



**2015 Annual Operating Budget**

**Debt Service Funds Detail**

Fund/Department/Division/Object/Account Title				2013	2014	2015		
				Actual	Budget	Request	Proposed	Final
2007A CITY STRB REFUNDING BONDS								
219	0000000	413000	General Sales & Use Tax	3,098,390	3,097,450	2,470,410	2,470,410	2,470,410
219	0000000	481000	Interest Earnings on Investments	4,890	6,100	3,700	3,700	3,700
TOTAL SOURCES				3,103,280	3,103,550	2,474,110	2,474,110	2,474,110
219	9121108	671000	Bond Principal	2,605,000	2,710,000	2,845,000	2,845,000	2,845,000
219	9121108	672000	Bond Interest	497,730	393,530	258,030	258,030	258,030
219	9121108	673000	Paying Agent Fees & Other Charges	220	230	230	230	230
TOTAL USES				3,102,950	3,103,760	3,103,260	3,103,260	3,103,260
EXCESS SOURCES OVER (UNDER) USES				330	(210)	(629,150)	(629,150)	(629,150)
FUND BALANCE, JANUARY 1				4,550,530	4,550,860	4,550,650	4,550,650	4,550,650
ADJUSTMENT				0	0	0	0	0
FUND BALANCE DECEMBER 31				4,550,860	4,550,650	3,921,500	3,921,500	3,921,500
DEBT SERVICE RESERVE REQUIREMENT				3,257,730	3,257,730	2,813,170	2,813,170	2,813,170
SINKING FUND REQUIREMENT				1,293,130	1,292,920	1,108,330	1,108,330	1,108,330
2013A PARISH PUBLIC IMPROVEMENT STRB BONDS								
223	0000000	413000	General Sales & Use Tax	0	789,840	813,050	813,050	813,050
223	0000000	482230	BSM-Lease of Rooftop Space	11,040	0	16,560	16,560	16,560
TOTAL SOURCES				11,040	789,840	829,610	829,610	829,610
223	9122038	671000	Bond Principal	0	525,000	615,000	615,000	615,000
223	9122038	672000	Bond Interest	0	262,740	212,510	212,510	212,510
223	9122038	673000	Paying Agent Fees & Other Charges	0	2,100	2,100	2,100	2,100
TOTAL USES				0	789,840	829,610	829,610	829,610
EXCESS SOURCES OVER (UNDER) USES				11,040	0	0	0	0
FUND BALANCE, JANUARY 1				0	11,040	0	0	0
ADJUSTMENT				0	(11,040)	0	0	0
FUND BALANCE DECEMBER 31				11,040	0	0	0	0
2014A PARISH PUBLIC IMPROVEMENT STRB BONDS								
224	0000000	413000	General Sales & Use Tax	0	0	391,450	391,450	391,450
TOTAL SOURCES				0	0	391,450	391,450	391,450
224	9122048	671000	Bond Principal	0	0	290,000	290,000	290,000
224	9122048	672000	Bond Interest	0	0	99,350	99,350	99,350
224	9122048	673000	Paying Agent Fees & Other Charges	0	0	2,100	2,100	2,100
TOTAL USES				0	0	391,450	391,450	391,450
EXCESS SOURCES OVER (UNDER) USES				0	0	0	0	0
FUND BALANCE, JANUARY 1				0	0	0	0	0
ADJUSTMENT				0	0	0	0	0
FUND BALANCE DECEMBER 31				0	0	0	0	0
2010B CITY STRB REFUNDING BONDS								
230	0000000	413000	General Sales & Use Tax	1,677,690	1,694,500	1,706,720	1,706,720	1,706,720
230	0000000	481000	Interest Earnings on Investments	1,630	2,100	1,500	1,500	1,500
TOTAL SOURCES				1,679,320	1,696,600	1,708,220	1,708,220	1,708,220
230	9121118	671000	Bond Principal	1,070,000	1,120,000	1,170,000	1,170,000	1,170,000
230	9121118	672000	Bond Interest	601,860	569,770	536,170	536,170	536,170
230	9121118	673000	Paying Agent Fees & Other Charges	0	0	0	0	0
TOTAL USES				1,671,860	1,689,770	1,706,170	1,706,170	1,706,170
EXCESS SOURCES OVER (UNDER) USES				7,460	6,830	2,050	2,050	2,050
FUND BALANCE, JANUARY 1				696,610	704,070	710,900	710,900	710,900
ADJUSTMENT				0	0	0	0	0
FUND BALANCE DECEMBER 31				704,070	710,900	712,950	712,950	712,950
SINKING FUND REQUIREMENT				704,070	710,900	712,950	712,950	712,950
TAXABLE REFUNDING BONDS								
241	0000000	499001	Transfer from City General Fund	4,784,260	4,781,910	4,790,550	4,790,550	4,790,550
TOTAL SOURCES				4,784,260	4,781,910	4,790,550	4,790,550	4,790,550
2002B FIXED RATE TAXABLE REFUNDING BONDS								
241	9180018	671000	Bond Principal	1,330,000	0	0	0	0
241	9180018	672000	Bond Interest	33,250	0	0	0	0
TOTAL USES				1,363,250	0	0	0	0
2002A FIXED RATE TAXABLE REFUNDING BONDS								
241	9180028	671000	Bond Principal	785,000	0	0	0	0
241	9180028	672000	Bond Interest	19,240	0	0	0	0
TOTAL USES				804,240	0	0	0	0



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2012 FIXED RATE TAXABLE REFUNDING BONDS								
241	9180038	671000	Bond Principal	830,000	3,010,000	3,050,000	3,050,000	3,050,000
241	9180038	672000	Bond Interest	1,786,670	1,771,810	1,740,450	1,740,450	1,740,450
241	9180038	673000	Paying Agent Fees & Other Charges	100	100	100	100	100
				<u>2,616,770</u>	<u>4,781,910</u>	<u>4,790,550</u>	<u>4,790,550</u>	<u>4,790,550</u>
TOTAL USES				4,784,260	4,781,910	4,790,550	4,790,550	4,790,550
EXCESS SOURCES OVER (UNDER) USES				0	0	0	0	0
FUND BALANCE, JANUARY 1				0	0	0	0	0
ADJUSTMENT				0	0	0	0	0
FUND BALANCE, DECEMBER 31				0	0	0	0	0
2006A \$32.7M ROAD & STREET IMPROVEMENT DEBT SERVICE								
271	0000000	413000	General Sales & Use Tax	4,516,050	4,529,090	2,653,440	2,653,440	2,653,440
271	0000000	481000	Interest Earnings on Investments	4,310	3,800	3,000	3,000	3,000
TOTAL SOURCES				<u>4,520,360</u>	<u>4,532,890</u>	<u>2,656,440</u>	<u>2,656,440</u>	<u>2,656,440</u>
271	9123018	671000	Bond Principal	3,925,000	4,110,000	4,340,000	4,340,000	4,340,000
271	9123018	672000	Bond Interest	594,040	406,790	210,040	210,040	210,040
271	9123018	673000	Paying Agent Fees & Other Charges	2,250	2,250	2,250	2,250	2,250
TOTAL USES				<u>4,521,290</u>	<u>4,519,040</u>	<u>4,552,290</u>	<u>4,552,290</u>	<u>4,552,290</u>
EXCESS SOURCES OVER (UNDER) USES				(930)	13,850	(1,895,850)	(1,895,850)	(1,895,850)
FUND BALANCE, JANUARY 1				1,882,930	1,882,000	1,895,850	1,895,850	1,895,850
ADJUSTMENTS				0	0	0	0	0
FUND BALANCE, DECEMBER 31				1,882,000	1,895,850	0	0	0
SINKING FUND REQUIREMENT				1,882,000	1,895,850	0	0	0
2008A \$93.4M ROAD & STREET IMPROVEMENT DEBT SERVICE								
272	0000000	413000	General Sales & Use Tax	4,737,170	4,908,500	6,535,730	6,535,730	6,535,730
272	0000000	481000	Interest Earnings on Investments	2,220	3,000	1,800	1,800	1,800
272	0000000	483200	SWAP Earnings	135,870	130,930	130,930	130,930	130,930
TOTAL SOURCES				<u>4,875,260</u>	<u>5,042,430</u>	<u>6,668,460</u>	<u>6,668,460</u>	<u>6,668,460</u>
272	9123038	672000	Bond Interest	137,440	241,160	280,320	280,320	280,320
272	9123038	673000	Paying Agent Fees & Other Charges	23,900	23,000	21,100	21,100	21,100
272	9123038	673100	Liquidity Facility Provider	903,640	903,650	629,510	629,510	629,510
272	9123038	673200	Remarketing Agent	79,420	79,430	79,430	79,430	79,430
272	9123038	673300	Bond Insurance/SWAP Insurance	3,756,010	3,756,020	3,756,020	3,756,020	3,756,020
TOTAL USES				<u>4,900,410</u>	<u>5,003,260</u>	<u>4,766,380</u>	<u>4,766,380</u>	<u>4,766,380</u>
EXCESS SOURCES OVER (UNDER) USES				(25,150)	39,170	1,902,080	1,902,080	1,902,080
FUND BALANCE, JANUARY 1				1,605,210	1,580,060	1,658,930	1,658,930	1,658,930
ADJUSTMENTS				0	39,700	0	0	0
FUND BALANCE, DECEMBER 31				1,580,060	1,658,930	3,561,010	3,561,010	3,561,010
SINKING FUND REQUIREMENT				1,580,060	1,658,930	3,561,010	3,561,010	3,561,010
2009A \$110M ROAD & STREET IMPROVEMENT DEBT SERVICE								
273	0000000	413000	General Sales & Use Tax	8,590,410	8,591,060	8,592,540	8,592,540	8,592,540
273	0000000	481000	Interest Earnings on Investments	6,380	6,000	6,000	6,000	6,000
TOTAL SOURCES				<u>8,596,790</u>	<u>8,597,060</u>	<u>8,598,540</u>	<u>8,598,540</u>	<u>8,598,540</u>
273	9123048	671000	Bond Principal	3,705,000	3,815,000	3,990,000	3,990,000	3,990,000
273	9123048	672000	Bond Interest	4,890,020	4,778,870	4,606,120	4,606,120	4,606,120
273	9123048	673000	Paying Agent Fees & Other Charges	2,250	2,250	2,250	2,250	2,250
TOTAL USES				<u>8,597,270</u>	<u>8,596,120</u>	<u>8,598,370</u>	<u>8,598,370</u>	<u>8,598,370</u>
EXCESS SOURCES OVER (UNDER) USES				(480)	940	170	170	170
FUND BALANCE, JANUARY 1				3,581,260	3,580,780	3,581,720	3,581,720	3,581,720
ADJUSTMENTS				0	0	0	0	0
FUND BALANCE, DECEMBER 31				3,580,780	3,581,720	3,581,890	3,581,890	3,581,890
SINKING FUND REQUIREMENT				3,580,780	3,581,720	3,581,890	3,581,890	3,581,890
2012 \$33.585M LCDA ROAD & STREET IMPROVEMENT DEBT SERVICE								
274	0000000	413000	General Sales & Use Tax	2,625,700	2,624,180	2,623,940	2,623,940	2,623,940
274	0000000	481000	Interest Earnings on Investments	2,350	2,000	2,000	2,000	2,000
TOTAL SOURCES				<u>2,628,050</u>	<u>2,626,180</u>	<u>2,625,940</u>	<u>2,625,940</u>	<u>2,625,940</u>
274	9123058	671000	Bond Principal	1,255,000	1,290,000	1,315,000	1,315,000	1,315,000
274	9123058	672000	Bond Interest	1,371,660	1,334,010	1,308,210	1,308,210	1,308,210
274	9123058	673000	Paying Agent Fees & Other Charges	2,500	2,500	2,500	2,500	2,500
TOTAL USES				<u>2,629,160</u>	<u>2,626,510</u>	<u>2,625,710</u>	<u>2,625,710</u>	<u>2,625,710</u>
EXCESS SOURCES OVER (UNDER) USES				(1,110)	(330)	230	230	230



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**Debt Service Funds Detail**

Fund/Department/Division/Object/Account Title	2013	2014	2015		Final
	Actual	Budget	Request	Proposed	
FUND BALANCE, JANUARY 1	1,094,440	1,093,330	1,093,000	1,093,000	1,093,000
ADJUSTMENTS	0	0	0	0	0
FUND BALANCE, DECEMBER 31	1,093,330	1,093,000	1,093,230	1,093,230	1,093,230
SINKING FUND REQUIREMENT	1,093,330	1,093,000	1,093,230	1,093,230	1,093,230
<b>LIMITED TAX BONDS</b>					
290 0000000 483120 Visit Baton Rouge Note	33,210	44,900	38,210	38,210	38,210
290 0000000 483130 Lighthouse for the Blind Note	163,260	142,860	142,860	142,860	142,860
290 0000000 499001 Transfer from City General Fund	0	0	415,090	415,090	415,090
290 0000000 499002 Transfer from Parish General Fund	62,580	96,340	83,750	83,750	83,750
<b>TOTAL SOURCES</b>	<b>259,050</b>	<b>284,100</b>	<b>679,910</b>	<b>679,910</b>	<b>679,910</b>
<b>LCDA - VISIT BATON ROUGE</b>					
290 9129078 671000 Bond Principal	24,900	26,400	26,400	26,400	26,400
290 9129078 672000 Bond Interest	8,310	18,500	11,810	11,810	11,810
	33,210	44,900	38,210	38,210	38,210
<b>LCDA - LIGHTHOUSE FOR THE BLIND</b>					
290 9129088 671000 Bond Principal	214,290	214,290	214,290	214,290	214,290
290 9129088 672000 Bond Interest	11,550	24,910	12,320	12,320	12,320
	225,840	239,200	226,610	226,610	226,610
<b>LCDA - BATON ROUGE FIRE STATION #20</b>					
290 9129118 671000 Bond Principal	0	0	378,000	378,000	378,000
290 9129118 672000 Bond Interest	0	0	37,090	37,090	37,090
	0	0	415,090	415,090	415,090
<b>TOTAL USES</b>	<b>259,050</b>	<b>284,100</b>	<b>679,910</b>	<b>679,910</b>	<b>679,910</b>
EXCESS SOURCES OVER (UNDER) USES	0	0	0	0	0
FUND BALANCE, JANUARY 1	0	0	0	0	0
ADJUSTMENT	0	0	0	0	0
FUND BALANCE, DECEMBER 31	0	0	0	0	0
<b>GRAND TOTAL USE OF FUNDS</b>	<b>30,466,250</b>	<b>31,394,310</b>	<b>32,043,700</b>	<b>32,043,700</b>	<b>32,043,700</b>