REVENUE FACTS

2012 – 2015

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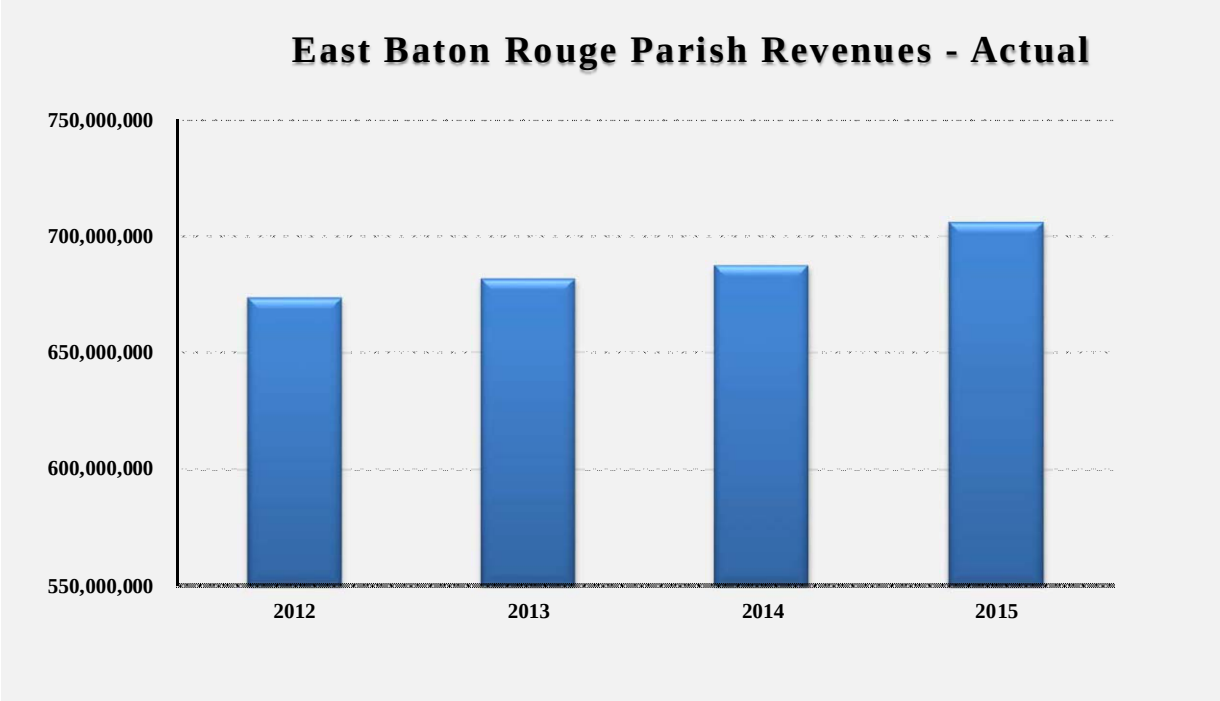

CITY OF BATON ROUGE
PARISH OF EAST BATON ROUGE

FOREWORD

Revenue Facts 2012–2015 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.

Angie Savoy

Angie Savoy
Budgeting Manager
July 18, 2016

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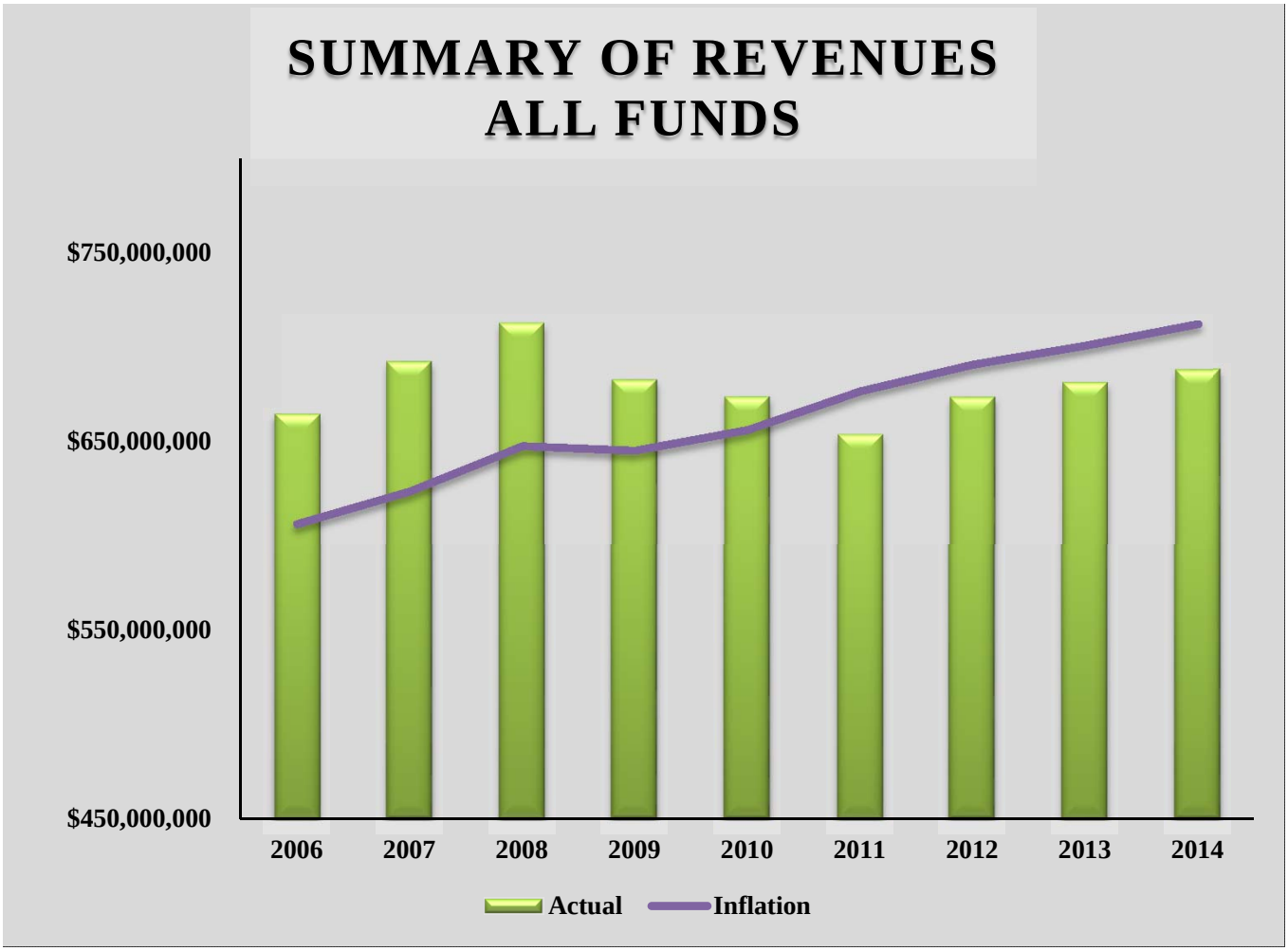
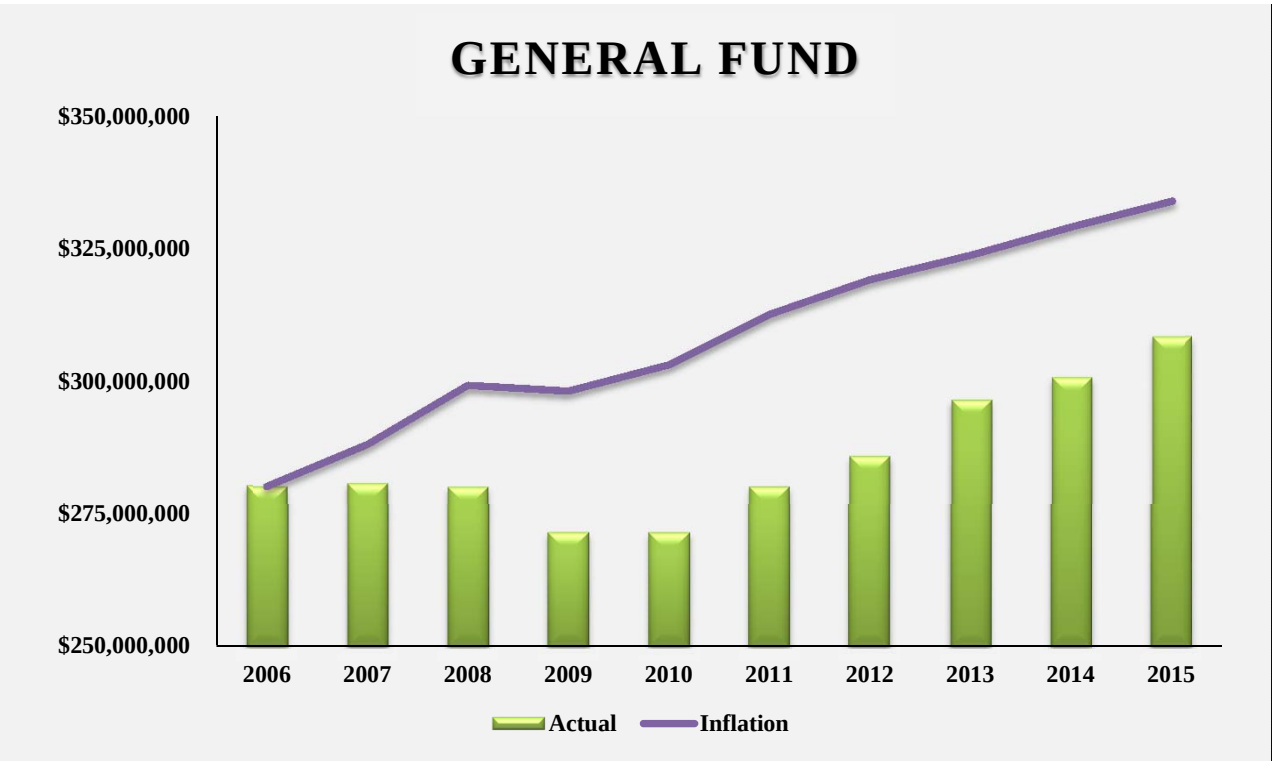

SUMMARY OF REVENUES
ALL FUNDS
$750,000,000
$650,000,000
$550,000,000
$450,000,000
2006
2007
2008
2009
2010
2011
2012
2013
2014
Actual
Inflation

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

OPERATING REVENUES	2012	2013	2014	2015
TAXES				
General Property Tax	90,688,178	91,624,001	94,594,321	99,220,029
Gross Receipts Business Tax	23,302,535	20,495,817	22,511,413	24,136,784
General Sales & Use Tax	243,423,431	261,451,087	266,288,180	269,905,058
Gaming Taxes (Riverboats)	5,845,261	7,575,113	9,442,611	9,218,770
Other Taxes	15,054,608	15,357,444	16,467,280	16,906,035
TOTAL TAXES	**378,314,013**	**396,503,462**	**409,303,805**	**419,386,676**
LICENSES & PERMITS	**4,162,843**	**3,912,124**	**4,345,465**	**4,680,788**
INTERGOVERNMENTAL REVENUES				
Grants	41,481,962	44,412,165	36,266,372	33,255,012
River Center Capital Program	1,969,153	1,964,329	1,776,979	2,387,621
On-Behalf Payments	8,829,601	8,708,914	194,554	190,293
Other Intergovernmental (Operating)	30,810,782	24,835,987	32,155,034	31,570,719
TOTAL INTERGOVERNMENTAL	**83,091,498**	**79,921,395**	**70,392,939**	**67,403,645**
CHARGES FOR SERVICES				
Solid Waste / Landfill Fees	42,336,287	41,827,865	40,592,027	41,832,984
Sewer User Fees	71,080,290	71,907,355	73,076,291	74,399,296
SMG	5,803,716	7,417,576	6,459,913	6,491,539
Customer Facility Charge	1,208,854	1,782,130	1,806,508	1,694,600
Passenger Facility Charge	1,688,472	1,759,659	1,657,182	1,596,932
Other Charges For Services	54,046,889	53,170,066	61,921,145	57,535,107
TOTAL CHARGES FOR SERVICES	**176,164,508**	**177,864,651**	**185,513,066**	**183,550,458**
FINES & FORFEITS	**3,518,602**	**3,360,262**	**2,598,086**	**2,572,866**
MISCELLANEOUS REVENUES	**8,470,905**	**12,612,881**	**9,717,992**	**9,734,464**
OTHER FINANCING SOURCES	**163,111**	**(604,315)**	**(594,593)**	**665,049**
TOTAL REVENUES & OTHER FINANCING SOURCES	**653,885,480**	**673,570,459**	**681,276,760**	**687,993,946**

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.

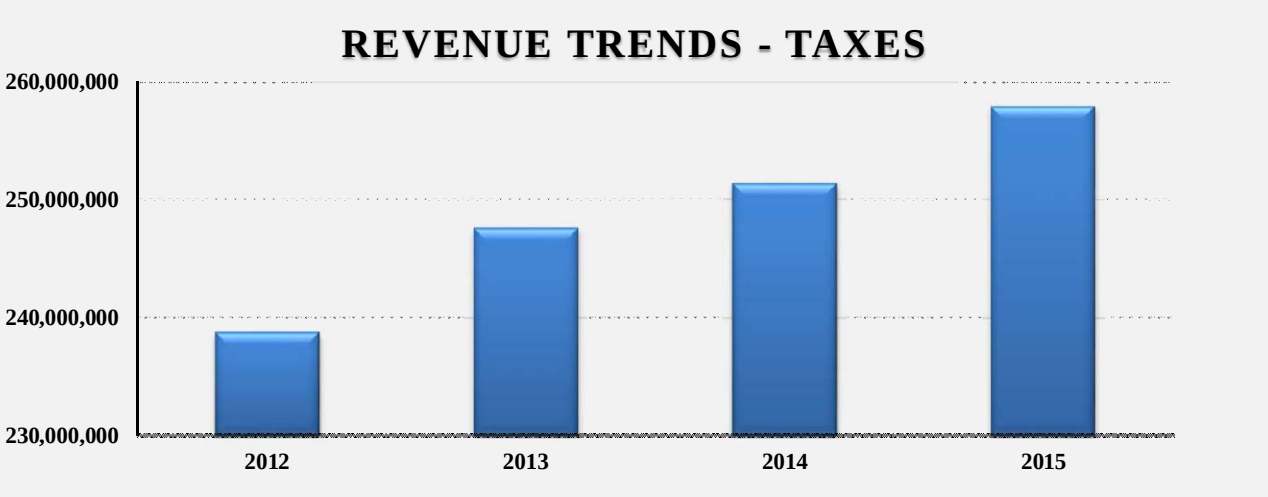


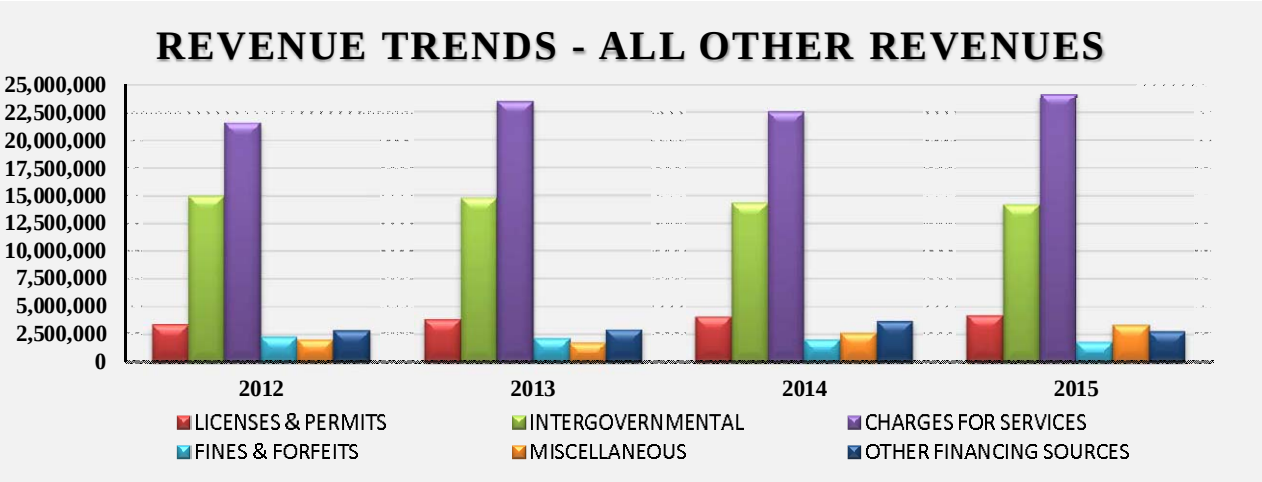
Year	Average CPI-U	Actual	Inflation
2006	201.6	280,194,003	$280,194,003
2007	207.3	280,744,101	288,116,155
2008	215.3	280,124,278	299,234,965
2009	214.5	271,450,984	298,123,084
2010	218.1	271,258,360	303,126,548
2011	224.9	280,151,839	312,577,536
2012	229.6	285,934,087	319,109,837
2013	232.9	296,511,533	323,696,346
2014	236.7	300,735,199	329,033,374
2015	240.2	308,395,815	333,897,854

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	2012		2013		2014		2015	
	$	%	$	%	$	%	$	%
TAXES	238,750,564	83.50%	247,560,899	83.49%	251,360,532	83.58%	257,889,084	83.62%
LICENSES & PERMITS	3,405,134	1.19%	3,841,065	1.30%	4,111,547	1.37%	4,218,176	1.37%
INTERGOVERNMENTAL	15,023,173	5.25%	14,803,948	4.99%	14,344,189	4.77%	14,197,839	4.60%
CHARGES FOR SERVICES	21,603,039	7.56%	23,473,133	7.92%	22,555,447	7.50%	24,203,013	7.85%
FINES & FORFEITS	2,268,173	0.79%	2,146,185	0.72%	2,029,765	0.67%	1,785,104	0.58%
MISCELLANEOUS	2,028,082	0.71%	1,746,638	0.59%	2,634,699	0.88%	3,343,839	1.08%
TOTAL REVENUES	283,078,165	99.00%	293,571,868	99.01%	297,036,179	98.77%	305,637,055	99.11%
OTHER FINANCING SOURCES	2,855,922	1.00%	2,939,665	0.99%	3,699,018	1.23%	2,758,760	0.89%
TOTAL REVENUES AND OTHER FINANCING SOURCES	285,934,087	100.00%	296,511,533	100.00%	300,735,197	100.00%	308,395,815	100.00%





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

TAXES								
REVENUE DESCRIPTION	2012		2013		2014		2015	
	$	%	$	%	$	%	$	%
General Property Tax	24,569,617	8.59%	25,321,538	8.54%	26,403,504	8.78%	26,962,366	8.74%
Gross Receipts Business Tax	20,488,174	7.17%	22,508,648	7.59%	24,135,362	8.03%	23,249,015	7.54%
PEG Fees	328,939	0.12%	584,357	0.20%	626,158	0.21%	660,791	0.21%
General Sales & Use Tax (Gross)	173,498,789	60.68%	176,946,855	59.68%	179,865,278	59.81%	185,156,159	60.04%
Less Enterprise Zone Rebates	0	0.00%	(637,731)	-0.22%	(644,258)	-0.21%	0	0.00%
Less Debt Service Fund Revs.	(4,769,691)	-1.67%	(4,777,955)	-1.61%	(5,549,162)	-1.85%	(5,381,125)	-1.74%
Less Tax Incremental Fin. Dist. (TIF)	819,892	0.29%	0	0.00%	25,684	0.01%	0	0.00%
Adjustment	111,786	0.04%	167,528	0.06%	(102,528)	-0.03%	(134,869)	-0.04%
General Sales & Use Tax (Net)	169,660,776	59.34%	171,698,697	57.91%	173,595,014	57.72%	179,640,165	58.25%
Occupancy Tax	1,431,289	0.50%	1,327,740	0.45%	1,500,142	0.50%	1,486,384	0.48%
Occupational License Taxes	9,687,374	3.39%	10,382,634	3.50%	10,664,408	3.55%	10,655,515	3.46%
Insurance Premiums Tax	3,588,791	1.26%	3,774,099	1.27%	3,734,350	1.24%	3,917,392	1.27%
Gaming Taxes	7,575,113	2.65%	9,438,267	3.18%	9,218,503	3.07%	9,849,962	3.19%
Int. & Penalties-Gen. Property Tax	86,325	0.03%	76,301	0.03%	106,032	0.04%	87,478	0.03%
Int. & Pen.-Gross Rects. Bus. Tax	7,643	0.00%	2,765	0.00%	1,422	0.00%	86,228	0.03%
Int. & Pen.-Gen. Sales & Use Tax	1,005,472	0.35%	2,043,059	0.69%	994,393	0.33%	864,573	0.28%
Int. & Pen.-Occupancy Tax	4,490	0.00%	2,015	0.00%	13,613	0.00%	4,125	0.00%
Int. & Pen.-Occupational License Tax	298,079	0.10%	364,444	0.12%	359,938	0.12%	403,304	0.13%
Int. & Pen.-Insurance Premium Tax	18,482	0.01%	31,991	0.01%	7,426	0.00%	21,786	0.01%
Int. & Pen.-Gaming Admissions Tax	0	0.00%	4,344	0.00%	267	0.00%	0	0.00%
TOTAL Taxes/% of Total Revs. & OFS	238,750,564	83.50%	247,560,899	83.49%	251,360,532	83.58%	257,889,084	83.62%

LICENSES & PERMITS								
REVENUE DESCRIPTION	2012		2013		2014		2015	
	$	%	$	%	$	%	$	%
Use of Streets:								
Public Conveyances	18,181	0.01%	20,174	0.01%	35,031	0.01%	54,230	0.02%
Bicycle Registration Fees	33,320	0.01%	37,220	0.01%	31,350	0.01%	24,540	0.01%
Occupational & Professional:								
Air Conditioning & Heating Lic.	40,070	0.01%	35,725	0.01%	36,245	0.01%	40,915	0.01%
Electrical Contractors Licenses	36,420	0.01%	46,495	0.02%	41,325	0.01%	45,990	0.01%
Plumbers Licenses	38,485	0.01%	36,196	0.01%	32,191	0.01%	35,760	0.01%
House Moving Licenses	100	0.00%	175	0.00%	0	0.00%	0	0.00%
Garbage Collectors Licenses	33,400	0.01%	38,600	0.01%	47,000	0.02%	54,800	0.02%
Arborists Licenses	200	0.00%	300	0.00%	1,700	0.00%	2,200	0.00%
Classified Employees Licenses	137,500	0.05%	210,830	0.07%	180,440	0.06%	172,850	0.06%
ABC Duplicate / Temp. Licenses	2,240	0.00%	3,540	0.00%	3,360	0.00%	3,975	0.00%
Waiter/Waitress Licenses	200	0.00%	540	0.00%	870	0.00%	570	0.00%
Retail Clerk Licenses	61,475	0.02%	112,280	0.04%	102,440	0.03%	107,160	0.03%
Entertainers Licenses -- Dancers	4,125	0.00%	5,850	0.00%	5,790	0.00%	6,390	0.00%
Entertainers Licenses -- Models	175	0.00%	30	0.00%	30	0.00%	60	0.00%
Liquor & Beer Licenses	542,478	0.19%	579,610	0.20%	580,899	0.19%	587,679	0.19%
Restaurant Licenses	22,780	0.01%	32,445	0.01%	32,655	0.01%	32,618	0.01%
Restaurant After-Hours Cleanup	700	0.00%	420	0.00%	360	0.00%	420	0.00%
Restaurant After-Hours Permits	250	0.00%	780	0.00%	660	0.00%	660	0.00%
Gaming Licenses	6,340	0.00%	6,235	0.00%	7,510	0.00%	5,660	0.00%
Chauffeurs Licenses	3,175	0.00%	3,760	0.00%	3,855	0.00%	3,575	0.00%
Second-Hand Dealers Licenses	2,695	0.00%	2,105	0.00%	1,210	0.00%	755	0.00%
Peddler Permit Fee	30	0.00%	875	0.00%	1,055	0.00%	440	0.00%

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

LICENSES & PERMITS *(Continued)*								
REVENUE	2012		2013		2014		2015	
DESCRIPTION	$	%	$	%	$	%	$	%
Construction Permits:								
Air Cond. & Heating Permits	263,263	0.09%	253,855	0.09%	316,546	0.11%	231,685	0.08%
Electrical Permits	336,538	0.12%	368,763	0.12%	405,607	0.13%	430,516	0.14%
Building Permits	1,332,642	0.47%	1,550,486	0.52%	1,716,722	0.57%	1,830,286	0.59%
Plumbing & Gas Permits	330,581	0.12%	362,875	0.12%	395,754	0.13%	395,010	0.13%
House Moving Permits	300	0.00%	865	0.00%	800	0.00%	300	0.00%
Fence Permits	850	0.00%	600	0.00%	1,180	0.00%	1,400	0.00%
Other Licenses & Permits:								
Misc. Public Works Parking Permits	2,220	0.00%	2,475	0.00%	2,365	0.00%	2,835	0.00%
Special Event Permits	38,300	0.01%	39,120	0.01%	44,880	0.01%	63,360	0.02%
Alarm User Permits	82,150	0.03%	51,475	0.02%	47,905	0.02%	43,825	0.01%
Sign Permits	1,050	0.00%	875	0.00%	1,100	0.00%	600	0.00%
Miscellaneous Fire Permits	32,901	0.01%	35,491	0.01%	32,712	0.01%	37,112	0.01%
TOTAL Lic&Per./% of Total Revs. & OFS	3,405,134	1.19%	3,841,065	1.30%	4,111,547	1.37%	4,218,176	1.37%

INTERGOVERNMENTAL								
REVENUE	2012		2013		2014		2015	
DESCRIPTION	$	%	$	%	$	%	$	%
Federal Grants (FEMA)	0	0.00%	0	0.00%	2,374	0.00%	0	0.00%
State Grants:								
Traffic Signal Maintenance	644,160	0.23%	647,820	0.22%	652,700	0.22%	653,920	0.21%
Department of Military Affairs	189,264	0.07%	189,679	0.06%	76,332	0.03%	77,479	0.03%
La. Dept. Ed. (Juv. Det. Meals)	53,637	0.02%	54,876	0.02%	56,815	0.02%	65,874	0.02%
Street Maintenance	536,325	0.19%	536,325	0.18%	536,325	0.18%	538,058	0.17%
Dept. of Treas.- Riverfront Imprve.	30,905	0.01%	246,742	0.08%	72,682	0.02%	105,015	0.03%
State Shared Revenues:								
Beer Tax	422,863	0.15%	405,258	0.14%	381,900	0.13%	371,878	0.12%
Insurance Companies Tax	821,000	0.29%	960,264	0.32%	912,114	0.30%	1,041,163	0.34%
Louisiana Revenue Sharing	1,125,530	0.39%	1,112,923	0.38%	1,110,419	0.37%	1,105,361	0.36%
Mineral Royalties	89,745	0.03%	66,977	0.02%	50,652	0.02%	18,696	0.01%
Severance Tax	970,657	0.34%	1,004,284	0.34%	850,404	0.28%	1,109,612	0.36%
On-Behalf Pmts. for Sal. & Ben.	8,512,990	2.98%	8,743,978	2.95%	8,922,816	2.97%	9,015,608	2.92%
Medicare Drug Subsidy Rebate	1,624,528	0.57%	833,291	0.28%	717,016	0.24%	78,682	0.03%
Southern University	0	0.00%	0	0.00%	0	0.00%	15,000	0.00%
Payment in Lieu of Taxes:								
Federal Government	1,569	0.00%	1,531	0.00%	1,640	0.00%	1,493	0.00%
TOTAL Intergov./% of Total Revs. & OFS	15,023,173	5.25%	14,803,948	4.99%	14,344,189	4.77%	14,197,839	4.60%

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

CHARGES FOR SERVICES								
REVENUE	2012		2013		2014		2015	
DESCRIPTION	$	%	$	%	$	%	$	%
General Government:								
City Court Civil Fees	1,157,420	0.40%	1,257,045	0.42%	1,324,660	0.44%	1,170,544	0.38%
Judiciary Court Costs	909,757	0.32%	900,536	0.30%	814,057	0.27%	714,980	0.23%
City Court School Fees	169,741	0.06%	165,033	0.06%	187,575	0.06%	159,800	0.05%
City Court Bench Warrant Fees	1,135,239	0.40%	1,061,232	0.36%	970,395	0.32%	960,063	0.31%
City Court Miscellaneous Fees	493,107	0.17%	355,226	0.12%	397,908	0.13%	412,689	0.13%
City Court Credit Card Fees	32,801	0.01%	47,770	0.02%	33,299	0.01%	28,753	0.01%
City Court Civil Fees 2	46,868	0.02%	49,086	0.02%	48,344	0.02%	46,550	0.02%
City Court Expungements	32,121	0.01%	35,820	0.01%	29,700	0.01%	25,430	0.01%
Home Incarceration Monitoring Fees	3,663	0.00%	5,181	0.00%	5,300	0.00%	3,530	0.00%
City Court Bond Posting Fees	4,250	0.00%	9,474	0.00%	7,424	0.00%	24,267	0.01%
City Court Mortgage Recordation Fees	12,400	0.00%	12,310	0.00%	13,610	0.00%	10,530	0.00%
City Court Pre-Trial Admin. Fees	64,710	0.02%	63,876	0.02%	45,601	0.02%	50,015	0.02%
City Court Elec. Dispos. Extraction	33,000	0.01%	36,000	0.01%	33,135	0.01%	36,000	0.01%
City Court Public Tag Agent Service	0	0.00%	0	0.00%	7,595	0.00%	22,553	0.01%
City Constable Civil Fees	1,030,673	0.36%	944,945	0.32%	949,777	0.32%	899,028	0.29%
City Prosecutor Discovery Fees	5,090	0.00%	3,400	0.00%	2,420	0.00%	1,685	0.00%
City Prosecutor Bond Posting Fees	12,201	0.00%	28,133	0.01%	26,468	0.01%	74,388	0.02%
MetroNet Services	7,260	0.00%	5,300	0.00%	6,000	0.00%	6,000	0.00%
Court Fees for Coroner's Operations	0	0.00%	2,899	0.00%	4,936	0.00%	7,613	0.00%
Misdemeanor Det.-Warrant Recall Fee	0	0.00%	0	0.00%	202,639	0.07%	722,775	0.23%
Central Services Support	8,325,131	2.91%	8,878,940	2.99%	8,436,017	2.81%	8,115,928	2.63%
Central Services Sup.-Inventory	(35,639)	-0.01%	70,865	0.02%	(23,502)	-0.01%	56,631	0.02%
Central Services Sup.-Auction Facility	21,478	0.01%	39,037	0.01%	55,979	0.02%	17,011	0.01%
Sales Tax Collection Charges	2,536,580	0.89%	2,829,290	0.95%	2,614,262	0.87%	2,641,327	0.86%
Legal Costs	0	0.00%	0	0.00%	50	0.00%	0	0.00%
Occupancy Tax Collect. Chg.	24,000	0.01%	27,500	0.01%	30,000	0.01%	32,500	0.01%
NSF Check Fees - Finance	1,180	0.00%	1,401	0.00%	2,056	0.00%	493	0.00%
Credit Card Processing Fees	51,122	0.02%	63,431	0.02%	66,446	0.02%	86,971	0.03%
Online Permitting Technology Fees	35,230	0.01%	46,125	0.02%	50,339	0.02%	55,033	0.02%
Bench Advertising	16,886	0.01%	14,271	0.00%	21,920	0.01%	29,120	0.01%
Board of Adjustment Fees	4,225	0.00%	5,710	0.00%	6,220	0.00%	5,375	0.00%
Sale of Construction Codes	1,585	0.00%	2,935	0.00%	1,158	0.00%	890	0.00%
Sale of Construction Plans	9,470	0.00%	5,182	0.00%	3,844	0.00%	2,560	0.00%
Adult DWI Pretrial Fees	163,789	0.06%	105,036	0.04%	77,739	0.03%	67,590	0.02%
Pretrial Diversion Fees	331,929	0.12%	404,019	0.14%	402,569	0.13%	450,267	0.15%
Notice of Intent	50,754	0.02%	55,505	0.02%	65,106	0.02%	66,834	0.02%
Pretrial Diversion-Online Driving	0	0.00%	0	0.00%	55,400	0.02%	44,750	0.01%
Adjudicated Property	27,160	0.01%	39,725	0.01%	66,235	0.02%	70,965	0.02%
ABC Subpoenas	0	0.00%	14	0.00%	0	0.00%	0	0.00%
Misc. Planning Comm. Charges	1,178	0.00%	1,318	0.00%	838	0.00%	1,330	0.00%
Zoning Fees	74,200	0.03%	108,688	0.04%	57,775	0.02%	77,125	0.03%
Planning Fees	90,875	0.03%	100,991	0.03%	101,087	0.03%	120,655	0.04%
Planning Advertising Fees	30,105	0.01%	33,590	0.01%	27,700	0.01%	31,750	0.01%
Geographical Info. System Fees	4,896	0.00%	1,907	0.00%	1,745	0.00%	979	0.00%
Public Safety:								
Constable-Peddler ID Badge Fees	0	0.00%	0	0.00%	30	0.00%	585	0.00%
Subdivision Inspect. & Testing Fees	27,230	0.01%	23,325	0.01%	30,100	0.01%	28,775	0.01%
Subdivision Plan Review	0	0.00%	0	0.00%	0	0.00%	1,150	0.00%
Flood Determination Fees	16,915	0.01%	18,432	0.01%	22,599	0.01%	23,724	0.01%

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

CHARGES FOR SERVICES *(Continued)*								
REVENUE	2012		2013		2014		2015	
DESCRIPTION	$	%	$	%	$	%	$	%
Commercial & Res. Plan Review	340,497	0.12%	393,609	0.13%	437,667	0.15%	452,991	0.15%
City Court Domestic Violence Prog.	0	0.00%	0	0.00%	0	0.00%	10,310	0.00%
Sale of Reports & Photos	243,034	0.08%	252,526	0.09%	236,724	0.08%	279,393	0.09%
Police Collection Fees	57	0.00%	234	0.00%	0	0.00%	0	0.00%
Sobriety Tests	36,154	0.01%	38,618	0.01%	37,200	0.01%	35,026	0.01%
False Alarm Fees	74,396	0.03%	255,727	0.09%	241,837	0.08%	233,960	0.08%
Sex Offender Registration Fees	2,040	0.00%	10,800	0.00%	20,976	0.01%	22,980	0.01%
Police -- Reimburse. for Overtime	532,406	0.19%	598,995	0.20%	573,004	0.19%	621,742	0.20%
Traffic Safety Fees	2,693,109	0.94%	3,168,862	1.07%	2,807,715	0.93%	4,076,985	1.32%
Traffic Safety Hearing Fees	421	0.00%	0	0.00%	67	0.00%	50	0.00%
Code Enforcement Fees	3,651	0.00%	1,412	0.00%	4,393	0.00%	15,267	0.00%
Concealed Weapon Class Fee	0	0.00%	0	0.00%	0	0.00%	2,000	0.00%
Prison Medical Charges	46,868	0.02%	44,829	0.02%	33,858	0.01%	2,477	0.00%
Coroner's Report Fee	13,810	0.00%	14,826	0.01%	17,384	0.01%	37,383	0.01%
Coroner's Emergency Certif. Fee	153,830	0.05%	198,222	0.07%	249,277	0.08%	385,215	0.12%
Coroner's Cremation Fees	49,585	0.02%	55,844	0.02%	69,390	0.02%	80,428	0.03%
Coroner's Autopsy Fees	1,000	0.00%	92,241	0.03%	147,832	0.05%	201,393	0.07%
Juvenile Services Supervision Fees	230	0.00%	160	0.00%	260	0.00%	210	0.00%
Transportation:								
Parking Meter Fees	267,119	0.09%	269,248	0.09%	216,379	0.07%	150,763	0.05%
Sanitation:								
Weed Cutting Charges	60,615	0.02%	54,389	0.02%	51,270	0.02%	36,861	0.01%
Culture & Recreation:								
Summer Prog. - Jewel J. Newman	11,256	0.00%	13,874	0.00%	5,300	0.00%	14,846	0.00%
Conservation & Development:								
Leo S. Butler Community Center	11,958	0.00%	50,132	0.02%	19,061	0.01%	16,658	0.01%
Jewel J. Newman Comm. Center	39,414	0.01%	38,806	0.01%	46,186	0.02%	61,920	0.02%
Dr. Martin L. King Comm. Center	31,875	0.01%	39,210	0.01%	36,970	0.01%	31,048	0.01%
Chaneyville Community Center	2,498	0.00%	569	0.00%	962	0.00%	7,741	0.00%
Delmont Service Center	26,636	0.01%	19,497	0.01%	17,180	0.01%	17,855	0.01%
TOTAL Chgs/% of Total Revs. & OFS	21,603,039	7.56%	23,473,133	7.92%	22,555,447	7.50%	24,203,013	7.85%

FINES & FORFEITS								
REVENUE	2012		2013		2014		2015	
DESCRIPTION	$	%	$	%	$	%	$	%
City Court Criminal Fines	349,515	0.12%	332,501	0.11%	290,562	0.10%	253,706	0.08%
City Court Forfeitures	131,588	0.05%	111,745	0.04%	197,063	0.07%	104,345	0.03%
City Court Traffic Fines	1,745,002	0.61%	1,634,051	0.55%	1,511,025	0.50%	1,393,926	0.45%
ABC Board Fines	42,068	0.01%	67,888	0.02%	31,115	0.01%	33,127	0.01%
TOTAL Fines/% of Total Revs. & OFS	2,268,173	0.79%	2,146,185	0.72%	2,029,765	0.67%	1,785,104	0.58%

MISCELLANEOUS								
REVENUE	2012		2013		2014		2015	
DESCRIPTION	$	%	$	%	$	%	$	%
Interest Earned on Investments:								
General Fund	122,417	0.04%	101,676	0.03%	75,101	0.02%	113,735	0.04%
Health & Dental Managerial Fund	12,538	0.00%	10,777	0.00%	7,017	0.00%	6,814	0.00%
Postemployment Benefits Fund	2,270	0.00%	890	0.00%	873	0.00%	614	0.00%

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

MISCELLANEOUS *(Continued)*								
REVENUE DESCRIPTION	2012		2013		2014		2015	
	$	%	$	%	$	%	$	%
Insurance Reserve Fund	70,651	0.02%	65,191	0.02%	51,376	0.02%	78,870	0.03%
Total Interest on Investments	207,876	0.07%	178,534	0.06%	134,367	0.04%	200,033	0.06%
Rentals - Land	19,575	0.01%	19,575	0.01%	1,018,787	0.34%	27,150	0.01%
Rentals - Buildings	261,052	0.09%	263,954	0.09%	266,034	0.09%	268,276	0.09%
Rentals - Training Center	37,336	0.01%	224	0.00%	0	0.00%	0	0.00%
Oil, Gas, & Mineral Royalties	165,500	0.06%	214,615	0.07%	111,012	0.04%	50,603	0.02%
Oil, Gas, & Mineral Bonus & Rentals	6,526	0.00%	65,016	0.02%	21,672	0.01%	0	0.00%
Airport 2001 PFC Note	408,950	0.14%	413,900	0.14%	419,712	0.14%	422,992	0.14%
Miscellaneous Reimbursements	0	0.00%	0	0.00%	0	0.00%	20,625	0.01%
Contingent Receipts	91,111	0.03%	114,680	0.04%	91,807	0.03%	105,810	0.03%
Juv. Serv. Vending Mach. Comm.	1,178	0.00%	1,254	0.00%	1,018	0.00%	1,279	0.00%
Subrogation Recovery & Restitution	3,003	0.00%	6,536	0.00%	43,092	0.01%	1,731,852	0.56%
Condemnations	87,700	0.03%	82,330	0.03%	58,285	0.02%	80,756	0.03%
Juvenile Detention Meals	4,241	0.00%	2,745	0.00%	1,576	0.00%	1,948	0.00%
DPW Miscellaneous Revenues	(1,001)	0.00%	28,798	0.01%	3,682	0.00%	6,588	0.00%
Confiscated Funds - Police	206,687	0.07%	171,621	0.06%	306,776	0.10%	226,543	0.07%
Abandoned or Impounded Bicycles	0	0.00%	3,513	0.00%	0	0.00%	0	0.00%
Police Miscellaneous Revenues	323,107	0.11%	60,850	0.02%	21,801	0.01%	32,398	0.01%
Juvenile Detention Reimbursement	93,991	0.03%	101,625	0.03%	106,762	0.04%	125,544	0.04%
Contributions from Private Business	80,000	0.03%	13,000	0.00%	13,000	0.00%	39,500	0.01%
Donations	31,250	0.01%	3,868	0.00%	15,316	0.01%	1,942	0.00%
TOTAL Misc./% of Total Revs. & OFS	2,028,082	0.71%	1,746,638	0.59%	2,634,699	0.88%	3,343,839	1.08%

TOTAL REVENUES	283,078,165	99.00%	293,571,868	99.01%	297,036,179	98.77%	305,637,055	99.11%

OTHER FINANCING SOURCES								
REVENUE DESCRIPTION	2012		2013		2014		2015	
	$	%	$	%	$	%	$	%
Sale of Gen. Fixed Asset Disp.	124,556	0.04%	231,634	0.08%	232,600	0.08%	37,392	0.01%
Sale of Adjudicated Prop.	93,966	0.03%	63,341	0.02%	48,477	0.02%	65,898	0.02%
Operating Transfers In:								
Emergency Medical Services	90,000	0.03%	90,000	0.03%	90,000	0.03%	90,000	0.03%
Grants Fund	0	0.00%	0	0.00%	768,781	0.26%	0	0.00%
Solid Waste Disposal Facility	2,547,400	0.89%	2,554,690	0.86%	2,559,160	0.85%	2,565,470	0.83%
TOTAL OFS/% of Total Revs. & OFS	2,855,922	1.00%	2,939,665	0.99%	3,699,018	1.23%	2,758,760	0.89%

TOTAL REVENUES AND OTHER FINANCING SOURCES	285,934,087	100.00%	296,511,533	100.00%	300,735,197	100.00%	308,395,815	100.00%
TOTAL/% CHANGE	285,934,087	2.07%	296,511,533	3.70%	300,735,197	1.42%	308,395,815	2.55%

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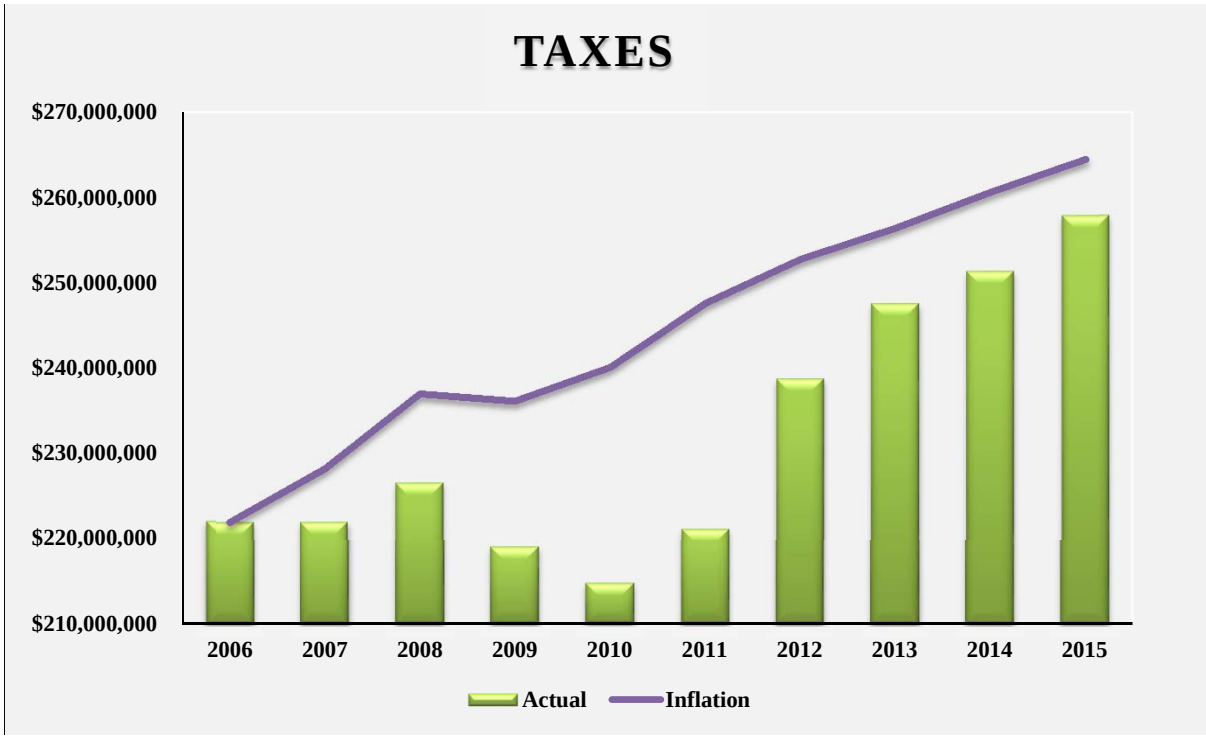

Year	Average CPI-U	Actual	Inflation
2006	201.6	221,932,722	$221,932,722
2007	207.3	221,962,822	228,207,606
2008	215.3	226,571,757	237,014,460
2009	214.5	219,016,093	236,133,774
2010	218.1	214,680,838	240,096,858
2011	224.9	221,141,382	247,582,684
2012	229.6	238,750,564	252,756,711
2013	232.9	247,560,899	256,389,538
2014	236.7	251,360,532	260,616,828
2015	240.2	257,889,084	264,469,827

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 an increase in 2006 as compared to 2005. 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

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GENERAL PROPERTY TAX

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

LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
Amendment X Constitution of the United States	Louisiana Constitution, 1974 Article 6, § 26 (A) Article 6, § 27 (A) Article 7, § 18 (D) Article 7, § 20 (A) Article 7, § 23 (B) Louisiana Revised Statutes 47:2051	Ordinances: 14831, 12/09/09;15035, 11/23/10 15215, 11/09/11;15350, 07/25/12 15418, 11/28/12;15611, 11/26/13 15822, 11/25/14;16119, 11/24/15 16290, 07/27/16 Resolutions: City 13115, 08/25/82

INTERPRETATION OF LEGAL AUTHORIZATION:

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

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

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

City – Parish Ad Valorem Operating Taxes									
	City Operating Tax			Three-Platoon Tax			Parish Operating Tax		
Tax Year	Mills	Ord.	Date	Mills	Ord.	Date	Mills	Ord.	Date
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
2015	6.22	15822	11/25/14	.90	15822	11/25/14	3.44	15822	11/25/14
2016	6.22	16119	11/24/15	.90	16119	11/24/15	3.44	16119	11/24/15
2016**	6.03	16290	07/27/16	.87	16290	07/27/16	3.32	16290	07/27/16

* 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.

** In 2016 East Baton Rouge Parish was reassessed and all property tax millage rates were adjusted. During the meeting of July 27, 2016, the Metropolitan Council, with Ordinance 16290, adopted the adjusted downward ad valorem tax millage rates to be levied during 2016.

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 6.03-mill tax and additional 0.87-mill tax are levied on **all taxable property, real and personal, within the corporate limits and boundaries of the City of Baton Rouge**. The 3.32-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 2016, the rates are **6.90 mills** on the dollar of assessed valuation of all taxable property, real and personal, within the city limits and **3.32 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 0.87 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	2012		2013		2014		2015	
TYPE	$	%	$	%	$	%	$	%
Taxes from Prior Years' Levies	98,685	0.79%	124,760	0.98%	159,306	1.20%	163,877	1.20%
Refunds	(9,829)	-0.08%	(27,700)	-0.22%	(14,042)	-0.11%	(11,470)	-0.08%
Reversal of Prior Year Deferral	288,438	2.32%	556,453	4.37%	450,087	3.40%	446,026	3.28%
Closing of Prior Year Levy	159,383	1.28%	(89,461)	-0.70%	1,556	0.01%	(55,214)	-0.41%
Record Current Year Levy	12,443,686	100.16%	12,622,808	99.11%	13,097,498	98.86%	13,395,440	98.37%
Current Year Deferral	(556,453)	-4.48%	(450,088)	-3.53%	(446,026)	-3.37%	(320,989)	-2.36%
TOTAL	12,423,910		12,736,772		13,248,379		13,617,670	

GENERAL PROPERTY TAX (PARISH)					ACCOUNT NUMBER		002 . . 411000	
REVENUE	2012		2013		2014		2015	
TYPE	$	%	$	%	$	%	$	%
Taxes from Prior Years' Levies	76,183	0.63%	88,249	0.70%	111,219	0.85%	106,367	0.80%
Refunds	(41,543)	-0.34%	(46,199)	-0.37%	(34,694)	-0.26%	(25,315)	-0.19%
Reversal of Prior Year Deferral	253,538	2.09%	326,885	2.60%	342,985	2.61%	287,432	2.15%
Closing of Prior Year Levy	89,481	0.74%	12,709	0.10%	48,381	0.37%	(17,476)	-0.13%
Record Current Year Levy	12,094,933	99.58%	12,546,107	99.69%	12,974,666	98.63%	13,225,517	99.11%
Current Year Deferral	(326,885)	-2.69%	(342,985)	-2.73%	(287,432)	-2.18%	(231,829)	-1.74%
TOTAL	12,145,707		12,584,766		13,155,125		13,344,696	
COMB/% Chg	24,569,617	-0.41%	25,321,538	3.06%	26,403,504	4.27%	26,962,366	2.12%

GROSS RECEIPTS BUSINESS TAX

REVENUE	FUND . . OBJECT
Taxes	City 001 . . 412000

LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
Senate Bill 652, 2/96	Louisiana Constitution, 1974 Article VI, §30 Act 169, 1898 Legislature Louisiana Revised Statutes 45:781 B	Franchise Agreement, 10/30/03 Ordinances: 1713, 11/10/65; 2670, 07/28/71 4957, 02/09/77; 4958, 02/09/77 4727, 07/28/82; 7521, 04/25/84 9027, 12/31/89; 14997,09/22/10 14999, 09/22/10; 15061, 12/08/10;15281,03/28/12 15791,10/08/14; 15764, 09/10/14; 16011,07/22/15 Resolutions: 46128, 03/26/08; 47064,05/27/09 48895, 10/12/11 *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
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
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
BellSouth Telecommunications dba AT&T Louisiana	46128	03/26/08	9 years	12/31/17
Kentucky Data Link, Inc., LLC	15061	12/08/10	15 years	12/08/25
CenturyTel Acquisition, LLC	14999	09/22/10	15 years	09/22/25
Eatel Video, LLC dba EATEL	48895	10/12/11	10 years	12/31/21
Cox Communications Central II	15281	03/28/12	10.5 Years	12/31/23
Hunt Telecommunications, LLC	15764	09/10/14	15 years	09/10/29
Entergy - Gas (formerly Gulf States)	16011	07/22/15	50 years	12/09/65

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)[2,3]	5.5%
Kentucky Data Link, Inc., LLC	5%
BellSouth Telecommunications / AT&T	5%
Baton Rouge Water Works	5%
Parish Water Company, Inc.	5%
Cox Communications Central II[2,3]	5.5%
Hunt Telecommunications, LLC	5%
Atmos Energy	5%
Eatel[2,3]	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 the incorporated areas of Baker, Zachary, and Central, to be paid on cable television service, is computed by taking the gross revenues, less any subscriber-paid sales taxes, paid to public utility companies 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	
	2012		2013		2014		2015	
MONTH	$	%	$	%	$	%	$	%
January	(4,207,126)	-20.53%	(4,023,773)	-17.88%	(4,393,186)	-18.20%	(4,472,778)	-19.24%
February	4,207,126	0.00%	4,023,773	0.00%	4,393,186	0.00%	4,472,778	0.00%
March	533,443	2.60%	575,248	2.56%	547,061	2.27%	590,211	2.54%
April	478,068	4.94%	510,198	4.82%	525,819	4.45%	557,476	4.94%
May	4,202,391	25.45%	4,269,092	23.79%	5,173,605	25.88%	4,843,448	25.77%
June	447,016	27.63%	544,219	26.21%	558,716	28.20%	574,559	28.24%
July	502,771	30.08%	557,628	28.68%	595,877	30.66%	742,099	31.43%
August	3,746,634	48.37%	4,296,694	47.77%	4,686,049	50.08%	4,129,646	49.20%
September	151,513	49.11%	469,102	49.86%	587,356	52.51%	614,460	51.84%
October	993,831	53.96%	620,449	52.61%	580,334	54.92%	1,020,673	56.23%
November	4,303,696	74.97%	5,187,685	75.66%	5,226,252	76.57%	5,725,651	80.86%
December	5,128,811	100.00%	5,478,333	100.00%	5,654,293	100.00%	4,450,792	100.00%
TOTAL/% Chg	20,488,174	-12.04%	22,508,648	9.86%	24,135,362	7.23%	23,249,015	-3.67%

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 47 U.S.C. § 541	LRS 45:781	BellSouth Communications/AT&T Franchise Agreement, 04/04/08 Eatel Franchise Agreement, 10/26/11 Cox Communications Franchise Agreement, 3/28/12 Resolution 46128, 03/26/08 Resolution 48895, 10/12/11 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 parish-wide, except for the incorporated areas of Baker, Zachary, and Central, 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	2012		2013		2014		2015	
	$	%	$	%	$	%	$	%
January	0	0.00%	(48,307)	-8.27%	0	0.00%	53,434	8.09%
February	0	0.00%	48,307	0.00%	0	0.00%	(53,434)	0.00%
March	13,894	4.22%	47,736	8.17%	49,354	7.88%	53,134	8.04%
April	4,511	5.60%	45,841	16.01%	47,221	15.42%	49,916	15.59%
May	5,931	7.40%	53,833	25.23%	57,726	24.64%	61,081	24.84%
June	5,003	8.92%	48,159	33.47%	50,320	32.68%	51,600	32.65%
July	0	8.92%	50,290	42.07%	54,251	41.34%	56,414	41.18%
August	5,649	10.64%	88,106	57.15%	49,002	49.17%	70,945	51.92%
September	47,568	25.10%	7,758	58.48%	95,794	64.47%	55,575	60.33%
October	53,003	41.21%	48,875	66.84%	10,068	66.08%	79,030	72.29%
November	46,256	55.27%	46,144	74.74%	95,076	81.26%	11,744	74.07%
December	147,124	100.00%	147,615	100.00%	117,346	100.00%	171,352	100.00%
TOTAL/% Chg	328,939	-87.32%	584,357	77.65%	626,158	7.15%	660,791	5.53%

NOTE: 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 2012 to be overstated by $9,155.18.

GENERAL SALES & USE TAX

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

LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	Louisiana Constitution, 1974 Article VI, §29 (A) - 29(B) Louisiana Revised Statutes 33:2711 33:2738.51 33:2741 47:303B (3) (b) 33:2721.6	Ordinances 10127, 12/14/94 10904, 05/28/97 12303, 04/24/02 14771, 08/27/08 14533, 11/25/08 14684, 06/10/09 15440, 01/23/13 Resolutions 36035, 07/26/95 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 .97% (2015 rate) collection fee, is remitted on the 10th of the month following collections. The collection rate for 2016 is estimated at 1.03%. The following schedule shows 1st, 2nd, and 3rd payment amounts as of February 2015:

	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:

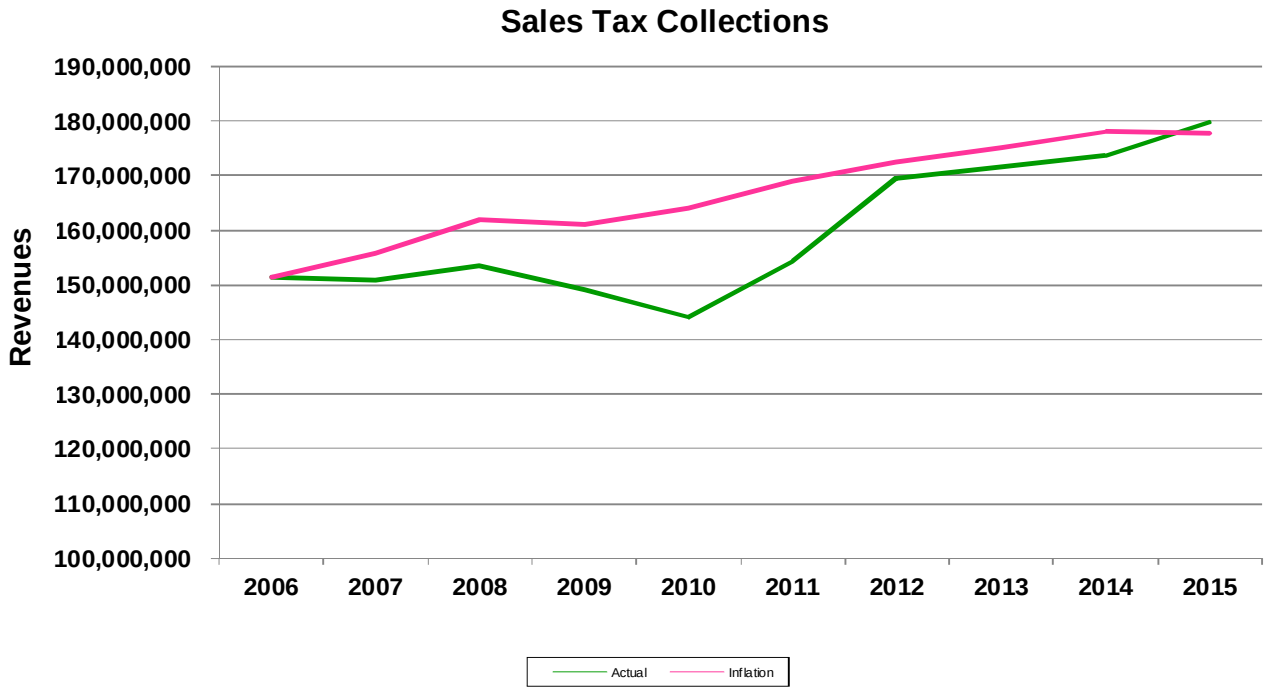
The sales and use tax imposed by **Ordinance 10127** is levied at the rate of 3% of the retail sales price or of the cost price or of the sales of services. Every dealer, at the time of making the required return to the City-Parish Department of Finance, computes and remits the required tax due for the 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								
	2012		2013		2014		2015	
MONTH	$	%	$	%	$	%	$	%
January	13,102,032	7.58%	13,305,439	7.61%	13,170,371	7.32%	14,253,540	7.70%
February	13,453,414	15.37%	13,054,453	15.08%	13,889,004	15.03%	14,339,725	15.46%
March	15,487,148	24.33%	15,433,851	23.90%	15,580,047	23.69%	16,369,134	24.30%
April	14,374,922	32.65%	14,773,556	32.35%	14,826,932	31.92%	14,890,526	32.35%
May	15,104,063	41.39%	14,616,217	40.71%	15,441,671	40.50%	15,129,367	40.53%
June	15,080,297	50.12%	14,662,422	49.10%	15,134,983	48.91%	15,910,648	49.13%
July	13,858,648	58.14%	14,443,339	57.36%	14,909,137	57.19%	15,412,452	57.46%
August	13,919,927	66.20%	14,518,765	65.67%	14,778,959	65.40%	15,012,162	65.57%
September	13,662,189	74.10%	14,423,221	73.92%	15,553,166	74.04%	15,807,029	74.12%
October	14,134,255	82.28%	14,508,779	82.22%	15,208,769	82.49%	15,296,148	82.39%
November	14,455,940	90.65%	14,147,838	90.31%	14,216,128	90.39%	14,749,100	90.36%
December	16,153,714	100.00%	16,946,222	100.00%	17,306,014	100.00%	17,838,129	100.00%
TOTAL/% Chg	172,786,549	6.30%	174,834,102	1.19%	180,015,181	2.96%	185,007,960	2.77%

GROSS GENERAL SALES & USE TAX (LESS VEHICLE TAX) (CITY) ACCOUNT NUMBER 001 . . 413000								
	2012		2013		2014		2015	
MONTH	$	%	$	%	$	%	$	%
January	6,408,526	7.61%	6,203,537	7.30%	6,504,405	7.15%	7,447,654	7.75%
February	6,965,342	15.89%	6,511,597	14.96%	6,926,047	14.76%	7,455,498	15.50%
March	7,778,204	25.13%	7,548,425	23.84%	7,903,170	23.44%	8,475,512	24.32%
April	6,750,509	33.14%	7,218,205	32.33%	7,344,863	31.51%	7,711,478	32.34%
May	7,098,494	41.58%	7,183,875	40.78%	7,641,320	39.91%	7,898,490	40.56%
June	7,210,849	50.14%	7,169,538	49.22%	7,564,269	48.22%	8,072,206	48.95%
July	6,685,490	58.08%	6,714,742	57.12%	7,439,846	56.39%	8,002,893	57.28%
August	6,742,499	66.09%	7,096,713	65.46%	7,651,135	64.80%	7,825,061	65.42%
September	6,949,084	74.35%	7,188,327	73.92%	7,793,501	73.36%	8,126,588	73.87%
October	6,967,481	82.62%	7,117,053	82.29%	7,797,074	81.93%	8,132,311	82.33%
November	6,801,080	90.70%	7,014,546	90.55%	7,418,239	90.08%	7,749,214	90.39%
December	7,829,067	100.00%	8,037,073	100.00%	9,026,905	100.00%	9,240,123	100.00%
TOTAL/% Chg	84,186,625	3.24%	85,003,631	0.97%	91,010,774	7.07%	96,137,028	5.63%

GROSS GEN. SALES & USE TAX (LESS VEHICLE TAX) (PARISH) ACCOUNT NUMBER 002 . . 413000								
	2012		2013		2014		2015	
MONTH	$	%	$	%	$	%	$	%
January	5,619,013	7.40%	5,864,095	7.76%	5,535,827	7.49%	5,494,707	7.52%
February	5,571,320	14.75%	5,471,888	15.01%	5,801,950	15.34%	5,705,054	15.32%
March	6,547,134	23.37%	6,622,485	23.77%	6,347,481	23.92%	6,610,643	24.37%
April	6,520,207	31.97%	6,281,981	32.09%	6,181,464	32.28%	5,708,201	32.18%
May	6,902,470	41.06%	6,165,387	40.25%	6,483,065	41.05%	5,876,077	40.21%
June	6,710,028	49.90%	6,337,652	48.64%	6,238,327	49.49%	6,497,153	49.10%
July	6,066,402	57.90%	6,433,051	57.16%	6,210,916	57.89%	6,032,133	57.36%
August	6,176,962	66.04%	6,163,666	65.32%	5,850,634	65.80%	5,841,421	65.35%
September	5,726,965	73.58%	6,066,011	73.35%	6,399,280	74.46%	6,286,584	73.95%
October	5,987,294	81.47%	6,206,278	81.56%	6,076,471	82.68%	5,835,930	81.93%
November	6,650,062	90.24%	6,098,337	89.64%	5,782,490	90.50%	5,971,299	90.10%
December	7,409,409	100.00%	7,828,312	100.00%	7,024,562	100.00%	7,236,272	100.00%
TOTAL/% Chg	75,887,266	8.97%	75,539,143	-0.46%	73,932,467	-2.13%	73,095,474	-1.13%

GENERAL SALES & USE TAX - VEHICLES (CITY)					ACCOUNT NUMBER		001 . . 413000	
	2012		2013		2014		2015	
MONTH	$	%	$	%	$	%	$	%
January	482,779	7.89%	598,704	8.64%	519,768	7.11%	597,396	7.87%
February	461,657	15.44%	538,262	16.41%	570,972	14.92%	591,274	15.65%
March	602,206	25.28%	625,994	25.44%	686,193	24.31%	696,301	24.82%
April	550,047	34.27%	654,558	34.89%	635,360	33.00%	737,295	34.53%
May	534,985	43.01%	633,325	44.03%	615,875	41.43%	634,635	42.89%
June	568,054	52.30%	536,713	51.78%	597,939	49.61%	643,530	51.36%
July	539,847	61.12%	650,041	61.16%	645,701	58.44%	669,703	60.18%
August	469,931	68.80%	597,304	69.78%	662,159	67.50%	646,691	68.69%
September	474,967	76.56%	556,254	77.81%	656,971	76.49%	657,096	77.35%
October	534,896	85.30%	588,989	86.31%	625,613	85.05%	623,533	85.56%
November	479,362	93.14%	470,545	93.10%	497,877	91.86%	491,487	92.03%
December	419,757	100.00%	478,100	100.00%	595,203	100.00%	605,428	100.00%
TOTAL/% Chg	6,118,488	9.16%	6,928,789	13.24%	7,309,631	5.50%	7,594,369	3.90%

GENERAL SALES & USE TAX - VEHICLES (PARISH)					ACCOUNT NUMBER		002 . . 413000	
	2012		2013		2014		2015	
MONTH	$	%	$	%	$	%	$	%
January	591,714	8.97%	639,103	8.68%	610,371	7.86%	713,783	8.72%
February	455,095	15.87%	532,706	15.92%	590,035	15.46%	587,899	15.91%
March	559,604	24.36%	636,947	24.57%	643,203	23.75%	586,678	23.08%
April	554,159	32.76%	618,812	32.97%	665,245	32.32%	733,552	32.05%
May	568,114	41.38%	633,630	41.58%	701,411	41.36%	720,165	40.85%
June	591,366	50.35%	618,519	49.98%	734,448	50.82%	697,759	49.38%
July	566,909	58.95%	645,505	58.75%	612,674	58.71%	707,723	58.03%
August	530,535	66.99%	661,082	67.73%	615,031	66.64%	698,989	66.57%
September	511,173	74.74%	612,629	76.05%	703,414	75.70%	736,761	75.58%
October	644,584	84.52%	596,459	84.15%	709,611	84.84%	704,374	84.19%
November	525,436	92.49%	564,410	91.81%	517,522	91.51%	537,100	90.76%
December	495,481	100.00%	602,737	100.00%	659,344	100.00%	756,306	100.00%
TOTAL/% Chg	6,594,170	14.63%	7,362,539	11.65%	7,762,309	5.43%	8,181,089	5.40%

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

0							ACCOUNT NUMBER	001 . . 413x00
REVENUE	2012		2013		2014		2015	
TYPE	$	%	$	%	$	%	$	%
Sales Tax	84,186,625	97.89%	85,003,631	95.82%	91,010,773	97.82%	96,137,028	96.21%
Prior Year Refunds	0	0.00%	0	0.00%	(207,748)	-0.22%	(199,807)	-0.20%
Vehicle Tax	6,118,488	7.11%	6,928,789	7.81%	7,309,631	7.86%	7,594,369	7.60%
Audit Collections	477,617	0.56%	1,920,337	2.16%	360,121	0.39%	622,224	0.62%
Debt Service Fund Revenues:								
Refunding Bonds/Planetarium	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Refunding Bonds/Capital Proj. Fd.	(3,163,800)	-3.68%	(3,098,391)	-3.49%	(3,100,271)	-3.33%	(2,469,765)	-2.47%
City Buildings 1993	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Airport Terminal / Landfill Improve.	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Refunding Bonds/Airport	(1,605,891)	-1.87%	(1,677,684)	-1.89%	(1,695,244)	-1.82%	(1,706,870)	-1.71%
River Center Expansion	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Enterprise Zone:								
Rebates Escrowed	0	0.00%	(365,370)	-0.41%	(633,698)	-0.68%	0	0.00%
Close Accounts	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Tax Incremental Finance District (TIF)								
TIF Adjustment	0	0.00%	0	0.00%	19,076	0.02%	0	0.00%
Adjustment for Capitol House Revs	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Reimbursement for Over/(Under) Payment								
of Vehicle Taxes:								
City of Baton Rouge	(16,088)	-0.02%	0	0.00%	(19,407)	-0.02%	(55,792)	-0.06%
TOTAL	85,996,951	100.00%	88,711,312	100.00%	93,043,233	100.00%	99,921,387	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	2012		2013		2014		2015	
TYPE	$	%	$	%	$	%	$	%
Sales Tax	75,887,266	90.70%	75,539,143	91.02%	73,932,465	91.78%	73,095,474	91.69%
Prior Year Refunds	0	0.00%	0	0.00%	(768,102)	-0.95%	(384,052)	-0.48%
Vehicle Tax	6,594,170	7.88%	7,362,539	8.87%	7,762,308	9.64%	8,181,089	10.26%
Audit Collections	250,711	0.30%	190,536	0.23%	485,237	0.60%	165,626	0.21%
Debt Service Fund Revenues:								
Public Safety Complex	0	0.00%	0	0.00%	(753,647)	-0.94%	(1,204,490)	-1.51%
Enterprise Zone:								
Rebates Escrowed	0	0.00%	(272,361)	-0.33%	(10,560)	-0.01%	0	0.00%
Close Accounts	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Tax Incremental Finance District (TIF)	(190,660)	-0.23%	0	0.00%	0	0.00%	0	0.00%
TIF Adjustment	1,010,552	1.21%	0	0.00%	6,608	0.01%	0	0.00%
Reimbursement for Over/(Under) Payment								
of Vehicle Taxes:								
Baker/Zachary	167,528	0.20%	167,528	0.20%	0	0.00%	0	0.00%
Parish of EBR	(55,742)	-0.07%	0	0.00%	(102,528)	-0.13%	(134,869)	-0.17%
TOTAL	83,663,825	100.00%	82,987,385	100.00%	80,551,781	100.00%	79,718,778	100.00%
COMB/% Chg	169,660,776	9.97%	171,698,697	1.20%	173,595,014	1.10%	179,640,165	3.48%

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. 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. The City of Zachary and the City of Baker made their last reimbursement payment in 2013. Ordinance 15440 in 2013 abolished the La Vie Economic Development District.

OCCUPANCY TAX

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

LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	Louisiana Constitution, 1974, Article VI, §19 Article VI, § 30 Louisiana Revised Statutes 33:4574 B (6) 33:4574.1.1 A (6) 33:4574.1.1 L	Intergovernmental Agreement, City-Parish and Visit Baton Rouge, a.k.a. BR Area Convention & Visitors Bureau (BRACVB), 07/01/96 First Amendment to Intergovernmental Agreement, 01/01/99 Resolution of BRACVB, 12/03/98 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	
	2012		2013		2014		2015	
MONTH	$	%	$	%	$	%	$	%
January	86,824	6.07%	87,726	6.61%	99,824	6.65%	98,685	6.64%
February	103,352	13.29%	115,383	15.30%	112,524	14.16%	124,019	14.98%
March	142,920	23.27%	124,530	24.68%	137,328	23.31%	142,996	24.60%
April	122,197	31.81%	122,570	33.91%	137,807	32.50%	97,295	31.15%
May	135,656	41.29%	125,385	43.35%	159,470	43.13%	169,058	42.52%
June	130,982	50.44%	119,377	52.34%	134,518	52.09%	135,574	51.64%
July	119,288	58.77%	111,773	60.76%	129,768	60.74%	133,805	60.65%
August	115,115	66.82%	99,903	68.28%	114,476	68.37%	115,332	68.41%
September	152,624	77.48%	102,524	76.01%	126,156	76.78%	117,109	76.28%
October	132,170	86.71%	130,394	85.83%	133,513	85.68%	142,536	85.87%
November	113,911	94.67%	109,259	94.06%	123,700	93.93%	119,670	93.92%
December	76,250	100.00%	78,916	100.00%	91,058	100.00%	90,305	100.00%
TOTAL/% Chg	1,431,289	25.32%	1,327,740	-7.23%	1,500,142	12.98%	1,486,384	-0.92%

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.

The 2014 increase is due to three large events held in Baton Rouge. The Bayou Country Superfest was held in Baton Rouge over Memorial Day weekend and had a record turnout in 2014. The Miss USA Pageant and the U.S. Youth Soccer Region III Championships were held in Baton Rouge as well in 2014.

OCCUPATIONAL LICENSE TAX

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

LEGAL AUTHORIZATION

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

THIS ITEM IS SUBJECT TO CONFIDENTIALITY STATUTES

INTERPRETATION OF LEGAL AUTHORIZATION:

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

Local: **Ordinance 8608** of February 24, 1988, provides for an exemption for exhibitions for trade shows when the promoter has paid the fee provided. **Ordinance 9026** of December 13, 1989, provides for the licensing of any itinerant or transient gold or silver merchant. **Ordinance 9405** of March 11, 1992, levies a license tax on transient merchants. **Ordinance 9407** of March 11, 1992, states licensing requirements and fees for pawnshop licenses and permits. **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. **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.

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	
	2012		2013		2014		2015	
MONTH	$	%	$	%	$	%	$	%
January	100	0.00%	120	0.00%	265	0.00%	265	0.00%
February	833,209	13.07%	1,066,085	16.91%	562,575	8.70%	1,000,749	15.02%
March	2,511,302	52.46%	3,571,406	73.56%	3,546,347	63.49%	2,375,042	50.66%
April	2,167,699	86.46%	2,257,053	109.36%	1,295,985	83.52%	2,319,611	85.47%
May	389,292	92.56%	411,331	115.88%	329,711	88.61%	293,536	89.87%
June	177,586	95.35%	(1,441,267)	93.02%	157,127	91.04%	141,654	92.00%
July	86,398	96.70%	122,623	94.97%	202,279	94.17%	145,959	94.19%
August	44,788	97.40%	54,816	95.84%	72,527	95.29%	102,889	95.73%
September	41,605	98.06%	81,692	97.13%	50,834	96.07%	60,362	96.64%
October	35,879	98.62%	66,321	98.18%	37,923	96.66%	44,502	97.30%
November	41,799	99.28%	42,705	98.86%	63,738	97.64%	107,992	98.92%
December	46,207	100.00%	71,803	100.00%	152,551	100.00%	71,703	100.00%
TOTAL	6,375,864		6,304,688		6,471,862		6,664,264	

OCCUPATIONAL LICENSE TAX (PARISH)					ACCOUNT NUMBER		002 . . 415100	
	2012		2013		2014		2015	
MONTH	$	%	$	%	$	%	$	%
January	0	0.00%	0	0.00%	0	0.00%	0	0.00%
February	491,895	14.85%	521,370	12.79%	336,505	8.03%	541,965	13.58%
March	1,495,731	60.02%	855,244	33.76%	2,257,404	61.87%	1,470,955	50.43%
April	1,048,091	91.67%	625,221	49.09%	1,000,038	85.72%	1,487,390	87.70%
May	124,220	95.42%	133,644	52.37%	192,409	90.31%	160,773	91.73%
June	66,774	97.44%	1,671,260	93.35%	71,769	92.02%	94,090	94.09%
July	24,267	98.17%	71,811	95.11%	94,600	94.28%	79,292	96.07%
August	(2,803)	98.09%	24,727	95.72%	48,825	95.44%	45,577	97.21%
September	24,534	98.83%	46,009	96.84%	34,671	96.27%	34,582	98.08%
October	1,828	98.88%	64,089	98.42%	24,555	96.86%	32,236	98.89%
November	21,683	99.54%	47,812	99.59%	23,771	97.42%	37,616	99.83%
December	15,290	100.00%	16,759	100.00%	107,999	100.00%	6,775	100.00%
TOTAL	3,311,510		4,077,946		4,192,546		3,991,251	
COMB/% Chg	9,687,374	-2.59%	10,382,634	7.18%	10,664,408	2.71%	10,655,515	-0.08%

INSURANCE PREMIUMS TAX

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

LEGAL AUTHORIZATION

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

THIS ITEM IS SUBJECT TO CONFIDENTIALITY STATUTES

INTERPRETATION OF LEGAL AUTHORIZATION:

State: **Article VI, Section 30 of the Louisiana Constitution of 1974** provides that a political subdivision may exercise the power of taxation for parish, municipal and other local purposes strictly public in their nature. **L.R.S. 22:833** formerly 22:1076 authorizes any municipality to impose a license tax on any insurer engaged in the business of issuing policies, contracts, or other forms of obligations covering the risk of fire, marine transportation, surety, fidelity, indemnity, guaranty, workers' compensation, employers' liability, property damage, livestock, vehicle, automatic sprinkler, burglary, or insurance business of any other kind which is now or hereafter subject to the payment of any license tax for state purposes under L.R.S. 22:838. 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	
	2012		2013		2014		2015	
MONTH	$	%	$	%	$	%	$	%
January	0	0.00%	0	0.00%	0	0.00%	0	0.00%
February	17,442	0.64%	0	0.00%	(25)	0.00%	0	0.00%
March	579,435	22.02%	0	0.00%	415,328	14.88%	94,618	3.27%
April	972,438	57.89%	1,513,441	53.05%	330,326	26.72%	0	3.27%
May	94,599	61.37%	202,149	60.14%	907,633	59.24%	1,356,227	50.14%
June	426,452	77.10%	13,905	60.62%	334,773	71.23%	663,472	73.07%
July	582,637	98.60%	1,103,588	99.31%	764,870	98.64%	724,338	98.10%
August	566	98.62%	30,909	100.39%	6,724	98.88%	33,125	99.25%
September	70	98.62%	(10,579)	100.02%	5,523	99.08%	7,425	99.51%
October	29,266	99.70%	(876)	99.99%	24,707	99.96%	6,930	99.75%
November	8,162	100.00%	14	99.99%	1,087	100.00%	(2,448)	99.66%
December	0	100.00%	333	100.00%	0	100.00%	9,804	100.00%
TOTAL	2,711,067		2,852,884		2,790,946		2,893,491	

INSURANCE PREMIUMS TAX (PARISH)					ACCOUNT NUMBER		002 . . 415200	
	2012		2013		2014		2015	
MONTH	$	%	$	%	$	%	$	%
January	0	0.00%	0	0.00%	0	0.00%	0	0.00%
February	980	0.11%	0	0.00%	25	0.00%	70	0.01%
March	229,683	26.28%	0	0.00%	149,650	15.87%	48,266	4.72%
April	377,872	69.33%	503,973	54.71%	83,518	24.72%	0	4.72%
May	25,033	72.18%	63,548	61.61%	329,125	59.61%	488,896	52.47%
June	130,121	87.01%	2,961	61.93%	135,786	74.00%	231,062	75.04%
July	110,675	99.62%	343,488	99.21%	242,538	99.71%	235,395	98.03%
August	4	99.62%	7,573	100.04%	2,041	99.92%	7,042	98.71%
September	(440)	99.57%	68	100.04%	1,711	100.10%	5,130	99.21%
October	3,656	99.98%	(393)	100.00%	(1,007)	100.00%	8,406	100.04%
November	140	100.00%	(11)	100.00%	17	100.00%	(441)	99.99%
December	0	100.00%	8	100.00%	0	100.00%	75	100.00%
TOTAL	877,724		921,215		943,404		1,023,901	
COMB/% Chg	3,588,791	0.24%	3,774,099	5.16%	3,734,350	-1.05%	3,917,392	4.90%

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 Parish	001 . . 416000 002 . . 416000

LEGAL AUTHORIZATION

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

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 to 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 was due and payable when a passenger boarded a riverboat. The operator of the riverboat was 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 could be assessed if payments of the fee were 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 began. 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. A third boat, the L'Auberge Casino, opened September 1, 2012.

PAYOR OF TAX:

This tax is levied upon **any business conducting riverboat gaming activities in East Baton Rouge Parish**. The casino Belle of Baton Rouge changed ownership several times and is currently owned by Tropicana Entertainment, Inc. Hollywood Casino is owned by Gaming and Leisure Properties. L'Auberge Casino 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	

L'Auberge Casino:

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. The L'Auberge 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	
	2012		2013		2014		2015	
MONTH	$	%	$	%	$	%	$	%
January	440,307	5.81%	317,104	11.56%	0	0.00%	0	0.00%
February	561,971	13.23%	363,314	24.80%	196,086	6.11%	785,145	7.97%
March	567,312	20.72%	393,588	39.15%	247,461	13.82%	921,071	17.32%
April	506,053	27.40%	345,660	51.75%	254,005	21.74%	871,822	26.17%
May	489,651	33.86%	346,111	64.37%	228,074	28.85%	801,119	34.31%
June	492,196	40.36%	336,779	76.65%	240,940	36.36%	840,471	42.84%
July	477,684	46.67%	317,694	88.23%	101,576	39.53%	764,009	50.60%
August	445,995	52.56%	313,327	99.65%	339,587	50.11%	841,854	59.14%
September	944,624	65.03%	279,865	109.86%	223,727	57.08%	797,208	67.24%
October	838,186	76.09%	290,943	120.46%	202,257	63.39%	729,854	74.65%
November	900,558	87.98%	301,251	131.44%	212,152	70.00%	842,514	83.20%
December	910,576	100.00%	300,610	142.40%	962,545	100.00%	1,654,895	100.00%
Adjustment	0	100.00%	(1,163,154)	100.00%	0	100.00%	0	100.00%
TOTAL	7,575,113		2,743,092		3,208,410		9,849,962	

GAMING TAXES (PARISH)					ACCOUNT NUMBER		002 . . 416000	
	2012		2013		2014		2015	
MONTH	$	%	$	%	$	%	$	%
January	0	0.00%	480,486	7.18%	0	0.00%	0	0.00%
February	0	0.00%	525,327	7.85%	515,415	8.58%	0	0.00%
March	0	0.00%	679,874	10.15%	574,147	18.13%	0	0.00%
April	0	0.00%	553,832	8.27%	596,348	28.05%	0	0.00%
May	0	0.00%	622,777	9.30%	508,781	36.52%	0	0.00%
June	0	0.00%	532,347	7.95%	589,550	46.33%	0	0.00%
July	0	0.00%	579,179	8.65%	530,723	55.16%	0	0.00%
August	0	0.00%	592,508	8.85%	573,872	64.71%	0	0.00%
September	0	0.00%	494,515	7.39%	595,235	74.61%	0	0.00%
October	0	0.00%	495,850	7.41%	494,092	82.83%	0	0.00%
November	0	0.00%	604,635	9.03%	503,654	91.21%	0	0.00%
December	0	0.00%	533,845	7.97%	528,276	100.00%	0	0.00%
Adjustment	0	0.00%	0	0.00%	0	100.00%	0	0.00%
TOTAL	0		6,695,175		6,010,093		0	
COMB/% Chg	7,575,113	29.59%	9,438,267	24.60%	9,218,503	-2.33%	9,849,962	6.85%

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.

The Belle of Baton Rouge did not meet their revenue benchmark as stipulated in their contractual agreement for the year 2010, resulting in a credit due back to them. They also did not meet their revenue benchmark in 2011, 2012, 2013, 2014, and 2015. The Hollywood Casino did not meet their revenue benchmark as stipulated in their contractual agreement for the year 2013, resulting in a credit due back to them. They also did not meet their revenue benchmark in 2014 and 2015. The 2012 increase is partially due to the opening of L'auberge Casino. The 2012 revenues collected for L'auberge Casino are reflected in the City section above. In 2013, these revenues were deposited in to the Parish account; however, the Casino was annexed into the City limits during 2014 reverting these revenues back to the City account.

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

THIS ITEM IS SUBJECT TO CONFIDENTIALITY STATUTES

INTERPRETATION OF LEGAL AUTHORIZATION:

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

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

COLLECTION AND TRANSMITTAL OF FUNDS:

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

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

PAYOR OF TAX:

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

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

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

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

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

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

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

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

COMPUTATION OF TAX:

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

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

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

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

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

REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:

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

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

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

INTEREST & PENALTIES - GENERAL PROPERTY TAX (CITY)					ACCOUNT NUMBER		001 . . 419100	
	2012		2013		2014		2015	
MONTH	$	%	$	%	$	%	$	%
January	2,831	6.09%	0	0.00%	0	0.00%	0	0.00%
February	0	6.09%	2,467	5.79%	3,190	5.53%	3,536	6.58%
March	6,101	19.23%	4,109	15.44%	4,699	13.66%	5,005	15.89%
April	12,100	45.28%	6,747	31.29%	6,459	24.85%	9,192	33.00%
May	4,777	55.56%	10,547	56.06%	5,091	33.67%	5,529	43.29%
June	4,764	65.82%	0	56.06%	5,437	43.09%	4,385	51.44%
July	9,932	87.20%	6,111	70.41%	15,845	70.53%	3,034	57.09%
August	(265)	86.63%	1,476	73.88%	5,457	79.98%	2,089	60.98%
September	1,524	89.91%	2,756	80.35%	3,792	86.55%	7,728	75.36%
October	1,451	93.04%	3,618	88.85%	3,381	92.40%	6,763	87.94%
November	1,178	95.57%	1,557	92.51%	2,134	96.10%	1,720	91.14%
December	2,056	100.00%	3,191	100.00%	2,252	100.00%	4,760	100.00%
TOTAL	46,449		42,579		57,737		53,741	

INTEREST & PENALTIES - GENERAL PROPERTY TAX (PARISH)					ACCOUNT NUMBER		002 . . 419100	
	2012		2013		2014		2015	
MONTH	$	%	$	%	$	%	$	%
January	2,584	6.48%	0	0.00%	0	0.00%	0	0.00%
February	0	6.48%	2,416	7.16%	2,350	4.87%	2,579	7.64%
March	4,280	17.21%	3,545	17.68%	3,164	11.42%	3,679	18.55%
April	9,289	40.51%	5,204	33.11%	12,318	36.92%	5,496	34.84%
May	4,030	50.61%	7,738	56.06%	4,014	45.23%	3,776	46.03%
June	5,438	64.25%	0	56.06%	4,353	54.25%	2,994	54.91%
July	10,071	89.51%	4,589	69.66%	9,548	74.02%	2,208	61.45%
August	(1,944)	84.63%	1,277	73.45%	3,741	81.76%	1,505	65.91%
September	1,533	88.48%	2,473	80.78%	2,820	87.60%	2,096	72.13%
October	1,004	90.99%	2,631	88.59%	2,376	92.52%	4,644	85.89%
November	895	93.24%	929	91.34%	2,116	96.90%	1,424	90.11%
December	2,696	100.00%	2,920	100.00%	1,495	100.00%	3,336	100.00%
TOTAL	39,876		33,722		48,295		33,737	
COMB/% Chg	86,325	-16.44%	76,301	-11.61%	106,032	38.97%	87,478	-17.50%

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 $7,643 in 2012, $2,764 in 2013, $1,422 in 2014 and $86,229 in 2015.

NOTE: In 2015, a tax payer made a payment for 3 years of interest payments for delinquent taxes.

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

INTEREST & PENALTIES - GENERAL SALES & USE TAX (CITY)					ACCOUNT NUMBER		001 . . 419300	
	2012		2013		2014		2015	
MONTH	$	%	$	%	$	%	$	%
January	(34,916)	-4.92%	(129,626)	-7.54%	(59,084)	-10.51%	(58,132)	-10.00%
February	34,916	0.00%	129,626	0.00%	59,084	0.00%	58,132	0.00%
March	39,223	5.52%	37,376	2.17%	33,179	5.90%	43,654	7.51%
April	49,471	12.49%	29,700	3.90%	42,441	13.45%	41,906	14.72%
May	17,757	14.99%	46,108	6.59%	35,676	19.79%	43,594	22.22%
June	33,528	19.71%	74,433	10.92%	23,926	24.05%	74,475	35.03%
July	70,945	29.70%	90,512	16.18%	68,886	36.30%	78,775	48.59%
August	23,817	33.06%	1,206,476	86.38%	50,920	45.36%	32,205	54.13%
September	47,947	39.81%	33,302	88.31%	118,555	66.44%	11,489	56.10%
October	59,551	48.20%	27,731	89.93%	41,643	73.85%	27,875	60.90%
November	28,465	52.20%	49,796	92.82%	24,823	78.26%	91,252	76.60%
December	339,395	100.00%	123,344	100.00%	122,221	100.00%	136,016	100.00%
TOTAL	710,099		1,718,778		562,270		581,241	

INTEREST & PENALTIES - GENERAL SALES & USE TAX (PARISH)					ACCOUNT NUMBER		002 . . 419300	
	2012		2013		2014		2015	
MONTH	$	%	$	%	$	%	$	%
January	(16,344)	-5.53%	(59,653)	-18.40%	(19,198)	-4.44%	(26,724)	-9.43%
February	16,344	0.00%	59,653	0.00%	19,198	0.00%	26,724	0.00%
March	22,901	7.75%	39,379	12.14%	10,355	2.40%	32,177	11.36%
April	11,339	11.59%	26,122	20.20%	10,589	4.85%	17,971	17.70%
May	20,877	18.66%	20,492	26.52%	16,503	8.67%	21,992	25.46%
June	19,657	25.32%	39,026	38.55%	12,645	11.59%	11,950	29.68%
July	14,208	30.13%	22,101	45.37%	11,549	14.26%	16,141	35.38%
August	14,036	34.88%	29,687	54.52%	100,006	37.41%	11,795	39.54%
September	15,839	40.24%	24,423	62.05%	24,499	43.08%	17,762	45.81%
October	9,346	43.40%	31,628	71.81%	69,981	59.27%	14,175	50.81%
November	32,543	54.42%	19,396	77.79%	18,947	63.66%	13,443	55.56%
December	134,627	100.00%	72,027	100.00%	157,049	100.00%	125,926	100.00%
TOTAL	295,373		324,281		432,123		283,332	
COMB/% Chg	1,005,472	13.67%	2,043,059	103.19%	994,393	-51.33%	864,573	-13.06%

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 $4,490 in 2012, $2,015 in 2013, $13,613 in 2014 and $4,126 in 2015.

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

INTEREST & PENALTIES - OCCUPATIONAL LICENSE TAXES (CITY) ACCOUNT NUMBER 001 . . 419500								
	2012		2013		2014		2015	
MONTH	$	%	$	%	$	%	$	%
January	0	0.00%	0	0.00%	0	0.00%	0	0.00%
February	5,243	2.37%	11,557	4.78%	4,872	2.06%	5,427	2.04%
March	11,552	7.61%	3,525	6.24%	3,409	3.51%	5,938	4.26%
April	27,599	20.11%	18,823	14.02%	8,585	7.15%	22,682	12.77%
May	35,131	36.02%	37,180	29.39%	40,035	24.11%	27,359	23.03%
June	39,581	53.95%	23,376	39.06%	26,223	35.22%	26,646	33.03%
July	23,663	64.67%	37,364	54.50%	36,955	50.88%	35,725	46.43%
August	12,799	70.47%	16,970	61.52%	23,256	60.73%	32,301	58.55%
September	13,649	76.65%	25,083	71.89%	20,613	69.47%	25,168	67.99%
October	14,703	83.31%	24,118	81.86%	12,722	74.86%	21,849	76.18%
November	20,435	92.57%	17,198	88.97%	19,112	82.96%	47,642	94.05%
December	16,404	100.00%	26,672	100.00%	40,222	100.00%	15,856	100.00%
TOTAL	220,759		241,866		236,004		266,593	

INTEREST & PENALTIES - OCCUPATIONAL LICENSE TAXES (PARISH) ACCOUNT NUMBER 002 . . 419500								
	2012		2013		2014		2015	
MONTH	$	%	$	%	$	%	$	%
January	0	0.00%	0	0.00%	0	0.00%	0	0.00%
February	6,670	8.63%	404	0.33%	3,803	3.07%	4,832	3.53%
March	4,819	14.86%	4,543	4.04%	4,017	6.31%	5,157	7.31%
April	9,828	27.57%	3,650	7.01%	7,381	12.27%	12,376	16.36%
May	12,182	43.33%	13,512	18.04%	16,989	25.97%	15,184	27.47%
June	13,831	61.21%	6,426	23.28%	22,143	43.84%	15,611	38.88%
July	4,208	66.66%	14,532	35.13%	19,835	59.84%	13,765	48.95%
August	2,729	70.18%	13,455	46.11%	13,554	70.78%	15,987	60.65%
September	7,009	79.25%	13,390	57.03%	11,417	79.99%	14,148	71.00%
October	5,310	86.12%	22,835	75.66%	6,640	85.35%	11,655	79.52%
November	6,844	94.97%	10,314	84.08%	8,142	91.92%	15,652	90.97%
December	3,890	100.00%	19,517	100.00%	10,013	100.00%	12,344	100.00%
TOTAL	77,320		122,578		123,934		136,711	
COMB/% Chg	298,079	-8.73%	364,444	22.26%	359,938	-1.24%	403,304	12.05%

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

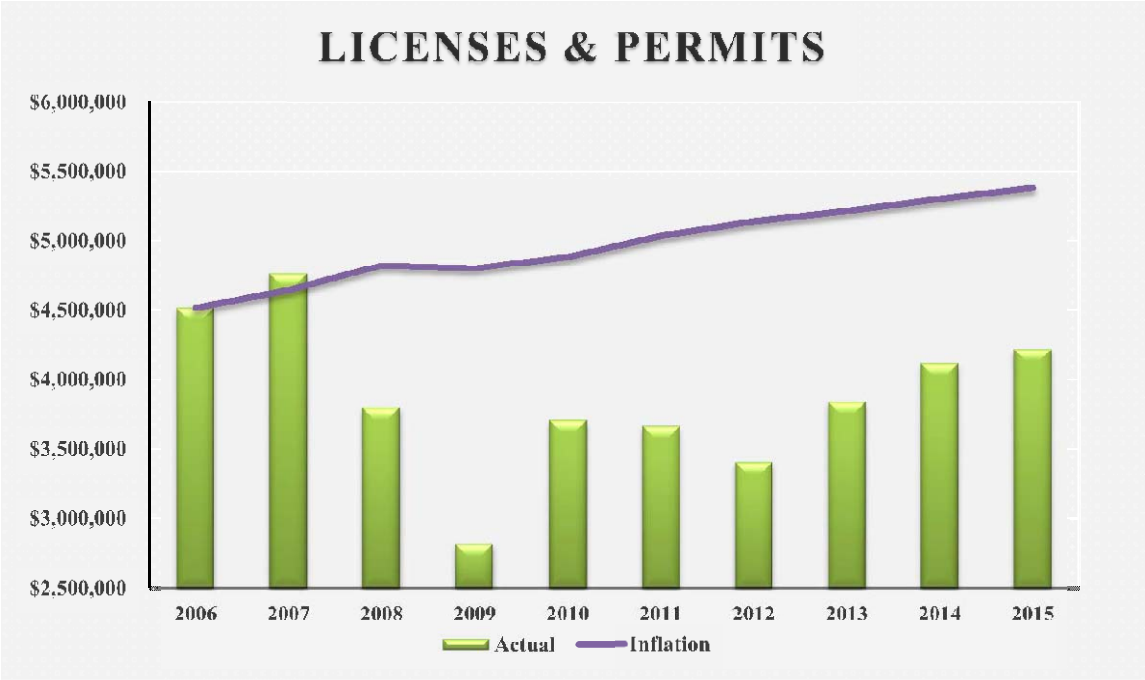
INTEREST & PENALTIES - INSURANCE PREMIUM TAXES (CITY)					ACCOUNT NUMBER		001 . . 419600	
	2012		2013		2014		2015	
MONTH	$	%	$	%	$	%	$	%
January	0	0.00%	0	0.00%	0	0.00%	0	0.00%
February	1,103	6.41%	0	0.00%	(25)	-0.37%	0	0.00%
March	4,004	29.68%	0	0.00%	896	12.86%	230	1.30%
April	0	29.68%	18	0.06%	19	13.14%	0	1.30%
May	0	29.68%	7,734	25.27%	0	13.14%	30	1.48%
June	55	30.00%	2,170	32.34%	1,174	30.46%	3,471	21.17%
July	5,898	64.29%	2,840	41.60%	1,231	48.63%	915	26.36%
August	507	67.23%	3,606	53.35%	694	58.88%	5,386	56.91%
September	0	67.23%	14,224	99.72%	140	60.94%	913	62.09%
October	2,435	81.39%	0	99.72%	2,502	97.87%	73	62.51%
November	3,202	100.00%	47	99.87%	144	100.00%	3,902	84.64%
December	0	100.00%	40	100.00%	0	100.00%	2,707	100.00%
TOTAL	17,204		30,679		6,775		17,627	

INTEREST & PENALTIES - INSURANCE PREMIUM TAXES (PARISH)					ACCOUNT NUMBER		002 . . 419600	
	2012		2013		2014		2015	
MONTH	$	%	$	%	$	%	$	%
January	0	0.00%	0	0.00%	0	0.00%	0	0.00%
February	0	0.00%	0	0.00%	25	3.84%	0	0.00%
March	0	0.00%	0	0.00%	76	15.51%	18	0.43%
April	0	0.00%	18	1.37%	2	15.82%	54	1.73%
May	0	0.00%	0	1.37%	0	15.82%	327	9.59%
June	0	0.00%	1,041	80.72%	0	15.82%	0	9.59%
July	50	3.91%	214	97.03%	372	72.96%	265	15.97%
August	108	12.36%	13	98.02%	58	81.87%	1,987	63.74%
September	0	12.36%	24	99.85%	18	84.64%	486	75.43%
October	289	34.98%	0	99.85%	96	99.39%	0	75.43%
November	831	100.00%	0	99.85%	4	100.00%	560	88.89%
December	0	100.00%	2	100.00%	0	100.00%	462	100.00%
TOTAL	1,278		1,312		651		4,159	
COMB/% Chg	18,482	13.05%	31,991	73.09%	7,426	-76.79%	21,786	193.37%

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 2012, no interest and penalties were collected. In 2013, $4,344 was collected and $267 was collected in 2014. In 2015, no interest and penalties were collected.



Year	Average CPI-U	Actual	Inflation
2006	201.6	4,515,188	$4,515,188
2007	207.3	4,760,584	4,642,850
2008	215.3	3,799,295	4,822,024
2009	214.5	2,813,945	4,804,106
2010	218.1	3,709,745	4,884,735
2011	224.9	3,669,323	5,037,033
2012	229.6	3,405,134	5,142,297
2013	232.9	3,841,065	5,216,207
2014	236.7	4,111,547	5,302,210
2015	240.2	4,218,176	5,380,599

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 Article VI, § 30	Code of Ordinances: Title 9, § 60 Title 10, Chapter 3 Title 10, Chapter 6 Title 10, Chapter 8 Ordinance 15730, 6/25/14 Ordinance 15722, 6/25/14

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. **Title 10**, **Chapter 8 of the Code of Ordinances** provides for the regulation area of transportation network service through technology in the City of Baton Rouge and Parish of East Baton Rouge. **Ordinance 15730** of June 25, 2014, provided for an annual franchise tax for limousines, along with regulations applicable to pedicabs. **Ordinance 15722** of June 25, 2014, provided the regulations & fees for an innovative transportation service (Uber) that allows safe and affordable transportation options.

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 Fleet Management, 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.

Any person who operates a low speed vehicle pays a franchise fee for the right to operate on the streets of the City-Parish. Low speed vehicles and pedicabs must have each vehicle inspected once a year by the Central Garage Division of the Department of Fleet Management. Pedicab inspections are in August and low speed vehicles inspections are in September.

Any person who operates a Transportation Network Application Company pays an application fee and and an annual permit fee to operate digital network or software application to connect passengers to transportation network services provided by transportation network operators. Transportation Network Companies also pay registration fees to each new vehicles registered to operate in 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.** Low speed vehicle operators pay **$75 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.

The amount of **$250 is paid upon** application for a Transportation Network Application Company, as well as an annual **permit fee of $250**. In addition, at each quarter, **$75 shall be paid** per each new vehicle registered to operate for the Transportation Network Application Company in the City-Parish.

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	
	2012		2013		2014		2015	
MONTH	$	%	$	%	$	%	$	%
January	11,945	65.70%	11,416	56.59%	12,391	35.37%	9,606	17.71%
February	2,595	79.97%	1,786	65.44%	1,940	40.91%	11,361	38.66%
March	545	82.97%	0	65.44%	397	42.04%	2,217	42.75%
April	160	83.85%	1,791	74.32%	253	42.76%	150	43.03%
May	406	86.08%	85	74.74%	5	42.78%	2,476	47.59%
June	150	86.91%	1,846	83.89%	85	43.02%	150	47.87%
July	0	86.91%	0	83.89%	2,500	50.16%	6,525	59.90%
August	(150)	86.08%	0	83.89%	0	50.16%	75	60.04%
September	760	90.26%	510	86.42%	0	50.16%	85	60.20%
October	150	91.09%	170	87.26%	11,250	82.27%	16,425	90.48%
November	0	91.09%	245	88.48%	250	82.99%	0	90.48%
December	1,620	100.00%	2,325	100.00%	5,960	100.00%	5,160	100.00%
TOTAL/% Chg	18,181	22.57%	20,174	10.96%	35,031	73.64%	54,230	54.81%

NOTE: In 2014, the increase in revenue is the result of Uber becoming active. The 2015 increase is due to a full year of Uber.

BICYCLE REGISTRATION FEES

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

LEGAL AUTHORIZATION

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

INTERPRETATION OF LEGAL AUTHORIZATION:

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

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

COLLECTION AND TRANSMITTAL OF FUNDS:

Collector: Police Department–Bicycle Registration 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	
	2012		2013		2014		2015	
MONTH	$	%	$	%	$	%	$	%
January	2,180	6.54%	3,135	8.42%	1,070	3.41%	1,080	4.40%
February	2,360	13.63%	3,275	17.22%	2,145	10.26%	2,055	12.78%
March	2,335	20.63%	410	18.32%	1,010	13.48%	860	16.28%
April	740	22.85%	3,355	27.34%	2,355	20.99%	2,575	26.77%
May	2,630	30.75%	1,215	30.60%	2,935	30.35%	1,305	32.09%
June	325	31.72%	4,655	43.11%	540	32.07%	2,090	40.61%
July	2,630	39.62%	2,975	51.10%	4,030	44.93%	1,040	44.85%
August	3,040	48.74%	1,735	55.76%	3,350	55.61%	2,560	55.28%
September	1,775	54.07%	980	58.40%	2,370	63.17%	1,210	60.21%
October	2,705	62.18%	0	58.40%	1,185	66.95%	520	62.33%
November	8,660	88.18%	10,670	87.06%	10	66.99%	4,240	79.60%
December	3,940	100.00%	4,815	100.00%	10,350	100.00%	5,005	100.00%
TOTAL/% Chg	33,320	-9.98%	37,220	11.70%	31,350	-15.77%	24,540	-21.72%

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. As of 2014, Police no longer holds bike auctions due to limited storage space. The bicycles are donated to non-profit organizations.

AIR CONDITIONING & HEATING LICENSES

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

LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	Louisiana Constitution, 1974 Article VI, §30	Code of Ordinances Title 8, Chapter 1, Part II Ordinance 11136, 4/22/98 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 Development – Permits & Inspections 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	
	2012		2013		2014		2015	
MONTH	$	%	$	%	$	%	$	%
January	8,130	20.29%	9,290	26.00%	9,950	27.45%	9,800	23.95%
February	4,590	31.74%	3,125	34.75%	3,450	36.97%	3,140	31.63%
March	2,440	37.83%	1,845	39.92%	1,270	40.47%	2,620	38.03%
April	2,225	43.39%	450	41.18%	1,395	44.32%	1,050	40.60%
May	1,025	45.94%	1,200	44.53%	975	47.01%	1,395	44.01%
June	450	47.07%	900	47.05%	1,050	49.91%	1,300	47.18%
July	1,125	49.88%	750	49.15%	1,200	53.22%	825	49.20%
August	750	51.75%	600	50.83%	900	55.70%	1,050	51.77%
September	600	53.24%	450	52.09%	150	56.12%	1,125	54.52%
October	870	55.42%	1,125	55.24%	300	56.95%	1,000	56.96%
November	3,935	65.24%	1,200	58.60%	550	58.46%	825	58.98%
December	13,930	100.00%	14,790	100.00%	15,055	100.00%	16,785	100.00%
TOTAL/% Chg	40,070	19.43%	35,725	-10.84%	36,245	1.46%	40,915	12.88%

NOTE: Class S license are no longer used. Class B, R, & M are renewal only, due to the Department of Development 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. Revenue may vary due to number of license renewals.

ELECTRICAL CONTRACTORS LICENSES

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

LEGAL AUTHORIZATION

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

INTERPRETATION OF LEGAL AUTHORIZATION:

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

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

COLLECTION AND TRANSMITTAL OF FUNDS:

Collector: Department of Development - Permits and Inspections 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	
	2012		2013		2014		2015	
MONTH	$	%	$	%	$	%	$	%
January	9,745	26.76%	11,275	24.25%	8,440	20.42%	8,930	19.42%
February	4,760	39.83%	3,745	32.30%	2,805	27.21%	4,135	28.41%
March	1,950	45.18%	2,370	37.40%	1,375	30.54%	2,450	33.74%
April	1,910	50.43%	1,500	40.63%	2,275	36.04%	1,250	36.45%
May	1,000	53.17%	1,800	44.50%	1,630	39.99%	1,350	39.39%
June	1,280	56.69%	1,980	48.76%	1,375	43.32%	1,525	42.70%
July	1,300	60.26%	1,450	51.88%	1,200	46.22%	2,050	47.16%
August	625	61.97%	900	53.81%	1,350	49.49%	1,350	50.10%
September	775	64.10%	1,150	56.29%	1,650	53.48%	1,950	54.34%
October	550	65.61%	1,400	59.30%	650	55.05%	2,250	59.23%
November	2,325	71.99%	1,400	62.31%	450	56.14%	4,225	68.42%
December	10,200	100.00%	17,525	100.00%	18,125	100.00%	14,525	100.00%
TOTAL/% Chg	36,420	-1.26%	46,495	27.66%	41,325	-11.12%	45,990	11.29%

NOTE: Revenue fluctuates year to year. The months of December through February are consistently higher because renewals are due in December.

PLUMBERS LICENSES

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

LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	Louisiana Constitution, 1974 Article VI, § 30 Louisiana Revised Statutes 37:1361	Code of Ordinances Title 8, Chapter 2 Title 9, Chapter 14 Ordinance 14495, 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 Development - Permits and Inspections 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 and 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 inspection 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
	2012		2013		2014		2015	
MONTH	$	%	$	%	$	%	$	%
January	11,950	31.05%	9,720	26.85%	7,980	24.79%	10,750	30.06%
February	4,400	42.48%	2,860	34.76%	2,550	32.71%	2,830	37.98%
March	1,900	47.42%	3,177	43.53%	1,280	36.69%	2,490	44.94%
April	860	49.66%	1,250	46.99%	3,381	47.19%	1,190	48.27%
May	1,200	52.77%	1,912	52.27%	1,450	51.69%	1,450	52.32%
June	1,250	56.02%	1,300	55.86%	550	53.40%	750	54.42%
July	1,000	58.62%	550	57.38%	1,050	56.66%	850	56.80%
August	600	60.18%	300	58.21%	600	58.53%	1,350	60.57%
September	350	61.09%	827	60.49%	800	61.01%	1,000	63.37%
October	1,275	64.40%	1,150	63.67%	700	63.19%	900	65.88%
November	600	65.96%	250	64.36%	200	63.81%	500	67.28%
December	13,100	100.00%	12,900	100.00%	11,650	100.00%	11,700	100.00%
TOTAL/% Chg	38,485	33.56%	36,196	-5.95%	32,191	-11.06%	35,760	11.09%

NOTE: Revenue fluctuates year to year.

GARBAGE COLLECTORS LICENSES

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

LEGAL AUTHORIZATION

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

INTERPRETATION OF LEGAL AUTHORIZATION:

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

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

COLLECTION AND TRANSMITTAL OF FUNDS:

Collector: Department of Finance–Revenue Division.

Transmittal: Receipts are recorded as collected.

PAYOR OF FEE:

Private collectors of garbage and/or trash must apply for the license with the Finance Department – Revenue Division, which immediately forwards a copy to the Director of Developments. 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
	2012		2013		2014		2015	
MONTH	$	%	$	%	$	%	$	%
January	2,400	7.19%	800	2.07%	4,600	9.79%	31,400	57.30%
February	24,400	80.24%	27,800	74.09%	38,800	92.34%	7,000	70.07%
March	0	80.24%	4,200	84.97%	200	92.77%	200	70.44%
April	0	80.24%	0	84.97%	200	93.19%	0	70.44%
May	0	80.24%	0	84.97%	0	93.19%	0	70.44%
June	0	80.24%	0	84.97%	0	93.19%	1,800	73.72%
July	0	80.24%	0	84.97%	0	93.19%	0	73.72%
August	0	80.24%	0	84.97%	0	93.19%	0	73.72%
September	0	80.24%	0	84.97%	0	93.19%	0	73.72%
October	0	80.24%	0	84.97%	0	93.19%	200	74.09%
November	6,200	98.80%	1,800	89.64%	0	93.19%	0	74.09%
December	400	100.00%	4,000	100.00%	3,200	100.00%	14,200	100.00%
TOTAL/% Chg	33,400	-18.54%	38,600	15.57%	47,000	21.76%	54,800	16.60%

NOTE: The increases in 2013 and 2014 are due to increases in businesses in the area and the number of trucks licensed.

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

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

LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	Louisiana State Constitution, 1974, Article VI, Section 30 Louisiana Revised Statutes 26:493	Ordinance 14472, 8/27/08 15425, 12/12/12 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 Office of Alcoholic 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	
	2012		2013		2014		2015	
MONTH	$	%	$	%	$	%	$	%
January	11,325	8.24%	20,390	9.67%	14,960	8.29%	13,610	7.87%
February	11,300	16.45%	15,120	16.84%	14,590	16.38%	10,710	14.07%
March	11,400	24.75%	14,900	23.91%	13,960	24.11%	12,090	21.06%
April	9,875	31.93%	20,700	33.73%	13,320	31.50%	9,900	26.79%
May	15,950	43.53%	29,100	47.53%	23,520	44.53%	25,890	41.77%
June	11,350	51.78%	20,490	57.25%	15,940	53.36%	16,420	51.27%
July	12,625	60.96%	18,680	66.11%	18,170	63.43%	16,340	60.72%
August	13,075	70.47%	21,070	76.10%	19,430	74.20%	16,270	70.14%
September	10,525	78.13%	13,870	82.68%	12,650	81.21%	12,770	77.52%
October	11,225	86.29%	17,560	91.01%	13,760	88.84%	16,490	87.06%
November	9,000	92.84%	9,720	95.62%	9,230	93.95%	10,520	93.15%
December	9,850	100.00%	9,230	100.00%	10,910	100.00%	11,840	100.00%
TOTAL/% Chg	137,500	-0.60%	210,830	53.33%	180,440	-14.41%	172,850	-4.21%

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**	
	2012		**2013**		**2014**		**2015**	
MONTH	**$**	**%**	**$**	**%**	**$**	**%**	**$**	**%**
January	260	11.61%	420	11.86%	240	7.14%	285	7.17%
February	150	18.30%	240	18.64%	270	15.18%	390	16.98%
March	170	25.89%	105	21.61%	255	22.77%	795	36.98%
April	100	30.36%	285	29.66%	375	33.93%	270	43.77%
May	280	42.86%	360	39.83%	435	46.88%	405	53.96%
June	220	52.68%	735	60.59%	180	52.23%	405	64.15%
July	310	66.52%	255	67.80%	330	62.05%	360	73.21%
August	220	76.34%	525	82.63%	345	72.32%	330	81.51%
September	180	84.38%	255	89.83%	300	81.25%	330	89.81%
October	150	91.07%	330	99.15%	180	86.61%	390	99.62%
November	80	94.64%	(105)	96.19%	165	91.52%	255	106.04%
December	120	100.00%	135	100.00%	285	100.00%	(240)	100.00%
TOTAL/% Chg	2,240	30.99%	3,540	58.04%	3,360	-5.08%	3,975	18.30%

WAITER/WAITRESS LICENSES (CITY)					**ACCOUNT NUMBER**		**001 . . 422320**	
	2012		**2013**		**2014**		**2015**	
MONTH	**$**	**%**	**$**	**%**	**$**	**%**	**$**	**%**
January	0	0.00%	0	0.00%	120	13.79%	30	5.26%
February	0	0.00%	0	0.00%	30	17.24%	30	10.53%
March	25	12.50%	0	0.00%	60	24.14%	60	21.05%
April	25	25.00%	0	0.00%	90	34.48%	0	21.05%
May	25	37.50%	0	0.00%	120	48.28%	120	42.11%
June	25	50.00%	60	11.11%	0	48.28%	60	52.63%
July	0	50.00%	0	11.11%	60	55.17%	30	57.89%
August	50	75.00%	180	44.44%	150	72.41%	120	78.95%
September	0	75.00%	30	50.00%	60	79.31%	0	78.95%
October	0	75.00%	180	83.33%	30	82.76%	0	78.95%
November	50	100.00%	30	88.89%	30	86.21%	60	89.47%
December	0	100.00%	60	100.00%	120	100.00%	60	100.00%
TOTAL/% Chg	200	166.67%	540	170.00%	870	61.11%	570	-34.48%

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.

RETAIL CLERK LICENSES (CITY)					ACCOUNT NUMBER		001 . . 422330	
	2012		2013		2014		2015	
MONTH	$	%	$	%	$	%	$	%
January	4,225	6.87%	7,120	6.34%	5,670	5.53%	5,770	5.38%
February	3,875	13.18%	5,840	11.54%	7,240	12.60%	7,100	12.01%
March	4,825	21.02%	10,370	20.78%	8,290	20.70%	9,640	21.01%
April	5,275	29.61%	12,610	32.01%	12,280	32.68%	8,910	29.32%
May	5,675	38.84%	9,470	40.44%	9,390	41.85%	8,130	36.91%
June	7,175	50.51%	8,360	47.89%	12,740	54.29%	12,760	48.81%
July	5,475	59.41%	10,970	57.66%	9,920	63.97%	8,970	57.19%
August	4,500	66.73%	9,570	66.18%	5,610	69.45%	11,110	67.55%
September	4,325	73.77%	9,660	74.79%	9,140	78.37%	9,785	76.68%
October	6,275	83.98%	12,550	85.96%	8,260	86.43%	9,710	85.75%
November	5,175	92.40%	8,660	93.68%	6,790	93.06%	9,340	94.46%
December	4,675	100.00%	7,100	100.00%	7,110	100.00%	5,935	100.00%
TOTAL/% Chg	61,475	-2.46%	112,280	82.64%	102,440	-8.76%	107,160	4.61%

ENTERTAINERS LICENSES - DANCERS (CITY)					ACCOUNT NUMBER		001 . . 422340	
	2012		2013		2014		2015	
MONTH	$	%	$	%	$	%	$	%
January	175	4.24%	420	7.18%	360	6.22%	600	9.39%
February	275	10.91%	360	13.33%	480	14.51%	600	18.78%
March	200	15.76%	390	20.00%	480	22.80%	510	26.76%
April	350	24.24%	570	29.74%	420	30.05%	390	32.86%
May	675	40.61%	750	42.56%	600	40.41%	450	39.91%
June	350	49.09%	630	53.33%	450	48.19%	660	50.23%
July	300	56.36%	690	65.13%	810	62.18%	510	58.22%
August	575	70.30%	330	70.77%	300	67.36%	480	65.73%
September	250	76.36%	390	77.44%	540	76.68%	600	75.12%
October	325	84.24%	450	85.13%	330	82.38%	660	85.45%
November	400	93.94%	540	94.36%	570	92.23%	510	93.43%
December	250	100.00%	330	100.00%	450	100.00%	420	100.00%
TOTAL/% Chg	4,125	-6.25%	5,850	41.82%	5,790	-1.03%	6,390	10.36%

ENTERTAINERS LICENSES - MODELS (CITY)					ACCOUNT NUMBER		001 . . 422350	
	2012		2013		2014		2015	
MONTH	$	%	$	%	$	%	$	%
January	0	0.00%	30	100.00%	0	0.00%	0	0.00%
February	0	0.00%	0	100.00%	0	0.00%	30	50.00%
March	0	0.00%	0	100.00%	0	0.00%	0	50.00%
April	0	0.00%	0	100.00%	0	0.00%	0	50.00%
May	75	42.86%	30	200.00%	0	0.00%	0	50.00%
June	0	0.00%	0	200.00%	0	0.00%	30	100.00%
July	50	28.57%	0	200.00%	0	0.00%	0	100.00%
August	50	28.57%	0	200.00%	30	100.00%	0	100.00%
September	0	0.00%	0	200.00%	0	100.00%	0	100.00%
October	0	0.00%	15	250.00%	0	100.00%	0	100.00%
November	0	0.00%	(45)	100.00%	0	100.00%	0	100.00%
December	0	0.00%	0	100.00%	0	100.00%	0	100.00%
TOTAL/% Chg	175	100.00%	30	-82.86%	30	0.00%	60	100.00%

LIQUOR & BEER LICENSES

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

LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	Louisiana Revised Statutes 47:341, 26:493	Ordinances: 14472, 8/27/08 14991, 9/8/10 15425, 12/12/12 15458, 2/27/13 15462, 3/13/13 15469, 3/27/13 15537, 8/14/13 16078, 10/14/15 16079, 10/14/15

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. **Ordinance 16078** of October 14, 2015 is providing for the issuance of licenses for microbrewers and microdistillers, and setting the fees for the issuances of microbrewers and microdistillers licenses. **Ordinance 16079** of October 14, 2015 relating to on-site sampling licenses and special permits for on-site tasting, and providing for other related matters.

COLLECTION AND TRANSMITTAL OF FUNDS:

Collector: The Parish Attorney's Office of Alcoholic 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 sells 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.**

Class "M" (Manufacturer's) allows a distiller, brewer, or other producer of qualifying beverages as specified in Section 9:1000 of this Title to distill, brew, or otherwise produce alcoholic beverages, in conformity with any applicable State or Federal regulations.

Microbrewery License: Authorizes the making, blending, rectifying, or other processing of beer or mother malt beverages for retail sale in an amount not to excess 12,500 barrels per year. Also permits the retail dealer to sell beer, porter, ale, fruit juice, wine, malt beverages, vinous, spirituous, alcoholic, or intoxicating liquor for consumption on the licenses premises for an annual fee of **$120** for low alcohol content beverages and **$500** for other qualifying beverages per licensed location.

Microdistillery License: Authorizes the distilling, making, blending, rectifying, or other processing of beer or mother malt beverages for retail sale in an amount not to excess 12,000 gallons per year. Also permits the retail dealer to sell beer, porter, ale, fruit juice, wine, malt beverages, vinous, spirituous, alcoholic, or intoxicating liquor for consumption on the licenses premises and further allows the retail dealer to operate a place of business whose purpose is to prepare meals to the general public for an annual fee of **$120** for low alcohol content beverages and **$500** for other qualifying beverages per licensed location.

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

LIQUOR & BEER LICENSES (CITY)					ACCOUNT NUMBER		001 . . 422360	
	2012		2013		2014		2015	
MONTH	$	%	$	%	$	%	$	%
January	284,110	74.90%	271,570	68.53%	214,270	56.40%	249,705	63.75%
February	69,785	93.30%	76,745	87.90%	127,675	90.01%	102,220	89.84%
March	5,220	94.68%	12,125	90.96%	3,570	90.95%	4,240	90.93%
April	3,985	95.73%	13,510	94.37%	3,540	91.88%	3,540	91.83%
May	4,030	96.79%	4,715	95.56%	2,929	92.66%	2,365	92.43%
June	1,235	97.11%	2,440	96.18%	3,615	93.61%	5,249	93.77%
July	1,707	97.56%	3,525	97.07%	2,335	94.22%	2,455	94.40%
August	1,318	97.91%	4,150	98.11%	1,116	94.52%	5,662	95.85%
September	3,155	98.74%	3,260	98.94%	3,510	95.44%	3,585	96.76%
October	2,094	99.30%	1,310	99.27%	4,135	96.53%	7,162	98.59%
November	1,160	99.60%	1,140	99.55%	5,685	98.02%	955	98.83%
December	1,514	100.00%	1,770	100.00%	7,504	100.00%	4,572	100.00%
TOTAL	379,313		396,260		379,884		391,710	

LIQUOR & BEER LICENSES (PARISH)					ACCOUNT NUMBER		002 . . 422360	
	2012		2013		2014		2015	
MONTH	$	%	$	%	$	%	$	%
January	130,430	79.94%	150,960	82.33%	121,405	60.40%	141,445	72.18%
February	22,800	93.91%	24,650	95.78%	74,925	97.67%	49,475	97.42%
March	2,395	95.38%	6,355	99.24%	0	97.67%	1,250	98.06%
April	1,785	96.47%	670	99.61%	1,190	98.26%	0	98.06%
May	1,130	97.17%	595	99.93%	595	98.56%	0	98.06%
June	2,885	98.93%	0	99.93%	580	98.85%	595	98.37%
July	0	98.93%	0	99.93%	0	98.85%	0	98.37%
August	0	98.93%	0	99.93%	1,145	99.42%	580	98.66%
September	580	99.29%	120	100.00%	580	99.70%	0	98.66%
October	1,160	100.00%	0	100.00%	0	99.70%	0	98.66%
November	0	100.00%	0	100.00%	0	99.70%	1,280	99.31%
December	0	100.00%	0	100.00%	595	100.00%	1,344	100.00%
TOTAL	163,165		183,350		201,015		195,969	
COMB/% Chg	542,478	-0.93%	579,610	6.84%	580,899	0.22%	587,679	1.17%

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 Article VI, § 30 Louisiana Revised Statutes 26:493	Ordinance 14472, 8/27/08;15190, 10/12/11 15425, 12/12/12; 15548, 2/27/13 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's Office of Alcoholic Beverage Control 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
	2012		2013		2014		2015	
MONTH	$	%	$	%	$	%	$	%
January	10,880	70.33%	12,180	60.42%	9,765	50.82%	11,550	58.00%
February	3,485	92.86%	5,670	88.54%	7,140	87.98%	5,775	87.00%
March	170	93.96%	420	90.63%	525	90.71%	315	88.59%
April	0	93.96%	630	93.75%	315	92.35%	210	89.64%
May	170	95.05%	210	94.79%	595	95.45%	210	90.69%
June	85	95.60%	105	95.31%	315	97.09%	105	91.22%
July	85	96.15%	210	96.35%	105	97.63%	315	92.80%
August	85	96.70%	210	97.40%	(595)	94.54%	315	94.39%
September	255	98.35%	105	97.92%	105	95.08%	105	94.91%
October	170	99.45%	105	98.44%	210	96.17%	803	98.95%
November	85	100.00%	210	99.48%	315	97.81%	105	99.47%
December	0	100.00%	105	100.00%	420	100.00%	105	100.00%
TOTAL	15,470		20,160		19,215		19,913	

RESTAURANT LICENSES (PARISH)						ACCOUNT NUMBER		002 . . 422370
	2012		2013		2014		2015	
MONTH	$	%	$	%	$	%	$	%
January	5,440	74.42%	9,660	78.63%	7,140	53.13%	8,400	66.12%
February	1,530	95.35%	2,310	97.44%	5,670	95.31%	4,200	99.17%
March	255	98.84%	669	102.88%	0	95.31%	105	100.00%
April	0	98.84%	105	103.74%	210	96.88%	0	100.00%
May	0	98.84%	105	104.59%	105	97.66%	0	100.00%
June	85	100.00%	0	104.59%	0	97.66%	0	100.00%
July	0	100.00%	0	104.59%	0	97.66%	0	100.00%
August	0	100.00%	0	104.59%	210	99.22%	0	100.00%
September	0	100.00%	0	104.59%	0	99.22%	0	100.00%
October	0	100.00%	0	104.59%	0	99.22%	0	100.00%
November	0	100.00%	0	104.59%	0	99.22%	0	100.00%
December	0	100.00%	(564)	100.00%	105	100.00%	0	100.00%
TOTAL	7,310		12,285		13,440		12,705	
TOTAL/% Chg	22,780	-1.47%	32,445	42.43%	32,655	0.65%	32,618	-0.11%

RESTAURANT AFTER-HOURS CLEANUP LICENSES (CITY)					ACCOUNT NUMBER		001 . . 422380	
	2012		2013		2014		2015	
MONTH	$	%	$	%	$	%	$	%
January	300	42.86%	120	28.57%	60	16.67%	0	0.00%
February	100	57.14%	0	28.57%	0	16.67%	120	28.57%
March	0	57.14%	180	71.43%	120	50.00%	60	42.86%
April	0	57.14%	0	71.43%	0	50.00%	0	42.86%
May	50	64.29%	0	71.43%	0	50.00%	0	42.86%
June	100	78.57%	0	71.43%	0	50.00%	0	42.86%
July	50	85.71%	0	71.43%	60	66.67%	60	57.14%
August	50	92.86%	0	71.43%	0	66.67%	0	57.14%
September	50	100.00%	60	85.71%	0	66.67%	120	85.71%
October	0	100.00%	60	100.00%	120	100.00%	0	85.71%
November	0	100.00%	0	100.00%	0	100.00%	60	100.00%
December	0	100.00%	0	100.00%	0	100.00%	0	100.00%
TOTAL/% Chg	700	-12.50%	420	-40.00%	360	-14.29%	420	16.67%

RESTAURANT AFTER-HOURS PERMITS (CITY)					ACCOUNT NUMBER		001 . . 422390	
	2012		2013		2014		2015	
MONTH	$	%	$	%	$	%	$	%
January	0	0.00%	480	61.54%	420	70.00%	360	60.00%
February	250	100.00%	120	76.92%	180	100.00%	240	100.00%
March	0	100.00%	0	76.92%	0	100.00%	0	100.00%
April	0	100.00%	0	76.92%	0	100.00%	0	100.00%
May	0	100.00%	60	84.62%	0	100.00%	0	100.00%
June	0	100.00%	0	84.62%	0	100.00%	0	100.00%
July	0	100.00%	0	84.62%	0	100.00%	0	100.00%
August	0	100.00%	0	84.62%	0	100.00%	0	100.00%
September	0	100.00%	0	84.62%	0	100.00%	0	100.00%
October	0	100.00%	0	84.62%	0	100.00%	0	100.00%
November	0	100.00%	0	84.62%	0	100.00%	0	100.00%
December	0	100.00%	120	100.00%	0	100.00%	0	100.00%
TOTAL/% Chg	250	-37.50%	780	212.00%	600	-23.08%	600	0.00%

RESTAURANT AFTER-HOURS PERMITS (PARISH)					ACCOUNT NUMBER		002 . . 422390	
	2012		2013		2014		2015	
MONTH	$	%	$	%	$	%	$	%
January	0	0.00%	0	0.00%	0	0.00%	60	100.00%
February	0	0.00%	0	0.00%	60	100.00%	0	100.00%
March	0	0.00%	0	0.00%	0	100.00%	0	100.00%
April	0	0.00%	0	0.00%	0	100.00%	0	100.00%
May	0	0.00%	0	0.00%	0	100.00%	0	100.00%
June	0	0.00%	0	0.00%	0	100.00%	0	100.00%
July	0	0.00%	0	0.00%	0	100.00%	0	100.00%
August	0	0.00%	0	0.00%	0	100.00%	0	100.00%
September	0	0.00%	0	0.00%	0	100.00%	0	100.00%
October	0	0.00%	0	0.00%	0	100.00%	0	100.00%
November	0	0.00%	0	0.00%	0	100.00%	0	100.00%
December	0	0.00%	0	0.00%	0	100.00%	0	100.00%
TOTAL	0		0		60		60	
TOTAL/% Chg	250	-37.50%	780	212.00%	660	-15.38%	660	0.00%

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 Ordinance 11160, 6/10/98 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 $500.

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

GAMING LICENSES (CITY)					ACCOUNT NUMBER		001 . . 422410	
	2012		2013		2014		2015	
MONTH	$	%	$	%	$	%	$	%
January	0	0.00%	130	2.09%	150	2.00%	50	0.88%
February	200	3.15%	150	4.49%	200	4.66%	100	2.65%
March	200	6.31%	310	9.46%	1,410	23.44%	410	9.89%
April	0	6.31%	720	21.01%	200	26.10%	200	13.43%
May	1,390	28.23%	750	33.04%	1,470	45.67%	1,000	31.10%
June	2,300	64.51%	2,550	73.94%	2,300	76.30%	2,400	73.50%
July	1,200	83.44%	700	85.16%	210	79.09%	650	84.98%
August	50	84.23%	170	87.89%	150	81.09%	150	87.63%
September	250	88.17%	280	92.38%	250	84.42%	300	92.93%
October	100	89.75%	250	96.39%	250	87.75%	50	93.82%
November	600	99.21%	65	97.43%	670	96.67%	150	96.47%
December	50	100.00%	160	100.00%	250	100.00%	200	100.00%
TOTAL/% Chg	6,340	1.77%	6,235	-1.66%	7,510	20.45%	5,660	-24.63%

NOTE: Revenue increased in 2014 due to the addition of multiple gaming establishments in parish. Revenue decrease in 2015 due to the closing of a bingo hall.

AIR CONDITIONING & HEATING PERMITS

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

LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	Louisiana Constitution, 1974 Article VI, § 30	Code of Ordinances Title 8, Chapter 1, Part II § 8: 20–24 Ordinance 14497, 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 Development– Permits and Inspections 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	
	2012		2013		2014		2015	
MONTH	$	%	$	%	$	%	$	%
January	10,776	6.43%	5,151	3.82%	9,422	5.31%	5,690	5.23%
February	7,812	11.09%	4,394	7.08%	13,250	12.78%	8,370	12.94%
March	43,355	36.96%	22,971	24.11%	9,895	18.36%	13,259	25.13%
April	9,580	42.68%	10,262	31.72%	14,476	26.52%	8,295	32.76%
May	13,791	50.91%	13,442	41.69%	9,087	31.64%	8,143	40.26%
June	12,073	58.12%	11,631	50.32%	15,563	40.41%	5,728	45.53%
July	13,570	66.21%	13,419	60.27%	28,372	56.40%	8,004	52.89%
August	15,425	75.42%	10,948	68.39%	6,942	60.31%	5,335	57.80%
September	16,655	85.36%	15,951	80.22%	12,671	67.46%	8,374	65.50%
October	11,257	92.07%	6,786	85.25%	18,510	77.89%	6,160	71.17%
November	8,516	97.16%	5,483	89.32%	25,192	92.09%	7,248	77.84%
December	4,765	100.00%	14,407	100.00%	14,035	100.00%	24,091	100.00%
TOTAL	167,575		134,845		177,415		108,697	

AIR CONDITIONING & HEATING PERMITS (PARISH)					ACCOUNT NUMBER		002 . . 423210	
	2012		2013		2014		2015	
MONTH	$	%	$	%	$	%	$	%
January	6,410	6.70%	5,693	4.78%	7,658	5.50%	8,752	7.12%
February	9,678	16.81%	24,591	25.45%	11,275	13.61%	8,138	13.73%
March	10,260	27.54%	7,447	31.70%	8,514	19.73%	5,644	18.32%
April	8,040	35.94%	7,729	38.20%	22,567	35.95%	7,814	24.68%
May	7,845	44.14%	8,336	45.20%	8,616	42.14%	7,053	30.41%
June	10,944	55.57%	7,901	51.84%	9,973	49.31%	21,801	48.14%
July	7,835	63.76%	13,100	62.85%	9,838	56.38%	18,989	63.58%
August	7,661	71.77%	8,658	70.12%	9,223	63.01%	5,590	68.12%
September	5,530	77.55%	6,233	75.36%	10,258	70.38%	11,803	77.72%
October	7,973	85.88%	10,474	84.16%	5,309	74.20%	9,918	85.78%
November	7,220	93.42%	6,646	89.75%	12,535	83.21%	9,445	93.46%
December	6,292	100.00%	12,202	100.00%	23,365	100.00%	8,041	100.00%
TOTAL	95,688		119,010		139,131		122,988	
COMB/% Chg	263,263	9.95%	253,855	-3.57%	316,546	24.70%	231,685	-26.81%

NOTE: Revenues fluctuates based upon on the number of permits issued.

ELECTRICAL PERMITS

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

LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	Louisiana Constitution, 1974 Article VI, § 30	Code of Ordinances Title 8, Chapter 3 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 Development-Permits and Inspections 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
	2012		2013		2014		2015	
MONTH	$	%	$	%	$	%	$	%
January	21,691	13.42%	14,100	8.01%	10,263	4.51%	14,796	6.86%
February	14,439	22.35%	10,120	13.76%	13,565	10.46%	39,810	25.33%
March	8,638	27.69%	18,279	24.15%	23,968	20.98%	22,431	35.74%
April	10,775	34.35%	7,634	28.48%	17,470	28.65%	27,378	48.44%
May	13,463	42.68%	14,112	36.50%	15,702	35.55%	11,065	53.58%
June	14,835	51.86%	12,723	43.73%	23,933	46.05%	11,053	58.70%
July	14,330	60.72%	14,299	51.85%	11,773	51.22%	13,948	65.18%
August	14,138	69.47%	20,860	63.70%	24,574	62.01%	6,524	68.20%
September	13,388	77.75%	11,130	70.03%	13,494	67.93%	27,083	80.77%
October	19,689	89.92%	18,054	80.29%	4,739	70.01%	16,184	88.28%
November	10,012	96.12%	16,671	89.76%	50,143	92.03%	13,483	94.53%
December	6,277	100.00%	18,028	100.00%	18,159	100.00%	11,789	100.00%
TOTAL	161,675		176,010		227,783		215,544	

ELECTRICAL PERMITS (PARISH)						ACCOUNT NUMBER		002 . . 423220
	2012		2013		2014		2015	
MONTH	$	%	$	%	$	%	$	%
January	9,483	5.42%	10,554	5.48%	9,974	5.61%	15,594	7.25%
February	10,563	11.46%	10,191	10.76%	12,292	12.52%	15,570	14.50%
March	12,167	18.42%	14,535	18.30%	10,791	18.59%	23,657	25.50%
April	13,975	26.41%	9,998	23.49%	14,769	26.90%	22,694	36.06%
May	12,796	33.73%	15,800	31.69%	13,922	34.72%	15,840	43.43%
June	22,715	46.72%	12,183	38.01%	21,000	46.53%	18,544	52.05%
July	28,062	62.77%	20,259	48.52%	16,876	56.02%	21,714	62.15%
August	10,559	68.81%	18,235	57.98%	13,450	63.59%	16,829	69.98%
September	8,253	73.53%	21,417	69.09%	18,059	73.74%	19,127	78.88%
October	23,499	86.97%	19,997	79.46%	7,258	77.82%	14,542	85.64%
November	15,052	95.57%	27,601	93.78%	22,017	90.21%	14,465	92.37%
December	7,739	100.00%	11,983	100.00%	17,416	100.00%	16,396	100.00%
TOTAL	174,863		192,753		177,824		214,972	
COMB/% Chg	336,538	-4.67%	368,763	9.58%	405,607	9.99%	430,516	6.14%

NOTE: Revenue fluctuates based upon on the number of permits sold.

BUILDING PERMITS

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

LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	Louisiana Constitution, 1974 Article VI, § 30	Code of Ordinances Title 8, Chapter 1, § 8:1–8:2 Ordinance 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 Development-Permits and Inspections 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 Permit and 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) **Non-emergency inspections** before and after hours are **$150.**

(9) A **technology fee** of **$15** is assessed for each permit issued.
(10) 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 online at https://brgov.com/dept/dpw/inspections.

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
	2012		2013		2014		2015	
MONTH	$	%	$	%	$	%	$	%
January	35,125	5.70%	33,542	4.59%	36,686	4.25%	54,315	6.67%
February	77,204	18.22%	46,623	10.97%	74,654	12.89%	43,968	12.08%
March	47,166	25.86%	62,193	19.48%	51,827	18.89%	59,548	19.39%
April	39,441	32.26%	34,448	24.19%	114,123	32.10%	68,549	27.82%
May	52,172	40.72%	59,840	32.38%	123,556	46.40%	52,518	34.27%
June	86,766	54.79%	51,506	39.42%	82,906	56.00%	64,499	42.20%
July	55,366	63.77%	49,899	46.25%	45,764	61.30%	83,729	52.49%
August	46,286	71.27%	99,053	59.80%	49,887	67.07%	106,897	65.62%
September	47,278	78.94%	37,991	65.00%	105,622	79.30%	101,151	78.05%
October	41,282	85.63%	59,209	73.10%	34,438	83.29%	32,907	82.10%
November	55,613	94.65%	40,140	78.59%	90,856	93.81%	76,399	91.48%
December	32,981	100.00%	156,450	100.00%	53,501	100.00%	69,300	100.00%
TOTAL	616,680		730,894		863,820		813,780	

BUILDING PERMITS (PARISH)							ACCOUNT NUMBER	002 . . 423230
	2012		2013		2014		2015	
MONTH	$	%	$	%	$	%	$	%
January	37,049	5.17%	43,254	5.28%	40,120	4.70%	95,316	9.38%
February	58,179	13.30%	62,362	12.89%	68,221	12.70%	61,199	15.40%
March	63,340	22.15%	69,787	21.40%	58,485	19.56%	83,948	23.66%
April	60,123	30.55%	101,306	33.76%	84,644	29.48%	74,683	31.00%
May	87,636	42.79%	56,472	40.65%	66,271	37.25%	102,986	41.13%
June	51,870	50.03%	78,761	50.26%	89,853	47.79%	70,907	48.11%
July	66,412	59.31%	82,955	60.38%	61,097	54.95%	113,177	59.24%
August	48,541	66.09%	63,174	68.09%	65,005	62.57%	46,633	63.83%
September	42,485	72.02%	69,426	76.56%	73,129	71.15%	87,126	72.40%
October	56,627	79.93%	66,427	84.67%	49,099	76.90%	81,946	80.46%
November	87,058	92.09%	46,584	90.35%	80,926	86.39%	128,752	93.13%
December	56,642	100.00%	79,084	100.00%	116,052	100.00%	69,833	100.00%
TOTAL	715,962		819,592		852,902		1,016,506	
COMB/% Chg	1,332,642	-15.86%	1,550,486	16.35%	1,716,722	10.72%	1,830,286	6.62%

NOTE: Revenue fluctuates based upon on the number of permits issued.

PLUMBING & GAS PERMITS

REVENUE TYPE	FUND . . OBJECT	
Licenses and Permits	City Parish	001 . . 423240 002 . . 423240

LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	Louisiana Constitution of 1974 Article VI, § 30	Code of Ordinances Title 8, Chapter 2 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 Development-Permits and Inspections 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 Permits and 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 https://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	
	2012		2013		2014		2015	
MONTH	$	%	$	%	$	%	$	%
January	10,858	7.09%	11,136	6.89%	23,634	11.59%	10,366	6.13%
February	8,921	12.92%	13,893	15.48%	14,021	18.47%	14,633	14.79%
March	13,948	22.04%	11,102	22.35%	23,910	30.20%	10,117	20.77%
April	9,820	28.45%	8,214	27.43%	11,958	36.06%	10,548	27.01%
May	15,047	38.29%	12,230	34.99%	36,126	53.78%	13,920	35.24%
June	10,413	45.09%	23,100	49.28%	8,672	58.04%	11,138	41.83%
July	10,880	52.20%	11,105	56.15%	12,419	64.13%	13,824	50.00%
August	25,289	68.72%	11,766	63.42%	19,055	73.48%	10,000	55.92%
September	8,375	74.19%	9,285	69.17%	9,602	78.18%	15,521	65.10%
October	20,744	87.75%	15,117	78.52%	5,548	80.91%	11,817	72.09%
November	10,583	94.66%	18,766	90.12%	17,973	89.72%	16,784	82.02%
December	8,167	100.00%	15,971	100.00%	20,954	100.00%	30,408	100.00%
TOTAL	153,045		161,685		203,872		169,076	

PLUMBING & GAS PERMITS (PARISH)					ACCOUNT NUMBER		002 . . 423240	
	2012		2013		2014		2015	
MONTH	$	%	$	%	$	%	$	%
January	23,576	13.28%	8,877	4.41%	10,891	5.68%	18,072	8.00%
February	11,450	19.73%	10,086	9.43%	11,222	11.52%	18,489	16.18%
March	16,496	29.02%	14,178	16.47%	11,512	17.52%	29,804	29.37%
April	13,047	36.37%	12,522	22.70%	16,434	26.09%	19,101	37.83%
May	13,473	43.96%	15,486	30.39%	30,174	41.81%	19,025	46.25%
June	17,727	53.94%	14,191	37.45%	15,995	50.15%	21,596	55.81%
July	16,723	63.36%	30,746	52.73%	17,413	59.22%	16,917	63.29%
August	11,282	69.72%	20,094	62.72%	16,547	67.85%	16,760	70.71%
September	13,374	77.25%	14,654	70.00%	10,989	73.57%	19,650	79.41%
October	11,205	83.56%	23,515	81.69%	8,673	78.09%	15,477	86.26%
November	19,046	94.29%	20,560	91.91%	22,457	89.80%	11,753	91.46%
December	10,137	100.00%	16,281	100.00%	19,575	100.00%	19,290	100.00%
TOTAL	177,536		201,190		191,882		225,934	
COMB/% Chg	330,581	1.43%	362,875	9.77%	395,754	9.06%	395,010	-0.19%

NOTE: Revenue fluctuates based upon on the number of permits issued.

SPECIAL EVENTS PERMITS

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

LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	Louisiana Constitution, 1974 Article VI, § 30 Louisiana Revised Statutes 26:493	Ordinance 14472, 8/27/08 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 Office of Alcoholic 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	
	2012		2013		2014		2015	
MONTH	$	%	$	%	$	%	$	%
January	1,000	2.61%	2,280	6.25%	0	0.00%	720	1.17%
February	4,800	15.14%	3,240	15.13%	2,640	6.38%	4,440	8.37%
March	3,800	25.07%	6,120	31.91%	6,600	22.32%	5,880	17.90%
April	2,000	30.29%	2,640	39.14%	4,680	33.62%	3,840	24.12%
May	3,500	39.43%	1,920	44.41%	2,520	39.71%	4,200	30.93%
June	1,400	43.08%	1,440	48.36%	600	41.16%	2,040	34.24%
July	600	44.65%	1,080	51.32%	360	42.03%	960	35.80%
August	2,400	50.91%	960	53.95%	3,600	50.72%	4,200	42.61%
September	5,200	64.49%	6,240	71.05%	6,120	65.51%	11,880	61.87%
October	6,100	80.42%	5,040	84.87%	5,280	78.26%	15,240	86.58%
November	6,700	97.91%	4,440	97.04%	7,320	95.94%	7,920	99.42%
December	800	100.00%	1,080	100.00%	1,680	100.00%	360	100.00%
TOTAL	38,300		36,480		41,400		61,680	

SPECIAL EVENTS PERMITS (PARISH)					ACCOUNT NUMBER		002 . . 424310	
	2012		2013		2014		2015	
MONTH	$	%	$	%	$	%	$	%
January	0	0.00%	0	0.00%	120	3.45%	0	0.00%
February	0	0.00%	0	0.00%	0	3.45%	0	0.00%
March	0	0.00%	360	13.64%	720	24.14%	120	7.14%
April	0	0.00%	0	13.64%	0	24.14%	360	28.57%
May	0	0.00%	0	13.64%	360	34.48%	0	28.57%
June	0	0.00%	240	22.73%	720	55.17%	480	57.14%
July	0	0.00%	360	36.36%	1,320	93.10%	0	57.14%
August	0	0.00%	120	40.91%	240	100.00%	480	85.71%
September	0	0.00%	120	45.45%	0	100.00%	120	92.86%
October	0	0.00%	960	81.82%	0	100.00%	120	100.00%
November	0	0.00%	480	100.00%	0	100.00%	0	100.00%
December	0	0.00%	0	100.00%	0	100.00%	0	100.00%
TOTAL	0		2,640		3,480		1,680	
COMB/% Chg	38,300	14.67%	39,120	2.14%	44,880	14.72%	63,360	41.18%

Note: Due to computer issues, parish permit revenues from 2012 were recorded with city permits. The increase in revenue is due to the increase of retail outlets holding wine tastings.

ALARM USER PERMITS

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

LEGAL AUTHORIZATION

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

INTERPRETATION OF LEGAL AUTHORIZATION:

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

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

COLLECTION AND TRANSMITTAL OF FUNDS:

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

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

PAYOR OF FEE:

Every alarm user must obtain a permit for each alarm system that he or she operates within the City-Parish. Permits are automatically renewed, without action by the alarm user, if the alarm user did not have more than five false alarms during the permit period. 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
	2012		2013		2014		2015	
MONTH	$	%	$	%	$	%	$	%
January	8,950	10.89%	4,475	8.69%	3,275	6.84%	3,000	6.85%
February	11,125	24.44%	3,500	15.49%	5,475	18.27%	2,350	12.21%
March	8,500	34.78%	5,175	25.55%	4,300	27.24%	2,450	17.80%
April	8,675	45.34%	3,950	33.22%	3,125	33.76%	4,175	27.32%
May	8,725	55.96%	4,325	41.62%	5,200	44.62%	4,400	37.36%
June	6,250	63.57%	3,500	48.42%	3,875	52.71%	4,075	46.66%
July	7,850	73.13%	5,275	58.67%	4,330	61.75%	3,775	55.28%
August	5,425	79.73%	4,850	68.09%	3,250	68.53%	2,600	61.21%
September	3,850	84.42%	4,525	76.88%	5,125	79.23%	6,300	75.58%
October	2,950	88.01%	0	76.88%	3,725	87.01%	2,475	81.23%
November	5,175	94.31%	7,225	90.92%	600	88.26%	4,440	91.36%
December	4,675	100.00%	4,675	100.00%	5,625	100.00%	3,785	100.00%
TOTAL/% Chg	82,150	-18.82%	51,475	-37.34%	47,905	-6.94%	43,825	-8.52%

NOTE: From 2011 and on 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 Sevier (354-1431) as well as Department of Development- Permits & Inspections Division, fire inspection permits only.

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 per location.

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

MISCELLANEOUS FIRE PERMITS (CITY)						ACCOUNT NUMBER		001 . . 424800
	2012		2013		2014		2015	
MONTH	$	%	$	%	$	%	$	%
January	2,660	8.08%	2,925	8.24%	2,905	8.88%	2,750	7.41%
February	3,725	19.41%	3,525	18.17%	2,500	16.52%	3,324	16.37%
March	2,740	27.73%	3,138	27.02%	2,425	23.94%	3,640	26.17%
April	2,875	36.47%	1,875	32.30%	2,933	32.90%	3,025	34.33%
May	2,731	44.77%	3,405	41.89%	3,065	42.27%	3,385	43.45%
June	3,125	54.27%	3,050	50.49%	2,350	49.46%	2,700	50.72%
July	2,920	63.15%	2,865	58.56%	2,813	58.06%	3,385	59.84%
August	2,000	69.23%	3,125	67.36%	2,533	65.80%	2,425	66.38%
September	1,840	74.82%	3,500	77.23%	2,600	73.75%	4,450	78.37%
October	3,285	84.80%	2,750	84.97%	1,585	78.59%	2,568	85.29%
November	3,175	94.45%	2,270	91.37%	2,900	87.46%	2,575	92.23%
December	1,825	100.00%	3,063	100.00%	4,103	100.00%	2,885	100.00%
TOTAL/% Chg	32,901	-15.12%	35,491	7.87%	32,712	-7.83%	37,112	13.45%

Note: Permits fluctuate, as they are issued on an as needed basis.

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						
			2012	2013	2014	2015
DESCRIPTION	NOTE	ACCOUNT	$	$	$	$
House Moving Licenses	1	002..422250	100	175	0	0
Arborists Licenses	2	001..422270	200	300	1,700	2,200
Chauffeurs Licenses	3	001..422510	3,175	3,760	3,855	3,575
Second Hand Dealers Licenses	4	001..422540	2,695	2,105	1,210	755
Peddler Permit Fee	5	001..422610	30	875	1,055	440
House Moving Permits	6	001.. 002..423250	300	865	800	300
Fence Permits	7	002..423281	850	600	1,180	1,400
Misc. Public Works Parking Permits	8	001..424110	2,220	2,475	2,365	2,835
Sign Permits	9	002..424610	1,050	875	1,100	600

NOTE: (1) This license is required of any person who is engaged in business as a mover of building. 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. As of October of 2014, each applicant pays an annual $10 fee collected by the Finance Department. The fee was $5 prior to October 2014.

(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.

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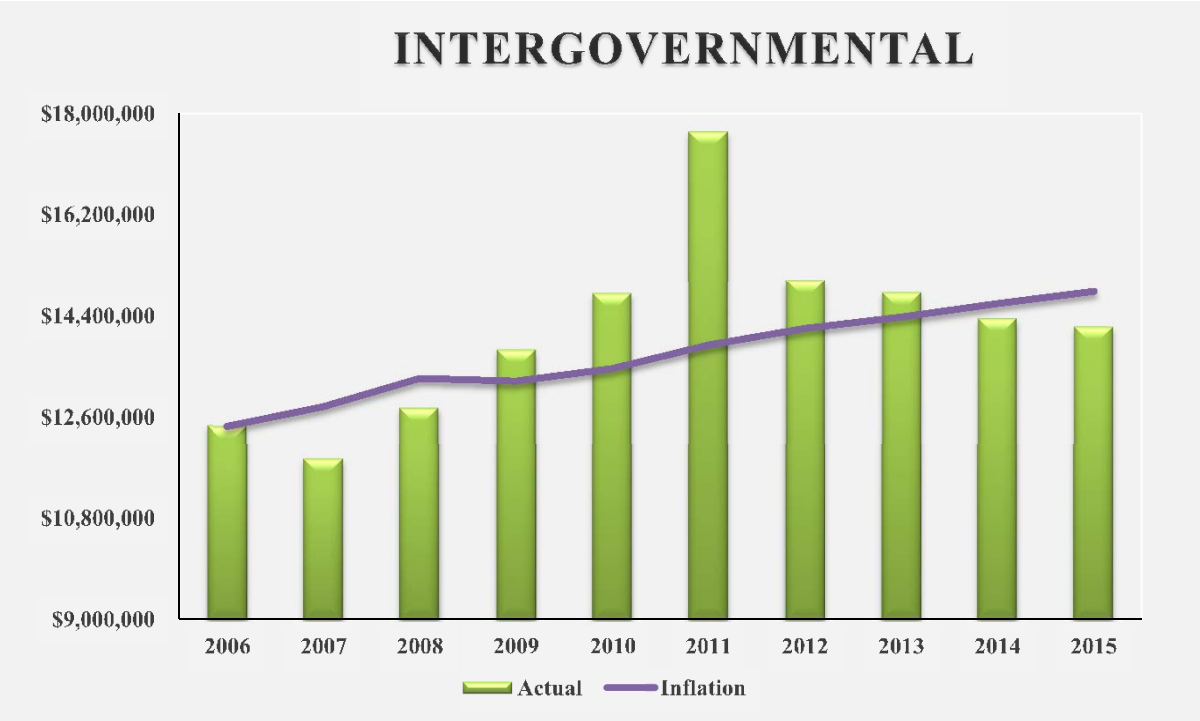

Year	Average CPI-U	Actual	Inflation
2006	201.6	12,438,175	$12,438,175
2007	207.3	11,853,649	12,789,850
2008	215.3	12,765,213	13,283,428
2009	214.5	13,788,868	13,234,070
2010	218.1	14,786,832	13,456,180
2011	224.9	17,681,917	13,875,722
2012	229.6	15,023,173	14,165,699
2013	232.9	14,803,948	14,369,300
2014	236.7	14,344,189	14,606,218
2015	240.2	14,197,839	14,822,159

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 Resolution 51733, 09/23/2015

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, 2015**, carries out the provisions set forth in L.R.S. 48:193. In this agreement, the City of Baton Rouge agrees to maintain the 268 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, 2016. **Resolution 51733**, dated September 23, 2015, authorizes the Mayor to sign the 2015-16 agreement with the state.

COLLECTION AND TRANSMITTAL OF FUNDS:

Collector: Department of Transportation and Drainage-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 268 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 June 25, 2015, provides that the **municipality will be reimbursed** for 268 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	
	2012		2013		2014		2015	
MONTH	$	%	$	%	$	%	$	%
January	0	0.00%	0	0.00%	(325,740)	-49.91%	0	0.00%
April	0	0.00%	0	0.00%	325,740	0.00%	0	0.00%
May	0	0.00%	0	0.00%	0	0.00%	0	0.00%
June	322,080	50.00%	0	0.00%	0	0.00%	326,960	50.00%
July	0	50.00%	322,080	49.72%	325,740	49.91%	0	50.00%
December	322,080	100.00%	325,740	100.00%	326,960	100.00%	326,960	100.00%
TOTAL/% Chg	644,160	0.76%	647,820	0.57%	652,700	0.75%	653,920	0.19%

NOTE: The number of signals 2011-2012, 264; 2012-2013, 264; 2013-2014, 267; 2014-2015, 268; and 2015-2016 268. 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 FEMA Civil Preparedness Guide No.1-3 of 08/92, amended 10/92 Public Laws 100-707 and 106-390	Louisiana Revised Statutes 29:721-736	Ordinances 262, 08/12/53 8434, 06/10/87

INTERPRETATION OF LEGAL AUTHORIZATION:

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

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

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

COLLECTION AND TRANSMITTAL OF FUNDS:

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

Transmittal: Remitted to Finance Department-Revenue Division.

PAYOR OF FEE:

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

COMPUTATION OF FEE:

The City-Parish is reimbursed up to a **maximum of 50% of the personnel and administrative costs** authorized under the FEMA Program. This reimbursement is based upon a formula. The federal government remits a lump sum to the state, of which two-thirds is allocated among participating parishes. The more parishes there are that participate, the lower the amounts allocated to each one. The salaries of the Office of Homeland Security & Emergency Preparedness employees are authorized reimbursable costs. The personnel portion for the most part remains fixed, while the administrative portion of the reimbursable costs may vary each month. Upon approval by the federal government of a projected capital expenditure that may be used directly for civil defense, the City-Parish may purchase the item and submit the required documents to the federal government. The City-Parish is then reimbursed **up to 50% of the cost of the capital item**.

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

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

CIVIL DEFENSE - DEPARTMENT OF MILITARY AFFAIRS					ACCOUNT NO.		001 . . 432103.1014323	
	2012		2013		2014		2015	
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%	76,332	100.00%	0	0.00%
June	0	0.00%	0	0.00%	0	100.00%	0	0.00%
July	0	0.00%	0	0.00%	0	100.00%	0	0.00%
August	0	0.00%	0	0.00%	0	100.00%	77,479	100.00%
September	0	0.00%	0	0.00%	0	100.00%	0	100.00%
October	189,264	100.00%	0	0.00%	0	100.00%	0	100.00%
November	0	100.00%	0	0.00%	0	100.00%	0	100.00%
December	0	100.00%	189,679	100.00%	0	100.00%	0	100.00%
TOTAL/% Chg	189,264	5.43%	189,679	0.22%	76,332	-59.76%	77,479	1.50%

NOTE: The increase in 2012 was due to the 50% federal cost share requirement from the 2011 grant. The continued increase in 2013 was also due to the 50% federal cost shared requirement from the 2012 grant. In 2014, Hurricane Katrina was closed out with its last payment of $2,374.

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 **$1.66 for breakfast** and **$3.07 for lunch**. There is no reimbursement for supper because it is not considered to be part of the normal school day.

Period	Breakfast	Lunch
07/01/15 -- 06/30/16	$1.66	$3.07
07/01/14 -- 06/30/15	$1.62	$2.98
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

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

LOUISIANA DEPARTMENT OF EDUCATION (CITY)							ACCOUNT NUMBER 001 . . 432106.1014326	
	2012		2013		2014		2015	
MONTH	$	%	$	%	$	%	$	%
January	0	0.00%	0	0.00%	0	0.00%	0	0.00%
February	4,132	7.70%	0	0.00%	0	0.00%	0	0.00%
March	0	7.70%	0	0.00%	0	0.00%	9,406	14.28%
April	10,192	26.71%	10,762	19.61%	3,853	6.78%	0	14.28%
May	0	26.71%	0	19.61%	5,518	16.49%	6,030	23.43%
June	0	26.71%	11,481	40.53%	11,626	36.96%	11,505	40.90%
July	8,379	42.33%	0	40.53%	0	36.96%	0	40.90%
August	4,626	50.95%	0	40.53%	4,633	45.11%	6,018	50.03%
September	7,941	65.76%	11,337	61.19%	5,239	54.33%	0	50.03%
October	3,711	72.68%	0	61.19%	11,276	74.18%	13,188	70.05%
November	4,281	80.66%	5,835	71.83%	0	74.18%	13,054	89.87%
December	10,375	100.00%	15,461	100.00%	14,670	100.00%	6,673	100.00%
TOTAL/% Chg	53,637	6.16%	54,876	2.31%	56,815	3.53%	65,874	15.94%

NOTE: The large increase in 2015 is due to a 19% increase in the average daily population at the Juvenile Detention Center.

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 Resolution 51735, 9/23/15

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, 2015**, 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, 2015, through June 30, 2016.

COLLECTION AND TRANSMITTAL OF FUNDS:

Collector: Department of Transportation & Drainage – 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 June 25, 2015, these were as follows:

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

The total amount to be reimbursed during the term of the 2015-2016 agreement is $539,790. 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	
	2012		2013		2014		2015	
MONTH	$	%	$	%	$	%	$	%
January	0	0.00%	0	0.00%	(268,163)	-50.00%	0	0.00%
February	0	0.00%	0	0.00%	0	-50.00%	0	0.00%
March	0	0.00%	0	0.00%	0	-50.00%	0	0.00%
April	0	0.00%	0	0.00%	268,163	0.00%	0	0.00%
May	0	0.00%	0	0.00%	0	0.00%	0	0.00%
June	268,163	50.00%	0	0.00%	0	0.00%	268,163	49.84%
July	0	50.00%	0	0.00%	268,163	50.00%	0	49.84%
August	0	50.00%	268,162	50.00%	0	50.00%	0	49.84%
September	0	50.00%	0	50.00%	0	50.00%	0	49.84%
October	0	50.00%	0	50.00%	0	50.00%	0	49.84%
November	0	50.00%	0	50.00%	0	50.00%	0	49.84%
December	268,162	100.00%	268,163	100.00%	268,163	100.00%	269,895	100.00%
TOTAL/% Chg	536,325	-1.36%	536,325	0.00%	536,325	0.00%	538,058	0.32%

NOTE: Revenues are posted in the month they are collected. 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 Resolution 39197, 12/09/98 Resolution 41500, 12/12/01

INTERPRETATION OF LEGAL AUTHORIZATION:

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

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

COLLECTION AND TRANSMITTAL OF FUNDS:

Collector: Department of Finance–Accounting Division.

Transmittal: The City-Parish receives a rebate of the .97% state Hotel-Motel tax. A portion of this rebate reimburses the General Fund for debt service payments made during the year on the City 2% bonds sold in 1998 and 2001 to finance the riverfront improvements. 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	Planetarium (1998A City STRB Revenue & Refunding Debt Service)	BR River Center (2001A City STRB Centroplex/Airport Debt Service)	BR River Center (2010B City STRB Refunding Debt Service)	Total	Other Adj. & Debt Costs (Fund 218 & 230)	Less Occupancy Tax Collections (001..414000) (001..419400)	Net State Rebate (001..432504)
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		(1,513,754.66)	72,681.80
2015	310,312.51		1,285,212.50	1,595,525.01		(1,490,509.30)	105,015.71
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)	(16,256,975.12)	5,785,301.46

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

LA DEPT OF TREASURY - RIVERFRONT IMPROVEMENTS (CITY)							ACCOUNT NUMBER 001 . . 432504	
	2012		2013		2014		2015	
MONTH	$	%	$	%	$	%	$	%
December	30,905	100.00%	246,742	100.00%	72,682	100.00%	105,015	100.00%
TOTAL/% Chg	30,905	100.00%	246,742	698.39%	72,682	-70.54%	105,015	44.49%

NOTE: 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.

BEER TAX

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

LEGAL AUTHORIZATION

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

INTERPRETATION OF LEGAL AUTHORIZATION:

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

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

COLLECTION AND TRANSMITTAL OF FUNDS:

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

Transmittal: Remitted to Finance Department–Accounting Division quarterly.

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

DISTRIBUTION OF PROCEEDS:

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

PAYOR OF FEE:

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

COMPUTATION OF FEE:

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

This tax has not been increased since 1946.

REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:

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

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

BEER TAX (CITY)							ACCOUNT NUMBER 001 . . 433100	
	2012		2013		2014		2015	
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	51,587	22.25%	48,432	22.24%	47,368	23.50%	54,114	27.94%
May	0	22.25%	0	22.24%	0	23.50%	0	27.94%
June	0	22.25%	0	22.24%	0	23.50%	0	27.94%
July	61,868	48.92%	57,901	48.83%	54,906	50.74%	52,237	54.92%
August	0	48.92%	0	48.83%	0	50.74%	0	54.92%
September	0	48.92%	0	48.83%	0	50.74%	0	54.92%
October	58,756	74.26%	56,692	74.87%	0	50.74%	35,487	73.24%
November	0	74.26%	0	74.87%	53,278	77.17%	0	73.24%
December	59,689	100.00%	54,728	100.00%	46,019	100.00%	51,813	100.00%
TOTAL	231,900		217,753		201,571		193,651	

BEER TAX (PARISH)							ACCOUNT NUMBER 002 . . 433100	
	2012		2013		2014		2015	
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	41,010	21.48%	38,094	20.32%	42,395	23.51%	52,821	29.64%
May	0	21.48%	0	20.32%	0	23.51%	0	29.64%
June	0	21.48%	0	20.32%	0	23.51%	0	29.64%
July	51,709	48.55%	51,313	47.68%	49,565	51.00%	52,111	58.88%
August	0	48.55%	0	47.68%	0	51.00%	0	58.88%
September	0	48.55%	0	47.68%	0	51.00%	0	58.88%
October	48,924	74.17%	49,436	74.05%	0	51.00%	23,382	71.99%
November	0	74.17%	0	74.05%	50,489	78.99%	0	71.99%
December	49,320	100.00%	48,662	100.00%	37,880	100.00%	49,913	100.00%
TOTAL	190,963		187,505		180,329		178,227	
COMB/% Chg	422,863	4.52%	405,258	-4.16%	381,900	-5.76%	371,878	-2.62%

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

INSURANCE COMPANIES TAX

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

LEGAL AUTHORIZATION

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

INTERPRETATION OF LEGAL AUTHORIZATION:

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

COLLECTION AND TRANSMITTAL OF FUNDS:

Collector: State Treasurer of Louisiana.

Transmittal: Remitted annually to City-Parish Treasurer.

DISTRIBUTION OF PROCEEDS:

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

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	
	2012		2013		2014		2015	
MONTH	$	%	$	%	$	%	$	%
June	821,000	100.00%	960,264	100.00%	912,114	100.00%	1,041,163	100.00%
July	0	100.00%	0	100.00%	0	100.00%	0	100.00%
August	0	100.00%	0	100.00%	0	100.00%	0	100.00%
September	0	100.00%	0	100.00%	0	100.00%	0	100.00%
November	0	100.00%	0	100.00%	0	100.00%	0	100.00%
TOTAL/% Chg	821,000	-0.98%	960,264	16.96%	912,114	-5.01%	1,041,163	14.15%

NOTE: The revenue can fluctuate annually depending on the parish's population estimate. 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 decreased 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. In 2015, the revenue increase is due to a population increase as well as an increase in the rate per capita assigned.

LOUISIANA REVENUE SHARING

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

LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	Louisiana Constitution, 1974 Article 7, § 26 Louisiana Revised Statutes 47:1703 Act 132 of Regular Session, 2015 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 132 of the Regular Session of the 2015 Legislature** provides the distribution allocation for the 2015-2016 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	
	2012		2013		2014		2015	
MONTH	$	%	$	%	$	%	$	%
Second 1/3 Pmt. (Mar)	378,834	33.66%	370,092	33.25%	370,510	33.37%	369,399	33.42%
Third 1/3 Pmt. (May)	378,834	67.32%	372,321	66.71%	370,510	66.73%	369,399	66.84%
First 1/3 Pmt. (Dec)	367,862	100.00%	370,510	100.00%	369,399	100.00%	366,563	100.00%
TOTAL/% Chg	1,125,530	-1.17%	1,112,923	-1.12%	1,110,419	-0.22%	1,105,361	-0.46%

MINERAL ROYALTIES

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

LEGAL AUTHORIZATION

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

INTERPRETATION OF LEGAL AUTHORIZATION:

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

COLLECTION AND TRANSMITTAL OF FUNDS:

Collector: State Mineral Board.

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

DISTRIBUTION OF PROCEEDS:

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

PAYOR OF FEE:

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

COMPUTATION OF FEE:

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

1) One-eighth of all oil and gas produced and saved;

2) One-eighth of the value per long ton of sulphur produced and saved, which shall yield not less than two dollars per long ton;

3) One-eighth of the value per ton for all potash produced and saved, which shall yield not less than ten cents per ton;

4) Five percent of all lignite produced and saved;

5) Five percent of the value per ton on a dry salt basis for all salt produced and saved, which shall yield not less than ten cents per ton;

6) One-eighth of all other minerals produced and saved.

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

1) One-sixth of all oil and gas produced and saved;

2) One-sixth of the value per long ton of sulphur produced and saved, which shall yield not less than two dollars per ton;

3) One-sixth of the value per ton for all potash produced and saved, which shall yield not less than ten cents per ton;

4) Five percent of all lignite produced and saved;

5) Five percent of the value per ton on a dry salt basis for all salt produced and saved, which shall yield not less than ten cents per ton;

6) One-sixth of all other minerals produced and saved.

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

MINERAL ROYALTIES (PARISH)							ACCOUNT NUMBER 002. . 433400	
	2012		2013		2014		2015	
MONTH	$	%	$	%	$	%	$	%
April	33,763	37.62%	19,655	29.35%	17,896	35.33%	2,593	13.87%
July	20,135	60.06%	14,738	51.35%	13,540	62.06%	6,089	46.44%
October	17,185	79.21%	13,185	71.04%	0	62.06%	5,475	75.72%
November	0	79.21%	0	71.04%	7,856	77.57%	0	75.72%
December	18,662	100.00%	19,399	100.00%	11,360	100.00%	4,539	100.00%
TOTAL/% Chg	89,745	-2.28%	66,977	-25.37%	50,652	-24.37%	18,696	-63.09%

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 Article VII, § 4 Louisiana Revised Statutes 47:631, & 645 et seq. Act 864, 2006 Regular Session Act 541, 2009 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 two million 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	
	2012		2013		2014		2015	
MONTH	$	%	$	%	$	%	$	%
January	(6,345)	-0.65%	(10,502)	-1.05%	0	0.00%	0	0.00%
February	6,345	0.00%	10,502	0.00%	0	0.00%	0	0.00%
March	0	0.00%	0	0.00%	0	0.00%	0	0.00%
April	338,492	34.87%	0	0.00%	326,902	38.44%	538,996	48.58%
May	0	34.87%	371,580	37.00%	0	38.44%	0	48.58%
June	0	34.87%	0	37.00%	0	38.44%	0	48.58%
July	0	34.87%	394,863	76.32%	321,486	76.24%	332,771	78.57%
August	303,103	66.10%	0	76.32%	0	76.24%	0	78.57%
September	0	66.10%	0	76.32%	0	76.24%	0	78.57%
October	0	66.10%	222,115	98.43%	0	76.24%	218,206	98.23%
November	318,560	98.92%	0	98.43%	202,016	100.00%	0	98.23%
December	10,502	100.00%	15,726	100.00%	0	100.00%	19,639	100.00%
TOTAL/% Chg	970,657	2.64%	1,004,284	3.46%	850,404	-15.32%	1,109,612	30.48%

ON-BEHALF PAYMENTS FOR SALARIES AND BENEFITS

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

LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	Louisiana Revised Statutes 33:2002, et seq. 33:2218, et seq. 18:55-59, et seq. 13:10.3 13:1874, et seq. 11:1862 B. (2) 13:2591 Attorney General Opinion 94-265	*Plan of Government* Section 8.01(b) Statement 24 of the Governmental Accounting Standards Board

INTERPRETATION OF LEGAL AUTHORIZATION:

State: (1) State Supplemental Pay for Employees:

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

(2) State Pay for Registrar of Voters Employees:

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

(3) Judicial Supplemental Pay for Judges:

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

(4) Municipal Employees' Retirement System:

L.R.S. 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		
	2012		2013		2014		2015	
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	1,930,834	27.00%	1,963,153	26.72%	1,999,848	26.74%	2,011,757	26.68%
April	0	27.00%	0	26.72%	0	26.74%	0	26.68%
May	0	27.00%	0	26.72%	0	26.74%	0	26.68%
June	1,645,311	50.00%	1,667,088	49.41%	0	26.74%	1,733,924	49.68%
July	0	50.00%	0	49.41%	1,738,169	49.99%	0	49.68%
August	0	50.00%	0	49.41%	(10,461)	49.85%	0	49.68%
September	0	50.00%	1,966,153	76.17%	2,002,988	76.64%	2,040,181	76.74%
October	1,908,188	76.68%	0	76.17%	0	76.64%	0	76.74%
November	0	76.68%	0	76.17%	0	76.64%	0	76.74%
December	1,667,480	100.00%	1,751,042	100.00%	1,747,077	100.00%	1,753,552	100.00%
TOTAL	7,151,813		7,347,436		7,477,621		7,539,414	

ON-BEHALF PAYMENTS FOR SALARIES AND BENEFITS (PARISH)							ACCOUNT NUMBER 002. . 433900	
	2012		2013		2014		2015	
MONTH	$	%	$	%	$	%	$	%
January	1,200	0.09%	1,700	0.12%	848	0.06%	1,200	0.08%
February	1,200	0.18%	1,337	0.22%	1,902	0.19%	1,400	0.18%
March	4,977	0.54%	3,166	0.44%	4,366	0.49%	4,366	0.47%
April	1,268	0.64%	2,560	0.63%	1,483	0.60%	1,475	0.57%
May	1,000	0.71%	1,100	0.71%	1,200	0.68%	1,200	0.65%
June	3,323	0.95%	2,714	0.90%	2,400	0.84%	3,914	0.92%
July	1,229	1.04%	2,453	1.08%	2,989	1.05%	1,475	1.02%
August	0	1.04%	1,100	1.15%	1,200	1.13%	1,200	1.10%
September	2,230	1.21%	4,266	1.46%	4,366	1.44%	4,366	1.40%
October	5,508	1.61%	1,353	1.56%	276	1.46%	276	1.41%
November	1,000	1.68%	1,100	1.64%	2,400	1.62%	2,400	1.58%
December	1,338,242	100.00%	1,373,693	100.00%	1,421,765	100.00%	1,452,922	100.00%
TOTAL	1,361,177		1,396,542		1,445,195		1,476,194	
COMB/% Chg	8,512,990	-1.29%	8,743,978	2.71%	8,922,816	2.05%	9,015,608	1.04%

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	2012	2013	2014	2015
GENERAL FUND:				
State Supplemental Pay				
Parish Attorney	39,692	35,400	35,400	29,667
City Constable	190,616	198,680	198,001	207,415
Police	3,741,151	3,763,710	3,813,243	3,773,102
Fire	2,996,548	3,143,202	3,213,472	3,312,465
Total General Fund State Supplemental Pay	6,968,007	7,140,992	7,260,116	7,322,649
Judicial Supplemental Pay - City Court	197,282	218,204	229,265	228,524
Registrar of Voters State Pay	394,976	396,221	411,089	414,263
Justice of the Peace State Pay	13,364	14,902	15,836	15,426
Municipal Employees' Retirement System	939,361	973,406	1,006,487	1,034,470
Total General Fund On-Behalf Payments	8,512,990	8,743,726	8,922,793	9,015,332
SPECIAL FUNDS:				
State Supplemental Pay				
City Constable Court Cost	12,000	7,154	0	0
Gaming Enforcement Division	0	600	600	600
Brownsfield Fire Protection District	24,000	24,000	24,000	24,000
Greater Baton Rouge Airport District	159,924	162,800	165,693	168,000
Total Special Funds State Supplemental Pay	195,924	194,554	190,293	192,600
Total All Funds State Supplemental Pay	7,163,931	7,335,546	7,450,409	7,515,249
TOTAL ALL FUNDS ON-BEHALF PAYMENTS	8,708,914	8,938,280	9,113,086	9,207,932

NOTE: Due to the differences in fiscal years, payments to employees and reimbursements from the state can result in slight variances between receipts and disbursements.

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 2015 payment was limited to $3,533,500 (based on population).

COLLECTIONS FOR THE LAST FOUR YEARS:

PAYMENTS IN LIEU OF TAXES - FEDERAL GOVERNMENT (PARISH)							ACCOUNT NUMBER 002..436101	
	2012		2013		2014		2015	
MONTH	$	%	$	%	$	%	$	%
June	0	0.00%	1,531	100.00%	1,640	100.00%	1,493	100.00%
August	0	0.00%	0	100.00%	0	100.00%	0	100.00%
October	0	0.00%	0	100.00%	0	100.00%	0	100.00%
December	1,569	100.00%	0	100.00%	0	100.00%	0	100.00%
TOTAL/% Chg	1,569	2.08%	1,531	-2.42%	1,640	7.12%	1,493	-8.96%

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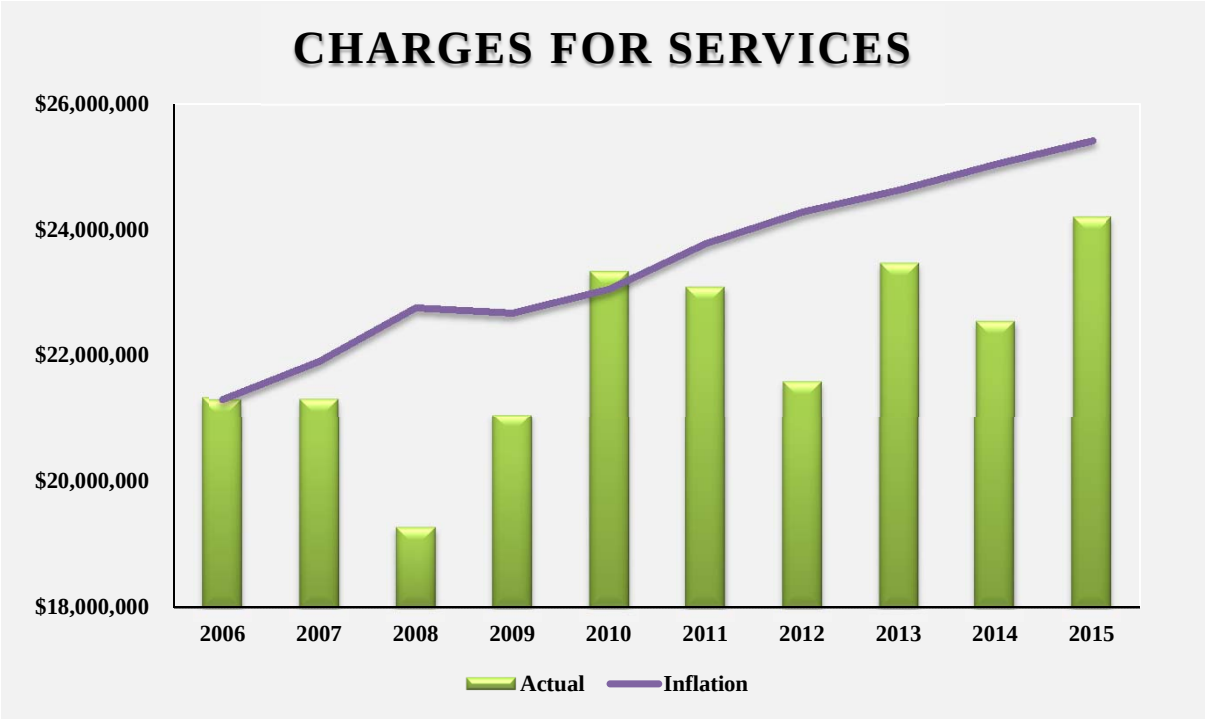

Year	Average CPI-U	Actual	Inflation
2006	201.6	21,316,297	$21,316,297
2007	207.3	21,324,655	21,918,990
2008	215.3	19,267,454	22,764,875
2009	214.5	21,063,123	22,680,286
2010	218.1	23,344,967	23,060,934
2011	224.9	23,094,371	23,779,936
2012	229.6	21,603,039	24,276,894
2013	232.9	23,473,133	24,625,821
2014	236.7	22,555,447	25,031,846
2015	240.2	24,203,013	25,401,921

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 13:1898 13:2002 B	*Plan of Government* Section 11.04 City Court En Banc Order, 03/01/16

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 tax es, 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 March 1, 2016,** 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	
	2012		2013		2014		2015	
MONTH	$	%	$	%	$	%	$	%
January	100,164	8.65%	128,967	10.26%	160	0.01%	108	0.01%
February	110,495	18.20%	94,454	17.77%	88,163	6.67%	108,565	9.28%
March	119,435	28.52%	76	17.78%	107	6.68%	63	9.29%
April	99,549	37.12%	168,292	31.17%	108,408	14.86%	25	9.29%
May	93,186	45.17%	81	31.17%	1,343	14.96%	35	9.29%
June	98,611	53.69%	239,929	50.26%	135	14.97%	112	9.30%
July	35	53.69%	83,912	56.94%	94,213	22.08%	99,446	17.80%
August	110,515	63.24%	68,610	62.39%	117,827	30.98%	210,419	35.78%
September	85,190	70.60%	108,577	71.03%	342,729	56.85%	384,548	68.63%
October	108,383	79.97%	72,328	76.79%	124	56.86%	110,886	78.10%
November	126,813	90.92%	208	76.80%	1,714	56.99%	101,305	86.76%
December	105,044	100.00%	291,611	100.00%	569,737	100.00%	155,032	100.00%
TOTAL/% Chg	1,157,420	-17.55%	1,257,045	8.61%	1,324,660	5.38%	1,170,544	-11.63%

CITY COURT CIVIL FEES 2 (CITY)					ACCOUNT NUMBER		001 . . 440016	
	2012		2013		2014		2015	
MONTH	$	%	$	%	$	%	$	%
January	4,496	9.59%	4,104	8.36%	0	0.00%	0	0.00%
February	3,933	17.98%	3,600	15.69%	3,568	7.38%	3,830	8.23%
March	4,563	27.72%	0	15.69%	0	7.38%	0	8.23%
April	4,023	36.30%	7,002	29.96%	4,028	15.71%	0	8.23%
May	4,536	45.98%	0	29.96%	0	15.71%	0	8.23%
June	4,519	55.62%	8,114	46.49%	0	15.71%	0	8.23%
July	0	55.62%	4,023	54.69%	3,834	23.64%	3,362	15.45%
August	4,230	64.65%	3,560	61.94%	4,410	32.77%	8,388	33.47%
September	3,767	72.69%	3,861	69.80%	12,596	58.82%	16,268	68.42%
October	4,320	81.90%	3,574	77.09%	0	58.82%	3,892	76.78%
November	4,608	91.74%	0	77.09%	0	58.82%	3,577	84.46%
December	3,873	100.00%	11,248	100.00%	19,908	100.00%	7,233	100.00%
TOTAL/% Chg	46,868	-21.10%	49,086	4.73%	48,344	-1.51%	46,550	-3.71%

NOTE: Revenues fluctuates based upon the number and type of civil filings each year.

CITY COURT JUDICIARY COURT COSTS

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

LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	Louisiana Revised Statutes 13:1872-1902 32:393 F (1)	Code of Ordinances Title 11, § 401 Resolution 38937, 9/9/98 City Court *En Banc Order,* 03/01/16

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 **March 1, 2016,** 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 March 1, 2016, 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	
	2012		2013		2014		2015	
MONTH	$	%	$	%	$	%	$	%
January	71,308	7.84%	55,817	6.20%	59,777	7.34%	54,081	7.56%
February	98,384	18.65%	82,032	15.31%	89,038	18.28%	73,031	17.78%
March	87,538	28.27%	93,004	25.64%	100,463	30.62%	82,199	29.28%
April	82,796	37.38%	76,860	34.17%	65,181	38.63%	67,958	38.78%
May	76,958	45.83%	75,705	42.58%	60,639	46.08%	61,596	47.40%
June	93,321	56.09%	71,705	50.54%	64,819	54.04%	61,696	56.02%
July	75,623	64.40%	76,262	59.01%	68,632	62.47%	59,748	64.38%
August	70,930	72.20%	81,947	68.11%	72,600	71.39%	43,933	70.53%
September	66,532	79.51%	80,522	77.05%	61,870	78.99%	67,105	79.91%
October	73,541	87.60%	80,000	85.93%	37,982	83.66%	54,084	87.48%
November	54,711	93.61%	64,454	93.09%	72,842	92.60%	46,101	93.92%
December	58,115	100.00%	62,228	100.00%	60,214	100.00%	43,448	100.00%
TOTAL/% Chg	909,757	-12.53%	900,536	-1.01%	814,057	-9.60%	714,980	-12.17%

NOTE: Revenue has been steadily decreasing due to an overall decrease in criminal, traffic, and DWI filings for which court cost are assessed on guilty pleas and convictions.

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
	2012		2013		2014		2015	
MONTH	$	%	$	%	$	%	$	%
January	14,215	8.37%	14,200	8.60%	13,475	7.18%	14,225	8.90%
February	16,565	18.13%	13,985	17.08%	17,240	16.37%	15,835	18.81%
March	16,917	28.10%	17,540	27.71%	14,875	24.30%	18,530	30.41%
April	14,541	36.67%	15,875	37.33%	14,035	31.79%	12,670	38.34%
May	14,820	45.40%	12,820	45.09%	15,460	40.03%	13,610	46.85%
June	14,635	54.02%	12,293	52.54%	15,080	48.07%	12,810	54.87%
July	13,940	62.23%	15,085	61.68%	17,955	57.64%	12,890	62.93%
August	15,510	71.37%	12,730	69.40%	16,475	66.42%	10,750	69.66%
September	12,461	78.71%	13,495	77.57%	19,130	76.62%	14,655	78.83%
October	13,960	86.93%	14,435	86.32%	9,375	81.62%	13,030	86.99%
November	12,775	94.46%	13,030	94.22%	20,905	92.77%	11,425	94.14%
December	9,402	100.00%	9,545	100.00%	13,570	100.00%	9,370	100.00%
TOTAL/% Chg	169,741	-10.30%	165,033	-2.77%	187,575	13.66%	159,800	-14.81%

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 Resolution 38937, 09/09/98 City Court *En Banc* Order, 03/01/16

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 March 1, 2016, 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 March 1, 2016, 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	
	2012		2013		2014		2015	
MONTH	$	%	$	%	$	%	$	%
January	74,055	6.52%	66,297	6.25%	56,787	5.85%	61,601	6.42%
February	162,760	20.86%	123,727	17.91%	140,674	20.35%	143,563	21.37%
March	115,096	31.00%	140,858	31.18%	138,465	34.62%	122,946	34.18%
April	114,112	41.05%	91,673	39.82%	90,476	43.94%	99,065	44.49%
May	82,324	48.30%	79,341	47.29%	74,049	51.57%	73,839	52.19%
June	139,934	60.63%	65,251	53.44%	65,246	58.30%	61,865	58.63%
July	84,623	68.08%	100,275	62.89%	72,714	65.79%	69,462	65.86%
August	75,751	74.76%	79,874	70.42%	70,478	73.05%	50,848	71.16%
September	78,946	81.71%	79,980	77.95%	69,676	80.23%	98,092	81.38%
October	86,851	89.36%	89,581	86.40%	44,561	84.82%	69,509	88.62%
November	57,916	94.46%	71,139	93.10%	86,046	93.69%	49,814	93.81%
December	62,871	100.00%	73,236	100.00%	61,223	100.00%	59,459	100.00%
TOTAL/% Chg	1,135,239	-3.54%	1,061,232	-6.52%	970,395	-8.56%	960,063	-1.06%

CITY COURT MISCELLANEOUS FEES

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

LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	Louisiana Revised Statutes 13:1898 32:57.1	*Plan of Government* Section 11.04 Code of Ordinances Title 11, § 401 Resolution 38937, 09/09/98 City Court *En Banc* Order 10/30/12 03/01/16

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 March 1, 2016, 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
	2012		2013		2014		2015	
MONTH	$	%	$	%	$	%	$	%
January	33,647	6.82%	30,682	8.64%	33,467	8.41%	40,577	9.83%
February	157,898	38.84%	7,074	10.63%	47,985	20.47%	56,986	23.64%
March	96,854	58.49%	44,700	23.21%	18,733	25.18%	20,603	28.63%
April	(70,868)	44.11%	30,827	31.89%	50,803	37.95%	44,521	39.42%
May	37,293	51.68%	45,522	44.71%	28,229	45.04%	38,172	48.67%
June	41,421	60.08%	17,323	49.58%	29,566	52.47%	26,409	55.07%
July	33,723	66.92%	35,946	59.70%	27,758	59.45%	33,996	63.31%
August	24,863	71.96%	10,651	62.70%	24,570	65.62%	27,020	69.86%
September	37,978	79.66%	46,914	75.91%	31,804	73.61%	41,583	79.93%
October	30,353	85.82%	17,239	80.76%	40,497	83.79%	38,440	89.25%
November	33,434	92.60%	35,954	90.88%	48,350	95.94%	24,076	95.08%
December	36,511	100.00%	32,394	100.00%	16,146	100.00%	20,306	100.00%
TOTAL/% Chg	493,107	7.04%	355,226	-27.96%	397,908	12.02%	412,689	3.71%

NOTE: Also, for the increase for 2014, this is due in part to a 14% increase in collections of the City's portion of the reinstatement fee charged by OMV to offenders whose driver's license has been suspended. This occurs after the Court sends notice to the Office of Motor Vehicles when traffic offenders have failed to appear in court on a traffic summons after signing a Written Promise to Appear, which then suspends their driver's license. In addition, part of this increase is due to a 42% increase in the revenue collections for drug screens. Additional drug screens are attributable to the additional screening as part of Sobriety Court, which requires frequent drug/alcohol screening of offenders. Additionally, there was a 5% increase in supervised probation fees, which is due to more offenders ordered to supervised probation, a better collection rate, and a 3% increase in criminal case filings.

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 City Court *En Banc* Order, 03/01/16

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 March 1, 2016, is the most recent order setting out the 5% fee for credit card payments.

COLLECTION AND TRANSMITTAL OF FUNDS:

Collector: The Clerk of City Court

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

PAYOR OF FEE:

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	
	2012		2013		2014		2015	
MONTH	$	%	$	%	$	%	$	%
January	2,642	8.05%	2,318	4.85%	4,098	12.31%	2,739	9.53%
February	2,314	15.11%	10,697	27.25%	2,915	21.06%	1,460	14.60%
March	2,889	23.92%	3,039	33.61%	2,687	29.13%	2,044	21.71%
April	2,285	30.88%	3,513	40.96%	2,593	36.92%	2,449	30.23%
May	2,615	38.86%	3,178	47.61%	2,379	44.06%	2,907	40.34%
June	3,078	48.24%	3,422	54.78%	2,668	52.07%	7,239	65.52%
July	3,342	58.43%	3,377	61.85%	2,837	60.59%	3,656	78.23%
August	3,035	67.68%	4,643	71.57%	3,757	71.88%	3,276	89.63%
September	2,647	75.75%	8,891	90.18%	2,334	78.89%	2,036	96.71%
October	3,002	84.90%	2,878	96.20%	1,271	82.70%	2,273	104.61%
November	2,598	92.82%	3,012	102.51%	3,613	93.55%	2,331	112.72%
December	2,354	100.00%	(1,198)	100.00%	2,147	100.00%	(3,657)	100.00%
TOTAL/% Chg	32,801	-67.74%	47,770	45.64%	33,299	-30.29%	28,753	-13.65%

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 May 2015, 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 13:1898 44:9 Act 282 (2009 Regular Session)	*Plan of Government* Section 11.04 Resolution 38937, 09/09/98 City Court *En Banc* Order, 03/01/16

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 March 1, 2016, 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
	2012		2013		2014		2015	
MONTH	$	%	$	%	$	%	$	%
January	4,000	12.45%	2,700	7.54%	1,400	4.71%	3,000	11.80%
February	3,320	22.79%	2,000	13.12%	3,000	14.81%	2,700	22.41%
March	3,000	32.13%	2,700	20.66%	4,900	31.31%	2,600	32.64%
April	1,600	37.11%	2,900	28.75%	3,100	41.75%	1,600	38.93%
May	2,600	45.20%	3,900	39.64%	3,400	53.20%	2,800	49.94%
June	1,400	49.56%	3,000	48.02%	2,600	61.95%	2,000	57.81%
July	3,320	59.90%	4,500	60.58%	3,100	72.39%	1,700	64.49%
August	2,300	67.06%	3,100	69.24%	1,700	78.11%	1,900	71.96%
September	2,400	74.53%	3,000	77.61%	900	81.14%	3,315	85.00%
October	3,680	85.99%	3,700	87.94%	1,100	84.85%	1,100	89.32%
November	2,200	92.84%	2,100	93.80%	2,100	91.92%	1,115	93.71%
December	2,301	100.00%	2,220	100.00%	2,400	100.00%	1,600	100.00%
TOTAL/% Chg	32,121	1.97%	35,820	11.52%	29,700	-17.09%	25,430	-14.38%

NOTE: Due to new legislation in 2014 the expungement process changed. This caused the revenue to decrease due to a lower number of filings.

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 Resolution 38937, 09/09/98 City Court *En Banc* Order, 03/01/16

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 March 1, 2016, 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	
	2012		2013		2014		2015	
MONTH	$	%	$	%	$	%	$	%
January	300	8.19%	500	9.65%	300	5.66%	400	11.33%
February	0	8.19%	500	19.30%	1,000	24.53%	200	17.00%
March	700	27.30%	241	23.95%	600	35.85%	700	36.83%
April	521	41.52%	900	41.32%	500	45.28%	200	42.49%
May	300	49.71%	300	47.11%	500	54.72%	100	45.33%
June	100	52.44%	300	52.90%	400	62.26%	4,398	169.92%
July	112	55.50%	820	68.73%	500	71.70%	300	178.41%
August	400	66.42%	100	70.66%	0	71.70%	0	178.41%
September	200	71.88%	100	72.59%	400	79.25%	400	189.75%
October	200	77.34%	100	74.52%	100	81.13%	196	195.30%
November	100	80.07%	400	82.24%	800	96.23%	200	200.96%
December	730	100.00%	920	100.00%	200	100.00%	(3,564)	100.00%
TOTAL/% Chg	3,663	-35.17%	5,181	41.44%	5,300	2.30%	3,530	-33.40%

NOTE: In general, increases and decreases in this revenue are dependent on the number of defendants' being placed on house arrest as well as the Court's success in collecting the fees imposed. In addition, the judges sometime refer cases to outside agencies for reasons such as out-of-parish or out-of-state residency, occupation, etc. The negative amount in December of 2015 is a journal entry backing out an error in posting from June.

CITY COURT MORTGAGE RECORDATION FEES

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

LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	Louisiana Revised Statutes 13:2002 (B) 13:1885 (F)	*Plan of Government* Section 11.04 Resolution 38937, 09/09/98 City Court *En Banc* Order, 03/01/16

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 March 1, 2016, 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	
	2012		2013		2014		2015	
MONTH	$	%	$	%	$	%	$	%
January	960	7.74%	0	0.00%	0	0.00%	0	0.00%
February	650	12.98%	920	7.47%	760	5.58%	1,140	10.83%
March	1,590	25.81%	0	7.47%	0	5.58%	0	10.83%
April	1,110	34.76%	2,310	26.24%	820	11.61%	0	10.83%
May	1,070	43.39%	0	26.24%	0	11.61%	0	10.83%
June	1,150	52.66%	2,200	44.11%	0	11.61%	0	10.83%
July	0	52.66%	840	50.93%	1,010	19.03%	1,050	20.80%
August	890	59.84%	950	58.65%	1,470	29.83%	2,310	42.74%
September	970	67.66%	1,130	67.83%	3,530	55.77%	2,940	70.66%
October	1,000	75.73%	920	75.30%	0	55.77%	720	77.49%
November	1,110	84.68%	0	75.30%	0	55.77%	770	84.81%
December	1,900	100.00%	3,040	100.00%	6,020	100.00%	1,600	100.00%
TOTAL/% Chg	12,400	-9.88%	12,310	-0.73%	13,610	10.56%	10,530	-22.63%

NOTE: Revenue fluctuations are dependent upon the number of civil judgments rendered by the court.

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 Resolution 38937, 09/09/98 City Court *En Banc* Order, 03/01/16

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 March 1, 2016, 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
	2012		2013		2014		2015	
MONTH	$	%	$	%	$	%	$	%
January	9,539	14.74%	3,396	5.32%	4,440	9.74%	5,270	10.54%
February	8,046	27.18%	5,820	14.43%	5,100	20.92%	4,570	19.67%
March	6,700	37.53%	10,160	30.33%	3,600	28.82%	3,335	26.34%
April	5,401	45.88%	5,955	39.66%	3,894	37.35%	3,925	34.19%
May	6,360	55.70%	5,260	47.89%	3,480	44.99%	4,040	42.27%
June	4,565	62.76%	3,936	54.05%	3,985	53.72%	3,760	49.79%
July	5,245	70.86%	4,170	60.58%	5,011	64.71%	4,695	59.17%
August	3,925	76.93%	4,204	67.16%	3,306	71.96%	2,930	65.03%
September	4,815	84.37%	4,695	74.51%	2,315	77.04%	4,140	73.31%
October	4,240	90.92%	5,530	83.17%	1,700	80.77%	4,140	81.59%
November	3,020	95.59%	6,005	92.57%	5,350	92.50%	4,620	90.82%
December	2,854	100.00%	4,745	100.00%	3,420	100.00%	4,590	100.00%
TOTAL/% Chg	64,710	-29.75%	63,876	-1.29%	45,601	-28.61%	50,015	9.68%

NOTE: This revenue was instituted in 2010, so 2011 was the first full year of collections. The amount collected fluctuates due to the number of participants in the program at any given time. Fluctuations in revenue are attributable to the number participants being advised by attorneys or prosecutors of possible Pre-Trial Diversion of their cases.

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								
	2012		2013		2014		2015	
MONTH	$	%	$	%	$	%	$	%
January	(3,000)	-9.09%	0	0.00%	0	0.00%	0	0.00%
February	3,000	0.00%	3,000	8.33%	3,000	9.05%	0	0.00%
March	3,000	9.09%	3,000	16.67%	3,000	18.11%	3,000	8.33%
April	3,000	18.18%	0	16.67%	3,000	27.16%	3,080	16.89%
May	3,000	27.27%	6,000	33.33%	3,000	36.22%	(80)	16.67%
June	3,000	36.36%	3,000	41.67%	3,000	45.27%	3,000	25.00%
July	3,000	45.45%	3,000	50.00%	3,000	54.32%	0	25.00%
August	3,000	54.55%	3,000	58.33%	0	54.32%	6,110	41.97%
September	0	54.55%	3,000	66.67%	3,000	63.38%	3,000	50.31%
October	6,000	72.73%	3,000	75.00%	135	63.78%	3,000	58.64%
November	6,000	90.91%	3,000	83.33%	6,000	81.89%	2,890	66.67%
December	3,000	100.00%	6,000	100.00%	6,000	100.00%	12,000	100.00%
TOTAL/% Chg	33,000	100.00%	36,000	9.09%	33,135	-7.96%	36,000	8.65%

NOTE: This revenue began in 2011. The fluctuations from year to year are to delays in posting. The $135 in October of 2014 was an error in posting. The varied amounts in 2015 were errors in posting and their corresponding corrections.

CITY CONSTABLE CIVIL FEES

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

LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	Louisiana Revised Statutes 13:2002 B 33:1704	*Plan of Government* Section 11.04 City Court *En Banc* Order, 03/01/16

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 March 1, 2016 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
	2012		2013		2014		2015	
MONTH	$	%	$	%	$	%	$	%
January	82,815	8.04%	98,195	10.39%	61,025	6.43%	57,935	6.44%
February	90,713	16.84%	72,975	18.11%	89,965	15.90%	85,434	15.95%
March	55,779	22.25%	59,579	24.42%	60,525	22.27%	56,139	22.19%
April	114,623	33.37%	31,604	27.76%	72,254	29.88%	57,506	28.59%
May	87,375	41.85%	0	27.76%	42,805	34.38%	49,456	34.09%
June	22,074	43.99%	44,070	32.43%	(689)	34.31%	70,323	41.91%
July	76,136	51.38%	240,257	57.85%	126,017	47.58%	75,394	50.30%
August	108,737	61.93%	22,439	60.23%	80,658	56.07%	38,235	54.55%
September	48,904	66.67%	118,980	72.82%	124,857	69.22%	128,670	68.86%
October	76,098	74.05%	13,746	74.27%	61,160	75.66%	19,082	70.98%
November	111,186	84.84%	65,883	81.25%	64,696	82.47%	135,400	86.05%
December	156,233	100.00%	177,217	100.00%	166,504	100.00%	125,454	100.00%
TOTAL/% Chg	1,030,673	4.32%	944,945	-8.32%	949,777	0.51%	899,028	-5.34%

NOTE: In general, increases and decreases are based on the volume of civil filings and eviction cases.

METRONET SERVICES

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

LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	N/A	Intergovernmental Agreement with EBRP Sheriff's Office, and the 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 of $500 which 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. Currently, the Information Services Department invoices at the monthly rate of $500 for the 19th Judicial District Court. Prior to November 2013, the Intergovernmental Agreement stated that District Court would pay $10 per user. The Public Defender's office signed an agreement was in 2015 and started receiving services in 2016.

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

METRONET SERVICES (CITY)							ACCOUNT NUMBER	001 . . 440050
	2012		2013		2014		2015	
MONTH	$	%	$	%	$	%	$	%
January	678	15.56%	258	8.11%	500	13.89%	0	0.00%
February	678	31.13%	258	16.23%	300	22.22%	0	0.00%
March	258	37.05%	258	24.34%	300	30.56%	900	25.00%
April	678	52.62%	258	32.45%	100	33.33%	300	33.33%
May	258	58.54%	0	32.45%	300	41.67%	300	41.67%
June	258	64.46%	516	48.68%	300	50.00%	300	50.00%
July	0	64.46%	258	56.79%	300	58.33%	300	58.33%
August	516	76.31%	258	64.91%	300	66.67%	300	66.67%
September	0	76.31%	258	73.02%	300	75.00%	300	75.00%
October	516	88.15%	258	81.13%	300	83.33%	300	83.33%
November	258	94.08%	300	90.57%	300	91.67%	0	83.33%
December	258	100.00%	300	100.00%	300	100.00%	600	100.00%
TOTAL	4,356		3,180		3,600		3,600	

METRONET SERVICES (PARISH)					ACCOUNT NUMBER		002 . . 440050	
	2012		2013		2014		2015	
MONTH	$	%	$	%	$	%	$	%
January	452	15.56%	172	8.11%	0	0.00%	0	0.00%
February	452	31.13%	172	16.23%	200	8.33%	0	0.00%
March	172	37.05%	172	24.34%	400	25.00%	600	25.00%
April	452	52.62%	172	32.45%	200	33.33%	200	33.33%
May	172	58.54%	0	32.45%	200	41.67%	200	41.67%
June	172	64.46%	344	48.68%	200	50.00%	200	50.00%
July	0	64.46%	172	56.79%	200	58.33%	200	58.33%
August	344	76.31%	172	64.91%	200	66.67%	200	66.67%
September	0	76.31%	172	73.02%	200	75.00%	200	75.00%
October	344	88.15%	172	81.13%	200	83.33%	200	83.33%
November	172	94.08%	200	90.57%	200	91.67%	0	83.33%
December	172	100.00%	200	100.00%	200	100.00%	400	100.00%
TOTAL	2,904		2,120		2,400		2,400	
COMB/% Chg	7,260	-53.31%	5,300	-27.00%	6,000	13.21%	6,000	0.00%

NOTE: 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, for unlimited usage. In January of 2014 the zero balance in parish revenues and $500 in city revenues was due to an error in posting. This was corrected in March.

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	
	2012		2013		2014		2015	
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%	83	2.86%	258	5.23%	1,307	17.17%
April	0	0.00%	140	7.69%	0	5.23%	0	17.17%
May	0	0.00%	131	12.21%	690	19.21%	1,459	36.33%
June	0	0.00%	234	20.28%	847	36.37%	698	45.50%
July	0	0.00%	269	29.56%	416	44.79%	0	45.50%
August	0	0.00%	204	36.60%	0	44.79%	1,195	61.20%
September	0	0.00%	0	36.60%	0	44.79%	0	61.20%
October	0	0.00%	691	60.43%	0	44.79%	818	71.94%
November	0	0.00%	482	77.06%	0	44.79%	1,087	86.22%
December	0	0.00%	665	100.00%	2,725	100.00%	1,049	100.00%
TOTAL/% Chg	0	0.00%	2,899	100.00%	4,936	70.27%	7,613	54.23%

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.

MISDEMEANOR DETENTION FUND - WARRANT RECALL FEE

REVENUE TYPE	FUND . . OBJECT	
Charges for Services	City	001 . . 440070

LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	Louisiana Revised Statutes 13:1000.10; 13:1415; 13:2002.1 13:2488.40; 13:2489.1 Act 622 of the 2016 Session	N/A

INTERPRETATION OF LEGAL AUTHORIZATION:

State: Act 308 of the 2014 Regular Legislative Session enacted the following: **L.R.S. 13:1000.10** (19th Judicial District Court), **L.R.S. 13:1415** (EBRP Family Court), **L.R.S. 13:2002.1** (Baton Rouge City Court), **L.R.S. 13:2488.40** (Baker City Court), & **L.R.S. 13:2489.1** (Zachary City Court) provides for the authorization for the courts in East Baton Rouge Parish to levy and impose an additional warrant recall fee to fund expenses associated with operating a misdemeanor detention facility in the parish. **Act 622 of the 2016 Regular Legislative Session** repealed Act 308 of the 2015 session and required that all funds already collected to be returned to the courts that collected the fee.

COLLECTION AND TRANSMITTAL OF FUNDS:

Collector: Clerk of Court, for each respected court.

Transmittal: Remitted monthly to the Finance Department for East Baton Rouge Parish.

PAYOR OF FEE:

All persons who fail to appear as ordered on all misdemeanor offenses and traffic offenses where a warrant for arrest is issued.

COMPUTATION OF FEE:

The warrant recall fee shall be up to $50 per defendant at all courts stated above except Baton Rouge City Court which caps the fee at $25 per defendant.

REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:

No more than four warrant recall fees shall be imposed by each judge against any one person.

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

MISDEMEANOR DETENTION FUND - WARRANT RECALL FEES (CITY) ACCOUNT NUMBER 001 . . 440070								
	2012		2013		2014		2015	
MONTH	$	%	$	%	$	%	$	%
January	0	0.00%	0	0.00%	0	0.00%	24,343	3.37%
February	0	0.00%	0	0.00%	0	0.00%	73,101	13.48%
March	0	0.00%	0	0.00%	0	0.00%	79,781	24.52%
April	0	0.00%	0	0.00%	0	0.00%	64,571	33.45%
May	0	0.00%	0	0.00%	0	0.00%	59,205	41.65%
June	0	0.00%	0	0.00%	0	0.00%	56,121	49.41%
July	0	0.00%	0	0.00%	0	0.00%	54,932	57.01%
August	0	0.00%	0	0.00%	16,722	8.25%	49,075	63.80%
September	0	0.00%	0	0.00%	39,581	27.78%	65,407	72.85%
October	0	0.00%	0	0.00%	31,100	43.13%	61,782	81.40%
November	0	0.00%	0	0.00%	56,823	71.17%	61,497	89.91%
December	0	0.00%	0	0.00%	58,413	100.00%	72,960	100.00%
TOTAL/% Chg	0	0.00%	0	0.00%	202,639	100.00%	722,775	256.68%

NOTE: Please see the chart below for a breakdown of collections by court. This fee will no longer be collected starting in August of 2016 due to Act 622 of the 2016 Regular Legislative Session.

Name of Court	2014 Collections	2015 Collections	Total Collections
19th JDC/Family Court of EBRP	61,555	223,753	285,308
Zachary City Court	13,500	33,850	47,350
Baker City Court	16,600	80,437	97,037
Baton Rouge City Court	110,984	384,736	495,720
Total	202,639	722,775	925,415

CENTRAL SERVICES SUPPORT

REVENUE TYPE	FUND . . OBJECT
Charges for Services	City 001 . . 440101 Central Service Support Parish 002 . . 440101 City 001 . . 440102 Inventory Parish 002 . . 440102 City 001 . . 440103 Auction Facility Parish 002 . . 440103

LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
OMB Circular A-87	N/A	Annual Budget Process 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: Central services support for special revenue funds, inventory, and the auction facility are addressed during the **annual budget process**. Central Services Support 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:

Central Services Support: 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 central services support (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	2012	2013	2014	2015
Grant Funds:				
Office of Social Services	136,681.00	97,131.00	227,688.71	143,523.83
WIA	167,684.96	270,830.88	129,343.92	50,249.60
Ryan White	56,362.41	79,037.26	78,854.82	57,037.24
Community Development	302,496.30	126,999.42	113,373.06	216,068.86
LEAP	9,424.14	0.00	0.00	0.00
LIHEAP	2,272.32	10,000.00	0.00	16,945.64
Miscellaneous Grants	28,484.88	17,947.51	18,115.75	25,433.82
Total Grant Funds	703,406.01	601,946.07	567,376.26	509,258.99
Total Special Fund Types	7,621,724.58	8,277,068.17	7,868,640.65	7,606,669.18
Grand Total	8,325,130.59	8,879,014.24	8,436,016.91	8,115,928.17

NOTE: In 2013, $75 was incorrectly posted to this account and is not included in the above chart.
Central Services Support—Inventory: **Purchasers of goods at the DPW Warehouse** pay this fee.

Central Services Support—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.

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 2015, the two plans are:

(A) a plan based on actual expenditures for the fiscal year ending December 31, 2013; and

(B) a plan based on beginning budgeted expenditures for the year ending December 31, 2014.

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 2015. 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 2015.

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 central services support 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:

CENTRAL SERVICES SUPPORT (CITY)					ACCOUNT NUMBER		001 . . 440101	
	2012		2013		2014		2015	
MONTH	$	%	$	%	$	%	$	%
January	123,157	2.96%	141,920	3.20%	131,482	3.12%	131,366	3.24%
February	714,092	20.14%	792,871	21.08%	725,451	20.34%	687,007	20.19%
March	199,692	24.94%	165,005	24.80%	140,734	23.68%	149,653	23.88%
April	156,460	28.70%	201,200	29.34%	158,484	27.44%	131,461	27.12%
May	709,061	45.76%	777,342	46.87%	723,664	44.61%	686,384	44.06%
June	172,274	49.90%	149,500	50.24%	132,316	47.75%	158,829	47.98%
July	122,046	52.84%	151,639	53.66%	230,570	53.23%	134,170	51.29%
August	670,526	68.97%	773,140	71.09%	710,091	70.08%	687,907	68.26%
September	157,407	72.75%	141,749	74.29%	134,255	73.27%	135,749	71.61%
October	167,667	76.78%	168,345	78.09%	183,958	77.63%	160,361	75.56%
November	735,964	94.49%	773,705	95.53%	719,194	94.70%	687,780	92.53%
December	229,253	100.00%	198,089	100.00%	223,275	100.00%	302,837	100.00%
TOTAL	4,157,599		4,434,505		4,213,474		4,053,504	

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.

CENTRAL SERVICES SUPPORT (PARISH)					ACCOUNT NUMBER		002 . . 440101	
	2012		2013		2014		2015	
MONTH	$	%	$	%	$	%	$	%
January	125,133	3.00%	141,921	3.19%	131,482	3.11%	131,366	3.23%
February	714,092	20.14%	794,670	21.07%	726,859	20.33%	688,241	20.18%
March	199,808	24.93%	165,109	24.79%	140,894	23.66%	149,732	23.86%
April	156,706	28.69%	201,887	29.33%	158,553	27.42%	131,594	27.10%
May	709,755	45.72%	777,576	46.83%	723,935	44.56%	686,537	44.00%
June	172,360	49.86%	149,575	50.19%	132,448	47.70%	158,819	47.91%
July	122,348	52.79%	151,689	53.60%	230,621	53.16%	134,211	51.21%
August	670,495	68.88%	773,148	71.00%	710,091	69.98%	687,904	68.15%
September	157,445	72.66%	141,781	74.19%	134,234	73.16%	135,747	71.49%
October	167,676	76.68%	168,431	77.98%	184,107	77.52%	160,389	75.44%
November	735,982	94.34%	773,706	95.39%	719,176	94.55%	687,780	92.37%
December	235,732	100.00%	204,942	100.00%	230,143	100.00%	310,104	100.00%
TOTAL	4,167,532		4,444,435		4,222,543		4,062,424	
COMB/% Chg	8,325,131	-2.96%	8,878,940	6.65%	8,436,017	-4.99%	8,115,928	-3.79%

CENTRAL SERVICES SUPPORT - INVENTORY (CITY)					ACCOUNT NUMBER		001 . . 440102	
	2012		2013		2014		2015	
MONTH	$	%	$	%	$	%	$	%
January	1,668	-7.80%	1,742	4.10%	1,582	-11.10%	1,675	4.98%
February	1,760	-16.03%	1,951	8.69%	1,815	-23.84%	1,577	9.67%
March	1,798	-24.44%	1,842	13.02%	1,089	-31.48%	1,109	12.97%
April	2,139	-34.44%	2,053	17.85%	1,559	-42.42%	1,733	18.12%
May	1,966	-43.63%	1,849	22.20%	1,576	-53.48%	1,710	23.21%
June	2,634	-55.95%	2,655	28.44%	2,332	-69.85%	2,313	30.09%
July	0	-55.95%	1,988	33.12%	0	-69.85%	2,160	36.51%
August	1,892	-64.79%	0	33.12%	0	-69.85%	0	36.51%
September	3,100	-79.29%	2,606	39.25%	6,383	-114.65%	1,847	42.00%
October	2,966	-93.15%	2,076	44.13%	0	-114.65%	2,248	48.69%
November	4,922	-116.17%	3,902	53.31%	2,110	-129.45%	2,018	54.69%
December	(46,232)	100.00%	19,851	100.00%	(32,695)	100.00%	15,238	100.00%
TOTAL	(21,387)		42,515		(14,249)		33,628	

CENTRAL SERVICES SUPPORT - INVENTORY (PARISH)					ACCOUNT NUMBER		002 . . 440102	
	2012		2013		2014		2015	
MONTH	$	%	$	%	$	%	$	%
January	1,112	-7.80%	1,161	4.10%	1,055	-11.40%	1,117	4.86%
February	1,174	-16.04%	1,301	8.68%	1,210	-24.48%	1,051	9.42%
March	1,199	-24.45%	1,228	13.02%	726	-32.32%	739	12.64%
April	1,426	-34.46%	1,369	17.84%	1,039	-43.55%	1,155	17.66%
May	1,311	-43.66%	1,233	22.19%	1,050	-54.90%	1,140	22.61%
June	1,756	-55.98%	1,770	28.44%	1,555	-71.71%	1,542	29.32%
July	0	-55.98%	1,325	33.11%	0	-71.71%	1,440	35.58%
August	1,261	-64.83%	0	33.11%	5,199	-127.89%	0	35.58%
September	2,067	-79.33%	1,737	39.24%	(944)	-117.69%	1,231	40.93%
October	1,977	-93.20%	1,384	44.12%	0	-117.69%	1,499	47.45%
November	3,281	-116.22%	2,602	53.30%	1,407	-132.90%	1,346	53.30%
December	(30,816)	100.00%	13,240	100.00%	(21,550)	100.00%	10,743	100.00%
TOTAL	(14,252)		28,350		(9,253)		23,003	
COMB/% Chg	(35,639)	-159.33%	70,865	298.84%	(23,502)	-133.16%	56,631	340.96%

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.

CENTRAL SERVICES SUPPORT - AUCTION FACILITY (CITY)					ACCOUNT NUMBER		001 . . 440103	
	2012		2013		2014		2015	
MONTH	$	%	$	%	$	%	$	%
February	0	0.00%	10,327	44.09%	3,323	9.89%	0	0.00%
March	0	0.00%	0	44.09%	16,108	57.85%	0	0.00%
April	0	0.00%	0	44.09%	0	57.85%	0	0.00%
May	0	0.00%	0	44.09%	0	57.85%	0	0.00%
June	0	0.00%	0	44.09%	0	57.85%	0	0.00%
July	3,740	28.72%	6,876	73.45%	0	57.85%	0	0.00%
August	6,699	80.16%	0	73.45%	0	57.85%	0	0.00%
September	273	82.25%	6,219	100.00%	0	57.85%	0	0.00%
October	0	82.25%	0	100.00%	0	57.85%	0	0.00%
November	2,243	99.48%	0	100.00%	0	57.85%	10,207	100.00%
December	68	100.00%	0	100.00%	14,157	100.00%	0	100.00%
TOTAL	13,023		23,422		33,588		10,207	

CENTRAL SERVICES SUPPORT - AUCTION FACILITY (PARISH)					ACCOUNT NUMBER		002 . . 440103	
	2012		2013		2014		2015	
MONTH	$	%	$	%	$	%	$	%
February	0	0.00%	6,885	44.09%	2,215	9.89%	0	0.00%
March	0	0.00%	0	44.09%	10,738	57.85%	0	0.00%
April	0	0.00%	0	44.09%	0	57.85%	0	0.00%
May	0	0.00%	0	44.09%	0	57.85%	0	0.00%
June	0	0.00%	0	44.09%	0	57.85%	0	0.00%
July	2,494	29.50%	4,584	73.45%	0	57.85%	0	0.00%
August	4,466	82.32%	0	73.45%	0	57.85%	0	0.00%
September	(46)	81.77%	4,146	100.00%	0	57.85%	0	0.00%
October	0	81.77%	0	100.00%	0	57.85%	0	0.00%
November	1,495	99.46%	0	100.00%	0	57.85%	6,804	100.00%
December	46	100.00%	0	100.00%	9,438	100.00%	0	100.00%
TOTAL	8,455		15,615		22,391		6,804	
COMB/% Chg	21,478	-38.51%	39,037	81.75%	55,979	43.40%	17,011	-69.61%

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 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.

SALES TAX COLLECTION CHARGES

REVENUE TYPE	FUND . . OBJECT	
Charges for Services	City	001 . . 440111
	Parish	002 . . 440111

LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	Louisiana Revised Statutes 33:1324	Contract between the City-Parish and EBRP School Board, 03/31/66 Contract between the City-Parish and Cities of Baker and Zachary, 08/03/60 Contract between the City-Parish and City of Baker School Board, undated Contract between the City-Parish and Zachary Community School Board, 05/08/03 Contract between the City-Parish and Central Community School Board, 07/01/07 Contract between the City-Parish and City of Central, 03/01/08 Resolutions 28101, 11/23/88 41217, 08/22/01 Ordinance 15526, 6/26/2013

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)**, and the **Central Community School Board (07/01/07),** authorize the City-Parish Director of Finance to collect, along with the collection of the sales tax levied by the City-Parish, the sales and use tax levied by the School Boards. This contract further states that the School Boards will pay a charge to the City-Parish for the cost of administering, collecting, and enforcing collection of the School Board's sales and use tax. **A contract and agreement between the City-Parish and the Cities of Baker and Zachary dated August 3, 1960**, provides that Baker and Zachary pay the City-Parish for their proportionate share of the consolidated form of tax return. **A contract and agreement between the City-Parish and the City of Central dated March, 1 2008**, provides that central 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. **Ordinance 15526** of June 26, 2013, authorized the mayor to execute a Cooperative Endeavor Agreement with Dawnadele Economic Development District. The executed Cooperative Endeavor Agreement allows a collection fee of $500 per month.

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, Zachary, and Central 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 2012, 1.02%; for 2013, 1.08%; for 2014, 1.01% and for 2015, .97%. The estimated collection cost for 2016 is 1.03%. 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 monthly collection fee is $500 for the sales tax collected for the Dawnadele Economic Development District beginning in June 2014.

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	
	2012		2013		2014		2015	
MONTH	$	%	$	%	$	%	$	%
January	(126,881)	-10.00%	(116,244)	-8.22%	(118,715)	-9.07%	(111,908)	-8.45%
February	146,955	1.58%	134,585	1.30%	137,335	1.42%	128,993	1.29%
March	114,308	10.60%	105,455	8.75%	102,767	9.27%	105,466	9.26%
April	119,140	19.99%	104,111	16.11%	110,459	17.71%	107,941	17.41%
May	135,845	30.70%	123,859	24.87%	122,454	27.06%	123,062	26.71%
June	126,090	40.64%	116,570	33.11%	47,652	30.70%	111,118	35.10%
July	(51,420)	36.59%	117,063	41.38%	53,568	34.80%	84,819	41.51%
August	120,521	46.09%	138,725	51.19%	174,245	48.11%	113,790	50.11%
September	111,015	54.84%	114,285	59.27%	113,326	56.76%	109,977	58.42%
October	111,515	63.64%	115,146	67.41%	110,764	65.22%	107,127	66.51%
November	112,474	72.50%	113,361	75.42%	116,145	74.09%	114,886	75.19%
December	348,728	100.00%	347,729	100.00%	339,131	100.00%	328,393	100.00%
TOTAL	1,268,290		1,414,645		1,309,131		1,323,664	

SALES TAX COLLECTION CHARGES (PARISH)					ACCOUNT NUMBER		002 . . 440111	
	2012		2013		2014		2015	
MONTH	$	%	$	%	$	%	$	%
January	(126,881)	-10.00%	(116,244)	-8.22%	(118,715)	-9.10%	(111,908)	-8.49%
February	146,955	1.58%	134,585	1.30%	137,335	1.43%	128,993	1.30%
March	114,308	10.60%	105,455	8.75%	102,767	9.30%	104,466	9.22%
April	119,140	19.99%	104,111	16.11%	110,459	17.76%	107,441	17.38%
May	135,845	30.70%	123,859	24.87%	122,454	27.15%	122,562	26.68%
June	126,090	40.64%	116,570	33.11%	47,652	30.80%	110,618	35.08%
July	(51,420)	36.59%	117,063	41.38%	53,568	34.90%	84,319	41.47%
August	120,521	46.09%	138,725	51.19%	174,245	48.25%	113,290	50.07%
September	111,015	54.84%	114,285	59.27%	113,326	56.94%	109,477	58.38%
October	111,515	63.64%	115,146	67.41%	110,764	65.42%	106,627	66.47%
November	112,474	72.50%	113,361	75.42%	116,145	74.32%	114,385	75.15%
December	348,728	100.00%	347,729	100.00%	335,131	100.00%	327,393	100.00%
TOTAL	1,268,290		1,414,645		1,305,131		1,317,663	
COMB/% Chg	2,536,580	-10.17%	2,829,290	11.54%	2,614,262	-7.60%	2,641,327	1.04%

NOTE: Actual collection costs received were as follows:

	2012	2013	2014	2015
EBRP School Board	$874,436	$878,333	$847,933	$836,193
EBRP School System EFID	769,412	770,353	735,595	722,565
Parish Sewer Sales Tax Fund	427,505	419,555	402,070	394,519
EBRP Street Improvement Fund	399,607	392,486	374,283	367,663
City of Baker	42,673	42,342	43,843	43,384
City of Zachary	90,484	87,817	88,093	82,922
City of Central	57,506	55,960	58,134	58,670
Baker School Board	28,923	28,409	28,874	28,807
Zachary School Board	124,104	91,842	89,377	84,620
Central School Board	63,577	62,753	63,568	63,299
TIF				6,000
Subtotal	2,878,226	2,829,850	2,731,770	2,688,644
Prior Year Adjustment for Underpayments or (Overpayments)				
2011	(345,113)	-	-	-
2012		-	101,761	
2013			(226,341)	
2014				(47,770)
Net Adjustment	*(345,113)*	*0*	*(124,580)*	*(47,770)*
Other Miscellaneous Adjustments				
Adjustments			(4,000)	
Prior Year Accrual	(3,467)	560	(3,072)	(453)
Net Other Miscellaneous Adjustments	*(3,467)*	*560*	*(7,072)*	*(453)*
TOTAL SALES TAX COLLECTION CHARGES	$2,536,580	$2,829,290	$2,614,262	$2,641,327

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). The overpayment for 2014 was ($47,770) and will be applied in 2015.

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) L.R.S. 33:4574.1 D L.R.S. 33:4574.1.1 L L.R.S. 33:9038.52 L.R.S. 33:9038.61 L.R.S. 33:9038.63	Ordinances 9024, 12/13/89 9430, 05/13/92 Resolutions 36969, 06/26/96 36970, 06/26/96 39218, 01/13/99 42867, 10/22/03 48680, 06/22/11 48790, 08/24/11 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	
	2012		2013		2014		2015	
MONTH	$	%	$	%	$	%	$	%
January	(750)	-5.00%	(750)	-4.05%	(750)	-3.57%	(750)	-3.19%
February	1,250	3.33%	1,250	2.70%	1,750	4.76%	2,250	6.38%
March	1,250	11.67%	1,250	9.46%	1,750	13.10%	1,250	11.70%
April	1,250	20.00%	1,250	16.22%	1,750	21.43%	1,750	19.15%
May	1,250	28.33%	1,250	22.97%	1,750	29.76%	1,750	26.60%
June	1,250	36.67%	1,250	29.73%	2,250	40.48%	1,750	34.04%
July	1,250	45.00%	1,750	39.19%	2,250	51.19%	1,750	41.49%
August	1,250	53.33%	1,750	48.65%	2,250	61.90%	1,750	48.94%
September	1,250	61.67%	1,750	58.11%	2,250	72.62%	2,250	58.51%
October	1,250	70.00%	1,750	67.57%	2,250	83.33%	2,250	68.09%
November	1,250	78.33%	1,750	77.03%	2,250	94.05%	2,250	77.66%
December	3,250	100.00%	4,250	100.00%	1,250	100.00%	5,250	100.00%
TOTAL	15,000		18,500		21,000		23,500	

NOTE: Starting in June 2014 to November 2014, the $500 collection fee for Dawnadele Economic Development District was incorrectly charged in this account. It was corrected in 2015 with a JE after the year had been closed.

OCCUPANCY TAX COLLECTION CHARGES (PARISH)					ACCOUNT NUMBER		002 . . 440114	
	2012		2013		2014		2015	
MONTH	$	%	$	%	$	%	$	%
January	(250)	-2.78%	(250)	-2.78%	(250)	-2.78%	(250)	-2.78%
February	750	5.56%	750	5.56%	750	5.56%	750	5.56%
March	750	13.89%	750	13.89%	750	13.89%	750	13.89%
April	750	22.22%	750	22.22%	750	22.22%	750	22.22%
May	750	30.56%	750	30.56%	750	30.56%	750	30.56%
June	750	38.89%	750	38.89%	750	38.89%	750	38.89%
July	750	47.22%	750	47.22%	750	47.22%	750	47.22%
August	750	55.56%	750	55.56%	750	55.56%	750	55.56%
September	750	63.89%	750	63.89%	750	63.89%	750	63.89%
October	750	72.22%	750	72.22%	750	72.22%	750	72.22%
November	750	80.56%	750	80.56%	750	80.56%	750	80.56%
December	1,750	100.00%	1,750	100.00%	1,750	100.00%	1,750	100.00%
TOTAL	9,000		9,000		9,000		9,000	
COMB/% Chg	24,000	100.00%	27,500	14.58%	30,000	9.09%	32,500	8.33%

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 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
	2012		2013		2014		2015	
MONTH	$	%	$	%	$	%	$	%
January	210	17.80%	172	12.28%	60	2.92%	83	16.84%
February	75	24.15%	210	27.27%	225	13.86%	(22)	12.37%
March	198	40.93%	516	64.10%	159	21.60%	135	39.76%
April	140	52.80%	15	65.17%	75	25.24%	41	48.07%
May	105	61.69%	268	84.30%	1,729	109.34%	192	87.02%
June	125	72.29%	103	91.65%	80	113.23%	(528)	-20.08%
July	30	74.83%	(26)	89.79%	(733)	77.58%	119	4.06%
August	15	76.10%	60	94.08%	0	77.58%	103	24.95%
September	50	80.34%	90	100.50%	60	80.50%	297	85.19%
October	112	89.83%	(30)	98.36%	70	83.90%	210	127.79%
November	60	94.92%	(135)	88.72%	55	86.58%	(263)	74.44%
December	60	100.00%	158	100.00%	276	100.00%	126	100.00%
TOTAL/% Chg	1,180	-50.73%	1,401	18.73%	2,056	46.75%	493	-76.02%

NOTE: Negative amounts in various months are due to correcting journal entries.

CREDIT CARD PROCESSING FEES

REVENUE TYPE	FUND . . OBJECT	
Charges for Services	City Parish	001 . . 440116 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
	2012		2013		2014		2015	
MONTH	$	%	$	%	$	%	$	%
January	1,833	8.54%	1,432	5.45%	1,983	7.37%	2,037	6.32%
February	1,607	16.02%	2,079	13.36%	2,572	16.94%	2,086	12.79%
March	2,140	25.99%	2,324	22.21%	2,599	26.60%	2,349	20.07%
April	1,850	34.60%	1,349	27.34%	1,835	33.42%	3,239	30.11%
May	1,770	42.84%	2,790	37.96%	1,923	40.57%	2,447	37.70%
June	1,843	51.43%	2,987	49.33%	2,420	49.57%	3,489	48.52%
July	1,549	58.64%	2,467	58.72%	1,966	56.88%	2,634	56.69%
August	2,301	69.36%	2,051	66.52%	2,969	67.92%	2,005	62.91%
September	1,510	76.39%	2,173	74.79%	2,464	77.08%	3,371	73.36%
October	2,471	87.90%	2,180	83.09%	934	80.55%	2,678	81.67%
November	1,455	94.67%	2,060	90.93%	2,634	90.35%	2,157	88.36%
December	1,144	100.00%	2,384	100.00%	2,596	100.00%	3,755	100.00%
TOTAL	21,473		26,276		26,895		32,247	

CREDIT CARD PROCESSING FEES (PARISH)					ACCOUNT NUMBER		002 . . 440116	
	2012		2013		2014		2015	
MONTH	$	%	$	%	$	%	$	%
January	2,579	8.70%	2,297	6.18%	2,561	6.48%	3,929	7.18%
February	2,588	17.43%	3,609	15.90%	2,593	13.03%	3,766	14.06%
March	2,164	24.73%	3,306	24.79%	2,737	19.95%	5,606	24.31%
April	2,278	32.41%	1,920	29.96%	3,698	29.30%	4,695	32.89%
May	1,679	38.07%	3,162	38.47%	2,996	36.88%	4,525	41.15%
June	2,687	47.13%	3,537	47.99%	3,422	45.53%	5,122	50.51%
July	2,734	56.36%	4,705	60.65%	3,267	53.79%	4,971	59.60%
August	2,199	63.77%	2,533	67.47%	3,134	61.71%	3,497	65.99%
September	1,833	69.96%	2,990	75.52%	2,745	68.65%	4,985	75.10%
October	3,310	81.12%	3,048	83.72%	2,923	76.04%	4,543	83.40%
November	3,098	91.57%	2,422	90.24%	4,730	88.00%	4,717	92.02%
December	2,500	100.00%	3,626	100.00%	4,745	100.00%	4,368	100.00%
TOTAL	29,649		37,155		39,551		54,724	
COMB/% Chg	51,122	15.61%	63,431	24.08%	66,446	4.75%	86,971	30.89%

ONLINE PERMITTING TECHNOLOGY FEES

REVENUE TYPE	FUND . . OBJECT
Charges for Services	City 001 . . 440117 Parish 002 . . 440117

LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	N/A	Code of Ordinances Title 8, Chapter 1, § 8:2 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 Development – Permits & Inspections 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
	2012		2013		2014		2015	
MONTH	$	%	$	%	$	%	$	%
January	0	180.35%	900	4.34%	1,050	4.52%	1,530	5.70%
February	570	180.35%	1,635	12.24%	1,950	12.90%	1,335	10.66%
March	1,680	177.27%	1,545	19.70%	1,905	21.09%	2,265	19.10%
April	1,395	168.21%	1,200	25.49%	1,770	28.70%	2,130	27.02%
May	1,380	160.67%	2,190	36.06%	2,145	37.93%	2,175	35.12%
June	1,635	153.23%	1,935	45.40%	2,869	50.27%	2,295	43.66%
July	1,845	144.40%	2,415	57.06%	2,220	59.81%	3,165	55.44%
August	1,410	134.44%	2,055	66.98%	2,010	68.46%	2,460	64.60%
September	1,035	126.83%	1,725	75.31%	2,100	77.49%	4,290	80.57%
October	2,160	121.24%	1,905	84.50%	1,035	81.94%	1,485	86.10%
November	2,205	109.58%	1,365	91.09%	1,965	90.39%	1,950	93.36%
December	1,390	97.68%	1,845	100.00%	2,235	100.00%	1,785	100.00%
TOTAL	16,705		20,715		23,254		26,865	

ONLINE PERMITTING TECHNOLOGY FEES (PARISH)					ACCOUNT NUMBER		002 . . 440117	
	2012		2013		2014		2015	
MONTH	$	%	$	%	$	%	$	%
January	0	0.00%	1,410	5.55%	1,305	4.82%	1,935	6.87%
February	855	4.62%	1,785	12.57%	1,695	11.08%	1,425	11.93%
March	1,530	12.87%	2,100	20.84%	1,680	17.28%	2,657	21.36%
April	1,950	23.40%	1,665	27.39%	2,070	24.92%	2,430	29.99%
May	1,785	33.04%	2,220	36.13%	2,340	33.56%	3,015	40.69%
June	1,545	41.38%	2,265	45.04%	3,460	46.34%	3,050	51.52%
July	2,115	52.79%	2,985	56.79%	2,310	54.86%	3,465	63.82%
August	1,785	62.43%	2,535	66.77%	2,595	64.45%	1,860	70.42%
September	1,140	68.58%	2,520	76.68%	1,950	71.64%	2,220	78.31%
October	2,205	80.49%	2,250	85.54%	1,605	77.57%	2,160	85.97%
November	1,845	90.45%	1,515	91.50%	2,565	87.04%	2,085	93.38%
December	1,770	100.00%	2,160	100.00%	3,510	100.00%	1,866	100.00%
TOTAL	18,525		25,410		27,085		28,168	
COMB/% Chg	35,230	100.00%	46,125	30.93%	50,339	9.14%	55,033	9.32%

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 City 3839, 12/21/77 Resolutions 26424, 07/08/87; 50361, 08/28/13 50464, 10/09/13; 50571, 12/11/13 Vivid Outdoor Advertising Franchise Agreement, 09/01/13-08/31/21 Dreamhouse Advertising Franchise Agreement, 10/15/13-10/14/21 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
	2012		2013		2014		2015	
MONTH	$	%	$	%	$	%	$	%
January	1,345	7.97%	1,189	8.33%	1,010	4.61%	1,891	6.49%
February	2,237	21.21%	1,552	19.21%	1,955	13.53%	2,281	14.33%
March	1,251	28.62%	725	24.29%	1,374	19.79%	2,565	23.14%
April	1,455	37.24%	1,287	33.31%	732	23.13%	1,586	28.58%
May	942	42.82%	989	40.24%	3,654	39.80%	1,889	35.07%
June	1,637	52.51%	1,456	50.44%	1,488	46.59%	1,539	40.35%
July	1,444	61.06%	1,072	57.95%	1,150	51.84%	2,195	47.89%
August	985	66.90%	1,036	65.21%	1,913	60.57%	1,840	54.21%
September	1,330	74.77%	968	71.99%	2,266	70.90%	4,898	71.03%
October	1,804	85.46%	1,140	79.98%	1,684	78.59%	2,954	81.17%
November	1,047	91.66%	899	86.28%	2,732	91.05%	2,733	90.56%
December	1,409	100.00%	1,958	100.00%	1,962	100.00%	2,749	100.00%
TOTAL/% Chg	16,886	1.30%	14,271	-15.49%	21,920	53.60%	29,120	32.85%

NOTE: The number of vendors increased from one to three in 2014.

BOARD OF ADJUSTMENT FEES

REVENUE TYPE	FUND . . OBJECT	
Charges for Services	City Parish	001 . . 440201 002 . . 440201

LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	Louisiana Revised Statutes 33:4727	Unified Development Code Chapter 3, Section 3.101 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 Development- Permits and 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	
	2012		2013		2014		2015	
MONTH	$	%	$	%	$	%	$	%
January	180	6.41%	250	6.47%	180	4.48%	135	4.32%
February	225	14.41%	45	7.63%	200	9.46%	225	11.52%
March	360	27.22%	285	15.01%	495	21.79%	180	17.28%
April	270	36.83%	180	19.66%	650	37.98%	270	25.92%
May	315	48.04%	495	32.47%	360	46.95%	360	37.44%
June	405	62.46%	360	41.79%	225	52.55%	225	44.64%
July	65	64.77%	540	55.76%	315	60.40%	465	59.52%
August	360	77.58%	225	61.58%	450	71.61%	95	62.56%
September	135	82.38%	450	73.22%	225	77.21%	650	83.36%
October	225	90.39%	585	88.36%	45	78.33%	160	88.48%
November	180	96.80%	180	93.01%	245	84.43%	90	91.36%
December	90	100.00%	270	100.00%	625	100.00%	270	100.00%
TOTAL	2,810		3,865		4,015		3,125	

BOARD OF ADJUSTMENT FEES (PARISH)					ACCOUNT NUMBER		002 . . 440201	
	2012		2013		2014		2015	
MONTH	$	%	$	%	$	%	$	%
January	135	9.54%	270	14.63%	45	2.04%	90	4.00%
February	45	12.72%	270	29.27%	315	16.33%	495	26.00%
March	180	25.44%	180	39.02%	315	30.61%	135	32.00%
April	135	34.98%	135	46.34%	90	34.69%	270	44.00%
May	45	38.16%	180	56.10%	315	48.98%	0	44.00%
June	135	47.70%	90	60.98%	135	55.10%	90	48.00%
July	110	55.48%	0	60.98%	180	63.27%	225	58.00%
August	180	68.20%	90	65.85%	135	69.39%	155	64.89%
September	45	71.38%	45	68.29%	0	69.39%	135	70.89%
October	135	80.92%	270	82.93%	180	77.55%	225	80.89%
November	135	90.46%	180	92.68%	270	89.80%	90	84.89%
December	135	100.00%	135	100.00%	225	100.00%	340	100.00%
TOTAL	1,415		1,845		2,205		2,250	
COMB/% Chg	4,225	-21.10%	5,710	35.15%	6,220	8.93%	5,375	-13.59%

NOTE: This revenue fluctuates year to year based upon the number of cases presented to the board.

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 Development– Permits & Inspections Divisions

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
	2012		2013		2014		2015	
MONTH	$	%	$	%	$	%	$	%
January	189	11.92%	314	10.70%	86	7.43%	76	8.54%
February	148	21.26%	88	13.70%	53	12.00%	105	20.34%
March	191	33.31%	756	39.45%	22	13.90%	148	36.97%
April	85	38.68%	35	40.65%	55	18.65%	50	42.58%
May	55	42.15%	186	46.98%	172	33.51%	203	65.39%
June	186	53.88%	502	64.09%	62	38.86%	10	66.52%
July	84	59.18%	127	68.42%	78	45.60%	65	73.82%
August	90	64.86%	75	70.97%	18	47.15%	55	80.00%
September	25	66.44%	267	80.07%	27	49.48%	46	85.17%
October	128	74.51%	110	83.82%	11	50.43%	97	96.07%
November	286	92.56%	272	93.08%	87	57.94%	4	96.52%
December	118	100.00%	203	100.00%	487	100.00%	31	100.00%
TOTAL/% Chg	1,585	-80.89%	2,935	85.17%	1,158	-60.55%	890	-23.14%

NOTE: This revenue began decreasing at the end of 2011 when the Department of Development- Permits & Inspections 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 Transportation and Drainage-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
	2012		2013		2014		2015	
MONTH	$	%	$	%	$	%	$	%
January	835	8.82%	925	17.85%	70	1.82%	50	1.95%
February	220	11.14%	700	31.36%	145	5.59%	0	1.95%
March	1,094	22.69%	783	46.47%	20	6.11%	10	2.34%
April	930	32.51%	684	59.67%	675	23.67%	635	27.15%
May	1,430	47.61%	270	64.88%	254	30.28%	110	31.45%
June	1,135	59.60%	405	72.69%	150	34.18%	50	33.40%
July	245	62.19%	190	76.36%	1,140	63.84%	765	63.28%
August	710	69.68%	(60)	75.20%	425	74.90%	50	65.23%
September	60	70.32%	405	83.02%	100	77.50%	120	69.92%
October	2,066	92.13%	440	91.51%	0	77.50%	70	72.66%
November	525	97.68%	220	95.75%	690	95.45%	0	72.66%
December	220	100.00%	220	100.00%	175	100.00%	700	100.00%
TOTAL/% Chg	9,470	-69.48%	5,182	-45.28%	3,844	-25.82%	2,560	-33.40%

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, 03/01/16

INTERPRETATION OF LEGAL AUTHORIZATION:

Local: The City Court ***En Banc* Order** effective March 1, 2016, 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
	2012		2013		2014		2015	
MONTH	$	%	$	%	$	%	$	%
January	18,050	11.02%	10,124	9.64%	7,010	9.02%	3,540	5.24%
February	15,816	20.68%	11,604	20.69%	3,450	13.46%	8,440	17.72%
March	10,605	27.15%	7,684	28.00%	6,870	22.29%	7,540	28.88%
April	9,829	33.15%	6,750	34.43%	6,970	31.26%	6,520	38.53%
May	17,192	43.65%	15,690	49.37%	11,250	45.73%	6,295	47.84%
June	6,465	47.60%	7,800	56.79%	2,850	49.40%	6,825	57.94%
July	5,234	50.79%	16,870	72.85%	3,400	53.77%	6,310	67.27%
August	28,614	68.26%	8,100	80.56%	7,050	62.84%	3,090	71.84%
September	15,914	77.98%	2,834	83.26%	6,190	70.80%	5,890	80.56%
October	14,224	86.66%	5,980	88.96%	8,190	81.34%	0	80.56%
November	8,584	91.90%	4,550	93.29%	6,035	89.10%	7,700	91.95%
December	13,262	100.00%	7,050	100.00%	8,474	100.00%	5,440	100.00%
TOTAL/% Chg	163,789	30.86%	105,036	-35.87%	77,739	-25.99%	67,590	-13.06%

NOTE: The amount collected fluctuates due to the number of participants in the program at any given time. Decreases in revenue are due to a decision in the Prosecutor's Office to refer fewer DWI cases to the District Attorney's Pre-Trial Program, for which this administrative fee is charged, and instead handle these cases in-house.

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 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
	2012		2013		2014		2015	
MONTH	$	%	$	%	$	%	$	%
January	34,055	10.26%	19,103	4.73%	32,087	7.97%	41,582	9.23%
February	36,430	21.23%	30,367	12.24%	42,571	18.55%	38,433	17.77%
March	34,806	31.72%	53,459	25.48%	28,063	25.52%	39,541	26.55%
April	24,746	39.18%	31,205	33.20%	33,963	33.95%	34,867	34.30%
May	30,492	48.36%	30,959	40.86%	30,802	41.60%	35,802	42.25%
June	26,909	56.47%	29,022	48.05%	33,872	50.02%	34,246	49.85%
July	30,079	65.53%	32,250	56.03%	41,469	60.32%	43,803	59.58%
August	21,073	71.88%	36,735	65.12%	35,679	69.18%	24,414	65.00%
September	24,323	79.21%	32,489	73.16%	24,779	75.34%	38,505	73.55%
October	27,910	87.62%	37,230	82.38%	20,375	80.40%	36,810	81.73%
November	23,012	94.55%	36,847	91.50%	46,855	92.04%	40,860	90.80%
December	18,094	100.00%	34,353	100.00%	32,054	100.00%	41,403	100.00%
TOTAL/% Chg	331,929	-19.59%	404,019	21.72%	402,569	-0.36%	450,266	11.85%

NOTE: Revenues fluctuations are dependent upon the number of offenders accepted into the program.

NOTICE OF INTENT

REVENUE TYPE	FUND . . OBJECT	
Charges for Services	City Parish	001 . . 440331 002 . . 440331

LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	Louisiana Revised Statutes 26:493	Ordinance 14472,08/27/08; Ordinance 15223,11/22/11; Ordinance 15425,12/12/12; Ordinance 15458,02/27/13; 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 Office of Alcoholic Beverage Control acts as collecting agent, deposits funds directly into the bank, and forwards the deposit slips to Finance–Revenue Division.

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	
	2012		2013		2014		2015	
MONTH	$	%	$	%	$	%	$	%
January	3,948	10.00%	9,060	20.17%	1,128	1.96%	2,970	5.40%
February	3,384	18.57%	3,534	28.04%	6,804	13.77%	4,812	14.14%
March	3,384	27.15%	4,962	39.09%	4,962	22.39%	6,690	26.30%
April	3,948	37.15%	2,970	45.70%	4,812	30.75%	4,548	34.56%
May	4,248	47.91%	1,692	49.46%	5,526	40.34%	6,390	46.17%
June	4,098	58.29%	3,140	56.46%	3,420	46.28%	2,970	51.57%
July	3,684	67.62%	2,556	62.15%	4,398	53.92%	3,984	58.81%
August	4,662	79.43%	2,981	68.78%	4,548	61.81%	2,970	64.21%
September	0	79.43%	4,398	78.57%	2,706	66.51%	5,526	74.25%
October	1,278	82.67%	4,248	88.03%	5,826	76.63%	2,556	78.89%
November	2,856	89.91%	2,556	93.72%	9,774	93.60%	7,068	91.74%
December	3,984	100.00%	2,820	100.00%	3,684	100.00%	4,548	100.00%
TOTAL	39,474		44,917		57,588		55,032	

NOTICE OF INTENT (PARISH)					ACCOUNT NUMBER		002 . . 440331	
	2012		2013		2014		2015	
MONTH	$	%	$	%	$	%	$	%
January	2,820	25.00%	1,278	12.07%	564	7.50%	1,128	9.56%
February	564	30.00%	1,842	29.47%	2,406	39.51%	1,842	25.17%
March	564	35.00%	564	34.79%	0	39.51%	1,428	37.26%
April	1,692	50.00%	1,128	45.45%	564	47.01%	0	37.26%
May	3,384	80.00%	2,970	73.50%	564	54.51%	564	42.04%
June	1,128	90.00%	100	74.44%	0	54.51%	1,428	54.14%
July	564	95.00%	714	81.19%	714	64.01%	564	58.92%
August	564	100.00%	0	81.19%	0	64.01%	0	58.92%
September	0	100.00%	564	86.51%	714	73.50%	1,992	75.80%
October	0	100.00%	0	86.51%	0	73.50%	714	81.85%
November	0	100.00%	0	86.51%	564	81.01%	1,428	93.95%
December	0	100.00%	1,428	100.00%	1,428	100.00%	714	100.00%
TOTAL	11,280		10,588		7,518		11,802	
COMB/% Chg	50,754	-31.83%	55,505	9.36%	65,106	17.30%	66,834	2.65%

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.

PRETRIAL DIVERSION – ONLINE DRIVING COURSE FEES

REVENUE TYPE	FUND . . OBJECT	
Charges for Services	City	001 . . 440332

LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	N/A	City Court *En Banc* Order, 6/23/93 City Court *En Banc* Order, 3/01/16 Ordinance 9646, 9647, 06/23/93 Resolution 50405, 08/28/13

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. **Resolution 50405** of August 28, 2013, awards the contract for administration of the City Prosecutor's Online Driving School Program to Cyber Active Inc for a period of 5 years. The City Court ***En Banc* Order** effective March 1, 2016 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 defendant in City Court accepted for participation in the Online Driving School Program is required to pay the program fee.

COMPUTATION OF FEE:

The basic program fee is **$189.** Per the contract with the service provider if the participant fails the final exam there will be a **$5** retake fee for each additional final exam.

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

PRETRIAL DIVERSION-ONLINE DRIVING COURSE FEE					ACCOUNT NUMBER		001 . . 440332	
	2012		2013		2014		2015	
MONTH	$	%	$	%	$	%	$	%
January	0	0.00%	0	0.00%	0	0.00%	5,500	12.29%
February	0	0.00%	0	0.00%	0	0.00%	2,500	17.88%
March	0	0.00%	0	0.00%	3,600	6.50%	3,250	25.14%
April	0	0.00%	0	0.00%	5,350	9.66%	3,800	33.63%
May	0	0.00%	0	0.00%	5,800	10.47%	5,750	46.48%
June	0	0.00%	0	0.00%	11,150	20.13%	5,000	57.65%
July	0	0.00%	0	0.00%	7,600	13.72%	4,400	67.49%
August	0	0.00%	0	0.00%	6,550	11.82%	1,800	71.51%
September	0	0.00%	0	0.00%	3,400	6.14%	1,900	75.75%
October	0	0.00%	0	0.00%	1,950	3.52%	4,350	85.47%
November	0	0.00%	0	0.00%	4,150	7.49%	3,050	92.29%
December	0	0.00%	0	0.00%	5,850	10.56%	3,450	100.00%
TOTAL/% Chg	0	0.00%	0	0.00%	55,400	100.00%	44,750	-19.22%

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 Act 819 of the 2008 Regular Session	Resolution 36873, 05/22/96 Ordinance 14344, 03/12/08 15721, 06/25/14

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. **Ordinance 15721 of June 25, 2014,** establishes a more uniform procedure for the sale of adjudicated property initiated after May 1, 2014.

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	
	2012		2013		2014		2015	
MONTH	$	%	$	%	$	%	$	%
January	4,565	16.81%	3,500	8.81%	3,000	4.53%	16,500	23.25%
February	2,100	24.54%	5,000	21.40%	1,725	7.13%	7,500	33.82%
March	14,055	76.29%	3,000	28.95%	7,500	18.46%	5,005	40.87%
April	500	78.13%	5,000	41.54%	6,005	27.52%	2,750	44.75%
May	2,005	85.51%	6,400	57.65%	(2,000)	24.50%	(500)	44.04%
June	3,525	98.49%	2,000	62.68%	(580)	23.63%	7,500	54.61%
July	2,000	105.85%	5,050	75.39%	9,000	37.22%	4,500	60.95%
August	2,000	113.22%	(12,775)	43.23%	3,500	42.50%	9,055	73.71%
September	2,500	122.42%	4,500	54.56%	8,500	55.33%	10,040	87.86%
October	2,500	131.63%	14,000	89.80%	5,000	62.88%	(2,395)	84.49%
November	5,000	150.04%	4,700	101.64%	15,085	85.66%	7,000	94.35%
December	(13,590)	100.00%	(650)	100.00%	9,500	100.00%	4,010	100.00%
TOTAL/% Chg	27,160	-9.92%	39,725	46.26%	66,235	66.73%	70,965	7.14%

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	Code of Ordinances Title 7

INTERPRETAION 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: 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)	$0.10 per page
Unified Development Code book (UDC)	$150.00
Maps	$50.00
FUTUREBR Plan:	
Final Report	$50.00
Summary	$10.00
5-year update	$35.00
Evaluation and Appraisal Report	$25.00
Entire Plan	$191.00
Implementation Plan	$35.00
Progress Report	$20.00
Tax Abatement Program	$200.00
Enterprise Zone Program	$100.00

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	
	2012		2013		2014		2015	
MONTH	$	%	$	%	$	%	$	%
January	53	4.50%	100	7.59%	0	0.00%	50	3.76%
February	154	17.57%	100	15.17%	109	13.01%	100	11.28%
March	55	22.24%	150	26.56%	0	13.01%	0	11.28%
April	0	22.24%	96	33.84%	0	13.01%	500	48.87%
May	2	22.41%	147	44.99%	29	16.47%	200	63.91%
June	470	62.31%	100	52.58%	225	43.32%	100	71.43%
July	60	67.40%	(100)	44.99%	55	49.88%	0	71.43%
August	173	82.09%	0	44.99%	0	49.88%	120	80.45%
September	10	82.94%	100	52.58%	0	49.88%	0	80.45%
October	187	98.81%	425	84.83%	117	63.84%	0	80.45%
November	4	99.15%	0	84.83%	200	87.71%	260	100.00%
December	10	100.00%	200	100.00%	103	100.00%	0	100.00%
TOTAL/% Chg	1,178	260.24%	1,318	11.88%	838	-36.42%	1,330	58.71%

NOTE: This revenue fluctuates based on the number of requests received from the public.

ZONING FEES

REVENUE TYPE	FUND . . OBJECT	
Charges for Services	City Parish	001 . . 440402 002 . . 440402

LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	N/A	Unified Development Code 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
	2012		2013		2014		2015	
MONTH	$	%	$	%	$	%	$	%
January	3,275	7.66%	3,574	9.39%	1,325	3.54%	2,250	4.90%
February	2,425	13.33%	1,375	13.01%	5,230	17.50%	2,725	10.83%
March	1,900	17.77%	4,600	25.10%	2,800	24.98%	7,700	27.58%
April	4,150	27.47%	1,925	30.16%	4,275	36.39%	3,500	35.20%
May	3,025	34.54%	2,875	37.71%	4,275	47.80%	1,175	37.76%
June	1,950	39.10%	3,350	46.52%	1,650	52.21%	3,075	44.45%
July	3,550	47.40%	3,500	55.71%	2,400	58.62%	3,125	51.25%
August	6,925	63.59%	2,700	62.81%	3,975	69.23%	5,075	62.30%
September	2,100	68.50%	4,050	73.46%	2,400	75.64%	5,374	73.99%
October	1,775	72.65%	4,200	84.49%	2,850	83.25%	3,975	82.64%
November	7,650	90.53%	2,550	91.20%	3,800	93.39%	3,475	90.20%
December	4,050	100.00%	3,350	100.00%	2,475	100.00%	4,501	100.00%
TOTAL	42,775		38,049		37,455		45,950	

ZONING FEES (PARISH)						ACCOUNT NUMBER		002 . . 440402
	2012		2013		2014		2015	
MONTH	$	%	$	%	$	%	$	%
January	1,900	6.05%	1,350	1.91%	550	2.71%	5,250	16.84%
February	4,500	20.37%	1,250	3.68%	2,675	15.87%	1,100	20.37%
March	0	20.37%	2,850	7.72%	1,850	24.98%	4,575	35.04%
April	3,475	31.42%	10,189	22.14%	1,600	32.85%	2,125	41.86%
May	11,300	67.38%	3,750	27.45%	2,125	43.31%	850	44.59%
June	2,350	74.86%	2,625	31.16%	1,970	53.00%	3,850	56.94%
July	1,175	78.60%	2,700	34.99%	1,025	58.05%	1,300	61.11%
August	1,050	81.94%	35,450	85.17%	1,675	66.29%	5,775	79.63%
September	2,400	89.58%	725	86.20%	4,100	86.47%	450	81.07%
October	1,825	95.39%	4,850	93.06%	350	88.19%	925	84.04%
November	1,000	98.57%	2,900	97.17%	1,150	93.85%	750	86.45%
December	450	100.00%	2,000	100.00%	1,250	100.00%	4,225	100.00%
TOTAL	31,425		70,639		20,320		31,175	
COMB/% Chg	74,200	-12.69%	108,688	46.48%	57,775	-46.84%	77,125	33.49%

NOTE: Rezoning fees are based partially on number of acres being rezoned. Total acreage rezoned was 235.644 acres in 2012, 1,797.25 in 2013, 142.8933 in 2014, and 270.1398 in 2015.

PLANNING FEES

REVENUE TYPE	FUND . . OBJECT	
Charges for Services	City Parish	001 . . 440403 002 . . 440403

LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	N/A	Code of Ordinances, Title 7 Unified Development Code Ordinances 7445, 02/22/84 14254, 11/28/07

INTERPRETATION OF LEGAL AUTHORIZATION:

Local: **Title 7** of the Code of Ordinances (The Unified Development Code), amended by **Ordinance 7445** states that a fee to cover the cost of processing a subdivision request shall be paid to the Planning Commission by the subdivider or his engineer, the developer, or the property owner, and that a fee schedule shall be adopted by the Planning Commission. In 1997, Title 7 was incorporated into the Unified Development Code and printed as a separate volume. **Ordinance 14254** adopted a new Application Fee Schedule effective January 1, 2008.

COLLECTION AND TRANSMITTAL OF FUNDS:

Collector: City-Parish Planning Commission

Transmittal: Remitted to the Finance Department–Revenue Division several times a month.

PAYOR OF FEE:

If a request is accepted for processing, **the subdivider or his engineer, the developer, or the property owner** submits a processing fee to the office of the Planning Commission.

COMPUTATION OF FEE:

Description	Fee
Subdivision (5 Lots or Less) Without Waiver (Staff Level)	$300 plus $25/ lot
Subdivision (5 Lots or Less) With Waiver	$300 plus $25/ lot
Subdivision (5 Lots or Less) on Private Street	$300 plus $25/ lot
Town Home Development	$300 plus $25/ lot
Mobile Home Park	$500 plus $25/ site
Exchange of Property	$100
Combination of Lots	$100 plus $25/ each original lot
Site Plan (Public Hearing)	$400
Preliminary Plat	$300 plus $25/ lot
Final Plat Approval	$200 Plus $25/ lot
Final Plat Revision (Staff Level)	$100
Final Plat Revision (Public Hearing)	$200 Plus $25/ lot
Preliminary Subdivision Plat Extension	$100
Wireless Tower Site Plan	$400
Revocation	$200

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 FEES (CITY)					ACCOUNT NUMBER		001 . . 440403	
	2012		2013		2014		2015	
MONTH	$	%	$	%	$	%	$	%
January	1,475	3.60%	1,700	4.52%	975	3.00%	1,725	3.65%
February	3,050	11.05%	1,800	9.30%	2,982	12.16%	3,725	11.55%
March	6,050	25.82%	5,575	24.10%	2,225	19.00%	9,100	30.82%
April	1,425	29.30%	6,850	42.30%	1,650	24.07%	3,725	38.71%
May	2,825	36.20%	2,600	49.20%	2,775	32.60%	2,200	43.37%
June	1,837	40.68%	4,550	61.29%	1,630	37.61%	2,075	47.77%
July	3,625	49.53%	2,300	67.40%	3,425	48.14%	2,275	52.59%
August	3,050	56.98%	1,350	70.98%	2,425	55.59%	4,325	61.75%
September	4,175	67.18%	3,100	79.22%	1,725	60.89%	7,630	77.92%
October	3,900	76.70%	3,850	89.44%	4,075	73.41%	4,850	88.19%
November	5,068	89.07%	1,675	93.89%	4,800	88.17%	2,100	92.64%
December	4,475	100.00%	2,300	100.00%	3,850	100.00%	3,475	100.00%
TOTAL	40,955		37,650		32,537		47,205	

PLANNING FEES (PARISH)					ACCOUNT NUMBER		002 . . 440403	
	2012		2013		2014		2015	
MONTH	$	%	$	%	$	%	$	%
January	3,450	6.91%	2,984	4.71%	925	1.35%	10,100	13.75%
February	2,400	11.72%	4,400	11.66%	8,475	13.71%	6,900	23.14%
March	3,625	18.98%	3,775	17.62%	4,325	20.02%	11,400	38.67%
April	5,025	29.05%	9,275	32.26%	7,900	31.55%	3,675	43.67%
May	3,125	35.31%	4,575	39.48%	6,900	41.61%	2,400	46.94%
June	1,925	39.16%	3,175	44.50%	7,475	52.52%	3,875	52.21%
July	3,475	46.12%	10,557	61.16%	5,075	59.92%	5,725	60.01%
August	100	46.32%	3,425	66.57%	7,400	70.71%	10,375	74.13%
September	3,675	53.69%	8,300	79.67%	4,275	76.95%	6,175	82.54%
October	9,650	73.02%	7,900	92.15%	7,000	87.16%	2,800	86.35%
November	3,700	80.43%	1,675	94.79%	4,900	94.31%	4,200	92.07%
December	9,770	100.00%	3,300	100.00%	3,900	100.00%	5,825	100.00%
TOTAL	49,920		63,341		68,550		73,450	
COMB/% Chg	90,875	8.51%	100,991	11.13%	101,087	0.10%	120,655	19.36%

Note: The revenue fluctuates based on the number of requests received from the public.

PLANNING ADVERTISING FEES

REVENUE TYPE	FUND . . OBJECT	
Charges for Services	City Parish	001 . . 440404 002 . . 440404

LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	N/A	Unified Development Code Chapter 19, §19.4, 19.5, and 19.41 Ordinance 13846, 12/05/06 Ordinance 15900, 03/18/15

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 15900** of March 18, 2015 amended and reenacted **Ordinance 13846** of December 5, 2006, which 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 300 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. The current Application Fee Schedule is available at http://www.brgov.com/dept/planning/pdf/apps/appfee.pdf.

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*	
Comprehensive Plan Text Amendment	$100
** 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
Major Street Plan Amendment	$100
Street Name Change	$200
UDC Text Amendment	$100
Comprehensive Plan Land Use Map Amendment	$100

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

PLANNING ADVERTISING FEES (CITY)					ACCOUNT NUMBER		001 . . 440404	
	2012		2013		2014		2015	
MONTH	$	%	$	%	$	%	$	%
January	1,700	11.11%	1,300	8.79%	300	2.01%	700	4.46%
February	1,000	17.65%	550	12.51%	1,600	12.75%	900	10.19%
March	1,300	26.14%	1,600	23.33%	2,100	26.85%	2,000	22.93%
April	1,300	34.64%	500	26.71%	1,200	34.90%	1,000	29.30%
May	1,600	45.10%	1,700	38.20%	1,600	45.64%	500	32.48%
June	1,600	55.56%	1,500	48.34%	1,200	53.69%	400	35.03%
July	1,700	66.67%	1,500	58.49%	400	56.38%	500	38.22%
August	1,300	75.16%	100	59.16%	1,400	65.77%	2,500	54.14%
September	1,100	82.35%	1,900	72.01%	800	71.14%	2,000	66.88%
October	700	86.93%	1,340	81.07%	1,700	82.55%	2,300	81.53%
November	700	91.50%	400	83.77%	1,000	89.26%	1,000	87.90%
December	1,300	100.00%	2,400	100.00%	1,600	100.00%	1,900	100.00%
TOTAL	15,300		14,790		14,900		15,700	

PLANNING ADVERTISING FEES (PARISH)					ACCOUNT NUMBER		002 . . 440404	
	2012		2013		2014		2015	
MONTH	$	%	$	%	$	%	$	%
January	1,200	8.11%	1,200	6.38%	0	0.00%	1,300	8.10%
February	700	12.83%	700	10.11%	2,900	22.66%	700	12.46%
March	700	17.56%	1,600	18.62%	1,400	33.59%	2,650	28.97%
April	1,200	25.67%	3,000	34.57%	1,500	45.31%	1,100	35.83%
May	3,000	45.93%	1,900	44.68%	800	51.56%	900	41.43%
June	1,600	56.74%	1,400	52.13%	400	54.69%	1,900	53.27%
July	700	61.47%	2,300	64.36%	1,400	65.63%	1,100	60.12%
August	500	64.84%	600	67.55%	1,400	76.56%	2,000	72.59%
September	1,100	72.27%	1,800	77.13%	1,300	86.72%	800	77.57%
October	1,800	84.43%	1,300	84.04%	500	90.63%	800	82.55%
November	500	87.81%	1,700	93.09%	800	96.88%	700	86.92%
December	1,805	100.00%	1,300	100.00%	400	100.00%	2,100	100.00%
TOTAL	14,805		18,800		12,800		16,050	
COMB/% Chg	30,105	-0.15%	33,590	11.58%	27,700	-17.53%	31,750	14.62%

NOTE: This revenue fluctuates based on the number of requests received from the public.

GEOGRAPHICAL INFORMATION SYSTEM (GIS) FEES

REVENUE TYPE	FUND . . OBJECT	
Charges for Services	City Parish	001 . . 440405 002 . . 440405

LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	N/A	Unified Development Code Appendix B Ordinance 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	
	2012		2013		2014		2015	
MONTH	$	%	$	%	$	%	$	%
January	40	0.82%	50	3.46%	100	6.78%	100	10.27%
February	800	17.16%	175	15.55%	600	47.46%	144	25.05%
March	182	20.87%	700	63.93%	40	50.17%	0	25.05%
April	530	31.70%	120	72.22%	100	56.95%	200	45.59%
May	0	31.70%	0	72.22%	0	56.95%	30	48.67%
June	40	32.52%	40	74.98%	60	61.02%	470	96.92%
July	397	40.63%	0	74.98%	230	76.61%	40	101.03%
August	300	46.75%	72	79.96%	90	82.71%	50	106.16%
September	100	48.79%	30	82.03%	100	89.49%	140	120.53%
October	170	52.27%	100	88.94%	125	97.97%	0	120.53%
November	2,337	100.00%	160	100.00%	0	97.97%	0	120.53%
December	0	100.00%	0	100.00%	30	100.00%	(200)	100.00%
TOTAL/% Chg	4,896		1,447		1,475		974	

GEOGRAPHICAL INFORMATION SYSTEM (GIS) FEES (PARISH)					ACCOUNT NUMBER		002 . . 440405	
	2012		2013		2014		2015	
MONTH	$	%	$	%	$	%	$	%
January	0	0.00%	0	0.00%	0	0.00%	0	0.00%
February	0	0.00%	0	0.00%	0	0.00%	5	100.00%
March	0	0.00%	300	65.22%	50	18.52%	0	100.00%
April	0	0.00%	0	65.22%	0	18.52%	0	100.00%
May	0	0.00%	0	65.22%	0	18.52%	0	100.00%
June	0	0.00%	0	65.22%	60	40.74%	0	100.00%
July	0	0.00%	60	78.26%	0	40.74%	0	100.00%
August	0	0.00%	0	78.26%	90	74.07%	200	4100.00%
September	0	0.00%	100	100.00%	0	74.07%	0	4100.00%
October	0	0.00%	0	100.00%	20	81.48%	0	4100.00%
November	0	0.00%	0	100.00%	50	100.00%	0	4100.00%
December	0	0.00%	0	100.00%	0	100.00%	(200)	100.00%
TOTAL	0		460		270		5	
COMB/% Chg	4,896	-67.24%	1,907	-61.05%	1,745	-8.50%	979	-43.90%

NOTE: This revenue has been continuously decreasing due to an internal policy change in the Planning Commission office. An official ordinance will be drafted in 2016 detailing the new policy and fees structure.

SUBDIVISION INSPECTION AND TESTING FEES

REVENUE TYPE	FUND . . OBJECT	
Charges for Services	City Parish	001 . . 441203 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 Development – Permits & Inspections 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 Permits & Inspections Division of the Department of Development.

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	
	2012		2013		2014		2015	
MONTH	$	%	$	%	$	%	$	%
January	650	12.94%	200	13.79%	375	4.78%	450	5.28%
February	125	15.42%	425	43.10%	1,875	28.66%	0	5.28%
March	125	17.91%	0	43.10%	0	28.66%	400	9.97%
April	1,350	44.78%	0	43.10%	0	28.66%	425	14.96%
May	125	47.26%	375	68.97%	125	30.25%	625	22.29%
June	0	47.26%	0	68.97%	0	30.25%	0	22.29%
July	125	49.75%	450	100.00%	0	30.25%	625	29.62%
August	400	57.71%	0	100.00%	0	30.25%	0	29.62%
September	125	60.20%	0	100.00%	300	34.08%	2,600	60.12%
October	0	60.20%	0	100.00%	0	34.08%	0	60.12%
November	2,000	100.00%	0	100.00%	1,000	46.82%	2,725	92.08%
December	0	100.00%	0	100.00%	4,175	100.00%	675	100.00%
TOTAL/% Chg	5,025		1,450		7,850		8,525	

SUBDIVISION INSPECTION AND TESTING FEES (PARISH)					ACCOUNT NUMBER		002 . . 441203	
	2012		2013		2014		2015	
MONTH	$	%	$	%	$	%	$	%
January	1,755	7.90%	0	0.00%	3,050	13.71%	950	4.69%
February	3,350	22.99%	525	2.40%	1,325	19.66%	2,925	19.14%
March	4,950	45.28%	0	2.40%	5,025	42.25%	200	20.12%
April	250	46.41%	3,975	20.57%	2,850	55.06%	1,375	26.91%
May	125	46.97%	7,475	54.74%	125	55.62%	125	27.53%
June	4,125	65.55%	2,200	64.80%	1,650	63.03%	0	27.53%
July	0	65.55%	7,050	97.03%	0	63.03%	150	28.27%
August	0	65.55%	250	98.17%	750	66.40%	0	28.27%
September	5,075	88.40%	0	98.17%	0	66.40%	9,125	73.33%
October	1,275	94.15%	0	98.17%	0	66.40%	0	73.33%
November	1,300	100.00%	400	100.00%	125	66.97%	3,650	91.36%
December	0	100.00%	0	100.00%	7,350	100.00%	1,750	100.00%
TOTAL	22,205		21,875		22,250		20,250	
COMB/% Chg	27,230	77.11%	23,325	-14.34%	30,100	29.05%	28,775	-4.40%

NOTE: In 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 Parish	001 . . 441206 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 Development — Permits & Inspections 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	
	2012		2013		2014		2015	
MONTH	$	%	$	%	$	%	$	%
January	650	11.37%	417	7.04%	455	6.17%	520	6.87%
February	595	21.78%	450	14.64%	990	19.60%	370	11.76%
March	550	31.41%	790	27.98%	1,015	33.36%	931	24.07%
April	425	38.85%	355	33.98%	677	42.54%	565	31.53%
May	475	47.16%	770	46.98%	520	49.59%	450	37.48%
June	390	53.98%	490	55.25%	727	59.45%	480	43.82%
July	350	60.10%	555	64.62%	525	66.57%	670	52.68%
August	410	67.28%	345	70.45%	560	74.17%	1,161	68.02%
September	310	72.70%	385	76.95%	535	81.42%	525	74.96%
October	305	78.04%	345	82.78%	250	84.81%	445	80.84%
November	855	93.00%	635	93.50%	400	90.24%	455	86.85%
December	400	100.00%	385	100.00%	720	100.00%	995	100.00%
TOTAL	5,715		5,922		7,374		7,567	

FLOOD DETERMINATION FEES (PARISH)					ACCOUNT NUMBER		002 . . 441206	
	2012		2013		2014		2015	
MONTH	$	%	$	%	$	%	$	%
January	610	5.45%	930	7.43%	705	4.63%	1,145	7.09%
February	540	10.27%	1,270	17.59%	1,050	11.53%	1,870	18.66%
March	975	18.97%	1,210	27.26%	1,590	21.97%	1,645	28.84%
April	1,145	29.20%	970	35.01%	1,360	30.90%	1,810	40.04%
May	830	36.61%	1,175	44.40%	1,940	43.65%	1,330	48.28%
June	1,480	49.82%	950	52.00%	1,030	50.41%	1,600	58.18%
July	985	58.62%	1,105	60.83%	1,185	58.19%	1,250	65.92%
August	1,310	70.31%	1,265	70.94%	1,020	64.89%	605	69.66%
September	445	74.29%	960	78.62%	1,405	74.12%	1,380	78.20%
October	1,425	87.01%	970	86.37%	890	79.97%	1,402	86.88%
November	570	92.10%	1,206	96.01%	1,105	87.22%	1,190	94.24%
December	885	100.00%	499	100.00%	1,945	100.00%	930	100.00%
TOTAL	11,200		12,510		15,225		16,157	
COMB/% Chg	16,915	-7.97%	18,432	8.97%	22,599	22.61%	23,724	4.98%

NOTE: This revenue fluctuates based upon the number of flood determinations submitted.

COMMERCIAL & RESIDENTIAL PLAN REVIEW

REVENUE TYPE	FUND . . OBJECT	
Charges for Services	City Parish	001 . . 441208 002 . . 441208

LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	N/A	Code of Ordinances § 8:2, as amended by: Ordinances 13863, 01/10/07 14496, 09/24/08 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 13863** of January 10, 2007 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 Development- Permits & Inspections 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 a plan review fee and by detailed plans to be reviewed by the Department of Development-Permits & Inspections Division.

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	
	2012		2013		2014		2015	
MONTH	$	%	$	%	$	%	$	%
January	10,313	5.01%	22,585	8.85%	6,372	2.53%	10,323	3.90%
February	10,726	10.22%	17,171	15.58%	49,271	22.09%	11,990	8.42%
March	31,897	25.71%	20,552	23.64%	20,880	30.38%	33,668	21.13%
April	13,944	32.48%	14,846	29.46%	19,449	38.10%	13,930	26.38%
May	31,185	47.63%	17,660	36.38%	41,205	54.46%	22,853	35.01%
June	12,569	53.73%	35,244	50.19%	13,486	59.81%	29,662	46.20%
July	17,289	62.13%	12,350	55.04%	20,774	68.06%	18,578	53.21%
August	14,301	69.08%	25,961	65.21%	15,186	74.09%	15,220	58.96%
September	6,709	72.34%	29,391	76.73%	13,670	79.51%	25,292	68.50%
October	23,314	83.66%	20,015	84.58%	8,505	82.89%	43,506	84.92%
November	14,249	90.58%	17,958	91.62%	21,435	91.40%	14,912	90.55%
December	19,393	100.00%	21,390	100.00%	21,664	100.00%	25,038	100.00%
TOTAL/% Chg	205,889		255,123		251,897		264,972	

COMMERCIAL & RESIDENTIAL PLAN REVIEW (PARISH)					ACCOUNT NUMBER		002 . . 441208	
	2012		2013		2014		2015	
MONTH	$	%	$	%	$	%	$	%
January	11,521	8.56%	17,122	12.36%	9,679	5.21%	17,795	9.46%
February	6,111	13.10%	14,123	22.56%	15,612	13.61%	12,134	15.92%
March	11,843	21.90%	8,058	28.38%	11,064	19.57%	13,520	23.11%
April	8,804	28.44%	9,250	35.06%	12,502	26.30%	10,967	28.94%
May	12,020	37.37%	11,458	43.33%	13,616	33.63%	17,347	38.17%
June	9,447	44.39%	9,717	50.35%	12,910	40.58%	15,239	46.27%
July	10,727	52.35%	14,290	60.67%	14,510	48.39%	45,126	70.27%
August	10,625	60.25%	14,009	70.78%	23,247	60.90%	9,454	75.30%
September	6,201	64.85%	9,569	77.69%	15,255	69.12%	12,485	81.94%
October	30,631	87.61%	12,250	86.54%	8,822	73.86%	11,947	88.30%
November	7,705	93.33%	8,485	92.67%	13,341	81.05%	11,153	94.23%
December	8,973	100.00%	10,155	100.00%	35,212	100.00%	10,852	100.00%
TOTAL	134,608		138,486		185,770		188,019	
COMB/% Chg	340,497	-11.31%	393,609	15.60%	437,667	11.19%	452,991	3.50%

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

CITY COURT DOMESTIC VIOLENCE PROGRAM FEES

REVENUE TYPE	FUND . . OBJECT	
Charges for Services	City	001 . . 441410

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, costs, and all funds so collected shall be paid into the city treasury when the prosecution is on behalf of the city.

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

COLLECTION AND TRANSMITTAL OF FUNDS:

Collector: The Clerk of City Court

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

PAYOR OF FEE:

Any person who has been ordered by the court to participate in the Domestic Violence Court Program.

COMPUTATION OF FEE:

Any person who has been ordered by the court to participate in the Domestic Violence Court Program must pay the application fee of **$100** to begin the three phase program. Phase one is **$200**, phase two is **$300**, and phase three is **$200**. Phase fees are due at the completion of each phase.

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

CITY COURT-DOMESTIC VIOLENCE PROGRAM FEES					ACCOUNT NUMBER		001 . . 441410	
	2012		2013		2014		2015	
MONTH	$	%	$	%	$	%	$	%
January	0	0.00%	0	0.00%	0	0.00%	200	1.94%
February	0	0.00%	0	0.00%	0	0.00%	500	6.79%
March	0	0.00%	0	0.00%	0	0.00%	775	14.31%
April	0	0.00%	0	0.00%	0	0.00%	200	16.25%
May	0	0.00%	0	0.00%	0	0.00%	360	19.74%
June	0	0.00%	0	0.00%	0	0.00%	1,515	34.43%
July	0	0.00%	0	0.00%	0	0.00%	190	36.28%
August	0	0.00%	0	0.00%	0	0.00%	1,095	46.90%
September	0	0.00%	0	0.00%	0	0.00%	1,365	60.14%
October	0	0.00%	0	0.00%	0	0.00%	1,525	74.93%
November	0	0.00%	0	0.00%	0	0.00%	1,160	86.18%
December	0	0.00%	0	0.00%	0	0.00%	1,425	100.00%
TOTAL/% Chg	0	0.00%	0	0.00%	0	0.00%	10,310	100.00%

SALE OF REPORTS & PHOTOS

REVENUE TYPE	FUND . . OBJECT
Charges for Services	City 001 . . 441501

LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	Louisiana Revised Statutes 32:398 § F	Police Procedural Instruction No. 75-11, 05/01/75 Amended, 09/01/85 Ordinance 9863, 04/13/94

INTERPRETATION OF LEGAL AUTHORIZATION:

State: **L.R.S. 32:398 § F** provides that the state police, any local police department, or any sheriff's office shall provide copies of accident reports to any interested person upon request and may charge a fee not to exceed $5.00 for each report that does not exceed two pages and $7.50 for each report that exceeds two pages.

Local: **Police Procedural Instruction No. 75-11**, effective May 1, 1975, amended September 1, 1985, sets out the amounts to be charged by the Traffic Records section for the sale of reports, photos, etc. **Ordinance 9863** of April 13, 1994, provides the latest user-fee schedule for the Police Department.

COLLECTION AND TRANSMITTAL OF FUNDS:

Collector: Police Department–Traffic Records Section.

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

PAYOR OF FEE:

Charges for services, including reports, photos, and record and fingerprint searches, are paid by **each person, firm, corporation, or association of persons that requests these services**.

COMPUTATION OF FEE:

The following is a list of charges for the sale of reports, photos, etc.:

TRAFFIC RECORDS

Traffic accident report search (no record found)	$ 5.00
Traffic accident report	5.00
Traffic accident report (more than 2 pages)	7.50
Traffic accident supplemental report	5.00
Traffic Homicide Unit investigative report	1.00/page
Driver/Witness Statement	1.00

CRIMINAL RECORDS

Crime statistics already compiled – per area/city wide	10.00
Fingerprints	15.00
File number search	10.00
Criminal report, initial or supplementary	1.00/page
Computer printouts	10.00 +$2 each additional page

e.g. (1) accidents or crimes at certain location;
(2) number of crimes by type (rape, armed robbery, burglary, etc.)
(3) file number search that can be found only by computer

Name check of local arrest records	10.00

CRIME SCENE RECORDS

Photographs (digital)	1.00
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
Body Camera Footage	55.00
Car Camera Video	25.00

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

SALE OF REPORTS & PHOTOS (CITY)					ACCOUNT NUMBER		001 . . 441501	
	2012		2013		2014		2015	
MONTH	$	%	$	%	$	%	$	%
January	15,722	6.47%	18,598	7.36%	11,579	4.89%	14,833	5.31%
February	21,542	15.33%	30,235	19.34%	14,145	10.87%	16,840	11.34%
March	24,813	25.54%	15,013	25.28%	20,689	19.61%	19,168	18.20%
April	18,875	33.31%	21,370	33.75%	28,127	31.49%	14,667	23.45%
May	24,133	43.24%	29,058	45.25%	22,221	40.88%	23,381	31.81%
June	15,774	49.73%	15,920	51.56%	14,095	46.83%	38,087	45.45%
July	14,753	55.80%	15,264	57.60%	20,003	55.28%	24,323	54.15%
August	31,698	68.84%	28,240	68.78%	22,495	64.78%	9,586	57.58%
September	19,735	76.96%	12,407	73.70%	29,035	77.05%	44,384	73.47%
October	10,755	81.39%	0	73.70%	19,803	85.41%	9,013	76.69%
November	30,878	94.09%	32,036	86.38%	4,337	87.24%	29,003	87.08%
December	14,356	100.00%	34,385	100.00%	30,195	100.00%	36,111	100.00%
TOTAL/% Chg	243,034	-9.13%	252,526	3.91%	236,724	-6.26%	279,393	18.02%

NOTE: This revenue fluctuates annually since it is request-driven. The decrease in November 2014 was due to a mailing issue that caused a delay in posting.

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 03/01/16

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 March 01, 2016**, 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
	2012		2013		2014		2015	
MONTH	$	%	$	%	$	%	$	%
January	1,314	3.63%	4,866	12.60%	1,658	4.46%	1,892	5.40%
February	9,680	30.41%	2,706	19.61%	2,122	10.16%	1,751	10.40%
March	3,485	40.05%	5,464	33.76%	5,179	24.08%	2,860	18.57%
April	2,210	46.16%	1,606	37.91%	4,133	35.19%	6,673	37.62%
May	2,246	52.37%	3,087	45.91%	4,266	46.66%	2,424	44.54%
June	5,557	67.74%	2,090	51.32%	2,547	53.51%	2,116	50.58%
July	1,264	71.24%	4,464	62.88%	2,016	58.93%	2,274	57.07%
August	1,228	74.64%	1,637	67.12%	6,349	75.99%	1,427	61.15%
September	4,692	87.61%	3,760	76.86%	2,345	82.30%	5,752	77.57%
October	1,500	91.76%	3,252	85.28%	1,137	85.35%	1,916	83.04%
November	1,460	95.80%	2,117	90.76%	2,019	90.78%	4,106	94.76%
December	1,518	100.00%	3,569	100.00%	3,429	100.00%	1,835	100.00%
TOTAL/% Chg	36,154	-2.78%	38,618	6.82%	37,200	-3.67%	35,026	-5.84%

FALSE ALARM FEES

REVENUE TYPE	FUND . . OBJECT	
Charges for Services	City	001 . . 441505

LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	N/A	Code of Ordinances Title 9, § 9.413, § 9.423 Ordinance 15272, 03/14/12 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 Finance Department -Revenue Division.

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
	2012		2013		2014		2015	
MONTH	$	%	$	%	$	%	$	%
January	3,725	5.01%	23,036	9.01%	12,625	5.22%	13,918	5.95%
February	4,876	11.56%	29,055	20.37%	33,729	19.17%	13,258	11.62%
March	3,910	16.82%	34,540	33.88%	27,152	30.39%	5,355	13.90%
April	5,345	24.00%	22,430	42.65%	16,370	37.16%	19,130	22.08%
May	6,900	33.28%	29,338	54.12%	27,205	48.41%	22,045	31.50%
June	4,610	39.47%	24,840	63.83%	22,540	57.73%	49,804	52.79%
July	3,285	43.89%	20,980	72.04%	32,660	71.24%	28,635	65.03%
August	6,675	52.86%	12,753	77.02%	10,555	75.60%	6,728	67.91%
September	3,320	57.32%	9,135	80.60%	16,185	82.30%	17,269	75.29%
October	870	58.49%	0	80.60%	12,996	87.67%	9,240	79.24%
November	9,575	71.36%	24,150	90.04%	3,750	89.22%	19,035	87.37%
December	21,305	100.00%	25,470	100.00%	26,070	100.00%	29,545	100.00%
TOTAL/% Chg	74,396	62.37%	255,727	243.74%	241,837	-5.43%	233,960	-3.26%

NOTE: The revenue increases in 2012 and 2013 are due to an increase in fee amounts changed in Ordinance 15272 on March 14, 2012.

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** of May 9, 2012 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- Special Victims Unit

Transmittal: Remitted to Finance-Revenue Division 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
	2012		2013		2014		2015	
MONTH	$	%	$	%	$	%	$	%
January	480	23.53%	0	0.00%	1,705	8.13%	1,770	7.70%
February	780	61.76%	0	0.00%	3,000	22.43%	2,220	17.36%
March	720	97.06%	0	0.00%	2,340	33.59%	2,160	26.76%
April	60	100.00%	0	0.00%	3,036	48.06%	4,605	46.80%
May	0	100.00%	0	0.00%	1,500	55.21%	4,100	64.64%
June	0	100.00%	0	0.00%	1,320	61.50%	4,660	84.92%
July	0	100.00%	0	0.00%	960	66.08%	1,560	91.71%
August	0	100.00%	0	0.00%	880	70.28%	480	93.80%
September	0	100.00%	2,584	23.93%	1,140	75.71%	1,920	102.15%
October	0	100.00%	0	23.93%	1,550	83.10%	1,740	109.73%
November	0	100.00%	4,620	66.70%	900	87.39%	2,820	122.00%
December	0	100.00%	3,596	100.00%	2,645	100.00%	(5,055)	100.00%
TOTAL/% Chg	2,040	-69.78%	10,800	429.41%	20,976	94.22%	22,980	9.55%

NOTE: In 2012, the prior Police Chief verbally cancelled the collection of these fees causing a decrease. The current Police Chief reinstated the collection of these fees in 2013. In December of 2015 there was a journal entry totaling $7,755 moving incorrectly recorded revenues to account 001..441505-False Alarm Fees.

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: Louisiana State University and Southern University U.S. Marshals Service (USMS) US Department of Justice, Drug Enforcement Administration (DEA) Bureau of Alcohol, Tobacco, Firearms, and Explosives (ATF)

INTERPRETATION OF LEGAL AUTHORIZATION:

Local: An **agreement between the 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 10/01/15 through 9/30/16. An **agreement with Louisiana State University** authorizes reimbursement for Police overtime related to home football games and game day events from 09/01/15 through 12/31/15. 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	
	2012		2013		2014		2015	
MONTH	$	%	$	%	$	%	$	%
January	2,780	0.52%	10,821	1.81%	11,264	1.97%	14,638	2.35%
February	5,435	1.54%	24,924	5.97%	5,015	2.84%	(7,479)	1.15%
March	4,521	2.39%	6,407	7.04%	7,278	4.11%	18,515	4.13%
April	28,189	7.69%	4,343	7.76%	23,811	8.27%	28,560	8.72%
May	42,371	15.65%	6,199	8.80%	8,703	9.79%	22,489	12.34%
June	11,911	17.88%	29,684	13.75%	7,668	11.12%	25,999	16.52%
July	16,364	20.96%	18,200	16.79%	43,788	18.77%	6,757	17.61%
August	8,017	22.46%	30,611	21.90%	29,501	23.91%	10,378	19.28%
September	20,591	26.33%	18,942	25.06%	24,841	28.25%	17,328	22.06%
October	21,941	30.45%	12,553	27.16%	3,512	28.86%	16,843	24.77%
November	0	30.45%	11,797	29.13%	13,192	31.16%	31,391	29.82%
December	370,286	100.00%	424,514	100.00%	394,431	100.00%	436,323	100.00%
TOTAL/% Chg	532,406	-1.12%	598,995	12.51%	573,004	-4.34%	621,742	8.51%

NOTE: The chart below shows the revenues in the proper year, divided among the various types of overtime worked.

Overtime Breakdown	2012	2013	2014	2015
Court Appearance	$ 25,149.19	$ 622.91	$ 930.26	$ 365.67
ATF	4,588.80	5,384.46	0.00	29,819.61
FBI/US Marshals Service/USSS	61,299.91	43,764.88	58,857.49	38,730.20
HIDTA/DEA/OCDETF	52,496.86	227,893.32	135,927.46	146,279.16
LSU & SU Football	388,871.32	321,329.89	375,789.66	406,080.00
Miscellaneous Overtime	0.00	0.00	1,499.51	467.95
TOTAL	$ 532,406.08	$ 598,995.46	$ 573,004.38	$ 621,742.59
% Change	-1.12%	12.51%	-4.34%	8.51%

* 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 being subpoenaed or required to appear in court by attorneys for the Division of Administration hearings. Therefore, fewer payments are being collected for fewer court appearances. 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 Ordinance 14099, 08/08/07 Ordinance 14191, 10/10/07 Contract with ATS, 09/17/07 Resolution 49975, 02/13/13 Resolution 50471, 10/09/13 Contract Amendment #2 with ATS, 08/01/14

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. After several extensions to the original contract, a contract for the remainder of the new five year term has been executed. This contract provides for a reduced fee on first notices and allows for a rate reduction on additional notices if the boot and tow provision is implemented.

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 32% 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). However, the rate for additional notices will be reduced to 40% should the City-Parish elects to enable the boot and tow provision of the new contract. 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 Transportation and Drainage, 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 the 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	
	2012		2013		2014		2015	
MONTH	$	%	$	%	$	%	$	%
January	226,298	8.40%	239,397	7.55%	234,139	8.34%	276,617	6.78%
February	176,994	14.97%	213,199	14.28%	231,621	16.59%	363,986	15.71%
March	172,590	21.38%	254,191	22.30%	236,807	25.02%	460,102	27.00%
April	185,650	28.28%	301,330	31.81%	203,205	32.26%	281,347	33.90%
May	253,926	37.71%	280,233	40.66%	129,067	36.86%	288,347	40.97%
June	231,771	46.31%	223,276	47.70%	115,293	40.96%	398,046	50.73%
July	244,227	55.38%	282,467	56.62%	144,921	46.12%	305,802	58.24%
August	283,382	65.90%	259,818	64.82%	183,179	52.65%	321,077	66.11%
September	181,338	72.64%	313,620	74.71%	318,925	64.01%	375,797	75.33%
October	340,038	85.26%	311,807	84.55%	205,169	71.32%	280,543	82.21%
November	180,347	91.96%	222,986	91.59%	419,943	86.27%	334,014	90.40%
December	216,548	100.00%	266,538	100.00%	385,446	100.00%	391,307	100.00%
TOTAL/% Chg	2,693,109	-6.43%	3,168,862	17.67%	2,807,715	-11.40%	4,076,985	45.21%

NOTE: Revenue collections have fluctuated with the number of cameras that have been placed into service over time. In 2015 over 30% more tickets were issued and paid than the previous year. Even though the same number of cameras was in place, a procedure was implemented by the BRPD on the review process that provided consistency for the reviewers.

NET REVENUE FROM TRAFFIC SAFETY FEES:

	2012	2013	2014	2015
Gross revenue	2,693,109	3,168,862	2,807,715	4,076,985
ATS collection costs*	(1,024,433)	(1,176,030)	(1,018,429)	(1,446,530)
Net revenue to city	1,668,676	1,992,832	1,789,286	2,630,455

*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 14681, 06/10/09 14682, 06/10/09 14683, 06/10/09 15252, 02/08/12 15270, 02/08/12 15271, 02/08/12

INTERPRETATION OF LEGAL AUTHORIZATION:

Local: **Ordinance 14681** of June 10, 2009 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 14682** of June 10, 2009 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 14683** of June 10, 2009 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 15252** of amends the position, powers, and duties of the administrative hearing officer. **Ordinance 15270** of February 8, 2012, amends penalty provisions in Ordinance 14683. **Ordinance 15271** of February 8, 2012, amends the penalty provisions in Ordinance 14681.

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 Department of Development 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	
	2012		2013		2014		2015	
MONTH	$	%	$	%	$	%	$	%
January	254	11.01%	150	38.27%	0	0.00%	450	5.52%
February	0	11.01%	0	38.27%	15	0.71%	15	5.71%
March	167	18.26%	0	38.27%	0	0.71%	605	13.13%
April	284	30.57%	0	38.27%	0	0.71%	270	16.44%
May	50	32.74%	0	38.27%	0	0.71%	540	23.07%
June	117	37.81%	0	38.27%	0	0.71%	1,200	37.79%
July	167	45.06%	0	38.27%	0	0.71%	945	49.39%
August	0	45.06%	0	38.27%	0	0.71%	495	55.46%
September	232	55.12%	0	38.27%	0	0.71%	270	58.77%
October	551	79.01%	0	38.27%	635	30.88%	1,545	77.73%
November	284	91.33%	242	100.00%	690	63.66%	945	89.33%
December	200	100.00%	0	100.00%	765	100.00%	870	100.00%
TOTAL	2,306		392		2,105		8,150	

CODE ENFORCEMENT FEES (PARISH)					ACCOUNT NUMBER		002 . . 441510	
	2012		2013		2014		2015	
MONTH	$	%	$	%	$	%	$	%
January	13	0.97%	0	0.00%	0	0.00%	225	3.16%
February	0	0.97%	136	13.33%	13	0.57%	529	10.59%
March	178	14.20%	66	19.80%	72	3.72%	582	18.77%
April	128	23.72%	89	28.53%	270	15.52%	236	22.09%
May	54	27.73%	239	51.96%	78	18.92%	734	32.40%
June	94	34.72%	0	51.96%	102	23.38%	579	40.54%
July	127	44.16%	129	64.61%	178	31.16%	1,042	55.18%
August	578	87.14%	23	66.86%	53	33.48%	565	63.12%
September	112	95.46%	66	73.33%	45	35.45%	247	66.59%
October	61	100.00%	118	84.90%	273	47.38%	643	75.62%
November	0	100.00%	0	84.90%	395	64.64%	691	85.33%
December	0	100.00%	154	100.00%	809	100.00%	1,044	100.00%
TOTAL	1,345		1,020		2,288		7,117	
COMB/% Chg	3,651	-64.95%	1,412	-61.33%	4,393	211.12%	15,267	247.53%

NOTE: The decreases in 2012 and 2013 are due to the Blight court program being put on hold. The program was reinstated in September of 2014, which resulted in a large increase in revenues in 2014 and 2015.

PRISON MEDICAL CHARGES

REVENUE TYPE	FUND . . OBJECT	
Charges for Services	City	001 . . 441604
	Parish	002 . . 441604

LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	N/A	Resolution 36147, 08/23/95

INTERPRETATION OF LEGAL AUTHORIZATION:

Local: **Resolution 36147** adopted on August 23, 1995, authorizes the Prison Medical Division of the Department of Emergency Medical Services to impose charges for medical and dental services provided to inmates at the East Baton Rouge Parish Prison under specified circumstances and conditions.

COLLECTION AND TRANSMITTAL OF FUNDS:

Collector: E.B.R.P. Sheriff, who charges inmates' commissary accounts at the prison.

Transmittal: Check sent from 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	
	2012		2013		2014		2015	
MONTH	$	%	$	%	$	%	$	%
May	0	0.00%	0	0.00%	0	0.00%	2,477	100.00%
August	28,121	100.00%	26,897	100.00%	0	0.00%	0	100.00%
September	0	100.00%	0	100.00%	20,315	100.00%	0	100.00%
November	0	100.00%	0	100.00%	0	100.00%	0	100.00%
December	0	100.00%	0	100.00%	0	100.00%	0	100.00%
TOTAL	28,121		26,897		20,315		2,477	

NOTE: The $2,477 above was recorded in error. It should have been recorded in 012.5240001.644400.0. The decrease in 2015 is due to a delay in receiving funds. They were not received until March 2016 in the amount of $29,915.59.

PRISON MEDICAL CHARGES (PARISH)					ACCOUNT NUMBER		002 . . 441604	
	2012		2013		2014		2015	
MONTH	$	%	$	%	$	%	$	%
August	18,747	100.00%	17,932	100.00%	0	0.00%	0	0.00%
September	0	100.00%	0	100.00%	13,543	100.00%	0	0.00%
November	0	100.00%	0	100.00%	0	100.00%	0	0.00%
December	0	100.00%	0	100.00%	0	100.00%	0	0.00%
TOTAL	18,747		17,932		13,543		0	
COMB/% Chg	46,868	-16.52%	44,829	-4.35%	33,858	-24.47%	2,477	-92.68%

NOTE: Revenues for this account varies year to year. Variances cannot be attributed to a single factor however, the decrease in 2015 is due to a delay in receiving funds. They were not received until March 2016 in the amount of $19,943.91.

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	
	2012		2013		2014		2015	
MONTH	$	%	$	%	$	%	$	%
January	0	0.00%	5,245	35.38%	1,214	6.98%	6,353	16.99%
February	15	0.11%	900	41.45%	2,207	19.68%	350	17.93%
March	155	1.23%	6,330	84.14%	1,362	27.51%	389	18.97%
April	100	1.96%	750	89.20%	2,949	44.48%	1,281	22.40%
May	515	5.68%	178	90.40%	114	45.13%	757	24.42%
June	1,800	18.72%	71	90.88%	1,178	51.91%	821	26.62%
July	1,050	26.32%	2,590	108.35%	249	53.34%	1,892	31.68%
August	800	32.11%	(6,143)	66.92%	1,751	63.41%	1,221	34.95%
September	1,950	46.23%	7	66.96%	3,385	82.89%	10,935	64.20%
October	500	49.86%	3,714	92.01%	914	88.14%	8,721	87.53%
November	6,000	93.30%	471	95.19%	1,644	97.60%	871	89.86%
December	925	100.00%	713	100.00%	417	100.00%	3,792	100.00%
TOTAL/% Chg	13,810	21.48%	14,826	7.36%	17,384	17.25%	37,383	115.04%

NOTE: 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	
	2012		2013		2014		2015	
MONTH	$	%	$	%	$	%	$	%
January	2,200	1.43%	11,600	5.85%	9,300	3.73%	17,595	4.57%
February	8,500	6.96%	21,250	16.57%	17,000	10.55%	48,300	17.11%
March	18,700	19.11%	11,050	22.15%	15,200	16.65%	31,670	25.33%
April	8,200	24.44%	16,000	30.22%	18,400	24.03%	14,200	29.01%
May	13,500	33.22%	19,400	40.01%	19,300	31.77%	24,870	35.47%
June	13,200	41.80%	15,162	47.65%	23,330	41.13%	27,400	42.58%
July	8,600	47.39%	14,950	55.20%	20,400	49.31%	24,600	48.97%
August	5,400	50.90%	21,200	65.89%	35,700	63.64%	25,500	55.59%
September	19,700	63.71%	7,000	69.42%	24,600	73.50%	27,100	62.62%
October	9,150	69.65%	26,900	82.99%	5,900	75.87%	41,200	73.32%
November	24,330	85.47%	20,210	93.19%	20,200	83.97%	23,600	79.45%
December	22,350	100.00%	13,500	100.00%	39,947	100.00%	79,180	100.00%
TOTAL/% Chg	153,830	-18.07%	198,222	28.86%	249,277	25.76%	385,215	54.53%

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	
	2012		2013		2014		2015	
MONTH	$	%	$	%	$	%	$	%
January	2,450	4.94%	7,090	12.70%	3,180	4.58%	8,142	10.12%
February	2,250	9.48%	4,700	21.11%	7,146	14.88%	7,974	20.04%
March	3,450	16.44%	3,280	26.99%	4,552	21.44%	4,170	25.22%
April	1,900	20.27%	4,600	35.22%	10,420	36.46%	8,722	36.07%
May	5,030	30.41%	3,850	42.12%	4,810	43.39%	5,754	43.22%
June	7,020	44.57%	3,652	48.66%	7,702	54.49%	5,492	50.05%
July	3,590	51.81%	4,285	56.33%	5,512	62.43%	5,010	56.28%
August	3,190	58.24%	4,752	64.84%	5,842	70.85%	7,560	65.68%
September	5,935	70.21%	1,520	67.56%	4,442	77.25%	6,590	73.87%
October	5,820	81.95%	6,502	79.20%	2,070	80.24%	6,632	82.12%
November	1,940	85.86%	4,639	87.51%	6,282	89.29%	2,050	84.67%
December	7,010	100.00%	6,974	100.00%	7,432	100.00%	12,332	100.00%
TOTAL/% Chg	49,585	19.87%	55,844	12.62%	69,390	24.26%	80,428	15.91%

CORONER'S AUTOPSY FEES (PARISH)					ACCOUNT NUMBER		002 . . 441704	
	2012		2013		2014		2015	
MONTH	$	%	$	%	$	%	$	%
January	0	0.00%	0	0.00%	0	0.00%	4,600	2.28%
February	0	0.00%	0	0.00%	7,255	4.91%	13,470	8.97%
March	0	0.00%	1,000	1.08%	7,455	9.95%	23,140	20.46%
April	0	0.00%	1,000	2.17%	11,852	17.97%	14,530	27.68%
May	0	0.00%	6,150	8.84%	8,110	23.45%	25,200	40.19%
June	0	0.00%	10,871	20.62%	26,910	41.66%	21,458	50.84%
July	0	0.00%	6,970	28.18%	12,250	49.94%	13,085	57.34%
August	0	0.00%	26,100	56.47%	8,545	55.72%	8,605	61.61%
September	1,000	100.00%	850	57.39%	18,950	68.54%	3,330	63.27%
October	0	100.00%	8,910	67.05%	6,160	72.71%	29,860	78.10%
November	0	100.00%	5,720	73.25%	19,500	85.90%	9,550	82.84%
December	0	100.00%	24,670	100.00%	20,845	100.00%	34,565	100.00%
TOTAL/% Chg	1,000	100.00%	92,241	9124.10%	147,832	60.27%	201,393	36.23%

NOTE: Beginning in September 2012, the Coroner's office began collecting revenues for performing autopsies for the Regional Autopsy Program. Individual parish agreements are kept at the Coroner's office. In 2012, the revenues of $9,630 were deposits into revenue account 441701. All revenues for the Regional Autopsy Program will be deposited into the 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 441704 in August.

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 per month or no more than $120 per year**.

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	
	2012		2013		2014		2015	
MONTH	$	%	$	%	$	%	$	%
January	0	0.00%	40	25.00%	0	0.00%	0	0.00%
February	40	17.39%	70	68.75%	0	0.00%	0	0.00%
March	0	17.39%	10	75.00%	0	0.00%	150	71.43%
April	60	43.48%	0	75.00%	20	7.69%	0	71.43%
May	0	43.48%	10	81.25%	0	7.69%	0	71.43%
June	0	43.48%	10	87.50%	140	61.54%	0	71.43%
July	110	91.30%	0	87.50%	0	61.54%	60	100.00%
August	0	91.30%	20	100.00%	10	65.38%	0	100.00%
September	0	91.30%	0	100.00%	10	69.23%	0	100.00%
October	20	100.00%	0	100.00%	0	69.23%	0	100.00%
November	0	100.00%	0	100.00%	80	100.00%	0	100.00%
December	0	100.00%	0	100.00%	0	100.00%	0	100.00%
TOTAL/% Chg	230	-49.45%	160	-30.43%	260	62.50%	210	-19.23%

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 Title 11, Chapter 28 § 11:430-433

INTERPRETATION OF LEGAL AUTHORIZATION:

Local: **Sections 11:430 through 11:433 of Chapter 28 of Title 11** of the Code of Ordinances of the City of Baton Rouge and the Parish of East Baton Rouge authorize the Department of Public Works to establish parking meter zones, define Zones A and B, and set rates to be charged for parking at parking meters in the two zones. These ordinances require that every person who, during the hours indicated on the meter, parks a vehicle in any parking space next to which a parking meter has been installed must deposit a coin or coins of United States currency of the appropriate denomination to place said meter in operation.

COLLECTION AND TRANSMITTAL OF FUNDS:

Collector: Department of Finance–Revenue Division.

Transmittal: Deposits are made daily.

PAYOR OF FEE:

The owner, operator, manager, or driver of any vehicle parked in any space alongside of or next to which there is located a parking meter must deposit in the meter the fee indicated in the legend on the meter.

Zone A is bounded on the north by the State Capitol, on the east by Interstate 110, on the south by Government Street, and on the west by the Mississippi River. Zone B, consists of all areas not included in the boundaries of Zone A. At the present time, the revenue collected on four streets within Zone A (South side of North Blvd. between River Road and St. Ferdinand St., St. Louis St. between Government St. and North Blvd., St. Ferdinand St. between Government St. and North Blvd., and Louisiana Ave. between St. Louis St. and St. Ferdinand St.) are deposited in the Parking Garage Enterprise Fund (407..442001). Fees from parking meters in any other areas of Zone A and in Zone B are the fees recorded in this General Fund revenue account.

COMPUTATION OF FEE:

The parking meter rates are as follows:

Zone A		Zone B	
5 cents	6 minutes	5 cents	12 minutes
10 cents	12 minutes	10 cents	24 minutes
25 cents	30 minutes	25 cents	1 hour
50 cents	1 hour		

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

PARKING METER FEES (CITY)					ACCOUNT NUMBER		001 . . 442001	
	2012		2013		2014		2015	
MONTH	$	%	$	%	$	%	$	%
January	15,819	5.92%	18,116	6.73%	16,956	7.84%	11,733	7.78%
February	22,905	14.50%	20,087	14.19%	19,848	17.01%	13,411	16.68%
March	26,218	24.31%	24,030	23.11%	21,604	26.99%	16,125	27.37%
April	23,592	33.14%	24,986	32.39%	21,879	37.10%	11,734	35.16%
May	27,074	43.28%	26,251	42.14%	23,246	47.85%	9,175	41.24%
June	24,721	52.53%	21,051	49.96%	19,539	56.88%	8,453	46.85%
July	22,080	60.80%	24,241	58.96%	17,268	64.86%	11,850	54.71%
August	22,517	69.23%	24,144	67.93%	13,325	71.02%	14,144	64.09%
September	18,259	76.07%	20,988	75.73%	16,989	78.87%	17,519	75.71%
October	23,762	84.96%	24,949	84.99%	17,116	86.78%	19,130	88.40%
November	20,665	92.70%	20,194	92.49%	14,050	93.27%	14,792	98.21%
December	19,507	100.00%	20,211	100.00%	14,559	100.00%	2,697	100.00%
TOTAL/% Chg	267,119	-0.62%	269,248	0.80%	216,379	-19.64%	150,763	-30.32%

NOTE: Decline in 2014 and 2015 is due to a case of employee theft. Investigation is ongoing.

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, 12:351

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: Sheriff of East Baton Rouge Parish.

Transmittal: Remitted to the Finance Department.

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, the Department of Development - Neighborhood Revitalization Division 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
	2012		2013		2014		2015	
MONTH	$	%	$	%	$	%	$	%
January	7,827	12.91%	1,796	3.30%	315	0.61%	882	2.39%
February	1,667	15.66%	9,635	21.02%	5,875	12.07%	7,031	21.47%
March	4,257	22.69%	4,153	28.65%	6,183	24.13%	3,514	31.00%
April	2,259	26.41%	3,748	35.54%	4,092	32.11%	2,662	38.22%
May	3,691	32.50%	5,052	44.83%	3,983	39.88%	4,167	49.53%
June	4,483	39.90%	165	45.14%	3,868	47.43%	728	51.50%
July	6,400	50.46%	2,790	50.27%	3,484	54.22%	1,625	55.91%
August	3,431	56.12%	3,463	56.63%	2,878	59.84%	2,640	63.07%
September	2,101	59.58%	3,720	63.47%	2,981	65.65%	784	65.20%
October	2,176	63.17%	2,413	67.91%	3,456	72.39%	3,371	74.34%
November	939	64.72%	1,395	70.47%	3,179	78.59%	729	76.32%
December	21,384	100.00%	16,059	100.00%	10,976	100.00%	8,728	100.00%
TOTAL/% Chg	60,615	46.50%	54,389	-10.27%	51,270	-5.73%	36,861	-28.10%

NOTE: The large amounts in December 2012 and 2013 are 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

LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	N/A	Various Resolutions

INTERPRETATION OF LEGAL AUTHORIZATION:

Local: There must be an action of the Metropolitan Council authorizing the Summer Program for each year. This can be accomplished either through the annual budget process or by budget supplement.

COLLECTION AND TRANSMITTAL OF FUNDS:

Collector: Jewel J. Newman Community Center

Transmittal: 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:

Each summer-program participant pays $400 for the six-week program plus a registration fee of $30.

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	
	2012		2013		2014		2015	
MONTH	$	%	$	%	$	%	$	%
January	0	0.00%	0	0.00%	(150)	-2.83%	0	0.00%
February	0	0.00%	0	0.00%	0	-2.83%	0	0.00%
March	0	0.00%	0	0.00%	0	-2.83%	0	0.00%
April	0	0.00%	0	0.00%	0	-2.83%	0	0.00%
May	1,850	16.44%	1,350	9.73%	375	4.25%	1,850	12.46%
June	5,035	61.17%	2,458	27.45%	2,875	58.49%	8,264	68.13%
July	3,917	95.97%	9,766	97.84%	2,100	98.11%	4,619	99.24%
August	300	98.63%	300	100.00%	0	98.11%	113	100.00%
September	154	100.00%	0	100.00%	100	100.00%	0	100.00%
October	0	100.00%	0	100.00%	0	100.00%	0	100.00%
November	0	100.00%	0	100.00%	0	100.00%	0	100.00%
December	0	100.00%	0	100.00%	0	100.00%	0	100.00%
TOTAL/% Chg	11,256	-28.77%	13,874	23.26%	5,300	-61.80%	14,846	180.11%

NOTE: Fluctuations in revenue reflect changing enrollment from one year to the next. There is a decrease in revenue from 2013 to 2014 due to major changes in the administration, program structure and substantially lower youth enrollment. The program returned to normal enrollment in 2015.

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	Charles R. Kelly

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
	2012		2013		2014		2015	
MONTH	$	%	$	%	$	%	$	%
January	369	3.09%	0	0.00%	839	4.40%	697	4.18%
February	923	10.80%	1,600	3.19%	1,522	12.39%	660	8.15%
March	835	17.79%	0	3.19%	486	14.94%	467	10.95%
April	950	25.73%	653	4.49%	612	18.15%	3,157	29.90%
May	66	26.28%	227	4.95%	394	20.21%	325	31.85%
June	380	29.46%	550	6.04%	3,906	40.71%	2,225	45.21%
July	1,400	41.17%	(47)	5.95%	3,559	59.38%	846	50.29%
August	1,742	55.74%	343	6.63%	343	61.18%	368	52.50%
September	2,352	75.41%	1,646	9.92%	793	65.34%	574	55.94%
October	2,068	92.70%	2,317	14.54%	3,522	83.82%	758	60.49%
November	39	93.03%	38,352	91.04%	1,088	89.52%	496	63.47%
December	834	100.00%	4,491	100.00%	1,997	100.00%	6,085	100.00%
TOTAL/% Chg	11,958	-17.92%	50,132	319.23%	19,061	-61.98%	16,658	-12.61%

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	
	2012		2013		2014		2015	
MONTH	$	%	$	%	$	%	$	%
January	0	0.00%	0	0.00%	2,000	4.33%	20,257	32.71%
February	5,253	13.33%	0	0.00%	2,306	9.32%	4,275	39.62%
March	8,470	34.82%	9,195	23.69%	3,300	16.47%	6,620	50.31%
April	3,399	43.44%	2,600	30.39%	4,350	25.89%	2,775	54.79%
May	4,650	55.24%	2,500	36.84%	3,353	33.15%	3,200	59.96%
June	2,410	61.35%	11,264	65.86%	4,250	42.35%	6,176	69.93%
July	2,640	68.05%	(2,914)	58.35%	7,379	58.33%	1,691	72.66%
August	0	68.05%	1,800	62.99%	3,725	66.39%	3,760	78.74%
September	2,200	73.63%	1,925	67.95%	4,753	76.68%	1,205	80.68%
October	2,100	78.96%	2,175	73.56%	2,385	81.85%	3,516	86.36%
November	4,442	90.23%	5,536	87.82%	3,055	88.46%	4,400	93.47%
December	3,850	100.00%	4,725	100.00%	5,330	100.00%	4,045	100.00%
TOTAL/% Chg	39,414	54.82%	38,806	-1.54%	46,186	19.02%	61,920	34.07%

NOTE: Revenue for community centers fluctuate normally with the number of private rentals and tenant turnovers. In 2015, a capital campaign was held to raise money for the Kaboom playground fund.

DR. MARTIN LUTHER KING, JR., COMMUNITY CENTER (CITY)					ACCOUNT NUMBER		001 . . 446103	
	2012		2013		2014		2015	
MONTH	$	%	$	%	$	%	$	%
January	1,390	4.36%	2,515	6.41%	7,883	21.32%	950	3.06%
February	550	6.09%	1,309	9.75%	2,580	28.30%	3,001	12.73%
March	1,310	10.20%	3,025	17.47%	1,820	33.22%	2,700	21.42%
April	3,366	20.76%	3,547	26.51%	2,065	38.81%	4,260	35.14%
May	1,750	26.25%	2,445	32.75%	2,308	45.05%	2,725	43.92%
June	3,042	35.79%	100	33.00%	4,455	57.10%	2,236	51.12%
July	2,725	44.34%	4,088	43.43%	4,225	68.53%	2,600	59.49%
August	4,490	58.43%	2,116	48.83%	1,571	72.78%	1,884	65.56%
September	3,151	68.31%	6,580	65.61%	100	73.05%	2,053	72.18%
October	3,895	80.53%	2,350	71.60%	6,375	90.29%	2,375	79.82%
November	3,561	91.70%	9,685	96.30%	2,279	96.46%	0	79.82%
December	2,645	100.00%	1,450	100.00%	1,309	100.00%	6,264	100.00%
TOTAL/% Chg	31,875	45.28%	39,210	23.01%	36,970	-5.71%	31,048	-16.02%

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. In 2014, revenue changed due to the end of contract agreement with Gulfsouth Employment.

CHANEYVILLE COMMUNITY CENTER (PARISH)					ACCOUNT NUMBER		002 . . 446104	
	2012		2013		2014		2015	
MONTH	$	%	$	%	$	%	$	%
January	0	0.00%	0	0.00%	0	0.00%	0	0.00%
February	0	0.00%	175	30.76%	167	17.36%	0	0.00%
March	625	25.02%	0	30.76%	0	17.36%	176	2.27%
April	0	25.02%	168	60.28%	125	30.35%	7,000	92.70%
May	616	49.68%	0	60.28%	0	30.35%	0	92.70%
June	125	54.68%	0	60.28%	0	30.35%	125	94.32%
July	302	66.77%	0	60.28%	0	30.35%	390	99.35%
August	75	69.78%	101	78.03%	0	30.35%	175	101.61%
September	755	100.00%	175	108.79%	420	74.01%	(125)	100.00%
October	0	100.00%	(50)	100.00%	125	87.01%	0	100.00%
November	0	100.00%	0	100.00%	125	100.00%	0	100.00%
December	0	100.00%	0	100.00%	0	100.00%	0	100.00%
TOTAL/% Chg	2,498	-35.05%	569	-77.22%	962	69.07%	7,741	704.68%

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. The revenue spike in 2015 is attributed to a $7,000 donation from Exxon for volunteer programs.

CHARLES R. KELLY COMMUNITY CENTER (CITY)					ACCOUNT NUMBER		001 . . 446105	
	2012		2013		2014		2015	
MONTH	$	%	$	%	$	%	$	%
January	1,835	6.89%	995	5.10%	1,360	7.92%	1,030	5.77%
February	2,360	15.75%	1,080	10.64%	910	13.21%	780	10.14%
March	1,910	22.92%	935	15.44%	1,345	21.04%	1,555	18.85%
April	1,710	29.34%	1,420	22.72%	1,135	27.65%	1,360	26.46%
May	1,385	34.54%	685	26.23%	800	32.31%	1,430	34.47%
June	5,390	54.78%	760	30.13%	375	34.49%	1,555	43.18%
July	1,821	61.61%	1,510	37.88%	3,880	57.07%	1,430	51.19%
August	1,560	67.47%	2,227	49.30%	1,030	63.07%	2,945	67.68%
September	2,285	76.05%	1,355	56.25%	2,130	75.47%	1,240	74.63%
October	3,110	87.72%	1,460	63.74%	1,130	82.04%	780	79.00%
November	1,160	92.08%	5,000	89.38%	1,680	91.82%	2,840	94.90%
December	2,110	100.00%	2,070	100.00%	1,405	100.00%	910	100.00%
TOTAL/% Chg	26,636	-14.63%	19,497	-26.80%	17,180	-11.88%	17,855	3.93%

NOTE: In 2014, **Resolution 50826** authorized to rename the Delmont Community Center change to Charles R. Kelly Community Center. Revenue for community centers fluctuates normally with the number of private rentals and tenant turnovers. Like the Jewel J. Newman Center, the Charles R. Kelly Community Center offers a summer camp. Unlike the other center, Charles R. Kelly deposits its camp fees into its Rent/Utilities/Donations account. In 2012, Charles R. Kelly lost two tenants and had fewer rentals causing a decrease in revenues. Rentals continued to decrease in 2013. In April 2014, the decline in revenue is due to the loss of rental income. Also, in 2014, Provisions Health Care and Residential Services began leasing three offices for approximately $580 per month, and the Good Work Network is leasing an office at $200 per month.

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						
			2012	2013	2014	2015
DESCRIPTION	NOTE	ACCOUNT	$	$	$	$
City Court Bond Posting Fees From EBRSO	1	001..440022	4,250	9,474	7,424	24,267
City Court Public Tag Agent Service Fee	2	001..440026	0	0	7,595	22,553
City Prosecutor Discovery Fees	3	001..440032	5,090	3,400	2,420	1,685
City Pros. Bond Posting Fees From EBRSO	1	001..440033	12,201	28,133	26,468	74,388
Legal Costs - Sales Tax	4	001..440113	0	0	50	0
Subdivision Plan Review	5	002..441205	0	0	0	1,150
ABC Subpoenas	6	001/002..440350	0	14	0	0
Constable-Peddler ID Badge Fees	7	001..441005	0	0	30	585
Police Collection Fees	8	001..441502	57	234	0	0
Traffic Safety Fees - Hearing Fees	9	001..441509	421	0	67	50
Concealed Weapon Class Fee	10	001..441511	0	0	0	2,000

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) A $5 service fee is levied per service or transaction for certain license registration services, except motor vehicle registration.

(3) 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.

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

(5) A service fee of $300 plus $25 per lot is charged to anyone who submits plans to the Planning Commission.

(6) 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.

(7) $5 is charged to those applying for a peddler permit badge.

(8) 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.

(9) 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.

(10) A fee of $100 is charged to anyone who takes a concealed weapons class through the BRPD.

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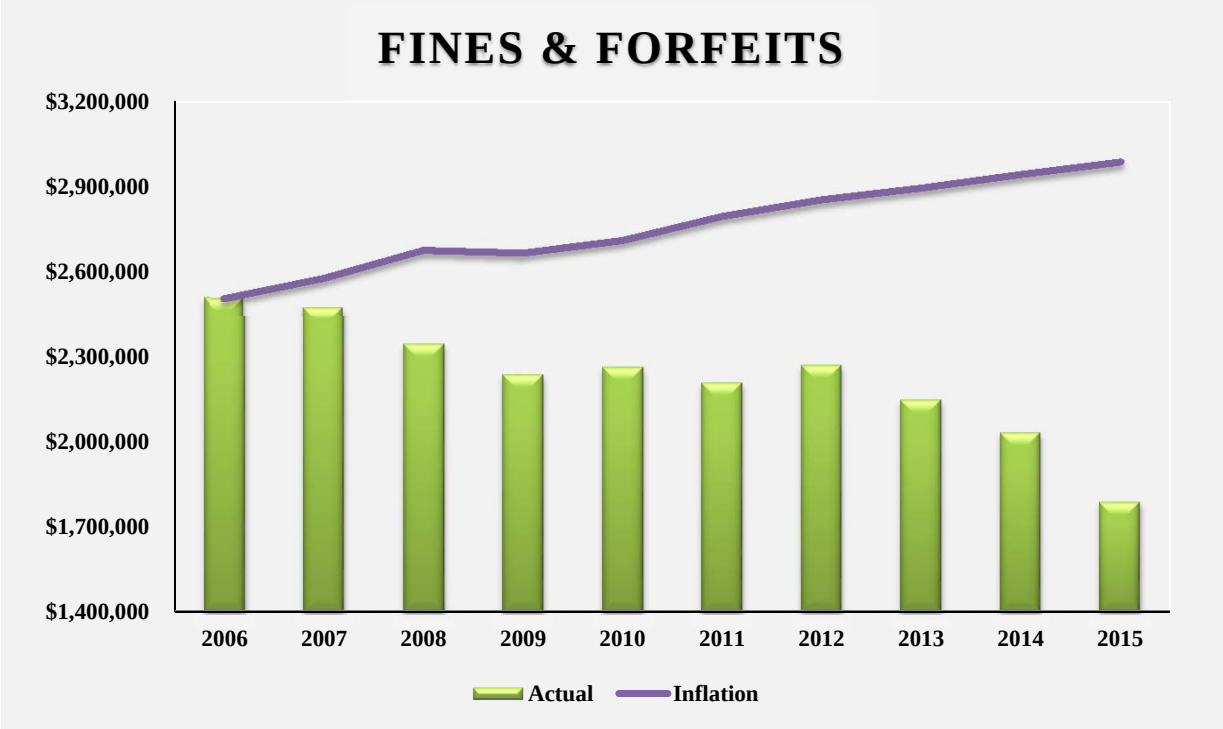

Year	Average CPI-U	Actual	Inflation
2006	201.6	2,507,568	$2,507,568
2007	207.3	2,476,517	2,578,467
2008	215.3	2,342,771	2,677,973
2009	214.5	2,235,647	2,668,023
2010	218.1	2,261,756	2,712,801
2011	224.9	2,207,886	2,797,381
2012	229.6	2,268,173	2,855,841
2013	232.9	2,146,185	2,896,888
2014	236.7	2,029,765	2,944,651
2015	240.2	1,785,104	2,988,185

On average, approximately 78% of total General Fund collections in this category come from City Court Traffic Fines. Fluctuations are related mainly to the number of tickets issued in a given year and, to a lesser extent, to the number of tickets processed by the court, tickets dismissed, fines suspended, and other court actions. Collections increased substantially in 2006 due largely to the increase in various City Court fines that resulted at least in part from the sudden increase in population because of the influx of Hurricane Katrina evacuees.

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CITY COURT CRIMINAL FINES
CITY COURT FORFEITURES

REVENUE TYPE	FUND . . OBJECT			
Fines and Forfeits	City	001 . .	450101	Fines
	City	001 . .	450102	Forfeitures

LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	Louisiana Revised Statutes 13:1872, et seq. 13:2002 15:571.11 L (3) 15:571.11 O	*Plan of Government* 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	
	2012		2013		2014		2015	
MONTH	$	%	$	%	$	%	$	%
January	25,778	7.38%	24,626	7.41%	20,270	6.98%	18,290	7.21%
February	44,095	19.99%	40,154	19.48%	33,782	18.60%	35,950	21.38%
March	30,150	28.62%	47,439	33.75%	49,748	35.72%	33,528	34.59%
April	43,725	41.13%	26,500	41.72%	27,572	45.21%	31,525	47.02%
May	27,741	49.06%	25,640	49.43%	22,278	52.88%	19,625	54.76%
June	36,992	59.65%	22,820	56.29%	15,527	58.22%	11,430	59.26%
July	27,234	67.44%	23,434	63.34%	22,231	65.88%	18,734	66.64%
August	20,681	73.36%	25,959	71.15%	16,991	71.72%	15,215	72.64%
September	25,503	80.65%	25,060	78.69%	22,519	79.47%	17,934	79.71%
October	23,814	87.47%	27,009	86.81%	14,429	84.44%	20,476	87.78%
November	23,537	94.20%	24,007	94.03%	28,689	94.31%	14,383	93.45%
December	20,265	100.00%	19,853	100.00%	16,526	100.00%	16,616	100.00%
TOTAL	349,515	1.93%	332,501	-4.87%	290,562	-12.61%	253,706	-12.68%

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	
	2012		2013		2014		2015	
MONTH	$	%	$	%	$	%	$	%
January	10,853	8.25%	588	0.53%	1,000	0.51%	4,000	3.83%
February	14,625	19.36%	1,500	1.87%	3,377	2.22%	5,274	8.89%
March	13,190	29.39%	18,385	18.32%	817	2.64%	18,228	26.36%
April	14,138	40.13%	10,419	27.65%	8,251	6.82%	23,589	48.96%
May	8,671	46.72%	10,831	37.34%	3,429	8.56%	8,350	56.97%
June	3,067	49.05%	10,008	46.29%	4,098	10.64%	15,735	72.05%
July	9,859	56.54%	17,027	61.53%	61,852	42.03%	9,509	81.16%
August	5,333	60.60%	14,684	74.67%	9,171	46.68%	5,264	86.20%
September	1,575	61.79%	13,573	86.82%	13,588	53.58%	6,443	92.38%
October	28,439	83.40%	8,690	94.59%	20,978	64.22%	4,438	96.63%
November	7,316	88.96%	782	95.29%	69,919	99.70%	2,643	99.16%
December	14,522	100.00%	5,258	100.00%	583	100.00%	872	100.00%
TOTAL	131,588	287.71%	111,745	-15.08%	197,063	76.35%	104,345	-47.05%

NOTE: This revenue can fluctuate year to year due to the fact that collection efforts depend upon staffing levels. However, 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 revenue in 2012. The increase in July and October 2014 was a result of a payment made on overdue bond forfeiture.

CITY COURT TRAFFIC FINES

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

LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	Louisiana Revised Statutes 32:41 15:571.11 (O)	Code of Ordinances, Title 11 *En Banc* Order of City Court, effective 03/01/16

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 March 1, 2016**, 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.

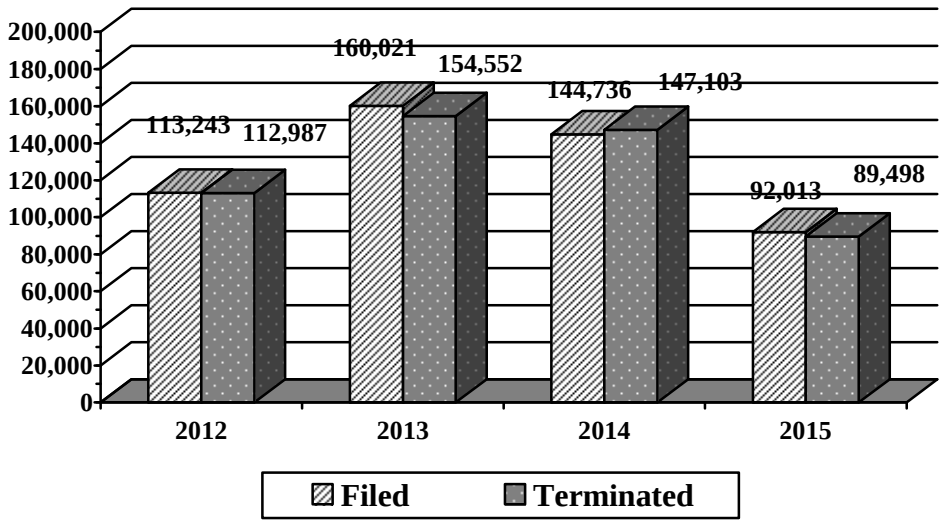
COMPUTATION OF FEE:

The City Court *en banc* order effective March 1, 2016 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	
	2012		2013		2014		2015	
MONTH	$	%	$	%	$	%	$	%
January	127,277	7.29%	111,182	6.80%	108,729	7.20%	112,544	8.07%
February	178,760	17.54%	156,404	16.38%	170,110	18.45%	144,230	18.42%
March	159,933	26.70%	184,490	27.67%	182,367	30.52%	155,348	29.57%
April	157,937	35.75%	136,700	36.03%	117,078	38.27%	137,674	39.44%
May	151,276	44.42%	141,536	44.69%	105,581	45.26%	125,611	48.45%
June	172,553	54.31%	125,052	52.35%	112,993	52.74%	86,216	54.64%
July	144,500	62.59%	137,758	60.78%	124,945	61.01%	130,013	63.97%
August	152,714	71.34%	141,603	69.44%	128,283	69.49%	87,767	70.26%
September	142,864	79.53%	146,588	78.41%	122,307	77.59%	137,624	80.14%
October	136,260	87.34%	134,672	86.65%	82,625	83.06%	106,368	87.77%
November	107,228	93.48%	114,424	93.66%	139,048	92.26%	86,370	93.96%
December	113,700	100.00%	103,642	100.00%	116,959	100.00%	84,161	100.00%
TOTAL	1,745,002	-1.74%	1,634,051	-6.36%	1,511,025	-7.53%	1,393,926	-7.75%

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:



ABC BOARD FINES

REVENUE TYPE	FUND . . OBJECT	
Fines and Forfeits	City Parish	001 . . 451300 002 . . 451300

LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	Louisiana Revised Statutes Title 26	Code of Ordinances Title 1, § 1:150-154 Ordinance 14472, 08/27/08 ABC Board Order, 03/19/92, as amended 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 Alcoholic 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. Retail businesses failing to renew business license by deadline shall be accessed a penalty of twenty-five (25%) percent of the amount due.

COMPUTATION OF FEE:

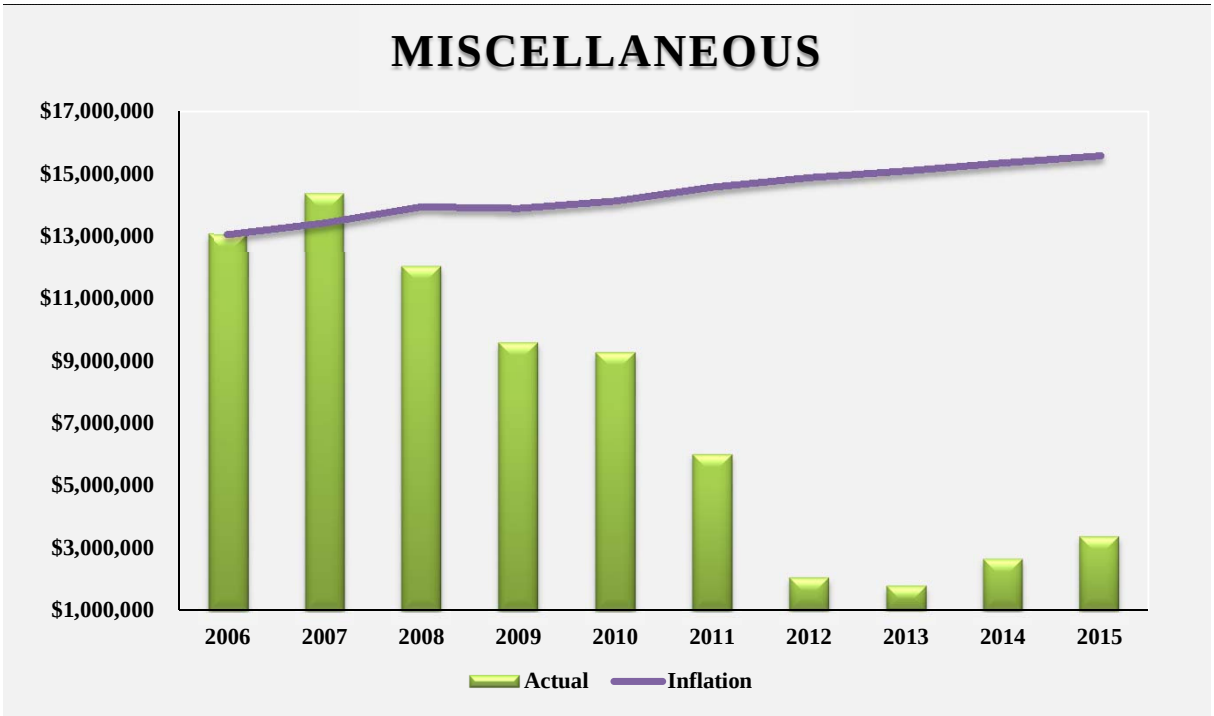
See the Fines Schedule at http://www.brgov.com/dept/parishattorney/pdf/RulesProceduresFines.pdf
In addition, if a fine is not paid within the prescribed time, penalties and subpoena costs may be assessed.

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

ABC BOARD FINES (CITY)							ACCOUNT NUMBER	001 . . 451300
	2012		2013		2014		2015	
MONTH	$	%	$	%	$	%	$	%
January	3,600	9.20%	1,000	1.51%	850	3.16%	3,750	12.44%
February	9,485	33.45%	15,407	24.71%	9,021	36.74%	9,699	44.61%
March	3,600	42.66%	9,234	38.62%	725	39.44%	6,700	66.83%
April	1,628	46.82%	3,300	43.59%	3,125	51.07%	0	66.83%
May	2,040	52.04%	1,850	46.38%	500	52.94%	0	66.83%
June	1,995	57.14%	5,166	54.16%	744	55.70%	1,000	70.15%
July	3,050	64.93%	5,383	62.27%	1,300	60.54%	1,600	75.46%
August	715	66.76%	5,383	70.38%	5,850	82.32%	2,650	84.24%
September	2,750	73.79%	4,935	77.81%	2,900	93.11%	0	84.24%
October	1,350	77.25%	3,050	82.40%	1,350	98.14%	0	84.24%
November	5,150	90.41%	3,833	88.18%	0	98.14%	0	84.24%
December	3,750	100.00%	7,850	100.00%	500	100.00%	4,750	100.00%
TOTAL	39,113		66,391		26,865		30,149	

ABC BOARD FINES (PARISH)							ACCOUNT NUMBER	002 . . 451300
	2012		2013		2014		2015	
MONTH	$	%	$	%	$	%	$	%
January	0	0.00%	0	0.00%	0	0.00%	0	0.00%
February	1,455	49.24%	1,497	100.00%	3,250	76.47%	2,978	100.00%
March	0	49.24%	0	100.00%	0	76.47%	0	100.00%
April	0	49.24%	0	100.00%	0	76.47%	0	100.00%
May	0	49.24%	0	100.00%	0	76.47%	0	100.00%
June	0	49.24%	0	100.00%	750	94.12%	0	100.00%
July	0	49.24%	0	100.00%	250	100.00%	0	100.00%
August	0	49.24%	0	100.00%	0	100.00%	0	100.00%
September	0	49.24%	0	100.00%	0	100.00%	0	100.00%
October	0	49.24%	0	100.00%	0	100.00%	0	100.00%
November	750	74.62%	0	100.00%	0	100.00%	0	100.00%
December	750	100.00%	0	100.00%	0	100.00%	0	100.00%
TOTAL	2,955		1,497		4,250		2,978	
COMB/% Chg	42,068	-23.61%	67,888	61.38%	31,115	-54.17%	33,127	6.47%

NOTE: The large collections during the months of February and March are due to the late penalty assessed to retail businesses for failure to renew their license by the deadline.



Year	Average CPI-U	Actual	Inflation
2006	201.6	13,066,323	$13,066,323
2007	207.3	14,378,643	13,435,758
2008	215.3	12,009,008	13,954,263
2009	214.5	9,566,322	13,902,412
2010	218.1	9,256,946	14,135,739
2011	224.9	5,984,966	14,576,468
2012	229.6	2,028,082	14,881,090
2013	232.9	1,746,638	15,094,973
2014	236.7	2,634,699	15,343,856
2015	240.2	3,343,839	15,570,702

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 Parish	001 . . 481000 002 . . 481000

LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	Louisiana Revised Statutes 33:425 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
	2012		2013		2014		2015	
QUARTER	$	%	$	%	$	%	$	%
1st	16,152	22.16%	11,094	22.27%	5,940	15.68%	11,236	16.40%
2nd	25,953	57.77%	13,817	50.00%	8,337	37.70%	15,182	38.56%
3rd	16,678	80.66%	11,505	73.09%	3,612	47.24%	16,348	62.42%
4th	14,096	100.00%	9,975	93.11%	10,653	75.36%	22,502	95.27%
Other	0	100.00%	3,435	100.00%	9,330	100.00%	3,240	100.00%
TOTAL	72,879		49,826		37,872		68,508	

INTEREST EARNINGS ON INVESTMENTS (PARISH)						ACCOUNT NUMBER		002 . . 481000
	2012		2013		2014		2015	
QUARTER	$	%	$	%	$	%	$	%
1st	7,615	15.37%	11,186	21.57%	7,602	20.42%	14,523	32.11%
2nd	18,030	51.77%	12,391	45.47%	8,912	44.36%	3,740	40.38%
3rd	11,715	75.42%	12,409	69.40%	3,533	53.85%	10,023	62.54%
4th	12,178	100.00%	12,576	93.66%	9,330	78.91%	13,709	92.85%
Other	0	100.00%	3,289	100.00%	7,852	100.00%	3,232	100.00%
TOTAL	49,538		51,851		37,229		45,227	
COMB/% Chg	122,417	-1.83%	101,677	-16.94%	75,101	-26.14%	113,735	51.44%

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 2012, 2013 and 2014 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	2012	2013	2014	2015
General Fund:				
Interest Earnings	122,417	101,677	75,101	113,735
Interest Earnings on Assessments-Pavin	0	0	0	0
Health & Dental Managerial Fund	12,538	10,777	7,017	6,814
Postemployment Benefits Fund	2,270	890	873	614
Insurance Reserve Fund	70,651	65,191	51,376	78,870
TOTAL	207,876	178,535	134,367	200,033

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:

Since 2002, the amount paid by the Ingram Barge Company for rental of batture land was $1,631.25 per month. A new contract authorized by **Resolution 51035**, increased the lease amount to $1,800 per month from August 2014 to July 2024. 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
	2012		2013		2014		2015	
MONTH	$	%	$	%	$	%	$	%
January	0	0.00%	1,631	8.33%	0	0.00%	3,600	15.38%
February	1,631	8.33%	1,631	16.66%	3,263	0.32%	1,800	23.08%
March	3,263	25.00%	1,631	25.00%	0	0.32%	1,800	30.77%
April	1,631	33.33%	0	25.00%	3,263	0.64%	1,800	38.46%
May	1,631	41.67%	1,631	33.33%	1,631	0.80%	0	38.46%
June	1,631	50.00%	3,263	50.00%	0	0.80%	3,600	53.85%
July	0	50.00%	1,631	58.33%	3,262	1.12%	1,800	61.54%
August	3,263	66.67%	1,631	66.66%	1,631	1.28%	0	61.54%
September	1,631	75.00%	1,631	74.99%	1,631	1.44%	1,800	69.23%
October	0	75.00%	1,631	83.33%	1,800	1.62%	3,600	84.62%
November	1,631	83.33%	1,632	91.66%	506	1.67%	0	84.62%
December	3,263	100.00%	1,632	100.00%	1,001,800	100.00%	3,600	100.00%
TOTAL/% Chg	19,575	0.00%	19,575	0.00%	1,018,787	5104.53%	23,400	-97.70%

NOTE: The January payments for 2012 and 2013 were posted in December of the previous year. These have no net effect on 2012 revenues. The $1,000,000 payment made in December 2014 was a one-time prepaid rent payment per the CEA authorized by Resolution 50636 for the Water Campus. The December payment for 2015 was posted in January of the following year.

RENTALS — BUILDINGS

REVENUE TYPE	FUND . . OBJECT	
Miscellaneous Revenues	City Parish	001 . . 482200 002 . . 482200

LEGAL AUTHORIZATION

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

INTERPRETATION OF LEGAL AUTHORIZATION:

Local: The Public Defender's Office provides for the renting of space in the City Hall Building at 222 St. Louis Street. 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 City Hall 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 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. Beginning 2014, the Public Defender's Office and the Office of Community Development began paying for the right to rent space in the City Hall Building.

COMPUTATION OF FEE:

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, $13,287.50 in 2011, and $13,737.94 in 2012. See a copy of the lease on file in the Budgeting Division. In 2015 the Public Defender's office moved to the City Hall Building with a monthly rental rate of $14,339.59 for the year. As of June 2016, no new lease has been signed, and the space is being rented on a month-to-month basis.

Effective January 1, 2014, the Office of Community Development has rented space at the City Hall 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	
	2012		2013		2014		2015	
MONTH	$	%	$	%	$	%	$	%
January	0	0.00%	0	0.00%	0	0.00%	0	0.00%
February	13,287	5.11%	13,738	5.22%	14,153	5.34%	14,153	5.30%
March	34,463	18.36%	34,013	18.16%	14,153	10.68%	34,428	18.18%
April	13,738	23.64%	14,463	23.66%	14,463	16.14%	14,153	23.47%
May	13,738	28.93%	13,980	28.98%	14,463	21.59%	14,900	29.05%
June	48,110	47.43%	28,077	39.65%	28,077	32.19%	48,712	47.27%
July	13,738	52.71%	34,255	52.68%	13,706	37.36%	14,340	52.64%
August	13,738	57.99%	13,980	58.00%	14,153	42.70%	14,340	58.00%
September	13,738	63.28%	34,255	71.02%	74,979	70.99%	14,340	63.37%
October	34,013	76.36%	13,980	76.34%	14,153	76.33%	34,615	76.32%
November	13,738	81.64%	13,979	81.66%	14,153	81.67%	14,340	81.68%
December	47,751	100.00%	48,234	100.00%	48,581	100.00%	48,955	100.00%
TOTAL	260,052		262,954		265,034		267,276	

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	
	2012		2013		2014		2015	
MONTH	$	%	$	%	$	%	$	%
January	0	0.00%	0	0.00%	0	0.00%	0	0.00%
February	250	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	0	25.00%	0	25.00%	0	25.00%	0	25.00%
May	250	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	0	50.00%	0	50.00%	0	50.00%	0	50.00%
August	250	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	0	75.00%	0	75.00%	0	75.00%	0	75.00%
November	250	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	1,000		1,000		1,000		1,000	
COMB/% Chg	261,052	2.11%	263,954	1.11%	266,034	0.79%	268,276	0.84%

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

ANALYSIS OF RENTAL REVENUE:

	LESSEE	2012	2013	2014	2015
CITY	Public Defender	164,855	167,757	169,837	172,079
	Sheriff's Office	14,097	14,097	14,097	14,097
	Community Development	81,100	81,100	81,100	81,100
	TOTAL CITY	**260,052**	**262,954**	**265,034**	**267,276**
PARISH	Gaming Control	1,000	1,000	1,000	1,000
	TOTAL PARISH	**1,000**	**1,000**	**1,000**	**1,000**
GRAND TOTAL		**261,052**	**263,954**	**266,034**	**268,276**

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	
	2012		2013		2014		2015	
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	12,528	33.55%	0	0.00%	0	0.00%	0	0.00%
May	0	33.55%	8,496	3792.86%	0	0.00%	0	0.00%
June	0	33.55%	(8,272)	100.00%	0	0.00%	0	0.00%
July	0	33.55%	0	100.00%	0	0.00%	0	0.00%
August	0	33.55%	0	100.00%	0	0.00%	0	0.00%
September	0	33.55%	0	100.00%	0	0.00%	0	0.00%
October	0	33.55%	0	100.00%	0	0.00%	0	0.00%
November	0	33.55%	0	100.00%	0	0.00%	0	0.00%
December	24,809	100.00%	0	100.00%	0	0.00%	0	0.00%
TOTAL/% Chg	37,336	-30.00%	224	-99.40%	0	-100.00%	0	0.00%

NOTE: Rental payments for the Training Center are not necessarily posted in the month earned. 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 as of 1/1/2013.

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

REVENUE TYPE	FUND . . OBJECT	
Miscellaneous Revenues	Parish	002 . . 482310 Royalties 002 . . 482320 Bonus & Rentals

LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	Louisiana Revised Statutes 30:151–153	N/A

INTERPRETATION OF LEGAL AUTHORIZATION:

State: **L.R.S. 30:151** and **152** provide that every levee district, drainage district, road district, school district, school board, or other board, commission, parish, municipality, state university, state college, state penal or charitable institution or agency, unit, or institution of the state or subdivision thereof is authorized to lease its land for the development and production of minerals. **L.R.S. 30:153** provides that any agency, unit, or institution of the state described above may by resolution direct the State Mineral Board to lease its land. The bonus money, if any, received for the lease will be transmitted by the State Mineral Board to the agency. After execution of the original lease, all rights and authority in connection therewith will be vested in the agency to the same extent as if the agency had itself leased the land.

COLLECTION AND TRANSMITTAL OF FUNDS:

Collector: Finance Department–Revenue Division.

Transmittal: Recorded as received by Finance Department, but payments are reviewed by the Parish Attorney's office to ensure compliance with the terms of each lease.

PAYOR OF FEE:

The following leases were in effect as of June 2016:

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. Docherty Operating, LLC**, is the correct assignee of 84% interest pursuant to assignment from Lamar Oil & Gas, Inc. date December 1, 2014, 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. **Docherty Operating, LLC 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	
	2012		2013		2014		2015	
MONTH	$	%	$	%	$	%	$	%
January	0	0.00%	(16,078)	-7.49%	0	0.00%	0	0.00%
February	0	0.00%	16,078	0.00%	4,332	3.90%	0	0.00%
March	5,323	3.22%	20,054	9.34%	11,978	14.69%	11,760	23.24%
April	286	3.39%	17,344	17.43%	12,929	26.34%	1,146	25.50%
May	3,378	5.43%	36,612	34.49%	6,317	32.03%	2,271	29.99%
June	97,869	64.57%	2,943	35.86%	12,153	42.98%	10,739	51.21%
July	1,036	65.19%	34,313	51.84%	20,673	61.60%	3,164	57.47%
August	0	65.19%	15,170	58.91%	10,389	70.96%	4,166	65.70%
September	11,289	72.01%	12,349	64.67%	16,099	85.46%	4,281	74.16%
October	12,728	79.70%	31,905	79.53%	290	85.72%	2,375	78.85%
November	1,902	80.85%	1,005	80.00%	5,710	90.86%	4,345	87.44%
December	31,689	100.00%	42,920	100.00%	10,142	100.00%	6,356	100.00%
TOTAL	165,500		214,615		111,012		50,603	

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 ranging 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	
	2012		2013		2014		2015	
MONTH	$	%	$	%	$	%	$	%
TOTAL	6,526		65,016		21,672		0	
COMB/% Chg	172,026	147.72%	279,631	62.55%	132,684	-52.55%	50,603	-61.86%

NOTE: 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. The significant decreases in 2014 and 2015 are due to the drop in commodities prices for oil and gas.

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 Promissory Note, 09/05/01 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	
	2012		2013		2014		2015	
MONTH	$	%	$	%	$	%	$	%
February	9,766	2.39%	9,283	2.24%	8,533	2.03%	7,746	1.83%
April	0	2.39%	0	2.24%	0	2.03%	0	1.83%
August	227,767	58.08%	230,700	57.98%	0	2.03%	0	1.83%
November	0	58.08%	0	57.98%	234,950	58.01%	238,975	58.33%
December	171,417	100.00%	173,917	100.00%	176,229	100.00%	176,271	100.00%
TOTAL/% Chg	408,950	-8.03%	413,900	1.21%	419,712	1.40%	422,992	0.78%

CONTINGENT RECEIPTS

REVENUE TYPE	FUND . . OBJECT	
Miscellaneous Revenues	City Parish	001 . . 484200 002 . . 484200

LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	N/A	*The Plan of Government* § 8.01 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
	2012		2013		2014		2015	
MONTH	$	%	$	%	$	%	$	%
January	(73,274)	-84.62%	(55,826)	-49.90%	24	0.03%	971	1.00%
February	73,497	0.26%	77,118	19.03%	(20,376)	-22.79%	(955)	0.02%
March	11,748	13.82%	831	19.77%	774	-21.92%	576	0.61%
April	274	14.14%	8,201	27.10%	4,094	-17.34%	332	0.95%
May	452	14.66%	1,520	28.46%	337	-16.96%	272	1.24%
June	1,251	16.11%	330	28.76%	8,354	-7.61%	23,658	25.68%
July	312	16.47%	250,572	252.73%	5,232	-1.75%	12,686	38.79%
August	3,862	20.93%	(246,978)	31.97%	1,702	0.16%	1,820	40.67%
September	298	21.27%	1,649	33.44%	1,536	1.88%	3,621	44.42%
October	937	22.35%	785	34.15%	380	2.30%	219	44.64%
November	1,046	23.56%	(1,318)	32.97%	(628)	1.60%	275	44.93%
December	66,188	100.00%	74,994	100.00%	87,878	100.00%	53,293	100.00%
TOTAL	86,591		111,878		89,307		96,768	

CONTINGENT RECEIPTS (PARISH)					ACCOUNT NUMBER		002 . . 484200	
	2012		2013		2014		2015	
MONTH	$	%	$	%	$	%	$	%
January	3,742	82.79%	0	0.00%	0	0.00%	0	0.00%
February	0	82.79%	0	0.00%	0	0.00%	0	0.00%
May	0	82.79%	0	0.00%	0	0.00%	0	0.00%
June	40	83.67%	0	0.00%	0	0.00%	29	0.32%
July	0	83.67%	0	0.00%	0	0.00%	8,000	88.80%
August	100	85.88%	0	0.00%	2,500	100.00%	758	97.18%
September	0	85.88%	0	0.00%	0	100.00%	255	100.00%
October	0	85.88%	132,876	4742.18%	0	100.00%	0	100.00%
November	0	85.88%	(132,876)	0.00%	0	100.00%	0	100.00%
December	638	100.00%	2,802	100.00%	0	100.00%	0	100.00%
TOTAL	4,520		2,802		2,500		9,042	
COMB/% Chg	91,111	-23.82%	114,680	25.87%	91,807	-19.95%	105,810	15.25%

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 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.

In 2014, two rebate checks totaling $28,542.20 was earned under the State of Louisiana Purchasing Card Program with Bank of America. A refund of $4,892.39 was received in regards to the Mississippi River Flood Event of May 2011. A refund of $27,450.81, which represents unclaimed property turned over to Treasury for the City of Baton Rouge.

In 2015, a rebate check totaling $23,654.47 was earned under the State of Louisiana Purchasing Card Program with Bank of America. A check totaling $3,136.98 was received in May 2015 to settle a class action lawsuit involving junk fax transmissions.

State of Louisiana Purchasing Card Program (Bank of America) - Rebate History				
Rebate Calculation Period	Purchase Volume	Rebate Basis	Rebate Paid	Year Paid
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
June 2014 - May 2015	$1,292,594.04	1.83%	$23,654.47	2015
June 2015 - May 2016	$1,396,903.68	1.84%	$25,703.03	2016

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

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	
	2012		2013		2014		2015	
MONTH	$	%	$	%	$	%	$	%
January	(95)	-8.06%	0	0.00%	0	0.00%	0	0.00%
February	95	0.00%	0	0.00%	0	0.00%	0	0.00%
March	91	7.72%	113	9.01%	77	7.56%	103	8.05%
April	156	20.97%	107	17.54%	58	13.26%	43	11.42%
May	94	28.95%	82	24.08%	205	33.40%	258	31.59%
June	83	35.99%	116	33.33%	54	38.70%	0	31.59%
July	120	46.18%	125	43.30%	0	38.70%	123	41.20%
August	0	46.18%	87	50.24%	114	49.90%	218	58.25%
September	186	61.97%	152	62.36%	57	55.50%	0	58.25%
October	62	67.23%	120	71.93%	179	73.08%	139	69.12%
November	107	76.32%	98	79.74%	0	73.08%	124	78.81%
December	279	100.00%	254	100.00%	274	100.00%	271	100.00%
TOTAL/% Chg	1,178	-23.01%	1,254	6.45%	1,018	-18.82%	1,279	25.64%

CONDEMNATIONS

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

LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	Louisiana Revised Statutes 40:563 33:4765, 4766	Code of Ordinances Title 8A Title 12, 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	
	2012		2013		2014		2015	
MONTH	$	%	$	%	$	%	$	%
January	3,383	3.86%	8,695	10.56%	5,621	9.64%	4,106	5.08%
February	2,532	6.74%	1,497	12.38%	2,535	13.99%	7,346	14.18%
March	4,825	12.25%	10,858	25.57%	6,602	25.32%	10,339	26.98%
April	2,215	14.77%	785	26.52%	1,685	28.21%	2,148	29.64%
May	3,620	18.90%	3,932	31.30%	1,820	31.33%	4,138	34.77%
June	17,897	39.31%	11,119	44.80%	2,295	35.27%	4,836	40.76%
July	15,211	56.65%	2,155	47.42%	14,484	60.12%	6,039	48.23%
August	18,572	77.83%	10,739	60.46%	8,268	74.31%	9,206	59.63%
September	4,877	83.39%	895	61.55%	4,360	81.79%	0	59.63%
October	9,172	93.85%	7,103	70.18%	3,312	87.47%	16,898	80.56%
November	4,576	99.06%	16,615	90.36%	3,451	93.39%	540	81.23%
December	820	100.00%	7,937	100.00%	3,852	100.00%	15,160	100.00%
TOTAL/% Chg	87,700	66.86%	82,330	-6.12%	58,285	-29.21%	80,756	38.55%

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 dinner.

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

JUVENILE DETENTION MEALS (CITY)							ACCOUNT NUMBER	001 . . 488110
	2012		2013		2014		2015	
MONTH	$	%	$	%	$	%	$	%
January	145	3.42%	75	2.73%	0	0.00%	0	0.00%
February	682	19.50%	304	13.81%	249	15.80%	168	8.62%
March	557	32.63%	283	24.12%	0	15.80%	235	20.69%
April	126	35.60%	257	33.48%	170	26.59%	188	30.34%
May	378	44.52%	327	45.39%	231	41.24%	176	39.37%
June	329	52.28%	403	60.07%	210	54.57%	170	48.10%
July	0	52.28%	171	66.30%	139	63.39%	222	59.50%
August	536	64.91%	149	71.73%	185	75.13%	0	59.50%
September	689	81.16%	176	78.14%	0	75.13%	303	75.05%
October	177	85.33%	0	78.14%	182	86.68%	0	75.05%
November	0	85.33%	389	92.31%	0	86.68%	178	84.19%
December	622	100.00%	211	100.00%	210	100.00%	308	100.00%
TOTAL/% Chg	4,241	-36.29%	2,745	-35.27%	1,576	-42.59%	1,948	23.60%

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. In 2014, four months are zero because the revenue was posted in the following month. The decrease in revenue from 2012-2014 stems from fewer lunches purchased after the prices were increased. The increase in 2015 is due to a rebound in meal purchases after people adjusted to the price increase.

CONFISCATED FUNDS — POLICE

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

LEGAL AUTHORIZATION

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

INTERPRETATION OF LEGAL AUTHORIZATION:

Federal: **Title 21, United States Code (USC)**, Section 881 (e) and **Title 19, USC** 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	
	2012		2013		2014		2015	
MONTH	$	%	$	%	$	%	$	%
January	(50)	-0.02%	(75)	-0.04%	0	0.00%	0	0.00%
February	10,183	4.90%	3,075	1.75%	9,498	3.10%	19,677	8.69%
March	14,282	11.81%	0	1.75%	0	3.10%	2,113	9.62%
April	0	11.81%	7,325	6.02%	15,167	8.04%	19,276	18.13%
May	0	11.81%	62,086	42.19%	37,035	20.11%	0	18.13%
June	33,213	27.88%	143	42.28%	17,253	25.74%	43,989	37.54%
July	4,546	30.08%	34,036	62.11%	93,552	56.23%	46,181	57.93%
August	21,679	40.57%	381	62.33%	91,495	86.06%	11,373	62.95%
September	41,277	60.54%	10,176	68.26%	51	86.07%	26,373	74.59%
October	200	60.64%	23,786	82.12%	3,013	87.06%	79	74.63%
November	44,822	82.32%	30	82.14%	30,213	96.90%	27,581	86.80%
December	36,535	100.00%	30,658	100.00%	9,499	100.00%	29,901	100.00%
TOTAL/% Chg	206,687	27.90%	171,621	-16.97%	306,776	78.75%	226,543	-26.15%

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 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:

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
	2012		2013		2014		2015	
MONTH	$	%	$	%	$	%	$	%
January	(158,947)	-49.19%	245	0.40%	1,354	6.21%	430	1.33%
February	158,947	0.00%	984	2.02%	389	8.00%	789	3.76%
March	30,256	9.36%	24,294	41.94%	499	10.28%	250	4.53%
April	13,687	13.60%	16,826	69.60%	663	13.33%	1,153	8.09%
May	605	13.79%	294	70.08%	1,469	20.06%	757	10.43%
June	739	14.02%	566	71.01%	13,745	83.11%	784	12.85%
July	20,469	20.35%	1,799	73.97%	472	85.28%	12,497	51.42%
August	12	20.35%	6,878	85.27%	774	88.83%	257	52.22%
September	54,977	37.37%	870	86.70%	509	91.16%	14,455	96.83%
October	61,304	56.34%	1,294	88.82%	75	91.50%	12	96.87%
November	57,191	74.04%	1,496	91.28%	693	94.68%	556	98.59%
December	83,867	100.00%	5,304	100.00%	1,159	100.00%	458	100.00%
TOTAL/% Chg	323,107	10.72%	60,850	-81.17%	21,801	-64.17%	32,398	48.61%

NOTE: Below is a chart showing the type of receipts and reimbursements received by the Baton Rouge Police Department. AFIS funding ended in 2013.

	2012	2013	2014	2015
AFIS	291,708.13	21,992.22	0.00	0.00
Training	40.00	15,200.00	12,200.00	14,200.00
Other	31,358.16	23,657.64	9,600.54	18,198.00
	323,106.29	**60,849.86**	**21,800.54**	**32,398.00**

JUVENILE DETENTION – REIMBURSEMENT

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

LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	Louisiana Revised Statutes 15:824 46:1906	N/A

INTERPRETATION OF LEGAL AUTHORIZATION:

State: **L.R.S. 15:824** states that, when an individual has been committed to the State Department of Public Safety and Corrections for confinement but, because of lack of state facilities or otherwise, the individual is held after a final sentence in a parish institution, the State Department of Public Safety and Corrections must pay the parish governing authority, on a monthly basis, for keeping and feeding such prisoner. **L.R.S. 46:1906** refers specifically to juveniles and states that the State Department of Public Safety and Corrections must pay the local governing authority for feeding and maintaining each child who is adjudicated delinquent or in need of supervision and committed to the State Department and who is held in a local institution or facility due to the inability of the Department to place the child, the same daily amount as is paid by the Department for keeping and feeding individuals committed to the Department and confined in local or parish jails. These amounts are to be paid on a monthly basis.

COLLECTION AND TRANSMITTAL OF FUNDS:

Collector: Department of Juvenile Services.

Transmittal: Remitted as received to the Finance Department.

PAYOR OF FEE:

The **Louisiana Department of Public Safety and Corrections** pays the City-Parish for keeping and feeding state prisoners in the Juvenile Detention Center. **Other parishes** pay for keeping and feeding juveniles from those parishes; but, since vacancies are rare, this is an infrequent occurrence.

COMPUTATION OF FEE:

Payment is currently computed at **$24.39 per juvenile per day** for state prisoners requiring a non-secure environment and **$112.89 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	
	2012		2013		2014		2015	
MONTH	$	%	$	%	$	%	$	%
January	(4,119)	-4.38%	(16,493)	-16.23%	0	0.00%	0	0.00%
February	12,563	8.98%	0	-16.23%	5,385	5.04%	7,343	5.85%
March	8,368	17.89%	29,289	12.59%	0	5.04%	6,977	11.41%
April	0	17.89%	0	12.59%	5,621	10.31%	0	11.41%
May	6,440	24.74%	0	12.59%	0	10.31%	0	11.41%
June	0	24.74%	24,848	37.04%	34,190	42.33%	23,355	30.01%
July	17,228	43.07%	0	37.04%	0	42.33%	25,181	50.07%
August	0	43.07%	0	37.04%	11,214	52.84%	0	50.07%
September	8,320	51.92%	0	37.04%	0	52.84%	0	50.07%
October	7,501	59.90%	20,243	56.96%	9,888	62.10%	0	50.07%
November	10,335	70.90%	0	56.96%	15,268	76.40%	14,798	61.85%
December	27,355	100.00%	43,738	100.00%	25,196	100.00%	47,890	100.00%
TOTAL/% Chg	93,991	-26.42%	101,625	8.12%	106,762	5.05%	125,544	17.59%

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 2012, youth in state custody were moved more timely through our detention facility than in prior years. The average daily population dropped from 42.96 in 2011 and 37.55 in 2012.The average stay also decreased in 2011 and 2012. In 2015 the secure custody fee increased from $105.43 to $112.89.

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						
			2012	2013	2014	2015
DESCRIPTION	NOTE	ACCOUNT	$	$	$	$
Subrogation Recovery and Restitution	1	001..485500	3,003	6,536	43,092	1,731,852
DPW Miscellaneous Revenues	2	001..488200	(1,001)	28,798	3,682	6,588
Abandoned or Impounded Bicycles	3	001..488520	0	3,513	0	0
Contributions from Private Business	4	001/002..489100	80,000	13,000	13,000	39,500
Donations	5	001/002..489200	31,250	3,868	15,316	1,942

NOTE: (1) The amount received in 2012 and 2013 represents restitution in a case of employee theft. The large increase in 2014 is settlement payment from an insurance claim filed for water damage repairs and lost wages from the water damage. The cause for the large increase in 2015 is due in large part to a settlement from the BP oil spill in the amount of $1,716,000.

(2) Revenue from the sale of scrap metal is credited to this revenue. The large increase in 2013 is from funds from an account with the City-Parish Credit Union that was closed.

(3) 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.

(4) 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 decreases in 2013 and 2014 are due to the lack of contributions from tournament sponsorship. The increase in 2015 is due to the Belle of BR donating $25,000, GBR Airport $8,000, the West Baton Rouge Convention and Visitors Bureau donating $5,000, and Livingston Conventions and Visitors Bureau donating $1,500 for the Bowling Congress.

(5) 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. The large increase in 2014 is a donation from Baton Rouge Area Violence Elimination (“BRAVE”).

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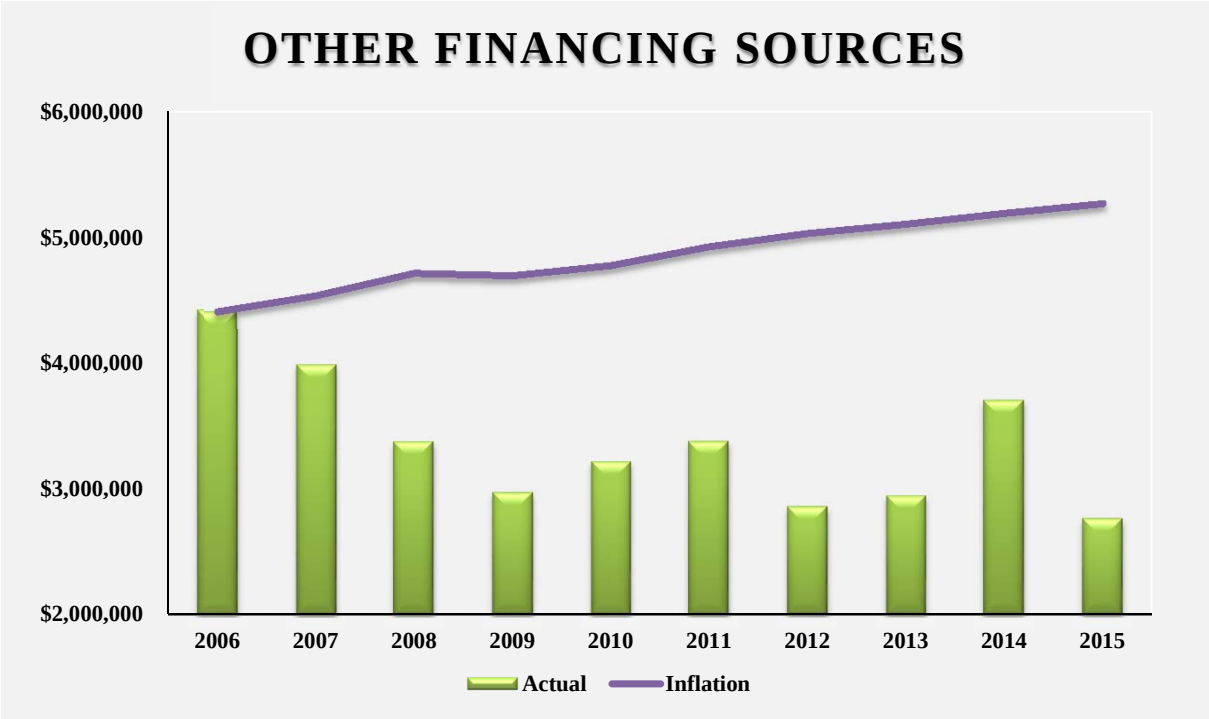

Year	Average CPI-U	Actual	Inflation
2006	201.6	4,417,730	$4,417,730
2007	207.3	3,987,231	4,542,636
2008	215.3	3,368,780	4,717,943
2009	214.5	2,966,986	4,700,412
2010	218.1	3,217,276	4,779,300
2011	224.9	3,371,994	4,928,311
2012	229.6	2,855,922	5,031,304
2013	232.9	2,939,665	5,103,618
2014	236.7	3,699,018	5,187,765
2015	240.2	2,758,760	5,264,462

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SALE OF GENERAL FIXED ASSETS

REVENUE TYPE	FUND . . OBJECT	
Other Financing Sources	City Parish	001 . . 491001 002 . . 491001

LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	N/A	Code of Ordinances Title I, Chapter 4, Part III § 710 *The Plan of Governmen*t §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	
	2012		2013		2014		2015	
MONTH	$	%	$	%	$	%	$	%
January	0	0.00%	0	0.00%	0	0.00%	0	0.00%
February	0	0.00%	122,018	53.00%	161,534	72.70%	0	0.00%
March	377	0.33%	0	53.00%	0	72.70%	0	0.00%
April	0	0.33%	0	53.00%	500	72.92%	0	0.00%
May	0	0.33%	0	53.00%	15,679	79.98%	0	0.00%
June	0	0.33%	0	53.00%	0	79.98%	0	0.00%
July	16,075	14.47%	62,760	80.27%	0	79.98%	0	0.00%
August	65,666	72.22%	0	80.27%	0	79.98%	0	0.00%
September	0	72.22%	45,424	100.00%	0	79.98%	0	0.00%
October	0	72.22%	0	100.00%	0	79.98%	0	0.00%
November	30,485	99.02%	0	100.00%	0	79.98%	34,625	100.00%
December	1,109	100.00%	0	100.00%	44,488	100.00%	0	100.00%
TOTAL	113,712		230,202		222,201		34,625	

SALE OF GENERAL FIXED ASSETS (PARISH)					ACCOUNT NUMBER		002 . . 491001	
	2012		2013		2014		2015	
MONTH	$	%	$	%	$	%	$	%
January	0	0.00%	0	0.00%	0	0.00%	0	0.00%
February	0	0.00%	931	65.01%	3,419	32.88%	0	0.00%
March	0	0.00%	0	65.01%	0	32.88%	0	0.00%
April	0	0.00%	0	65.01%	0	32.88%	0	0.00%
May	0	0.00%	0	65.01%	0	32.88%	0	0.00%
June	0	0.00%	0	65.01%	0	32.88%	0	0.00%
July	1,548	14.28%	370	90.85%	0	32.88%	0	0.00%
August	12,154	126.36%	0	90.85%	0	32.88%	0	0.00%
September	(4,322)	86.50%	131	100.00%	0	32.88%	0	0.00%
October	0	86.50%	0	100.00%	0	32.88%	0	0.00%
November	735	93.28%	0	100.00%	0	32.88%	2,767	100.00%
December	729	100.00%	0	100.00%	6,980	100.00%	0	100.00%
TOTAL	10,844		1,432		10,399		2,767	
COMB/% Chg	124,556	-53.24%	231,634	85.97%	232,600	0.42%	37,392	-83.92%

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 2012, 2013, 2014, and 2015, 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 Act 819 of the Regular Session of the Legislature, 2008	Resolution 36873, 05/22/96 Ordinance 14344, 03/12/08 15721, 06/25/14

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. **Ordinance 15721** of June 25, 2014 revised and amended procedures to polices for sale of adjudicated property.

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. **One-third of the sale price will go to the General Fund** and the remaining funds will be disbursed to the Sheriff for taxes due and any City-Parish liens. However, any surplus after taxes and liens are paid will also go to the General Fund.

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

PROCEEDS FROM SALE OF ADJUDICATED PROPERTY (PARISH)							ACCOUNT NUMBER 002 . . 491101	
	2012		2013		2014		2015	
MONTH	$	%	$	%	$	%	$	%
January	2,433	2.59%	833	1.32%	0	0.00%	0	0.00%
February	267	2.87%	0	1.32%	1,408	2.90%	2,269	3.44%
March	2,980	6.04%	33	1.37%	8,333	20.09%	14,682	25.72%
April	7,955	14.51%	0	1.37%	13,038	46.99%	633	26.68%
May	167	14.69%	0	1.37%	0	46.99%	2,000	29.72%
June	34,177	51.06%	0	1.37%	5,467	58.27%	167	29.97%
July	11,443	63.24%	29,000	47.15%	8,835	76.49%	933	31.39%
August	0	63.24%	23,830	84.77%	0	76.49%	0	31.39%
September	0	63.24%	2,097	88.08%	0	76.49%	0	31.39%
October	0	63.24%	607	89.04%	0	76.49%	7,324	42.50%
November	34,544	100.00%	0	89.04%	383	77.28%	0	42.50%
December	0	100.00%	6,941	100.00%	11,013	100.00%	37,890	100.00%
TOTAL/% Chg	93,966	25.56%	63,341	-32.59%	48,477	-23.47%	65,898	35.94%

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 be paid $12 per day for each day of attendance, plus 16 cents per mile to and from the courthouse. Once a juror is seated and sworn in by the judge, payment then increases to $25 per day. 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
	2012		2013		2014		2015	
MONTH	$	%	$	%	$	%	$	%
January	(11,614)	-24.00%	1,139	1.21%	2,113	3.67%	0	0.00%
February	12,274	1.36%	8,219	9.92%	(2,113)	0.00%	10,304	14.55%
March	4,071	9.78%	3,917	14.07%	2,209	3.83%	3,541	19.56%
April	1,059	11.97%	6,913	21.39%	14,611	29.18%	6,245	28.38%
May	0	11.97%	11,084	33.14%	4,344	36.72%	7,110	38.42%
June	7,733	27.95%	977	34.17%	4,776	45.01%	13,599	57.63%
July	6,352	41.07%	5,450	39.95%	5,519	54.58%	2,213	60.75%
August	0	41.07%	3,852	44.03%	5,893	64.80%	4,086	66.52%
September	10,874	63.54%	11,769	56.50%	1,813	67.95%	4,565	72.97%
October	0	63.54%	11,721	68.92%	3,084	73.30%	8,233	84.60%
November	6,647	77.28%	8,736	78.18%	12,563	95.10%	7,897	95.75%
December	10,994	100.00%	20,594	100.00%	2,826	100.00%	3,006	100.00%
TOTAL	48,390	-39.65%	94,371	95.02%	57,638	-38.92%	70,799	22.83%

NOTE: Civil juror fees vary according to the number of jury cases heard and whether the judge in each case assesses the fees.

SUMMARY OF REVENUES								FUND 102
REVENUE	2012		2013		2014		2015	
TYPE	$	%	$	%	$	%	$	%
Charges For Services								
19th JDC Civil Juror Fees	48,390	99.32%	94,371	99.84%	57,638	99.84%	70,799	99.84%
Miscellaneous Revenues								
Interest Earnings	331	0.68%	149	0.16%	94	0.16%	113	0.16%
TOTAL	48,721	-39.24%	94,520	94.00%	57,732	-38.92%	70,912	22.83%

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 13:3049(B)(1)(a) 13:3049(B)(1)(b) 13:3049(B)(1)(e)(i)	*En Banc* Orders, 19th JDC 09/22/03 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
	2012		2013		2014		2015	
MONTH	$	%	$	%	$	%	$	%
January	(18,942)	-6.60%	0	0.00%	0	0.00%	0	0.00%
February	18,942	0.00%	0	0.00%	0	0.00%	0	0.00%
March	53,157	18.51%	51,679	17.99%	21,614	7.70%	36,160	15.97%
April	30,815	29.24%	26,313	27.15%	30,606	18.61%	0	15.97%
May	18,793	35.78%	25,748	36.11%	29,681	29.18%	42,110	34.57%
June	20,666	42.98%	20,827	43.36%	41,005	43.79%	19,319	43.10%
July	23,715	51.24%	22,868	51.32%	19,571	50.76%	0	43.10%
August	0	51.24%	27,815	61.00%	0	50.76%	61,554	70.29%
September	49,496	68.47%	0	61.00%	39,472	64.83%	0	70.29%
October	22,050	76.15%	48,725	77.96%	21,035	72.32%	21,485	79.78%
November	25,334	84.97%	29,393	88.19%	0	72.32%	20,890	89.01%
December	43,157	100.00%	33,934	100.00%	77,677	100.00%	24,886	100.00%
TOTAL	287,183	0.26%	287,302	0.04%	280,661	-2.31%	226,404	-19.33%

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	2012		2013		2014		2015	
TYPE	$	%	$	%	$	%	$	%
Charges For Services								
19th JDC Crim. Juror Fees	287,183	99.85%	287,302	99.86%	280,661	99.90%	226,404	99.88%
Miscellaneous Revenues								
Interest Earnings	437	0.15%	399	0.14%	277	0.10%	277	0.12%
TOTAL	287,620	0.15%	287,701	0.03%	280,938	-2.35%	226,681	-19.31%

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 *En Banc* Orders - City Court 07/24/85 09/03/99, effective 10/01/99 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
	2012		2013		2014		2015	
MONTH	$	%	$	%	$	%	$	%
January	41,416	7.33%	47,026	6.80%	48,470	7.81%	34,544	5.74%
February	62,590	18.41%	62,970	15.92%	56,798	16.96%	69,786	17.35%
March	54,569	28.07%	66,417	25.53%	75,622	29.14%	69,818	28.96%
April	54,854	37.78%	53,799	33.31%	59,024	38.65%	48,747	37.07%
May	46,363	45.98%	54,426	41.19%	48,860	46.52%	52,799	45.85%
June	58,853	56.40%	54,268	49.04%	41,039	53.13%	52,110	54.52%
July	46,847	64.69%	61,709	57.97%	64,605	63.54%	41,144	61.36%
August	43,562	72.40%	66,533	67.60%	50,981	71.75%	40,604	68.11%
September	40,830	79.63%	56,772	75.81%	43,566	78.77%	56,975	77.59%
October	46,300	87.82%	56,113	83.93%	23,490	82.56%	43,646	84.85%
November	33,482	93.75%	51,375	91.37%	51,240	90.81%	45,550	92.42%
December	35,307	100.00%	59,670	100.00%	57,036	100.00%	45,576	100.00%
TOTAL	564,974	-12.33%	691,078	22.32%	620,731	-10.18%	601,299	-3.13%

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 *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	
	2012		2013		2014		2015	
MONTH	$	%	$	%	$	%	$	%
January	0	0.00%	0	0.00%	9,415	7.25%	8,470	7.48%
February	0	0.00%	0	0.00%	11,790	16.34%	10,815	17.02%
March	0	0.00%	0	0.00%	13,650	26.85%	11,335	27.03%
April	0	0.00%	0	0.00%	11,340	35.59%	12,005	37.62%
May	0	0.00%	0	0.00%	10,220	43.47%	9,415	45.94%
June	0	0.00%	0	0.00%	10,045	51.21%	11,480	56.07%
July	0	0.00%	0	0.00%	12,880	61.13%	10,045	64.94%
August	0	0.00%	10,605	0.00%	10,830	69.47%	5,740	70.00%
September	0	0.00%	11,060	0.00%	10,710	77.73%	10,605	79.36%
October	0	0.00%	12,025	0.00%	7,035	83.15%	7,315	85.82%
November	0	0.00%	12,950	0.00%	11,585	92.07%	7,070	92.06%
December	0	0.00%	12,530	0.00%	10,290	100.00%	8,995	100.00%
TOTAL	0	0.00%	59,170	0.00%	129,790	100.00%	113,290	-12.71%

Note: Act 169 became effective August 1, 2013. The reduction in revenues for 2015 is due to a reduction in the number of individuals bonding out of jail.

CITY CONSTABLE COURT COST FUND

REVENUE TYPE	FUND . . OBJECT	
Charges for Services	109 . . 440031	School Security Fees
	109 . . 441001	Bench Warrant Fees
	109 . . 441002	Bench Warrant Clearance Fees
	109 . . 441003	Evidence Testing Fees
Fines and Forfeits	109 . . 450102	City Court Forfeitures

LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	La. Code of Criminal Procedure Art. 887H L.R.S. 15:571.11(L)(3)	*En Banc* Order - City Court 07/24/85 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
	2012		2013		2014		2015	
MONTH	$	%	$	%	$	%	$	%
January	1,650	8.95%	1,275	7.45%	1,355	7.12%	1,620	10.28%
February	1,885	19.18%	1,440	15.87%	1,665	15.87%	1,520	19.93%
March	1,720	28.51%	1,755	26.13%	1,485	23.67%	1,795	31.32%
April	1,615	37.27%	1,675	35.93%	1,405	31.05%	1,335	39.80%
May	1,650	46.22%	1,435	44.31%	1,585	39.37%	1,265	47.83%
June	1,595	54.87%	1,200	51.33%	1,390	46.68%	1,290	56.01%
July	1,500	63.01%	1,590	60.63%	1,820	56.24%	1,235	63.85%
August	1,685	72.15%	1,340	68.46%	1,610	64.70%	1,065	70.61%
September	1,365	79.55%	1,455	76.97%	1,960	74.99%	1,400	79.50%
October	1,510	87.74%	1,510	85.79%	900	79.72%	1,175	86.96%
November	1,290	94.74%	1,350	93.69%	2,340	92.01%	1,085	93.84%
December	970	100.00%	1,080	100.00%	1,520	100.00%	970	100.00%
TOTAL	18,435	-24.77%	17,105	-7.21%	19,035	11.28%	15,755	-17.23%

NOTE: This fee can fluctuate based on the number of defendants ordered to attend classes. In 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. The decline in 2015 is attributed to more classes being held during regular hours.

CONSTABLE BENCH WARRANT FEES (CITY)							ACCOUNT NUMBER	109 . . 441001
	2012		2013		2014		2015	
MONTH	$	%	$	%	$	%	$	%
January	1,075	5.28%	480	6.57%	495	10.14%	225	7.31%
February	900	9.69%	916	19.12%	1,245	35.65%	375	19.51%
March	1,275	15.95%	1,180	35.27%	300	41.79%	341	30.59%
April	871	20.23%	510	42.26%	675	55.62%	370	42.62%
May	1,792	29.03%	543	49.70%	225	60.23%	321	53.06%
June	9,730	76.79%	345	54.42%	225	64.84%	294	62.61%
July	2,155	87.37%	825	65.72%	266	70.29%	75	65.05%
August	300	88.84%	600	73.94%	150	73.37%	150	69.93%
September	750	92.52%	547	81.43%	674	87.17%	150	74.80%
October	750	96.20%	500	88.28%	76	88.73%	625	95.12%
November	225	97.31%	931	101.03%	450	97.95%	150	100.00%
December	549	100.00%	(75)	100.00%	100	100.00%	0	100.00%
TOTAL	20,372	27.25%	7,302	-64.16%	4,881	-33.15%	3,076	-36.98%

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. The reduction in 2015 is due to the courts imposing less bench warrants.

CONSTABLE BENCH WARRANT CLEARANCE FEES (CITY)					ACCOUNT NUMBER		109 . . 441002	
	2012		2013		2014		2015	
MONTH	$	%	$	%	$	%	$	%
January	1,100	8.26%	916	5.10%	1,100	5.01%	1,400	7.24%
February	775	14.07%	1,950	15.97%	1,300	10.94%	1,750	16.30%
March	1,325	24.02%	850	20.70%	2,552	22.57%	1,525	24.19%
April	1,172	32.81%	1,618	29.72%	1,900	31.23%	2,375	36.48%
May	1,179	41.66%	1,282	36.86%	1,200	36.70%	1,450	43.98%
June	875	48.23%	1,500	45.21%	1,750	44.67%	1,500	51.75%
July	1,322	58.15%	1,800	55.24%	2,549	56.29%	1,800	61.06%
August	1,025	65.85%	1,600	64.16%	2,301	66.78%	750	64.94%
September	925	72.79%	1,250	71.12%	2,250	77.03%	1,800	74.26%
October	1,300	82.55%	1,794	81.11%	1,564	84.16%	1,550	82.28%
November	1,025	90.24%	1,190	87.74%	2,275	94.53%	1,975	92.50%
December	1,300	100.00%	2,200	100.00%	1,200	100.00%	1,450	100.00%
TOTAL	13,323	67.73%	17,950	34.73%	21,941	22.23%	19,325	-11.92%

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. The reduction in 2015 is due to the courts imposing less bench warrants.

EVIDENCE TESTING (CITY)					ACCOUNT NUMBER		109 . . 441003	
	2012		2013		2014		2015	
MONTH	$	%	$	%	$	%	$	%
January	14,018	16.40%	2,700	3.60%	7,000	8.82%	9,610	11.28%
February	11,146	29.43%	5,300	10.66%	7,800	18.65%	8,204	20.91%
March	9,554	40.61%	10,975	25.29%	6,223	26.49%	6,035	28.00%
April	6,315	48.00%	7,910	35.83%	5,677	33.65%	6,895	36.09%
May	7,675	56.97%	5,768	43.52%	6,985	42.45%	5,475	42.52%
June	7,270	65.48%	3,231	47.83%	6,855	51.09%	6,720	50.41%
July	6,710	73.33%	5,775	55.53%	8,750	62.12%	9,780	61.89%
August	6,020	80.37%	4,405	61.40%	5,505	69.05%	5,825	68.73%
September	5,325	86.60%	6,225	69.70%	4,350	74.54%	6,150	75.95%
October	4,534	91.90%	6,854	78.83%	3,025	78.35%	7,140	84.33%
November	3,631	96.15%	9,767	91.85%	10,185	91.18%	6,840	92.36%
December	3,295	100.00%	6,115	100.00%	6,995	100.00%	6,510	100.00%
TOTAL	85,493	-36.01%	75,025	-12.24%	79,350	5.76%	85,184	7.35%

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
	2012		2013		2014		2015	
MONTH	$	%	$	%	$	%	$	%
January	5,426	8.35%	294	0.53%	500	0.51%	2,000	3.83%
February	7,313	19.60%	750	1.87%	1,723	2.26%	2,637	8.89%
March	6,595	29.74%	9,380	18.67%	408	2.67%	9,114	26.35%
April	7,069	40.62%	5,209	28.00%	4,125	6.86%	11,794	48.95%
May	4,336	47.29%	5,415	37.70%	1,715	8.59%	4,175	56.95%
June	1,533	49.64%	5,004	46.66%	2,049	10.67%	7,868	72.02%
July	4,930	57.23%	8,513	61.91%	30,926	42.05%	4,754	81.13%
August	2,666	61.33%	7,117	74.65%	4,585	46.70%	2,647	86.21%
September	788	62.54%	6,786	86.81%	6,794	53.59%	3,222	92.38%
October	13,432	83.20%	4,345	94.59%	10,489	64.24%	2,219	96.63%
November	3,658	88.83%	391	95.29%	34,960	99.70%	1,322	99.16%
December	7,261	100.00%	2,629	100.00%	292	100.00%	436	100.00%
TOTAL	65,007	278.89%	55,835	-14.11%	98,567	76.53%	52,188	-47.05%

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. The increase in 2014 is a result of changes made by the Clerk of Court and City Prosecutor to monitoring and legal defense of the judgments. The reduction in 2015 is due to less people who bonded out of jail missing court.

SUMMARY OF REVENUES								FUND 109
REVENUE	2012		2013		2014		2015	
TYPE	$	%	$	%	$	%	$	%
Intergovernmental Revenues								
On-Behalf Payments	12,000	1.43%	7,154	0.77%	0	0.00%	0	0.00%
Charges For Services								
Judiciary Court Costs	564,974	67.26%	691,078	74.26%	620,731	63.70%	601,299	67.51%
Criminal Bond Posting Fee	0	0.00%	59,170	6.36%	129,790	13.32%	113,290	12.72%
Constable School Security Fee	18,435	2.19%	17,105	1.84%	19,035	1.95%	15,755	1.77%
Bench Warrant Fees	20,372	2.43%	7,302	0.78%	4,881	0.50%	3,076	0.35%
Bench Warrant Clearance Fee	13,323	1.59%	17,950	1.93%	21,941	2.25%	19,325	2.17%
Evidence Testing	85,493	10.18%	75,025	8.06%	79,350	8.14%	85,184	9.56%
Service of Eviction Notices	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Total Charges For Services	702,597	83.64%	867,630	93.23%	875,728	89.86%	837,929	94.08%
Fines & Forfeits								
City Court Forfeitures	65,007	7.74%	55,835	6.00%	98,567	10.11%	52,188	5.86%
Miscellaneous Revenues								
Interest Earnings	101	0.01%	61	0.01%	226	0.02%	557	0.06%
Donations	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Total Miscellaneous Revenues	101	0.01%	61	0.01%	226	0.02%	557	0.06%
Other Financing Sources								
Transfer From General Fund	60,316	7.18%	0	0.00%	0	0.00%	0	0.00%
TOTAL	840,021	-5.37%	930,680	10.79%	974,520	4.71%	890,674	-8.60%

NOTE: Transfers from the General 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 Article 6, §19 Article 7, §18(D) Article 7, §20(A) Act 929 of the 2004 Legislature Louisiana Revised Statutes 33:7721, et seq. 47:2051	Ordinances Parish 5275, 01/10/79; 15035, 11/23/10 15215, 11/09/11; 15351, 07/25/12; 15418, 11/28/12; 15611, 11/26/13; 15822, 11/25/14; Resolutions 41880, 07/24/02; 45182, 11/21/06 44966, 08/09/06, 49373, 04/25/12 49815, 11/28/12; 51205, 11/25/14 50870, 06/11/14

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. **Resolution 50870** of June 11, 2014 called a special election to authorize the continuation of the additional 1.00 mil existing tax for a period of 10 years beginning in 2017; 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 – 2006 to 2016*		
Tax Year	**Mills**	**Ord.**	**Date**	**Mills**	**Ord.**	**Date**
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
2015	1.12	15822	11/25/14	0.29	15822	11/25/14
2016	1.12	16119	11/24/15	0.29	16119	11/24/15

* 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 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 remained the same. For the tax year 2014, the millage remained the same. For the tax year 2015, 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
2006	3,233,131,740	0.00%	1.23
2007	3,466,560,930	7.22%	1.23
2008	3,810,975,559	9.94%	2.23
2009	3,964,847,400	4.04%	2.09
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%	1.45
2013	4,380,432,166	2.92%	1.41
2014	4,503,353,779	2.81%	1.41
2015	4,582,080,352	1.75%	1.41

GENERAL PROPERTY TAX					ACCOUNT NUMBER		110 . . 411000	
REVENUE	2012		2013		2014		2015	
TYPE	$	%	$	%	$	%	$	%
Taxes from Prior Years' Levies	31,416	0.63%	36,156	0.70%	42,300	0.78%	43,421	0.79%
Refunds	(17,214)	0.29%	(19,205)	0.33%	(14,217)	0.52%	(10,378)	0.60%
Reversal of Prior Year Deferral	103,739	2.37%	133,980	2.93%	140,583	3.13%	117,802	2.76%
Closing of Prior Year Levy	36,787	3.11%	5,210	3.03%	19,832	3.50%	(7,160)	2.63%
Record Current Year Levy	4,957,520	102.69%	5,142,450	102.73%	5,318,104	102.19%	5,420,925	101.74%
Current Year Deferral	(133,983)	100.00%	(140,583)	100.00%	(117,802)	100.00%	(95,013)	100.00%
TOTAL	4,978,265	1.07%	5,158,008	3.61%	5,388,800	4.47%	5,469,596	1.50%

SUMMARY OF REVENUES								FUND 110
REVENUE	2012		2013		2014		2015	
TYPE	$	%	$	%	$	%	$	%
Taxes								
General Property Taxes	5,158,008	99.43%	5,388,800	99.49%	5,494,294	98.94%	5,469,596	99.66%
Interest & Penalties - Taxes	12,929	0.25%	11,229	0.21%	15,097	0.27%	11,646	0.21%
Total Taxes	5,170,937	99.68%	5,400,029	99.69%	5,509,391	99.21%	5,481,242	99.87%
Miscellaneous Revenues								
Interest Earnings	14,770	0.28%	12,886	0.24%	6,340	0.11%	4,297	0.08%
Contingent Receipts	946	0.02%	0	0.00%	0	0.00%	0	0.00%
Total Miscellaneous Revenues	15,716	0.30%	12,886	0.24%	6,340	0.11%	4,297	0.08%
Other Financing Sources								
Sale of Fixed Assets	885	0.02%	3,780	0.07%	37,383	0.67%	2,600	0.05%
TOTAL	5,187,538	3.30%	5,416,695	4.42%	5,553,114	2.52%	5,488,139	-1.17%

NOTE: 2014 revenue increased due to a slight increase in property taxes collected and proceeds from the sale of fixed assets.

LIBRARY BOARD OF CONTROL
GENERAL PROPERTY TAX

REVENUE TYPE	FUND . . OBJECT
Taxes	111 . . 411000

LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	Louisiana Constitution, 1974 Article 6, §19 Article 7, §18(D) Article 7, §20(A) Louisiana Revised Statutes 47:2051	*The Plan of Government* §11:03 Resolutions 36139, 08/09/95; 44461, 10/26/05 51827, 11/10/15 Ordinances 15822, 11/25/14; 16156, 1/27/16

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. **Resolution 44461** of October 25, 2005, canvassed the returns of the election and declared that the renewal was approved by voters on October 15, 2005, The election authorized the continuation of the levy and collection of the 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 15822** of November 25, 2014, adopted the rate of 10.78 mills for 2015. **Resolution 51827** of November 10, 2015, canvassed the returns of the election and declared that the renewal was approved by voters on October 24, 2015, 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 2016 and extending through 2025 **Ordinance 16156** of January 27, 2016, adopted the rate of 11.10 mills for 2016.

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	2012		2013		2014		2015	
TYPE	$	%	$	%	$	%	$	%
Taxes from Prior Years' Levies	236,280	0.62%	274,727	0.70%	330,025	0.80%	331,324	0.79%
Refunds	(130,318)	-0.34%	(144,903)	-0.37%	(108,710)	-0.26%	(79,438)	-0.19%
Reversal of Prior Year Deferral	794,424	2.09%	1,024,362	2.60%	1,074,827	2.61%	900,636	2.15%
Closing of Prior Year Levy	281,164	0.74%	39,813	0.10%	151,604	0.37%	(54,704)	-0.13%
Record Current Year Levy	37,902,140	99.59%	39,315,995	99.70%	40,658,984	98.67%	41,445,080	99.11%
Current Year Deferral	(1,024,362)	-2.69%	(1,074,827)	-2.73%	(900,636)	-2.19%	(726,595)	-1.74%
TOTAL/% Change	38,059,328	0.91%	39,435,167	3.61%	41,206,094	4.49%	41,816,303	1.48%

YEAR	ACTUAL ASSESSED VALUATION	% INCREASE OVER PRIOR YEAR	MILLAGE ASSESSED
2005	3,012,031,780	0.00%	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
2014	4,503,353,779	2.81%	10.78
2015	4,582,080,352	1.75%	10.78

11.10 mills
10 years -- 1/1/2006 -- 12/31/2015
Resolution 44461, 10/25/2005
10 years -- 1/1/2016 -- 12/31/2025
Resolution 51827, 11/10/2015

Tax Year	Mills	Ordinance	Date
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
2015	10.78	15822	11/25/14
2016	11.10	16156	01/27/16

* 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, and videotapes 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.
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.
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
	2012		2013		2014		2015	
MONTH	$	%	$	%	$	%	$	%
January	(2,726)	-9.94%	(1)	0.00%	(12)	-0.02%	4,447	5.25%
February	2,725	0.00%	(2)	0.00%	(5)	-0.02%	(4,447)	0.00%
March	0	0.00%	5,562	6.45%	(13)	-0.04%	(4)	0.00%
April	2,254	8.22%	6,635	14.14%	11,275	14.25%	18,126	21.38%
May	(4)	8.20%	(12)	14.13%	(4)	14.25%	(7)	21.38%
June	(2)	8.20%	23,870	41.80%	0	14.25%	15,013	39.09%
July	8,117	37.81%	6,385	49.21%	16,914	35.69%	6,513	46.78%
August	3,236	49.61%	(3)	49.20%	19,622	60.57%	6,521	54.47%
September	(1)	49.61%	(11)	49.19%	(1)	60.56%	12,914	69.71%
October	(4)	49.59%	23,246	76.14%	4,217	65.91%	9,819	81.30%
November	(1)	49.59%	(4)	76.14%	14,651	84.48%	8,963	91.88%
December	13,819	100.00%	20,578	100.00%	12,241	100.00%	6,885	100.00%
TOTAL	27,413	-31.30%	86,243	214.61%	78,885	-8.53%	84,743	7.43%

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
	2012		2013		2014		2015	
MONTH	$	%	$	%	$	%	$	%
January	22,007	9.58%	16,534	7.93%	11,915	5.90%	15,269	7.53%
February	24,017	20.04%	18,687	16.89%	17,886	14.77%	18,101	16.46%
March	22,262	29.73%	19,115	26.06%	18,864	24.12%	19,149	25.91%
April	17,130	37.19%	20,201	35.75%	18,128	33.10%	15,439	33.52%
May	19,558	45.70%	18,723	44.73%	16,732	41.39%	16,631	41.73%
June	18,932	53.95%	18,316	53.52%	19,771	51.19%	19,999	51.59%
July	18,774	62.12%	18,738	62.51%	20,732	61.46%	18,464	60.70%
August	19,161	70.46%	16,599	70.47%	16,647	69.71%	18,269	69.71%
September	18,528	78.53%	17,470	78.85%	18,328	78.79%	19,587	79.37%
October	20,617	87.50%	19,004	87.96%	17,297	87.36%	15,721	87.13%
November	16,551	94.71%	11,575	93.51%	12,608	93.61%	12,362	93.23%
December	12,149	100.00%	13,521	100.00%	12,893	100.00%	13,732	100.00%
TOTAL	229,686	-12.15%	208,483	-9.23%	201,801	-3.21%	202,723	0.46%

NOTE: In 2012, a new policy was implemented which allowed senior citizens to not accrue fines.

SUMMARY OF REVENUES								FUND 111
REVENUE	2012		2013		2014		2015	
TYPE	$	%	$	%	$	%	$	%
Taxes								
General Property Taxes	38,059,328	98.48%	39,435,167	98.63%	41,206,094	98.74%	41,816,303	98.72%
Interest & Penalties - Taxes	97,583	0.25%	85,118	0.21%	116,156	0.28%	88,642	0.21%
Total Taxes	38,156,911	98.74%	39,520,285	98.84%	41,322,250	99.01%	41,904,945	98.93%
Charges For Services								
Library Copier	27,413	0.07%	86,243	0.22%	78,885	0.19%	84,743	0.20%
Fines & Forfeits								
Library Fines	229,686	0.59%	208,483	0.52%	201,801	0.48%	202,723	0.48%
Miscellaneous Revenues								
Interest Earnings	207,424	0.54%	151,764	0.38%	100,936	0.24%	152,464	0.36%
Contingent Receipts	16,162	0.04%	9,854	0.02%	9,488	0.02%	12,975	0.03%
Donations	4,000	0.01%	2,378	0.01%	3,042	0.01%	400	0.00%
Total Miscellaneous Revenues	227,586	0.59%	163,996	0.41%	113,466	0.27%	165,839	0.39%
Other Financing Sources								
Sale of Fixed Assets	3,847	0.01%	5,687	0.01%	2,140	0.01%	180	0.00%
Hurricane Relief Grant	0	0.00%	0	0.00%	15,437	0.04%	0	0.00%
TOTAL/% Change	38,645,443	0.78%	39,984,694	3.47%	41,733,979	4.37%	42,358,430	1.50%

DOWNTOWN DEVELOPMENT DISTRICT
GENERAL PROPERTY TAX

REVENUE TYPE	FUND . . OBJECT
Taxes	113 . . 411000

LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	Louisiana Constitution, 1974 Article 6, §19 Article 7, §18(D) Article 7, §20(A) Louisiana Revised Statutes 47:2051	Resolutions 40628, 10/25/00; 48226, 10/13/10 51826, 11/10/15 Ordinance 15822, 11/25/14; 16119, 11/24/15

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 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 15822** of November 25, 2014, continued the millage rate of ten mills for the year 2015. **Resolution 51826** of November 10, 2015, ratified the results of the special election held on October 24, 2015, 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 2017 and annually thereafter to and including the year 2021. **Ordinance 16290** of July, 2016, adopted the millage rate of ten mills for the year 2016.

Resolution 48226, 10/13/10. 10.00 mills, 5 years, 2012 through 2016
Resolution 51826, 11/10/15. 10.00 mills, 5 years, 2017 through 2021

Tax Year	Mills	Ordinance	Date
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
2015	10.00	15822	11/25/14
2016	9.71	16290	7/27/16

* In 2008, 2012, and 2016 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 2016 millage rate was decreased due to reassessment.

YEAR	ACTUAL ASSESSED VALUATION	% INCREASE OVER PRIOR YEAR	MILLAGE ASSESSED
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	8.16%	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
2014	51,453,990	2.48%	10.00
2015	51,934,430	0.93%	10.00

COLLECTIONS AND PERCENTAGES FOR THE LAST FOUR YEARS:

GENERAL PROPERTY TAX							ACCOUNT NUMBER	113 . . 411000
REVENUE	2012		2013		2014		2015	
TYPE	$	%	$	%	$	%	$	%
Taxes from Prior years' Levies	1,742	0.37%	1,592	0.32%	2,227	0.45%	6,307	1.27%
Refunds	(530)	0.25%	(771)	0.17%	(896)	0.27%	(714)	1.12%
Reversal of Prior Year Deferral	9,614	2.28%	31,804	6.59%	19,021	4.12%	26,497	6.45%
Closing of Prior Year Levy	16,472	5.74%	164	6.62%	3,419	4.81%	(3,473)	5.76%
Record Current Year Levy	479,914	106.69%	481,327	103.84%	496,600	105.37%	499,859	106.29%
Current Year Deferral	(31,804)	100.00%	(19,021)	100.00%	(26,497)	100.00%	(31,270)	100.00%
TOTAL/% Change	475,408	-3.65%	495,095	4.14%	493,874	-0.25%	497,206	0.67%

SUMMARY OF REVENUES								FUND 113
REVENUE	2012		2013		2014		2015	
TYPE	$	%	$	%	$	%	$	%
Taxes								
General Property Taxes	475,408	75.26%	493,874	77.34%	497,206	77.51%	497,206	77.44%
Interest & Penalties - Taxes	1,710	0.27%	1,802	0.28%	1,440	0.22%	1,722	0.27%
Total Taxes	477,118	75.53%	495,676	77.62%	498,646	77.73%	498,928	77.71%
Miscellaneous Revenues								
Interest Earnings	399	0.06%	412	0.06%	343	0.05%	393	0.06%
Contingent Receipts	10,000	1.58%	0	0.00%	0	0.00%	232	0.04%
Donations	1,642	0.26%	0	0.00%	0	0.00%	0	0.00%
Total Miscellaneous Revenues	12,041	1.91%	412	0.06%	343	0.05%	625	0.10%
Other Financing Sources								
Transfer From Other Funds	142,500	22.56%	142,500	22.31%	142,500	22.21%	142,500	22.19%
TOTAL/% Change	631,659	-1.07%	638,588	1.10%	641,489	0.45%	642,053	0.09%

GAMING ENFORCEMENT DIVISION
GAMING FEES

REVENUE TYPE	FUND . . OBJECT
Charges for Services	114 . . 440333

LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	L.R.S. 4:701-740	Ordinances 8140, 04/23/86; 8514, 10/28/87; 8633, 04/13/88; 9585, 02/24/93; 11826, 08/23/00; 14100, 08/08/07

INTERPRETATION OF LEGAL AUTHORIZATION:

State: **L.R.S. 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
	2012		2013		2014		2015	
MONTH	$	%	$	%	$	%	$	%
January	0	0.00%	10,695	6.86%	5,454	3.90%	4,418	2.91%
February	6,014	3.96%	6,842	11.24%	7,678	9.38%	9,170	8.95%
March	4,881	7.18%	18,378	23.03%	10,873	17.15%	17,352	20.38%
April	6,232	11.28%	16,720	33.75%	19,210	30.88%	15,266	30.43%
May	43,044	39.64%	12,952	42.05%	11,728	39.26%	12,833	38.88%
June	14,142	48.95%	12,729	50.21%	11,351	47.37%	14,468	48.41%
July	21,985	63.44%	12,875	58.46%	13,350	56.91%	8,627	54.09%
August	13,616	72.41%	11,567	65.88%	11,797	65.34%	11,846	61.89%
September	16,049	82.98%	7,334	70.58%	9,421	72.07%	10,457	68.78%
October	6,725	87.41%	10,748	77.47%	6,833	76.95%	9,491	75.03%
November	7,221	92.17%	13,351	86.03%	12,773	86.08%	7,308	79.84%
December	11,893	100.00%	21,785	100.00%	19,486	100.00%	30,612	100.00%
TOTAL	151,802	-12.73%	155,976	2.75%	139,954	-10.27%	151,848	8.50%

NOTE: 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. Due to a change in ownership, one of the gaming halls was closed for two month resulting in a decrease in 2014. In December 2015, the increase is due to organizations paying fees for prior months. The large increase for the year is due to all halls being open for the entire year.

SUMMARY OF REVENUES								FUND 114
REVENUE	2012		2013		2014		2015	
TYPE	$	%	$	%	$	%	$	%
Intergovernmental Revenues								
On-Behalf Payments	0	0.00%	600	0.38%	600	0.43%	600	0.39%
Charges For Services								
Gaming Fees	151,802	98.51%	155,976	99.45%	139,954	99.44%	151,848	99.39%
Miscellaneous Revenues								
Interest Earnings	302	0.20%	265	0.17%	190	0.13%	325	0.21%
Other Financing Sources								
Sale of Fixed Assets	2,000	1.30%	0	0.00%	0	0.00%	0	0.00%
TOTAL	154,104	-13.56%	156,841	1.78%	140,744	-10.26%	152,773	8.55%

CITY COURT JUDICIAL BUILDING FUND
CITY COURT CIVIL FEES – JUDICIAL BUILDING FUND
CITY COURT TRAFFIC FEES – JUDICIAL BUILDING FUND

REVENUE TYPE	FUND . . OBJECT
Charges for Services	115 . . 440019 City Court Civil Fees 115 . . 440021 City Court Traffic Fees

LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	L.R.S. 13:1910	Resolution 44414, 10/12/05 Resolution 46547, 10/22/08 City Court *En Banc* Order, 01/20/09 City Court En Banc Order, 03/01/16

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 August 1, 2014**. City Court ***En Banc* order March 1, 2016,** 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	
	2012		2013		2014		2015	
MONTH	$	%	$	%	$	%	$	%
January	12,620	8.55%	12,080	8.63%	10,840	7.17%	14,210	9.93%
February	10,690	15.80%	10,920	16.43%	14,160	16.54%	10,220	17.07%
March	12,850	24.51%	10,800	24.15%	11,820	24.35%	13,450	26.47%
April	11,400	32.23%	11,360	32.27%	13,130	33.04%	11,910	34.79%
May	13,040	41.07%	13,160	41.67%	12,120	41.05%	11,750	43.00%
June	12,640	49.63%	11,620	49.97%	13,660	50.09%	11,480	51.03%
July	11,490	57.42%	11,010	57.84%	13,960	59.32%	13,080	60.17%
August	11,330	65.10%	12,710	66.92%	12,520	67.60%	12,960	69.22%
September	12,660	73.68%	10,650	74.53%	12,410	75.81%	11,510	77.27%
October	13,860	83.07%	12,890	83.74%	14,100	85.14%	11,050	84.99%
November	12,270	91.39%	10,740	91.41%	10,350	91.98%	9,330	91.51%
December	12,710	100.00%	12,020	100.00%	12,120	100.00%	12,150	100.00%
TOTAL	147,560	0.52%	139,960	-5.15%	151,190	8.02%	143,100	-5.35%

NOTE: Revenue is shown in the months it was collected.

CITY COURT TRAFFIC FEES - JUDICIAL BUILDING FUND					ACCOUNT NUMBER		115 . . 440021	
	2012		2013		2014		2015	
MONTH	$	%	$	%	$	%	$	%
January	25,284	7.77%	20,057	5.94%	22,868	7.20%	20,817	7.46%
February	35,424	18.65%	31,260	15.19%	33,898	17.86%	28,903	17.82%
March	31,365	28.28%	34,125	25.29%	41,411	30.90%	34,801	30.29%
April	29,319	37.29%	27,391	33.40%	24,603	38.64%	25,351	39.37%
May	26,691	45.49%	28,694	41.89%	22,524	45.73%	23,881	47.93%
June	33,313	55.72%	27,607	50.06%	27,071	54.25%	23,460	56.34%
July	27,237	64.09%	27,400	58.18%	27,128	62.78%	22,885	64.54%
August	26,032	72.09%	32,387	67.76%	29,336	72.02%	16,760	70.55%
September	24,217	79.53%	29,670	76.54%	23,227	79.33%	25,681	79.75%
October	27,208	87.88%	31,811	85.96%	14,120	83.77%	20,722	87.18%
November	18,640	93.61%	24,310	93.16%	26,945	92.25%	18,517	93.81%
December	20,800	100.00%	23,120	100.00%	24,626	100.00%	17,264	100.00%
TOTAL	325,530	-15.00%	337,832	3.78%	317,757	-5.94%	279,042	-12.18%

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	2012		2013		2014		2015	
TYPE	$	%	$	%	$	%	$	%
Charges for Services								
City Court Civil Fees-Jud Bldg Fd	147,560	31.13%	139,960	29.24%	151,190	32.20%	143,100	33.83%
City Court Traffic Fees-Jud Bldg Fd	325,530	68.67%	337,832	70.58%	317,757	67.67%	279,042	65.96%
Total Charges for Services	473,090	99.80%	477,792	99.82%	468,947	99.87%	422,142	99.79%
Miscellaneous Revenues								
Interest Earnings	936	0.20%	876	0.18%	597	0.13%	880	0.21%
TOTAL / % Change	474,026	-10.71%	478,668	0.98%	469,544	-1.91%	423,022	-9.91%

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 33:361 3:2731 3:2772	*Code of Ordinances* Title 14, §14:201, 202 Ordinance 15237, 01/11/12 Ordinance 15338, 06/27/12 Ordinance 15699, 05/28/14 Ordinance 15788, 09/24/14 Resolution 50828, 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. **Resolution 50828,** dated May 28, 2014, increases the City-Parish Contribution to Companion Animal Alliance (CAA) in an amount negotiated based on the actual revenue collections of the registration license fee. Any over/under collections in license fees will be applied to the second quarter payment of the annual negotiated CAA contribution. **Ordinance 15788** dated September, 2014, 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).

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
	2012		2013		2014		2015	
MONTH	$	%	$	%	$	%	$	%
January	43,724	8.62%	37,719	7.48%	34,823	6.12%	35,005	5.08%
February	44,518	17.41%	47,695	16.93%	44,350	13.91%	49,887	12.33%
March	46,688	26.61%	44,067	25.67%	42,521	21.38%	69,015	22.36%
April	45,039	35.50%	47,262	35.04%	45,582	29.39%	83,268	34.45%
May	49,856	45.33%	44,025	43.77%	38,332	36.12%	28,208	38.55%
June	48,508	54.90%	47,579	53.20%	49,647	44.84%	93,387	52.11%
July	41,678	63.12%	45,256	62.17%	54,764	54.46%	68,614	62.08%
August	52,251	73.43%	41,060	70.31%	63,645	65.64%	51,977	69.63%
September	37,433	80.81%	37,425	77.73%	48,704	74.20%	61,879	78.62%
October	37,753	88.26%	34,066	84.49%	53,414	83.58%	56,134	86.77%
November	35,274	95.21%	33,578	91.14%	35,851	89.88%	46,395	93.51%
December	24,268	100.00%	44,668	100.00%	57,607	100.00%	44,691	100.00%
TOTAL	506,990	2.73%	504,400	-0.51%	569,240	12.85%	688,459	20.94%

NOTE: In mid-2014, the Metropolitan Council authorized an increase in registration fees. At which time the City-Parish amended the Companion Animal Alliance (CAA) agreement allowing the revenues generated from the increase to be remitted to CAA. 2015 was the first full year of collections since the increase in registration fees.

ANIMAL CONTROL AND RESCUE CENTER
SHELTER INCOME
VETERINARY SERVICES

REVENUE TYPE	FUND . . OBJECT
Charges for Services	116 . . 448100 Shelter Income 116 . . 448310 Veterinary Services

LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	Louisiana Revised Statutes 33:361 3:2731 3:2778 Act 108 of the 2010 Regular Legislative session	*Code of Ordinances*, Title 14, §204–504, §600 Ordinance 15788, 09/24/14 Resolution 50599, 12/11/13 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 15788** dated September, 2014, 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, attack:
First Offense, per animal Spayed or Neutered: $50 Unaltered: $75
Second Offense, per animal Spayed or Neutered: $250 Unaltered: $300
Fee for animal establishment permit 100
Impoundment of livestock: First offense: 40 Second offense: 60 Third off.: 120
Release of all other types of animals seized 30
Permits for exotic animals 100
Impoundment of wildlife/exotic animals: First offense: 100 Second offense: 200 Third off.: 300
Term of Imprisonment: 10 days 30 days 60 days
Forfeited trap deposits 40

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

SHELTER INCOME							ACCOUNT NUMBER	116 . . 448100
	2012		2013		2014		2015	
MONTH	$	%	$	%	$	%	$	%
January	5,111	10.45%	4,085	8.10%	2,264	4.82%	3,515	7.27%
February	3,983	18.60%	3,731	15.50%	3,361	11.97%	4,180	15.91%
March	3,657	26.07%	4,774	24.96%	5,223	23.09%	5,136	26.53%
April	3,074	32.36%	4,513	33.91%	4,124	31.86%	4,631	36.10%
May	3,759	40.05%	4,129	42.10%	3,298	38.88%	3,708	43.77%
June	3,333	46.86%	3,237	48.51%	3,479	46.29%	3,448	50.90%
July	3,213	53.43%	3,341	55.14%	3,828	54.44%	3,929	59.02%
August	3,089	59.75%	3,071	61.23%	2,436	59.62%	3,500	66.26%
September	4,343	68.63%	4,250	69.65%	2,999	66.00%	3,436	73.36%
October	4,475	77.78%	3,761	77.11%	3,153	72.71%	3,706	81.02%
November	5,486	89.00%	5,450	87.92%	6,179	85.86%	3,692	88.66%
December	5,379	100.00%	6,095	100.00%	6,642	100.00%	5,486	100.00%
TOTAL	48,902	-34.75%	50,437	3.14%	46,986	-6.84%	48,367	2.94%

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.

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: City of Central, eff. 01/01/13 City of Zachary, eff. 01/01/14 City of Baker, *Pending*

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 has not been renewed. Animal Control Director is working with the City of Baker to finalize an agreement.

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:

	2012	2013	2014	2015	Anticipated 2016 Contributions
City of Baker	56,690	59,193	0	24,663	59,190
City of Zachary	61,040	63,730	63,730	63,730	63,730
City of Central	109,610	114,440	114,440	114,440	114,440
Total	227,340	237,363	178,170	202,833	237,360

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

CONTRIBUTIONS FROM GOVERNMENT AGENCIES					ACCOUNT NUMBER		116 . . 489101	
	2012		2013		2014		2015	
MONTH	$	%	$	%	$	%	$	%
January	0	0.00%	(61,040)	-25.72%	63,730	35.77%	63,730	31.42%
February	9,134	4.02%	70,577	4.02%	9,537	41.12%	9,537	36.12%
March	65,824	32.97%	73,266	34.88%	9,537	46.47%	9,537	40.82%
April	9,134	36.99%	9,536	38.90%	9,537	51.83%	9,537	45.53%
May	9,134	41.01%	9,536	42.92%	9,537	57.18%	9,537	50.23%
June	9,134	45.03%	9,537	46.94%	9,537	62.53%	9,537	54.93%
July	9,134	49.04%	9,537	50.96%	9,537	67.89%	14,469	62.06%
August	0	49.04%	9,537	54.97%	9,537	73.24%	14,469	69.20%
September	9,134	53.06%	9,537	58.99%	9,536	78.59%	14,469	76.33%
October	18,268	61.10%	9,537	63.01%	9,536	83.94%	9,537	81.03%
November	9,134	65.11%	9,537	67.03%	9,536	89.30%	9,865	85.89%
December	79,308	100.00%	78,266	100.00%	19,073	100.00%	28,610	100.00%
TOTAL	227,340	18.83%	237,363	4.41%	178,170	-24.94%	202,833	13.84%

NOTE: Revenues fluctuate based on actual operating expenses for Animal Control. In 2014, the City of Baker did not remit their annual contribution. In 2015, the City of Baker only remitted a portion of their annual contribution. The loss in revenues was offset by contributions from the General Fund.

SUMMARY OF REVENUES								FUND 116
REVENUE	2012		2013		2014		2015	
TYPE	$	%	$	%	$	%	$	%
Licenses & Permits								
Animal Control Center Licenses	506,990	22.56%	504,400	21.34%	569,240	23.92%	688,459	26.23%
Charges For Services								
Credit Card Processing Fees	3,655	0.16%	4,202	0.18%	5,701	0.24%	7,323	0.28%
Shelter Income	48,902	2.18%	50,437	2.13%	46,986	1.97%	48,367	1.84%
Total Charges For Services	52,557	2.34%	54,639	2.31%	52,687	2.21%	55,690	2.12%
Miscellaneous Revenues								
Interest Earnings	218	0.01%	252	0.01%	175	0.01%	367	0.01%
Contingent Receipts	0	0.00%	(21)	0.00%	126	0.01%	0	0.00%
Contrib. from Gov't Agencies	227,340	10.12%	237,363	10.04%	178,170	7.49%	202,833	7.73%
Donations	292	0.01%	1,848	0.08%	423	0.02%	5,344	0.20%
Total Miscellaneous Revenues	227,850	10.14%	239,442	10.13%	178,894	7.52%	208,543	7.95%
Other Financing Sources								
Sale of Fixed Assets	0	0.00%	0	0.00%	1,650	0.07%	1,153	0.04%
Transfer From General Fund	1,460,000	64.96%	1,565,000	66.22%	1,577,050	66.28%	1,670,610	63.66%
Total Other Financing Sources	1,460,000	64.96%	1,565,000	66.22%	1,578,700	66.35%	1,671,763	63.70%
TOTAL	2,247,397	1.75%	2,363,481	5.17%	2,379,521	0.68%	2,624,455	10.29%

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 Title 21, Section 881 (e) Title 19, Section 1616a Title 21, Section 881 (d)	N/A	N/A

INTERPRETATION OF LEGAL AUTHORIZATION:

Federal: Title 21, U.S.C., Section 881 (e) and Title 19, U.S.C., Section 1616a., as made applicable by Title 21, U.S.C., Section 881 (d), and other statutes, authorize the Attorney General of the United States to transfer forfeited property seized in a narcotics investigation to any federal agency or to any state or local law enforcement agency that directly participated in the acts leading to the seizure or forfeiture.

COLLECTION AND TRANSMITTAL OF FUNDS:

Collector: City of Baton Rouge Police Department

Transmittal: Transmitted upon receipt to the Finance Department—Accounting Division.

COMPUTATION OF FEE:

Any federal, state, or local law enforcement agency that participates in the acts leading to a seizure or forfeiture in a narcotics case may file a request for an equitable transfer of the property. Once seized property has been sold at public sale, the claims of anyone holding a bona fide security interest and the expenses for the proceedings of forfeiture and sale are satisfied. Thereafter, the remaining funds are generally distributed based upon the degree of direct participation of the state or local agency in the law enforcement effort resulting in the forfeiture. Normally, this is determined by comparing the number of hours expended by the agents involved. There are instances when a state or local agency may receive more than their normal participation-based percentage, and these are outlined in a U.S. Department of Justice circular entitled “A Guide to Equitable Sharing of Federally Forfeited Property for State and Local Law Enforcement Agencies” on file in the Budgeting Division.

REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:

These funds are dedicated for use by the Baton Rouge Police Department.

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

POLICE FEDERAL FORFEITED PROPERTY-JUSTICE					ACCOUNT NUMBER		117 . . 452001	
	2012		2013		2014		2015	
MONTH	$	%	$	%	$	%	$	%
January	0	0.00%	0	0.00%	7,760	9.66%	29,397	36.25%
February	0	0.00%	71,828	38.29%	15,313	28.71%	13,213	52.54%
March	232,956	29.21%	11,358	44.35%	0	28.71%	0	52.54%
April	0	29.21%	2,129	45.48%	0	28.71%	4,365	57.92%
May	448,831	85.50%	3,714	47.46%	6,080	36.28%	0	57.92%
June	36,487	90.08%	0	47.46%	0	36.28%	3,271	61.95%
July	0	90.08%	6,731	51.05%	0	36.28%	0	61.95%
August	31,477	94.03%	109,234	109.28%	19,551	60.61%	4,552	67.57%
September	0	94.03%	1,858	110.27%	47,157	119.29%	3,136	71.43%
October	0	94.03%	6,079	113.51%	(41,085)	68.16%	0	71.43%
November	0	94.03%	0	113.51%	8,593	78.86%	23,170	100.00%
December	47,644	100.00%	(25,348)	100.00%	16,990	100.00%	0	100.00%
TOTAL/% CHG	797,395	-22.35%	187,584	-76.48%	80,359	-57.16%	81,104	0.93%

NOTE: Collections fluctuate as they depend on the amounts seized in federal narcotics investigations. The negative amount in December 2013 and October 2014 is due to moving revenue that was incorrectly deposited to this account earlier in the year. The decrease in 2014 and 2015 is due to the Department of Justice Equitable Sharing Program reduces funding in 2014 and completely ending in December 2015.

SUMMARY OF REVENUES								FUND 117
REVENUE	2012		2013		2014		2015	
TYPE	$	%	$	%	$	%	$	%
Fines & Forfeits								
Fed Forfeited Prop-Justice	797,395	99.66%	187,584	99.03%	80,359	33.01%	81,104	98.98%
Fed Forfeited Prop-Treasury	0	0.00%	0	0.00%	162,120	66.60%	0	0.00%
Total Fines & Forfeits	797,395	99.66%	187,584	99.03%	242,479	99.61%	81,104	98.98%
Miscellaneous Revenues								
Interest Earnings	2,725	0.34%	1,831	0.97%	956	0.39%	836	1.02%
TOTAL	800,120	-22.70%	189,415	-76.33%	243,435	28.52%	81,940	-66.34%

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 118 . . 441605 118 . . 441607

LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	Louisiana Revised Statutes 33:9101–9106 33:9109 Act 531, 2009 Legislature	Ordinances 8148, 05/14/86; 8274, 11/12/86; 9216, 12/12/90; 9565, 12/09/92 Resolution 25932, 02/11/87 Resolutions of the EBRP Communications District, 03/17/00; 11/10/05

INTERPRETATION OF LEGAL AUTHORIZATION:

State: **L.R.S. 33:9101-9106** authorizes the creation of a communications district by any parish for the purpose of establishing a local emergency telephone service. It defines the powers of such a district and provides for a board of commissioners to govern the district. 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. **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 funding and appropriation 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 telecommunication companies.
Prepaid cell phones: Retailer.

Transmittal: **Landline and regular cell phones:** Submitted monthly to the Finance/ Revenue.
Prepaid cell phones: Retailer retains 4% of amounts collected 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
	2012		2013		2014		2015	
MONTH	$	%	$	%	$	%	$	%
January	(136,113)	-7.38%	(10,488)	-0.54%	(75,927)	-3.99%	(5,266)	-0.28%
February	172,067	1.95%	159,350	7.59%	164,213	4.64%	149,544	7.59%
March	168,169	11.07%	173,377	16.44%	143,106	12.17%	158,673	15.93%
April	161,976	19.86%	152,125	24.20%	168,279	21.03%	164,691	24.59%
May	86,072	24.53%	173,403	33.04%	147,629	28.79%	33,326	26.34%
June	241,663	37.64%	153,887	40.89%	162,620	37.35%	277,338	40.93%
July	171,078	46.92%	169,484	49.54%	171,812	46.39%	168,705	49.80%
August	168,049	56.03%	154,292	57.41%	158,336	54.72%	150,261	57.70%
September	153,492	64.36%	161,240	65.64%	145,365	62.37%	156,824	65.94%
October	174,132	73.80%	179,676	74.80%	40,016	64.47%	111,123	71.79%
November	164,733	82.74%	70,663	78.41%	222,883	76.20%	147,272	79.53%
December	318,198	100.00%	423,301	100.00%	452,453	100.00%	389,285	100.00%
TOTAL	1,843,516	-11.46%	1,960,310	6.34%	1,900,785	-3.04%	1,901,776	0.05%

WIRELESS ENHANCED 911 SERVICE CHARGES						ACCOUNT NUMBER		118 . . 441605
	2012		2013		2014		2015	
MONTH	$	%	$	%	$	%	$	%
January	(105,544)	-3.20%	0	0.00%	(372,145)	-11.91%	(61,388)	-2.01%
February	293,643	5.70%	192,485	6.09%	622,208	8.00%	248,637	6.12%
March	202,646	11.83%	182,116	11.86%	178,386	13.71%	174,473	11.83%
April	153,534	16.49%	351,869	22.99%	410,334	26.84%	227,520	19.26%
May	297,949	25.51%	278,356	31.80%	185,009	32.75%	194,977	25.64%
June	411,607	37.98%	193,173	37.92%	191,705	38.89%	363,670	37.53%
July	335,262	48.13%	329,032	48.33%	403,651	51.80%	351,132	49.01%
August	292,435	56.99%	266,916	56.78%	194,410	58.02%	248,439	57.13%
September	214,490	63.48%	186,424	62.68%	187,014	64.00%	177,854	62.94%
October	328,207	73.42%	404,438	75.48%	208,672	70.68%	319,542	73.39%
November	269,930	81.60%	2,895	75.57%	440,141	84.76%	282,037	82.61%
December	607,486	100.00%	771,849	100.00%	476,313	100.00%	531,832	100.00%
TOTAL	3,301,645	2.36%	3,159,553	-4.30%	3,125,698	-1.07%	3,058,725	-2.14%

PREPAID WIRELESS E911 SERVICE CHARGES							ACCOUNT NUMBER	118 . . 441607
	2012		2013		2014		2015	
MONTH	$	%	$	%	$	%	$	%
January	102,175	23.99%	124,699	23.80%	130,656	23.54%	140,653	24.56%
February	0	23.99%	0	23.80%	0	23.54%	0	24.56%
March	0	23.99%	0	23.80%	0	23.54%	0	24.56%
April	101,679	47.86%	124,789	47.62%	134,089	47.70%	139,486	48.92%
May	0	47.86%	0	47.62%	0	47.70%	0	48.92%
June	0	47.86%	0	47.62%	0	47.70%	0	48.92%
July	0	47.86%	0	47.62%	0	47.70%	0	48.92%
August	110,638	73.84%	133,198	73.04%	147,992	74.37%	147,609	74.70%
September	0	73.84%	0	73.04%	0	74.37%	0	74.70%
October	0	73.84%	0	73.04%	0	74.37%	0	74.70%
November	111,421	100.00%	0	73.04%	0	74.37%	0	74.70%
December	0	100.00%	141,229	100.00%	142,252	100.00%	144,911	100.00%
TOTAL	425,913	40.04%	523,915	23.01%	554,989	5.93%	572,659	3.18%

NOTE: The revenue that was collected in January 2011 was accrued back to 2010, resulting in a large increase in 2012.

SUMMARY OF REVENUES								FUND 118
REVENUE	2012		2013		2014		2015	
TYPE	$	%	$	%	$	%	$	%
Charges For Services								
Enhanced 911	1,843,516	29.05%	1,960,310	30.35%	1,900,785	29.40%	1,901,776	29.19%
Wireless Enhanced 911	3,301,645	52.03%	3,159,553	48.92%	3,125,698	48.35%	3,058,725	46.95%
Prepaid Wireless E911	425,913	6.71%	523,915	8.11%	554,989	8.58%	572,659	8.79%
Total Charges For Services	5,571,074	87.79%	5,643,778	87.38%	5,581,472	86.33%	5,533,160	84.93%
Miscellaneous Revenues								
Interest Earnings	18,785	0.30%	15,456	0.24%	10,306	0.16%	10,927	0.17%
Contingent Receipts	6,415	0.10%	5,348	0.08%	0	0.00%	52,367	0.80%
Total Miscellaneous Revs.	25,200	0.40%	20,804	0.32%	10,306	0.16%	63,294	0.97%
Other Financing Sources								
Sale of General Fixed Asse	0	0.00%	0	0.00%	116	0.00%	0	0.00%
Transfer From EMS	749,600	11.81%	794,400	12.30%	873,200	13.51%	918,700	14.10%
TOTAL	6,345,874	-0.24%	6,458,982	1.78%	6,465,094	0.09%	6,515,154	0.77%

NOTE: The increase in Contingent Receipts revenue in 2015 is from the final payment from Sprint from the public safety radio system transition project.

EMERGENCY MEDICAL SERVICES
GENERAL PROPERTY TAX

REVENUE TYPE	FUND . . OBJECT
Taxes	119 . . 411000

LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	Louisiana Constitution, 1974 Article 6, §19 Article 7, §18(D) Article 7, §20(A) Article 7, §23 Louisiana Revised Statute 47:2051	Ordinances 15215, 11/09/11;15350, 07/25/12; 15351, 07/25/12;15418, 11/28/12; 15611, 11/26/13;15822, 11/25/14; 16119, 11/24/15 Resolutions 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 legislature to create special districts; define the power of such districts; and grant 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 15215** of November 9, 2011, maintained a rate of 3.13 mills for 2012. **Ordinance 15350** of July 25, 2012, adjusted the 2012 rate to 3.04 mills due to the property reassessment. **Ordinance 15351** of July 25, 2012, adopted the maximum authorized rate of 3.13 mills for 2012. **Ordinance 15418** of November 28, 2012, adopted a rate of 3.13 mills for 2013. **Ordinance 15611** of November 26, 2013, adopted a rate of 3.13 mills for 2014. **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. **Ordinance 15822** of November 25, 2014, adopted a rate of 3.13 mills for 2015. **Ordinance 16119** of November 24, 2015, maintained a rate of 3.13 mills for 2016.

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
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
2015	3.13	15822	11/25/14
2016	3.13	16119	11/24/15

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 2015 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	2012		2013		2014		2015	
TYPE	$	%	$	%	$	%	$	%
Taxes from Prior Years' Levies	35,570	0.32%	49,795	0.43%	64,210	0.54%	95,985	0.79%
Refunds	(5,677)	-0.05%	(11,794)	-0.10%	(456)	0.00%	(23,040)	-0.19%
Reversal of Prior Year Deferral	224,116	2.03%	297,423	2.60%	312,074	2.61%	261,498	2.15%
Closing of Prior Year Levy	79,181	0.72%	11,562	0.10%	44,023	0.37%	(15,879)	-0.13%
Record Current Year Levy	11,004,983	99.68%	11,415,498	99.70%	11,805,438	98.67%	12,033,686	99.11%
Current Year Deferral	(297,423)	-2.69%	(312,074)	-2.73%	(261,498)	-2.19%	(210,968)	-1.74%
TOTAL/% Change	11,040,750	3.81%	11,450,410	3.71%	11,963,791	4.48%	12,141,282	1.48%

Year	Actual Assessed Valuation	% Increase Over Prior Yr	Millage Assessed
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
2014	4,503,353,779	2.81%	3.13
2015	4,582,080,352	1.75%	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 39016, 10/14/98 Ordinances 11180, 07/08/98; 14722, 07/22/09 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*, including section 10:415 for the rates charged for ambulance services.

COLLECTION AND TRANSMITTAL OF FUNDS:

Collector: Emergency Medical Services. Checks are received either through a lockbox with the third-party billing agency or through the mail.

Transmittal: Checks are received either through the mail or through a lockbox with the third-party billing agency. The payments are deposited into the bank by EMS, and cash receipt forms are forwarded to the Finance Department.

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
	2012		2013		2014		2015	
MONTH	$	%	$	%	$	%	$	%
January	(691,911)	-8.54%	(991,419)	-8.18%	772,732	7.71%	895,937	7.84%
February	750,810	0.73%	1,326,150	2.76%	(772,732)	0.00%	(876,555)	0.17%
March	785,110	10.41%	2,084,896	19.96%	855,248	8.53%	1,003,299	8.95%
April	554,525	17.26%	1,461,477	32.02%	916,395	17.67%	1,469,809	21.80%
May	848,498	27.73%	1,023,002	40.46%	743,129	25.08%	921,991	29.87%
June	427,991	33.01%	783,060	46.92%	1,228,186	37.33%	976,076	38.41%
July	425,494	38.26%	959,697	54.84%	466,424	41.98%	983,640	47.01%
August	917,037	49.57%	543,362	59.32%	789,880	49.86%	408,405	50.59%
September	596,518	56.93%	958,781	67.23%	1,230,820	62.14%	1,006,335	59.39%
October	755,383	66.25%	886,837	74.55%	794,943	70.06%	998,093	68.12%
November	491,101	72.31%	810,899	81.24%	349,381	73.55%	927,321	76.23%
December	2,243,953	100.00%	2,274,502	100.00%	2,652,264	100.00%	2,716,890	100.00%
TOTAL	8,104,509	-8.07%	12,121,244	49.56%	10,026,670	-17.28%	11,431,241	14.01%

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. 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 and subsequent decrease in 2014.

SUMMARY OF REVENUES								FUND 119
REVENUE	2012		2013		2014		2015	
TYPE	$	%	$	%	$	%	$	%
Taxes								
General Property Taxes	11,040,750	57.26%	11,450,410	42.51%	11,963,791	49.81%	12,141,282	48.47%
Int & Pen - Delinquent Taxes	27,590	0.14%	24,625	0.09%	34,106	0.14%	25,608	0.10%
Total Taxes	11,068,340	57.40%	11,475,035	42.60%	11,997,897	49.95%	12,166,890	48.57%
Intergovernmental								
Reimbursement of Intergovt*	0	0.00%	1,421,210	5.28%	781,657	3.25%	583,663	2.33%
Charges for Services								
Emergency Transport Charges	8,104,509	42.03%	12,121,244	45.00%	10,026,670	41.75%	11,431,241	45.63%
Medicaid Supp. Pmt Fee	0	0.00%	1,808,812	6.72%	994,836	4.14%	742,844	2.97%
EMS Training Fees	0	0.00%	0	0.00%	39,304	0.16%	44,585	0.18%
EMS CPR Card Fees	0	0.00%	0	0.00%	27,102	0.11%	27,763	0.11%
EMS Medical Record Fees	0	0.00%	120	0.00%	19,101	0.08%	19,010	0.08%
Total Charges for Services	8,104,509	42.03%	13,930,176	51.72%	11,107,013	46.24%	12,265,443	48.96%
Miscellaneous Revenues								
Interest Earnings	20,083	0.10%	11,347	0.04%	11,084	0.05%	16,174	0.06%
Contingent Receipts	90,164	0.47%	59,825	0.22%	56,769	0.24%	18,280	0.07%
Total Miscellaneous Revenues	110,247	0.57%	71,172	0.26%	67,853	0.28%	34,454	0.14%
Other Financing Sources								
Sale of General Fixed Assets	0	0.00%	3,566	0.01%	8,496	0.04%	23	0.00%
Transfer from City Gen. Fund	0	0.00%	20,009	0.07%	0	0.00%	0	0.00%
Transfer from Parish Gen. Fund	0	0.00%	13,340	0.05%	0	0.00%	0	0.00%
Transfer from Hurricane Gustav	0	0.00%	0	0.00%	55,261	0.23%	0	0.00%
Total Other Financing Sources	0	0.00%	36,915	0.14%	63,757	0.27%	23	0.00%
TOTAL/% Change	19,283,096	-1.46%	26,934,508	39.68%	24,018,177	-10.83%	25,050,474	4.30%

* Reimbursement for Intergovernmental Transfer for Medicaid Supplemental Payment Program

NOTE: In 2013, EMS began participation in the Upper Payment Limit Medicaid reimbursement program. The Medicare Supplemental Payment Fee revenue reflects the net revenue collected. The Reimbursement for Intergovernmental Transfer for Medicaid Supplemental Payment Program reflects the reimbursements 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 Article 6, § 19 Article 7, § 18 (D) Article 7, § 20 (A) Louisiana Revised Statutes 47:2051	Resolutions 13115 (City), 08/25/82 40517, 09/13/00; 40690, 11/21/00; 47896, 05/12/10; Ordinances 15035, 11/23/10;15215, 11/09/11 15350, 07/25/12;15351, 07/25/12 15418, 11/28/12;15611, 11/26/13 15822, 11/25/14; 16119, 11/24/15

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 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 2014. **Ordinance 15822** of November 25, 2014 maintains the rate at 6.00 mills for 2015. **Ordinance 16119** of November 24, 2015 maintains the rate at 6.00 mills for 2016.

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
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	1.52%	6.00
2014	1,828,766,180	1.88%	6.00
2015	1,862,738,430	1.86%	6.00

COLLECTIONS WITH PERCENTAGES FOR THE PAST FOUR YEARS:

GENERAL PROPERTY TAX					ACCOUNT NUMBER		121 . . 411000	
REVENUE	2012		2013		2014		2015	
TYPE	$	%	$	%	$	%	$	%
Taxes from Prior years' Levies	78,955	0.76%	100,511	0.94%	118,540	1.08%	133,842	1.20%
Refunds	(7,940)	-0.08%	(19,637)	-0.18%	(11,616)	-0.11%	(9,616)	-0.09%
Reversal of Prior Year Deferral	233,299	2.23%	468,920	4.37%	378,518	3.46%	375,411	3.36%
Closing of Prior Year Levy	128,875	1.23%	(75,388)	-0.70%	1,291	0.01%	(46,642)	-0.42%
Record Current Year Levy	10,486,252	100.34%	10,635,282	99.11%	10,842,023	98.98%	11,000,961	98.39%
Current Year Deferral	(468,920)	-4.49%	(378,518)	-3.53%	(375,411)	-3.43%	(272,869)	-2.44%
TOTAL	10,450,521	2.29%	10,731,170	2.69%	10,953,345	2.07%	11,181,087	2.08%

SUMMARY OF REVENUES								FUND 121
REVENUE	2012		2013		2014		2015	
TYPE	$	%	$	%	$	%	$	%
Taxes								
General Property Taxes	10,450,521	99.71%	10,953,345	99.73%	11,181,087	99.66%	11,181,087	99.71%
Interest & Penalties - Taxes	33,655	0.32%	32,836	0.30%	38,946	0.35%	36,037	0.32%
Total Taxes	10,484,176	100.03%	10,986,181	100.03%	11,220,033	100.01%	11,217,124	100.04%
Miscellaneous Revenues								
Interest Earnings	(3,359)	-0.03%	(2,872)	-0.03%	(900)	-0.01%	(3,935)	-0.04%
TOTAL	10,480,817	2.24%	10,983,309	4.79%	11,219,133	2.15%	11,213,189	-0.05%

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.

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
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
2015	6.00	15822	11/25/14
2016	6.00	16119	11/24/15

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

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 Article 6, § 19 Article 7, § 18 (D) Article 7, § 20 (A) Article 7, § 26 Louisiana Revised Statutes: 47:2051 40:1502.1 22:343–347 Act 844 of the 1980 Legislature Act 805 of the 2014 Legislature Act 132 of the 2015 Legislature	Ordinances 9705–9707, 09/08/93; 15035,11/23/10;15215, 11/09/11; 15350, 07/25/12;15351, 07/25/12; 15418, 11/28/12;15498, 05/22/13; 15611, 11/26/13;15633, 01/08/14; 15822, 11/25/14; 16119, 11/24/15 Resolutions 42095, 10/09/02; 43645, 10/13/04; 45477, 05/17/07; 45855-6, 11/14/07; 45904-45905, 11/28/07; 46581-46582; 10/22/08; 47897, 05/12/10; 48227, 10/13/10; 48333, 11/23/10; 48370 & 48372, 01/12/11; 48440, 01/26/11; 48693, 06/22/11; 48854, 10/04/11; 49076, 12/14/11; 50521, 10/23/13; 50522, 10/23/13; 51206, 11/25/14; 51207, 11/25/14; 51876, 12/09/15

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 132 of the 2015 Legislature** provides for the distribution for the state fiscal year 2015-16.

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 24, 2015 the Metropolitan Council adopted the following property tax millages for the 2016 calendar year for the respective districts:

Fire Protection District	Ordinance No.	Mills Levied
District One Fire Protection District	16119	9.00
Brownsfield Fire Protection District	16119,15633	10.00, 5.00, 10.00
Chaneyville Fire Protection District	16119 *	10.00, 10.00
Pride Fire Protection District	16119	10.00
Alsen–St. Irma Lee Fire Protection District	16119	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. **Resolution 51206** adopted on November 25, 2014 continued the levy for a period of five years.

District One Fire Protection District No. 1			
	Original 9.00 Mills		
	Resolution 51206, 11/25/2014		
	5 years – 2016 to 2020		
Tax Year	**Mills**	**Ord.**	**Date**
2012	9.00	15215	11/09/11
2013	9.00	15418	11/28/12
2014	9.00	15611	11/26/13
2015	9.00	15822	11/25/14
2016	9.00	16119	11/24/15

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 50522** adopted on October 23, 2013, authorized the renewal of 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, beginning 2014. **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.

Brownsfield Fire Protection District No. 3									
	Original 10.00 Mills			Additional 5.00 Mills			Additional 10.00 Mills		
	Resolution 50521, 10/23/13			*Resolution 45905, 11/28/07*			*Resolution 50522, 10/23/13*		
	10 years – 2015 to 2024			***10 years – 2009 to 2018***			***10 years – 2014 to 2023***		
Tax Year	**Mills**	**Ord.**	**Date**	**Mills**	**Ord.**	**Date**	**Mills**	**Ord.**	**Date**
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
2015	10.00	15822	11/25/14	5.00	15822	11/25/14	10.00	15822	11/25/14
2016	10.00	16119	11/24/15	5.00	16119	11/24/15	10.00	16119	11/24/15

* 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 15351**, 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			Additional 10.00 Mills		
	Resolution 46582, 10/22/08			*Resolution 48854 , 10/04/11*		
	10 years – 2009 to 2018			***10 years – 2012 to 2021***		
Tax Year	**Mills**	**Ord.**	**Date**	**Mills**	**Ord.**	**Date**
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
2015	10.00	15822	11/25/14	10.00	15822	11/25/14
2016	10.00	16119	11/24/15	10.00	16119	11/24/15

** 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 *Resolution 45904, 11/28/07* ***10 years – 2008 to 2017***		
Tax Year	**Mills**	**Ord.**	**Date**
2012	10.00	15215	11/09/11
2013	10.00	15418	11/28/12
2014	10.00	15611	11/26/13
2015	10.00	15822	11/25/14
2016	10.00	16119	11/24/15

Alsen/St. Irma Lee Fire Protection District No. 9: Resolution 43645 adopted on October 13, 2004, authorized the continuation of 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. **Resolution 51207** adopted on November 25, 2014 continued the levy for a period of ten years with the tax commencing in 2016. Additionally, **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.

Alsen/St. Irma Lee Fire Protection District No. 9						
	Original 10.00 Mills *Resolution 51207, 11/25/14* ***10 years – 2016 to 2025***			Additional 5.00 Mills *Resolution 46581, 10/22/08* ***10 years – 2009 to 2018***		
Tax Year	**Mills**	**Ord.**	**Date**	**Mills**	**Ord.**	**Date**
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
2015	10.00	15822	11/25/14	5.00	15822	11/25/14
2016	10.00	16119	11/24/15	5.00	16119	11/24/15

* 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 15351**, 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
District One Fire Protection District	51876	12/09/15	2018-2027
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 132 of the 2015 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	2012	2013	2014	2015
District One Fire Protection District	9.00	9.00	9.00	9.00
Brownsfield Fire Protection District	25.00	15.00	25.00	25.00
Chaneyville Fire Protection District	20.00	20.00	20.00	20.00
Pride Fire Protection District	10.00	10.00	10.00	10.00
Alsen–St. Irma Lee Fire Protection District	15.00	15.00	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)	2016-2020
Brownsfield Fire Protection District (orig. 10.00)	2015-2024
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)	2016-2025
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	2012	2013	2014	2015
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	10.00	10.00	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	2012		2013		2014		2015	
	$	%	$	%	$	%	$	%
Taxes from Prior years' Levies	1,302	0.44%	1,930	0.59%	2,440	0.73%	3,214	0.94%
Refunds	(1,861)	-0.19%	(766)	0.36%	(1,477)	0.29%	(496)	0.80%
Reversal of Prior Year Deferral	4,804	1.45%	10,530	3.57%	5,157	1.83%	5,447	2.39%
Closing of Prior Year Levy	7,672	4.06%	6,171	5.46%	1,971	2.42%	(1,025)	2.09%
Record Current Year Levy	291,800	103.59%	314,790	101.58%	331,828	101.63%	338,777	101.36%
Current Year Deferral	(10,527)	100.00%	(5,160)	100.00%	(5,446)	100.00%	(4,655)	100.00%
TOTAL	293,190	1.64%	327,495	11.70%	334,473	2.13%	341,262	2.03%

BROWNSFIELD FIRE PROTECTION DISTRICT
GENERAL PROPERTY TAX **ACCOUNT NUMBER 123 . . 411000**

REVENUE TYPE	2012		2013		2014		2015	
	$	%	$	%	$	%	$	%
Taxes from Prior years' Levies	2,319	0.47%	9,426	2.90%	1,730	0.34%	13,153	2.53%
Refunds	(1,228)	0.22%	(4,432)	1.54%	(2,236)	-0.10%	(1,557)	2.23%
Reversal of Prior Year Deferral	8,774	1.98%	23,938	8.90%	12,955	2.42%	28,865	7.78%
Closing of Prior Year Levy	10,002	3.99%	392	9.02%	11,283	4.61%	(7,884)	6.26%
Record Current Year Levy	501,951	104.81%	308,754	103.98%	519,378	105.61%	511,811	104.68%
Current Year Deferral	(23,943)	100.00%	(12,955)	100.00%	(28,865)	100.00%	(24,321)	100.00%
TOTAL	497,875	-0.33%	325,123	-34.70%	514,245	58.17%	520,067	1.13%

CHANEYVILLE FIRE PROTECTION DISTRICT
GENERAL PROPERTY TAX **ACCOUNT NUMBER 127 . . 411000**

REVENUE TYPE	2012		2013		2014		2015	
	$	%	$	%	$	%	$	%
Taxes from Prior years' Levies	315	0.23%	1,472	1.07%	25	0.02%	2,939	1.94%
Refunds	(716)	-0.30%	(1,418)	0.04%	(379)	-0.24%	(395)	1.68%
Reversal of Prior Year Deferral	3,760	2.50%	8,387	6.12%	6,579	4.25%	3,773	4.18%
Closing of Prior Year Levy	(78)	2.44%	(1,544)	5.00%	1,850	5.51%	1,059	4.88%
Record Current Year Levy	139,621	106.23%	137,528	104.77%	142,156	102.58%	147,179	102.26%
Current Year Deferral	(8,387)	100.00%	(6,579)	100.00%	(3,773)	100.00%	(3,420)	100.00%
TOTAL	134,515	99.75%	137,846	2.48%	146,458	6.25%	151,135	3.19%

PRIDE FIRE PROTECTION DISTRICT
GENERAL PROPERTY TAX **ACCOUNT NUMBER 128 . . 411000**

REVENUE TYPE	2012		2013		2014		2015	
	$	%	$	%	$	%	$	%
Taxes from Prior years' Levies	556	0.59%	1,378	1.26%	(1,595)	-1.33%	1,665	1.32%
Refunds	(3,134)	-2.74%	(925)	0.41%	(880)	-2.07%	(205)	1.16%
Reversal of Prior Year Deferral	3,321	0.79%	2,943	3.11%	1,197	-1.07%	2,100	2.83%
Closing of Prior Year Levy	(2,043)	-1.38%	653	3.70%	5,444	3.49%	1,232	3.80%
Record Current Year Levy	98,341	103.13%	110,705	104.98%	117,413	101.76%	124,448	102.56%
Current Year Deferral	(2,943)	100.00%	(5,444)	100.00%	(2,100)	100.00%	(3,231)	100.00%
TOTAL	94,098	-4.02%	109,310	16.17%	119,479	9.30%	126,009	5.47%

ALSEN - ST. IRMA LEE FIRE PROTECTION DISTRICT
GENERAL PROPERTY TAX **ACCOUNT NUMBER 129. . 411000**

REVENUE TYPE	2012		2013		2014		2015	
	$	%	$	%	$	%	$	%
Taxes from Prior years' Levies	2,058	0.92%	931	0.37%	12,527	4.85%	2,102	0.86%
Refunds	(1,846)	0.09%	(91)	0.34%	(118)	4.81%	0	0.86%
Reversal of Prior Year Deferral	0	0.09%	0	0.34%	0	4.81%	1,937	1.64%
Closing of Prior Year Levy	8,553	3.92%	8,792	3.87%	1,757	5.49%	(345)	1.50%
Record Current Year Levy	215,070	100.00%	239,470	100.00%	245,872	100.75%	246,392	101.79%
Current Year Deferral	0	100.00%	0	100.00%	(1,937)	100.00%	(4,401)	100.00%
TOTAL	223,835	13.02%	249,102	11.29%	258,101	3.61%	245,685	-4.81%

2% INSURANCE REBATE **ACCOUNT NUMBER 12X . . 433200**

REVENUE TYPE	2012		2013		2014		2015	
	$	%	$	%	$	%	$	%
District One FPD-Fd 120	0	0.00%	0	0.00%	27,782	0.00%	31,541	13.53%
Brownsfield FPD-Fd 123	27,474	-0.94%	31,929	16.22%	33,870	6.08%	38,491	13.64%
Chaneyville FPD-Fd 127	14,680	-0.92%	17,005	15.84%	15,989	-5.97%	18,113	13.28%
Pride FPD-Fd 128	14,716	-0.92%	17,046	15.83%	16,537	-2.99%	18,738	13.31%
Alsen/St. Irma Lee FPD-Fd 129	7,629	-0.90%	8,798	15.32%	4,854	-44.83%	5,436	11.99%

BROWNSFIELD FIRE PROTECTION DISTRICT
LOUISIANA REVENUE SHARING **ACCOUNT NUMBER 123 . . 433300**

REVENUE TYPE	2012		2013		2014		2015	
	$	%	$	%	$	%	$	%
Second 1/3 Payment (March)	26,883	33.32%	27,092	33.33%	26,944	33.54%	26,445	33.53%
Third 1/3 Payment (May)	26,882	66.63%	27,092	66.67%	26,943	67.08%	26,445	67.06%
First 1/3 Payment (December)	26,921	100.00%	27,092	100.00%	26,445	100.00%	25,974	100.00%
TOTAL	80,686	-0.51%	81,276	0.73%	80,332	-1.16%	78,864	-1.83%

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

DISTRICT 1 FIRE PROTECTION DISTRICT
FIRE PROTECTION SERVICE CHARGE **ACCOUNT NUMBER 120 . . 441802**

MONTH	2012		2013		2014		2015	
	$	%	$	%	$	%	$	%
January	(1,919)	-3.91%	0	0.00%	0	0.00%	0	0.00%
February	0	-3.91%	10,600	17.48%	10,246	15.96%	9,557	14.62%
March	1,919	0.00%	1,598	20.11%	2,255	19.47%	2,107	17.85%
April	1,837	3.74%	1,300	22.26%	1,412	21.67%	1,781	20.57%
May	640	5.04%	950	23.82%	555	22.53%	291	21.02%
June	535	6.13%	0	23.82%	294	22.99%	275	21.44%
July	1,048	8.26%	257	24.25%	554	23.85%	219	21.78%
August	0	8.26%	0	24.25%	167	24.11%	101	21.93%
September	(64)	8.13%	64	24.35%	64	24.21%	256	22.32%
October	64	8.26%	192	24.67%	288	24.66%	416	22.96%
November	0	8.26%	192	24.99%	0	24.66%	110	23.13%
December	45,073	100.00%	45,495	100.00%	48,381	100.00%	50,237	100.00%
TOTAL	49,133	-20.21%	60,648	23.44%	64,216	5.88%	65,350	1.77%

BROWNSFIELD FIRE PROTECTION DISTRICT
FIRE PROTECTION SERVICE CHARGE **ACCOUNT NUMBER 123 . . 441802**

MONTH	2012		2013		2014		2015	
	$	%	$	%	$	%	$	%
January	(2,992)	-3.72%	0	0.00%	(464)	-0.46%	0	0.00%
February	0	-3.72%	17,503	17.44%	16,144	15.56%	15,275	15.25%
March	2,992	0.00%	2,464	19.89%	2,539	18.08%	2,791	18.04%
April	2,231	2.78%	2,860	22.74%	2,697	20.76%	2,073	20.11%
May	1,475	4.61%	1,273	24.01%	664	21.42%	1,002	21.11%
June	578	5.33%	0	24.01%	1,247	22.66%	598	21.71%
July	1,120	6.72%	1,179	25.18%	921	23.57%	290	22.00%
August	0	6.72%	319	25.50%	160	23.73%	511	22.51%
September	0	6.72%	257	25.76%	256	23.98%	258	22.77%
October	1,035	8.01%	436	26.19%	384	24.36%	894	23.66%
November	73,951	100.00%	32	26.22%	536	24.90%	228	23.89%
December	0	100.00%	74,061	100.00%	75,672	100.00%	76,221	100.00%
TOTAL	80,390	-23.49%	100,384	24.87%	100,756	0.37%	100,141	-0.61%

CHANEYVILLE FIRE PROTECTION DISTRICT
FIRE PROTECTION SERVICE CHARGE **ACCOUNT NUMBER 127 . . 441802**

MONTH	2012		2013		2014		2015	
	$	%	$	%	$	%	$	%
January	(1,427)	-3.94%	0	0.00%	0	0.00%	0	0.00%
February	0	-3.94%	7,902	18.17%	8,108	18.03%	8,065	18.07%
March	1,427	0.00%	1,598	21.84%	1,890	22.23%	1,650	21.76%
April	1,446	4.00%	1,500	25.29%	1,263	25.04%	1,901	26.02%
May	1,054	6.91%	960	27.50%	480	26.11%	270	26.62%
June	349	7.87%	0	27.50%	327	26.83%	127	26.91%
July	741	9.92%	800	29.34%	224	27.33%	0	26.91%
August	3	9.93%	0	29.34%	96	27.54%	128	27.20%
September	0	9.93%	96	29.56%	128	27.83%	129	27.48%
October	9	9.95%	64	29.70%	221	28.32%	96	27.70%
November	13	9.99%	64	29.85%	32	28.39%	33	27.77%
December	32,568	100.00%	30,511	100.00%	32,207	100.00%	32,244	100.00%
TOTAL	36,183	-21.94%	43,495	20.21%	44,976	3.40%	44,643	-0.74%

PRIDE FIRE PROTECTION DISTRICT
FIRE PROTECTION SERVICE CHARGE **ACCOUNT NUMBER 128 . . 441802**

MONTH	2012		2013		2014		2015	
	$	%	$	%	$	%	$	%
January	(1,445)	-3.73%	0	0.00%	0	0.00%	0	0.00%
February	0	-3.73%	8,823	17.89%	8,378	16.02%	7,613	14.73%
March	1,445	0.00%	1,192	20.31%	2,438	20.69%	1,734	18.08%
April	1,747	4.51%	1,564	23.48%	1,419	23.40%	1,115	20.24%
May	610	6.09%	831	25.17%	418	24.20%	479	21.17%
June	687	7.86%	0	25.17%	416	25.00%	160	21.47%
July	770	9.85%	96	25.36%	64	25.12%	128	21.72%
August	(96)	9.61%	32	25.43%	58	25.23%	164	22.04%
September	0	9.61%	65	25.56%	128	25.47%	224	22.47%
October	0	9.61%	96	25.75%	64	25.60%	192	22.84%
November	96	9.85%	64	25.88%	64	25.72%	3	22.85%
December	34,891	100.00%	36,550	100.00%	38,839	100.00%	39,881	100.00%
TOTAL	38,705	-20.71%	49,313	27.41%	52,286	6.03%	51,693	-1.13%

ALSEN - ST. IRMA LEE FIRE PROTECTION DISTRICT
FIRE PROTECTION SERVICE CHARGE **ACCOUNT NUMBER 129 . . 441802**

MONTH	2012		2013		2014		2015	
	$	%	$	%	$	%	$	%
January	(1,409)	-20.36%	2,663	22.12%	0	0.00%	0	0.00%
February	0	-20.36%	383	25.30%	2,554	19.88%	2,307	18.50%
March	1,409	0.00%	480	29.29%	864	26.60%	624	23.51%
April	512	7.40%	378	32.43%	544	30.84%	540	27.84%
May	64	8.32%	0	32.43%	160	32.08%	32	28.10%
June	192	11.10%	256	34.55%	96	32.83%	160	29.38%
July	225	14.35%	128	35.62%	192	34.32%	353	32.21%
August	96	15.74%	32	35.88%	136	35.38%	64	32.72%
September	0	15.74%	129	36.95%	32	35.63%	0	32.72%
October	0	15.74%	0	36.95%	32	35.88%	256	34.78%
November	18	16.00%	0	36.95%	32	36.13%	32	35.03%
December	5,813	100.00%	7,590	100.00%	8,206	100.00%	8,100	100.00%
TOTAL	6,920	-47.90%	12,039	73.97%	12,848	6.72%	12,468	-2.96%

DISTRICT 1 FIRE PROTECTION DISTRICT
SUMMARY OF REVENUES **FUND 120**

REVENUE TYPE	2012		2013		2014		2015	
	$	%	$	%	$	%	$	%
Tax Revenues								
General Property Tax	293,190	85.18%	327,495	84.06%	334,473	78.20%	341,262	77.61%
Interest & Penalty-Deliq. Tax	944	0.27%	690	0.18%	710	0.17%	787	0.18%
Total Tax Revenues	294,134	85.46%	328,185	84.24%	335,183	78.37%	342,049	77.79%
Intergovernmental Revenues								
Insurance Rebate	0	0.00%	0	0.00%	27,782	0.00%	31,541	7.17%
Total Intergov. Revenues	0	0.00%	0	0.00%	27,782	6.50%	31,541	7.17%
Charges For Services								
Fire Protection Service Chg.	49,133	14.27%	60,648	15.57%	64,216	15.01%	65,350	14.86%
Miscellaneous Revenues								
Interest Earnings	447	0.13%	354	0.09%	167	0.04%	458	0.10%
Interest-Fire Prot. Svc Chg.	481	0.14%	389	0.10%	350	0.08%	330	0.08%
Total Miscellaneous Revenues	928	0.27%	743	0.19%	517	0.12%	788	0.18%
TOTAL	344,195	-2.32%	389,576	13.18%	427,698	9.79%	439,728	2.81%

BROWNSFIELD FIRE PROTECTION DISTRICT
SUMMARY OF REVENUES **FUND 123**

REVENUE TYPE	2012		2013		2014		2015	
	$	%	$	%	$	%	$	%
Tax Revenues								
General Property Tax	497,875	67.85%	325,123	45.63%	514,245	64.08%	520,067	64.47%
Interest & Penalty-Deliq. Tax	1,608	0.22%	2,201	0.31%	14,088	1.76%	3,588	0.44%
Total Tax Revenues	499,483	68.07%	327,324	45.93%	528,333	65.84%	523,655	64.91%
Intergovernmental Revenues								
Insurance Rebate	27,474	3.74%	31,929	4.48%	33,870	4.22%	38,491	4.77%
Louisiana Revenue Sharing	80,686	11.00%	81,276	11.41%	80,332	10.01%	78,864	9.78%
On-Behalf Pmt-Sal & Benefit	24,000	3.27%	24,000	3.37%	24,000	2.99%	24,000	2.98%
Other	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Total Intergov. Revenues	132,160	18.01%	137,205	19.25%	138,202	17.22%	141,355	17.52%
Charges For Services								
Fire Protection Service Chg.	80,390	10.96%	100,384	14.09%	100,756	12.56%	100,141	12.41%
Miscellaneous Revenues								
Interest Earnings	165	0.02%	179	0.03%	145	0.02%	44	0.01%
Interest-Fire Prot. Svc. Chg.	522	0.07%	726	0.10%	719	0.09%	828	0.10%
Contingent Receipts	4,812	0.66%	10,517	1.48%	18,073	2.25%	24,426	3.03%
Total Miscellaneous Revenues	5,499	0.75%	11,422	1.60%	18,937	2.36%	25,298	3.14%
Other Financing Sources								
Sale of Fixed Assets	0	0.00%	0	0.00%	0	0.00%	18	0.00%
Transfer Fm. Parish Gen. Fd.	16,250	2.21%	136,250	19.12%	16,250	2.02%	16,250	2.01%
Total Other Financing Sources	16,250	2.21%	136,250	19.12%	16,250	2.02%	16,268	2.02%
TOTAL	733,782	-5.74%	712,585	-2.89%	802,478	12.62%	806,717	0.53%

NOTE: Revenues received from the Parish General Fund represent supplemental appropriations for operations and capital needs.

In 2014, a new ten mill property tax was collected. Voters approved the tax after a ten mill tax expired in 2012 and was not collected in 2013. This is the cause of the increase in 2014.

CHANEYVILLE FIRE PROTECTION DISTRICT
SUMMARY OF REVENUES **FUND 127**

REVENUE TYPE	2012		2013		2014		2015	
	$	%	$	%	$	%	$	%
Tax Revenues								
General Property Tax	134,515	57.09%	137,846	57.22%	146,458	58.22%	151,135	57.24%
Interest & Penalty-Deliq. Tax	281	0.12%	548	0.23%	540	0.21%	650	0.25%
Total Tax Revenues	134,796	57.21%	138,394	57.45%	146,998	58.44%	151,785	57.49%
Intergovernmental Revenues								
Insurance Rebate	14,680	6.23%	17,005	7.06%	15,989	6.36%	18,113	6.86%
Other	11,610	4.93%	0	0.00%	0	0.00%	0	0.00%
Total Intergov. Revenues	26,290	11.16%	17,005	7.06%	15,989	6.36%	18,113	6.86%
Charges For Services								
Fire Protection Service Chg.	36,183	15.36%	43,495	18.06%	44,976	17.88%	44,643	16.91%
Miscellaneous Revenues								
Interest Earnings	120	0.05%	137	0.06%	101	0.04%	133	0.05%
Interest-Fire Prot. Svc. Chg.	396	0.17%	766	0.32%	290	0.12%	289	0.11%
Contingent Receipts	1,989	0.84%	5,231	2.17%	7,333	2.92%	13,214	5.00%
Donations	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Total Miscellaneous Revenues	2,505	1.06%	6,134	2.55%	7,724	3.07%	13,636	5.16%
Other Financing Sources								
Sale of Fixed Assets	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Transfer Fm. Parish Gen. Fd.	35,860	15.22%	35,860	14.89%	35,860	14.26%	35,860	13.58%
Total Other Financing Sources	35,860	15.22%	35,860	14.89%	35,860	14.26%	35,860	13.58%
TOTAL	235,634	19.45%	240,888	2.23%	251,547	4.42%	264,037	4.97%

NOTE: Revenues received from the Parish General Fund represent supplemental appropriations for operations and capital needs.

PRIDE FIRE PROTECTION DISTRICT
SUMMARY OF REVENUES **FUND 128**

REVENUE TYPE	2012		2013		2014		2015	
	$	%	$	%	$	%	$	%
Tax Revenues								
General Property Tax	94,098	21.59%	109,310	54.53%	119,479	53.56%	126,009	56.92%
Interest & Penalty-Deliq. Tax	383	0.09%	303	0.15%	274	0.12%	346	0.16%
Total Tax Revenues	94,481	21.68%	109,613	54.68%	119,753	53.68%	126,355	57.07%
Intergovernmental Revenues								
Insurance Rebate	14,716	3.38%	17,046	8.50%	16,537	7.41%	18,738	8.46%
Other	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Total Intergov. Revenues	14,716	3.38%	17,046	8.50%	16,537	7.41%	18,738	8.46%
Charges For Services								
Fire Protection Service Chg.	38,705	8.88%	49,313	24.60%	52,286	23.44%	51,693	23.35%
Miscellaneous Revenues								
Interest Earnings	405	0.09%	496	0.25%	389	0.17%	657	0.30%
Interest-Fire Prot. Svc. Chg.	476	0.11%	186	0.09%	355	0.16%	244	0.11%
Contingent Receipts	920	0.21%	1,920	0.96%	5,187	2.33%	4,350	1.96%
Donations	2,400	0.55%	2,892	1.44%	275	0.12%	350	0.16%
Total Miscellaneous Revenues	4,201	0.96%	5,494	2.74%	6,206	2.78%	5,601	2.53%
Other Financing Sources								
Sale of Fixed Assets	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Transfer Fm. Parish Gen. Fd.	19,000	4.36%	19,000	9.48%	19,000	8.52%	19,000	8.58%
Transfer Fm. Hurricane	0	0.00%	0	0.00%	9,291	4.17%	0	0.00%
Proceeds from Long Term Dt.	264,713	60.74%	0	0.00%	0	0.00%	0	0.00%
Total Other Financing Sources	283,713	65.10%	19,000	9.48%	28,291	12.68%	19,000	8.58%
TOTAL	435,816	123.05%	200,466	-54.00%	223,073	11.28%	221,387	-0.76%

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

In 2014, revenues included Pride receiving a reimbursement from Fema for the closeout of the Hurricane Gustav fund.

ALSEN - ST. IRMA LEE FIRE PROTECTION DISTRICT
SUMMARY OF REVENUES **FUND 129**

REVENUE TYPE	2012		2013		2014		2015	
	$	%	$	%	$	%	$	%
Tax Revenues								
General Property Tax	223,835	84.14%	249,102	82.33%	258,101	82.21%	245,685	81.53%
Interest & Penalty-Deliq. Tax	214	0.08%	673	0.22%	641	0.20%	761	0.25%
Total Tax Revenues	224,049	84.22%	249,775	82.55%	258,742	82.42%	246,446	81.78%
Intergovernmental Revenues								
Insurance Rebate	7,629	2.87%	8,798	2.91%	4,854	1.55%	5,436	1.80%
Other	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Total Intergov. Revenues	7,629	2.87%	8,798	2.91%	4,854	1.55%	5,436	1.80%
Charges For Services								
Fire Protection Service Chg.	6,920	2.60%	12,039	3.98%	12,848	4.09%	12,468	4.14%
Miscellaneous Revenues								
Interest Earnings	829	0.31%	668	0.22%	523	0.17%	751	0.25%
Interest-Fire Prot. Svc. Chg.	340	0.13%	187	0.06%	394	0.13%	571	0.19%
Contingent Receipts	1,736	0.65%	6,601	2.18%	7,075	2.25%	10,166	3.37%
Donations	7	0.00%	0	0.00%	5,000	1.59%	1,000	0.33%
Total Miscellaneous Revenues	2,912	1.09%	7,456	2.46%	12,992	4.14%	12,488	4.14%
Other Financing Sources								
Sale of Fixed Assets	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Transfer Fm. Parish Gen. Fd.	24,510	9.21%	24,510	8.10%	24,510	7.81%	24,510	8.13%
Total Other Financing Sources	24,510	9.21%	24,510	8.10%	24,510	7.81%	24,510	8.13%
TOTAL	266,020	7.08%	302,578	13.74%	313,946	3.76%	301,348	-4.01%

NOTE: Revenues received from the Parish General Fund represent supplemental appropriations for operations and capital needs.

CITY COURT SOBRIETY COURT FUND
CITY COURT—SOBRIETY COURT-COURT COSTS

REVENUE TYPE	FUND . . OBJECT
Charges for Services	130 . . 441401

LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	Louisiana Revised Statutes 13.1894.2	City Court *En Banc* Order, 03/01/16

INTERPRETATION OF LEGAL AUTHORIZATION:

State: **Act 810 of the 2014 Regular Legislative Session,** enacted **L.R.S. 1894.2**, which requires any City Court with certain specialized divisions to impose additional costs for specific alcohol related violations and to deposit all fees collected into a special fund created for this purpose.

Local: City Court ***En Banc* Order** effective **March 1, 2016,** sets the most recent Criminal/Traffic Court Cost 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 person convicted of a violation where the use of alcohol was a factor shall be assessed an additional fee found in the Computation Of Fee section below.

COMPUTATION OF FEE:

Court costs are set by **L.R.S. 13.1894.2** and are as follows: **$100** for DWI, **$100** for reckless operation, **$50** for minor in possession, **$25** for public possession, open container in a vehicle, or for all other violations where alcohol was a factor.

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

CITY COURT-SOBRIETY COURT-COURT COSTS							ACCOUNT NUMBER	130 . . 441401
	2012		2013		2014		2015	
MONTH	$	%	$	%	$	%	$	%
January	0	0.00%	0	0.00%	0	0.00%	6,350	7.91%
February	0	0.00%	0	0.00%	0	0.00%	6,200	15.63%
March	0	0.00%	0	0.00%	0	0.00%	7,724	25.24%
April	0	0.00%	0	0.00%	0	0.00%	4,667	31.06%
May	0	0.00%	0	0.00%	0	0.00%	7,246	40.08%
June	0	0.00%	0	0.00%	0	0.00%	7,536	49.46%
July	0	0.00%	0	0.00%	0	0.00%	7,626	58.96%
August	0	0.00%	0	0.00%	4,020	14.78%	4,605	64.69%
September	0	0.00%	0	0.00%	4,734	32.19%	10,098	77.26%
October	0	0.00%	0	0.00%	5,032	50.69%	6,351	85.17%
November	0	0.00%	0	0.00%	7,140	76.94%	5,466	91.98%
December	0	0.00%	0	0.00%	6,272	100.00%	6,442	100.00%
TOTAL/% CHG	0	0.00%	0	0.00%	27,198	100.00%	80,311	195.28%

NOTE: The fee was first collected in August 2014.

SUMMARY OF REVENUES								FUND 130
REVENUE	2012		2013		2014		2015	
TYPE	$	%	$	%	$	%	$	%
Charges For Services								
Sobriety Ct.-Court Costs	0	0.00%	0	0.00%	27,198	99.97%	80,311	99.90%
Miscellaneous Revenues								
Interest Earnings	0	0.00%	0	0.00%	7	0.03%	79	0.10%
Total Miscellaneous Revenues	0	0.00%	0	0.00%	7	0.03%	79	0.10%
TOTAL/% CHANGE	0	0.00%	0	0.00%	27,205	100.00%	80,390	195.50%

CONSOLIDATED ROAD LIGHTING DISTRICT
GENERAL PROPERTY TAX
LOUISIANA REVENUE SHARING

REVENUE TYPE	FUND . . OBJECT
Taxes	141 . . 411000
Intergovernmental Revenues	141 . . 433300

LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	Louisiana Constitution, 1974 Article 6, §19 Article 7, §18 (D) Article 7, §20 (A) Article 7, §26 Act 844 of the 1980 Legislature Louisiana Revised Statutes 47:2051 Act 516 of 2012 Legislature	The *Plan of Government* §1.08 (c) Resolutions 14584, 09/27/78; 39057, 10/14/98; 46583, 10/22/08 Ordinances 14554, 11/25/08; 14831, 12/09/09; 15035, 11/23/10; 15215, 11/09/11; 15350, 07/25/12; 15351, 07/25/12; 15418, 11/28/12; 15611, 11/26/13; 15822, 11/25/14; 16119, 11/25/15

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. **Ordinance 15822** of November 25, 2014 maintains the rate of 3.84 mills for 2015. **Ordinance 16290** of July 27, 2016 rolled back the rate to 2.00 mills for 2016.

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: 2**.00 mills** on the dollar of assessed valuation of all taxable property, real and personal, within the limits of the Consolidated Road Lighting District. Homeowners are allowed a $7,500 exemption on property tax. Details of assessment rates can be found under the "General Property Tax" item in the General Fund section of this book.

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

REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:

This property tax is levied to pay the expenses of continuing to provide, maintain, and operate electric lights on the streets, roads, highways, alleys, and public places of the District. In accordance with **Article VII, Section 23**, of the Constitution of the State of Louisiana, all property subject to taxation shall be reappraised and valued at intervals of not more than four years. The City-Parish is then required to adjust property tax millages in a reassessment year to a rate that generates the same dollar amount of taxes as in the year preceding reassessment. The Metropolitan Council by a two-thirds vote can increase the millage in the reassessment year to the millage rate which is not in excess of the maximum authorized millage rate authorized in the preceding year. Any new tax levies or tax renewals that become effective in the year of reappraisal are not subject to the millage adjustment requirement. After the 2012 reassessment, the millage rate was decreased from 4.00 mills to 3.84 mills in accordance with **Ordinance 15350**. After the 2016 reassessment, the millage rate was decreased from 3.84 mills to 2.00 mills in accordance with **Ordinance 16290**.

GENERAL PROPERTY TAX							ACCOUNT NUMBER	141 . . 411000
REVENUE	2012		2013		2014		2015	
TYPE	$	%	$	%	$	%	$	%
Taxes from Prior years' Levies	3,908	0.73%	4,495	0.73%	8,897	1.68%	5,322	1.04%
Refunds	(2,931)	0.18%	(1,664)	0.46%	(1,753)	1.35%	(1,087)	0.82%
Reversal of Prior Year Deferral	10,185	2.07%	43,576	7.55%	16,837	4.52%	10,749	2.92%
Closing of Prior Year Levy	6,941	3.36%	1,119	7.73%	4,128	5.30%	(591)	2.80%
Record Current Year Levy	564,407	108.09%	583,759	102.74%	513,019	102.03%	524,261	104.86%
Current Year Deferral	(43,576)	100.00%	(16,837)	100.00%	(10,749)	100.00%	(24,945)	100.00%
TOTAL / % Change	538,934	-4.91%	614,448	14.01%	530,379	-13.68%	513,710	-3.14%

LOUISIANA REVENUE SHARING							ACCOUNT NUMBER	141 . . 433300
REVENUE	2012		2013		2014		2015	
TYPE	$	%	$	%	$	%	$	%
Second 1/3 Payment (March)	17,438	33.62%	17,101	33.39%	16,911	33.39%	16,820	33.56%
Third 1/3 Payment (May)	17,438	67.23%	17,204	66.98%	16,911	66.79%	16,820	67.12%
First 1/3 Payment (December)	16,998	100.00%	16,911	100.00%	16,819	100.00%	16,479	100.00%
TOTAL / % Change	51,874	-1.85%	51,216	-1.27%	50,641	-1.12%	50,118	-1.03%

SUMMARY OF REVENUES								FUND 141
REVENUE	2012		2013		2014		2015	
TYPE	$	%	$	%	$	%	$	%
Taxes								
General Property Taxes	538,934	89.86%	614,448	91.25%	530,379	88.28%	513,710	89.72%
Int & Pen - Delinquent Taxes	1,460	0.24%	1,536	0.23%	15,248	2.54%	1,525	0.27%
Total Taxes	540,394	90.10%	615,984	91.47%	545,627	90.82%	515,235	89.99%
Intergovernmental Revenues								
Louisiana Revenue Sharing	51,874	8.65%	51,216	7.61%	50,641	8.43%	50,118	8.75%
Miscellaneous Revenues								
Interest Earnings	7,512	1.25%	6,192	0.92%	4,540	0.76%	7,199	1.26%
TOTAL / % Change	599,780	-4.79%	673,392	12.27%	600,808	-10.78%	572,551	-4.70%

7.00 mills
10 years -- 1/1/2009 -- 12/31/2018
Resolution 46583, 10/22/2008

Tax Year	Mills	Ordinance	Date
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
2015	3.84	15822	11/25/14
2016	2.00	16290	07/27/16

*In 2012 & 2016 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 145 . . 433820 Transit

LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	Louisiana Constitution, 1974 Article VII, § 27 Louisiana Revised Statutes 48:751–762 Act 16, 2015 Legislative Session	Resolution 22188, 03/28/84

INTERPRETATION OF LEGAL AUTHORIZATION:

State: **Article VII, § 27**, of the Louisiana Constitution of 1974 creates and defines the Transportation Trust Fund to be funded from the avails from taxes levied on gasoline and motor fuels and on special fuels. **L.R.S. 48:751** establishes the Parish Transportation Fund, the monies of which are to be used in the making and repairing of roads, bridges, highways, etc.; in the purchase of equipment for road work at the discretion of the parish governing authorities; and to assist in the cost of providing public transit. **L.R.S. 48:752–762** describes the composition of the fund, use of the fund, system of administering (including the requirement that each parish have a three-year capital improvement program), distribution formula, ban on work on parish roads by office of highways, audit of the distribution, report of any misuse or noncompliance, withholding of distribution, and penalties for unauthorized use. **Act 16** of the 2015 Legislative Session (General Appropriations Bill) stipulates funding levels for the 2015-2016 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			
	2012		2013		2014		2015	
MONTH	$	%	$	%	$	%	$	%
January	(204,651)	-9.39%	0	0.00%	(200,502)	-8.85%	0	0.00%
February	204,651	0.00%	181,201	6.76%	200,502	0.00%	0	0.00%
March	208,185	9.55%	182,280	13.55%	193,323	8.53%	198,744	8.93%
April	198,203	18.65%	113,997	17.81%	191,190	16.96%	194,450	17.67%
May	322,894	33.47%	203,415	25.39%	202,018	25.87%	205,509	26.91%
June	188,927	42.14%	195,420	32.68%	197,951	34.61%	239,577	37.68%
July	166,367	49.78%	198,859	40.09%	137,779	40.69%	0	37.68%
August	166,714	57.43%	319,323	52.00%	112,681	45.66%	0	37.68%
September	0	57.43%	0	52.00%	0	45.66%	612,114	65.19%
October	356,710	73.80%	477,356	69.80%	428,510	64.56%	213,259	74.77%
November	0	73.80%	181,909	76.59%	181,622	72.57%	198,766	83.70%
December	570,821	100.00%	627,821	100.00%	621,734	100.00%	362,597	100.00%
TOTAL	2,178,821	-1.47%	2,681,581	23.07%	2,266,808	-15.47%	2,225,016	-1.84%

PARISH TRANSPORTATION FUND - TRANSIT PORTION					ACCOUNT NUMBER 145 . . 433820			
	2012		2013		2014		2015	
MONTH	$	%	$	%	$	%	$	%
January	(51,025)	-9.64%	0	0.00%	(49,953)	-8.59%	0	0.00%
February	51,025	0.00%	42,423	6.56%	49,953	0.00%	0	0.00%
March	51,906	9.81%	42,676	13.15%	48,164	8.29%	52,191	8.84%
April	49,417	19.15%	26,689	17.27%	47,633	16.48%	51,063	17.49%
May	80,505	34.36%	47,624	24.63%	50,331	25.14%	53,967	26.63%
June	47,104	43.27%	45,752	31.70%	49,317	33.62%	62,914	37.28%
July	41,479	51.10%	46,557	38.90%	34,326	39.52%	318,023	91.14%
August	41,566	58.96%	74,761	50.45%	28,073	44.35%	0	91.14%
September	0	58.96%	0	50.45%	62,426	55.09%	(155,315)	64.84%
October	83,514	74.74%	118,928	68.83%	60,832	65.56%	57,165	74.52%
November	0	74.74%	45,320	75.83%	47,695	73.76%	53,281	83.54%
December	133,642	100.00%	156,415	100.00%	152,540	100.00%	97,197	100.00%
TOTAL	529,133	-10.58%	647,145	22.30%	581,337	-10.17%	590,486	1.57%
COMBINED	2,707,954	-3.40%	3,328,726	22.92%	2,848,145	-14.44%	2,815,502	-1.15%

NOTE: 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.

Act 15 of the 2014 Legislative Session (General Appropriations Bill) stated that the total funding for the transit portion during fiscal 2014-2015 would be $4,955,000. The EBRP award was $609,772.

Act 16 of the 2015 Legislative Session (General Appropriations Bill) stated that the total funding for the transit portion during fiscal 2015-2016 would be $4,955,000. The EBRP award was $622,435

In July 2015, the Transit Portion shows a large increase because the Road Portion was incorrectly posted to the Transit Portion account. In September 2015, this was corrected, which explains the negative amount in the Transit Portion and large increase in the Road Portion.

SUMMARY OF REVENUES								FUND 145
REVENUE	2012		2013		2014		2015	
TYPE	$	%	$	%	$	%	$	%
Intergovernmental Revenues								
State Shared Revenue:								
Road Portion	2,178,821	79.83%	2,681,581	80.09%	2,266,808	79.18%	2,225,016	78.31%
Transit Portion	529,133	19.39%	647,145	19.33%	581,337	20.31%	590,486	20.78%
Parish Transportation Fund	2,707,954	99.22%	3,328,726	99.42%	2,848,145	99.49%	2,815,502	99.09%
Miscellaneous Revenues								
Interest Earnings	21,206	0.78%	19,453	0.58%	14,623	0.51%	25,760	0.91%
TOTAL	2,729,160	-3.30%	3,348,179	22.68%	2,862,768	-14.50%	2,841,262	-0.75%

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 Article 6, §29 (A); Article 6, §29(B) Louisiana Revised Statutes 47:338.1; 47:303 B(3)(b); 47:337.5.1; 47:338.54	Resolutions 44190, 06/08/05

INTERPRETATION OF LEGAL AUTHORIZATION:

State: **Article 6, Section 29 (A)** of the Louisiana Constitution of 1974 authorizes the governing authority of any local governmental subdivision or school board to levy and collect a sales and use tax. **Section 29 (B)** provides that the legislature may authorize the imposition of additional sales and use taxes by local governmental subdivisions or school boards if approved by a majority of the electors voting thereon in an election held for that purpose. **L.R.S. 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
	2012		2013		2014		2015	
MONTH	$	%	$	%	$	%	$	%
January	79,423	7.46%	79,620	7.50%	77,708	7.15%	84,398	7.58%
February	82,887	15.24%	79,140	14.95%	83,633	14.86%	86,493	15.36%
March	95,387	24.19%	94,522	23.85%	92,713	23.39%	99,601	24.31%
April	88,402	32.49%	88,293	32.16%	88,987	31.58%	88,493	32.26%
May	92,849	41.21%	88,559	40.50%	94,164	40.25%	90,479	40.39%
June	93,134	49.95%	90,662	49.04%	91,352	48.67%	96,053	49.02%
July	84,997	57.93%	87,499	57.27%	90,488	57.00%	92,446	57.32%
August	85,226	65.93%	87,638	65.53%	88,777	65.17%	90,521	65.46%
September	85,214	73.93%	87,420	73.76%	93,327	73.76%	94,248	73.93%
October	85,821	81.99%	87,265	81.97%	91,544	82.19%	91,255	82.13%
November	89,921	90.43%	85,913	90.06%	86,975	90.20%	90,183	90.23%
December	101,894	100.00%	105,533	100.00%	106,421	100.00%	108,719	100.00%
TOTAL	1,065,155	6.59%	1,062,064	-0.29%	1,086,089	2.26%	1,112,889	2.47%

VEHICLE SALES & USE TAX							ACCOUNT NUMBER	146 . . 413000
	2012		2013		2014		2015	
MONTH	$	%	$	%	$	%	$	%
January	8,021	8.44%	9,252	8.70%	8,446	7.50%	9,795	8.30%
February	6,844	15.65%	7,988	16.20%	8,676	15.21%	8,803	15.76%
March	8,672	24.78%	9,423	25.06%	9,916	24.02%	9,580	23.87%
April	8,243	33.46%	9,493	33.98%	9,718	32.65%	10,982	33.18%
May	8,234	42.13%	9,452	42.86%	9,831	41.38%	10,133	41.76%
June	8,659	51.25%	8,632	50.98%	9,946	50.22%	10,008	50.24%
July	8,283	59.97%	9,681	60.08%	9,407	58.57%	10,291	58.96%
August	7,461	67.82%	9,406	68.92%	9,545	67.05%	10,120	67.53%
September	7,363	75.57%	8,732	77.12%	10,169	76.08%	10,473	76.41%
October	8,803	84.84%	8,843	85.43%	9,970	84.94%	9,918	84.81%
November	7,548	92.79%	7,602	92.58%	7,572	91.67%	7,693	91.33%
December	6,849	100.00%	7,897	100.00%	9,382	100.00%	10,238	100.00%
TOTAL	94,980	11.74%	106,401	12.02%	112,578	5.81%	118,034	4.85%
COMBINED	1,160,135	6.99%	1,168,465	0.72%	1,198,667	2.58%	1,230,923	2.69%

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	2012		2013		2014		2015	
TYPE	$	%	$	%	$	%	$	%
Taxes								
City-Parish								
General Sales & Use Tax	1,065,155	90.31%	1,062,064	88.31%	1,086,089	89.63%	1,112,889	89.08%
Prior-year refunds	0	0.00%	0	0.00%	(5,761)	-0.47%	(2,880)	-0.23%
Vehicle Sales & Use Tax	94,980	8.06%	106,401	8.85%	112,578	9.29%	118,034	9.45%
Audit Collections	5,462	0.46%	13,023	1.08%	6,340	0.52%	5,909	0.47%
Int & Pen - Deliquent Taxes	7,542	0.64%	15,334	1.28%	7,520	0.62%	6,497	0.52%
Total Taxes	1,173,139	99.47%	1,196,822	99.52%	1,206,766	99.59%	1,240,449	99.29%
Miscellaneous Revenues								
Interest Earnings	6,306	0.53%	5,768	0.48%	4,984	0.41%	8,821	0.71%
TOTAL	1,179,445	6.87%	1,202,590	1.96%	1,211,750	0.76%	1,249,270	3.10%

NOTE: On June 25, 2014, with Resolution 50916, the Metropolitan Council authorized the refund of an erroneous remittance of sales tax in the amount of $2,880,384 to be paid in three equal payments. Of this amount, $8,641 will be refunded from Fund 146. The first two payments were made in 2014 for a total of $5,671, and the final payment of $2,880 was made in 2015. These payments were posted to General Sales and Use Tax, but the chart above shows the refund payments in the Prior Year Refunds to distinguish the amount from the sales tax collected in 2014 and 2015.

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 Article 6, §29 (A); Article 6, §29(B) Louisiana Revised Statutes 47:338.1;47:337.5.1; 47:303 B(3)(b); 47:338.54	Resolutions 30062, 05/23/90; 41217, 08/22/01; 44190, 06/08/05 Ordinances 10127, 12/14/94; 10904, 05/28/97; 12303, 04/24/02

INTERPRETATION OF LEGAL AUTHORIZATION:

State: **Article 6, Section 29 (A)** of the Louisiana Constitution of 1974 authorizes the governing authority of any local governmental subdivision or school board to levy and collect a sales and use tax. **Section 29 (B)** provides that the legislature may authorize the imposition of additional sales and use taxes by local governmental subdivisions or school boards if approved by a majority of the electors voting thereon in an election held for that purpose. **L.R.S. 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	
	2012		2013		2014		2015	
MONTH	$	%	$	%	$	%	$	%
January	714,804	7.46%	716,578	7.50%	699,373	7.15%	759,580	7.58%
February	745,986	15.24%	712,263	14.95%	752,694	14.86%	778,434	15.36%
March	858,489	24.19%	850,700	23.85%	834,416	23.39%	896,413	24.31%
April	795,619	32.49%	794,639	32.16%	800,883	31.58%	796,434	32.26%
May	835,644	41.21%	797,033	40.50%	847,472	40.25%	814,308	40.39%
June	838,201	49.95%	815,959	49.04%	822,164	48.67%	864,478	49.02%
July	764,976	57.93%	787,490	57.27%	814,388	57.00%	832,017	57.32%
August	767,029	65.93%	788,745	65.53%	798,993	65.17%	814,688	65.46%
September	766,926	73.93%	786,778	73.76%	839,947	73.76%	848,233	73.93%
October	772,390	81.99%	785,384	81.97%	823,895	82.19%	821,297	82.13%
November	809,284	90.43%	773,212	90.06%	782,779	90.20%	811,644	90.23%
December	917,049	100.00%	949,794	100.00%	957,793	100.00%	978,474	100.00%
TOTAL C-P/ %chg	9,586,397	6.59%	9,558,575	-0.29%	9,774,797	2.26%	10,016,000	2.47%
PLUS								
Baker/ % chg	507,846	-0.23%	510,647	0.55%	564,332	10.51%	577,627	2.36%
Zachary/ % chg	1,268,946	13.21%	1,250,096	-1.49%	1,328,503	6.27%	1,307,795	-1.56%
Central/% chg	715,856	-4.10%	722,509	0.93%	792,477	9.68%	829,439	4.66%
TOTAL/ % chg	12,079,045	6.23%	12,041,827	-0.31%	12,460,109	3.47%	12,730,861	2.17%

GENERAL SALES & USE TAX SUMMARY					ACCOUNT NUMBER		147 . . 413000	
	2012		2013		2014		2015	
CITY	$	%	$	%	$	%	$	%
City-Parish	9,586,397	79.36%	9,558,575	79.38%	9,774,797	78.45%	10,016,000	78.67%
Baker	507,846	4.20%	510,647	4.24%	564,332	4.53%	577,627	4.54%
Zachary	1,268,946	10.51%	1,250,096	10.38%	1,328,503	10.66%	1,307,795	10.27%
Central	715,856	5.93%	722,509	6.00%	792,477	6.36%	829,439	6.52%
Total	12,079,045	100.00%	12,041,827	100.00%	12,460,109	100.00%	12,730,861	100.00%

VEHICLE SALES & USE TAX					ACCOUNT NUMBER		147 . . 413000	
	2012		2013		2014		2015	
MONTH	$	%	$	%	$	%	$	%
January	72,188	8.44%	83,272	8.70%	76,015	7.50%	88,153	8.30%
February	61,598	15.65%	71,891	16.20%	78,082	15.21%	79,231	15.76%
March	78,050	24.78%	84,811	25.06%	89,243	24.02%	86,222	23.87%
April	74,188	33.46%	85,440	33.98%	87,465	32.65%	98,840	33.18%
May	74,108	42.13%	85,065	42.86%	88,477	41.38%	91,195	41.76%
June	77,931	51.25%	77,689	50.98%	89,511	50.22%	90,068	50.24%
July	74,542	59.97%	87,126	60.08%	84,664	58.57%	92,622	58.96%
August	67,145	67.82%	84,653	68.92%	85,908	67.05%	91,081	67.53%
September	66,267	75.57%	78,589	77.12%	91,522	76.08%	94,260	76.41%
October	79,228	84.84%	79,586	85.43%	89,731	84.94%	89,264	84.81%
November	67,927	92.79%	68,421	92.58%	68,145	91.67%	69,234	91.33%
December	61,644	100.00%	71,070	100.00%	84,443	100.00%	92,138	100.00%
TOTAL C-P/ %chg	854,816	11.74%	957,613	12.03%	1,013,206	5.81%	1,062,308	4.85%
PLUS								
Baker/ % chg	107,270	9.37%	127,324	18.69%	132,181	3.81%	133,884	1.29%
Zachary/ % chg	155,027	15.24%	170,189	9.78%	195,504	14.87%	206,782	5.77%
Central/ % chg	270,989	6.77%	298,612	10.19%	319,804	7.10%	369,180	15.44%
TOTAL/ % chg	1,388,102	10.92%	1,553,738	11.93%	1,660,695	6.88%	1,772,154	6.71%
COMBINED	13,467,147	6.70%	13,595,565	0.95%	14,120,804	3.86%	14,503,015	2.71%

VEHICLE SALES & USE TAX SUMMARY							ACCOUNT NUMBER	147 . . 413000
	2012		2013		2014		2015	
CITY	$	%	$	%	$	%	$	%
City-Parish	854,816	61.58%	957,613	61.63%	1,013,206	61.01%	1,062,308	59.95%
Baker	107,270	7.73%	127,324	8.20%	132,181	7.96%	133,884	7.55%
Zachary	155,027	11.17%	170,189	10.95%	195,504	11.77%	206,782	11.67%
Central	270,989	19.52%	298,612	19.22%	319,804	19.26%	369,180	20.83%
Total	1,388,102	100.00%	1,553,738	100.00%	1,660,695	100.00%	1,772,154	100.00%

SUMMARY OF REVENUES								FUND 147
REVENUE	2012		2013		2014		2015	
TYPE	$	%	$	%	$	%	$	%
Taxes								
City-Parish								
General Sales & Use Tax	9,586,397	70.42%	9,558,575	68.82%	9,774,797	68.67%	10,016,000	68.40%
Prior Year Refunds	0	0.00%	0	0.00%	(51,847)	-0.36%	(25,923)	-0.18%
Vehicle Sales & Use Tax	854,816	6.28%	957,613	6.90%	1,013,206	7.12%	1,062,308	7.26%
Audit Collections	49,162	0.36%	117,206	0.84%	57,061	0.40%	53,180	0.36%
Int & Pen - Deliquent Tax	67,879	0.50%	138,003	0.99%	67,677	0.47%	58,472	0.40%
Total City-Parish	10,558,254	77.56%	10,771,397	77.55%	10,860,894	76.30%	11,164,037	76.24%
Baker								
General Sales & Use Tax	507,846	3.73%	510,647	3.67%	564,332	3.96%	577,627	3.95%
Vehicle Sales & Use Tax	107,270	0.79%	127,324	0.92%	132,181	0.93%	133,884	0.91%
Audit Collections	137	0.00%	1,069	0.01%	1,862	0.02%	384	0.00%
Int & Pen - Deliquent Tax	1,375	0.01%	3,270	0.02%	3,140	0.02%	3,383	0.02%
Total Baker	616,628	4.53%	642,310	4.62%	701,515	4.93%	715,278	4.88%
Zachary								
General Sales & Use Tax	1,268,946	9.32%	1,250,096	9.00%	1,328,503	9.33%	1,307,795	8.93%
Vehicle Sales & Use Tax	155,027	1.14%	170,189	1.23%	195,504	1.37%	206,782	1.41%
Audit Collections	1,709	0.01%	5,589	0.04%	5,220	0.04%	247	0.00%
Int & Pen - Deliquent Tax	5,354	0.04%	7,612	0.05%	5,057	0.04%	4,784	0.04%
Total Zachary	1,431,036	10.51%	1,433,486	10.32%	1,534,284	10.78%	1,519,608	10.38%
Central								
General Sales & Use Tax	715,856	5.26%	722,509	5.20%	792,477	5.57%	829,439	5.664%
Vehicle Sales & Use Tax	270,989	1.99%	298,612	2.15%	319,804	2.25%	369,180	2.521%
Audit Collections	1,907	0.01%	1,992	0.01%	2,735	0.02%	4,465	0.030%
Int & Pen - Deliquent Tax	3,712	0.03%	3,845	0.03%	5,985	0.04%	6,415	0.044%
Total Central	992,464	7.29%	1,026,958	7.39%	1,121,001	7.88%	1,209,499	8.260%
Total Taxes	13,598,382	99.89%	13,874,151	99.88%	14,217,694	99.89%	14,608,422	99.76%
Miscellaneous Revenues								
Interest Earnings	15,511	0.11%	16,220	0.12%	15,962	0.11%	34,651	0.24%
TOTAL/ % CHANGE	13,613,893	6.61%	13,890,371	2.03%	14,233,656	2.47%	14,643,073	2.88%

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). On June 25, 2014, with Resolution 50916, the Metropolitan Council authorized the refund of an erroneous remittance of sales tax in the amount of $2,880,384 to be paid in three equal payments. Of this amount, $77,770 will be refunded from Fund 147. The first two payments were made in 2014 for a total of $51,847, and the final payment of $25,923 was made in 2015. These payments were posted to General Sales and Use Tax, but the chart above shows the refund payments in the Prior Year Refunds to distinguish the amount from the sales tax collected in 2014 and 2015.

CAPITOL HOUSE ECONOMIC DEVELOPMENT DISTRICT
GENERAL SALES & USE TAX
CAPITOL HOUSE OCCUPANCY TAX

REVENUE TYPE	FUND . . OBJECT
Taxes	150 . . 413000 150 . . 413100

LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	Louisiana Constitution, 1974 Article VI, §29 (A) - 29(B) L.R.S. 33:9038.52 Act 47 of the 1st Extraordinary Session of the 2002 Legislature Act 419 of the 2003 Legislature Act 850 of the 2006 Legislature	Ordinances 10127, 12/14/94 13441, 10/26/05 13442, 10/26/05 14684, 06/10/09 15382, 08/22/12 Ordinance of the Capitol House Taxing District, 02/22/07 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
	2012		2013		2014		2015	
MONTH	$	%	$	%	$	%	$	%
January	11,663	10.28%	7,038	6.48%	4,155	4.85%	9,860	9.13%
February	10,449	19.48%	7,975	13.82%	7,695	13.83%	8,861	17.34%
March	10,990	29.16%	12,602	25.42%	8,127	23.31%	10,099	26.69%
April	8,102	36.30%	13,487	37.83%	12,238	37.59%	10,609	36.52%
May	13,716	48.39%	10,258	47.27%	9,949	49.19%	10,288	46.05%
June	7,945	55.39%	5,244	52.10%	7,646	58.11%	10,380	55.66%
July	6,751	61.33%	7,390	58.90%	8,005	67.45%	5,857	61.09%
August	8,606	68.92%	5,157	63.65%	6,876	75.48%	4,992	65.71%
September	5,973	74.18%	6,917	70.02%	6,456	83.01%	7,639	72.79%
October	7,476	80.77%	11,010	80.15%	(4,352)	77.93%	9,069	81.19%
November	7,225	87.13%	9,479	88.87%	7,038	86.14%	7,815	88.43%
December	14,606	100.00%	12,087	100.00%	11,878	100.00%	12,493	100.00%
TOTAL	113,502	-14.00%	108,644	-4.28%	85,711	-21.11%	107,961	25.96%

NOTE: The negative amount in October 2012 is due to a Journal Entry correcting a prior year overpayment.

CAPITOL HOUSE OCCUPANCY TAX							ACCOUNT NUMBER	150 . . 413100
	2012		2013		2014		2015	
MONTH	$	%	$	%	$	%	$	%
January	69,168	7.19%	61,262	7.02%	44,700	6.29%	73,518	7.96%
February	86,191	16.15%	80,836	16.28%	52,480	13.66%	82,853	16.92%
March	90,511	25.56%	91,428	26.75%	46,735	20.24%	81,456	25.74%
April	79,957	33.87%	86,965	36.71%	50,007	27.27%	72,128	33.54%
May	93,426	43.58%	77,839	45.63%	54,983	35.00%	86,592	42.92%
June	76,238	51.50%	61,475	52.67%	57,411	43.07%	77,100	51.26%
July	78,815	59.70%	72,597	60.99%	58,035	51.23%	72,503	59.11%
August	80,821	68.10%	58,550	67.70%	53,129	58.70%	68,935	66.57%
September	75,148	75.91%	69,129	75.62%	72,430	68.89%	78,447	75.06%
October	87,118	84.96%	89,361	85.85%	99,530	82.88%	102,972	86.20%
November	89,424	94.26%	77,879	94.77%	74,376	93.34%	82,863	95.17%
December	55,235	100.00%	45,621	100.00%	47,352	100.00%	44,658	100.00%
TOTAL	962,052	4.34%	872,942	-9.26%	711,168	-18.53%	924,024	29.93%

NOTE: The revenue charts above show amounts in the months when they were collected by the taxpayer.

SUMMARY OF REVENUES								FUND 150
REVENUE	2012		2013		2014		2015	
TYPE	$	%	$	%	$	%	$	%
Taxes								
General Sales & Use Tax	113,502	10.54%	108,644	11.07%	85,711	10.76%	107,961	10.46%
Capitol House Occupancy Tax	962,052	89.45%	872,941	88.94%	711,168	89.24%	924,024	89.54%
Int & Pen - Deliquent Tax	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Total Taxes	1,075,554	100.00%	981,585	100.00%	796,879	100.00%	1,031,985	100.00%
TOTAL	1,075,554	2.05%	981,585	-8.74%	796,879	-18.82%	1,031,985	29.50%

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 33:9038.32; 33:9038.34; 33:9038.42; 33:9038.61;	Resolutions 48790, 08/24/11 Ordinances 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)

Lafayette-Main Economic Development 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
	2012		2013		2014		2015	
MONTH	$	%	$	%	$	%	$	%
January	0	0.00%	0	0.00%	6,478	7.09%	7,344	7.72%
February	0	0.00%	0	0.00%	8,498	16.39%	7,683	15.79%
March	0	0.00%	0	0.00%	9,099	26.35%	9,012	25.26%
April	0	0.00%	0	0.00%	8,943	36.13%	7,112	32.73%
May	0	0.00%	2,301	4.98%	9,098	46.09%	8,992	42.18%
June	0	0.00%	2,699	10.82%	8,424	55.31%	7,824	50.41%
July	0	0.00%	9,987	32.45%	7,625	63.65%	7,672	58.47%
August	0	0.00%	5,823	45.05%	7,233	71.57%	7,284	66.12%
September	0	0.00%	5,631	57.24%	7,888	80.20%	7,799	74.32%
October	0	0.00%	7,684	73.88%	4,549	85.18%	10,268	85.11%
November	0	0.00%	6,837	88.68%	7,768	93.68%	8,359	93.89%
December	0	0.00%	5,230	100.00%	5,777	100.00%	5,814	100.00%
TOTAL	0	0.00%	46,192	100.00%	91,380	97.83%	95,163	4.14%

Note: Amounts are shown in the month collected from taxpayer. In October 2014, an adjustment was made to correct the prior year overpayment.

DAWNADELE ECONOMIC DEVELOPMENT DISTRICT
GENERAL SALES & USE TAX

REVENUE TYPE	FUND . . OBJECT
Taxes	154 . . 413000

LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	Louisiana Revised Statutes 33:9038.31; 33:9038.34; 33:9038.42; 33:9038.61;	Resolution 50168, 05/08/13 Ordinances 15491, 05/08/13 15526, 06/26/13 Cooperative Endeavor Agreement, 08/16/2013

INTERPRETATION OF LEGAL AUTHORIZATION:

State: **L.R.S. 33:9038.31** authorizes a local government to create by ordinance an economic development district. **L.R.S. 33:9038.42** 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 15491 of** May 08, 2013, created the Dawnadele Economic Development District. It is defining the boundaries thereof from which certain local sales tax increments will be determined and used to finance an economic development project within the boundaries of Dawnadele Economic Develop District. **Resolution 50168 of** June 26, 2013, authorized the execution of the Cooperative Endeavor Agreement by and among the city of Baton Rouge, the Dawnadele Economic Development District and the business(s) in the district. The **Cooperative Endeavor Agreement** of August 16, 2013, states that the current two percent (2%) general sales tax levied within the boundaries of the District as the Designated Sales Tax. After providing all current obligations relating to sales tax bonds, the Designed Sales Tax will be pledged and paid into the Trust Fund and there dedicated and used to pay the costs of Economic Development Projects within the Dawnadele Economic Development District.

COLLECTION AND TRANSMITTAL OF FUNDS:

Collector: The retail business collects taxes from the sales from purchases of 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 (154..413000)

Dawnadele 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%).

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	154 . . 413000
	2012		2013		2014		2015	
MONTH	$	%	$	%	$	%	$	%
January	0	0.00%	0	0.00%	0	0.00%	115,827	7.88%
February	0	0.00%	0	0.00%	0	0.00%	102,701	14.86%
March	0	0.00%	0	0.00%	0	0.00%	116,521	22.78%
April	0	0.00%	0	0.00%	45,574	5.20%	113,736	30.52%
May	0	0.00%	0	0.00%	112,594	18.05%	130,060	39.36%
June	0	0.00%	0	0.00%	90,816	28.41%	115,030	47.19%
July	0	0.00%	0	0.00%	87,111	38.35%	116,727	55.12%
August	0	0.00%	0	0.00%	103,742	50.19%	132,870	64.16%
September	0	0.00%	0	0.00%	87,066	60.13%	112,483	71.81%
October	0	0.00%	0	0.00%	102,461	71.82%	125,964	80.38%
November	0	0.00%	0	0.00%	114,824	84.92%	135,254	89.57%
December	0	0.00%	0	0.00%	132,133	100.00%	153,320	100.00%
TOTAL	0	0.00%	0	0.00%	876,321	100.00%	1,470,493	67.80%

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	337/346 . . 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 Development.

Transmittal: The Department of Development 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
Office, General	1000 Sq FT	795

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
Racquet Club	Court	1,363

Land Use Type	Unit	Fee per Unit
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
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		337/346 . . 489210 . 1017021/5983915	
	2012		2013		2014		2015	
MONTH	$	%	$	%	$	%	$	%
January	(38,208)	-5.71%	(21,013)	-1.32%	123,395	9.03%	97,646	7.43%
February	39,730	0.23%	21,013	0.00%	(123,395)	0.00%	(97,646)	0.00%
March	13,835	2.30%	8,727	0.55%	33,826	2.48%	108,498	8.25%
April	24,500	5.96%	20,506	1.83%	48,237	6.01%	160,803	20.48%
May	63,930	15.52%	42,778	4.51%	63,356	10.65%	52,207	24.45%
June	28,255	19.75%	37,537	6.87%	77,389	16.31%	67,226	29.57%
July	17,523	22.37%	251,566	22.64%	147,086	27.08%	65,885	34.58%
August	113,861	39.39%	292,864	41.00%	136,839	37.10%	65,030	39.52%
September	33,564	44.41%	28,863	42.81%	24,565	38.90%	75,634	45.28%
October	67,340	54.48%	32,661	44.85%	22,937	40.57%	112,755	53.85%
November	53,465	62.48%	74,327	49.51%	56,346	44.70%	52,926	57.88%
December	250,898	100.00%	805,323	100.00%	755,394	100.00%	553,829	100.00%
TOTAL/% Chg	668,693	-11.71%	1,595,152	138.55%	1,365,975	-14.37%	1,314,793	-3.75%

APPROPRIATED TRAFFIC IMPACT FEE REVENUE BY PROJECT:

TRAFFIC IMPACT FEES				PROJECTS
	2012	2013	2014	2015
Project Description				
North Sherwood Forest	0	750,000	0	2,800,000
Drusilla at Jefferson-Interline at Drusilla Ln.	0	250,000	0	0
Kenilworth Parkway Extension	0	600,000	0	0
Antioch Extension	0	1,081,110	0	0
West Parker Turing Lane Improvements	0	0	0	600,000
Signal Synchronization Phase VII	0	0	0	150,000
Nicholson Corridor High Capacity Transit System	0	0	0	1,000,000
Total	0	2,681,110	0	4,550,000

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 Article 6, §29 (A); Article 6, §29 (B) Louisiana Revised Statutes 47:338.1; 47:337.5.1; 47:303 B(3)(b); 47:338.54	Resolutions 37828, 05/28/97; 41217, 08/22/01; 44190, 06/08/05 Ordinances 10127, 12/14/94; 10904, 05/28/97; 12303, 04/24/02

INTERPRETATION OF LEGAL AUTHORIZATION:

State: **Article 6, Section 29 (A)** of the Louisiana Constitution of 1974 authorizes the governing authority of any local governmental subdivision or school board to levy and collect a sales and use tax. **Section 29 (B)** provides that the legislature may authorize the imposition of additional sales and use taxes by local governmental subdivisions or school boards if approved by a majority of the electors voting thereon in an election held for that purpose. **L.R.S. 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	
	2012		2013		2014		2015	
MONTH	$	%	$	%	$	%	$	%
January	1,853,196	7.46%	1,857,796	7.50%	1,813,189	7.15%	1,969,282	7.58%
February	1,934,038	15.24%	1,846,607	14.95%	1,951,429	14.86%	2,018,162	15.36%
March	2,225,704	24.19%	2,205,519	23.85%	2,163,301	23.39%	2,324,034	24.31%
April	2,062,716	32.49%	2,060,175	32.16%	2,076,364	31.58%	2,064,828	32.26%
May	2,166,484	41.21%	2,066,383	40.50%	2,197,150	40.25%	2,111,168	40.39%
June	2,173,114	49.95%	2,115,448	49.04%	2,131,538	48.67%	2,241,238	49.02%
July	1,983,272	57.93%	2,041,641	57.27%	2,111,376	57.00%	2,157,082	57.32%
August	1,988,594	65.93%	2,044,893	65.53%	2,071,462	65.17%	2,112,154	65.46%
September	1,988,328	73.93%	2,039,794	73.76%	2,177,641	73.76%	2,199,123	73.93%
October	2,002,493	81.99%	2,036,181	81.97%	2,136,024	82.19%	2,129,289	82.13%
November	2,098,146	90.43%	2,004,624	90.06%	2,029,426	90.20%	2,104,262	90.23%
December	2,377,536	100.00%	2,462,429	100.00%	2,483,167	100.00%	2,536,786	100.00%
TOTAL	24,853,621	6.59%	24,781,490	-0.29%	25,342,067	2.26%	25,967,408	2.47%

VEHICLES SALES & USE TAX							ACCOUNT NUMBER	339 . . 413000
	2012		2013		2014		2015	
MONTH	$	%	$	%	$	%	$	%
January	187,154	8.44%	215,890	8.70%	197,075	7.50%	228,545	8.30%
February	159,698	15.65%	186,384	16.20%	202,436	15.21%	205,414	15.76%
March	202,351	24.78%	219,881	25.06%	231,372	24.02%	223,539	23.87%
April	192,340	33.46%	221,512	33.98%	226,760	32.65%	256,252	33.18%
May	192,131	42.13%	220,539	42.86%	229,385	41.38%	236,431	41.76%
June	202,044	51.25%	201,416	50.98%	232,066	50.22%	233,510	50.24%
July	193,257	59.97%	225,882	60.08%	219,498	58.57%	240,132	58.96%
August	174,081	67.82%	219,471	68.92%	222,725	67.05%	236,135	67.53%
September	171,805	75.57%	203,750	77.12%	237,279	76.08%	244,378	76.41%
October	205,405	84.84%	206,334	85.43%	232,637	84.94%	231,424	84.81%
November	176,106	92.79%	177,389	92.58%	176,672	91.67%	179,496	91.33%
December	159,818	100.00%	184,255	100.00%	218,926	100.00%	238,876	100.00%
TOTAL	2,216,190	11.74%	2,482,703	12.03%	2,626,831	5.81%	2,754,132	4.85%

SUMMARY OF REVENUES								FUND 339
REVENUE	2012		2013		2014		2015	
TYPE	$	%	$	%	$	%	$	%
Taxes								
City Parish								
Sales & Use Tax	24,853,621	381.83%	24,781,490	326.97%	25,342,067	321.50%	25,967,408	336.75%
Prior Year Refunds	0	0.00%	0	0.00%	(134,419)	-1.71%	(67,209)	-0.87%
Vehicle Tax	2,216,190	34.05%	2,482,703	32.76%	2,626,831	33.33%	2,754,132	35.72%
Subtotal	27,069,811	415.88%	27,264,193	359.73%	27,834,479	353.12%	28,654,331	371.60%
Audit Collections	127,457	1.96%	303,867	4.01%	147,936	1.88%	137,874	1.78%
Debt Service Fund Revenues								
2006A $32.7M Rd & St Impro.	(4,512,813)	-69.33%	(4,516,045)	-59.60%	(4,529,448)	-57.46%	(2,655,568)	-34.44%
2008B $92.2M/2008A 93.4M.	(4,728,071)	-72.64%	(4,737,170)	-62.50%	(4,578,541)	-58.09%	(6,286,420)	-81.52%
2009A $110M Rd & St Impro.	(8,582,102)	-131.85%	(8,590,408)	-113.34%	(8,591,943)	-109.00%	(5,739,857)	-74.44%
2012 $340M LCDA Rd Impro.	(3,279,314)	-50.38%	(2,625,704)	-34.64%	(2,624,475)	-33.30%	(2,624,145)	-34.03%
2015 $59 Rd& St Improvement	0	0.00%	0	0.00%	0	0.00%	(2,161,656)	-28.03%
2015 $34M LCDA Road Impro	0	0.00%	0	0.00%	0	0.00%	(1,824,183)	-23.66%
Subtotal	(21,102,300)	-324.20%	(20,469,327)	-270.08%	(20,324,407)	-257.85%	(21,291,829)	-276.12%
Int & Pen - Deliquent Tax	175,982	2.70%	357,785	4.72%	175,459	2.23%	151,594	1.97%
Total Taxes	6,270,950	96.34%	7,456,518	98.38%	7,833,467	99.38%	7,651,970	99.23%
Miscellaneous Revenues								
Interest Earnings	112,841	1.74%	72,538	0.96%	43,892	0.56%	59,069	0.77%
Contributions from Private Bus.	125,205	1.92%	0	0.00%	0	0.00%	0	0.00%
Total Miscellaneous Revenues	238,046	3.66%	72,538	0.96%	43,892	0.56%	59,069	0.77%
Other Financing Sources								
Sale of General Fixed Assets	0	0.00%	50,000	0.66%	5,000	0.06%	0	0.00%
TOTAL/% CHANGE	6,508,996	-18.08%	7,579,056	16.44%	7,882,359	4.00%	7,711,039	-2.17%

NOTE: On June 25, 2014, with Resolution 50916, the Metropolitan Council authorized the refund of an erroneous remittance of sales tax in the amount of $2,880,384 to be paid in three equal payments. Of this amount, $201,627 will be refunded from Fund 339. The first two payments were made in 2014 for a total of $134,419, and the final payment of $67,209 was made in 2015. These payments were posted to General Sales and Use Tax, but the chart above shows the refund payments in the Prior Year Refunds to distinguish the amount from the sales tax collected in 2014 and 2015.

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ENTERPRISE FUNDS

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GREATER BATON ROUGE PARKING AUTHORITY

AUTO PARKING FEES—CONTRACT
AUTO PARKING FEES—EVENTS
AUTO PARKING FEES—REGULAR

REVENUE TYPE	FUND . . OBJECT
Charges for Services	407 . . 440801 407 . . 440802 407 . . 440803

LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	N/A	Ordinances 13478, 12/14/05; 12278, 04/10/02; 9740, 10/27/93; 9490, 10/14/92; 8070, 12/11/85; 7686, 10/24/84; City 3843 & Parish 5123, 01/11/78

INTERPRETATION OF LEGAL AUTHORIZATION:

Local: **City Ordinance 3843** and **Parish Ordinance 5123** of January 11, 1978, authorize the levying of a fee for the use of parking spaces at the multilevel parking facility, Plaza Garage, Arena Lot, and the dedicated spaces immediately adjacent to the Old Courthouse and the Municipal Building. **Ordinance 7686** of October 24, 1984, amends the above Ordinance to increase the fees. **Ordinance 8070** adopted December 11, 1985, increases the fee for event parking from $3 to $4 per vehicle effective January 1, 1986. **Ordinance 9490** of October 14, 1992, and **Ordinance 9740** of October 27, 1993, specify when arena lot users may be granted exemptions or exceptions to the posted rates. **Ordinance 12278** of April 10, 2002, adds "emergency vehicles of ... the Baton Rouge City Constable's Office" to the list of vehicles for which the General Fund, rather than the employee who drives the vehicle, pays the parking fee. **Ordinance 13478** of December 14, 2005, amends Ordinance 9740 to increase the fees for event parking from $4 to $5.

COLLECTION AND TRANSMITTAL OF FUNDS:

Collector: The Parking Garage collects the proceeds and deposits them in the bank; it then forwards the deposit receipt, along with a pay-in voucher, to the Finance Department–Revenue Division.

PAYOR OF FEE:

Any user of parking spaces at the multilevel parking facility, B1 and B2 parking areas of the Governmental Building, arena lot (effective 4/1/96, the arena lot revenues belong to SMG), and the dedicated spaces immediately adjacent to the Old Courthouse and the Municipal Building are required by ordinance to pay this fee.

The only vehicles exempted from paying for parking are emergency vehicles of the Police Department, the Sheriff's Office, the Constable's Office, and EMS.

COMPUTATION OF FEE:

First hour or portion thereof	$1.00
In excess of 1 hour up to 3 hours	2.00
In excess of 3 hours up to maximum (all day)	3.00
Events	5.00
Monthly Rental—Part Time (less than 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
	2012		2013		2014		2015	
MONTH	$	%	$	%	$	%	$	%
January	17,746	7.16%	25,381	9.72%	17,541	7.21%	37,135	14.30%
February	35,435	21.45%	15,670	15.73%	34,798	21.53%	14,635	19.94%
March	20,624	29.77%	41,615	31.67%	7,174	24.48%	28,660	30.97%
April	23,037	39.06%	18,344	38.70%	28,688	36.28%	13,739	36.26%
May	10,293	43.21%	0	38.70%	19,207	44.18%	25,484	46.08%
June	23,647	52.75%	21,642	46.99%	15,275	50.46%	16,062	52.26%
July	0	52.75%	19,101	54.31%	23,573	60.15%	19,981	59.96%
August	14,157	58.46%	20,183	62.05%	15,535	66.54%	15,608	65.97%
September	18,128	65.77%	8,544	65.32%	16,873	73.48%	20,078	73.70%
October	25,748	76.16%	23,679	74.39%	0	73.48%	0	73.70%
November	8,197	79.46%	22,486	83.01%	26,615	84.43%	19,518	81.21%
December	50,917	100.00%	44,348	100.00%	37,861	100.00%	48,785	100.00%
TOTAL/%Chg	247,929	-5.47%	260,993	5.27%	243,140	-6.84%	259,685	6.80%

NOTE: Negative or zero amounts shown in January are due to the reversal of the December accruals. In 2015, a contract was signed with Holiday Inn Express to lease spaces for $5,000 per month.

AUTO PARKING FEES - EVENTS							ACCOUNT NUMBER	407 . . 440802
	2012		2013		2014		2015	
MONTH	$	%	$	%	$	%	$	%
January	25,748	5.06%	33,716	7.74%	21,527	5.41%	28,931	7.45%
February	44,268	13.76%	44,289	17.91%	46,844	17.18%	44,482	18.90%
March	73,693	28.24%	91,342	38.88%	85,436	38.65%	67,706	36.33%
April	59,670	39.97%	33,934	46.67%	34,809	47.40%	25,138	42.80%
May	82,587	56.20%	0	46.67%	50,922	60.19%	65,895	59.76%
June	48,491	65.73%	57,106	59.78%	30,399	67.83%	37,768	69.48%
July	0	65.73%	35,162	67.85%	7,087	69.61%	4,697	70.69%
August	13,596	68.40%	19,890	72.42%	20,271	74.70%	13,365	74.13%
September	33,449	74.97%	12,953	75.39%	6,571	76.36%	10,528	76.84%
October	10,298	77.00%	7,261	77.06%	0	76.36%	0	76.84%
November	45,010	85.84%	42,102	86.72%	35,510	85.28%	33,035	85.35%
December	72,043	100.00%	57,823	100.00%	58,583	100.00%	56,926	100.00%
TOTAL/%Chg	508,853	29.69%	435,578	-14.40%	397,959	-8.64%	388,471	-2.38%

AUTO PARKING FEES - REGULAR							ACCOUNT NUMBER	407 . . 440803
	2012		2013		2014		2015	
MONTH	$	%	$	%	$	%	$	%
January	15,194	6.81%	13,192	8.03%	12,404	7.06%	15,116	8.36%
February	15,586	13.80%	12,641	15.73%	14,492	15.31%	14,772	16.53%
March	24,004	24.56%	17,579	26.44%	19,307	26.31%	16,846	25.85%
April	25,889	36.16%	17,139	36.87%	15,289	35.01%	14,447	33.84%
May	26,639	48.10%	0	36.87%	14,408	43.22%	17,245	43.38%
June	27,447	60.41%	13,075	44.84%	14,826	51.66%	14,693	51.51%
July	0	60.41%	12,005	52.15%	21,905	64.13%	16,218	60.48%
August	16,847	67.96%	12,225	59.59%	14,126	72.18%	13,867	68.15%
September	13,073	73.82%	14,125	68.19%	14,519	80.44%	14,737	76.30%
October	16,885	81.39%	13,674	76.52%	0	80.44%	0	76.30%
November	16,805	88.92%	15,128	85.73%	13,241	87.98%	13,925	84.00%
December	24,712	100.00%	23,428	100.00%	21,103	100.00%	28,920	100.00%
TOTAL/%Chg	223,081	18.68%	164,211	-26.39%	175,620	6.95%	180,786	2.94%

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 12278, 04/10/02; 8519, 11/10/87; 7504, 04/25/84; 13688, 07/26/06 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
	2012		2013		2014		2015	
MONTH	$	%	$	%	$	%	$	%
January	4,210	10.81%	2,473	6.49%	2,091	5.94%	1,507	9.01%
February	3,121	18.83%	2,966	14.28%	3,245	15.16%	2,184	22.06%
March	3,143	26.90%	3,085	22.39%	3,058	23.85%	2,157	34.96%
April	3,185	35.09%	3,684	32.06%	3,965	35.11%	1,606	44.56%
May	3,325	43.63%	0	32.06%	3,083	43.87%	934	50.14%
June	3,126	51.66%	3,037	40.04%	2,256	50.28%	650	54.03%
July	0	51.66%	3,307	48.72%	3,512	60.26%	1,266	61.59%
August	3,608	60.92%	3,675	58.38%	2,868	68.41%	1,355	69.69%
September	2,883	68.33%	2,942	66.10%	3,335	77.88%	2,178	82.71%
October	2,407	74.51%	2,957	73.87%	0	77.88%	0	82.71%
November	3,971	84.71%	3,863	84.01%	2,913	86.16%	1,725	93.02%
December	5,952	100.00%	6,087	100.00%	4,873	100.00%	1,167	100.00%
TOTAL/%Chg	38,931	39.94%	38,076	-2.20%	35,199	-7.56%	16,729	-52.47%

NOTE: Negative or zero amounts shown in January are due to the reversal of the December accrual. In 2012, the previous construction was completed, thus allowing the unavailable meters to be used. In 2014 and 2015, revenue decreased due to construction and the number of meters reduced.

SUMMARY OF REVENUES								FUND 407
REVENUE	2012		2013		2014		2015	
TYPE	$	%	$	%	$	%	$	%
Charges For Services								
Auto Parking Fees:								
Contract	247,929	19.91%	260,993	23.77%	243,140	-25.82%	259,685	39.70%
Events	508,853	40.87%	435,578	39.67%	397,959	-42.26%	388,471	59.40%
Regular	223,081	17.92%	164,211	14.95%	175,620	-18.65%	180,786	27.64%
Parking Meters	38,931	3.13%	38,076	3.47%	35,199	-3.74%	16,729	2.56%
Total Charges For Services	1,018,794	81.83%	898,858	81.86%	851,918	-90.46%	845,671	129.30%
Miscellaneous Revenues								
Vendors' Compensation	925	0.07%	784	0.07%	715	-0.08%	726	0.11%
Interest Earnings	8,163	0.66%	7,024	0.64%	4,928	-0.52%	6,937	1.06%
Cash Discount	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Total Miscellaneous Revenues	9,088	0.73%	7,808	0.71%	5,643	-0.60%	7,663	1.17%
Other Financing Sources								
Compensation for Loss of Fix	0	0.00%	0	0.00%	0	0.00%	(199,288)	-30.47%
Gain (Loss) on Joint Venture	217,164	17.44%	191,376	17.43%	(1,799,354)	191.06%	0	0.00%
Transfer From General Fund	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Total Other Financing Sources	217,164	17.44%	191,376	17.43%	(1,799,354)	191.06%	(199,288)	-30.47%
TOTAL/% Change	1,245,046	13.62%	1,098,042	-11.81%	(941,793)	-185.77%	654,046	169.45%

NOTE: In 2014, the large decrease in revenue is due to the City-Parish ending its joint venture, with the state, involving the 3rd Street parking garage.

COMPREHENSIVE SEWERAGE SYSTEM FUND
SEWER USER FEES
DISCONNECT, RECONNECT CHARGES
SEWER TIE-IN FEES

REVENUE TYPE	FUND . . OBJECT. PROJECT	
Charges for Services	411 . . 443301.1014433	Sewer User Fees
	thru	
	411 . . 443304.1014433	Sewer User Fees
	411 . . 443310.1014433	Disconnect, Reconnect
	411 . . 443320.1014433	Sewer Tie-In Fees

LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
Federal Water Pollution Control Act, 1972	Louisiana Revised Statutes 33:4062	Code of Ordinances Title 2, Chapter 5 §2:275
Federal Clean Water Act, 1977	Act 546, 1984 Legislature	Ordinances 7853, 05/15/85; 7902, 06/26/85; 8417, 05/26/87; 9239, 02/27/91; 11542, 08/25/99; 12304, 04/24/02; 12334, 06/12/02; 12647, 05/28/03; 15224, 11/22/11 Resolutions 33776, 03/24/93; 39786, 09/22/99

INTERPRETATION OF LEGAL AUTHORIZATION:

Federal: **The Federal Water Pollution Control Act**, 1972, as amended by the **Clean Water Act of 1977**, set up the EPA program for user charge requirements. The legislation requires that charges be based not only upon the classes and categories of users, but also upon the strength, volume, and delivery flow rate characteristic of waste. Another requirement is that funds resulting from sewer user charges must be dedicated to the operation and maintenance of the system.

State: **L.R.S. 33:4062** established a comprehensive sewerage system in East Baton Rouge Parish. The statute states that a commission shall be empowered and authorized to recommend by resolution the fees and charges to be levied by the Metropolitan Council with respect to any sewer improvement area, sewerage system, or sewer district. Further, **Act 546** of the Louisiana Legislature of 1984 authorized the establishment of the Sewerage Control Commission of East Baton Rouge Parish.

Local: **Ordinance 7853** of May 15, 1985, placed a sewer service user fee into effect commencing July 1, 1985. The user fee must be used solely for the purpose of paying reasonable and necessary costs of administration, operation, maintenance, replacement, and improvement of the sewer system. **Ordinance 7902** passed June 26, 1985, created **Title 2, Section 275** of the Code of Ordinances. This ordinance established regulations and fees for disposal of liquid domestic waste within the Parish of East Baton Rouge. **Ordinance 9239**, adopted February 27, 1991, amended section 275 to establish regulations and fees for disposal of liquid domestic waste and for the disposal of liquid grease trap waste from facilities within the Parish of East Baton Rouge. **Resolution 33776** of March 24, 1993, authorized the Department of Public Works to establish fees for the evaluation and review of plans and drawings for proposed tie-ins into the new force main sewer system. **Ordinance 11542** adopted August 25, 1999, amended Ordinance 7853 and 8417 so as to authorize a 95% increase in sewer user fees over a three-year period beginning January 1, 2000, with a 32% increase; continuing January 1, 2001, with an additional 32% increase; and concluding January 1, 2002, with a 31% increase. **Resolution 39786** adopted September 22, 1999, rescinded Resolution 33776 in its entirety. **Ordinance 12304** adopted April 24, 2002, amended and readopted Ordinance 7853 and amended by Ordinance 9245, so as to amend various sections relative to the transfer of the directorship to the Finance Department of the City of Baton Rouge and Parish of East Baton Rouge. **Ordinance 12334** adopted June 12, 2002, amended and readopted Ordinance 7853, as amended, including, but not limited to, Ordinance 11542, so as to consolidate all previous sewer user fee ordinances; amending the "Sewer User Fee Ordinance" so as to provide for increases in sewer user fee charges, effective January 1, 2003 (10% increase on January 1, 2003, and 4% on each January 1 thereafter); amending the sewer user fee ordinance so as to delete and rescind the requirement that the sewer user fee charge be increased by 54% on July 1, 2002; and providing for other matters related thereto. **Ordinance**

12647 adopted May 28, 2003, amended and readopted Ordinance 7853, as amended, including, but not limited to, Ordinances 11542 and 12334, so as to amend the definition of "Applicable Meter Reading Period." **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, 2015:

a) In the City-Parish corporate limits, a user fee for the first 3,000 gallons or less of wastewater discharge, $19.36 per month. In excess of this amount, $0.4699 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 $24.08 per month, less a credit of $5.50 per month, which yields $18.58 per month. In excess of this amount $0.4699 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 $33.48 per month, less a credit of $8.30 per month, which yields $25.18 per month. In excess of this amount $0.4699 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.

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
2015	$50.00
2016	$50.00

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							
	2012		2013		2014		2015	
MONTH	$	%	$	%	$	%	$	%
January	5,964,427	8.29%	6,220,804	8.51%	6,172,295	8.30%	6,494,204	8.37%
February	5,952,883	16.57%	6,229,407	17.04%	6,200,633	16.63%	6,489,677	16.74%
March	5,907,213	24.79%	6,185,227	25.50%	6,169,891	24.92%	6,353,229	24.94%
April	5,996,014	33.13%	6,128,712	33.89%	6,198,505	33.25%	6,401,651	33.19%
May	5,883,418	41.31%	5,975,576	42.07%	6,293,945	41.71%	6,381,540	41.42%
June	5,963,380	49.60%	6,130,409	50.45%	6,232,802	50.09%	6,386,725	49.66%
July	6,067,265	58.04%	6,157,410	58.88%	6,203,454	58.43%	6,433,435	57.96%
August	6,037,518	66.44%	6,077,740	67.20%	6,270,813	66.86%	6,540,074	66.39%
September	6,153,905	74.99%	5,995,790	75.40%	6,218,921	75.22%	6,562,411	74.85%
October	5,999,656	83.34%	6,010,885	83.63%	6,145,512	83.48%	6,542,995	83.29%
November	6,055,052	91.76%	6,015,631	91.86%	6,207,048	91.82%	6,523,213	91.70%
December	5,926,624	100.00%	5,948,700	100.00%	6,085,476	100.00%	6,433,964	100.00%
TOTAL	71,907,355	1.16%	73,076,291	1.63%	74,399,295	1.81%	77,543,118	4.23%

DISCONNECT / RECONNECT FEES	ACCOUNT NUMBER 411 . . 443310 . 1014433							
	2012		2013		2014		2015	
MONTH	$	%	$	%	$	%	$	%
January	51,798	6.24%	52,402	6.06%	55,602	8.07%	41,341	6.62%
February	46,828	11.88%	50,911	11.95%	54,102	15.93%	34,974	12.23%
March	70,859	20.42%	77,399	20.90%	78,234	27.29%	56,852	21.34%
April	68,044	28.62%	77,846	29.90%	70,448	37.52%	54,913	30.14%
May	71,525	37.24%	80,200	39.17%	54,871	45.49%	49,083	38.00%
June	83,986	47.36%	71,316	47.42%	57,443	53.83%	61,625	47.88%
July	68,015	55.56%	72,385	55.79%	48,374	60.86%	48,217	55.60%
August	70,217	64.02%	72,748	64.20%	47,700	67.78%	48,538	63.38%
September	66,809	72.07%	74,164	72.78%	55,082	75.78%	56,977	72.51%
October	91,730	83.12%	89,751	83.16%	61,519	84.72%	66,642	83.19%
November	77,932	92.51%	78,478	92.24%	56,408	92.91%	50,170	91.22%
December	62,156	100.00%	67,142	100.00%	48,829	100.00%	54,765	100.00%
TOTAL	829,899	-11.86%	864,742	4.20%	688,612	-20.37%	624,097	-9.37%

NOTE: The decrease in 2014 revenues is the result of the 2014-2016 contract with Baton Rouge Water Company that changed how the disconnect/reconnect fees are allocated.

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 Act 546, 1984 Legislature	Ordinance 10043, 09/28/94 10915, 06/11/97 11508, 08/11/99 12002, 04/11/01 12908, 03/24/04 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. **Ordinance 12908** adopted March 24, 2004, froze the sewer impact fees and the cost value per unit rates at the 2003 level. These rates are still used in 2015. **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	2012		2013		2014		2015	
PLANT AREA	$	%	$	%	$	%	$	%
North TP Area	242,446	12.92%	258,993	11.08%	147,915	5.36%	26,565	0.83%
Baker Area	6,563	0.35%	11,842	0.51%	31,562	1.14%	29,417	0.92%
Zachary Area	316,644	16.87%	353,214	15.11%	230,083	8.34%	286,977	9.00%
Central City	1,111	0.06%	132,463	5.67%	138,939	5.03%	221,052	6.93%
Central TP Area	184,335	9.82%	119,771	5.12%	15,792	0.57%	90,307	2.83%
South TP Area	1,125,628	59.98%	1,461,648	62.52%	2,196,008	79.56%	2,535,774	79.49%
% TOTAL		100.00%		100.00%		100.00%		100.00%
TOTAL / % Chg	1,876,727	4.87%	2,337,931	24.57%	2,760,299	18.07%	3,190,092	15.57%

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 Art. VI, § 29(A)-29(B) Louisiana Revised Statutes 33:2711, 33:2738.51, 33:2741 47:303B (3)(b) 33:2721.6(A)(2)	Ordinance 10127, 12/14/94

INTERPRETATION OF LEGAL AUTHORIZATION:

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

L.R.S. 33:2711 authorizes any incorporated municipality of the state to levy and collect a sales and use tax not in excess of 2 1/2% upon the sale at retail, the use, the lease or rental, the consumption, and the storage for use or consumption of tangible personal property and on sales of services in the municipality. **R.S. 33:2741** states that the governing body of the parish in which the state capitol is situated may levy and collect a tax of 2% on gross sales within the parish but outside of any incorporated municipality. **R.S. 47:303 B (3)(b)** authorizes the Vehicle Commission and the governing body of any parish or municipality in which a sales and use tax has been imposed on the sale or use of motor vehicles to enter into an agreement by which the Vehicle Commission may collect said tax on behalf of said parish or municipality or school board. **R.S. 33:2738.51** provides that the governing authority of East Baton Rouge Parish with voter approval may levy an additional one-half of one percent (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, 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	
	2012		2013		2014		2015	
MONTH	$	%	$	%	$	%	$	%
January	2,837,635	7.47%	2,831,594	7.47%	2,769,001	7.16%	3,011,618	7.58%
February	2,964,391	15.27%	2,829,391	14.94%	2,992,109	14.89%	3,099,423	15.39%
March	3,407,551	24.24%	3,369,304	23.84%	3,317,780	23.46%	3,560,915	24.35%
April	3,153,790	32.54%	3,150,610	32.15%	3,192,080	31.71%	3,174,761	32.35%
May	3,305,393	41.24%	3,174,268	40.53%	3,367,371	40.41%	3,248,578	40.53%
June	3,320,347	49.97%	3,229,474	49.05%	3,266,560	48.85%	3,433,603	49.17%
July	3,035,081	57.96%	3,119,451	57.29%	3,238,913	57.22%	3,312,732	57.52%
August	3,034,925	65.95%	3,130,264	65.55%	3,180,509	65.44%	3,230,912	65.65%
September	3,047,745	73.97%	3,106,310	73.75%	3,358,886	74.12%	3,369,529	74.14%
October	3,065,098	82.04%	3,102,777	81.94%	3,278,656	82.59%	3,270,487	82.37%
November	3,203,139	90.47%	3,083,214	90.08%	3,118,568	90.65%	3,204,687	90.44%
December	3,622,842	100.00%	3,758,995	100.00%	3,809,744	100.50%	3,892,472	100.24%
Adjustment	0	100.00%	0	100.00%	(192,026)	100.00%	(96,013)	100.00%
TOTAL	37,997,937	90.16%	37,885,652	88.11%	38,698,151	88.79%	39,713,704	88.66%

VEHICLE TAX COLLECTIONS					ACCOUNT NUMBER		415 . . 413000 . 1014130	
	2012		2013		2014		2015	
MONTH	$	%	$	%	$	%	$	%
January	306,328	8.28%	352,513	8.51%	329,051	7.48%	382,042	8.23%
February	264,112	15.42%	308,675	15.96%	337,450	15.15%	347,934	15.72%
March	337,584	24.55%	361,426	24.68%	385,684	23.91%	375,165	23.80%
April	320,956	33.22%	368,173	33.57%	387,862	32.73%	429,363	33.04%
May	324,168	41.99%	367,283	42.44%	383,491	41.44%	397,831	41.61%
June	337,149	51.10%	338,993	50.62%	386,750	50.23%	395,431	50.12%
July	321,624	59.79%	377,546	59.73%	370,167	58.65%	412,562	59.00%
August	298,079	67.85%	366,231	68.57%	376,275	67.20%	402,405	67.67%
September	291,041	75.72%	339,244	76.76%	394,334	76.16%	411,980	76.54%
October	344,247	85.02%	345,966	85.11%	387,703	84.97%	386,855	84.87%
November	291,012	92.89%	300,039	92.35%	296,822	91.72%	305,994	91.46%
December	262,971	100.00%	316,752	100.00%	364,513	100.00%	396,758	100.00%
TOTAL	3,699,271	8.78%	4,142,841	9.64%	4,400,102	10.10%	4,644,320	10.37%
Audit Collection	185,836	0.44%	442,746	1.03%	221,157	0.51%	202,059	0.45%
Int. & Pen.	261,779	0.62%	525,680	1.22%	262,764	0.60%	230,710	0.52%
TOTAL/% Chg	42,144,823	6.88%	42,996,919	2.02%	43,582,174	1.36%	44,790,793	2.77%

NOTE: Sewer Tax Collections for June and December 2014 did not include the impact of an extraordinary refund of $96,012.80 for each month. December 2015 collections did not include the impact of an extraordinary refund of $9,012.80.

SUMMARY OF REVENUES								FUND 4XX
REVENUE	2012		2013		2014		2015	
TYPE	$	%	$	%	$	%	$	%
OPERATING REVENUES								
Charges For Services								
Sewer User Fee	71,907,355	60.15%	73,076,291	60.83%	74,399,295	60.54%	77,543,118	60.61%
Connect., Surchg. & Tie-in Fees	1,383,777	1.16%	1,264,409	1.05%	1,008,961	0.82%	1,017,919	0.80%
Total Charges For Services	73,291,132	61.31%	74,340,700	61.89%	75,408,256	61.36%	78,561,037	61.41%
Miscellaneous Revenues								
Other	23,552	0.02%	64,047	0.05%	11,216	0.01%	112,512	0.09%
TOTAL OPERATING REVENUES	73,314,684	61.33%	74,404,747	61.94%	75,419,472	61.37%	78,673,549	61.50%
NON-OPERATING REVENUES								
Taxes								
General Property Tax	0	0.00%	13	0.00%	850	0.00%	997	0.00%
General Sales & Use Tax	42,144,823	35.25%	42,996,919	35.79%	43,774,200	35.62%	44,886,806	35.09%
Prior Year Refunds	0	0.00%	0	0.00%	(192,026)	-0.16%	(96,013)	-0.08%
Total Taxes	42,144,823	35.25%	42,996,932	35.79%	43,583,024	35.47%	44,791,790	35.01%
Miscellaneous Revenues								
Operating Grants	31,842	0.03%	35,694	0.03%	0	0.00%	0	0.00%
Interest Earnings	1,826,415	1.53%	950,849	0.79%	667,576	0.54%	857,349	0.67%
Swap Earnings	337,932	0.28%	311,166	0.26%	312,042	0.25%	377,851	0.30%
Sewer Impact Fees	1,876,727	1.57%	2,337,931	1.95%	2,760,299	2.25%	3,190,092	2.49%
Total Miscellaneous Revenues	4,072,916	3.41%	3,635,640	3.03%	3,739,917	3.04%	4,425,292	3.46%
TOTAL NON-OPERATING REV	46,217,739	38.66%	46,632,572	38.82%	47,322,941	38.51%	49,217,082	38.47%
OTHER FINANCING SOURCES								
Gain/(Loss)-Sale of Fixed Assets	14,273	0.01%	(911,590)	-0.76%	146,887	0.12%	41,302	0.03%
TOTAL OTHER FIN SOURCES	14,273	0.01%	(911,590)	-0.76%	146,887	0.12%	41,302	0.03%
TOTAL/% CHANGE	119,546,696	3.08%	120,125,729	0.48%	122,889,300	2.30%	127,931,933	4.10%

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 City 12420, 03/24/82; Parish 18674, 03/24/82; 36654, 03/13/96; 40552, 09/13/00; 41454, 12/12/01; 43027, 01/28/04; 43132, 03/10/04; 44472, 11/09/05; 45152, 11/08/06; 46733, 01/14/09; 49909, 01/23/13; 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	2012	2013	2014	2015
Rentals - Arena	791,231	742,982	761,227	737,458
Rentals - Exhibit Hall	33,459	236,204	268,624	452,334
Rentals - Theatre	331,135	270,377	230,665	278,330
Rentals - Ballroom	435,822	458,912	395,976	221,960
Rentals - Meeting Rooms	11,369	9,515	12,235	5,325
Food & Beverage Sales	2,844,180	1,931,989	1,853,452	1,730,419
Service Income	1,814,419	1,668,187	1,705,239	1,871,956
Novelty Sales	56,153	53,826	30,127	42,393
Advertising, Parking, & Other	1,099,808	1,087,921	1,233,994	1,125,489
Total	7,417,576	6,459,913	6,491,539	6,465,664

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 451 . . 532504 . 1014325

LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	Louisiana Revised Statutes 47:301 (14) (a) 47:331–332.2 47:322.9 Act 1072, 1997 Legislature	Resolution 43132, 03/10/04

INTERPRETATION OF LEGAL AUTHORIZATION:

State: **L.R.S. 47:331** levies an additional tax of ninety-seven one hundredths of one percent (.97%) tax derived from the sale of services as defined by L.R.S. 47:301 (14) (a). **L.R.S. 47:332.2** creates the East Baton Rouge Parish Centroplex Fund and stipulates that an annual appropriation shall be made by the legislature based upon the avails of the tax imposed by L.R.S. 47:331 from the sale of services as defined by L.R.S. 47:301 (14) (a). Prior to the 1997 legislative session, this tax was dedicated exclusively for capital improvements at the Centroplex. **Act 1072** of the 1997 Legislature amended L.R.S. 47:332.2 to include capital improvements for the Louisiana Arts and Science Center, Riverfront Promenade, and related projects in the Riverfront Development Plan in the City of Baton Rouge effective July 1, 1997. 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
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 N/A
2015-2016	1,200,000	N/A	1,300,000	N/A
2016-2017	1,200,000	N/A	1,300,000	N/A

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								
	2012		2013		2014		2015	
MONTH	$	%	$	%	$	%	$	%
ENHANCEMENT FUND								
April	0	0.00%	264,709	26.13%	269,799	23.53%	280,390	24.31%
May	0	0.00%	0	26.13%	0	23.53%	0	24.31%
July	233,594	22.87%	0	26.13%	0	23.53%	156,185	37.85%
August	233,772	45.76%	106,272	36.63%	13,324	24.69%	0	37.85%
September	0	45.76%	0	36.63%	0	24.69%	0	37.85%
November	202,395	65.57%	314,160	67.64%	519,250	69.98%	405,313	72.99%
December	351,624	100.00%	327,717	100.00%	344,175	100.00%	311,529	100.00%
Total	1,021,385	45.11%	1,012,858	46.26%	1,146,548	46.94%	1,153,417	47.42%
BATON ROUGE RIVER CENTER FUND								
April	0	0.00%	256,768	21.83%	261,705	20.19%	271,979	21.26%
May	0	0.00%	0	21.83%	0	20.19%	0	21.26%
July	226,587	18.23%	0	21.83%	0	20.19%	358,743	49.31%
August	438,854	53.54%	290,729	46.54%	234,320	38.27%	69,229	54.72%
November	236,428	72.56%	311,089	72.98%	466,200	74.24%	249,453	74.23%
December	341,076	100.00%	317,886	100.00%	333,849	100.00%	329,654	100.00%
Total	1,242,945	54.89%	1,176,472	53.74%	1,296,074	53.06%	1,279,058	52.58%
TOTAL	2,264,330	14.99%	2,189,330	-3.31%	2,442,622	11.57%	2,432,475	-0.42%

	2012	2013	2014	2015
Revenue Recognized for Operations	328,147	86,488	0	1,226
Capital Acquired	163,640	0	0	0
Debt Service Payments	579,743	1,419,797	1,287,580	1,365,894
Capital Commitments:				
Riverfront Development Plan:				
N. Blvd./Galvez Plaza Expansion	80,000	0	0	0
Repentance Park Expansion	325,000	0	0	0
Other Visitor Amenities	300,000	0	0	0
Levee Bike Path Extension	0	150,000	0	0
City Dock Rain & Shade Protection	0	262,350	0	0
Wifi Expansion	0	0	55,000	0
Gateway Enhacements	0	0	0	250,000
Singage & Pedestrian Improvements	0	0	0	50,000
Plaza & Levee Stage Area Renovations	0	0	0	250,000
River Center Expansion	0	0	1,145,000	368,800
Capital Outlay (Available Balance)	(491,787)	(86,488)	0	(1,226)
Change in Capital Reserve	979,587	357,183	(44,958)	147,781
Total Revenue Received from State	2,264,330	2,189,330	2,442,622	2,432,475
Interest on Reserve	18,293	14,474	9,842	15,734
Accumulated Capital Reserve	7,391,802	7,763,459	7,728,343	7,891,858

	2012	2013	2014	2015
Dedicated for River Front	2,561,422	2,864,641	3,640,594	3,841,878
Dedicated for River Center	4,830,380	4,898,818	4,087,749	4,049,980
Excess for Future Debt Payments	0	0	0	0
Accumulated Capital Reserve	7,391,802	7,763,459	7,728,343	7,891,858

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	2012		2013		2014		2015	
TYPE	$	%	$	%	$	%	$	%
Operating Revenues (SMG)								
Arena	791,231	7.12%	742,982	7.36%	761,227	7.26%	737,458	6.88%
Exhibit Hall	33,459	0.29%	236,204	2.34%	268,624	2.56%	452,334	4.22%
Theatre	331,135	2.98%	270,377	2.68%	230,665	2.20%	278,330	2.59%
Other	435,822	3.92%	458,912	4.55%	395,976	3.78%	221,960	2.07%
Meeting Rooms	11,369	0.10%	9,515	0.09%	12,235	0.12%	5,325	0.05%
Food & Beverage Sales	2,844,180	25.61%	1,931,989	19.13%	1,853,452	17.68%	1,730,419	16.14%
Service Income	1,814,419	16.34%	1,668,187	16.51%	1,705,239	16.27%	1,871,956	17.45%
Novelty Sales	56,153	0.51%	53,826	0.53%	30,127	0.29%	42,393	0.40%
Advertising, Parking, & Other	1,099,808	9.90%	1,087,921	10.77%	1,233,994	11.77%	1,125,489	10.49%
Total Operating Revenues	7,417,576	66.78%	6,459,913	63.95%	6,491,539	61.94%	6,465,664	60.28%
Non-Operating Revenues								
Interest	25,146	0.23%	23,250	0.23%	17,784	0.17%	9,911	0.09%
Capital Program	2,264,330	20.39%	2,189,330	21.67%	2,442,622	23.30%	2,432,475	22.68%
Total Non-Operating Reveneus	2,289,476	20.61%	2,212,580	21.90%	2,460,406	23.48%	2,442,386	22.77%
Other Financing Sources								
Gain (Loss)/Sale of Fixed Assets	175	0.00%	4,081	0.04%	0	0.00%	410	0.00%
Operating Transfer In:								
General Fund	1,400,000	12.60%	1,425,000	14.11%	1,465,967	13.99%	1,817,554	16.95%
2001 City Bds-Centro. Cap. Proj. F	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Misc. Capital Improvements Fund	0	0.00%	0	0.00%	62,905	0.60%	0	0.00%
Total Other Financing Sources	1,400,175	12.61%	1,429,081	14.15%	1,528,872	14.59%	1,817,964	16.95%
TOTAL / % Change	11,107,227	4.50%	10,101,574	-9.05%	10,480,817	3.75%	10,726,014	2.34%

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 City 4484, 09/12/73; City 9961, 05/28/80; 20552, 04/27/83; 26627, 09/23/87; 30355, 08/22/90; 30702, 11/28/90; 38083, 08/27/97; 42587, 06/11/03; 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 Environmental Services' 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 Environmental Services.

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
	2012		2013		2014		2015	
MONTH	$	%	$	%	$	%	$	%
January	1,014,190	8.61%	847,965	8.16%	802,231	7.26%	948,323	7.85%
February	991,757	17.03%	734,469	15.23%	860,328	15.05%	847,897	14.87%
March	1,152,569	26.82%	822,465	23.15%	939,124	23.55%	1,089,309	23.89%
April	1,014,674	35.43%	931,129	32.11%	990,739	32.52%	1,083,602	32.86%
May	1,018,651	44.08%	938,462	41.14%	979,838	41.39%	1,066,727	41.70%
June	34,052	44.37%	8,213	41.22%	12,796	41.51%	1,090,379	50.73%
July	972,327	52.63%	10,546	41.32%	1,872,659	58.46%	1,042,730	59.36%
August	1,990,574	69.53%	799,731	49.02%	8,340	58.54%	10,805	59.45%
September	1,011,349	78.11%	1,867,914	66.99%	888,845	66.58%	1,954,205	75.63%
October	949,241	86.17%	896,075	75.62%	913,213	74.85%	7,660	75.69%
November	827,216	93.20%	880,821	84.10%	911,728	83.10%	954,759	83.60%
December	801,256	100.00%	1,652,551	100.00%	1,866,282	100.00%	1,980,770	100.00%
TOTAL	11,777,856	-4.61%	10,390,341	-11.78%	11,046,123	6.31%	12,077,166	9.33%

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. The subsequent increase in 2014 and 2015 is due to some of these companies returning to the East Baton Rouge Parish landfill.

SUMMARY OF REVENUES								FUND 461
REVENUE	2012		2013		2014		2015	
TYPE	$	%	$	%	$	%	$	%
Intergovernmental Revenues								
Non-Employer Pension Contrib.	0	0.00%	0	0.00%	0	0.00%	3,667	0.03%
Charges For Services								
Tipping Fees	11,777,856	91.36%	10,390,341	98.95%	11,046,123	99.23%	12,077,166	99.20%
Miscellaneous Revenues								
Interest Earnings	35,104	0.27%	27,599	0.26%	19,459	0.17%	31,022	0.26%
Oil, Gas, and Mineral Royalties	66,572	0.52%	70,039	0.67%	62,916	0.57%	60,000	0.49%
Donations-Recycling Awareness	11,921	0.09%	11,060	0.11%	3,500	0.03%	3,020	0.02%
Legal Settlements	1,000,000	7.76%	0	0.00%	0	0.00%	0	0.00%
Total Miscellaneous Revenues	1,113,597	8.64%	108,698	1.04%	85,875	0.77%	94,042	0.77%
Other Financing Sources								
Gain (Loss)/Sale of Fixed Assets	0	0.00%	676	0.01%	0	0.00%	0	0.00%
TOTAL	12,891,453	3.32%	10,499,715	-18.55%	11,131,998	6.02%	12,174,875	9.37%

NOTE: Since 2010, the City-Parish has received quarterly royalty payments of $15,000 for the gas collection system at the North Landfill. 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 462 . . 443250 SW Refuse Container Fee

LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	Louisiana Constitution, 1974 Article VI, § 30 Louisiana Revised Statutes 33:4169.1	Ordinances 9157, 10/10/90; 9188, 11/28/90; 9218, 12/12/90; 9271, 04/10/91; 10778, 12/04/96; 13473, 12/14/05; 13852, 12/13/06; 14266, 12/12/07; 15591, 10/23/13; 16101, 10/28/15 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. **Ordinance 16101** of October 28, 2015 increased the residential unit fee to $20.00 effective January 1, 2016.

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 Environmental Services

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. In September 2015, a new contract was signed that will expire in February 2018.

From January 1, 2008 through December 31, 2015, households paid a fee of **$19.00** per dwelling/unit. This amount increased to **$20.00** effective January 1, 2016.

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 Environmental Services.

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	
	2012		2013		2014		2015	
MONTH	$	%	$	%	$	%	$	%
January	2,496,495	8.31%	2,521,954	8.35%	2,531,928	8.23%	2,596,384	8.29%
February	2,448,564	16.46%	2,488,348	16.59%	2,584,457	16.62%	2,601,283	16.60%
March	2,500,070	24.78%	2,504,744	24.89%	2,537,393	24.87%	2,605,651	24.92%
April	2,506,903	33.13%	2,503,354	33.18%	2,560,851	33.19%	2,606,347	33.24%
May	2,511,508	41.49%	2,521,256	41.53%	2,566,671	41.53%	2,614,459	41.59%
June	0	41.49%	0	41.53%	0	41.53%	2,610,338	49.92%
July	2,503,625	49.82%	2,514,799	49.86%	2,587,787	49.93%	0	49.92%
August	2,518,742	58.21%	2,524,137	58.22%	2,573,453	58.29%	2,609,762	58.26%
September	2,522,603	66.60%	2,516,131	66.55%	2,570,176	66.64%	2,605,036	66.58%
October	2,520,942	74.99%	2,534,293	74.95%	2,566,556	74.98%	2,615,298	74.93%
November	2,496,974	83.31%	2,518,792	83.29%	2,557,090	83.29%	2,614,006	83.27%
December	5,015,123	100.00%	5,046,319	100.00%	5,143,059	100.00%	5,238,345	100.00%
TOTAL	30,041,549	0.21%	30,194,127	0.51%	30,779,421	1.94%	31,316,909	1.75%

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	
	2012		2013		2014		2015	
MONTH	$	%	$	%	$	%	$	%
January	1,020	12.06%	840	11.11%	0	0.00%	1,080	10.00%
February	780	21.28%	900	23.02%	1,380	18.55%	660	16.11%
March	660	29.08%	720	32.54%	240	21.77%	840	23.89%
April	660	36.88%	600	40.48%	960	34.68%	720	30.56%
May	0	36.88%	960	53.17%	0	34.68%	120	31.67%
June	0	36.88%	0	53.17%	0	34.68%	0	31.67%
July	540	43.26%	420	58.73%	780	45.16%	0	31.67%
August	60	43.97%	0	58.73%	660	54.03%	2,820	57.78%
September	1,620	63.12%	960	71.43%	840	65.32%	1,200	68.89%
October	120	64.54%	38	71.93%	660	74.19%	720	75.56%
November	1,440	81.56%	2,122	100.00%	660	83.06%	900	83.89%
December	1,560	100.00%	0	100.00%	1,260	100.00%	1,740	100.00%
TOTAL	8,460	-11.32%	7,560	-10.64%	7,440	-1.59%	10,800	45.16%

SUMMARY OF REVENUES								FUND 462
REVENUE	2012		2013		2014		2015	
TYPE	$	%	$	%	$	%	$	%
Taxes								
General Property Tax	1,387	0.00%	599	0.00%	10,971	0.04%	497	0.00%
Interest & Penalties-Gen Prop Tax	1,594	0.01%	1,134	0.01%	12,079	0.04%	1,022	0.01%
Total Taxes	2,981	0.01%	1,733	0.01%	23,050	0.08%	1,519	0.01%
Intergovernmental								
Non-Employer Pension Contrib.	0	0.00%	0	0.00%	0	0.00%	1,480	0.01%
Charges For Services								
Solid Waste User Fees-All	30,041,549	99.69%	30,194,127	99.73%	30,779,421	99.72%	31,316,909	99.75%
SW Refuse Container Fees	8,460	0.03%	7,560	0.02%	7,440	0.03%	10,800	0.03%
Disconnect/Reconnect Fees	1,221	0.00%	1,144	0.00%	631	0.00%	350	0.00%
Total Charges For Services	30,051,230	99.72%	30,202,831	99.75%	30,787,492	99.75%	31,328,059	99.78%
Miscellaneous Revenues								
Interest Earnings	10,668	0.04%	7,879	0.03%	4,314	0.01%	4,626	0.01%
Legal Settlements	568	0.00%	0	0.00%	62	0.00%	0	0.00%
Total Miscellaneous Revenues	11,236	0.04%	7,879	0.03%	4,376	0.01%	4,626	0.01%
Other Financing Sources								
Transfer from City General Fund	70,782	0.23%	64,443	0.21%	50,578	0.16%	60,982	0.19%
TOTAL	30,136,229	0.22%	30,276,886	0.47%	30,865,496	1.94%	31,396,666	1.72%

GREATER BATON ROUGE AIRPORT DISTRICT

LANDING FEES—SCHEDULED AIRLINES

LANDING FEES—CHARTERED AIRCRAFT

REVENUE TYPE	FUND . . OBJECT
Charges for Services	481 . . 442101 Scheduled 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-signatory 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
	2012		2013		2014		2015	
MONTH	$	%	$	%	$	%	$	%
January	83,697	7.69%	90,718	7.59%	82,821	7.52%	91,019	8.13%
February	82,130	15.24%	83,647	14.60%	82,183	14.97%	81,355	15.41%
March	93,301	23.81%	101,037	23.05%	95,966	23.68%	95,967	23.98%
April	87,366	31.84%	106,795	31.99%	90,510	31.90%	93,117	32.30%
May	96,620	40.72%	111,248	41.31%	0	31.90%	98,271	41.09%
June	107,489	50.60%	0	41.31%	0	31.90%	96,719	49.73%
July	0	50.60%	105,027	50.10%	185,635	48.75%	0	49.73%
August	93,025	59.15%	100,634	58.52%	92,107	57.10%	94,247	58.15%
September	86,915	67.14%	102,433	67.10%	94,028	65.64%	96,622	66.79%
October	87,117	75.14%	98,095	75.31%	89,960	73.80%	86,708	74.54%
November	94,204	83.80%	104,566	84.06%	0	73.80%	98,089	83.31%
December	176,246	100.00%	190,393	100.00%	288,664	100.00%	186,803	100.00%
	0							
TOTAL	1,088,110	22.68%	1,194,593	9.79%	1,101,874	-7.76%	1,118,917	1.55%

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
	2012		2013		2014		2015	
MONTH	$	%	$	%	$	%	$	%
January	1,847	7.18%	2,617	9.72%	1,695	11.15%	3,931	14.05%
February	2,080	15.27%	3,661	23.32%	1,939	23.90%	3,871	27.88%
March	5,829	37.93%	6,568	47.72%	3,519	47.04%	4,836	45.16%
April	1,514	43.81%	2,308	56.29%	135	47.93%	1,622	50.96%
May	1,488	49.60%	472	58.05%	0	47.93%	2,142	58.61%
June	2,472	59.21%	0	58.05%	0	47.93%	1,580	64.26%
July	0	59.21%	3,175	69.84%	3,282	69.51%	0	64.26%
August	0	59.21%	0	69.84%	669	73.91%	965	67.71%
September	995	63.07%	922	73.27%	452	76.88%	0	67.71%
October	4,654	81.17%	3,156	84.99%	1,602	87.42%	2,354	76.12%
November	1,835	88.30%	2,551	94.47%	0	87.42%	2,740	85.91%
December	3,010	100.00%	1,489	100.00%	1,913	100.00%	3,943	100.00%
TOTAL	25,724	106.90%	26,919	4.65%	15,206	-43.51%	27,984	84.03%

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. In 2014, the number of chartered flights decreased. In 2015, the landing fee and the number of charters increased.

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, and Executive Aviation.

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
	2012		2013		2014		2015	
MONTH	$	%	$	%	$	%	$	%
January	9,887	6.52%	13,666	8.74%	10,880	6.88%	8,130	5.80%
February	10,528	13.46%	14,247	17.85%	12,033	14.49%	11,228	13.82%
March	13,017	22.05%	12,048	25.56%	14,584	23.71%	14,530	24.19%
April	12,014	29.97%	11,987	33.22%	13,089	31.99%	11,071	32.10%
May	15,145	39.96%	13,455	41.83%	0	31.99%	10,185	39.37%
June	12,620	48.28%	0	41.83%	315	32.19%	12,668	48.41%
July	315	48.49%	12,238	49.65%	26,178	48.74%	0	48.41%
August	11,416	56.02%	12,008	57.33%	14,172	57.70%	12,246	57.15%
September	11,200	63.40%	12,346	65.23%	12,599	65.67%	10,612	64.73%
October	12,315	71.53%	10,804	72.14%	10,278	72.17%	13,345	74.26%
November	16,834	82.63%	17,098	83.07%	0	72.17%	12,259	83.01%
December	26,344	100.00%	26,475	100.00%	44,018	100.00%	23,800	100.00%
TOTAL	151,635	-0.06%	156,372	3.12%	158,146	1.13%	140,074	-11.43%

ILEAV FUEL STATION REVENUES						ACCOUNT NUMBER		481 . . 442106
	2012		2013		2014		2015	
MONTH	$	%	$	%	$	%	$	%
January	1,144	63.80%	0	0.00%	0	0.00%	0	0.00%
February	649	100.00%	0	0.00%	0	0.00%	0	0.00%
March	0	100.00%	0	0.00%	0	0.00%	0	0.00%
April	0	100.00%	0	0.00%	0	0.00%	0	0.00%
May	0	100.00%	0	0.00%	0	0.00%	0	0.00%
June	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%
August	0	100.00%	0	0.00%	0	0.00%	0	0.00%
September	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%
November	0	100.00%	0	0.00%	0	0.00%	0	0.00%
December	0	100.00%	0	0.00%	0	0.00%	0	0.00%
TOTAL	1,793	-100.00%	0	-100.00%	0	0.00%	0	0.00%

NOTE: 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. As of June 2016 the lease with Sparq Natural Gas has not started. Also, there fewer non-commercial flights causing a decrease in the fuel flowage fee.

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	Hangars
	481 . . 442202	Buildings
	481 . . 442203	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, Coca-Cola, 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	
	2012		2013		2014		2015	
MONTH	$	%	$	%	$	%	$	%
January	10,288	6.11%	14,787	8.33%	14,787	8.33%	14,787	8.33%
February	10,288	12.22%	14,787	16.67%	14,787	16.67%	14,787	16.67%
March	14,787	20.99%	14,787	25.00%	14,787	25.00%	14,787	25.00%
April	14,787	29.77%	14,787	33.33%	14,787	33.33%	14,787	33.33%
May	29,575	47.33%	14,787	41.67%	14,787	41.67%	14,787	41.67%
June	14,787	56.11%	14,787	50.00%	14,787	50.00%	14,787	50.00%
July	0	56.11%	14,787	58.33%	14,787	58.33%	14,787	58.33%
August	14,787	64.89%	14,787	66.67%	14,787	66.67%	14,788	66.67%
September	14,787	73.66%	14,788	75.00%	14,787	75.00%	14,788	75.00%
October	14,787	82.44%	14,788	83.33%	14,788	83.33%	14,787	83.33%
November	14,787	91.22%	14,788	91.67%	14,788	91.67%	14,787	91.67%
December	14,787	100.00%	14,787	100.00%	14,788	100.00%	14,787	100.00%
TOTAL	168,447	36.45%	177,447	5.34%	177,447	0.00%	177,446	0.00%

NOTE: In 2012, Baton Rouge Community College started renting space for an Aviation school.

RENTAL OF CARGO BUILDING						ACCOUNT NUMBER	481 . . 442202	
	2012		2013		2014		2015	
MONTH	$	%	$	%	$	%	$	%
January	4,864	4.22%	2,864	1.64%	2,865	5.63%	5,615	2.51%
February	4,864	8.43%	2,864	3.28%	2,865	11.26%	2,864	3.79%
March	17,364	23.48%	26,198	18.31%	2,865	16.89%	2,864	5.07%
April	15,364	36.80%	26,198	33.33%	2,865	22.53%	2,865	6.35%
May	30,729	63.43%	26,198	48.36%	2,865	28.16%	26,198	18.06%
June	15,365	76.75%	26,198	63.38%	2,865	33.79%	26,198	29.76%
July	0	76.75%	26,198	78.40%	5,614	44.82%	26,198	41.47%
August	15,365	90.07%	26,198	93.43%	5,614	55.86%	26,198	53.17%
September	2,865	92.55%	2,864	95.07%	5,614	66.89%	26,198	64.88%
October	2,865	95.03%	2,865	96.71%	5,614	77.93%	26,197	76.59%
November	2,865	97.52%	2,865	98.36%	5,614	88.96%	26,198	88.29%
December	2,865	100.00%	2,865	100.00%	5,615	100.00%	26,198	100.00%
TOTAL	115,375	40.37%	174,375	51.14%	50,875	-70.82%	223,791	339.88%

NOTE: 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. In 2014, there was a decrease in revenue because Coca-Cola Bottling Company did not lease cargo space to store their products for the summer. In 2015, the cargo building was leased to Hesselbein Tire Company for a distribution center.

RENTAL OF DOW HANGAR					ACCOUNT NUMBER		481 . . 442203	
	2012		2013		2014		2015	
MONTH	$	%	$	%	$	%	$	%
January	34,900	8.33%	34,900	8.33%	34,900	8.33%	34,900	8.33%
February	34,900	16.67%	34,900	16.67%	34,900	16.67%	34,900	16.67%
March	34,900	25.00%	34,900	25.00%	34,900	25.00%	34,900	25.00%
April	34,900	33.33%	34,900	33.33%	34,900	33.33%	34,900	33.33%
May	69,800	50.00%	34,900	41.67%	34,900	41.67%	34,900	41.67%
June	34,900	58.33%	34,900	50.00%	34,900	50.00%	34,900	50.00%
July	0	58.33%	34,900	58.33%	34,900	58.33%	34,900	58.33%
August	34,900	66.67%	34,900	66.67%	34,900	66.67%	34,900	66.67%
September	34,900	75.00%	34,900	75.00%	34,900	75.00%	34,900	75.00%
October	34,900	83.33%	34,900	83.33%	34,900	83.33%	34,900	83.33%
November	34,900	91.67%	34,900	91.67%	34,900	91.67%	34,900	91.67%
December	34,900	100.00%	34,900	100.00%	34,900	100.00%	34,900	100.00%
TOTAL	418,800	100.00%	418,800	0.00%	418,800	0.00%	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 June 2016 is $53.38 per square foot for 75,344 square feet.

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

RENTALS-AIRLINES							ACCOUNT NUMBER	481 . . 442301
	2012		2013		2014		2015	
MONTH	$	%	$	%	$	%	$	%
January	267,323	7.89%	292,460	8.33%	298,990	8.46%	309,710	7.95%
February	267,323	15.78%	292,460	16.67%	298,990	16.92%	309,710	15.90%
March	267,323	23.68%	292,460	25.00%	293,617	25.23%	309,710	23.86%
April	267,625	31.58%	292,460	33.33%	293,617	33.54%	309,710	31.81%
May	535,250	47.38%	292,460	41.67%	293,617	41.84%	309,710	39.76%
June	352,621	57.79%	292,460	50.00%	293,617	50.15%	487,857	52.29%
July	15,291	58.24%	292,460	58.33%	293,617	58.46%	309,710	60.24%
August	282,915	66.59%	292,460	66.67%	293,617	66.77%	309,710	68.19%
September	282,915	74.94%	292,460	75.00%	293,617	75.08%	309,710	76.14%
October	282,915	83.30%	292,461	83.33%	293,617	83.38%	309,710	84.10%
November	282,915	91.65%	292,461	91.67%	293,617	91.69%	309,709	92.05%
December	282,915	100.00%	292,461	100.00%	293,617	100.00%	309,710	100.00%
TOTAL	3,387,331	29.10%	3,509,523	3.61%	3,534,150	0.70%	3,894,666	10.20%

NOTE: The 2012 amount per square foot was $84.36 per square foot, 2013 was $46.58, 2014 was $47.62, and 2015 was $50.23.

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
	2012		2013		2014		2015	
MONTH	$	%	$	%	$	%	$	%
January	14,583	7.42%	14,583	7.60%	14,583	7.83%	14,584	7.42%
February	16,220	15.68%	15,562	15.71%	14,658	15.70%	14,583	14.84%
March	20,205	25.97%	18,540	25.37%	17,118	24.90%	19,566	24.79%
April	16,905	34.58%	18,756	35.14%	15,326	33.13%	23,364	36.68%
May	34,506	52.14%	19,352	45.23%	14,583	40.96%	19,558	46.62%
June	17,051	60.82%	14,583	52.83%	14,583	48.79%	18,910	56.24%
July	0	60.82%	17,111	61.74%	15,593	57.17%	14,583	63.66%
August	16,264	69.11%	15,876	70.01%	16,770	66.17%	18,158	72.90%
September	14,583	76.53%	16,472	78.60%	15,700	74.60%	14,583	80.32%
October	14,670	84.00%	14,583	86.20%	15,008	82.66%	14,583	87.74%
November	16,911	92.61%	15,700	94.38%	14,584	90.50%	14,653	95.19%
December	14,519	100.00%	10,791	100.00%	17,698	100.00%	9,455	100.00%
TOTAL	196,417	1.56%	191,909	-2.30%	186,204	-2.97%	196,580	5.57%

Note: In 2015, the menu was updated with new items.

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
	2012		2013		2014		2015	
MONTH	$	%	$	%	$	%	$	%
January	15,512	5.38%	28,084	8.32%	28,176	8.29%	28,843	8.35%
February	13,513	10.08%	28,314	16.72%	28,176	16.58%	28,843	16.69%
March	13,513	14.77%	27,984	25.01%	28,176	24.87%	28,743	25.01%
April	27,169	24.20%	28,169	33.36%	28,077	33.13%	28,843	33.35%
May	54,337	43.06%	28,076	41.68%	28,077	41.39%	28,843	41.70%
June	27,169	52.49%	28,076	50.01%	28,077	49.65%	28,844	50.04%
July	0	52.49%	28,076	58.33%	28,077	57.91%	28,844	58.39%
August	27,168	61.92%	28,076	66.65%	28,077	66.17%	28,844	66.74%
September	27,168	71.35%	28,077	74.97%	28,745	74.63%	28,844	75.08%
October	27,168	80.78%	28,077	83.30%	28,745	83.09%	28,844	83.43%
November	27,268	90.25%	28,177	91.65%	28,745	91.54%	28,843	91.77%
December	28,085	100.00%	28,177	100.00%	28,745	100.00%	28,436	100.00%
TOTAL	288,070	77.65%	337,363	17.11%	339,893	0.75%	345,614	1.68%

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 $53.38 per square foot per year.

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

RENTALS-OTHERS							ACCOUNT NUMBER	481 . . 442304
	2012		2013		2014		2015	
MONTH	$	%	$	%	$	%	$	%
January	14,888	8.30%	14,888	8.33%	14,888	12.49%	9,569	8.33%
February	14,888	16.60%	14,888	16.67%	14,888	24.97%	9,569	16.67%
March	14,888	24.91%	14,888	25.00%	8,862	32.40%	9,569	25.00%
April	14,888	33.21%	14,888	33.33%	8,862	39.84%	9,569	33.33%
May	29,777	49.81%	14,888	41.67%	8,862	47.27%	9,569	41.67%
June	15,559	58.49%	14,888	50.00%	8,862	54.70%	9,569	50.00%
July	0	58.49%	14,888	58.33%	8,862	62.13%	9,569	58.33%
August	14,888	66.79%	14,889	66.67%	8,862	69.57%	9,569	66.67%
September	14,888	75.09%	14,889	75.00%	9,072	77.17%	9,568	75.00%
October	14,889	83.39%	14,889	83.33%	9,072	84.78%	9,568	83.33%
November	14,889	91.70%	14,889	91.67%	9,072	92.39%	9,569	91.67%
December	14,889	100.00%	14,889	100.00%	9,073	100.00%	9,569	100.00%
TOTAL	179,331	-0.67%	178,661	-0.37%	119,237	-33.26%	114,826	-3.70%

NOTE: In March 2014, the rental of counter space decreased from $80 to $47.62 per square foot.

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 Paradies Shops, The LPA Group, and URS.

COMPUTATION OF FEE:

Proceeds are computed using the per-foot appraised value of leased of office space. Currently, the rental rate for office space ranges from $48 to $50.

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

RENT FOR MODIFICATION OF CHECKPOINT AREA					ACCOUNT NUMBER		481 . . 442305	
	2012		2013		2014		2015	
MONTH	$	%	$	%	$	%	$	%
January	21,258	8.96%	21,178	8.56%	18,982	8.44%	15,577	7.28%
February	20,126	17.45%	21,178	17.12%	18,982	16.88%	15,577	14.56%
March	20,126	25.94%	21,177	25.68%	18,982	25.32%	15,577	21.85%
April	20,126	34.42%	21,177	34.24%	17,302	33.01%	15,577	29.13%
May	40,251	51.39%	20,959	42.71%	17,302	40.71%	29,537	42.94%
June	11,486	56.24%	20,959	51.19%	17,302	48.40%	15,577	50.22%
July	0	56.24%	20,126	59.32%	17,302	56.09%	15,577	57.50%
August	20,126	64.72%	20,126	67.46%	17,302	63.79%	15,577	64.78%
September	20,126	73.21%	20,126	75.59%	17,302	71.48%	18,119	73.25%
October	21,178	82.14%	20,126	83.73%	17,302	79.17%	16,086	80.77%
November	21,178	91.07%	20,126	91.86%	17,302	86.87%	30,046	94.82%
December	21,178	100.00%	20,126	100.00%	29,538	100.00%	11,086	100.00%
TOTAL	237,159	-1.80%	247,384	4.31%	224,900	-9.09%	213,913	-4.89%

NOTE: W.D. Schock's contract with the Airport ended March of 2014 and was not renewed.

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 2015 is $1,468,755.

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

COMMISSIONS-CAR RENTAL AGENCIES							ACCOUNT NUMBER	481 . . 442311
	2012		2013		2014		2015	
MONTH	$	%	$	%	$	%	$	%
January	122,187	6.56%	126,177	7.38%	125,953	7.27%	126,703	7.47%
February	121,364	13.07%	110,090	13.81%	118,139	14.09%	97,318	13.20%
March	156,208	21.45%	185,573	24.67%	155,974	23.10%	165,956	22.98%
April	158,032	29.93%	154,487	33.70%	153,424	31.96%	148,268	31.72%
May	269,787	44.41%	156,585	42.85%	122,396	39.02%	157,510	41.00%
June	165,643	53.30%	109,802	49.27%	122,396	46.09%	146,482	49.64%
July	0	53.30%	143,451	57.66%	187,900	56.94%	124,584	56.98%
August	138,991	60.76%	141,674	65.95%	149,963	65.60%	156,936	66.23%
September	137,304	68.13%	140,684	74.17%	139,854	73.67%	139,774	74.47%
October	164,811	76.97%	129,483	81.74%	142,914	81.93%	133,574	82.34%
November	233,921	89.53%	150,230	90.53%	122,396	88.99%	151,350	91.26%
December	195,129	100.00%	162,024	100.00%	190,625	100.00%	148,302	100.00%
TOTAL	1,863,377	16.95%	1,710,260	-8.22%	1,731,934	1.27%	1,696,757	-2.03%

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
	2012		2013		2014		2015	
MONTH	$	%	$	%	$	%	$	%
January	32	14.95%	0	0.00%	0	0.00%	38	20.99%
February	0	14.95%	26	9.96%	0	0.00%	0	20.99%
March	0	14.95%	34	22.99%	51	44.74%	47	46.96%
April	61	43.46%	0	22.99%	0	44.74%	0	46.96%
May	0	43.46%	37	37.16%	0	44.74%	33	65.19%
June	0	43.46%	0	37.16%	0	44.74%	32	82.87%
July	0	43.46%	0	37.16%	34	74.56%	0	82.87%
August	26	55.61%	42	53.26%	0	74.56%	0	82.87%
September	0	55.61%	0	53.26%	29	100.00%	0	82.87%
October	38	73.36%	33	65.90%	0	100.00%	0	82.87%
November	0	73.36%	45	83.14%	0	100.00%	31	100.00%
December	57	100.00%	44	100.00%	0	100.00%	0	100.00%
TOTAL	214	9.18%	261	21.96%	114	-56.32%	181	58.77%

NOTE: The decrease in 2014 is due to the fact that the Airport earned fewer commissions on the coke machines. In 2015, the January payment was actually for 2014.

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 $18,010 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
	2012		2013		2014		2015	
MONTH	$	%	$	%	$	%	$	%
January	5,006	8.33%	5,006	8.33%	5,006	8.33%	5,006	8.33%
February	5,006	16.67%	5,006	16.67%	5,006	16.67%	5,006	16.67%
March	5,006	25.00%	5,006	25.00%	5,006	25.00%	5,006	25.00%
April	5,006	33.33%	5,006	33.33%	5,006	33.33%	5,006	33.33%
May	10,012	50.00%	5,006	41.67%	5,006	41.67%	5,006	41.67%
June	5,006	58.33%	5,006	50.00%	5,006	50.00%	5,006	50.00%
July	0	58.33%	5,006	58.33%	5,006	58.33%	5,006	58.33%
August	5,006	66.67%	5,006	66.67%	5,006	66.67%	5,006	66.67%
September	5,006	75.00%	5,006	75.00%	5,006	75.00%	5,006	75.00%
October	5,006	83.33%	5,006	83.33%	5,006	83.33%	5,006	83.33%
November	5,006	91.67%	5,006	91.67%	5,006	91.67%	5,006	91.67%
December	5,006	100.00%	5,006	100.00%	5,006	100.00%	5,006	100.00%
TOTAL	60,072	3.44%	60,072	0.00%	60,072	0.00%	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.

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 an annual **$400 fee per taxicab driver** 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	
	2012		2013		2014		2015	
MONTH	$	%	$	%	$	%	$	%
January	1,452	9.30%	800	5.95%	760	5.14%	350	2.60%
February	1,550	19.22%	950	13.01%	1,000	11.91%	450	5.94%
March	1,308	27.59%	1,110	21.26%	3,070	32.68%	2,550	24.86%
April	1,577	37.69%	1,500	32.41%	450	35.72%	450	28.20%
May	1,177	45.23%	870	38.88%	450	38.77%	450	31.54%
June	1,487	54.75%	1,030	46.54%	2,250	53.99%	2,450	49.72%
July	1,062	61.55%	1,171	55.24%	450	57.04%	450	53.06%
August	1,300	69.87%	1,320	65.06%	450	60.08%	450	56.40%
September	1,160	77.30%	1,110	73.31%	2,450	76.66%	2,450	74.58%
October	1,460	86.64%	1,240	82.53%	450	79.70%	450	77.92%
November	1,140	93.94%	1,210	91.52%	450	82.75%	450	81.26%
December	946	100.00%	1,140	100.00%	2,550	100.00%	2,525	100.00%
TOTAL	15,619	4.15%	13,451	-13.88%	14,780	9.88%	13,475	-8.83%

NOTE: The fee structure changed in 2014 for the taxi companies, giving the Airport a guaranteed amount. In 2015, we had fewer taxis paying quarterly.

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
	2012		2013		2014		2015	
MONTH	$	%	$	%	$	%	$	%
January	10,706	5.87%	10,224	6.84%	10,167	7.27%	10,167	7.70%
February	13,416	13.24%	11,707	14.66%	10,541	14.81%	10,167	15.41%
March	16,621	22.36%	13,815	23.90%	12,926	24.05%	10,299	23.21%
April	24,450	35.77%	13,241	32.75%	12,372	32.90%	10,941	31.51%
May	27,686	50.97%	14,379	42.36%	10,167	40.17%	12,248	40.79%
June	23,822	64.04%	10,167	49.16%	10,167	47.44%	12,177	50.02%
July	0	64.04%	12,802	57.72%	15,604	58.60%	10,166	57.72%
August	14,016	71.73%	12,200	65.87%	11,660	66.94%	12,633	67.29%
September	11,699	78.15%	12,263	74.07%	10,810	74.67%	10,664	75.38%
October	11,517	84.47%	10,859	81.33%	11,685	83.03%	10,860	83.61%
November	13,870	92.08%	13,230	90.18%	10,167	90.30%	9,918	91.12%
December	14,436	100.00%	14,695	100.00%	13,565	100.00%	11,716	100.00%
TOTAL	182,239	23.08%	149,582	-17.92%	139,831	-6.52%	131,956	-5.63%

NOTE: The increase in 2012 is primarily due to the US Bowling Congress, it was held in Baton Rouge from February through July. In 2014, the decrease in the number of flights by the Airlines affected the revenue for the Gift Shop. In 2015, there were fewer passengers which affected revenues.

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 American Airlines. 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	
	2012		2013		2014		2015	
MONTH	$	%	$	%	$	%	$	%
January	0	0.00%	7,703	8.66%	7,531	8.20%	4,807	7.63%
February	0	0.00%	7,555	17.16%	7,539	16.41%	4,824	15.28%
March	0	0.00%	9,042	27.33%	8,080	25.21%	5,359	23.79%
April	0	0.00%	8,435	36.82%	8,009	33.93%	5,238	32.10%
May	0	0.00%	8,184	46.02%	0	33.93%	5,949	41.54%
June	0	0.00%	0	46.02%	0	33.93%	5,324	49.99%
July	0	0.00%	7,827	54.82%	15,599	50.92%	0	49.99%
August	71,209	0.00%	6,276	61.88%	7,622	59.22%	5,445	58.63%
September	0	0.00%	6,061	68.70%	7,730	67.63%	5,359	67.13%
October	30,437	0.00%	6,272	75.75%	7,820	76.15%	5,359	75.64%
November	7,656	0.00%	6,410	82.96%	0	76.15%	5,480	84.33%
December	15,997	0.00%	15,149	100.00%	21,902	100.00%	9,873	100.00%
TOTAL	125,299	100.00%	88,914	-29.04%	91,832	3.28%	63,017	-31.38%

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. In 2015, American and US Airways merged.

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
2013-2016	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
	2012		2013		2014		2015	
MONTH	$	%	$	%	$	%	$	%
January	216,001	7.17%	228,931	7.17%	225,571	7.18%	216,785	7.13%
February	232,393	14.88%	221,589	14.12%	224,825	14.34%	219,753	14.36%
March	260,645	23.53%	269,345	22.55%	280,410	23.27%	243,353	22.36%
April	254,549	31.97%	286,045	31.52%	260,158	31.55%	259,727	30.90%
May	256,841	40.50%	286,383	40.49%	47,855	33.07%	266,928	39.68%
June	52,692	42.24%	50,316	42.07%	51,598	34.71%	300,215	49.56%
July	288,312	51.81%	295,660	51.33%	531,615	51.64%	44,067	51.01%
August	249,619	60.09%	263,622	59.59%	265,687	60.10%	273,799	60.01%
September	252,583	68.48%	268,438	68.00%	256,078	68.25%	258,806	68.52%
October	272,577	77.52%	274,826	76.61%	274,847	77.00%	255,785	76.94%
November	44,642	79.00%	283,965	85.51%	290,698	86.25%	274,561	85.97%
December	632,851	100.00%	462,590	100.00%	431,797	100.00%	426,677	100.00%
TOTAL	3,013,705	-0.51%	3,191,710	5.91%	3,141,139	-1.58%	3,040,456	-3.21%

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
	2012		2013		2014		2015	
MONTH	$	%	$	%	$	%	$	%
January	25,959	6.02%	60,809	8.27%	60,895	8.19%	61,400	8.34%
February	25,659	11.96%	66,810	17.35%	66,895	17.18%	67,400	17.50%
March	25,659	17.91%	60,809	25.61%	60,269	25.28%	61,484	25.85%
April	13,563	21.05%	60,809	33.88%	61,645	33.57%	61,484	34.20%
May	42,813	30.98%	60,809	42.14%	63,270	42.08%	61,484	42.55%
June	12,063	33.77%	60,809	50.41%	61,400	50.33%	61,484	50.91%
July	(18,778)	29.42%	60,809	58.67%	61,400	58.59%	61,484	59.26%
August	61,786	43.74%	60,809	66.94%	61,400	66.84%	61,483	67.61%
September	60,575	57.78%	60,809	75.20%	62,400	75.23%	61,483	75.96%
October	60,725	71.85%	60,809	83.47%	61,400	83.49%	58,983	83.97%
November	60,725	85.93%	60,809	91.73%	61,400	91.74%	58,983	91.99%
December	60,725	100.00%	60,809	100.00%	61,400	100.00%	58,983	100.00%
TOTAL	431,474	69.37%	735,709	70.51%	743,774	1.10%	736,135	-1.03%

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.

2015 AIRPORT BUILDING LEASES

FUNDED BY CITY-PARISH

LESSEE	LEASE AMOUNT	LESSEE	LEASE AMOUNT
EBRP Sheriff*	221,730	EBR Parish Prison	1,650
		Total City-Parish	**223,380**

NON-CITY PARISH ENTITIES

LESSEE	LEASE AMOUNT	LESSEE	LEASE AMOUNT
Affordable Bail Bonding	5,150	Enterprise Rentals	6,000
Anderson Bonding	5,590	Hertz Rentals*	26,130
Arinc	1,800	La Dept of Health & Hospitals	368,340
Avis	21,380	National Rentals	6,000
BRCC	36,130	RoadRunner Towing	16,000
Budget Rentals	6,000	Roco	1,830
Civil Air Patrols	12,000	Signature Aviation	9,240
		Total Non-City Parish	**521,580**
Multiple Leases Held*		**Total Airport Leases**	**744,970**

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. A new appraisal was prepared in 2014 for the years 2015-2019; rental rates will range from $0.16 to $0.21.

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

LEASES-LAND							ACCOUNT NUMBER	481 . . 442502
	2012		2013		2014		2015	
MONTH	$	%	$	%	$	%	$	%
January	104,889	11.21%	108,324	9.78%	123,367	10.61%	136,498	10.79%
February	64,118	18.06%	81,111	17.10%	92,010	18.52%	102,005	18.86%
March	76,820	26.26%	81,111	24.43%	94,157	26.61%	102,005	26.92%
April	75,575	34.34%	79,582	31.61%	94,157	34.71%	102,005	34.99%
May	152,758	50.66%	119,154	42.37%	94,157	42.81%	102,005	43.06%
June	75,575	58.74%	89,098	50.42%	94,157	50.90%	102,795	51.18%
July	(1,608)	58.56%	89,098	58.46%	94,157	59.00%	102,795	59.31%
August	77,942	66.89%	89,098	66.51%	94,156	67.09%	102,795	67.44%
September	77,975	75.22%	94,921	75.08%	100,255	75.71%	102,795	75.57%
October	77,975	83.55%	92,010	83.38%	94,156	83.81%	104,770	83.85%
November	76,966	91.78%	92,010	91.69%	94,156	91.90%	101,118	91.85%
December	76,966	100.00%	92,010	100.00%	94,156	100.00%	103,085	100.00%
TOTAL	935,951	2.68%	1,107,527	18.33%	1,163,041	5.01%	1,264,671	8.74%

2015 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	31,600	EBR Parish Prison*	44,080
EBR Animal Control	16,470		
		Total City-Parish	**197,900**

NON-CITY PARISH ENTITIES

LESSEE	LEASE AMOUNT	LESSEE	LEASE AMOUNT
337 LLC	15,570	Gulf Wide Aviation	5,460
9401 VMB LLC	27,460	Hertz Rental*	68,900
A Affordable Bail Bonding	480	Legal Air	34,250
ABC	130,770	LA Dept of Health & Hospitals	13,370
Airport Hangar	3,130	LA Division of Administaion	28,280
Allstar Properties	49,750	Lamar	4,400
Anderson Bonding Company	480	Louisiana Aircraft*	40,130
Averitt (3 Point Properties)	460	National Rental*	25,310
Avis Rentals*	57,750	Newtron Development*	27,980
BJ & Polk Bail Bonds	480	Pai Aero*	9,160
BR Coca-Cola Bottling Co.	324,060	RoadRunner Towing*	55,860
Baton Rouge Jet Center*	8,450	Roco*	14,300
BTR Doc*	48,300	Trafalgar Management	8,840
Budget Rentals*	21,390	Vulcan Aero LLC	3,130
CAPAW	10	W Resources	4,700
Dow	25,200	Word of Life Christian Center	6,710
Enterprise Rental*	27,610		
		Total Non-City Parish	**1,092,130**
Multiple Leases Held*		**Total Airport Leases**	**1,290,030**

Note: All land leases end on 12/31/19. In 2014, the land was 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	
	2012		2013		2014		2015	
MONTH	$	%	$	%	$	%	$	%
January	(65,403)	-3.72%	(114,067)	-6.88%	(80,690)	-5.05%	(56,196)	-3.68%
February	134,307	3.92%	96,651	-1.05%	123,631	2.69%	93,269	2.43%
March	156,129	12.79%	141,809	7.51%	169,857	13.33%	135,848	11.33%
April	130,887	20.23%	163,386	17.37%	141,419	22.18%	185,395	23.49%
May	164,048	29.55%	116,509	24.40%	143,201	31.15%	142,011	32.79%
June	146,899	37.90%	226,085	38.04%	138,583	39.83%	129,573	41.29%
July	145,280	46.15%	138,028	46.37%	128,372	47.87%	130,055	49.81%
August	124,697	53.24%	119,904	53.60%	113,174	54.95%	112,564	57.19%
September	151,309	61.84%	191,043	65.13%	145,859	64.09%	137,119	66.18%
October	137,336	69.64%	100,131	71.17%	119,377	71.56%	88,542	71.98%
November	191,233	80.51%	144,850	79.91%	155,591	81.30%	219,933	86.39%
December	342,938	100.00%	332,853	100.00%	298,558	100.00%	207,570	100.00%
TOTAL	1,759,660	4.22%	1,657,182	-5.82%	1,596,932	-3.64%	1,525,683	-4.46%

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 Resolution 43570, 09/22/04 Resolution 46759, 01/14/09 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	
	2012		2013		2014		2015	
MONTH	$	%	$	%	$	%	$	%
January	0	0.00%	0	0.00%	0	0.00%	0	0.00%
February	90,945	5.10%	120,834	6.69%	116,130	6.85%	105,164	6.64%
March	98,265	10.62%	146,686	14.81%	128,792	14.45%	118,982	14.15%
April	127,448	17.77%	199,719	25.86%	163,386	24.09%	156,957	24.06%
May	124,215	24.74%	167,630	35.14%	155,545	33.27%	134,667	32.56%
June	131,239	32.10%	170,549	44.58%	167,271	43.14%	143,795	41.64%
July	119,119	38.79%	148,872	52.83%	151,302	52.07%	141,865	50.59%
August	134,417	46.33%	94,678	58.07%	145,961	60.69%	147,495	59.90%
September	140,099	54.19%	194,353	68.82%	133,049	68.54%	129,860	68.10%
October	176,898	64.12%	130,757	76.06%	134,030	76.45%	122,304	75.82%
November	293,871	80.61%	97,667	81.47%	150,503	85.33%	147,426	85.13%
December	345,614	100.00%	334,763	100.00%	248,631	100.00%	235,631	100.00%
TOTAL	1,782,130	47.42%	1,806,508	1.37%	1,694,600	-6.19%	1,584,146	-6.52%

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. The decreases in 2014 and 2015 are a result of decreasing airline landings.

SUMMARY OF REVENUES								FUND 48X / 49X
REVENUE	2012		2013		2014		2015	
TYPE	$	%	$	%	$	%	$	%
Operating Revenues:								
Airfield Services:								
Airline Landing Fees:								
Scheduled	1,088,110	6.78%	1,194,593	6.58%	1,101,874	6.20%	1,118,917	6.61%
Chartered	25,724	0.16%	26,919	0.15%	15,206	0.09%	27,984	0.17%
Aviation Fuel & Oil Commissions	151,635	0.95%	156,372	0.86%	158,146	0.89%	140,074	0.83%
ILEAV Fuel Station Revenues	1,793	0.01%	0	0.00%	0	0.00%	0	0.00%
Total Airfield Services	1,267,262	7.90%	1,377,884	7.58%	1,275,226	7.17%	1,286,975	7.60%
Hangar & Buildings:								
Hangar Rental	168,447	1.05%	177,447	0.98%	177,447	1.00%	177,446	1.05%
Cargo Building Rental	115,375	0.72%	174,375	0.96%	50,875	0.29%	223,791	1.32%
Rental of Dow Hangar	418,800	2.61%	418,800	2.31%	418,800	2.36%	418,800	2.47%
Total Hangar & Buildings	702,622	4.38%	770,622	4.24%	647,122	3.64%	820,037	4.84%
Terminal Building Area:								
Rentals:								
Airline	3,387,331	21.12%	3,509,523	19.32%	3,534,150	19.88%	3,894,666	23.00%
Restaurant	196,417	1.22%	191,909	1.06%	186,204	1.05%	196,580	1.16%
Office Tenants	288,070	1.80%	337,363	1.86%	339,893	1.91%	345,614	2.04%
Other	179,332	1.12%	178,661	0.98%	119,237	0.67%	114,826	0.68%
Office Rentals	237,159	1.48%	247,384	1.36%	224,900	1.26%	213,913	1.26%
Commissions:								
Car Rental	1,863,377	11.62%	1,710,260	9.41%	1,731,934	9.74%	1,696,757	10.02%
Coin-Operated Services	214	0.00%	261	0.00%	114	0.00%	181	0.00%
Bail Bonding	60,072	0.37%	60,072	0.33%	60,072	0.34%	60,072	0.35%
Ground Transportation Services	15,619	0.10%	13,451	0.07%	14,780	0.08%	13,475	0.08%
Gift Shop	182,239	1.14%	149,582	0.82%	139,831	0.79%	131,956	0.78%
Ground Handling Services	125,299	0.78%	88,914	0.49%	91,832	0.52%	63,017	0.37%
General:								
Auto Parking Fees	3,013,705	18.79%	3,191,710	17.57%	3,141,139	17.67%	3,040,456	17.95%
Other Revenues	264,693	1.65%	324,259	1.78%	346,107	1.95%	353,502	2.09%
Misc. Reimbursements	40,217	0.25%	41,039	0.23%	40,217	0.23%	40,217	0.24%
Total Terminal Building Area	9,853,744	61.43%	10,044,388	55.29%	9,970,410	56.08%	10,165,232	60.02%
Industrial Area Rentals:								
Buildings	431,474	2.69%	735,709	4.05%	743,774	4.18%	736,135	4.35%
Land	935,951	5.84%	1,107,527	6.10%	1,163,041	6.54%	1,264,671	7.47%
Noise Land	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Total Industrial Area Rentals	1,367,425	8.53%	1,843,236	10.15%	1,906,815	10.72%	2,000,806	11.81%
Total Operating Revenues	13,191,053	82.24%	14,036,130	77.26%	13,799,573	77.61%	14,273,050	84.27%
Non-Operating Revenues:								
Intergovernmental Revenues:								
DHS-TSA Sec. CkPt. Reimb.	133,055	0.83%	81,840	0.45%	146,020	0.82%	119,800	0.71%
On-Behalf Payments	159,924	1.00%	162,800	0.90%	165,693	0.93%	168,000	0.99%
Other Revenues:								
Operating Grants	48,960	0.31%	705,204	3.88%	560,556	3.15%	326,308	1.93%
Interest Earnings (All Funds)	42,697	0.27%	26,720	0.15%	15,528	0.09%	23,385	0.14%
Passenger Facility Chgs (Fd 483):								
Passenger Facility Chgs	1,759,660	10.97%	1,657,182	9.12%	1,596,932	8.98%	1,525,683	9.01%
Loss on Refund of PFC Note	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Customer Facility Chgs (Fd 487):								
Customer Facility Charges	1,782,130	11.11%	1,806,508	9.94%	1,694,600	9.53%	1,584,146	9.35%
Total Non-Operating Revenues	3,926,426	24.48%	4,440,254	24.44%	4,179,329	23.51%	3,747,322	22.13%
Other Financing Sources:								
Proceeds of General Fixed Assets Disp.	(1,086,620)	-6.77%	0	0.00%	0	0.00%	(400,633)	-2.37%
Gain/(Loss) on Disp. of Assets	8,500	0.05%	22,576	0.12%	13,570	0.08%	10,113	0.06%
Sale of Airport Noise Property	0	0.00%	(331,041)	-1.82%	(212,268)	-1.19%	(212,268)	-1.25%
Sale of Other Airport Property	0	0.00%	0	0.00%	0	0.00%	(481,171)	-2.84%
Total Other Financing Sources	(1,078,120)	-6.72%	(308,465)	-1.70%	(198,698)	-1.12%	(1,083,959)	-6.40%
TOTAL	16,039,359	8.74%	18,167,919	13.27%	17,780,204	-2.13%	16,936,413	-4.75%

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 Article 6, § 19 Article 7, § 18 (D) Article 7, § 20 (A) Article 7, § 26 Louisiana Revised Statutes: 47:2051 40:1502.1 22:343–347 Act 844 of the 1980 Legislature Act 805 of the 2014 Legislature	Ordinances 9705–9707, 09/08/93; 15035, 11/23/10; 15215, 11/09/11; 15350, 07/25/12; 15351, 07/25/12; 15418, 11/28/12 Resolutions 42095, 10/09/02; 45477, 05/17/07; 11/28/07;48370 & 48372, 01/12/11; 48440, 01/26/11; 48693, 06/22/11; 48854, 10/04/11; 49076, 12/14/11; 49610, 08/08/12; 50668, 02/12/14; 50669, 02/12/14; 51317, 01/28/15; 51318, 01/28/15

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 805 of the 2014 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 25, 2014 the Metropolitan Council adopted the following property tax millages for the 2015 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 805 of the 2014 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	2012	2013	2014	2015
St. George Fire Protection District	12.75	14.00	14.00	15.25
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)	2015-2024
St. George Fire Protection District (add'l 2.00)	2015-2024
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)	2015-2024
District 6 Fire Protection District (orig. 10.00)	2015-2024
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	2012	2013	2014	2015
St. George Fire Protection District	4.00	4.00	4.00	4.00
Central Fire Protection District	10.00	10.00	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	2012		2013		2014		2015	
	$	%	$	%	$	%	$	%
Taxes	13,815,483	88.33%	14,199,738	86.76%	15,184,270	88.87%	15,680,648	88.17%
Intergovernmental Revenues	670,140	4.28%	884,151	5.40%	735,476	4.30%	876,900	4.93%
Charges For Services	1,091,691	6.98%	1,107,290	6.77%	1,121,791	6.57%	1,139,676	6.41%
Miscellaneous Revenues	62,759	0.40%	175,759	1.07%	43,501	0.25%	86,973	0.49%
Other Financing Sources								
Sale of Fixed Assets	0	0.00%	0	0.00%	0	0.00%	0	0.00%
TOTAL	15,640,073	10.10%	16,366,938	4.65%	17,085,038	4.39%	17,784,197	4.09%

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	2012		2013		2014		2015	
	$	%	$	%	$	%	$	%
Taxes	1,842,765	79.29%	1,841,856	77.96%	1,792,012	77.59%	0	0.00%
Intergovernmental Revenues								
From Parish General Fund	70,000	3.01%	70,000	2.96%	70,000	3.03%	70,000	100.00%
Insurance Rebate	57,729	2.48%	67,324	2.85%	126,221	5.47%	0	0.00%
Other	107,650	4.63%	123,027	5.21%	75,500	3.27%	0	0.00%
Total Intergov. Revenues	235,379	10.13%	260,351	11.02%	271,721	11.77%	70,000	100.00%
Charges For Services	229,602	9.88%	238,624	10.10%	233,277	10.10%	0	0.00%
Miscellaneous Revenues	16,203	0.70%	21,711	0.92%	12,478	0.54%	0	0.00%
TOTAL	2,323,949	4.66%	2,362,542	1.66%	2,309,488	-2.25%	70,000	-96.97%

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.

The audit for 2015, 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.

DISTRICT 6 FIRE PROTECTION DISTRICT SUMMARY OF REVENUES								FUND 706
REVENUE TYPE	2012		2013		2014		2015	
	$	%	$	%	$	%	$	%
Taxes	1,054,988	65.40%	1,060,410	64.97%	1,177,807	69.56%	0	0.00%
Intergovernmental Revenues								
From Parish General Fund	71,250	4.42%	71,250	4.37%	71,250	4.21%	71,250	100.00%
Other	237,253	14.71%	247,099	15.14%	230,746	13.63%	0	0.00%
Total Intergov. Revenues	308,503	19.12%	318,349	19.51%	301,996	17.83%	71,250	100.00%
Charges For Services	229,572	14.23%	233,280	14.29%	185,931	10.98%	0	0.00%
Miscellaneous Revenues	20,108	1.25%	20,086	1.23%	27,550	1.63%	0	0.00%
TOTAL	1,613,171	10.73%	1,632,125	1.17%	1,693,284	3.75%	71,250	-95.79%

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 2015, 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 33:9097.1 (F) 33:9097.2 (G) 33:9097.3 (F) 33:9097.6 (F) 33:9097.5 (F) 33:9097.4 (F) 33:9097.10 (F) 33:9097.7 (F)	Resolutions 43817, 01/12/05; 43816, 01/12/05 47969, 06/23/10; 48681, 06/22/11 50117, 04/24/13; 50305, 08/14/13 Renewal of Parcel Fee 48207, 07/28/10; 47944, 06/09/10 50625, 01/22/14; 51156, 11/12/14

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 50305** of August 14, 2013, 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 2013. **Resolution 51156** of November 12, 2014, 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 2014. **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 April 24, 2014, 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 January 22, 2014, 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	50305, 08/14/13	$150.00	$69.50	2014-2017
South Burbank	51156, 11/12/14			2014-2017
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	2012		2013		2014		2015	
	$	%	$	%	$	%	$	%
January	41,078	21.30%	0	0.00%	0	0.00%	0	0.00%
February	0	21.30%	35,598	19.53%	32,573	17.06%	30,307	16.45%
March	2,198	22.44%	2,021	20.64%	4,075	19.19%	2,399	17.75%
April	4,400	24.72%	8,400	25.25%	2,355	20.42%	2,824	19.29%
May	13,354	31.65%	4,806	27.89%	5,725	23.42%	3,009	20.92%
June	1,425	32.38%	0	27.89%	2,999	24.99%	480	21.18%
July	5,151	35.06%	1,977	28.97%	3,100	26.62%	975	21.71%
August	0	35.06%	200	29.08%	100	26.67%	735	22.11%
September	500	35.31%	423	29.31%	100	26.72%	14	22.12%
October	100	35.37%	1,000	29.86%	2,600	28.08%	1,000	22.66%
November	150	35.44%	2	29.86%	(100)	28.03%	6	22.66%
December	124,500	100.00%	127,819	100.00%	137,438	100.00%	142,480	100.00%
TOTAL/% CHG	192,856	-15.59%	182,246	-5.50%	190,965	4.78%	184,229	-3.53%

CONCORD ESTATES CRIME PREVENTION DISTRICT
CRIME PREVENTION DISTRICT FEES **ACCOUNT NUMBER 712 . . 441810**

MONTH	2012		2013		2014		2015	
	$	%	$	%	$	%	$	%
January	4,030	19.43%	0	0.00%	0	0.00%	0	0.00%
February	0	19.43%	3,655	18.23%	3,669	18.40%	3,716	18.34%
March	701	22.81%	450	20.48%	690	21.86%	763	22.11%
April	737	26.36%	700	23.97%	622	24.97%	232	23.25%
May	270	27.67%	505	26.49%	22	25.08%	69	23.59%
June	300	29.11%	0	26.49%	0	25.08%	85	24.01%
July	347	30.78%	281	27.89%	139	25.78%	69	24.35%
August	0	30.78%	0	27.89%	0	25.78%	209	25.38%
September	0	30.78%	0	27.89%	0	25.78%	70	25.73%
October	0	30.78%	0	27.89%	208	26.82%	209	26.76%
November	0	30.78%	0	27.89%	69	27.17%	0	26.76%
December	14,356	100.00%	14,453	100.00%	14,526	100.00%	14,838	100.00%
TOTAL/% CHG	20,741	-19.05%	20,044	-3.36%	19,945	-0.49%	20,260	1.58%

WEDGEWOOD CIVIC ASSOCIATION DISTRICT
CRIME PREVENTION DISTRICT FEES **ACCOUNT NUMBER 713 . . 441810**

MONTH	2012		2013		2014		2015	
	$	%	$	%	$	%	$	%
January	4,194	16.64%	0	0.00%	0	0.00%	0	0.00%
February	0	16.64%	3,456	13.53%	2,756	11.19%	3,399	13.49%
March	225	17.53%	200	14.32%	437	12.96%	451	15.28%
April	300	18.72%	606	16.69%	256	14.00%	104	15.69%
May	251	19.72%	200	17.47%	100	14.41%	0	15.69%
June	50	19.92%	0	17.47%	110	14.86%	56	15.91%
July	100	20.31%	0	17.47%	173	15.56%	0	15.91%
August	0	20.31%	50	17.67%	61	15.81%	70	16.19%
September	0	20.31%	0	17.67%	19	15.88%	15	16.25%
October	0	20.31%	100	18.06%	0	15.88%	0	16.25%
November	0	20.31%	50	18.25%	(40)	15.72%	0	16.25%
December	20,087	100.00%	20,877	100.00%	20,756	100.00%	21,103	100.00%
TOTAL/% CHG	25,207	-29.45%	25,539	1.32%	24,628	-3.57%	25,198	2.31%

HERMITAGE/CROSS CREEK CRIME PREVENTION & DEVELOPMENT
CRIME PREVENTION DISTRICT FEES **ACCOUNT NUMBER 714 . . 441810**

MONTH	2012		2013		2014		2015	
	$	%	$	%	$	%	$	%
January	7,827	15.96%	0	0.00%	0	0.00%	0	0.00%
February	0	15.96%	7,655	15.68%	7,039	14.51%	6,098	12.18%
March	1,511	19.05%	672	17.06%	1,859	18.35%	1,396	14.97%
April	1,700	22.51%	1,277	19.67%	303	18.97%	1,100	17.17%
May	501	23.53%	600	20.90%	0	18.97%	300	17.77%
June	301	24.15%	0	20.90%	500	20.00%	200	18.17%
July	800	25.78%	200	21.31%	300	20.62%	200	18.57%
August	0	25.78%	0	21.31%	100	20.83%	0	18.57%
September	0	25.78%	200	21.72%	100	21.03%	200	18.97%
October	0	25.78%	800	23.36%	300	21.65%	200	19.37%
November	100	25.98%	100	23.57%	0	21.65%	2	19.37%
December	36,290	100.00%	37,310	100.00%	38,002	100.00%	40,354	100.00%
TOTAL/% CHG	49,030	-28.59%	48,814	-0.44%	48,503	-0.64%	50,050	3.19%

GREENWOOD CRIME PREVENTION & IMPROVEMENT DISTRICT
CRIME PREVENTION DISTRICT FEES **ACCOUNT NUMBER 715 . . 441810**

MONTH	2012		2013		2014		2015	
	$	%	$	%	$	%	$	%
January	5,624	18.75%	0	0.00%	0	0.00%	0	0.00%
February	0	18.75%	4,999	16.91%	5,442	18.17%	5,562	18.24%
March	1,251	22.92%	853	19.80%	1,500	23.18%	750	20.70%
April	125	23.33%	686	22.12%	125	23.60%	499	22.33%
May	250	24.17%	125	22.54%	0	23.60%	249	23.15%
June	0	24.17%	0	22.54%	125	24.02%	0	23.15%
July	375	25.42%	250	23.39%	250	24.85%	125	23.56%
August	0	25.42%	0	23.39%	0	24.85%	250	24.38%
September	0	25.42%	0	23.39%	375	26.11%	0	24.38%
October	0	25.42%	209	24.09%	125	26.52%	312	25.40%
November	0	25.42%	250	24.94%	0	26.52%	0	25.40%
December	22,375	100.00%	22,186	100.00%	22,002	100.00%	22,750	100.00%
TOTAL/% CHG	30,000	-26.15%	29,558	-1.47%	29,944	1.31%	30,497	1.85%

MELROSE PLACE CRIME PREVENTION DISTRICT
CRIME PREVENTION DISTRICT FEES **ACCOUNT NUMBER 716 . . 441810**

MONTH	2012		2013		2014		2015	
	$	%	$	%	$	%	$	%
January	17,349	26.21%	0	0.00%	0	0.00%	0	0.00%
February	0	26.21%	9,742	15.22%	8,963	13.48%	7,509	13.72%
March	2,345	29.75%	775	16.43%	1,929	16.38%	1,113	15.75%
April	3,342	34.80%	900	17.84%	1,438	18.55%	1,438	18.38%
May	596	35.70%	2,317	21.46%	889	19.89%	150	18.65%
June	(1,219)	33.86%	0	21.46%	1,950	22.82%	1,650	21.67%
July	(1,069)	32.25%	4,041	27.78%	3,451	28.01%	0	21.67%
August	2,700	36.32%	298	28.24%	525	28.80%	1,050	23.58%
September	0	36.32%	300	28.71%	2,340	32.32%	150	23.86%
October	0	36.32%	729	29.85%	152	32.55%	300	24.41%
November	0	36.32%	150	30.09%	150	32.77%	0	24.41%
December	42,149	100.00%	44,740	100.00%	44,690	100.00%	41,382	100.00%
TOTAL/% CHG	66,193	-14.12%	63,992	-3.33%	66,477	3.88%	54,742	-17.65%

PARK FOREST EAST CRIME PREVENTION DISTRICT CRIME PREVENTION DISTRICT FEES						ACCOUNT NUMBER		718 . . 441810
	2012		2013		2014		2015	
MONTH	$	%	$	%	$	%	$	%
January	0	0.00%	0	0.00%	0	0.00%	0	0.00%
February	0	0.00%	3,186	12.51%	3,036	11.82%	3,746	14.02%
March	0	0.00%	629	14.97%	533	13.89%	313	15.19%
April	0	0.00%	312	16.20%	560	16.07%	420	16.76%
May	0	0.00%	210	17.02%	0	16.07%	70	17.02%
June	0	0.00%	0	17.02%	210	16.89%	0	17.02%
July	0	0.00%	0	17.02%	70	17.16%	0	17.02%
August	0	0.00%	70	17.30%	140	17.71%	70	17.29%
September	0	0.00%	140	17.85%	210	18.52%	71	17.55%
October	0	0.00%	70	18.12%	70	18.80%	210	18.34%
November	0	0.00%	0	18.12%	0	18.80%	0	18.34%
December	20,790	100.00%	20,860	100.00%	20,861	100.00%	21,822	100.00%
TOTAL/% CHG	20,790	100.00%	25,477	22.54%	25,690	0.84%	26,722	4.02%

NOTE: This district did not begin collecting the fees until 2012.

MELROSE EAST CRIME PREVENTION DISTRICT CRIME PREVENTION DISTRICT FEES						ACCOUNT NUMBER		719 . . 441810
	2012		2013		2014		2015	
MONTH	$	%	$	%	$	%	$	%
January	0	0.00%	0	0.00%	0	0.00%	0	0.00%
February	0	0.00%	0	0.00%	27,485	26.86%	27,455	28.72%
March	0	0.00%	0	0.00%	7,593	34.28%	5,341	34.30%
April	0	0.00%	0	0.00%	2,012	36.24%	3,921	38.40%
May	0	0.00%	0	0.00%	1,700	37.90%	1,200	39.66%
June	0	0.00%	0	0.00%	3,500	41.32%	1,900	41.64%
July	0	0.00%	0	0.00%	7,396	48.55%	1,400	43.11%
August	0	0.00%	0	0.00%	500	49.04%	1,535	44.71%
September	0	0.00%	0	0.00%	200	49.23%	900	45.66%
October	0	0.00%	0	0.00%	100	49.33%	2,000	47.75%
November	0	0.00%	0	0.00%	700	50.02%	0	47.75%
December	0	0.00%	45,008	100.00%	51,154	100.00%	49,959	100.00%
TOTAL/% CHG	0	0.00%	45,008	100.00%	102,340	127.38%	95,611	-6.58%

NOTE: This district did not begin collecting the fees until 2013.

SUMMARY OF REVENUES								FUND 711
REVENUE	2012		2013		2014		2015	
TYPE	$	%	$	%	$	%	$	%
Charges For Services								
Crime Prev. District Fee	192,856	98.51%	182,246	98.91%	190,965	98.79%	184,229	99.60%
Miscellaneous Revenues								
Interest Earnings	1,003	0.51%	925	0.50%	411	0.21%	221	0.12%
Interest on Crime Prev. Fee	1,919	0.98%	1,092	0.59%	1,936	1.00%	513	0.28%
Total Miscellaneous Revenues	2,922	1.49%	2,017	1.09%	2,347	1.21%	734	0.40%
TOTAL/% CHANGE	195,778	-15.33%	184,263	-5.88%	193,312	4.91%	184,963	-4.32%

SUMMARY OF REVENUES								FUND 712
REVENUE	2012		2013		2014		2015	
TYPE	$	%	$	%	$	%	$	%
Charges For Services								
Crime Prev. District Fee	20,741	99.23%	20,044	99.31%	19,945	99.37%	20,260	99.20%
Miscellaneous Revenues								
Interest Earnings	70	0.33%	72	0.36%	55	0.27%	89	0.44%
Interest on Crime Prev. Fee	90	0.43%	67	0.33%	71	0.35%	75	0.37%
Total Miscellaneous Revenues	160	0.77%	139	0.69%	126	0.63%	164	0.80%
TOTAL/% CHANGE	20,901	-19.04%	20,183	-3.44%	20,071	-0.55%	20,424	1.76%

SUMMARY OF REVENUES								FUND 713
REVENUE	2012		2013		2014		2015	
TYPE	$	%	$	%	$	%	$	%
Charges For Services								
Crime Prev. District Fee	25,207	99.87%	25,539	99.82%	24,628	99.76%	25,198	99.77%
Miscellaneous Revenues								
Interest Earnings	0	0.00%	0	0.00%	0	0.00%	6	0.02%
Interest on Crime Prev. Fee	32	0.13%	45	0.18%	60	0.24%	51	0.20%
Total Miscellaneous Revenues	32	0.13%	45	0.18%	60	0.24%	57	0.23%
TOTAL/% CHANGE	25,239	-29.47%	25,584	1.37%	24,688	-3.50%	25,255	2.30%

SUMMARY OF REVENUES								FUND 714
REVENUE	2012		2013		2014		2015	
TYPE	$	%	$	%	$	%	$	%
Charges For Services								
Crime Prev. District Fee	49,030	99.53%	48,814	78.54%	48,503	99.68%	50,050	99.66%
Miscellaneous Revenues								
Interest Earnings	45	0.09%	23	0.04%	23	0.05%	14	0.03%
Interest on Crime Prev. Fee	0	0.00%	215	0.35%	134	0.28%	156	0.31%
Contr. from Govt. Agencies	187	0.38%	13,100	21.08%	0	0.00%	0	0.00%
Total Miscellaneous Revenues	232	0.47%	13,338	21.46%	157	0.32%	170	0.34%
TOTAL/% CHANGE	49,262	-28.55%	62,152	26.17%	48,660	-21.71%	50,220	3.21%

SUMMARY OF REVENUES								FUND 715
REVENUE	2012		2013		2014		2015	
TYPE	$	%	$	%	$	%	$	%
Charges For Services								
Crime Prev. District Fee	30,000	99.62%	29,558	99.53%	29,944	99.44%	30,498	99.65%
Miscellaneous Revenues								
Interest Earnings	44	0.15%	8	0.03%	9	0.03%	8	0.03%
Interest on Crime Prev. Fee	69	0.23%	132	0.44%	160	0.53%	98	0.32%
Total Miscellaneous Revenues	113	0.38%	140	0.47%	169	0.56%	106	0.35%
TOTAL/% CHANGE	30,113	-26.11%	29,698	-1.38%	30,113	1.40%	30,604	1.63%

SUMMARY OF REVENUES								FUND 716
REVENUE	2012		2013		2014		2015	
TYPE	$	%	$	%	$	%	$	%
Charges For Services								
Crime Prev. District Fee	66,193	98.75%	63,992	95.75%	66,477	97.23%	54,742	99.07%
Miscellaneous Revenues								
Interest Earnings	0	0.00%	16	0.02%	16	0.02%	14	0.03%
Interest on Crime Prev. Fee	841	1.25%	2,825	4.23%	1,878	2.75%	499	0.90%
Total Miscellaneous Revenues	841	1.25%	2,841	4.25%	1,894	2.77%	513	0.93%
TOTAL/% CHANGE	67,034	-13.35%	66,833	-0.30%	68,371	2.30%	55,255	-19.18%

SUMMARY OF REVENUES								FUND 718
REVENUE	2012		2013		2014		2015	
TYPE	$	%	$	%	$	%	$	%
Charges For Services								
Crime Prev. District Fee	20,790	100.00%	25,477	99.76%	25,690	99.64%	26,722	99.78%
Miscellaneous Revenues								
Interest Earnings	0	0.00%	0	0.00%	7	0.03%	6	0.01%
Interest on Crime Prev. Fee	0	0.00%	62	0.24%	87	0.34%	52	0.19%
Total Miscellaneous Revenues	0	0.00%	62	0.24%	94	0.36%	58	0.22%
TOTAL/% CHANGE	20,790	100.00%	25,539	22.84%	25,784	0.96%	26,780	3.86%

SUMMARY OF REVENUES								FUND 719
REVENUE	2012		2013		2014		2015	
TYPE	$	%	$	%	$	%	$	%
Charges For Services								
Crime Prev. District Fee	0	0.00%	45,008	100.00%	102,340	99.00%	95,611	98.91%
Miscellaneous Revenues								
Interest Earnings	0	0.00%	0	0.00%	0	0.00%	24	0.09%
Interest on Crime Prev. Fee	0	0.00%	0	0.00%	1,034	1.00%	1,033	1.07%
Total Miscellaneous Revenues	0	0.00%	0	0.00%	1,034	4.01%	1,057	3.95%
TOTAL/% CHANGE	0	0.00%	45,008	100.00%	103,374	129.68%	96,668	-6.49%

CYNTRENIKS GROUP/KING HOTEL SPECIAL TAXING DISTRICT
GENERAL SALES & USE TAX
TIF DISTRICT TAX

REVENUE TYPE	FUND . . OBJECT
Taxes	740 . . 413000 740 . . 413500

LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	Louisiana Revised Statutes 33:9038.32; 33:9038.34; 33:9038.42; 33:9038.61	Ordinances 14656, 05/13/09 Resolutions 47315, 09/09/09; 48680, 06/22/11 Agreements Cooperative Endeavor Agreement, 09/11/09 1st Amendment to Cooperative Endeavor Agreement, 07/13/11 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: 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 (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%. The full 3% is rebated to the district.

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
	2012		2013		2014		2015	
MONTH	$	%	$	%	$	%	$	%
January	4,197	6.48%	4,059	0.00%	4,587	6.79%	5,092	8.08%
February	5,436	14.87%	5,317	15.34%	6,474	16.38%	4,832	15.75%
March	6,208	24.46%	6,847	26.53%	6,573	26.12%	5,556	24.57%
April	5,309	32.65%	5,977	36.31%	7,343	36.99%	4,872	32.30%
May	5,663	41.40%	5,478	45.27%	6,964	47.31%	6,025	41.87%
June	4,701	48.65%	3,984	51.79%	6,376	56.75%	5,654	50.84%
July	4,712	55.93%	4,336	58.88%	4,308	63.13%	4,749	58.38%
August	4,883	63.47%	4,209	65.76%	4,081	69.17%	3,873	64.53%
September	6,753	73.89%	4,492	73.11%	5,116	76.75%	5,030	72.51%
October	6,318	83.65%	6,084	83.06%	6,121	85.82%	6,819	83.34%
November	6,137	93.12%	5,827	92.59%	5,118	93.40%	5,924	92.74%
December	4,454	100.00%	4,529	100.00%	4,459	100.00%	4,575	100.00%
TOTAL	64,771	59.09%	61,139	-5.61%	67,520	10.44%	62,999	-6.70%

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
	2012		2013		2014		2015	
MONTH	$	%	$	%	$	%	$	%
January	4,541	5.87%	4,968	0.00%	5,462	6.36%	6,120	8.03%
February	5,702	13.24%	6,681	15.88%	7,894	15.55%	5,956	15.85%
March	7,194	22.54%	7,923	26.68%	8,045	24.92%	6,830	24.81%
April	6,137	30.47%	7,195	36.49%	9,174	35.60%	5,848	32.48%
May	6,865	39.35%	6,565	45.44%	8,710	45.74%	7,449	42.26%
June	5,547	46.52%	4,725	51.88%	8,173	55.26%	6,814	51.20%
July	5,665	53.84%	5,048	58.77%	7,135	63.56%	5,770	58.77%
August	5,790	61.32%	4,770	65.27%	4,951	69.33%	4,543	64.73%
September	8,810	72.71%	5,291	72.48%	6,570	76.98%	6,122	72.76%
October	8,045	83.11%	7,470	82.67%	7,843	86.11%	8,178	83.49%
November	7,693	93.06%	6,967	92.16%	6,411	93.58%	7,371	93.16%
December	5,371	100.00%	5,748	100.00%	5,518	100.00%	5,210	100.00%
TOTAL	77,360	83.61%	73,351	-5.18%	85,886	17.09%	76,211	-11.26%

NOTE: Revenue is shown in the month it was collected by the taxpayer.

SUMMARY OF REVENUES								FUND 740
REVENUE	2012		2013		2014		2015	
TYPE	$	%	$	%	$	%	$	%
Taxes								
General Sales & Use Tax	64,771	45.57%	61,139	45.46%	67,520	44.01%	62,999	45.25%
TIF District Tax	77,360	54.43%	73,351	54.54%	85,886	55.99%	76,211	54.75%
Total Taxes	142,131	100.00%	134,490	100.00%	153,406	100.00%	139,210	100.00%
TOTAL	142,131	71.56%	134,490	94.62%	153,406	14.06%	139,210	-9.25%

BLUEBONNET CONVENTION HOTEL TAXING DISTRICT
GENERAL SALES & USE TAX
TIF DISTRICT TAX

REVENUE TYPE	FUND . . OBJECT
Taxes	741 . . 413000 741 . . 413500

LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	Louisiana Revised Statutes 33:9038.63	Resolution 49292, 3/14/12 Agreement Cooperative Endeavor Agreement, 10/1/11 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 City-Parish is the tax collector/administrator of the levied taxes, that the City-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 parish 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
	2012		2013		2014		2015	
MONTH	$	%	$	%	$	%	$	%
January	15,278	6.41%	21,340	8.06%	21,784	7.50%	22,927	7.22%
February	19,090	14.42%	20,330	15.74%	21,768	15.00%	25,911	15.38%
March	25,312	25.05%	26,764	25.84%	27,530	24.48%	28,147	24.24%
April	17,545	32.41%	24,150	34.97%	23,152	32.46%	36,335	35.68%
May	18,994	40.38%	21,970	43.26%	31,648	43.36%	29,928	45.10%
June	18,957	48.34%	19,957	50.80%	27,368	52.79%	25,141	53.02%
July	16,934	55.44%	20,342	58.48%	23,733	60.96%	24,582	60.76%
August	19,544	63.65%	23,458	67.34%	25,486	69.74%	23,228	68.08%
September	23,497	73.51%	19,452	74.69%	20,645	76.85%	22,968	75.31%
October	21,067	82.35%	25,110	84.17%	19,504	83.57%	29,287	84.53%
November	22,040	91.60%	22,249	92.57%	23,919	91.81%	25,440	92.54%
December	20,021	100.00%	19,668	100.00%	23,784	100.00%	23,694	100.00%
TOTAL	238,279	620.12%	264,790	11.13%	290,321	9.64%	317,589	9.39%

NOTE: The revenue chart above reflects only the parish'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. In October 2014, an adjustment was made to correct prior year overpayment.

TIF DISTRICT TAX							ACCOUNT NUMBER	741 . . 413500
	2012		2013		2014		2015	
MONTH	$	%	$	%	$	%	$	%
January	8,721	3.23%	27,658	7.91%	28,311	7.19%	30,488	7.27%
February	11,218	7.40%	27,437	15.76%	29,221	14.61%	33,576	15.28%
March	14,398	12.74%	34,953	25.76%	35,668	23.67%	36,825	24.07%
April	23,215	21.35%	31,997	34.91%	32,385	31.90%	45,078	34.82%
May	25,357	30.75%	29,582	43.38%	40,791	42.26%	39,962	44.35%
June	24,883	39.98%	26,621	50.99%	36,402	51.51%	30,724	51.68%
July	22,358	48.28%	26,948	58.70%	31,913	59.62%	36,870	60.47%
August	25,753	57.83%	30,525	67.43%	33,553	68.14%	31,827	68.07%
September	31,670	69.58%	25,907	74.85%	28,219	75.31%	30,738	75.40%
October	28,264	80.06%	33,493	84.43%	35,106	84.22%	39,227	84.75%
November	28,964	90.80%	29,600	92.90%	31,896	92.33%	34,021	92.87%
December	24,791	100.00%	24,836	100.00%	30,212	100.00%	29,893	100.00%
TOTAL	269,592	1346.70%	349,557	29.66%	393,677	12.62%	419,230	6.49%

Note: Revenues are shown in the month they are collected by the taxpayer.

SUMMARY OF REVENUES								FUND 741
REVENUE	2012		2013		2014		2015	
TYPE	$	%	$	%	$	%	$	%
Taxes								
General Sales & Use Tax	238,279	46.92%	264,790	43.10%	290,321	42.44%	317,589	43.10%
District Tax	269,592	53.08%	349,557	56.90%	393,677	57.56%	419,230	56.90%
Total Taxes	507,871	100.00%	614,347	100.00%	683,998	100.00%	736,819	100.00%
TOTAL	507,871	881.89%	614,347	20.97%	683,998	11.34%	736,819	7.72%

EBRATS BUILDING SPECIAL TAXING DISTRICT
GENERAL SALES & USE TAX
TIF DISTRICT TAX

REVENUE TYPE	FUND . . OBJECT
Taxes	742 . . 413000 742 . . 413500

LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	Louisiana Revised Statutes 33:9038.32; 33:9038.34; 33:9038.42; 33:9038.61	Ordinance 15957, 5/13/15 Resolutions 47315, 5/13/15 Agreement Cooperative Endeavor Agreement, 7/9/15 Collection Agreement, 7/14/15

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 15957** of May 13, 2015, created the EBRATS Building 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 51460** of May 13, 2015, authorizes the city to enter into a Cooperative Endeavor Agreement with EBRATS Building Special Taxing District and authorizes the mayor-president and council administrator to execute this agreement.

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 (742..413000)
EBRATS Building Special Taxing District collects a General Sales & Use Tax on retail sales of 5% and they get back 2%. The remaining 3% is distributed to the East Baton Rouge School Board (2%), the sewer fund (½%), and the road fund (½%).

District Tax (742..413500)
EBRATS Building Special Taxing District collects a District Tax of 2% on the occupancy of hotel rooms. The full 2% is rebated to the district.

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 EBRATS Building Special Taxing District is 2% 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	742 . . 413000
	2012		2013		2014		2015	
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%	632	4.87%
August	0	0.00%	0	0.00%	0	0.00%	1,770	18.52%
September	0	0.00%	0	0.00%	0	0.00%	2,046	34.30%
October	0	0.00%	0	0.00%	0	0.00%	3,322	59.92%
November	0	0.00%	0	0.00%	0	0.00%	3,410	86.21%
December	0	0.00%	0	0.00%	0	0.00%	1,788	100.00%
TOTAL	0	0.00%	0	0.00%	0	0.00%	12,967	100.00%

NOTE: This taxing district began collecting in the last week of July 2015.

TIF DISTRICT TAX							ACCOUNT NUMBER	742 . . 413500
	2012		2013		2014		2015	
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%	424	3.59%
August	0	0.00%	0	0.00%	0	0.00%	1,592	17.10%
September	0	0.00%	0	0.00%	0	0.00%	1,867	32.94%
October	0	0.00%	0	0.00%	0	0.00%	3,034	58.67%
November	0	0.00%	0	0.00%	0	0.00%	3,214	85.93%
December	0	0.00%	0	0.00%	0	0.00%	1,659	100.00%
TOTAL	0	0.00%	0	0.00%	0	0.00%	11,789	100.00%

Note: Revenues are shown in the month they are collected by the taxpayer. This taxing district began collecting in the last week of July 2015.

SUMMARY OF REVENUES								FUND 742
REVENUE	2012		2013		2014		2015	
TYPE	$	%	$	%	$	%	$	%
Taxes								
General Sales & Use Tax	0	0.00%	0	0.00%	0	0.00%	12,968	52.38%
District Tax	0	0.00%	0	0.00%	0	0.00%	11,789	47.62%
Total Taxes	0	0.00%	0	0.00%	0	0.00%	24,757	100.00%
TOTAL	0	0.00%	0	0.00%	0	0.00%	24,757	100.00%