 57,106 | 59.78% |
| July | 36,712 | 68.96% | 16,170 | 66.06% | 0 | 65.73% | 35,162 | 67.85% |
| August | 14,230 | 72.65% | 24,069 | 72.19% | 13,596 | 68.40% | 19,890 | 72.42% |
| September | 17,876 | 77.29% | 5,463 | 73.58% | 33,449 | 74.97% | 12,953 | 75.39% |
| October | 41,648 | 88.09% | 8,839 | 75.84% | 10,298 | 77.00% | 7,261 | 77.06% |
| November | 0 | 88.09% | 36,110 | 85.04% | 45,010 | 85.84% | 42,102 | 86.72% |
| December | 45,909 | 100.00% | 58,706 | 100.00% | 72,043 | 100.00% | 57,823 | 100.00% |
| TOTAL/%Chg | 385,533 | 6.72% | 392,376 | 1.77% | 508,853 | 29.69% | 435,578 | -14.40% |

| AUTO PARKING FEES - REGULAR | | | | | | | ACCOUNT NUMBER | 407 . . 440803 |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| January | 16,440 | 8.34% | (1,316) | -0.70% | 15,194 | 6.81% | 13,192 | 8.03% |
| February | 15,121 | 16.02% | 16,975 | 8.33% | 15,586 | 13.80% | 12,641 | 15.73% |
| March | 19,061 | 25.69% | 14,626 | 16.11% | 24,004 | 24.56% | 17,579 | 26.44% |
| April | 0 | 25.69% | 18,992 | 26.22% | 25,889 | 36.16% | 17,139 | 36.87% |
| May | 17,623 | 34.63% | 15,280 | 34.35% | 26,639 | 48.10% | 0 | 36.87% |
| June | 15,348 | 42.42% | 15,215 | 42.44% | 27,447 | 60.41% | 13,075 | 44.84% |
| July | 15,735 | 50.40% | 14,449 | 50.13% | 0 | 60.41% | 12,005 | 52.15% |
| August | 18,033 | 59.56% | 16,963 | 59.15% | 16,847 | 67.96% | 12,225 | 59.59% |
| September | 17,486 | 68.43% | 16,393 | 67.87% | 13,073 | 73.82% | 14,125 | 68.19% |
| October | 31,515 | 84.42% | 15,929 | 76.35% | 16,885 | 81.39% | 13,674 | 76.52% |
| November | 0 | 84.42% | 21,485 | 87.78% | 16,805 | 88.92% | 15,128 | 85.73% |
| December | 30,699 | 100.00% | 22,974 | 100.00% | 24,712 | 100.00% | 23,428 | 100.00% |
| TOTAL/%Chg | 197,061 | 0.15% | 187,965 | -4.62% | 223,081 | 18.68% | 164,211 | -26.39% |

NOTE: The increase in 2012 and the subsequent decrease in 2013 can be attributed to the U.S. Bowling Congress Open Championship being hosted in Baton Rouge. The amounts for Auto Parking Fees in the above tables are shown in the months posted.

# 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<br>12278, 04/10/02; 8519, 11/10/87; 7504, 04/25/84; 13688, 07/26/06<br>City 3843 & 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. **Ordinance 13688** of July 26, 2006, amends Title 11 of the Code of Ordinances to enact Chapter 28 “Parking.”

## 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 |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| January | 2,917 | 7.56% | 0 | 0.00% | 4,210 | 10.81% | 2,473 | 6.49% |
| February | 2,953 | 15.22% | 3,031 | 10.90% | 3,121 | 18.83% | 2,966 | 14.28% |
| March | 4,030 | 25.66% | 2,459 | 19.73% | 3,143 | 26.90% | 3,085 | 22.39% |
| April | 0 | 25.66% | 1,818 | 26.27% | 3,185 | 35.09% | 3,684 | 32.06% |
| May | 3,070 | 33.62% | 1,791 | 32.71% | 3,325 | 43.63% | 0 | 32.06% |
| June | 3,268 | 42.09% | 1,852 | 39.37% | 3,126 | 51.66% | 3,037 | 40.04% |
| July | 4,767 | 54.45% | 1,578 | 45.04% | 0 | 51.66% | 3,307 | 48.72% |
| August | 2,174 | 60.08% | 1,683 | 51.09% | 3,608 | 60.92% | 3,675 | 58.38% |
| September | 3,881 | 70.14% | 2,140 | 58.78% | 2,883 | 68.33% | 2,942 | 66.10% |
| October | 5,460 | 84.29% | 2,390 | 67.37% | 2,407 | 74.51% | 2,957 | 73.87% |
| November | 0 | 84.29% | 2,917 | 77.86% | 3,971 | 84.71% | 3,863 | 84.01% |
| December | 6,060 | 100.00% | 6,160 | 100.00% | 5,952 | 100.00% | 6,087 | 100.00% |
| TOTAL/%Chg | 38,580 | -4.54% | 27,819 | -27.89% | 38,931 | 39.94% | 38,076 | -2.20% |

NOTE: Negative or zero amounts shown in January are due to the reversal of the December accrual. The decrease in 2010 was due to major construction in the area where the meters are located. This led to the decrease in 2011 as well. In 2012, the previous construction was completed, thus allowing the unavailable meters to be used.

| SUMMARY OF REVENUES | | | | | | | | FUND 407 |
|---|---|---|---|---|---|---|---|---|
| REVENUE | 2010 | | 2011 | | 2012 | | 2013 | |
| TYPE | $ | % | $ | % | $ | % | $ | % |
| Charges For Services | | | | | | | | |
| Auto Parking Fees: | | | | | | | | |
| Contract | 303,284 | 26.45% | 262,267 | 23.93% | 247,929 | 19.91% | 260,993 | 23.77% |
| Events | 385,533 | 33.63% | 392,376 | 35.81% | 508,853 | 40.87% | 435,578 | 39.67% |
| Regular | 197,061 | 17.19% | 187,965 | 17.15% | 223,081 | 17.92% | 164,211 | 14.95% |
| Parking Meters | 38,580 | 3.36% | 27,819 | 2.54% | 38,931 | 3.13% | 38,076 | 3.47% |
| Total Charges For Services | 924,458 | 80.63% | 870,427 | 79.43% | 1,018,794 | 81.83% | 898,858 | 81.86% |
| Miscellaneous Revenues | | | | | | | | |
| Vendors' Compensation | 821 | 0.07% | 803 | 0.07% | 925 | 0.07% | 784 | 0.07% |
| Interest Earnings | 10,134 | 0.88% | 7,516 | 0.69% | 8,163 | 0.66% | 7,024 | 0.64% |
| Cash Discount | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% |
| Total Miscellaneous Revenues | 10,955 | 0.96% | 8,319 | 0.76% | 9,088 | 0.73% | 7,808 | 0.71% |
| Other Financing Sources | | | | | | | | |
| Gain (Loss) on Joint Venture | 211,123 | 18.41% | 217,075 | 19.81% | 217,164 | 17.44% | 191,376 | 17.43% |
| Transfer From General Fund | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% |
| Total Other Financing Sources | 211,123 | 18.41% | 217,075 | 19.81% | 217,164 | 17.44% | 191,376 | 17.43% |
| TOTAL/% Change | 1,146,536 | -15.91% | 1,095,821 | -4.42% | 1,245,046 | 13.62% | 1,098,042 | -11.81% |

# COMPREHENSIVE SEWERAGE SYSTEM FUND

## TRANSFER FROM CITY GENERAL FUND
## TRANSFER FROM PARISH GENERAL FUND

| REVENUE TYPE | FUND . . OBJECT |
|---|---|
| Other Financing Sources | 410 . . 499001 . 1019001<br>410 . . 499002 . 1019002 |

**LEGAL AUTHORIZATION**

| FEDERAL | STATE | LOCAL |
|---|---|---|
| N/A | N/A | Ordinance 14834, 12/09/09<br>Resolution 48351, 12/08/10 |

## 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; however, this amount was reduced to $1,000,000 by **Resolution 48351** adopted December 8, 2010.

## 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 | |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| January | 600,000 | 100.00% | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% |
| April | 0 | 100.00% | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% |
| July | 0 | 100.00% | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% |
| October | 0 | 100.00% | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% |
| TOTAL | 600,000 | | 0 | | 0 | | 0 | |

| TRANSFER FROM PARISH GENERAL FUND | | | | | ACCOUNT NUMBER | | 410 . . 499002 . 1019002 | |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| January | 400,000 | 100.00% | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% |
| April | 0 | 100.00% | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% |
| July | 0 | 100.00% | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% |
| October | 0 | 100.00% | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% |
| TOTAL | 400,000 | | 0 | | 0 | | 0 | |
| TOTAL/% Chg | 1,000,000 | -75.00% | 0 | -100.00% | 0 | 0.00% | 0 | 0.00% |

NOTE: As of July 1, 1994, this transfer was funded through gaming revenues and was contingent upon their receipt prior to transfer. This General Fund subsidy was eliminated effective the second quarter of 2010.

# 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<br>Title 2, Chapter 5 §2:275<br>Ordinances<br>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; 15224, 11/22/11<br>Resolutions<br>33776, 03/24/93; 39786, 09/22/99 |
| Federal Clean Water Act, 1977 | Act 546, 1984 Legislature | |

## 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." **Ordinance 15224** adopted November 22, 2011 amended Section 6, Subparagraph (g) of the Sewer User Fee Ordinance to replace the surcharge rate formula used at the time for a surcharge based on cost of service methodology.

## 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 sewer 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 monthly basis. The City of Baker remits payments to the Service Fee Business Office by check on a monthly 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, amended 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, 2014:**

a) In the City-Parish corporate limits, a user fee for the first 3,000 gallons or less of wastewater discharge, $18.62 per month. In excess of this amount, $0.4518 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 $23.15 per month, less a credit of $5.50 per month, which yields $17.65 per month. In excess of this amount $0.4518 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 $32.19 per month, less a credit of $8.30 per month, which yields $23.89 per month. In excess of this amount $0.4518 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 the strength of 200 parts per million in biochemical oxygen demand or 250 parts per million of total suspended solids, whichever is greater. Ordinance 15224 changed the surcharge calculation as follows: The rate of the surcharge applicable parish wide shall be based on a cost of service methodology utilizing unit costs on a per pound basis, as calculated in the City-Parish's Sewer Financial Rate Model. The Director of Public Works, or his successor or his designee, shall certify by October 1st of each calendar year the cost of service surcharge rates for biochemical oxygen demand and total suspended solids that shall be effective on January 1st of the next calendar year.

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, 2012, 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 Office 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:

Upon request by the user and approval 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 REVENUES WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

| SEWER USER FEES (WATER COMPANIES) | ACCOUNT NUMBER | | 411 . . 443301 thru 443304 . 1014433 | | | | | |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| January | 5,741,029 | 8.33% | 5,871,910 | 8.26% | 5,964,427 | 8.29% | 6,220,804 | 8.51% |
| February | 5,611,042 | 16.47% | 5,933,162 | 16.61% | 5,952,883 | 16.57% | 6,229,407 | 17.04% |
| March | 5,684,225 | 24.71% | 5,762,625 | 24.72% | 5,907,213 | 24.79% | 6,185,227 | 25.50% |
| April | 5,688,474 | 32.96% | 5,883,538 | 32.99% | 5,996,014 | 33.13% | 6,128,712 | 33.89% |
| May | 6,114,844 | 41.83% | 5,768,259 | 41.11% | 5,883,418 | 41.31% | 5,975,576 | 42.07% |
| June | 5,217,264 | 49.40% | 0 | 41.11% | 0 | 41.31% | 0 | 42.07% |
| July | 0 | 49.40% | 5,905,789 | 49.42% | 5,963,380 | 49.60% | 6,130,409 | 50.45% |
| August | 5,876,009 | 57.92% | 6,051,848 | 57.93% | 6,067,265 | 58.04% | 6,157,410 | 58.88% |
| September | 5,846,901 | 66.40% | 6,038,662 | 66.43% | 6,037,518 | 66.44% | 6,077,740 | 67.20% |
| October | 5,817,176 | 74.84% | 6,012,540 | 74.88% | 6,153,905 | 74.99% | 5,995,790 | 75.40% |
| November | 5,748,429 | 83.17% | 5,971,890 | 83.29% | 5,999,656 | 83.34% | 6,010,885 | 83.63% |
| December | 11,600,589 | 100.00% | 11,880,067 | 100.00% | 11,981,676 | 100.00% | 11,964,331 | 100.00% |
| TOTAL | 68,945,982 | 2.05% | 71,080,290 | 3.10% | 71,907,355 | 1.16% | 73,076,291 | 1.63% |

| DISCONNECT / RECONNECT FEES | | | | | ACCOUNT NUMBER | | 411 . . 443310 . 1014433 | |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| January | 46,781 | 6.12% | 59,788 | 6.35% | 51,798 | 6.24% | 52,402 | 6.06% |
| February | 37,219 | 10.99% | 49,605 | 11.62% | 46,828 | 11.88% | 50,911 | 11.95% |
| March | 62,106 | 19.12% | 81,865 | 20.31% | 70,859 | 20.42% | 77,399 | 20.90% |
| April | 66,922 | 27.88% | 73,352 | 28.10% | 68,044 | 28.62% | 77,846 | 29.90% |
| May | 67,603 | 36.73% | 91,870 | 37.86% | 71,525 | 37.24% | 80,200 | 39.17% |
| June | 69,101 | 45.77% | 0 | 37.86% | 0 | 37.24% | 0 | 39.17% |
| July | 0 | 45.77% | 87,393 | 47.14% | 83,986 | 47.36% | 71,316 | 47.42% |
| August | 61,564 | 53.83% | 72,539 | 54.85% | 68,015 | 55.56% | 72,385 | 55.79% |
| September | 67,119 | 62.61% | 77,370 | 63.06% | 70,217 | 64.02% | 72,748 | 64.20% |
| October | 74,708 | 72.39% | 91,909 | 72.83% | 66,809 | 72.07% | 74,164 | 72.78% |
| November | 74,419 | 82.13% | 100,616 | 83.51% | 91,730 | 83.12% | 89,751 | 83.16% |
| December | 136,539 | 100.00% | 155,240 | 100.00% | 140,088 | 100.00% | 145,620 | 100.00% |
| TOTAL | 764,081 | 5.81% | 941,547 | 23.23% | 829,899 | -11.86% | 864,742 | 4.20% |

# COMPREHENSIVE SEWERAGE SYSTEM FUND
## SEWER IMPACT FEES

| REVENUE TYPE | FUND . . OBJECT. PROJECT |
|---|---|
| Capital Contributions | 412 . . 504011.1015011 thru 412 . . 504031.1015031 Sewer Impact Fees |

**LEGAL AUTHORIZATION**

| FEDERAL | STATE | LOCAL |
|---|---|---|
| N/A | Louisiana Revised Statutes 33:4061-4063<br><br>Act 546, 1984 Legislature | Ordinance<br>10043, 09/28/94<br>10915, 06/11/97<br>11508, 08/11/99<br>12002, 04/11/01<br>13231, 03/23/05 |

## INTERPRETATION OF LEGAL AUTHORIZATION:

**State:** **L.R.S. 33:4061-4063** authorized a commission to be known as the "Sewerage Control Commission of East Baton Rouge Parish," which commission was empowered to establish a comprehensive sewerage system for the parish and to recommend by resolution the fees and charges to be levied by the Metropolitan Council. **Act 546** of the Louisiana Legislature of 1984 authorized the establishment of the Sewerage Control Commission of East Baton Rouge Parish.

**Local:** **Ordinance 10043** adopted September 28, 1994, relates to the imposition of an impact fee on land development in the City-Parish in order to provide wastewater facilities necessitated by such new development. It provides a fee schedule, as well as regulations and procedures for accounting for and expending the fees. This ordinance was amended on June 11, 1997 with **Ordinance 10915** which provided a method of calculation for multi-family housing. **Ordinance 11508** adopted August 11, 1999, established the cost value per unit for residential and commercial permits through the year 2003. These rates are still used in 2014. **Ordinance 12002** adopted April 11, 2001 rescinded a prior ordinance which amended the section of Ordinance 10043 that established the computation of the impact fee. **Ordinance 13231** adopted March 23, 2005, adopted guidelines for exemptions and credits.

## COLLECTION AND TRANSMITTAL OF FUNDS:

**Collector:** The sewer impact fee is collected by the Department of Public Works.

**Transmittal:** The Department of Public Works deposits the impact fees and remits the deposit slip, along with a cash receipt form, to the Finance Department.

## PAYOR OF FEE:

**Any individual, company, or other entity that wishes to connect new development to the East Baton Rouge Parish Sewerage Commission's wastewater system.**

## COMPUTATION OF FEE:

**Ordinance 10043** provides a fee schedule for the calculation of impact fees. If a developer does not wish to use this schedule, he may prepare and submit an independent fee calculation study, with appropriate documentation, for his project. DPW may accept the study and adjust the fee accordingly; or it may reject the study, and the developer will have to pay the fee according to the impact fee schedule. These rates have not changed since 2003.

The sewer impact fee schedule is as follows:

| Meter Size (inches) | Residential Fee | Commercial Fee |
|---|---|---|
| 5/8 | $2,150 | $3,890 |
| 3/4 | $4,300 | $5,038 |
| 1 | $5,844 | $6,964 |
| 1-1/2 | $13,636 | $27,280 |
| 2 | $56,868 | $56,868 |
| 3 | $60,800 | $60,799 |
| 4 | $147,434 | $147,443 |
| 6 | $343,876 | $313,781 |
| 8 | $898,645 | $898,645 |

## REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:

Any funds not expended or encumbered as allowed by the Impact Fee Ordinance by the end of the calendar quarter immediately following 6 years from the date the impact fee was paid shall be returned to the developer, with interest. A refund application must be submitted within 180 days of the expiration of the 6-year period.

All sewer impact fees are held separately in the Wastewater Facilities Impact Fee Fund and may be used only for the purposes specified in the Impact Fee Ordinance.

Funds collected from impact fees may be spent only to acquire, equip, increase the efficiency of, and/or make improvements to capital equipment for EBR sewer facilities, or to pay debt service on bonds for these purposes. Impact fees may not be used for maintenance or operations of the sewer system. Funds must be expended in the order in which they were collected and should be used first on the area(s) most directly impacted by the new development from which the fees were collected.

## REVENUES WITH PERCENTAGES OF TOTALS FOR THE LAST FOUR YEARS:

| SEWER IMPACT FEES | | | | | ACCOUNT NUMBER | | 412 . . 5040xx . 10150xx | |
|---|---|---|---|---|---|---|---|---|
| TREATMENT | 2010 | | 2011 | | 2012 | | 2013 | |
| PLANT AREA | $ | % | $ | % | $ | % | $ | % |
| North TP Area | 237,053 | 16.15% | 229,894 | 12.85% | 242,446 | 12.92% | 258,993 | 11.08% |
| Baker Area | 18,941 | 1.29% | 11,609 | 13.50% | 6,563 | 13.27% | 11,842 | 11.58% |
| Zachary Area | 255,799 | 17.42% | 312,899 | 30.98% | 316,644 | 30.14% | 353,214 | 26.69% |
| Central City | 67,689 | 4.61% | 54,870 | 34.05% | 1,111 | 30.20% | 132,463 | 32.36% |
| Central TP Area | 125,516 | 8.55% | 225,120 | 46.63% | 184,335 | 40.02% | 119,771 | 37.48% |
| South TP Area | 763,008 | 51.98% | 955,152 | 100.00% | 1,125,628 | 100.00% | 1,461,648 | 100.00% |
| TOTAL / % Chg | 1,468,006 | -27.35% | 1,789,544 | 21.90% | 1,876,727 | 4.87% | 2,337,931 | 24.57% |

# COMPREHENSIVE SEWERAGE SYSTEM FUND

## GENERAL SALES & USE TAX

| REVENUE TYPE | FUND . . OBJECT. PROJECT |
|---|---|
| Taxes | 415 . . 413000 . 1014130 |

**LEGAL AUTHORIZATION**

| FEDERAL | STATE | LOCAL |
|---|---|---|
| N/A | Louisiana Constitution, 1974<br>Art. VI, § 29(A)-29(B)<br>Louisiana Revised Statutes<br>33:2711, 33:2738.51, 33:2741<br>47:303B (3)(b)<br>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 (½%) 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 ½ 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 sewage disposal works within and for East Baton Rouge Parish. **Ordinance 10127** of December 14, 1994, 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. 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,

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 | |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| January | 2,574,681 | 7.46% | 2,618,193 | 7.34% | 2,837,635 | 7.47% | 2,831,594 | 7.47% |
| February | 2,599,985 | 15.00% | 2,729,074 | 14.98% | 2,964,391 | 15.27% | 2,829,391 | 14.94% |
| March | 3,134,079 | 24.09% | 3,186,680 | 23.91% | 3,407,551 | 24.24% | 3,369,304 | 23.84% |
| April | 2,875,830 | 32.42% | 2,808,277 | 31.78% | 3,153,790 | 32.54% | 3,150,610 | 32.15% |
| May | 2,763,931 | 40.43% | 2,925,809 | 39.98% | 3,305,393 | 41.24% | 3,174,268 | 40.53% |
| June | 2,966,504 | 49.03% | 3,044,539 | 48.51% | 3,320,347 | 49.97% | 3,229,474 | 49.05% |
| July | 2,768,067 | 57.06% | 2,820,398 | 56.42% | 3,035,081 | 57.96% | 3,119,451 | 57.29% |
| August | 2,868,747 | 65.37% | 3,012,073 | 64.86% | 3,034,925 | 65.95% | 3,130,264 | 65.55% |
| September | 2,824,724 | 73.56% | 2,962,600 | 73.16% | 3,047,745 | 73.97% | 3,106,310 | 73.75% |
| October | 2,772,531 | 81.60% | 2,879,772 | 81.23% | 3,065,098 | 82.04% | 3,102,777 | 81.94% |
| November | 2,819,311 | 89.77% | 3,002,069 | 89.64% | 3,203,139 | 90.47% | 3,083,214 | 90.08% |
| December | 3,528,978 | 100.00% | 3,697,622 | 100.00% | 3,622,842 | 100.00% | 3,758,995 | 100.00% |
| **Adjustment** | 0 | 100.00% | 0 | 100.00% | 0 | 100.00% | 0 | 100.00% |
| TOTAL | 34,497,368 | 90.97% | 35,687,106 | 90.51% | 37,997,937 | 90.16% | 37,885,652 | 88.11% |

| VEHICLE TAX COLLECTIONS | | | | | ACCOUNT NUMBER | | 415 . . 413000 . 1014130 | |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| January | 246,045 | 8.00% | 278,890 | 8.40% | 306,328 | 8.28% | 352,513 | 8.51% |
| February | 219,785 | 15.14% | 239,146 | 15.60% | 264,112 | 15.42% | 308,675 | 15.96% |
| March | 278,270 | 24.19% | 303,377 | 24.74% | 337,584 | 24.55% | 361,426 | 24.68% |
| April | 274,245 | 33.10% | 279,978 | 33.18% | 320,956 | 33.22% | 368,173 | 33.57% |
| May | 271,113 | 41.92% | 280,844 | 41.64% | 324,168 | 41.99% | 367,283 | 42.44% |
| June | 252,925 | 50.14% | 269,438 | 49.75% | 337,149 | 51.10% | 338,993 | 50.62% |
| July | 264,013 | 58.72% | 287,567 | 58.42% | 321,624 | 59.79% | 377,546 | 59.73% |
| August | 273,021 | 67.60% | 301,883 | 67.51% | 298,079 | 67.85% | 366,231 | 68.57% |
| September | 276,305 | 76.58% | 298,780 | 76.51% | 291,041 | 75.72% | 339,244 | 76.76% |
| October | 253,098 | 84.81% | 269,841 | 84.64% | 344,247 | 85.02% | 345,966 | 85.11% |
| November | 222,912 | 92.06% | 246,997 | 92.08% | 291,012 | 92.89% | 300,039 | 92.35% |
| December | 244,386 | 100.00% | 262,965 | 100.00% | 262,971 | 100.00% | 316,752 | 100.00% |
| TOTAL | 3,076,118 | 8.11% | 3,319,706 | 8.42% | 3,699,271 | 8.78% | 4,142,841 | 9.64% |
| Audit Collection | 149,771 | 0.39% | 182,636 | 0.46% | 185,836 | 0.44% | 442,746 | 1.03% |
| Int. & Pen. | 200,154 | 0.53% | 241,558 | 0.61% | 261,779 | 0.62% | 525,680 | 1.22% |
| TOTAL/% Chg | 37,923,411 | -3.81% | 39,431,006 | 3.98% | 42,144,823 | 6.88% | 42,996,919 | 2.02% |

| SUMMARY OF REVENUES | | | | | | | | FUND 4XX |
|---|---|---|---|---|---|---|---|---|
| REVENUE | 2010 | | 2011 | | 2012 | | 2013 | |
| TYPE | $ | % | $ | % | $ | % | $ | % |
| OPERATING REVENUES | | | | | | | | |
| Charges For Services | | | | | | | | |
| Sewer User Fee | 68,945,982 | 59.42% | 71,080,290 | 61.29% | 71,907,355 | 60.15% | 73,076,291 | 60.83% |
| Connect., Surchg. & Tie-in Fees | 765,706 | 0.66% | 948,072 | 0.82% | 1,383,777 | 1.16% | 1,264,409 | 1.05% |
| Total Charges For Services | 69,711,688 | 60.08% | 72,028,362 | 62.11% | 73,291,132 | 61.31% | 74,340,700 | 61.89% |
| Miscellaneous Revenues | | | | | | | | |
| Other | 75,355 | 0.06% | 27,420 | 0.02% | 23,552 | 0.02% | 64,047 | 0.05% |
| TOTAL OPERATING REVENUES | 69,787,043 | 60.15% | 72,055,782 | 62.13% | 73,314,684 | 61.33% | 74,404,747 | 61.94% |
| NON-OPERATING REVENUES | | | | | | | | |
| Taxes | | | | | | | | |
| General Property Tax | 967 | 0.00% | 503 | 0.00% | 0 | 0.00% | 13 | 0.00% |
| General Sales & Use Tax | 37,923,411 | 32.69% | 39,431,006 | 34.00% | 42,144,823 | 35.25% | 42,996,919 | 35.79% |
| Prior Year Refunds | (483,956) | -0.42% | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% |
| Total Taxes | 37,440,422 | 32.27% | 39,431,509 | 34.00% | 42,144,823 | 35.25% | 42,996,932 | 35.79% |
| Miscellaneous Revenues | | | | | | | | |
| Operating Grants | 4,370,500 | 3.77% | 0 | 0.00% | 31,842 | 0.03% | 35,694 | 0.03% |
| Interest Earnings | 1,858,945 | 1.60% | 2,481,112 | 2.14% | 1,826,415 | 1.53% | 950,849 | 0.79% |
| Swap Earnings | 0 | 0.00% | 139,815 | 0.12% | 337,932 | 0.28% | 311,166 | 0.26% |
| Sewer Impact Fees | 1,468,006 | 1.27% | 1,789,544 | 1.54% | 1,876,727 | 1.57% | 2,337,931 | 0.79% |
| Total Miscellaneous Revenues | 6,229,445 | 5.37% | 2,481,112 | 2.14% | 1,858,257 | 1.55% | 3,635,640 | 3.03% |
| TOTAL NON-OPERATING REV | 45,137,873 | 38.90% | 43,841,980 | 37.80% | 46,217,739 | 38.66% | 46,632,572 | 38.82% |
| OTHER FINANCING SOURCES | | | | | | | | |
| Gain/(Loss)-Sale of Fixed Assets | 100,970 | 0.09% | 79,360 | 0.07% | 14,273 | 0.01% | (911,590) | -0.76% |
| Operating Transfers In | | | | | | | | |
| City General Fund | 600,000 | 0.52% | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% |
| Parish General Fund | 400,000 | 0.34% | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% |
| TOTAL OTHER FIN SOURCES | 1,100,970 | 0.95% | 79,360 | 0.07% | 14,273 | 0.01% | (911,590) | -0.76% |
| TOTAL/% CHANGE | 116,025,886 | -1.13% | 115,977,122 | -0.04% | 119,546,696 | 3.08% | 120,125,729 | 0.48% |

# BATON ROUGE RIVER CENTER
## SPECTACOR MANAGEMENT GROUP

| REVENUE TYPE | FUND . . OBJECT |
|---|---|
| | On SMG's books |

**LEGAL AUTHORIZATION**

| FEDERAL | STATE | LOCAL |
|---|---|---|
| N/A | N/A | Resolutions<br>City 12420, 03/24/82;<br>Parish 18674, 03/24/82;<br>36654, 03/13/96; 40552, 09/13/00;<br>41454, 12/12/01; 43027, 01/28/04;<br>43132, 03/10/04; 44472, 11/09/05;<br>45152, 11/08/06; 46733, 01/14/09;<br>49909, 01/23/13;<br>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. **Resolution 46733**, dated January 14, 2009, authorized the Mayor to execute a renewal agreement with the Baton Rouge Area Convention and Visitors Bureau and SMG from January 1, 2009 through December 31, 2012. Included in the Management Agreement is a renewal term continuing the contract from January 1, 2012 through December 31, 2016. **Resolution 49909**, dated January 23, 2013 authorized the Mayor to execute a renewal to an agreement with the Baton Rouge Area Convention and Visitors Bureau and SMG from January 1, 2013 through December 31, 2016.

## 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.

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 expired on December 31, 2011. Included in the Management Agreement is a renewal term continuing the contract from January 1, 2012 through December 31, 2016. 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).

| GROSS COLLECTIONS | 2010 | 2011 | 2012 | 2013 |
|---|---|---|---|---|
| Rentals - Arena | 721,322 | 674,541 | 791,231 | 742,982 |
| Rentals - Exhibit Hall | 548,969 | 487,382 | 33,459 | 236,204 |
| Rentals - Theatre | 297,167 | 260,840 | 331,135 | 270,377 |
| Rentals - Ballroom | 31,437 | 278,952 | 435,822 | 458,912 |
| Rentals - Meeting Rooms | 1,125 | 1,360 | 11,369 | 9,515 |
| Food & Beverage Sales | 1,689,615 | 1,640,394 | 2,844,180 | 1,931,989 |
| Service Income | 1,561,284 | 1,356,768 | 1,814,419 | 1,668,187 |
| Novelty Sales | 53,277 | 60,757 | 56,153 | 53,826 |
| Advertising, Parking, & Other | 975,132 | 1,042,722 | 1,099,808 | 1,087,921 |
| Total | 5,879,328 | 5,803,716 | 7,417,576 | 6,459,913 |

NOTE: The increase in 2012 is primarily due to the US Bowling Congress which was held at the Baton Rouge River Center from February through July.

# BATON ROUGE RIVER CENTER & RIVERFRONT
## CAPITAL PROGRAM

| REVENUE TYPE | FUND . . OBJECT |
|---|---|
| Taxes | 345 . . 532504 . 1014325<br>451 . . 532504 . 1014325 |

**LEGAL AUTHORIZATION**

| FEDERAL | STATE | LOCAL |
|---|---|---|
| N/A | Louisiana Revised Statutes<br>47:301 (14) (a)<br>47:331–332.2<br>47:322.9<br>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. Also in 1997, **L.R.S. 47:322.9** created the East Baton Rouge Parish Enhancement Fund.

**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)* | Notes | Enhancement Fund | Notes |
|---|---|---|---|---|
| 2005-2006 | 825,000 | N/A | 825,000 | N/A |
| 2006-2007 | 825,000 | N/A | 825,000 | N/A |
| 2007-2008 | 1,125,000 | N/A | 1,125,000 | N/A |
| 2008-2009 | 1,125,000 | N/A | 1,125,000 | N/A |
| 2009-2010 | 1,125,000 | N/A | 1,125,000 | N/A |
| 2010-2011 | 1,500,000 | N/A | 1,500,000 | N/A |
| 2011-2012 | 1,125,000 | N/A | 1,125,000 | N/A |
| 2012-2013 | 1,125,000 | N/A | 1,125,000 | N/A |
| 2013-2014 | 1,125,000 | N/A | 1,125,000 | N/A |
| 2014-2015 | 1,500,000 | Of this amount, $300,000 is supplemental. | 1,500,000 | Of this amount, $200,000 is supplemental. |

4) In accordance with L.R.S. 47:322.9, $100,000 is dedicated for urban mass transit, $100,000 dedicated for the Baton Rouge Sports Foundation, and the remainder dedicated for the use by the Riverside Centroplex Arena and Exhibition Center.

Note: As of July 1, 1999, collections in the City of Baker are paid into the Baker Economic Development Fund, in accordance with L.R.S. 47:332.48.

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

| THE BATON ROUGE RIVER CENTER CAPITAL PROGRAM ACCOUNT NUMBER 345 & 451 . . 532504.1014325 | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| **ENHANCEMENT FUND** | | | | | | | | |
| April | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% | 264,709 | 26.13% |
| May | 25,764 | 2.92% | 239,794 | 26.61% | 0 | 0.00% | 0 | 26.13% |
| July | 0 | 2.92% | 0 | 26.61% | 233,594 | 22.87% | 0 | 26.13% |
| August | 0 | 2.92% | 0 | 26.61% | 233,772 | 45.76% | 106,272 | 36.63% |
| September | 0 | 2.92% | 203,666 | 49.21% | 0 | 45.76% | 0 | 36.63% |
| November | 661,343 | 77.88% | 175,000 | 68.63% | 202,395 | 65.57% | 314,160 | 67.64% |
| December | 195,197 | 100.00% | 282,633 | 100.00% | 351,624 | 100.00% | 327,717 | 100.00% |
| Total | 882,304 | 45.66% | 901,093 | 45.76% | 1,021,385 | 45.11% | 1,012,858 | 46.26% |
| **BATON ROUGE RIVER CENTER FUND** | | | | | | | | |
| April | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% | 256,768 | 21.83% |
| May | 184,740 | 17.60% | 232,599 | 21.78% | 0 | 0.00% | 0 | 21.83% |
| July | 0 | 17.60% | 0 | 21.78% | 226,587 | 18.23% | 0 | 21.83% |
| August | 0 | 17.60% | 375,901 | 56.97% | 438,854 | 53.54% | 290,729 | 46.54% |
| November | 577,610 | 72.62% | 185,405 | 74.33% | 236,428 | 72.56% | 311,089 | 72.98% |
| December | 287,484 | 100.00% | 274,155 | 100.00% | 341,076 | 100.00% | 317,886 | 100.00% |
| Total | 1,049,834 | 54.34% | 1,068,060 | 54.24% | 1,242,945 | 54.89% | 1,176,472 | 53.74% |
| TOTAL | 1,932,138 | -5.29% | 1,969,153 | 1.92% | 2,264,330 | 14.99% | 2,189,330 | -3.31% |

| | 2010 | 2011 | 2012 | 2013 |
|---|---|---|---|---|
| Revenue Recognized for Operations | 12,967 | 162,382 | 328,147 | 86,488 |
| Capital Acquired | 49,351 | 97,836 | 163,640 | 0 |
| Debt Service Payments | 182,391 | 0 | 579,743 | 1,419,797 |
| Capital Commitments: | | | | |
| Riverfront Development Plan: | | | | |
| N. Blvd./Galvez Plaza Expansion | 2,000,000 | 500,000 | 80,000 | 0 |
| Repentance Park Expansion | 3,000,000 | 1,000,000 | 325,000 | 0 |
| Other Visitor Amenities | 0 | 0 | 300,000 | 0 |
| Levee Bike Path Extension | 0 | 0 | 0 | 150,000 |
| City Dock Rain & Shade Protection | 0 | 0 | 0 | 262,350 |
| River Center Expansion | 0 | 20,519 | 0 | 0 |
| Capital Outlay (Available Balance) | (62,318) | (260,218) | (491,787) | (86,488) |
| Change in Capital Reserve | (3,250,253) | 448,634 | 979,587 | 357,183 |
| Total Revenue Received from State | 1,932,138 | 1,969,153 | 2,264,330 | 2,189,330 |
| Interest on Reserve | 32,309 | 19,450 | 18,293 | 14,474 |
| Accumulated Capital Reserve | 5,925,838 | 6,393,922 | 7,391,802 | 7,763,459 |

| | 2010 | 2011 | 2012 | 2013 |
|---|---|---|---|---|
| Dedicated for River Front | 1,139,771 | 2,370,864 | 2,561,422 | 2,864,641 |
| Dedicated for River Center | 4,786,067 | 4,070,577 | 4,830,380 | 4,898,818 |
| Excess for Future Debt Payments | 0 | (47,519) | 0 | 0 |
| Accumulated Capital Reserve | 5,925,838 | 6,393,922 | 7,391,802 | 7,763,459 |

NOTE: For explanation of debt service expenditures, see section for Acct. 001..432504, Louisiana Department of the Treasury — Riverfront Improvements. Excess 2011 State Sales Tax Rebate funds in the amount of

$48,020 were returned to this fund in 2012 by reducing the amount of revenue recognized in the General Fund for River Center debt service by the like amount.

| BATON ROUGE RIVER CENTER | | | | | | | | FUNDS 345, 450, 451 |
|---|---|---|---|---|---|---|---|---|
| REVENUE | 2010 | | 2011 | | 2012 | | 2013 | |
| TYPE | $ | % | $ | % | $ | % | $ | % |
| Operating Revenues (SMG) | | | | | | | | |
| Arena | 721,322 | 6.79% | 674,541 | 7.33% | 791,231 | 7.11% | 742,982 | 7.29% |
| Exhibit Hall | 548,969 | 5.16% | 487,382 | 5.30% | 33,459 | 0.30% | 236,204 | 2.32% |
| Theatre | 297,167 | 2.80% | 260,840 | 2.84% | 331,135 | 2.97% | 270,377 | 2.65% |
| Other | 31,437 | 0.30% | 278,952 | 3.04% | 435,822 | 3.91% | 458,912 | 4.50% |
| Meeting Rooms | 1,125 | 0.01% | 1,360 | 0.01% | 11,369 | 0.10% | 9,515 | 0.09% |
| Food & Beverage Sales | 1,689,615 | 15.90% | 1,640,394 | 17.83% | 2,844,180 | 25.54% | 1,931,989 | 18.96% |
| Service Income | 1,561,284 | 14.69% | 1,356,768 | 14.75% | 1,814,419 | 16.30% | 1,668,187 | 16.36% |
| Novelty Sales | 53,277 | 0.50% | 60,757 | 0.66% | 56,153 | 0.50% | 53,826 | 0.53% |
| Advertising, Parking, & Other | 975,132 | 9.17% | 1,042,722 | 11.34% | 1,099,808 | 9.88% | 1,087,921 | 10.67% |
| Total Operating Revenues | 5,879,328 | 55.32% | 5,803,716 | 63.10% | 7,417,576 | 66.62% | 6,459,913 | 63.36% |
| Non-Operating Revenues | | | | | | | | |
| Interest | 39,581 | 0.37% | 25,146 | 0.27% | 23,250 | 0.21% | 17,784 | 0.17% |
| Capital Program | 1,932,138 | 18.18% | 1,969,153 | 21.41% | 2,264,330 | 20.33% | 2,189,330 | 21.47% |
| Total Non-Operating Reveneus | 1,971,719 | 18.55% | 1,994,299 | 21.68% | 2,287,580 | 20.55% | 2,207,114 | 21.65% |
| Other Financing Sources | | | | | | | | |
| Gain (Loss)/Sale of Fixed Assets | 0 | 0.00% | 175 | 0.00% | 4,081 | 0.04% | 0 | 0.00% |
| Operating Transfer In: | | | | | | | | |
| General Fund | 1,125,560 | 10.59% | 1,400,000 | 15.22% | 1,425,000 | 12.80% | 1,465,967 | 14.38% |
| 2001 City Bds-Centro. Cap. Proj. Fd. | 1,651,866 | 15.54% | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% |
| Misc. Capital Improvements Fund | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% | 62,905 | 0.62% |
| Total Other Financing Sources | 2,777,426 | 26.13% | 1,400,175 | 15.22% | 1,429,081 | 12.84% | 1,528,872 | 14.99% |
| TOTAL / % Change | 10,628,473 | 11.88% | 9,198,190 | -13.46% | 11,134,237 | 21.05% | 10,195,899 | -8.43% |

# SOLID WASTE DISPOSAL FACILITY FUND

## LANDFILL TIPPING FEES

| REVENUE TYPE | FUND . . OBJECT |
|---|---|
| Charges for Services | 461 . . 443400 |

**LEGAL AUTHORIZATION**

| FEDERAL | STATE | LOCAL |
|---|---|---|
| N/A | N/A | Resolutions<br>City 4484, 09/12/73;<br>City 9961, 05/28/80;<br>20552, 04/27/83; 26627, 09/23/87;<br>30355, 08/22/90; 30702, 11/28/90;<br>38083, 08/27/97; 42587, 06/11/03;<br>44563, 12/14/05 |

## INTERPRETATION OF LEGAL AUTHORIZATION:

**Local:** Below is a summary of resolutions establishing fee schedules for dumping at the sanitary landfill site. In addition, several resolutions listed above also provide a fee schedule when weight scales are inoperable.

| Resolution | Effective Date | Basic Fee Per Ton | | | |
|---|---|---|---|---|---|
| | | In-Parish | Out-of-Parish | Baker | Zachary |
| 4484 | 09/12/1973 | $2 | $2 | $2 | $2 |
| 9961 | 05/28/1980 | $4 | $4 | $4 | $4 |
| 20552 | 04/27/1983 | $12 | $12 | $12 | $12 |
| 26627 | 09/23/1987 | $15 | $15 | $7 | $7 |
| 30355 | 09/01/1990 | $15 | $20 | $12 | $12 |
| 30702* | 01/01/1991 | $20 | $20 | $20 | $20 |
| 38083 | 01/01/1998 | $20 | $25 | $20 | $20 |
| 42587 | 06/11/2003 | $20 | $55 | $20 | $20 |
| 44563** | 01/01/2006 | $28 | $32 | $28 | $28 |

*Excludes BREC
**BREC exemption was removed.

## 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 solely 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:

| | In-Parish Rate | Out-of-Parish Rate |
|---|---|---|
| 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:

| LANDFILL TIPPING FEES | | | | | | | ACCOUNT NUMBER | 461 . . 443400 |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| January | 963,049 | 7.74% | 933,546 | 7.56% | 1,014,190 | 8.61% | 847,965 | 8.16% |
| February | 918,352 | 15.13% | 904,058 | 14.88% | 991,757 | 17.03% | 734,469 | 15.23% |
| March | 1,175,798 | 24.58% | 1,181,093 | 24.45% | 1,152,569 | 26.82% | 822,465 | 23.15% |
| April | 1,117,413 | 33.56% | 1,091,944 | 33.29% | 1,014,674 | 35.43% | 931,129 | 32.11% |
| May | 1,058,368 | 42.07% | 1,099,727 | 42.20% | 1,018,651 | 44.08% | 938,462 | 41.14% |
| June | 1,068,255 | 50.66% | 1,041,666 | 50.64% | 34,052 | 44.37% | 8,213 | 41.22% |
| July | 1,074,981 | 59.30% | 1,012,574 | 58.84% | 972,327 | 52.63% | 10,546 | 41.32% |
| August | 1,073,764 | 67.94% | 1,098,348 | 67.73% | 1,990,574 | 69.53% | 799,731 | 49.02% |
| September | 8,804 | 68.01% | 8,669 | 67.80% | 1,011,349 | 78.11% | 1,867,914 | 66.99% |
| October | 1,995,363 | 84.05% | 1,975,071 | 83.80% | 949,241 | 86.17% | 896,075 | 75.62% |
| November | 17,645 | 84.19% | 1,005,131 | 91.94% | 827,216 | 93.20% | 880,821 | 84.10% |
| December | 1,966,115 | 100.00% | 995,163 | 100.00% | 801,256 | 100.00% | 1,652,551 | 100.00% |
| TOTAL | 12,437,907 | 0.46% | 12,346,990 | -0.73% | 11,777,856 | -4.61% | 10,390,341 | -11.78% |

NOTE: The decrease in 2013 is primarily due to the opening of a transfer station in East Baton Rouge Parish. If companies go to the transfer station, the waste is deposited in a Mississippi landfill instead of the East Baton Rouge Parish landfill.

| SUMMARY OF REVENUES | | | | | | | | FUND 461 |
|---|---|---|---|---|---|---|---|---|
| REVENUE | 2010 | | 2011 | | 2012 | | 2013 | |
| TYPE | $ | % | $ | % | $ | % | $ | % |
| Charges For Services | | | | | | | | |
| Fiscal Management Fees - In House | 8,334 | 0.07% | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% |
| Tipping Fees | 12,437,907 | 98.29% | 12,346,990 | 98.96% | 11,777,856 | 91.36% | 10,390,341 | 98.96% |
| Total Charges for Services | 12,446,241 | 98.36% | 12,346,990 | 98.96% | 11,777,856 | 91.36% | 10,390,341 | 98.96% |
| Miscellaneous Revenues | | | | | | | | |
| Interest Earnings | 45,556 | 0.36% | 33,329 | 0.27% | 35,104 | 0.27% | 27,599 | 0.26% |
| Oil, Gas, and Mineral Royalties | 152,122 | 1.20% | 72,892 | 0.58% | 66,572 | 0.52% | 70,039 | 0.67% |
| Contingent Receipts | 0 | 0.00% | 10,090 | 0.08% | 0 | 0.00% | 0 | 0.00% |
| Donations-Recycling Awareness | 11,350 | 0.09% | 13,470 | 0.11% | 11,921 | 0.09% | 11,060 | 0.11% |
| Legal Settlements | 0 | 0.00% | 0 | 0.00% | 1,000,000 | 7.76% | 0 | 0.00% |
| Total Miscellaneous Revenues | 209,028 | 1.65% | 129,781 | 1.04% | 1,113,597 | 8.64% | 108,698 | 1.04% |
| Other Financing Sources | | | | | | | | |
| Gain (Loss)/Sale of Fixed Assets | (1,101) | -0.01% | 0 | 0.00% | 0 | 0.00% | 676 | 0.01% |
| TOTAL | 12,654,168 | -0.96% | 12,476,771 | -1.40% | 12,891,453 | 3.32% | 10,499,715 | -18.55% |

NOTE: As part of the operating agreement for the gas collection system at the North Landfill, Baton Rouge Renewable Energy LLC submitted a one-time royalty advance of $100,000 in 2010. Since 2010, the City-Parish has received quarterly royalty payments of $15,000 for the gas collection system. In 2012, the City-Parish received a $1 million settlement. This settlement relieved the former operator of the landfill from any liability for closure of cells opened while they operated the landfill. These funds will be utilized for closure expenses that will be incurred as the landfill matures.

# SOLID WASTE COLLECTION FUND

## SOLID WASTE USER FEES
## SOLID WASTE REFUSE CONTAINER FEE

| REVENUE TYPE | FUND . . OBJECT |
|---|---|
| Charges for Services | 462 . . 44320X User Fee<br>462 . . 443250 SW Refuse Container Fee |

**LEGAL AUTHORIZATION**

| FEDERAL | STATE | LOCAL |
|---|---|---|
| N/A | Louisiana Constitution, 1974<br>Article VI, § 30<br>Louisiana Revised Statutes<br>33:4169.1 | Ordinances<br>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; 15591, 10/23/13<br>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. **Ordinance 15591** of October 23, 2013, changed the fee structure for participating multi-family units.

## 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 and the City of Baker remit payments to the Service Fee Business Office by check once per month.

**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 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 ten-year garbage collection contract went into effect.

Prior to January 1, 2008, households paid a fee of **$15.50 per dwelling/unit**; the current fee is **$19.00**.

Multi-family 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, 2013 | | Bin Rates as of January 1, 2014 | |
|---|---|---|---|
| 1 cu. yd. | $60.00 | 1 cu. yd. | $60.00 |
| 2 cu. yd. | 70.00 | 2 cu. yd. | 70.00 |
| 4 cu. yd. | 90.00 | 4 cu. yd. | 95.00 |
| 6 cu. yd. | 120.00 | 6 cu. yd. | 140.00 |
| 8 cu. yd. | 150.00 | 8 cu. yd. | 185.00 |
| 10 cu. yd. | 180.00 | 10 cu. yd. | 210.00 |

Bin service for a multi-family 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 |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| January | 2,489,538 | 8.32% | 2,511,682 | 8.38% | 2,496,495 | 8.31% | 2,521,954 | 8.35% |
| February | 2,482,417 | 16.61% | 2,492,344 | 16.69% | 2,448,564 | 16.46% | 2,488,348 | 16.59% |
| March | 2,493,951 | 24.94% | 2,488,906 | 24.99% | 2,500,070 | 24.78% | 2,504,744 | 24.89% |
| April | 2,492,778 | 33.26% | 2,499,610 | 33.33% | 2,506,903 | 33.13% | 2,503,354 | 33.18% |
| May | 2,503,586 | 41.63% | 2,467,006 | 41.56% | 2,511,508 | 41.49% | 2,521,256 | 41.53% |
| June | 2,468,257 | 49.87% | 0 | 41.56% | 0 | 41.49% | 0 | 41.53% |
| July | 0 | 49.87% | 2,496,660 | 49.89% | 2,503,625 | 49.82% | 2,514,799 | 49.86% |
| August | 2,496,499 | 58.21% | 2,504,379 | 58.24% | 2,518,742 | 58.21% | 2,524,137 | 58.22% |
| September | 2,507,647 | 66.59% | 2,499,542 | 66.58% | 2,522,603 | 66.60% | 2,516,131 | 66.55% |
| October | 2,497,083 | 74.93% | 2,507,151 | 74.94% | 2,520,942 | 74.99% | 2,534,293 | 74.95% |
| November | 2,492,736 | 83.25% | 2,507,352 | 83.30% | 2,496,974 | 83.31% | 2,518,792 | 83.29% |
| December | 5,013,787 | 100.00% | 5,005,125 | 100.00% | 5,015,123 | 100.00% | 5,046,319 | 100.00% |
| TOTAL | 29,938,279 | 0.25% | 29,979,757 | 0.14% | 30,041,549 | 0.21% | 30,194,127 | 0.51% |

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 REFUSE CONTAINER FEE | | | | | | | ACCOUNT NUMBER | 462 . . 443250 |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| January | 1,080 | 11.18% | 1,020 | 10.69% | 1,020 | 12.06% | 840 | 11.11% |
| February | 0 | 11.18% | 1,200 | 23.27% | 780 | 21.28% | 900 | 23.02% |
| March | 1,380 | 25.47% | 720 | 30.82% | 660 | 29.08% | 720 | 32.54% |
| April | 1,080 | 36.65% | 660 | 37.74% | 660 | 36.88% | 600 | 40.48% |
| May | 660 | 43.48% | 600 | 44.03% | 0 | 36.88% | 960 | 53.17% |
| June | 180 | 45.34% | 0 | 44.03% | 0 | 36.88% | 0 | 53.17% |
| July | 0 | 45.34% | 960 | 54.09% | 540 | 43.26% | 420 | 58.73% |
| August | 1,620 | 62.11% | 960 | 64.15% | 60 | 43.97% | 0 | 58.73% |
| September | 120 | 63.35% | 780 | 72.33% | 1,620 | 63.12% | 960 | 71.43% |
| October | 1,320 | 77.02% | 840 | 81.13% | 120 | 64.54% | 38 | 71.93% |
| November | 0 | 77.02% | 840 | 89.94% | 1,440 | 81.56% | 2,122 | 100.00% |
| December | 2,220 | 100.00% | 960 | 100.00% | 1,560 | 100.00% | 0 | 100.00% |
| TOTAL | 9,660 | -16.58% | 9,540 | -1.24% | 8,460 | -11.32% | 7,560 | -10.64% |

| SUMMARY OF REVENUES | | | | | | | | FUND 462 |
|---|---|---|---|---|---|---|---|---|
| REVENUE | 2010 | | 2011 | | 2012 | | 2013 | |
| TYPE | $ | % | $ | % | $ | % | $ | % |
| Taxes | | | | | | | | |
| General Property Tax | 3,775 | 0.01% | 2,163 | 0.01% | 1,387 | 0.00% | 599 | 0.00% |
| Interest & Penalties-Gen Prop Tax | 1,067 | 0.01% | 3,921 | 0.01% | 1,594 | 0.01% | 1,134 | 0.01% |
| Total Taxes | 4,842 | 0.02% | 6,084 | 0.02% | 2,981 | 0.01% | 1,733 | 0.01% |
| Charges For Services | | | | | | | | |
| Solid Waste User Fees-All | 29,938,279 | 99.62% | 29,979,757 | 99.70% | 30,041,549 | 99.69% | 30,194,127 | 99.73% |
| SW Refuse Container Fees | 9,660 | 0.02% | 9,540 | 0.04% | 8,460 | 0.03% | 7,560 | 0.02% |
| Disconnect/Reconnect Fees | 1,054 | 0.00% | 1,466 | 0.00% | 1,221 | 0.00% | 1,144 | 0.00% |
| Total Charges For Services | 29,948,993 | 99.66% | 29,990,763 | 99.74% | 30,051,230 | 99.72% | 30,202,831 | 99.75% |
| Miscellaneous Revenues | | | | | | | | |
| Interest Earnings | 10,727 | 0.04% | 9,689 | 0.03% | 10,668 | 0.04% | 7,879 | 0.03% |
| Legal Settlements | 0 | 0.00% | 0 | 0.00% | 568 | 0.00% | 0 | 0.00% |
| Total Miscellaneous Revenues | 10,727 | 0.04% | 9,689 | 0.03% | 11,236 | 0.04% | 7,879 | 0.03% |
| Other Financing Sources | | | | | | | | |
| Transfer from City General Fund | 86,832 | 0.29% | 63,548 | 0.21% | 70,782 | 0.23% | 64,443 | 0.21% |
| TOTAL | 30,051,394 | 0.21% | 30,070,084 | 0.06% | 30,136,229 | 0.22% | 30,276,886 | 0.47% |

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.

| Disconnect/Reconnect Fees | |
|---|---|
| Year | Fee |
| 2010 | $34.00 |
| 2011 | $35.00 |
| 2012 | $36.00 |
| 2013 | $37.00 |
| Jan - Jun 2014 | $37.00 |
| Jul - Dec 2014 | $50.00 |

# GREATER BATON ROUGE AIRPORT DISTRICT

## LANDING FEES—SCHEDULED AIRLINES

## LANDING FEES—CHARTERED AIRCRAFT

| REVENUE TYPE | FUND . . OBJECT |
|---|---|
| Charges for Services | 481 . . 442101 Scheduled<br>481 . . 442102 Chartered |

**LEGAL AUTHORIZATION**

| FEDERAL | STATE | LOCAL |
|---|---|---|
| N/A | Act 151 of the 1969 Louisiana Legislature | Air Transportation Company Rates and Charges and Operating Requirements at the Baton Rouge Metropolitan Airport. Resolution 48353, 12/08/10 |

## 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:** **Resolution 48353**, adopted on December 8, 2010 established and authorized the **Air Transportation Company Rates and Charges and Operating Requirements at the Baton Rouge Metropolitan Airport.** Section 3-1 (Terminal and Landing Fees) states that all Signatory Air Transportation Companies shall pay the rates, fees, and charges at the Airport as calculated in the exhibits to this Resolution.

## 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 Eagle, and United Airlines, and US Airways – 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.

## COMPUTATION OF FEE:

The formulas used for computing the landing fees are based on weight. The District shall employ a modified airport residual approach to charging Landing Fees, employing the Total Maximum Landed Weight for calculating the Landing Fee Rate. The Rates and Charges Schedule provided in **Resolution 48353** reflects the Landing Fee calculation and methodology. Landing Fee Rates will be recalculated at least annually for each Fiscal Year, based on the Annual Operating Budget.

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

| LANDING FEES-SCHEDULED AIRLINES | | | | | | | ACCOUNT NUMBER | 481 . . 442101 |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| January | 55,919 | 8.14% | 73,214 | 8.25% | 83,697 | 7.69% | 90,718 | 7.59% |
| February | 48,832 | 15.25% | 63,051 | 15.36% | 82,130 | 15.24% | 83,647 | 14.60% |
| March | 56,175 | 23.43% | 76,592 | 24.00% | 93,301 | 23.81% | 101,037 | 23.05% |
| April | 56,970 | 31.72% | 75,024 | 32.46% | 87,366 | 31.84% | 106,795 | 31.99% |
| May | 57,490 | 40.09% | 76,433 | 41.08% | 96,620 | 40.72% | 111,248 | 41.31% |
| June | 59,219 | 48.72% | 72,946 | 49.30% | 107,489 | 50.60% | 0 | 41.31% |
| July | 59,976 | 57.45% | 0 | 49.30% | 0 | 50.60% | 105,027 | 50.10% |
| August | 0 | 57.45% | 74,876 | 57.74% | 93,025 | 59.15% | 100,634 | 58.52% |
| September | 59,528 | 66.11% | 76,951 | 66.42% | 86,915 | 67.14% | 102,433 | 67.10% |
| October | 60,424 | 74.91% | 73,232 | 74.68% | 87,117 | 75.14% | 98,095 | 75.31% |
| November | 60,915 | 83.78% | 75,048 | 83.14% | 94,204 | 83.80% | 104,566 | 84.06% |
| December | 111,409 | 100.00% | 149,567 | 100.00% | 176,246 | 100.00% | 190,393 | 100.00% |
| TOTAL | 686,857 | -6.12% | 886,934 | 29.13% | 1,088,110 | 22.68% | 1,194,593 | 9.79% |

NOTE: Increases and decreases from one year to the next are the result of changes in landed weight.

| LANDING FEES-CHARTERED AIRCRAFT | | | | | | | ACCOUNT NUMBER | 481 . . 442102 |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| January | 672 | 5.40% | 2,684 | 14.88% | 1,847 | 7.18% | 2,617 | 9.72% |
| February | 1,450 | 17.07% | 1,450 | 22.93% | 2,080 | 15.27% | 3,661 | 23.32% |
| March | 1,694 | 30.69% | 3,515 | 42.42% | 5,829 | 37.93% | 6,568 | 47.72% |
| April | 962 | 38.43% | 851 | 47.14% | 1,514 | 43.81% | 2,308 | 56.29% |
| May | 1,186 | 47.97% | 1,534 | 55.65% | 1,488 | 49.60% | 472 | 58.05% |
| June | 310 | 50.46% | 819 | 60.19% | 2,472 | 59.21% | 0 | 58.05% |
| July | 0 | 50.46% | (4,031) | 37.83% | 0 | 59.21% | 3,175 | 69.84% |
| August | 0 | 50.46% | 1,613 | 46.78% | 0 | 59.21% | 0 | 69.84% |
| September | 310 | 52.96% | 0 | 46.78% | 995 | 63.07% | 922 | 73.27% |
| October | 3,142 | 78.23% | 3,326 | 65.22% | 4,654 | 81.17% | 3,156 | 84.99% |
| November | 335 | 80.92% | 2,455 | 78.84% | 1,835 | 88.30% | 2,551 | 94.47% |
| December | 2,372 | 100.00% | 3,816 | 100.00% | 3,010 | 100.00% | 1,489 | 100.00% |
| TOTAL | 12,433 | -6.59% | 18,032 | 45.03% | 25,724 | 42.66% | 26,919 | 4.65% |

NOTE: The increases in 2011 and 2012 are from more charters and an increase in landing fees; 2012 is primarily due to the US Bowling Congress, it was held in Baton Rouge from February through July.

# 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 | Resolution 50930, 06/25/14 |

### 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:** **Resolution 50930** of June 25, 2014, authorizes the Mayor-President and/or Chairman of the Airport Commission to execute a lease agreement with Sparq Natural Gas, LLC to operation the compressed natural gas (CNG) facility at the Airport for a primary term up to 30 years, subject to at least $700,000 worth of improvements, at a rental rate of $500 per month or $0.05 cents per gasoline gallon equivalent (GGE) or whichever is greater.

### 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: Louisiana Aircraft, Gulfwide Aviation, PAI-Aero, Newtron Group Company, and Sparq Natural Gas.

### COMPUTATION OF FEE:

The fee is **$0.08/gallon** sold for Aviation Fuel and Oil Commissions. For the Fuel Station, Sparq will pay the greater of **$500** or **$0.05/gallon** equivalent.

### 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 |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| January | 10,363 | 6.83% | 10,649 | 7.14% | 9,887 | 6.52% | 13,666 | 8.74% |
| February | 12,574 | 15.12% | 8,275 | 12.68% | 10,528 | 13.46% | 14,247 | 17.85% |
| March | 13,338 | 23.91% | 3,143 | 14.79% | 13,017 | 22.05% | 12,048 | 25.56% |
| April | 12,891 | 32.40% | 7,978 | 20.13% | 12,014 | 29.97% | 11,987 | 33.22% |
| May | 12,307 | 40.52% | 13,750 | 29.34% | 15,145 | 39.96% | 13,455 | 41.83% |
| June | 14,960 | 50.38% | 10,515 | 36.39% | 12,620 | 48.28% | 0 | 41.83% |
| July | 0 | 50.38% | 547 | 36.76% | 315 | 48.49% | 12,238 | 49.65% |
| August | 10,857 | 57.53% | 16,948 | 48.11% | 11,416 | 56.02% | 12,008 | 57.33% |
| September | 10,438 | 64.41% | 13,284 | 57.01% | 11,200 | 63.40% | 12,346 | 65.23% |
| October | 13,718 | 73.45% | 10,278 | 63.90% | 12,315 | 71.53% | 10,804 | 72.14% |
| November | 8,124 | 78.81% | 14,706 | 73.75% | 16,834 | 82.63% | 17,098 | 83.07% |
| December | 32,155 | 100.00% | 39,170 | 100.00% | 26,344 | 100.00% | 26,475 | 100.00% |
| TOTAL | 151,725 | 23.30% | 149,243 | -1.64% | 151,635 | 1.60% | 156,372 | 3.12% |

NOTE: The increase seen in 2010 is from an increased number of landings.

| ILEAV FUEL STATION REVENUES | | | | | | | ACCOUNT NUMBER | 481 . . 442106 |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| January | 473 | 3.33% | 0 | 0.00% | 1,144 | 63.80% | 0 | 0.00% |
| February | 639 | 7.84% | 0 | 0.00% | 649 | 100.00% | 0 | 0.00% |
| March | 490 | 11.29% | 0 | 0.00% | 0 | 100.00% | 0 | 0.00% |
| April | 482 | 14.68% | 0 | 0.00% | 0 | 100.00% | 0 | 0.00% |
| May | 0 | 14.68% | 1,900 | 12.69% | 0 | 100.00% | 0 | 0.00% |
| June | 479 | 18.06% | 2,823 | 31.54% | 0 | 100.00% | 0 | 0.00% |
| July | 407 | 20.93% | 0 | 31.54% | 0 | 100.00% | 0 | 0.00% |
| August | 1,719 | 33.04% | 2,103 | 45.59% | 0 | 100.00% | 0 | 0.00% |
| September | 3,636 | 58.66% | 1,976 | 58.78% | 0 | 100.00% | 0 | 0.00% |
| October | 1,107 | 66.46% | 2,565 | 75.91% | 0 | 100.00% | 0 | 0.00% |
| November | 3,194 | 88.97% | 2,249 | 90.93% | 0 | 100.00% | 0 | 0.00% |
| December | 1,566 | 100.00% | 1,358 | 100.00% | 0 | 100.00% | 0 | 0.00% |
| TOTAL | 14,192 | -27.52% | 14,974 | 5.51% | 1,793 | -88.03% | 0 | -100.00% |

NOTE: The decrease in 2010 is because CATS stopped using the facility in November 2009. For the first seven months of 2010, only the Airport was using the CNG station. Starting in August, AT&T started purchasing CNG for their new fleet. In 2012, the CNG compressor went out. It is the responsibility of the new lease holder to repair it. As of June 2014, a lease was executed with Sparq Natural Gas to operate the CNG facility for a primary term up to 30 years.

# GREATER BATON ROUGE AIRPORT DISTRICT

## RENTAL OF HANGARS
## RENTAL OF CARGO BUILDING
## RENTAL OF DOW HANGAR

| REVENUE TYPE | FUND . . OBJECT | |
|---|---|---|
| Charges for Services | 481 . . 442201<br>481 . . 442202<br>481 . . 442203 | Hangars<br>Buildings<br>Dow Hangar |

**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, Dow Chemical, and Baton Rouge Community College are on file at the Airport. (*Northeast Noise Abatement Corp. was contracted to finish Phase 12 of the Noise Mitigation Program and were operating on a month to month lease until April 2011.)*

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 HANGARS | | | | | | | ACCOUNT NUMBER | 481 . . 442201 |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| January | 10,287 | 8.33% | 10,287 | 8.33% | 10,288 | 6.11% | 14,787 | 8.33% |
| February | 10,287 | 16.67% | 10,287 | 16.67% | 10,288 | 12.22% | 14,787 | 16.67% |
| March | 10,287 | 25.00% | 10,287 | 25.00% | 14,787 | 20.99% | 14,787 | 25.00% |
| April | 10,287 | 33.33% | 10,287 | 33.33% | 14,787 | 29.77% | 14,787 | 33.33% |
| May | 10,287 | 41.67% | 10,287 | 41.67% | 29,575 | 47.33% | 14,787 | 41.67% |
| June | 10,287 | 50.00% | 10,287 | 50.00% | 14,787 | 56.11% | 14,787 | 50.00% |
| July | 10,287 | 58.33% | 10,287 | 58.33% | 0 | 56.11% | 14,787 | 58.33% |
| August | 10,287 | 66.67% | 10,287 | 66.67% | 14,787 | 64.89% | 14,787 | 66.67% |
| September | 10,287 | 75.00% | 10,287 | 75.00% | 14,787 | 73.66% | 14,788 | 75.00% |
| October | 10,288 | 83.33% | 10,288 | 83.33% | 14,787 | 82.44% | 14,788 | 83.33% |
| November | 10,288 | 91.67% | 10,288 | 91.67% | 14,787 | 91.22% | 14,788 | 91.67% |
| December | 10,288 | 100.00% | 10,288 | 100.00% | 14,787 | 100.00% | 14,787 | 100.00% |
| TOTAL | 123,447 | 18.76% | 123,447 | 0.00% | 168,447 | 36.45% | 177,447 | 5.34% |

NOTE: The increase in 2010 is due to having a full 12-months rent from the Police Department. In 2012, Baton Rouge Community College started renting space for an Aviation school.

| RENTAL OF CARGO BUILDING | | | | | | | ACCOUNT NUMBER | 481 . . 442202 |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| January | 5,875 | 7.15% | 7,510 | 7.62% | 4,864 | 4.22% | 2,864 | 1.64% |
| February | 5,875 | 14.30% | 7,510 | 15.24% | 4,864 | 8.43% | 2,864 | 3.28% |
| March | 5,875 | 21.44% | 7,510 | 22.87% | 17,364 | 23.48% | 26,198 | 18.31% |
| April | 5,875 | 28.59% | 37,179 | 60.60% | 15,364 | 36.80% | 26,198 | 33.33% |
| May | 5,875 | 35.74% | 4,767 | 65.44% | 30,729 | 63.43% | 26,198 | 48.36% |
| June | 5,875 | 42.89% | 4,864 | 70.37% | 15,365 | 76.75% | 26,198 | 63.38% |
| July | 5,875 | 50.04% | 4,865 | 75.31% | 0 | 76.75% | 26,198 | 78.40% |
| August | 7,875 | 59.62% | 4,865 | 80.25% | 15,365 | 90.07% | 26,198 | 93.43% |
| September | 7,875 | 69.20% | 4,865 | 85.19% | 2,865 | 92.55% | 2,864 | 95.07% |
| October | 7,875 | 78.78% | 4,865 | 90.12% | 2,865 | 95.03% | 2,865 | 96.71% |
| November | 7,876 | 88.36% | 4,865 | 95.06% | 2,865 | 97.52% | 2,865 | 98.36% |
| December | 9,565 | 100.00% | 4,865 | 100.00% | 2,865 | 100.00% | 2,865 | 100.00% |
| TOTAL | 82,191 | -52.68% | 98,530 | 19.88% | 115,375 | 17.10% | 174,375 | 51.14% |

NOTE: The decrease in 2009 is the result of losing Integrated Airline Service. The decrease in 2010 was a continuation of losing Integrated Airline Service in June 2009. The rent stabilized for 12 months. In August 2010, Prince Express leased space and in December 2010 Northeast Noise Abatement Corp became a month to month tenant. In 2011, the U.S. Post Office exited their lease early and as a result, they paid $29,688.21 in April. From March through August 2012, Coca-Cola leased space to store their products. Currently, the only lessee is Total Delivery and Logistics. From March through August 2013, Coca-Cola leased space to store their products.

| RENTAL OF DOW HANGAR | | | | | ACCOUNT NUMBER | | 481 . . 442203 | |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| January | 0 | 0.00% | 0 | 0.00% | 34,900 | 8.33% | 34,900 | 8.33% |
| February | 0 | 0.00% | 0 | 0.00% | 34,900 | 16.67% | 34,900 | 16.67% |
| March | 0 | 0.00% | 0 | 0.00% | 34,900 | 25.00% | 34,900 | 25.00% |
| April | 0 | 0.00% | 0 | 0.00% | 34,900 | 33.33% | 34,900 | 33.33% |
| May | 0 | 0.00% | 34,900 | 11.11% | 69,800 | 50.00% | 34,900 | 41.67% |
| June | 0 | 0.00% | 34,900 | 22.22% | 34,900 | 58.33% | 34,900 | 50.00% |
| July | 0 | 0.00% | 69,800 | 44.44% | 0 | 58.33% | 34,900 | 58.33% |
| August | 0 | 0.00% | 34,900 | 55.56% | 34,900 | 66.67% | 34,900 | 66.67% |
| September | 0 | 0.00% | 34,900 | 66.67% | 34,900 | 75.00% | 34,900 | 75.00% |
| October | 0 | 0.00% | 34,900 | 77.78% | 34,900 | 83.33% | 34,900 | 83.33% |
| November | 0 | 0.00% | 34,900 | 88.89% | 34,900 | 91.67% | 34,900 | 91.67% |
| December | 0 | 0.00% | 34,900 | 100.00% | 34,900 | 100.00% | 34,900 | 100.00% |
| TOTAL | 0 | 0.00% | 314,100 | 100.00% | 418,800 | 33.33% | 418,800 | 0.00% |

NOTE: Resolution 47623: In January 2010, Airport entered into agreement with Dow Chemical to rent a 35,050 sq ft of Hangar space. Payments for this lease started in April 2011. This lease is effective for 30 years with one (1), twenty-five year option to renew.

# GREATER BATON ROUGE AIRPORT DISTRICT

## RENTALS—AIRLINES

| REVENUE TYPE | FUND . . OBJECT |
|---|---|
| Charges for Services | 481 . . 442301 |

**LEGAL AUTHORIZATION**

| FEDERAL | STATE | LOCAL |
|---|---|---|
| N/A | Act 151 of the 1969 Louisiana Legislature | Air Transportation Company Rates and Charges and Operating Requirements at the Baton Rouge Metropolitan Airport. Resolution 48353, 12/08/10 |

## 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:** **Resolution 48353**, adopted on December 8, 2010 established and authorized the **Air Transportation Company Rates and Charges and Operating Requirements at the Baton Rouge Metropolitan Airport.** Section 3-1 (Terminal and Landing Fees) states that all Signatory Air Transportation Companies shall pay the rates, fees, and charges at the Airport as calculated in the exhibits to this Resolution.

## COLLECTION AND TRANSMITTAL OF FUNDS:

**Collector:** The Airport collects and deposits proceeds in a designated bank.

## PAYOR OF FEE:

Currently this fee is paid by US Airways, Delta Air Lines, American Eagle, and United Airlines.

## COMPUTATION OF FEE:

The current rate as of May 2013 is $46.58 per square foot for 75,344 square feet.

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

| RENTALS-AIRLINES | | | | | | | ACCOUNT NUMBER | 481 . . 442301 |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| January | 218,649 | 8.33% | 257,594 | 8.33% | 267,323 | 7.89% | 292,460 | 8.33% |
| February | 218,649 | 16.67% | 257,594 | 16.67% | 267,323 | 15.78% | 292,460 | 16.67% |
| March | 218,649 | 25.00% | 257,594 | 25.00% | 267,323 | 23.68% | 292,460 | 25.00% |
| April | 218,649 | 33.33% | 257,594 | 33.33% | 267,625 | 31.58% | 292,460 | 33.33% |
| May | 218,649 | 41.67% | 257,594 | 41.67% | 535,250 | 47.38% | 292,460 | 41.67% |
| June | 218,649 | 50.00% | 257,594 | 50.00% | 352,621 | 57.79% | 292,460 | 50.00% |
| July | 218,650 | 58.33% | 257,595 | 58.33% | 15,291 | 58.24% | 292,460 | 58.33% |
| August | 218,650 | 66.67% | 257,595 | 66.67% | 282,915 | 66.59% | 292,460 | 66.67% |
| September | 218,650 | 75.00% | 257,595 | 75.00% | 282,915 | 74.94% | 292,460 | 75.00% |
| October | 218,650 | 83.33% | 257,595 | 83.33% | 282,915 | 83.30% | 292,461 | 83.33% |
| November | 218,650 | 91.67% | 257,595 | 91.67% | 282,915 | 91.65% | 292,461 | 91.67% |
| December | 218,650 | 100.00% | 257,595 | 100.00% | 282,915 | 100.00% | 292,461 | 100.00% |
| TOTAL | 2,623,794 | 6.07% | 3,091,134 | 17.81% | 3,387,331 | 9.58% | 3,509,523 | 3.61% |

NOTE: From 2005 through May 2009 the airlines were charged for a total of 41,132 square feet of occupied space. May 2009 through December 2010 the airlines were charged for a total of 38,026 square feet of occupied space. This decrease is due to the merger of Delta and Northwest Airlines. The 2009 was $65 per square foot, 2010 was $69, 2011 was $81, and 2012 was $84.36.

| 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, 2022, and has a 5 year mutual option to renew.

## 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, currently the operator is SSP America.

## 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 and beginning December 22, 2012, modified rates were and will be in effect because of construction in the terminal.

A. Fixed Percentage Payment:

(1) Years 1-15 (11/17/00-12/21/15):
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 16-23 (12/22/15-12/21/22):
13.0% Food, beverage, seafood, vending machines, gaming devices, and all associated items;
13.0% In-flight catering and associated items;
13.0% Alcohol and associated items.

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 |
| | 7-23 | 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**.**

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. With the agreement beginning 12/22/15 this will increase to $750,000.

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

| RENTALS-RESTAURANT | | | | | | | ACCOUNT NUMBER | 481 . . 442302 |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| January | 14,583 | 8.03% | 14,583 | 7.54% | 14,583 | 7.42% | 14,583 | 7.60% |
| February | 14,583 | 16.06% | 14,583 | 15.08% | 16,220 | 15.68% | 15,562 | 15.71% |
| March | 14,583 | 24.09% | 14,583 | 22.62% | 20,205 | 25.97% | 18,540 | 25.37% |
| April | 14,583 | 32.12% | 20,129 | 33.03% | 16,905 | 34.58% | 18,756 | 35.14% |
| May | 14,744 | 40.24% | 18,742 | 42.72% | 34,506 | 52.14% | 19,352 | 45.23% |
| June | 14,954 | 48.47% | 17,577 | 51.81% | 17,051 | 60.82% | 14,583 | 52.83% |
| July | 14,583 | 56.50% | 14,583 | 59.35% | 0 | 60.82% | 17,111 | 61.74% |
| August | 16,455 | 65.56% | 16,328 | 67.79% | 16,264 | 69.11% | 15,876 | 70.01% |
| September | 14,584 | 73.60% | 14,583 | 75.33% | 14,583 | 76.53% | 16,472 | 78.60% |
| October | 14,896 | 81.80% | 15,897 | 83.55% | 14,670 | 84.00% | 14,583 | 86.20% |
| November | 16,864 | 91.08% | 16,693 | 92.19% | 16,911 | 92.61% | 15,700 | 94.38% |
| December | 16,191 | 100.00% | 15,113 | 100.00% | 14,519 | 100.00% | 10,791 | 100.00% |
| TOTAL | 181,603 | -3.15% | 193,394 | 6.49% | 196,417 | 1.56% | 191,909 | -2.30% |

# GREATER BATON ROUGE AIRPORT DISTRICT
## RENTALS—OFFICE TENANTS

| REVENUE TYPE | FUND . . OBJECT |
|---|---|
| Charges for Services | 481 . . 442303 |

**LEGAL AUTHORIZATION**

| FEDERAL | STATE | LOCAL |
|---|---|---|
| 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. Tenants currently include General Services Administration, Mac's Shoe Shine, GAT Airline Ground Support, TSA, and Paradies Shops.

## 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:

| RENTALS-OFFICE TENANTS | | | | | | | ACCOUNT NUMBER | 481 . . 442303 |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| January | 13,512 | 8.33% | 13,512 | 8.33% | 15,512 | 5.38% | 28,084 | 8.32% |
| February | 13,512 | 16.67% | 13,512 | 16.67% | 13,513 | 10.08% | 28,314 | 16.72% |
| March | 13,512 | 25.00% | 13,512 | 25.00% | 13,513 | 14.77% | 27,984 | 25.01% |
| April | 13,513 | 33.33% | 13,513 | 33.33% | 27,169 | 24.20% | 28,169 | 33.36% |
| May | 13,513 | 41.67% | 13,513 | 41.67% | 54,337 | 43.06% | 28,076 | 41.68% |
| June | 13,513 | 50.00% | 13,513 | 50.00% | 27,169 | 52.49% | 28,076 | 50.01% |
| July | 13,513 | 58.33% | 13,513 | 58.33% | 0 | 52.49% | 28,076 | 58.33% |
| August | 13,513 | 66.67% | 13,513 | 66.67% | 27,168 | 61.92% | 28,076 | 66.65% |
| September | 13,513 | 75.00% | 13,513 | 75.00% | 27,168 | 71.35% | 28,077 | 74.97% |
| October | 13,513 | 83.33% | 13,513 | 83.33% | 27,168 | 80.78% | 28,077 | 83.30% |
| November | 13,513 | 91.67% | 13,513 | 91.67% | 27,268 | 90.25% | 28,177 | 91.65% |
| December | 13,513 | 100.00% | 13,513 | 100.00% | 28,085 | 100.00% | 28,177 | 100.00% |
| TOTAL | 162,153 | 1.99% | 162,153 | 0.00% | 288,070 | 77.65% | 337,363 | 17.11% |

NOTE: The increase in 2012 is due to the TSA lease being moved from 481..442501, this lease is currently $165,980 annually. In 2013, TSA had an increase in rent.

# GREATER BATON ROUGE AIRPORT DISTRICT

## RENTALS—OTHERS

| REVENUE TYPE | FUND . . OBJECT |
|---|---|
| Charges for Services | 481 . . 442304 |

**LEGAL AUTHORIZATION**

| FEDERAL | STATE | LOCAL |
|---|---|---|
| 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 are 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:

| RENTALS-OTHERS | | | | | | | ACCOUNT NUMBER | 481 . . 442304 |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| January | 15,096 | 8.36% | 14,888 | 8.33% | 14,888 | 8.30% | 14,888 | 8.33% |
| February | 15,096 | 16.72% | 14,888 | 16.66% | 14,888 | 16.60% | 14,888 | 16.67% |
| March | 15,096 | 25.09% | 14,888 | 24.99% | 14,888 | 24.91% | 14,888 | 25.00% |
| April | 15,096 | 33.45% | 14,938 | 33.35% | 14,888 | 33.21% | 14,888 | 33.33% |
| May | 15,096 | 41.81% | 14,888 | 41.68% | 29,777 | 49.81% | 14,888 | 41.67% |
| June | 15,096 | 50.17% | 14,888 | 50.01% | 15,559 | 58.49% | 14,888 | 50.00% |
| July | 15,097 | 58.53% | 14,888 | 58.34% | 0 | 58.49% | 14,888 | 58.33% |
| August | 15,097 | 66.90% | 14,889 | 66.67% | 14,888 | 66.79% | 14,889 | 66.67% |
| September | 15,097 | 75.26% | 14,889 | 75.01% | 14,888 | 75.09% | 14,889 | 75.00% |
| October | 14,888 | 83.51% | 14,889 | 83.34% | 14,889 | 83.39% | 14,889 | 83.33% |
| November | 14,888 | 91.75% | 14,889 | 91.67% | 14,889 | 91.70% | 14,889 | 91.67% |
| December | 14,889 | 100.00% | 14,889 | 100.00% | 14,889 | 100.00% | 14,889 | 100.00% |
| TOTAL | 180,532 | -2.44% | 178,711 | -1.01% | 179,331 | 0.35% | 178,661 | -0.37% |

# GREATER BATON ROUGE AIRPORT DISTRICT
## RENT FOR MODIFICATION OF CHECKPOINT AREA

| REVENUE TYPE | FUND . . OBJECT |
|---|---|
| Charges for Services | 481 . . 442305 |

**LEGAL AUTHORIZATION**

| FEDERAL | STATE | LOCAL |
|---|---|---|
| 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:

This fee is paid by Michael Baker, URS Corporation, W.D. Shock, and Aurora Associated Technologies Inc.

## COMPUTATION OF FEE:

Proceeds are computed using the per-foot appraised value of leased of office space. Currently, the rental rate for office space is $48.

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

| RENT FOR MODIFICATION OF CHECKPOINT AREA | | | | | | | ACCOUNT NUMBER | 481 . . 442305 |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| January | 21,085 | 8.76% | 20,126 | 8.33% | 21,258 | 8.96% | 21,178 | 8.56% |
| February | 21,085 | 17.52% | 20,126 | 16.67% | 20,126 | 17.45% | 21,178 | 17.12% |
| March | 20,126 | 25.89% | 20,126 | 25.00% | 20,126 | 25.94% | 21,177 | 25.68% |
| April | 20,126 | 34.25% | 20,126 | 33.33% | 20,126 | 34.42% | 21,177 | 34.24% |
| May | 20,126 | 42.61% | 20,126 | 41.67% | 40,251 | 51.39% | 20,959 | 42.71% |
| June | 20,126 | 50.97% | 20,126 | 50.00% | 11,486 | 56.24% | 20,959 | 51.19% |
| July | 20,126 | 59.34% | 20,126 | 58.33% | 0 | 56.24% | 20,126 | 59.32% |
| August | 20,126 | 67.70% | 20,126 | 66.67% | 20,126 | 64.72% | 20,126 | 67.46% |
| September | 20,126 | 76.06% | 20,126 | 75.00% | 20,126 | 73.21% | 20,126 | 75.59% |
| October | 20,126 | 84.43% | 20,126 | 83.33% | 21,178 | 82.14% | 20,126 | 83.73% |
| November | 17,354 | 91.64% | 20,125 | 91.67% | 21,178 | 91.07% | 20,126 | 91.86% |
| December | 20,126 | 100.00% | 20,125 | 100.00% | 21,178 | 100.00% | 20,126 | 100.00% |
| TOTAL | 240,658 | -3.05% | 241,510 | 0.35% | 237,159 | -1.80% | 247,384 | 4.31% |

# GREATER BATON ROUGE AIRPORT DISTRICT
## COMMISSIONS—CAR RENTAL AGENCIES

| REVENUE TYPE | FUND . . OBJECT |
|---|---|
| Charges for Services | 481 . .442311 |

**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 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 Avis, Budget, Enterprise, Hertz, 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 (MAG) that each car rental bids**, whichever is greater, as established by agreements between car rental agencies and the Airport. The total MAG for 2013 is $1,317,626.

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

| COMMISSIONS-CAR RENTAL AGENCIES | | | | | | | ACCOUNT NUMBER 481 . . 442311 | |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| January | 109,923 | 7.44% | 115,950 | 7.28% | 122,187 | 6.56% | 126,177 | 7.38% |
| February | 100,322 | 14.23% | 120,183 | 14.82% | 121,364 | 13.07% | 110,090 | 13.81% |
| March | 128,896 | 22.95% | 143,836 | 23.85% | 156,208 | 21.45% | 185,573 | 24.67% |
| April | 123,270 | 31.29% | 145,169 | 32.96% | 158,032 | 29.93% | 154,487 | 33.70% |
| May | 109,802 | 38.72% | 146,723 | 42.17% | 269,787 | 44.41% | 156,585 | 42.85% |
| June | 121,626 | 46.96% | 124,703 | 50.00% | 165,643 | 53.30% | 109,802 | 49.27% |
| July | 129,166 | 55.70% | 126,923 | 57.96% | 0 | 53.30% | 143,451 | 57.66% |
| August | 128,291 | 64.38% | 133,436 | 66.34% | 138,991 | 60.76% | 141,674 | 65.95% |
| September | 129,591 | 73.15% | 130,580 | 74.53% | 137,304 | 68.13% | 140,684 | 74.17% |
| October | 123,736 | 81.52% | 132,044 | 82.82% | 164,811 | 76.97% | 129,483 | 81.74% |
| November | 132,801 | 90.51% | 135,863 | 91.35% | 233,921 | 89.53% | 150,230 | 90.53% |
| December | 140,226 | 100.00% | 137,856 | 100.00% | 195,129 | 100.00% | 162,024 | 100.00% |
| TOTAL | 1,477,650 | 1.19% | 1,593,266 | 7.82% | 1,863,377 | 16.95% | 1,710,260 | -8.22% |

# GREATER BATON ROUGE AIRPORT DISTRICT
## COMMISSIONS—COIN-OPERATED SERVICES

| REVENUE TYPE | FUND . . OBJECT |
|---|---|
| Charges for Services | 481 . . 442312 |

**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, 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, Baton Rouge Bottling Company 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:

| COMMISSIONS-COIN OPERATED SERVICES | | | | | | | ACCOUNT NUMBER | 481 . . 442312 |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| January | 12 | 3.67% | 3 | 1.53% | 32 | 14.95% | 0 | 0.00% |
| February | 33 | 13.76% | 0 | 1.53% | 0 | 14.95% | 26 | 9.96% |
| March | 20 | 19.88% | 33 | 18.37% | 0 | 14.95% | 34 | 22.99% |
| April | 17 | 25.08% | 14 | 25.51% | 61 | 43.46% | 0 | 22.99% |
| May | 0 | 25.08% | 32 | 41.84% | 0 | 43.46% | 37 | 37.16% |
| June | 30 | 34.25% | 6 | 44.90% | 0 | 43.46% | 0 | 37.16% |
| July | 65 | 54.13% | 0 | 44.90% | 0 | 43.46% | 0 | 37.16% |
| August | 13 | 58.10% | 35 | 62.76% | 26 | 55.61% | 42 | 53.26% |
| September | 34 | 68.50% | 0 | 62.76% | 0 | 55.61% | 0 | 53.26% |
| October | 26 | 76.45% | 0 | 62.76% | 38 | 73.36% | 33 | 65.90% |
| November | 37 | 87.77% | 36 | 81.12% | 0 | 73.36% | 45 | 83.14% |
| December | 40 | 100.00% | 37 | 100.00% | 57 | 100.00% | 44 | 100.00% |
| TOTAL | 327 | 17.20% | 196 | -40.06% | 214 | 9.18% | 261 | 21.96% |

NOTE: The increase in 2010 was from Coca-Cola increasing their presence at the Airport. The decrease in 2011 was the result of less vending machines.

# 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 which are currently A Affordable Bail Bonds, BJ & Polk Bail Bonds, and Anderson Bonding Company 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 $30,060 annually, Anderson Bail Bonding pays $18,012 annually and BJ & Polk pays $12,000 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 |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| January | 4,006 | 8.33% | 4,006 | 6.90% | 5,006 | 8.33% | 5,006 | 8.33% |
| February | 4,006 | 16.67% | 4,006 | 13.80% | 5,006 | 16.67% | 5,006 | 16.67% |
| March | 4,006 | 25.00% | 5,006 | 22.42% | 5,006 | 25.00% | 5,006 | 25.00% |
| April | 4,006 | 33.33% | 5,006 | 31.04% | 5,006 | 33.33% | 5,006 | 33.33% |
| May | 4,006 | 41.67% | 5,006 | 39.66% | 10,012 | 50.00% | 5,006 | 41.67% |
| June | 4,006 | 50.00% | 5,006 | 48.28% | 5,006 | 58.33% | 5,006 | 50.00% |
| July | 4,006 | 58.33% | 5,006 | 56.90% | 0 | 58.33% | 5,006 | 58.33% |
| August | 4,006 | 66.67% | 5,006 | 65.52% | 5,006 | 66.67% | 5,006 | 66.67% |
| September | 4,006 | 75.00% | 5,006 | 74.14% | 5,006 | 75.00% | 5,006 | 75.00% |
| October | 4,006 | 83.33% | 5,006 | 82.76% | 5,006 | 83.33% | 5,006 | 83.33% |
| November | 4,006 | 91.67% | 5,006 | 91.38% | 5,006 | 91.67% | 5,006 | 91.67% |
| December | 4,006 | 100.00% | 5,006 | 100.00% | 5,006 | 100.00% | 5,006 | 100.00% |
| TOTAL | 48,072 | 0.00% | 58,072 | 20.80% | 60,072 | 3.44% | 60,072 | 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. The increase in 2011 is due to adding a new company, (BJ & Polk).

# GREATER BATON ROUGE AIRPORT DISTRICT
## COMMISSIONS—GROUND TRANSPORTATION SERVICE

| REVENUE TYPE | FUND . . OBJECT |
|---|---|
| Charges for Services | 481 . . 442315 |

**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 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. In addition to the taxis, this fee is paid by Airport Shuttle, Shannon-Shamrock Sedans, and JPS Executive Car Service.

## 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:

| COMMISSIONS-GROUND TRANSPORTATION SERVICE | | | | | | | ACCOUNT NUMBER | 481 . . 442315 |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| January | 1,465 | 9.12% | 1,236 | 8.24% | 1,452 | 9.30% | 800 | 5.95% |
| February | 1,462 | 18.21% | 1,081 | 15.45% | 1,550 | 19.22% | 950 | 13.01% |
| March | 1,345 | 26.58% | 1,157 | 23.17% | 1,308 | 27.59% | 1,110 | 21.26% |
| April | 1,474 | 35.75% | 1,082 | 30.38% | 1,577 | 37.69% | 1,500 | 32.41% |
| May | 1,019 | 42.09% | 1,183 | 38.27% | 1,177 | 45.23% | 870 | 38.88% |
| June | 1,553 | 51.75% | 1,208 | 46.33% | 1,487 | 54.75% | 1,030 | 46.54% |
| July | 1,184 | 59.12% | 1,377 | 55.51% | 1,062 | 61.55% | 1,171 | 55.24% |
| August | 1,389 | 67.76% | 1,471 | 65.32% | 1,300 | 69.87% | 1,320 | 65.06% |
| September | 1,304 | 75.88% | 1,198 | 73.31% | 1,160 | 77.30% | 1,110 | 73.31% |
| October | 1,461 | 84.97% | 1,627 | 84.16% | 1,460 | 86.64% | 1,240 | 82.53% |
| November | 1,019 | 91.31% | 1,210 | 92.22% | 1,140 | 93.94% | 1,210 | 91.52% |
| December | 1,397 | 100.00% | 1,166 | 100.00% | 946 | 100.00% | 1,140 | 100.00% |
| TOTAL | 16,072 | -4.20% | 14,996 | -6.69% | 15,619 | 4.15% | 13,451 | -13.88% |

# GREATER BATON ROUGE AIRPORT DISTRICT
## COMMISSIONS- GIFT SHOP

| 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 September 9, 1998, and leased the gift-shop premises through December 21, 2015, with one five-year option to renew. This contract will be amended effective December 22, 2015 due to their relocation in the Terminal. The primary term of the lease will run through December 21, 2025 after Paradies moves into their new space.

## 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. These fees remain in effect at this time.

A. Fixed Percentage Payment:

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: $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 that the pro-rata share of the Minimum Annual Guarantee, the concessionaire must remit the difference to the Airport.

C. Minimum Capital Investment:

09/09/98-12/21/15 - $520,000
12/22/15-12/21/25 - $395,933

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

| COMMISSIONS-GIFT SHOP | | | | | | | ACCOUNT NUMBER | 481 . . 442316 |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| January | 10,167 | 7.07% | 10,167 | 6.87% | 10,706 | 5.87% | 10,224 | 6.84% |
| February | 15,538 | 17.89% | 10,167 | 13.73% | 13,416 | 13.24% | 11,707 | 14.66% |
| March | 11,317 | 25.76% | 13,144 | 22.61% | 16,621 | 22.36% | 13,815 | 23.90% |
| April | 11,369 | 33.67% | 13,031 | 31.41% | 24,450 | 35.77% | 13,241 | 32.75% |
| May | 10,167 | 40.75% | 14,218 | 41.01% | 27,686 | 50.97% | 14,379 | 42.36% |
| June | 10,951 | 48.37% | 12,701 | 49.59% | 23,822 | 64.04% | 10,167 | 49.16% |
| July | 13,784 | 57.96% | 10,167 | 56.46% | 0 | 64.04% | 12,802 | 57.72% |
| August | 12,617 | 66.74% | 12,481 | 64.89% | 14,016 | 71.73% | 12,200 | 65.87% |
| September | 10,784 | 74.24% | 11,002 | 72.32% | 11,699 | 78.15% | 12,263 | 74.07% |
| October | 11,416 | 82.19% | 11,622 | 80.16% | 11,517 | 84.47% | 10,859 | 81.33% |
| November | 12,347 | 90.78% | 12,473 | 88.59% | 13,870 | 92.08% | 13,230 | 90.18% |
| December | 13,252 | 100.00% | 16,898 | 100.00% | 14,436 | 100.00% | 14,695 | 100.00% |
| TOTAL | 143,709 | 18.13% | 148,071 | 3.04% | 182,239 | 23.08% | 149,582 | -17.92% |

NOTE: The increase in 2010 is due to an increased number of passengers. The increase in 2012 is primarily due to the US Bowling Congress, it was held in Baton Rouge from February through July.

# GREATER BATON ROUGE AIRPORT DISTRICT
## COMMISSIONS- GROUND HANDLING SERVICES

| REVENUE TYPE | FUND . . OBJECT |
|---|---|
| Charges for Services | 481 . . 442317 |

**LEGAL AUTHORIZATION**

| FEDERAL | STATE | LOCAL |
|---|---|---|
| N/A | Act 151 of the 1969 Louisiana Legislature | Air Transportation Company Rates and Charges and Operating Requirements at the Baton Rouge Metropolitan Airport. Resolution 48353, 12/08/10 |

## 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:** **Resolution 48353**, adopted on December 8, 2010 established and authorized the **Air Transportation Company Rates and Charges and Operating Requirements at the Baton Rouge Metropolitan Airport.** Section 3-1 (Terminal and Landing Fees) states that all Signatory Air Transportation Companies shall pay the rates, fees, and charges at the Airport as calculated in the exhibits to this Resolution.

## 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:

Currently American Airlines is the only company to pay this fee.

## COMPUTATION OF FEE:

This fee is based on 10% of the revenue received for Ground Handling services. Currently American Eagle provides ground handling services for United and US Airways. American Eagle and Delta do their own ground service.

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

| COMMISSIONS-GROUND HANDLING SERVICES | | | | | | | ACCOUNT NUMBER | 481 . . 442317 |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| January | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% | 7,703 | 8.66% |
| February | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% | 7,555 | 17.16% |
| March | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% | 9,042 | 27.33% |
| April | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% | 8,435 | 36.82% |
| May | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% | 8,184 | 46.02% |
| June | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% | 0 | 46.02% |
| July | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% | 7,827 | 54.82% |
| August | 0 | 0.00% | 0 | 0.00% | 71,209 | 56.83% | 6,276 | 61.88% |
| September | 0 | 0.00% | 0 | 0.00% | 0 | 56.83% | 6,061 | 68.70% |
| October | 0 | 0.00% | 0 | 0.00% | 30,437 | 81.12% | 6,272 | 75.75% |
| November | 0 | 0.00% | 0 | 0.00% | 7,656 | 87.23% | 6,410 | 82.96% |
| December | 0 | 0.00% | 0 | 0.00% | 15,997 | 100.00% | 15,149 | 100.00% |
| TOTAL | 0 | 0.00% | 0 | 0.00% | 125,299 | 100.00% | 88,914 | -29.04% |

NOTE: Of the $125,299 posted in 2012, $1,751.68 is from 2010, $49,284.09 from 2011, and $74,263.48 from 2012.

# GREATER BATON ROUGE AIRPORT DISTRICT

## AUTO PARKING FEES

| REVENUE TYPE | FUND . . OBJECT |
|---|---|
| Charges for Services | 481 . . 442331 |

**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 01/01/2010 through 12/31/2019.

## 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:

| % of Revenues/Gross Revenues | | | | |
|---|---|---|---|---|
| Prior to 2010 | 79% | up to 1,375,000 | 94% | over 1,375,000 |
| 2010 | 79% | up to 2,635,000 | 94% | over 2,635,000 |
| 2011-2012 | 79% | up to 2,635,000 | 91% | over 2,635,000 |
| 2013 | 79% | up to 2,635,000 | 91% | over 2,635,000 |

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

| AUTO PARKING FEES | | | | | | | ACCOUNT NUMBER | 481 . . 442331 |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| January | 199,274 | 6.82% | 214,736 | 7.09% | 216,001 | 7.17% | 228,931 | 7.17% |
| February | 203,461 | 13.79% | 200,556 | 13.71% | 232,393 | 14.88% | 221,589 | 14.12% |
| March | 226,354 | 21.54% | 50,181 | 15.37% | 260,645 | 23.53% | 269,345 | 22.55% |
| April | 241,514 | 29.80% | 462,574 | 30.64% | 254,549 | 31.97% | 286,045 | 31.52% |
| May | 237,404 | 37.93% | 275,416 | 39.73% | 256,841 | 40.50% | 286,383 | 40.49% |
| June | 266,423 | 47.05% | 57,544 | 41.63% | 52,692 | 42.24% | 50,316 | 42.07% |
| July | 67,406 | 49.36% | 271,465 | 50.59% | 288,312 | 51.81% | 295,660 | 51.33% |
| August | 275,605 | 58.80% | 56,311 | 52.45% | 249,619 | 60.09% | 263,622 | 59.59% |
| September | 257,669 | 67.62% | 466,928 | 67.87% | 252,583 | 68.48% | 268,438 | 68.00% |
| October | 259,171 | 76.49% | 275,338 | 76.96% | 272,577 | 77.52% | 274,826 | 76.61% |
| November | 289,728 | 86.41% | 267,012 | 85.77% | 44,642 | 79.00% | 283,965 | 85.51% |
| December | 397,047 | 100.00% | 430,968 | 100.00% | 632,851 | 100.00% | 462,590 | 100.00% |
| TOTAL | 2,921,056 | 20.71% | 3,029,029 | 3.70% | 3,013,705 | -0.51% | 3,191,710 | 5.91% |

Notes: The increases and decreases in this account are directly related to the number of passengers.

# GREATER BATON ROUGE AIRPORT DISTRICT

## RENTALS—BUILDINGS

| REVENUE TYPE | FUND . . OBJECT |
|---|---|
| Charges for Services | 481 . .442501 |

**LEGAL AUTHORIZATION**

| FEDERAL | STATE | LOCAL |
|---|---|---|
| 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 can be found on the chart on the following page. 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:

| RENTALS-BUILDINGS | | | | | | | ACCOUNT NUMBER | 481 . . 442501 |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| January | 21,561 | 8.63% | 20,730 | 8.14% | 25,959 | 6.02% | 60,809 | 8.27% |
| February | 20,729 | 16.92% | 20,730 | 16.27% | 25,659 | 11.96% | 66,810 | 17.35% |
| March | 20,729 | 25.21% | 21,330 | 24.65% | 25,659 | 17.91% | 60,809 | 25.61% |
| April | 20,729 | 33.50% | 20,879 | 32.84% | 13,563 | 21.05% | 60,809 | 33.88% |
| May | 21,145 | 41.96% | 20,729 | 40.98% | 42,813 | 30.98% | 60,809 | 42.14% |
| June | 21,145 | 50.42% | 21,179 | 49.29% | 12,063 | 33.77% | 60,809 | 50.41% |
| July | 20,729 | 58.72% | 21,329 | 57.66% | (18,778) | 29.42% | 60,809 | 58.67% |
| August | 20,579 | 66.95% | 22,379 | 66.45% | 61,786 | 43.74% | 60,809 | 66.94% |
| September | 20,579 | 75.18% | 21,179 | 74.76% | 60,575 | 57.78% | 60,809 | 75.20% |
| October | 20,880 | 83.53% | 21,808 | 83.32% | 60,725 | 71.85% | 60,809 | 83.47% |
| November | 20,580 | 91.77% | 21,408 | 91.73% | 60,725 | 85.93% | 60,809 | 91.73% |
| December | 20,580 | 100.00% | 21,078 | 100.00% | 60,725 | 100.00% | 60,809 | 100.00% |
| TOTAL | 249,965 | -12.20% | 254,758 | 1.92% | 431,474 | 69.37% | 735,709 | 70.51% |

NOTE: In 2012, the increase is from the East Baton Rouge Parish Sheriff's Office leasing two buildings to house their Administrative offices and their motor pool. This lease continued into 2013.

## 2014 AIRPORT BUILDING LEASES

### FUNDED BY CITY-PARISH

| LESSEE | LEASE AMOUNT | LESSEE | LEASE AMOUNT |
|---|---|---|---|
| Baton Rouge Community College* | 90,130 | EBRP Sheriff* | 221,730 |
| Baton Rouge Police Department | 28,800 | EBR Parish Prison | 1,650 |
| | | **Total City-Parish** | **342,310** |

### NON-CITY PARISH ENTITIES

| LESSEE | LEASE AMOUNT | LESSEE | LEASE AMOUNT |
|---|---|---|---|
| Affordable Bail Bonding | 2,680 | Enterprise Rentals | 6,000 |
| Amit Films | 30,000 | Hertz Rentals* | 26,930 |
| Arinc | 1,800 | La Dept of Health & Hospitals | 368,340 |
| Avis | 19,510 | National Rentals | 6,000 |
| BRCC | 36,130 | Plant Machine Works | 6,000 |
| BTR Doc | 9,240 | RoadRunner Towing | 16,000 |
| Budget Rentals | 6,000 | Roco | 1,830 |
| Civil Air Patrols | 12,000 | | |
| | | **Total Non-City Parish** | **548,460** |
| Multiple Leases Held* | | **Total Airport Leases** | **890,770** |

# 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 can be found on the chart on the following page. 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 |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| January | 110,131 | 12.52% | 102,469 | 11.24% | 104,889 | 11.21% | 108,324 | 9.78% |
| February | 69,609 | 20.44% | 70,536 | 18.98% | 64,118 | 18.06% | 81,111 | 17.10% |
| March | 71,071 | 28.52% | 70,643 | 26.73% | 76,820 | 26.26% | 81,111 | 24.43% |
| April | 71,658 | 36.67% | 72,931 | 34.73% | 75,575 | 34.34% | 79,582 | 31.61% |
| May | 69,609 | 44.59% | 75,031 | 42.96% | 152,758 | 50.66% | 119,154 | 42.37% |
| June | 69,609 | 52.50% | 75,031 | 51.20% | 75,575 | 58.74% | 89,098 | 50.42% |
| July | 69,610 | 60.42% | 74,179 | 59.33% | (1,608) | 58.56% | 89,098 | 58.46% |
| August | 69,610 | 68.34% | 75,031 | 67.57% | 77,942 | 66.89% | 89,098 | 66.51% |
| September | 69,610 | 76.25% | 75,031 | 75.80% | 77,975 | 75.22% | 94,921 | 75.08% |
| October | 69,610 | 84.17% | 73,532 | 83.87% | 77,975 | 83.55% | 92,010 | 83.38% |
| November | 69,610 | 92.08% | 73,532 | 91.93% | 76,966 | 91.78% | 92,010 | 91.69% |
| December | 69,610 | 100.00% | 73,532 | 100.00% | 76,966 | 100.00% | 92,010 | 100.00% |
| TOTAL | 879,347 | 12.80% | 911,478 | 3.65% | 935,951 | 2.68% | 1,107,527 | 18.33% |

## 2014 AIRPORT LAND LEASES

### FUNDED BY CITY-PARISH

| LESSEE | LEASE AMOUNT | LESSEE | LEASE AMOUNT |
|---|---|---|---|
| ASA | 31,350 | EBR Juvenile Detention Home | 49,550 |
| Baton Rouge Community College | 10,370 | EBR Mosquito Control* | 14,480 |
| EBRP Sheriff | 19,290 | EBR Parish Prison* | 44,080 |
| EBR Animal Control | 16,470 | | |
| | | **Total City-Parish** | **185,590** |

### NON-CITY PARISH ENTITIES

| LESSEE | LEASE AMOUNT | LESSEE | LEASE AMOUNT |
|---|---|---|---|
| 337 LLC | 8,860 | Gulf Wide Aviation | 5,460 |
| 9451 VMB LLC | 27,460 | Hertz Rental* | 52,100 |
| A Affordable Bail Bonding | 480 | LA Dept of Health & Hospitals | 13,370 |
| ABC | 95,830 | LA Division of Administaion | 28,280 |
| Airport Hangar | 3,130 | Lamar | 4,400 |
| Allstar Properties | 49,750 | Louisiana Aircraft* | 40,130 |
| Anderson Bonding Company | 480 | National Rental* | 21,190 |
| Averitt (3 Point Properties) | 5,550 | Newtron Development* | 27,980 |
| Avis Rentals* | 57,390 | Pai Aero* | 16,490 |
| BJ & Polk Bail Bonds | 480 | RoadRunner Towing* | 55,860 |
| BR Coca-Cola Bottling Co. | 209,060 | Roco* | 14,300 |
| BTR Doc* | 48,300 | Trafalgar Management | 8,840 |
| Budget Rentals* | 20,870 | Vulcan Aero LLC | 3,130 |
| CAPAW | 10 | W Resources | 4,700 |
| Dow | 25,200 | Word of Life Christian Center | 6,100 |
| Enterprise Rental* | 23,650 | | |
| | | **Total Non-City Parish** | **878,830** |
| Multiple Leases Held* | | **Total Airport Leases** | **1,064,420** |

Note: All land leases end on 12/31/14. As of July 2014, the land is being appraised for leases 2015-2019.

# GREATER BATON ROUGE AIRPORT DISTRICT
## PASSENGER FACILITY CHARGES (PFC)

| 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 | |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| January | (59,838) | -3.65% | (105,332) | -6.24% | (65,403) | -3.72% | (114,067) | -6.88% |
| February | 96,565 | 2.24% | 126,258 | 1.24% | 134,307 | 3.92% | 96,651 | -1.05% |
| March | 127,655 | 10.03% | 168,256 | 11.20% | 156,129 | 12.79% | 141,809 | 7.51% |
| April | 130,982 | 18.03% | 165,594 | 21.01% | 130,887 | 20.23% | 163,386 | 17.37% |
| May | 149,452 | 27.15% | 242,400 | 35.37% | 164,048 | 29.55% | 116,509 | 24.40% |
| June | 137,404 | 35.54% | 51,497 | 38.42% | 146,899 | 37.90% | 226,085 | 38.04% |
| July | 140,121 | 44.10% | 135,277 | 46.43% | 145,280 | 46.15% | 138,028 | 46.37% |
| August | 145,348 | 52.97% | 129,711 | 54.11% | 124,697 | 53.24% | 119,904 | 53.60% |
| September | 128,567 | 60.82% | 134,148 | 62.06% | 151,309 | 61.84% | 191,043 | 65.13% |
| October | 156,936 | 70.40% | 192,488 | 73.46% | 137,336 | 69.64% | 100,131 | 71.17% |
| November | 134,225 | 78.59% | 141,881 | 81.86% | 191,233 | 80.51% | 144,850 | 79.91% |
| December | 350,692 | 100.00% | 306,295 | 100.00% | 342,938 | 100.00% | 332,853 | 100.00% |
| TOTAL | 1,638,109 | 14.30% | 1,688,473 | 3.07% | 1,759,660 | 4.22% | 1,657,182 | -5.82% |

NOTE: The increases and decreases in this account are directly related to the number of passengers/enplanements.

# GREATER BATON ROUGE AIRPORT DISTRICT
## CUSTOMER FACILITY CHARGES (CFC)

| 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<br>Resolution 43570, 09/22/04<br>Resolution 46759, 01/14/09<br>Resolution 49402, 05/09/12 |

## 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. On January 14, 2009, by **Resolution 46759**, the Metropolitan Council authorized the increase in the CFC from $3.25 to $3.75 per day. On May 09, 2012, by **Resolution 49402**, the Metropolitan Council authorized the increase in the CFC from $3.75 to $4.90 per day.

## 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 $3.75 per day. Beginning July 1, 2012, this rate increased to **$4.90 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 | |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| January | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% |
| February | 72,019 | 6.29% | 79,954 | 6.61% | 90,945 | 5.10% | 120,834 | 6.69% |
| March | 87,443 | 13.92% | 104,737 | 15.28% | 98,265 | 10.62% | 146,686 | 14.81% |
| April | 105,041 | 23.09% | 107,861 | 24.20% | 127,448 | 17.77% | 199,719 | 25.86% |
| May | 97,665 | 31.61% | 107,407 | 33.09% | 124,215 | 24.74% | 167,630 | 35.14% |
| June | 79,211 | 38.52% | 114,510 | 42.56% | 131,239 | 32.10% | 170,549 | 44.58% |
| July | 122,033 | 49.17% | 103,879 | 51.15% | 119,119 | 38.79% | 148,872 | 52.83% |
| August | 102,269 | 58.10% | 102,529 | 59.63% | 134,417 | 46.33% | 94,678 | 58.07% |
| September | 76,298 | 64.76% | 98,809 | 67.81% | 140,099 | 54.19% | 194,353 | 68.82% |
| October | 114,368 | 74.74% | 98,550 | 75.96% | 176,898 | 64.12% | 130,757 | 76.06% |
| November | 67,687 | 80.65% | 106,328 | 84.75% | 293,871 | 80.61% | 97,667 | 81.47% |
| December | 221,726 | 100.00% | 184,290 | 100.00% | 345,614 | 100.00% | 334,763 | 100.00% |
| TOTAL | 1,145,760 | 10.17% | 1,208,854 | 5.51% | 1,782,130 | 47.42% | 1,806,508 | 1.37% |

NOTE: The increase in 2012 is the result of two events; the US Bowling Congress held in Baton Rouge from February through July and the rate increasing from $3.75 to $4.90 per day in July.

| SUMMARY OF REVENUES | | | | | | | | FUND 48X / 49X |
|---|---|---|---|---|---|---|---|---|
| REVENUE | 2010 | | 2011 | | 2012 | | 2013 | |
| TYPE | $ | % | $ | % | $ | % | $ | % |
| **Operating Revenues:** | | | | | | | | |
| Airfield Services: | | | | | | | | |
| Airline Landing Fees: | | | | | | | | |
| Scheduled | 686,857 | 4.98% | 886,934 | 6.01% | 1,088,110 | 6.78% | 1,194,593 | 6.58% |
| Chartered | 12,433 | 0.09% | 18,032 | 0.12% | 25,724 | 0.16% | 26,919 | 0.15% |
| Aviation Fuel & Oil Commissions | 151,725 | 1.10% | 149,243 | 1.01% | 151,635 | 0.95% | 156,372 | 0.86% |
| ILEAV Fuel Station Revenues | 14,192 | 0.10% | 14,974 | 0.10% | 1,793 | 0.01% | 0 | 0.00% |
| Total Airfield Services | 865,207 | 6.28% | 1,069,183 | 7.25% | 1,267,262 | 7.90% | 1,377,884 | 7.58% |
| Hangar & Buildings: | | | | | | | | |
| Hangar Rental | 123,447 | 0.90% | 123,447 | 0.84% | 168,447 | 1.05% | 177,447 | 0.98% |
| Cargo Building Rental | 82,191 | 0.60% | 98,530 | 0.67% | 115,375 | 0.72% | 174,375 | 0.96% |
| Rental of Dow Hangar | 0 | 0.00% | 314,100 | 2.13% | 418,800 | 2.61% | 418,800 | 2.31% |
| Total Hangar & Buildings | 205,638 | 1.49% | 536,077 | 3.63% | 702,622 | 4.38% | 770,622 | 4.24% |
| Terminal Building Area: | | | | | | | | |
| Rentals: | | | | | | | | |
| Airline | 2,623,794 | 19.04% | 3,091,134 | 20.96% | 3,387,331 | 21.12% | 3,509,523 | 19.32% |
| Restaurant | 181,603 | 1.32% | 193,394 | 1.31% | 196,417 | 1.22% | 191,909 | 1.06% |
| Office Tenants | 162,153 | 1.18% | 162,153 | 1.10% | 288,070 | 1.80% | 337,363 | 1.86% |
| Other | 180,532 | 1.31% | 178,711 | 1.21% | 179,332 | 1.12% | 178,661 | 0.98% |
| Office Rentals | 240,658 | 1.75% | 241,510 | 1.64% | 237,159 | 1.48% | 247,384 | 1.36% |
| Commissions: | | | | | | | | |
| Car Rental | 1,477,650 | 10.72% | 1,593,266 | 10.80% | 1,863,377 | 11.62% | 1,710,260 | 9.41% |
| Coin-Operated Services | 327 | 0.00% | 196 | 0.00% | 214 | 0.00% | 261 | 0.00% |
| Bail Bonding | 48,072 | 0.35% | 58,072 | 0.39% | 60,072 | 0.37% | 60,072 | 0.33% |
| Ground Transportation Services | 16,072 | 0.12% | 14,996 | 0.10% | 15,619 | 0.10% | 13,451 | 0.07% |
| Gift Shop | 143,709 | 1.04% | 148,071 | 1.00% | 182,239 | 1.14% | 149,582 | 0.82% |
| Ground Handling Services | 0 | 0.00% | 0 | 0.00% | 125,299 | 0.78% | 88,914 | 0.49% |
| General: | | | | | | | | |
| Auto Parking Fees | 2,921,056 | 21.20% | 3,029,029 | 20.53% | 3,013,705 | 18.79% | 3,191,710 | 17.57% |
| Other Revenues | 377,532 | 2.74% | 272,545 | 1.85% | 264,693 | 1.65% | 324,259 | 1.78% |
| Misc. Reimbursements | 40,835 | 0.30% | 40,217 | 0.27% | 40,217 | 0.25% | 41,039 | 0.23% |
| Total Terminal Building Area | 8,413,993 | 61.05% | 9,023,294 | 61.17% | 9,853,744 | 61.43% | 10,044,388 | 55.29% |
| Industrial Area Rentals: | | | | | | | | |
| Buildings | 249,965 | 1.81% | 254,758 | 1.73% | 431,474 | 2.69% | 735,709 | 4.05% |
| Land | 879,347 | 6.38% | 911,478 | 6.18% | 935,951 | 5.84% | 1,107,527 | 6.10% |
| Noise Land | 11,858 | 0.09% | 10,333 | 0.07% | 0 | 0.00% | 0 | 0.00% |
| Total Industrial Area Rentals | 1,141,170 | 8.28% | 1,176,569 | 7.98% | 1,367,425 | 8.53% | 1,843,236 | 10.15% |
| Total Operating Revenues | 10,626,008 | 77.11% | 11,805,123 | 80.03% | 13,191,053 | 82.24% | 14,036,130 | 77.26% |
| **Non-Operating Revenues:** | | | | | | | | |
| Intergovernmental Revenues: | | | | | | | | |
| DHS-TSA Sec. CkPt. Reimb. | 170,449 | 1.24% | 166,135 | 1.13% | 133,055 | 0.83% | 81,840 | 0.45% |
| On-Behalf Payments | 160,385 | 1.16% | 167,770 | 1.14% | 159,924 | 1.00% | 162,800 | 0.90% |
| Other Revenues: | | | | | | | | |
| Operating Grants | 876,272 | 6.36% | 118,976 | 0.81% | 48,960 | 0.31% | 705,204 | 3.88% |
| Interest Earnings (All Funds) | 75,857 | 0.55% | 44,787 | 0.30% | 42,697 | 0.27% | 26,720 | 0.15% |
| Passenger Facility Chgs (Fd 483): | | | | | | | | |
| Passenger Facility Chgs | 1,638,109 | 11.89% | 1,688,473 | 11.45% | 1,759,660 | 10.97% | 1,657,182 | 9.12% |
| Loss on Refund of PFC Note | (30,833) | -0.22% | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% |
| Customer Facility Chgs (Fd 487): | | | | | | | | |
| Customer Facility Charges | 1,145,760 | 8.31% | 1,208,854 | 8.20% | 1,782,130 | 11.11% | 1,806,508 | 9.94% |
| Total Non-Operating Revenues | 4,035,999 | 29.29% | 3,394,995 | 23.02% | 3,926,426 | 24.48% | 4,440,254 | 24.44% |
| **Other Financing Sources:** | | | | | | | | |
| Proceeds of General Fixed Assets Disp. | (290,734) | -2.11% | (748,944) | -5.08% | (1,086,620) | -6.77% | 0 | 0.00% |
| Gain/(Loss) on Disp. of Assets | (590,171) | -4.28% | 29,595 | 0.20% | 8,500 | 0.05% | 22,576 | 0.12% |
| Sale of Airport Noise Property | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% | (331,041) | -1.82% |
| Transfer from EMS | 0 | 0.00% | 12,274 | 0.08% | 0 | 0.00% | 0 | 0.00% |
| Transfer from Comp. Sewerage System | 0 | 0.00% | 257,534 | 1.75% | 0 | 0.00% | 0 | 0.00% |
| Total Other Financing Sources | (880,905) | -6.39% | (449,541) | -3.05% | (1,078,120) | -6.72% | (308,465) | -1.70% |
| TOTAL | 13,781,102 | 12.10% | 14,750,577 | 7.03% | 16,039,359 | 8.74% | 18,167,919 | 13.27% |

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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 |
|---|---|---|---|
| St. George Fire Protection District | 702 | District 6 Fire Protection District | 706 |
| 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<br>Article 6, § 19<br>Article 7, § 18 (D)<br>Article 7, § 20 (A)<br>Article 7, § 26<br>Louisiana Revised Statutes:<br>47:2051<br>40:1502.1<br>22:343–347<br>Act 844 of the 1980 Legislature<br>Act 397 of the 2013 Legislature | Ordinances<br>9705–9707, 09/08/93;<br>14831, 12/09/09; 15035, 11/23/10;<br>15215, 11/09/11; 15350, 07/25/12<br>15351, 07/25/12; 15418, 11/28/12<br><br>Resolutions<br>40513, 09/13/00; 42095, 10/09/02;<br>42226, 11/26/02; 42983, 12/10/03;<br>43645, 10/13/04; 45477, 05/17/07;<br>45855-6, 11/14/07; 45904-45905,<br>11/28/07; 46581-46582; 10/22/08;<br>47897, 05/12/10; 48227, 10/13/10;<br>48333, 11/23/10; 48370 & 48372,<br>01/12/11; 48440, 01/26/11; 48693,<br>06/22/11; 48854, 10/04/11; 49076,<br>12/14/11; 49610, 08/08/12; 50669,<br>02/12/12; 50668, 02/12/14 |

## 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 397 of the 2013 Legislature** provides for the distribution for the state fiscal year 2013-14.

**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 26, 2013 the Metropolitan Council adopted the following property tax millages for the 2014 calendar year for the respective districts:

| Fire Protection District | Ordinance No. | Mills Levied |
|---|---|---|
| St. George Fire Protection District | * | 4.00, 6.00, 1.25, 1.50, 1.25 |
| Eastside Fire Protection District | * | 10.00, 5.00, 7.50 |
| District 6 Fire Protection District | * | 10.00, 10.00, 5.00, 15.00 |

* 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.

**Fire Protection Service Charge:** The Metropolitan Council adopted the following resolutions which either called for an election or canvassed the return of 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 Number | Date of Resolution | Service Fee Collection Pd. |
|---|---|---|---|
| St. George Fire Protection District * | 48693 | 06/22/11 | 2012-2021 |
| Eastside Fire Protection District * | 48372 | 01/12/11 | 2012-2021 |
| District 6 Fire Protection District * | 48370 | 01/12/11 | 2012-2021 |

* 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.

## 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.
**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 these 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 397 of the 2013 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 | 2010 | 2011 | 2012 | 2013 |
|---|---|---|---|---|
| St. George Fire Protection District | 12.75 | 14.00 | 12.75 | 14.00 |
| Eastside Fire Protection District | 22.50 | 22.50 | 22.50 | 22.50 |
| District 6 Fire Protection District | 40.00 | 40.00 | 40.00 | 40.00 |

These maximum property tax millages are levied as follows:

| Fire District | Tax Collection Period |
|---|---|
| St. George Fire Protection District (orig. 4.00) | 2014-2023 |
| St. George Fire Protection District (add'l 6.00) | 2008-2017 |
| St. George Fire Protection District (add'l 1.25) | 2012-2021 |
| St. George Fire Protection District (add'l 1.50) | 2012-2016 |
| St. George Fire Protection District (add'l 1.25) | 2011-2015 |
| Eastside Fire Protection District (orig. 10.00) | 2009-2018 |
| Eastside Fire Protection District (add'l 5.00) | 2008-2017 |
| Eastside Fire Protection District (add'l 7.50) | 2005-2014 |
| District 6 Fire Protection District (orig. 10.00) | 2005-2014 |
| District 6 Fire Protection District (add'l 10.00) | 2008-2017 |
| District 6 Fire Protection District (add'l 5.00) | 2008-2016 |
| District 6 Fire Protection District (add'l 15.00) | 2012-2021 |

**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 | 2009 | 2010 | 2011 | 2013 |
|---|---|---|---|---|
| St. George Fire Protection District | 4.00 | 4.00 | 4.00 | 4.00 |
| Central Fire Protection District | n/a | n/a | 10.00 | 10.00 |
| District 6 Fire Protection District | 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.

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

**ST. GEORGE FIRE PROTECTION DISTRICT**
**SUMMARY OF REVENUES** **FUND 702**

| REVENUE TYPE | 2010 | | 2011 | | 2012 | | 2013 | |
|---|---|---|---|---|---|---|---|---|
| | $ | % | $ | % | $ | % | $ | % |
| Taxes | 12,369,189 | 86.54% | 12,400,186 | 87.29% | 13,815,483 | 88.33% | 14,199,738 | 86.76% |
| Intergovernmental Revenues | 800,571 | 5.60% | 647,987 | 4.56% | 670,140 | 4.28% | 884,151 | 5.40% |
| Charges For Services | 1,076,939 | 7.53% | 1,084,673 | 7.64% | 1,091,691 | 6.98% | 1,107,290 | 6.77% |
| Miscellaneous Revenues | 46,413 | 0.32% | 72,502 | 0.51% | 62,759 | 0.40% | 175,759 | 1.07% |
| Other Financing Sources | | | | | | | | |
| Sale of Fixed Assets | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% |
| TOTAL | 14,293,112 | 7.70% | 14,205,348 | -0.61% | 15,640,073 | 10.10% | 16,366,938 | 4.65% |

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.

**EASTSIDE FIRE PROTECTION DISTRICT**
**SUMMARY OF REVENUES** **FUND 705**

| REVENUE TYPE | 2010 | | 2011 | | 2012 | | 2013 | |
|---|---|---|---|---|---|---|---|---|
| | $ | % | $ | % | $ | % | $ | % |
| Taxes | 1,625,775 | 76.10% | 1,740,180 | 78.37% | 1,842,765 | 79.29% | 1,841,856 | 77.96% |
| Intergovernmental Revenues | | | | | | | | |
| From Parish General Fund | 70,000 | 3.28% | 70,000 | 3.15% | 70,000 | 3.01% | 70,000 | 2.96% |
| Insurance Rebate | 49,169 | 2.30% | 58,291 | 2.63% | 57,729 | 2.48% | 67,324 | 2.85% |
| Other | 150,188 | 7.03% | 85,401 | 3.85% | 107,650 | 4.63% | 123,027 | 5.21% |
| Total Intergov. Revenues | 269,357 | 12.61% | 213,692 | 9.62% | 235,379 | 10.13% | 260,351 | 11.02% |
| Charges For Services | 225,260 | 10.54% | 244,881 | 11.03% | 229,602 | 9.88% | 238,624 | 10.10% |
| Miscellaneous Revenues | 16,063 | 0.75% | 21,698 | 0.98% | 16,203 | 0.70% | 21,711 | 0.92% |
| TOTAL | 2,136,455 | 0.66% | 2,220,451 | 3.93% | 2,323,949 | 4.66% | 2,362,542 | 1.66% |

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** **FUND 706**

| REVENUE TYPE | 2010 | | 2011 | | 2012 | | 2013 | |
|---|---|---|---|---|---|---|---|---|
| | $ | % | $ | % | $ | % | $ | % |
| Taxes | 911,247 | 66.19% | 974,478 | 66.89% | 1,054,988 | 65.40% | 0 | 0.00% |
| Intergovernmental Revenues | | | | | | | | |
| From Parish General Fund | 75,000 | 5.45% | 71,250 | 4.89% | 71,250 | 4.42% | 71,250 | 100.00% |
| Other | 225,995 | 16.42% | 241,588 | 16.58% | 237,253 | 14.71% | 0 | 0.00% |
| Total Intergov. Revenues | 300,995 | 21.86% | 312,838 | 21.47% | 308,503 | 19.12% | 71,250 | 100.00% |
| Charges For Services | 138,800 | 10.08% | 152,193 | 10.45% | 229,572 | 14.23% | 0 | 0.00% |
| Miscellaneous Revenues | 25,659 | 1.86% | 17,397 | 1.19% | 20,108 | 1.25% | 0 | 0.00% |
| TOTAL | 1,376,701 | 0.85% | 1,456,906 | 5.83% | 1,613,171 | 10.73% | 71,250 | -95.58% |

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.

The audit for 2013, at the time of publication, has not been made available to the Louisiana Legislative Auditor. The only revenue available for information purposes is the amount paid from General Fund to this district.

# CRIME PREVENTION DISTRICTS
## CRIME PREVENTION DISTRICT FEES

| DISTRICT NAME | FUND |
|---|---|
| South Burbank Crime Prevention & Development District | 711 |
| Concord Estates Crime Prevention District | 712 |
| Wedgewood Civic Association District | 713 |
| Hermitage/Cross Creek Crime Prevention & Development District | 714 |
| Greenwood Crime Prevention & Improvement District | 715 |
| Melrose Place Crime Prevention District | 716 |
| Park Forest East Crime Prevention & Improvement District | 718 |
| Melrose East Crime Prevention District | 719 |

| REVENUE TYPE | OBJECT | |
|---|---|---|
| Charges for Services | 441810 | Crime Prevention District Fees |

**LEGAL AUTHORIZATION**

| FEDERAL | STATE | LOCAL |
|---|---|---|
| N/A | Louisiana Revised Statutes<br>33:9097.1 (F)<br>33:9097.2 (G)<br>33:9097.3 (F)<br>33:9097.6 (F)<br>33:9097.5 (F)<br>33:9097.4 (F)<br>33:9097.10 (F)<br>33:9097.7 (F) | Resolutions<br>43817, 01/12/05; 43816, 01/12/05<br>47944, 06/09/10; 47969, 06/23/10<br>48027, 07/28/10; 48681, 06/22/11<br>50117, 04/24/13; 50625, 01/22/14<br>Renewal of Parcel Fee<br>48207, 07/28/10; 47944, 06/09/10 |

## 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. **L.R.S. 33:9097.6 (F)** authorizes the governing authority of East Baton rouge Parish to impose and collect a parcel fee within the Hermitage/Cross Creek Crime Prevention & Development District. **L.R.S. 33.9097.5 (F)** authorizes the governing authority of East Baton Rouge Parish to impose and collect a parcel fee within the Greenwood Crime Prevention and Improvement District. **L.R.S. 33.9097.4 (F)** authorizes the governing authority of East Baton Rouge Parish to impose and collect a parcel fee within the Melrose Place Crime Prevention District. **L.R.S. 33.9097.10 (F)** authorizes the governing authority of East Baton Rouge Parish to impose and collect a parcel fee within the Park Forest East Crime Prevention & Improvement District. **L.R.S. 33.9097.7 (F)** authorizes the governing authority of East Baton Rouge Parish to impose and collect a parcel fee within the Melrose East Crime Prevention District.

**Local:** **Resolution 48027** of July 28, 2010, renewed 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 2010. **Resolution 47944** of June 9, 2010, renewed the imposition and collection of an annual fee in the amount of $69.50 on each parcel in the Concord Estates Crime Prevention District for a period of four years, beginning with the year 2010. **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. **Resolution 47665** of February 10, 2010, authorized the imposition and collection of an annual fee in the amount of $100 on each parcel in the Hermitage/Cross Creek Crime Prevention and District for a period of ten years, beginning with the year 2010. **Resolution 47969** of June 23, 2010, authorized the imposition and collection of an annual fee in the amount of $125 on each parcel in the Greenwood Crime Prevention and Improvement District for a period of ten years, beginning with the year 2010. **Resolution 48681** of June 22, 2011, authorized the imposition and collection of an annual fee in the amount of $150 on each residential parcel in the Melrose Place Crime Prevention District and $750 on each commercial parcel in the district for a period of ten years, beginning with the year 2010. **Resolution**

**50117** of 04/24/13, authorized the imposition and collection of an annual fee in the amount of $70 on each approved parcel in the Park Forest East Crime Prevention & Improvement District for a period of ten years, beginning with the year 2012. **Resolution 50625** of 01/22/14 authorized the imposition and collection of an annual fee in the amount of $200 on each residential parcel in the Park Forest East Crime Prevention & Improvement District or $500 on each commercial parcel located in the district for a period of ten years, beginning with the year 2013.

## 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:

| Crime District | Resolution | Max Fee Amount *(Per Parcel/Per Year)* | Authorized Fee Amount *(Per Parcel/Per Year)* | Term of Crime Fee |
|---|---|---|---|---|
| Concord Estates | 47944, 06/09/10 | $150.00 | $69.50 | 2010-2013 |
| South Burbank | 48027, 07/28/10 | | | 2010-2013 |
| Residential or Commercial Structure | | $100.00 | $100.00 | |
| Each Condominium | | $25.00 | $25.00 | |
| Wedgewood | 45356, 02/28/07 | $50.00 | $50.00 | 2007-2016 |
| Hermitage/Cross Creek | 47665, 02/10/10 | $100.00 | $100.00 | 2010-2019 |
| Greenwood | 47969, 06/23/10 | $125.00 | $125.00 | 2010-2019 |
| Melrose Place | 48681, 06/22/11 | | | 2010-2019 |
| Residential Structure | | $200.00 | $150.00 | |
| Commercial Structure | | $1000.00 | $750.00 | |
| Park Forest East | 50117, 04/24/13 | $70.00 | $70.00 | 2012-2021 |
| Melrose East | 50625, 01/22/14 | | | 2013-2022 |
| Residential Structure | | $200.00 | $200.00 | |
| Commercial Structure | | $500.00 | $500.00 | |

## 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 and the maximums are set forth in the chart above.

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

**SOUTH BURBANK CRIME PREVENTION & DEVELOPMENT DISTRICT**
**CRIME PREVENTION DISTRICT FEES** **ACCOUNT NUMBER 711 . . 441810**

| MONTH | 2010 | | 2011 | | 2012 | | 2013 | |
|---|---|---|---|---|---|---|---|---|
| | $ | % | $ | % | $ | % | $ | % |
| January | 0 | 0.00% | 0 | 0.00% | 41,078 | 21.30% | 0 | 0.00% |
| February | 15,574 | 11.22% | 93,445 | 40.90% | 0 | 21.30% | 35,598 | 19.53% |
| March | 5,472 | 15.16% | 2,334 | 41.92% | 2,198 | 22.44% | 2,021 | 20.64% |
| April | 8,871 | 21.55% | 5,845 | 44.48% | 4,400 | 24.72% | 8,400 | 25.25% |
| May | 20,462 | 36.28% | 3,307 | 45.93% | 13,354 | 31.65% | 4,806 | 27.89% |
| June | 8,944 | 42.72% | 4,678 | 47.97% | 1,425 | 32.38% | 0 | 27.89% |
| July | 10,878 | 50.56% | 6,586 | 50.86% | 5,151 | 35.06% | 1,977 | 28.97% |
| August | 200 | 50.70% | 100 | 50.90% | 0 | 35.06% | 200 | 29.08% |
| September | 925 | 51.37% | 726 | 51.22% | 500 | 35.31% | 423 | 29.31% |
| October | 800 | 51.94% | 300 | 51.35% | 100 | 35.37% | 1,000 | 29.86% |
| November | 4,000 | 54.83% | 200 | 51.44% | 150 | 35.44% | 2 | 29.86% |
| December | 62,725 | 100.00% | 110,952 | 100.00% | 124,500 | 100.00% | 127,819 | 100.00% |
| TOTAL/% CHG | 138,851 | -17.90% | 228,473 | 64.55% | 192,856 | -15.59% | 182,246 | -5.50% |

NOTE: In 2010, the Sheriff's office installed a new tax collection software system which caused a delay in processing the December tax & fee collections. Collections for December were posted in both December 2010 & February 2011.

**CONCORD ESTATES CRIME PREVENTION DISTRICT**
**CRIME PREVENTION DISTRICT FEES** **ACCOUNT NUMBER 712 . . 441810**

| MONTH | 2010 | | 2011 | | 2012 | | 2013 | |
|---|---|---|---|---|---|---|---|---|
| | $ | % | $ | % | $ | % | $ | % |
| January | 0 | 0.00% | 0 | 0.00% | 4,030 | 19.43% | 0 | 0.00% |
| February | 800 | 27.80% | 8,952 | 34.94% | 0 | 19.43% | 3,655 | 18.23% |
| March | (2,325) | -52.99% | 680 | 37.59% | 701 | 22.81% | 450 | 20.48% |
| April | (3,696) | -181.41% | 301 | 38.77% | 737 | 26.36% | 700 | 23.97% |
| May | 0 | -181.41% | 932 | 42.40% | 270 | 27.67% | 505 | 26.49% |
| June | 100 | -177.94% | 296 | 43.56% | 300 | 29.11% | 0 | 26.49% |
| July | 25 | -177.07% | 716 | 46.35% | 347 | 30.78% | 281 | 27.89% |
| August | 0 | -177.07% | 0 | 46.35% | 0 | 30.78% | 0 | 27.89% |
| September | 0 | -177.07% | 0 | 46.35% | 0 | 30.78% | 0 | 27.89% |
| October | (25) | -177.94% | 241 | 47.30% | 0 | 30.78% | 0 | 27.89% |
| November | 0 | -177.94% | 0 | 47.30% | 0 | 30.78% | 0 | 27.89% |
| December | 7,999 | 100.00% | 13,504 | 100.00% | 14,356 | 100.00% | 14,453 | 100.00% |
| TOTAL/% CHG | 2,878 | -63.12% | 25,622 | 790.27% | 20,741 | -19.05% | 20,044 | -3.36% |

NOTE: Originally, this fee was collected from 2005-2008. Because the fee wasn't renewed until 2010, there should not have been any collections in 2009; therefore these collections were refunded in 2010. In 2010, the Sheriff's office installed a new tax collection software system which caused a delay in processing the December tax & fee collections. Collections for December were posted in both December 2010 & February 2011.

**WEDGEWOOD CIVIC ASSOCIATION DISTRICT**
**CRIME PREVENTION DISTRICT FEES** **ACCOUNT NUMBER 713 . . 441810**

| MONTH | 2010 | | 2011 | | 2012 | | 2013 | |
|---|---|---|---|---|---|---|---|---|
| | $ | % | $ | % | $ | % | $ | % |
| January | 0 | 0.00% | 0 | 0.00% | 4,194 | 16.64% | 0 | 0.00% |
| February | 1,305 | 11.50% | 14,650 | 41.00% | 0 | 16.64% | 3,456 | 13.53% |
| March | 300 | 14.15% | 297 | 41.83% | 225 | 17.53% | 200 | 14.32% |
| April | 200 | 15.91% | 470 | 43.15% | 300 | 18.72% | 606 | 16.69% |
| May | 390 | 19.35% | 283 | 43.94% | 251 | 19.72% | 200 | 17.47% |
| June | 50 | 19.79% | 150 | 44.36% | 50 | 19.92% | 0 | 17.47% |
| July | 500 | 24.20% | 300 | 45.20% | 100 | 20.31% | 0 | 17.47% |
| August | 0 | 24.20% | 0 | 45.20% | 0 | 20.31% | 50 | 17.67% |
| September | 50 | 24.64% | 0 | 45.20% | 0 | 20.31% | 0 | 17.67% |
| October | 0 | 24.64% | 0 | 45.20% | 0 | 20.31% | 100 | 18.06% |
| November | (50) | 24.20% | 0 | 45.20% | 0 | 20.31% | 50 | 18.25% |
| December | 8,600 | 100.00% | 19,579 | 100.00% | 20,087 | 100.00% | 20,877 | 100.00% |
| TOTAL/% CHG | 11,345 | -56.65% | 35,729 | 214.93% | 25,207 | -29.45% | 25,539 | 1.32% |

NOTE: In 2010, the Sheriff's office installed a new tax collection software system which caused a delay in processing the December tax & fee collections. Collections for December were posted in both December 2010 & February 2011.

**HERMITAGE/CROSS CREEK CRIME PREVENTION & DEVELOPMENT**
**CRIME PREVENTION DISTRICT FEES** **ACCOUNT NUMBER 714 . . 441810**

| MONTH | 2010 | | 2011 | | 2012 | | 2013 | |
|---|---|---|---|---|---|---|---|---|
| | $ | % | $ | % | $ | % | $ | % |
| January | 0 | 0.00% | 0 | 0.00% | 7,827 | 15.96% | 0 | 0.00% |
| February | 0 | 0.00% | 28,349 | 41.29% | 0 | 15.96% | 7,655 | 15.68% |
| March | 0 | 0.00% | 1,163 | 42.98% | 1,511 | 19.05% | 672 | 17.06% |
| April | 0 | 0.00% | 843 | 44.21% | 1,700 | 22.51% | 1,277 | 19.67% |
| May | 0 | 0.00% | 1,395 | 46.24% | 501 | 23.53% | 600 | 20.90% |
| June | 0 | 0.00% | 700 | 47.26% | 301 | 24.15% | 0 | 20.90% |
| July | 0 | 0.00% | 1,150 | 48.94% | 800 | 25.78% | 200 | 21.31% |
| August | 0 | 0.00% | 0 | 48.94% | 0 | 25.78% | 0 | 21.31% |
| September | 0 | 0.00% | 0 | 48.94% | 0 | 25.78% | 200 | 21.72% |
| October | 0 | 0.00% | 0 | 48.94% | 0 | 25.78% | 800 | 23.36% |
| November | 0 | 0.00% | 0 | 48.94% | 100 | 25.98% | 100 | 23.57% |
| December | 14,000 | 100.00% | 35,059 | 100.00% | 36,290 | 100.00% | 37,310 | 100.00% |
| TOTAL/% CHG | 14,000 | 100.00% | 68,659 | 390.42% | 49,030 | -28.59% | 48,814 | -0.44% |

NOTE: In 2010, the Sheriff's office installed a new tax collection software system which caused a delay in processing the December tax & fee collections. Collections for December were posted in both December 2010 & February 2011.

**GREENWOOD CRIME PREVENTION & IMPROVEMENT DISTRICT**
**CRIME PREVENTION DISTRICT FEES** **ACCOUNT NUMBER 715 . . 441810**

| MONTH | 2010 | | 2011 | | 2012 | | 2013 | |
|---|---|---|---|---|---|---|---|---|
| | $ | % | $ | % | $ | % | $ | % |
| January | 0 | 0.00% | 0 | 0.00% | 5,624 | 18.75% | 0 | 0.00% |
| February | 0 | 0.00% | 16,374 | 40.31% | 0 | 18.75% | 4,999 | 16.91% |
| March | 0 | 0.00% | 509 | 41.56% | 1,251 | 22.92% | 853 | 19.80% |
| April | 0 | 0.00% | 616 | 43.07% | 125 | 23.33% | 686 | 22.12% |
| May | 0 | 0.00% | 626 | 44.62% | 250 | 24.17% | 125 | 22.54% |
| June | 0 | 0.00% | 0 | 44.62% | 0 | 24.17% | 0 | 22.54% |
| July | 0 | 0.00% | 500 | 45.85% | 375 | 25.42% | 250 | 23.39% |
| August | 0 | 0.00% | 0 | 45.85% | 0 | 25.42% | 0 | 23.39% |
| September | 0 | 0.00% | 0 | 45.85% | 0 | 25.42% | 0 | 23.39% |
| October | 0 | 0.00% | 125 | 46.15% | 0 | 25.42% | 209 | 24.09% |
| November | 0 | 0.00% | 0 | 46.15% | 0 | 25.42% | 250 | 24.94% |
| December | 9,875 | 100.00% | 21,875 | 100.00% | 22,375 | 100.00% | 22,186 | 100.00% |
| TOTAL/% CHG | 9,875 | 100.00% | 40,625 | 311.39% | 30,000 | -26.15% | 29,558 | -1.47% |

NOTE: In 2010, the Sheriff's office installed a new tax collection software system which caused a delay in processing the December tax & fee collections. Collections for December were posted in both December 2010 & February 2011.

**MELROSE PLACE CRIME PREVENTION DISTRICT**
**CRIME PREVENTION DISTRICT FEES** **ACCOUNT NUMBER 716 . . 441810**

| MONTH | 2010 | | 2011 | | 2012 | | 2013 | |
|---|---|---|---|---|---|---|---|---|
| | $ | % | $ | % | $ | % | $ | % |
| January | 0 | 0.00% | 0 | 0.00% | 17,349 | 26.21% | 0 | 0.00% |
| February | 0 | 0.00% | 0 | 0.00% | 0 | 26.21% | 9,742 | 15.22% |
| March | 0 | 0.00% | 0 | 0.00% | 2,345 | 29.75% | 775 | 16.43% |
| April | 0 | 0.00% | 0 | 0.00% | 3,342 | 34.80% | 900 | 17.84% |
| May | 0 | 0.00% | 0 | 0.00% | 596 | 35.70% | 2,317 | 21.46% |
| June | 0 | 0.00% | 900 | 1.17% | (1,219) | 33.86% | 0 | 21.46% |
| July | 0 | 0.00% | 10,067 | 14.23% | (1,069) | 32.25% | 4,041 | 27.78% |
| August | 0 | 0.00% | 21,000 | 41.48% | 2,700 | 36.32% | 298 | 28.24% |
| September | 0 | 0.00% | 3,000 | 45.37% | 0 | 36.32% | 300 | 28.71% |
| October | 0 | 0.00% | 1,350 | 47.12% | 0 | 36.32% | 729 | 29.85% |
| November | 0 | 0.00% | 750 | 48.09% | 0 | 36.32% | 150 | 30.09% |
| December | 0 | 0.00% | 40,005 | 100.00% | 42,149 | 100.00% | 44,740 | 100.00% |
| TOTAL/% CHG | 0 | 0.00% | 77,072 | 100.00% | 66,193 | -14.12% | 63,992 | -3.33% |

NOTE: This district did not begin collecting the fees until Resolution 48681 was adopted on June 22, 2011.

| PARK FOREST EAST CRIME PREVENTION DISTRICT<br>CRIME PREVENTION DISTRICT FEES | | | | | | | ACCOUNT NUMBER | 718 . . 441810 |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| January | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% |
| February | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% | 3,186 | 12.51% |
| March | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% | 629 | 14.97% |
| April | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% | 312 | 16.20% |
| May | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% | 210 | 17.02% |
| June | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% | 0 | 17.02% |
| July | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% | 0 | 17.02% |
| August | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% | 70 | 17.30% |
| September | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% | 140 | 17.85% |
| October | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% | 70 | 18.12% |
| November | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% | 0 | 18.12% |
| December | 0 | 0.00% | 0 | 0.00% | 20,790 | 100.00% | 20,860 | 100.00% |
| TOTAL/% CHG | 0 | 0.00% | 0 | 0.00% | 20,790 | 100.00% | 25,477 | 22.54% |

NOTE: This district did not begin collecting the fees until 2012.

| MELROSE EAST CRIME PREVENTION DISTRICT<br>CRIME PREVENTION DISTRICT FEES | | | | | | | ACCOUNT NUMBER | 719 . . 441810 |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| 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% | 0 | 0.00% |
| November | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% |
| December | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% | 45,008 | 100.00% |
| TOTAL/% CHG | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% | 45,008 | 100.00% |

NOTE: This district did not begin collecting the fees until 2013.

| SUMMARY OF REVENUES | | | | | | | | FUND 711 |
|---|---|---|---|---|---|---|---|---|
| REVENUE | 2010 | | 2011 | | 2012 | | 2013 | |
| TYPE | $ | % | $ | % | $ | % | $ | % |
| Charges For Services | | | | | | | | |
| Crime Prev. District Fee | 138,851 | 97.83% | 228,473 | 98.81% | 192,856 | 98.51% | 182,246 | 98.91% |
| Miscellaneous Revenues | | | | | | | | |
| Interest Earnings | 1,088 | 0.77% | 669 | 0.29% | 1,003 | 0.51% | 925 | 0.50% |
| Interest on Crime Prev. Fee | 1,993 | 1.40% | 2,092 | 0.90% | 1,919 | 0.98% | 1,092 | 0.59% |
| Total Miscellaneous Revenues | 3,081 | 2.17% | 2,761 | 1.19% | 2,922 | 1.49% | 2,017 | 1.09% |
| TOTAL/% CHANGE | 141,932 | -17.10% | 231,234 | 62.92% | 195,778 | -15.33% | 184,263 | -5.88% |

| SUMMARY OF REVENUES | | | | | | | | FUND 712 |
|---|---|---|---|---|---|---|---|---|
| REVENUE | 2010 | | 2011 | | 2012 | | 2013 | |
| TYPE | $ | % | $ | % | $ | % | $ | % |
| Charges For Services | | | | | | | | |
| Crime Prev. District Fee | 2,878 | 98.43% | 25,622 | 99.25% | 20,741 | 99.23% | 20,044 | 99.31% |
| Miscellaneous Revenues | | | | | | | | |
| Interest Earnings | 45 | 1.54% | 37 | 0.14% | 70 | 0.33% | 72 | 0.36% |
| Interest on Crime Prev. Fee | 1 | 0.03% | 156 | 0.60% | 90 | 0.43% | 67 | 0.33% |
| Total Miscellaneous Revenues | 46 | 1.57% | 193 | 0.75% | 160 | 0.77% | 139 | 0.69% |
| TOTAL/% CHANGE | 2,924 | -63.04% | 25,815 | 782.87% | 20,901 | -19.04% | 20,183 | -3.44% |

| SUMMARY OF REVENUES | | | | | | | | FUND 713 |
|---|---|---|---|---|---|---|---|---|
| REVENUE | 2010 | | 2011 | | 2012 | | 2013 | |
| TYPE | $ | % | $ | % | $ | % | $ | % |
| Charges For Services | | | | | | | | |
| Crime Prev. District Fee | 11,345 | 99.54% | 35,729 | 99.85% | 25,207 | 99.87% | 25,539 | 99.82% |
| Miscellaneous Revenues | | | | | | | | |
| Interest on Crime Prev. Fee | 52 | 0.46% | 54 | 0.15% | 32 | 0.13% | 45 | 0.18% |
| TOTAL/% CHANGE | 11,397 | -56.54% | 35,783 | 213.97% | 25,239 | -29.47% | 25,584 | 1.37% |

| SUMMARY OF REVENUES | | | | | | | | FUND 714 |
|---|---|---|---|---|---|---|---|---|
| REVENUE | 2010 | | 2011 | | 2012 | | 2013 | |
| TYPE | $ | % | $ | % | $ | % | $ | % |
| Charges For Services | | | | | | | | |
| Crime Prev. District Fee | 14,000 | 16.37% | 68,659 | 99.58% | 49,030 | 99.53% | 48,814 | 78.54% |
| Miscellaneous Revenues | | | | | | | | |
| Interest Earnings | 93 | 0.11% | 100 | 0.15% | 45 | 0.09% | 23 | 0.04% |
| Interest on Crime Prev. Fee | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% | 215 | 0.35% |
| Contr. from Govt. Agencies | 71,421 | 83.52% | 191 | 0.28% | 187 | 0.38% | 13,100 | 21.08% |
| Total Miscellaneous Revenues | 71,514 | 83.63% | 291 | 0.42% | 232 | 0.47% | 13,338 | 21.46% |
| TOTAL/% CHANGE | 85,514 | 100.00% | 68,950 | -19.37% | 49,262 | -28.55% | 62,152 | 26.17% |

| SUMMARY OF REVENUES | | | | | | | | FUND 715 |
|---|---|---|---|---|---|---|---|---|
| REVENUE | 2010 | | 2011 | | 2012 | | 2013 | |
| TYPE | $ | % | $ | % | $ | % | $ | % |
| Charges For Services | | | | | | | | |
| Crime Prev. District Fee | 9,875 | 100.00% | 40,625 | 99.69% | 30,000 | 99.62% | 29,558 | 99.53% |
| Miscellaneous Revenues | | | | | | | | |
| Interest Earnings | 0 | 0.00% | 29 | 0.07% | 44 | 0.15% | 8 | 0.03% |
| Interest on Crime Prev. Fee | 0 | 0.00% | 99 | 0.24% | 69 | 0.23% | 132 | 0.44% |
| Total Miscellaneous Revenues | 0 | 0.00% | 128 | 0.31% | 113 | 0.38% | 140 | 0.47% |
| TOTAL/% CHANGE | 9,875 | 100.00% | 40,753 | 312.69% | 30,113 | -26.11% | 29,698 | -1.38% |

| SUMMARY OF REVENUES | | | | | | | | FUND 716 |
|---|---|---|---|---|---|---|---|---|
| REVENUE | 2010 | | 2011 | | 2012 | | 2013 | |
| TYPE | $ | % | $ | % | $ | % | $ | % |
| Charges For Services | | | | | | | | |
| Crime Prev. District Fee | 0 | 0.00% | 77,072 | 99.63% | 66,193 | 98.75% | 63,992 | 95.75% |
| Miscellaneous Revenues | | | | | | | | |
| Interest Earnings | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% | 16 | 0.02% |
| Interest on Crime Prev. Fee | 0 | 0.00% | 286 | 0.37% | 841 | 1.25% | 2,825 | 4.23% |
| Total Miscellaneous Revenues | 0 | 0.00% | 286 | 0.37% | 841 | 1.25% | 2,841 | 4.25% |
| TOTAL/% CHANGE | 0 | 0.00% | 77,358 | 100.00% | 67,034 | -13.35% | 66,833 | -0.30% |

| SUMMARY OF REVENUES | | | | | | | | FUND 718 |
|---|---|---|---|---|---|---|---|---|
| REVENUE | 2010 | | 2011 | | 2012 | | 2013 | |
| TYPE | $ | % | $ | % | $ | % | $ | % |
| Charges For Services | | | | | | | | |
| Crime Prev. District Fee | 0 | 0.00% | 0 | 0.00% | 20,790 | 100.00% | 25,477 | 99.76% |
| Miscellaneous Revenues | | | | | | | | |
| Interest on Crime Prev. Fee | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% | 62 | 0.24% |
| TOTAL/% CHANGE | 0 | 0.00% | 0 | 0.00% | 20,790 | 100.00% | 25,539 | 22.84% |

| SUMMARY OF REVENUES | | | | | | | | FUND 719 |
|---|---|---|---|---|---|---|---|---|
| REVENUE | 2010 | | 2011 | | 2012 | | 2013 | |
| TYPE | $ | % | $ | % | $ | % | $ | % |
| Charges For Services | | | | | | | | |
| Crime Prev. District Fee | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% | 45,008 | 100.00% |
| TOTAL/% CHANGE | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% | 45,008 | 100.00% |

# CYNTRENIKS GROUP/KING HOTEL SPECIAL TAXING DISTRICT
## GENERAL SALES & USE TAX
## TIF DISTRICT TAX

| REVENUE TYPE | FUND . . OBJECT |
|---|---|
| Taxes | 740 . . 413000<br>740 . . 413500 |

**LEGAL AUTHORIZATION**

| FEDERAL | STATE | LOCAL |
|---|---|---|
| N/A | Louisiana Revised Statutes<br>33:9038.32; 33:9038.34;<br>33:9038.42; 33:9038.61 | Ordinances<br>14656, 05/13/09<br><br>Resolutions<br>47315, 09/09/09; 48680, 06/22/11<br><br>Agreements<br>Cooperative Endeavor Agreement, 09/11/09<br>1st Amendment to Cooperative Endeavor Agreement, 07/13/11<br>Agreement to Collect Sales and Use Tax, 07/19/11 |

## INTERPRETATION OF LEGAL AUTHORIZATION:

**State:** **L.R.S. 33:9038.32** authorizes a local government to create by ordinance an economic development district. **L.R.S. 33:9038.34** states that a local governmental subdivision or entity may issue revenue bonds payable from revenues generated by economic development projects with a pledge and dedication of up to the full amount of sales tax increments annually to be used as a guaranty of any shortfall, or at the option of the local governmental subdivision or tax recipient entity, payable directly from an irrevocable pledge and dedication of up to the full amount of sales tax increments, in an amount to be determined by the local governmental subdivision or tax recipient entity, to finance or refinance all or any part of an economic development project. **L.R.S. 33:9038.42** provides that no tax levied pursuant to Part III of this Chapter (which includes L.R.S. 33:9038.61) shall, or shall be deemed to, supersede or be in lieu of any existing tax that secures bonds that have been authorized or issued or any existing tax that has been dedicated to another purpose by other law or by proposition approved by electors voting in an election held for such purpose. **L.R.S. 33:9038.61** authorizes the governing authority to create a special taxing district and political subdivision of the state to fund construction and renovations to a hotel and related facilities in the city. It also authorizes the district to levy and collect a tax upon the occupancy of hotel rooms, motel rooms, and overnight camping facilities within the district. The tax rate must be at least equal to the aggregate rate of all such taxes levied and collected within East Baton Rouge Parish. The district may issue revenue bonds payable from an irrevocable pledge and dedication of up to the full amount of hotel occupancy tax increments.

**Local:** **Ordinance 14656** of May 13, 2009, created the Cyntreniks Group/King Hotel Special Taxing District. The ordinance authorizes the district to pledge the proceeds of the hotel occupancy tax levied towards the retirement of the debt associated with the completion of construction and rehabilitation of the hotel project and furniture, fixtures, and equipment. No revenue from the hotel occupancy tax shall inure to the benefit of the district unless and until the construction of the hotel project is completed and the actual operation of the hotel business enterprise is commenced. **Resolution 47315 of** September 9, 2009, authorizes the city to enter into a Cooperative Endeavor Agreement with Cyntreniks Group/King Hotel Special Taxing District and authorizes the mayor-president and council administrator to execute this agreement. The **Cooperative Endeavor Agreement** of September 11, 2009, states that the tax levy for the district shall initially be a total of 15%. Of the 15%, 8% shall be dedicated and disbursed to the district and pledged for the repayment of indebtedness. This 8% shall be comprised of the 2% general sales tax, the 4% sales tax of the state of Louisiana, and the 2% tax levied by the district. The term of this agreement is the earlier of thirty years or when the indebtedness secured by the tax increments has been paid in full. **Resolution 48680** of June 22,

2011, authorizes the **First Amendment to the Cooperative Endeavor Agreement** of July 13, 2011. The amendment changes the annual collection rate for the district to 16% instead of 15%. Of this 16%, 5% will be pledged for the repayment of the indebtedness incurred by the district. The 5% will be comprised of the 2% general sales tax of the city and the 3% tax levied by the district. This amendment excludes state sales tax; this 4% will not be disbursed to the district for the repayment of indebtedness. The **Agreement to Collect Sales and Use Tax** of July 19, 2011, states that the city-parish director of finance will collect the sales and use tax levied by the district. From these monthly collections, the director of finance will make disbursements to the district by the 10th business day of the month following the month of collection. The director of finance is authorized to deduct $500 per month to be retained as a collection fee.

## 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. The collections (except for state sales tax) are then sent to the Finance Department-Revenue Division.

**Transmittal:** The Agreement to Collect Sales and Use Tax provides that collections are due to the Finance Department-Revenue Division by the 10th business day of the month following the month of collection.

## DISTRIBUTION OF PROCEEDS:

General Sales & Use Tax (740..413000)
Cyntreniks Group/King Hotel collects a General Sales & Use Tax on retail sales of 5% and they get 2% back. The remaining 3% is distributed to the East Baton Rouge School Board (2%), the sewer fund (½%), and the road fund (½%).

District Tax (740..413500)
Cyntreniks Group/King Hotel collects a District Tax of 3%.

Of the total revenues collected, a collection fee of $500 per month is deducted with the balance of the revenues being remitted to the Cyntreniks Group/King Hotel.

## 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.

District Tax: **L.R.S. 33:9038.61(G)(2)(b)** states that the tax shall be paid by the person who exercises or is entitled to occupancy of the hotel room.

## 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.

District Tax: The tax levied upon the occupancy of hotel rooms, motel rooms, and overnight camping facilities within the Cyntreniks Group/King Hotel Special Taxing District is 3% of the rent or fee charged for such occupancy.

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

| GENERAL SALES & USE TAX | | | | | | | ACCOUNT NUMBER | 740 . . 413000 |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| January | 0 | 0.00% | 0 | 0.00% | 4,197 | 6.48% | 4,059 | 6.64% |
| February | 0 | 0.00% | 927 | 2.28% | 5,436 | 14.87% | 5,317 | 15.34% |
| March | 0 | 0.00% | 3,040 | 9.74% | 6,208 | 24.46% | 6,847 | 26.53% |
| April | 0 | 0.00% | 3,069 | 17.28% | 5,309 | 32.65% | 5,977 | 36.31% |
| May | 0 | 0.00% | 4,000 | 27.11% | 5,663 | 41.40% | 5,478 | 45.27% |
| June | 0 | 0.00% | 3,473 | 35.64% | 4,701 | 48.65% | 3,984 | 51.79% |
| July | 0 | 0.00% | 3,373 | 43.92% | 4,712 | 55.93% | 4,336 | 58.88% |
| August | 0 | 0.00% | 3,389 | 52.25% | 4,883 | 63.47% | 4,209 | 65.76% |
| September | 0 | 0.00% | 4,224 | 62.62% | 6,753 | 73.89% | 4,492 | 73.11% |
| October | 0 | 0.00% | 6,763 | 79.23% | 6,318 | 83.65% | 6,084 | 83.06% |
| November | 0 | 0.00% | 5,078 | 91.71% | 6,137 | 93.12% | 5,827 | 92.59% |
| December | 0 | 0.00% | 3,377 | 100.00% | 4,454 | 100.00% | 4,529 | 100.00% |
| TOTAL | 0 | 0.00% | 40,713 | 100.00% | 64,771 | 59.09% | 61,139 | -5.61% |

NOTE: The revenue shown above includes only the city's share of undedicated general sales and use tax. Revenue is shown in the month it was collected by the taxpayer.

| TIF DISTRICT TAX | | | | | | | ACCOUNT NUMBER | 740 . . 413500 |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| January | 0 | 0.00% | 0 | 0.00% | 4,541 | 5.87% | 4,968 | 6.77% |
| February | 0 | 0.00% | 550 | 1.31% | 5,702 | 13.24% | 6,681 | 15.88% |
| March | 0 | 0.00% | 2,101 | 6.29% | 7,194 | 22.54% | 7,923 | 26.68% |
| April | 0 | 0.00% | 2,023 | 11.09% | 6,137 | 30.47% | 7,195 | 36.49% |
| May | 0 | 0.00% | 4,455 | 21.67% | 6,865 | 39.35% | 6,565 | 45.44% |
| June | 0 | 0.00% | 3,835 | 30.77% | 5,547 | 46.52% | 4,725 | 51.88% |
| July | 0 | 0.00% | 3,733 | 39.63% | 5,665 | 53.84% | 5,048 | 58.77% |
| August | 0 | 0.00% | 3,550 | 48.05% | 5,790 | 61.32% | 4,770 | 65.27% |
| September | 0 | 0.00% | 4,765 | 59.36% | 8,810 | 72.71% | 5,291 | 72.48% |
| October | 0 | 0.00% | 7,799 | 77.87% | 8,045 | 83.11% | 7,470 | 82.67% |
| November | 0 | 0.00% | 5,790 | 91.62% | 7,693 | 93.06% | 6,967 | 92.16% |
| December | 0 | 0.00% | 3,532 | 100.00% | 5,371 | 100.00% | 5,748 | 100.00% |
| TOTAL | 0 | 0.00% | 42,133 | 100.00% | 77,360 | 83.61% | 73,351 | -5.18% |

NOTE: Revenue is shown in the month it was collected by the taxpayer.

| SUMMARY OF REVENUES | | | | | | | | FUND 740 |
|---|---|---|---|---|---|---|---|---|
| REVENUE | 2010 | | 2011 | | 2012 | | 2013 | |
| TYPE | $ | % | $ | % | $ | % | $ | % |
| Taxes | | | | | | | | |
| General Sales & Use Tax | 0 | 0.00% | 40,713 | 49.14% | 64,771 | 45.57% | 61,139 | 45.46% |
| TIF District Tax | 0 | 0.00% | 42,133 | 50.86% | 77,360 | 54.43% | 73,351 | 54.54% |
| Total Taxes | 0 | 0.00% | 82,846 | 100.00% | 142,131 | 100.00% | 134,490 | 100.00% |
| TOTAL | 0 | 0.00% | 82,846 | 100.00% | 142,131 | 71.56% | 134,490 | -5.38% |

# BLUEBONNET CONVENTION HOTEL TAXING DISTRICT
## GENERAL SALES & USE TAX
## TIF DISTRICT TAX

| REVENUE TYPE | FUND . . OBJECT |
|---|---|
| Taxes | 741 . . 413000<br>741 . . 413500 |

**LEGAL AUTHORIZATION**

| FEDERAL | STATE | LOCAL |
|---|---|---|
| N/A | Louisiana Revised Statutes<br>33:9038.63 | Resolution<br>49292, 3/14/12<br><br>Agreement<br>Cooperative Endeavor Agreement, 10/1/11<br>Collection Agreement, 10/1/11 |

## INTERPRETATION OF LEGAL AUTHORIZATION:

**State:** **L.R.S. 33:9038.63** creates the Bluebonnet Convention Hotel Taxing District. It authorizes the district to levy and collect taxes upon the sale of food and beverage not intended for home consumption and on the occupancy of hotel rooms, motel rooms, and overnight camping facilities. The aggregate food and beverage tax rate within the district shall be at least equal to the aggregate rate of all food and beverage taxes levied and collected within the parish of East Baton Rouge. The aggregate tax rate upon the occupancy of hotel rooms, motel rooms, and overnight camping facilities within the district shall be at least equal to the aggregate rate of all taxes upon the occupancy of hotel rooms, motel rooms, and overnight camping facilities levied and collected within the parish of East Baton Rouge. The statute also authorizes the district to issue revenue bonds payable from an irrevocable pledge and dedication of available non-voter elected, pledged, or dedicated up to the full amount of hotel occupancy and food and beverage sales tax increments. The district will dissolve one year after all evidences of indebtedness of the district are paid in full.

**Local:** **Resolution 49292 of** March 14, 2012 authorized the execution of the Cooperative Endeavor Agreement by and among East Baton Rouge Parish, the state of Louisiana, and the Bluebonnet Convention Hotel Taxing District as well as the Collection Agreement on behalf of the Parish. The **Cooperative Endeavor Agreement** of October 1, 2011, provides for the responsibilities of each of the three parties involved, the district, the state of Louisiana, and the Parish of East Baton Rouge. The **Collection Agreement** of October 1, 2011, is between the district and the Parish of East Baton Rouge only. It provides that the parish is the tax collector/administrator of the levied taxes, that the parish will disburse collections monthly, and that a monthly collection fee may be withheld by the parish. This district is responsible for the redevelopment and improvement within the boundaries of their district.

## 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. The collections (except for state sales tax) are then sent to the Finance Department-Revenue Division.

**Transmittal:** The Cooperative Endeavor Agreement and Collection Agreement provide that collections are due to the Finance Department-Revenue Division by the 20th of the month following the month of collection. The rebated funds are then issued to the district by 12th business day of the following month.

## DISTRIBUTION OF PROCEEDS:

General Sales & Use Tax (741..413000)

Bluebonnet Convention Hotel collects a General Sales & Use Tax on retail sales of 9% and they get back 6%. The 6% consists of the 2% from the city and the 4% state sales tax. The 4% sales tax is not collected or disbursed by the city-parish. The remaining 3% is distributed to the East Baton Rouge School Board (2%), the sewer fund (½%), and the road fund (½%).

District Tax (741..413500)
Bluebonnet Convention Hotel collects a District Tax of 2% on the occupancy of hotel rooms. The full 2% is rebated to the district. Beginning April 1, 2012, the district tax was changed by the District Board from 2% on room rentals only to 3% on room rentals and 2% on food and beverage sales.

Of the total revenues collected a collection fee of $500 per month is deducted with the balance of the revenues being remitted to the Bluebonnet Convention Hotel.

## 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.

District Tax: **L.R.S. 33:9038.63(F)(2)(b)** states that the tax shall be paid by the person who exercises or is entitled to occupancy of the hotel room. **L.R.S. 33:9038.63 (F)(2)(c)** states that the food and beverage tax shall be paid by the person who pays for the food and beverages at the point of sale.

## 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. The district also receives the state's 4% sales tax, but this is not collected by the city-parish.

District Tax: The tax levied upon the occupancy of hotel rooms, motel rooms, and overnight camping facilities within the Bluebonnet Convention Hotel Taxing District is 2% of the rent or fee charged for such occupancy. Beginning April 1, 2012, the district tax was changed by the District Board from 2% on room rentals only to 3% on room rentals and 2% on food and beverage sales.

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

| GENERAL SALES & USE TAX | | | | | ACCOUNT NUMBER | | 741 . . 413000 | |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| January | 0 | 0.00% | 0 | 0.00% | 15,278 | 6.41% | 21,340 | 8.06% |
| February | 0 | 0.00% | 0 | 0.00% | 19,090 | 14.42% | 20,330 | 15.74% |
| March | 0 | 0.00% | 0 | 0.00% | 25,312 | 25.05% | 26,764 | 25.84% |
| April | 0 | 0.00% | 0 | 0.00% | 17,545 | 32.41% | 24,150 | 34.97% |
| May | 0 | 0.00% | 0 | 0.00% | 18,994 | 40.38% | 21,970 | 43.26% |
| June | 0 | 0.00% | 0 | 0.00% | 18,957 | 48.34% | 19,957 | 50.80% |
| July | 0 | 0.00% | 0 | 0.00% | 16,934 | 55.44% | 20,342 | 58.48% |
| August | 0 | 0.00% | 0 | 0.00% | 19,544 | 63.65% | 23,458 | 67.34% |
| September | 0 | 0.00% | 0 | 0.00% | 23,497 | 73.51% | 19,452 | 74.69% |
| October | 0 | 0.00% | 6,348 | 19.18% | 21,067 | 82.35% | 25,110 | 84.17% |
| November | 0 | 0.00% | 13,554 | 60.15% | 22,040 | 91.60% | 22,249 | 92.57% |
| December | 0 | 0.00% | 13,187 | 100.00% | 20,021 | 100.00% | 19,668 | 100.00% |
| TOTAL | 0 | 0.00% | 33,089 | 100.00% | 238,279 | 620.12% | 264,790 | 11.13% |

NOTE: The revenue chart above reflects only the city's undedicated 2% share of sales and use tax collected. It does not include the state's sales tax. The Bluebonnet Convention Hotel Taxing District has a separate agreement with the state to receive the state sales tax collected. Revenues are shown in the month they are collected by the taxpayer.

| TIF DISTRICT TAX | | | | | | | ACCOUNT NUMBER | 741 . . 413500 |
|---|---|---|---|---|---|---|---|---|
| | 2010 | | 2011 | | 2012 | | 2013 | |
| MONTH | $ | % | $ | % | $ | % | $ | % |
| January | 0 | 0.00% | 0 | 0.00% | 8,721 | 3.23% | 27,658 | 7.91% |
| February | 0 | 0.00% | 0 | 0.00% | 11,218 | 7.40% | 27,437 | 15.76% |
| March | 0 | 0.00% | 0 | 0.00% | 14,398 | 12.74% | 34,953 | 25.76% |
| April | 0 | 0.00% | 0 | 0.00% | 23,215 | 21.35% | 31,997 | 34.91% |
| May | 0 | 0.00% | 0 | 0.00% | 25,357 | 30.75% | 29,582 | 43.38% |
| June | 0 | 0.00% | 0 | 0.00% | 24,883 | 39.98% | 26,621 | 50.99% |
| July | 0 | 0.00% | 0 | 0.00% | 22,358 | 48.28% | 26,948 | 58.70% |
| August | 0 | 0.00% | 0 | 0.00% | 25,753 | 57.83% | 30,525 | 67.43% |
| September | 0 | 0.00% | 0 | 0.00% | 31,670 | 69.58% | 25,907 | 74.85% |
| October | 0 | 0.00% | 3,881 | 0.00% | 28,264 | 80.06% | 33,493 | 84.43% |
| November | 0 | 0.00% | 8,676 | 0.00% | 28,964 | 90.80% | 29,600 | 92.90% |
| December | 0 | 0.00% | 6,078 | 100.00% | 24,791 | 100.00% | 24,836 | 100.00% |
| TOTAL | 0 | 0.00% | 18,635 | 100.00% | 269,592 | 1346.70% | 349,557 | 29.66% |

Note: Revenues are shown in the month they are collected by the taxpayer.

| SUMMARY OF REVENUES | | | | | | | | FUND 741 |
|---|---|---|---|---|---|---|---|---|
| REVENUE | 2010 | | 2011 | | 2012 | | 2013 | |
| TYPE | $ | % | $ | % | $ | % | $ | % |
| Taxes | | | | | | | | |
| General Sales & Use Tax | 0 | 0.00% | 33,089 | 63.97% | 238,279 | 46.92% | 264,790 | 43.10% |
| District Tax | 0 | 0.00% | 18,635 | 36.03% | 269,592 | 53.08% | 349,557 | 56.90% |
| Total Taxes | 0 | 0.00% | 51,724 | 100.00% | 507,871 | 100.00% | 614,347 | 100.00% |
| TOTAL | 0 | 0.00% | 51,724 | 100.00% | 507,871 | 881.89% | 614,347 | 20.97% |

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