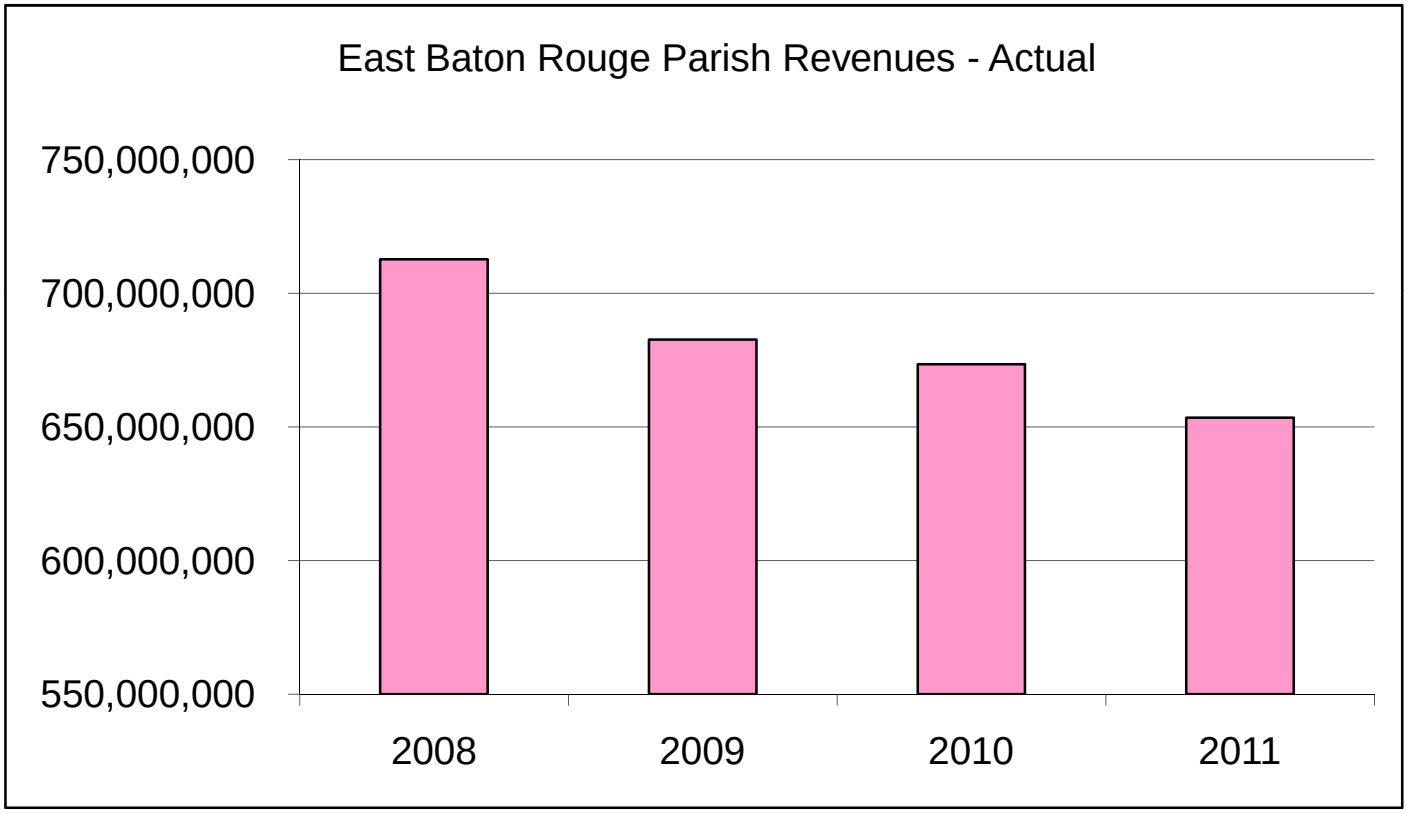
REVENUE FACTS

2008 - 2011



CITY OF BATON ROUGE
PARISH OF EAST BATON ROUGE

FOREWORD

Revenue Facts 2008–2011 is a comprehensive manual of "revenue fact sheets" prepared by the Finance Department–Budgeting Division for use in preparing revenue estimates for the Annual Operating Budget for the City of Baton Rouge–Parish of East Baton Rouge and in analyzing revenue trends. The manual is divided into five sections: (1) the General Fund; (2) the Special Revenue Funds other than managerial and grant funds; (3) the Road and Street Improvement Capital Projects Fund, which is funded by the same sales tax that funds one of the Special Revenue Funds; (4) the Enterprise Funds, with the exception of the Capital Area Transit System; and (5) the Component Units.

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

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

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

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

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

Marie Green

Marie Green
Budgeting Manager
July 5, 2012

TABLE OF CONTENTS

ACCOUNT	REVENUE TITLE	PAGE
	Summary of Revenues - All Funds	1
	GENERAL FUND	
	Summary of Revenue Collections By Type	4
	Summary of Revenue Collections By Title	5
	TAXES	
411000	General Property Taxes	13
412000	Gross Receipts Business Taxes	16
412100	Public, Educational & Governmental Programming Access Fees	19
413000	General Sales & Use Taxes	21
414000	Occupancy Taxes	28
415100	Occupational License Taxes	30
415200	Insurance Premiums Taxes	34
416000	Gaming Admissions Taxes	37
	Interest & Penalties - Delinquent Taxes:	
419100	Interest & Penalties - General Property Taxes	40
419200	Interest & Penalties - Gross Receipts Business Taxes	40
419300	Interest & Penalties - General Sales & Use Taxes	40
419400	Interest & Penalties - Occupancy Taxes	40
419500	Interest & Penalties - Occupational License Taxes	40
419600	Interest & Penalties - Insurance Premium Taxes	40
419700	Interest & Penalties - Gaming Admissions Taxes	40
	LICENSES & PERMITS	
	Use of Streets:	
421001	Public Conveyances	49
421002	Bicycle Registration Fees	51
	Occupational & Professional:	
422210	Air Conditioning & Heating Licenses	53
422220	Electrical Contractors Licenses	55
422240	Plumbers Licenses	57
422260	Garbage Collectors Licenses	59
422310	Classified Employees Licenses	60
422315	ABC Duplicate / Temporary Licenses	60
422320	Waiter / Waitress Licenses	60
422330	Retail Clerk Licenses	60
422340	Entertainers Licenses - Dancers	60
422350	Entertainers Licenses - Models	60
422360	Liquor & Beer Licenses	64
422370	Restaurant Licenses	66
422380	Restaurant After-Hours Cleanup	66
422390	Restaurant After-Hours Permits	66
422410	Gaming Licenses	69
	Construction Permits:	
423210	Air Conditioning & Heating Permits	71
423220	Electrical Permits	73
423230	Building Permits	75
423240	Plumbing & Gas Permits	77
	Other Licenses & Permits:	
424310	Special Events Permits	79
424550	Alarm User Permits	81

TABLE OF CONTENTS

ACCOUNT	REVENUE TITLE	PAGE
424800	Miscellaneous Fire Permits	82
	Miscellaneous Licenses & Permits:	
422250	House Moving Licenses	83
422270	Arborists Licenses	83
422510	Chauffeurs Licenses	83
422540	Second Hand Dealers Licenses	83
423250	House Moving Permits	83
423281	Fence Permits	83
424110	Miscellaneous Public Works Parking Permits	83
424610	Sign Permits	83
	INTERGOVERNMENTAL	
	State Grants:	
432100	Louisiana DOTD - Traffic Signal Maintenance	87
432103	Department of Military Affairs	88
432106	Louisiana Department of Education - Juvenile Meal Reimbursements	90
432200	Louisiana DOTD - Street Maintenance	92
432504	Louisiana Department of the Treasury - Riverfront Improvements	94
	State Shared Revenues:	
433100	Beer Taxes	96
433200	Insurance Companies Taxes	98
433300	Louisiana Revenue Sharing	100
433400	Mineral Royalties	101
433500	Severance Taxes	103
433900	On-Behalf Payments for Salaries & Benefits	105
436101	Payments in Lieu of Taxes - Federal Government	109
	Other Intergovernmental Revenues:	
432607	La. Department of Education (Summer Food Program Reimbursement)	110
	CHARGES FOR SERVICES	
440010	City Court Civil Fees	113
440016	City Court Civil Fees 2	113
440011	City Court Judiciary Court Costs	115
440012	City Court School Fees	117
440013	City Court Bench Warrant Fees	118
440014	City Court Miscellaneous Fees	120
440015	City Court Credit Card Payment Fees	122
440017	City Court Expungement Fees	123
440018	City Court Home Incarceration Monitoring Fees	124
440023	City Court Mortgage Recordation Fees	125
440024	City Court Pretrial Administration Fees	126
440025	City Court Electronic Disposition Extraction Fee	127
440030	City Constable Civil Fees	128
440050	MetroNet Services	129
440101	Fiscal Management Fees	131
440102	Fiscal Management Fees - Inventory	131
440103	Fiscal Management Fees - Auction Facility	131
440104	Fiscal Management Fees - In-House Projects	131
440111	Sales Tax Collection Charges	137
440114	Occupancy Tax Collection Charges	140
440115	NSF Check Charges - Finance	142
440116	Credit Card Processing Fees	143
440130	Bench Advertising	145

TABLE OF CONTENTS

ACCOUNT	REVENUE TITLE	PAGE
440140	Central Transition District	147
440201	Board of Adjustment Fees	149
440202	Sale of Construction Codes	151
440203	Sale of Construction Plans	152
440329	City Court Pretrial DWI Fees	153
440330	Pretrial Diversion Fees	154
440331	Notice of Intent	155
440340	Adjudicated Property	157
440401	Miscellaneous Planning Commission Charges	159
440402	Zoning Fees	160
440403	Planning Fees	162
440404	Planning Advertising Fees	164
440405	Geographical Information System Fees	166
	Public Safety:	
441203	Subdivision Inspection & Testing Fees	168
441206	Flood Determination Fees	170
441208	Commercial & Residential Plan Review	172
441501	Sale of Reports & Photos	174
441503	Sobriety Tests	176
441505	False Alarm Fees	177
441506	Sex Offender Registration Fees	179
441507	Police Reimbursement for Overtime	180
441508	Traffic Safety Fees	182
441510	Code Enforcement Fees	184
441604	Prison Medical Charges	186
441701	Coroner's Fees	188
441702	Coroner's Emergency Certificate Fees	188
441703	Coroner's Cremation Fees	188
441902	Juvenile Services Supervision Fees	191
442001	Parking Meter Fees	192
	Sanitation:	
443500	Weed Cutting Charges	194
	Culture & Recreation:	
445102	Summer Program - Jewel J. Newman Community Center	195
445103	Summer Program - Martin Luther King Community Center	195
445200	Riverfront Docking Fees	197
	Conservation & Development:	
	Rents/Utilities/Donations - Community Centers:	
446101	Leo S. Butler Community Center	199
446102	Jewel J. Newman Community Center	199
446103	Dr. Martin Luther King, Jr. Community Center	199
446104	Chaneyville Community Center	199
446105	Delmont Service Center	199
	Other Charges For Services:	
440022	City Court Bond Posting Fees from EBRSO	202
440032	City Prosecutor Discovery Fees	202
440033	City Prosecutor Bond Posting Fees	202
440113	Legal Costs - Sales Tax	202
440350	ABC Subpoenas	202
441502	Police Collection Fees	202
441509	Traffic Safety - Hearing Fees	202

TABLE OF CONTENTS

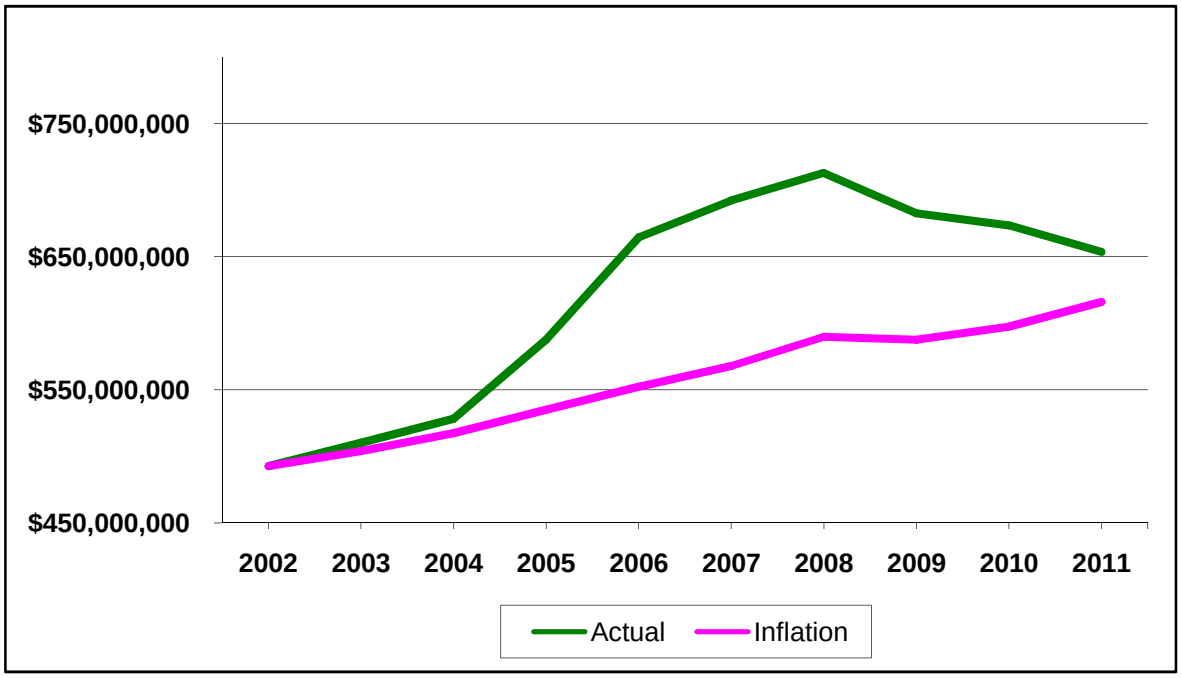
ACCOUNT	REVENUE TITLE	PAGE
	FINES & FORFEITS	
450101	City Court Criminal Fines	205
450102	City Court Forfeitures	205
450103	City Court Traffic Fines	207
451004	Parish Parking Fines	209
451300	ABC Board Fines	211
	MISCELLANEOUS	
481000	Interest Earnings on Investments	215
482100	Rentals - Land	217
482200	Rentals - Buildings	218
482210	Rentals - Training Center	220
482310	Oil, Gas, & Mineral Royalties	221
482320	Oil, Gas, & Mineral Royalties - Bonus & Rentals	221
483101	Airport 2001 PFC Note	224
483110	EBR Sewerage Commission Note	226
484160	Emergency Operations Recoveries	228
484200	Contingent Receipts	229
484210	Juvenile Services Vending Machine Commissions	231
486000	Condemnations	232
488110	Juvenile Detention Meals	234
488510	Confiscated Funds - Police	235
488530	Police Miscellaneous Revenues	237
488800	Juvenile Detention Reimbursements	238
	Other Miscellaneous:	
481120	Interest Earnings on Assessments - Paving	240
485500	Subrogation Recovery and Restitution	240
487120	Special Assessments - Paving	240
488200	DPW Miscellaneous Revenues	240
488520	Abandoned or Impounded Bicycles	240
489100	Contributions from Private Businesses	240
489200	Donations	240
	OTHER FINANCING SOURCES	
491001	Sale of General Fixed Assets	243
491101	Proceeds from Sale of Adjudicated Property	245

TABLE OF CONTENTS

FUND	REVENUE TITLE	PAGE
	SPECIAL REVENUE FUNDS	
103	Juror Compensation Fund	249
109	City Constable Court Cost Fund	251
110	Mosquito Abatement & Rodent Control	257
111	Library Board of Control	260
113	Downtown Development District	265
114	Gaming Enforcement Division	268
115	City Court Judicial Building Fund	270
116	Animal Control and Rescue Center	272
117	Federal Forfeited Property	280
118	EBRP Communications District	282
119	Emergency Medical Services	285
121	Baton Rouge Fire Pay Enhancement Fund	289
141	Consolidated Road Lighting District	292
145	Parish Transportation Fund	295
146	Parish Transportation Beautification Fund	299
147	Parish Street Maintenance Fund	302
150	Capitol House Economic Development District	306
	CAPITAL PROJECTS FUNDS	
337	Traffic Impact Fees	313
338+	Road & Street Improvement Fund	315
	ENTERPRISE FUNDS	
407	Greater Baton Rouge Parking Authority	321
410+	Comprehensive Sewerage System Fund	325
450+	Baton Rouge River Center	336
461	Solid Waste Disposal Facility Fund	341
462	Solid Waste Collection Fund	344
481+	Greater Baton Rouge Airport District	347
	COMPONENT UNITS	
70x	Fire Protection Districts	379
71x	Crime Prevention Districts	395
740	Cyntreniks Group/King Hotel Special Taxing District	401
741	Bluebonnet Convention Hotel Taxing District	404

SUMMARY OF REVENUES

ALL FUNDS

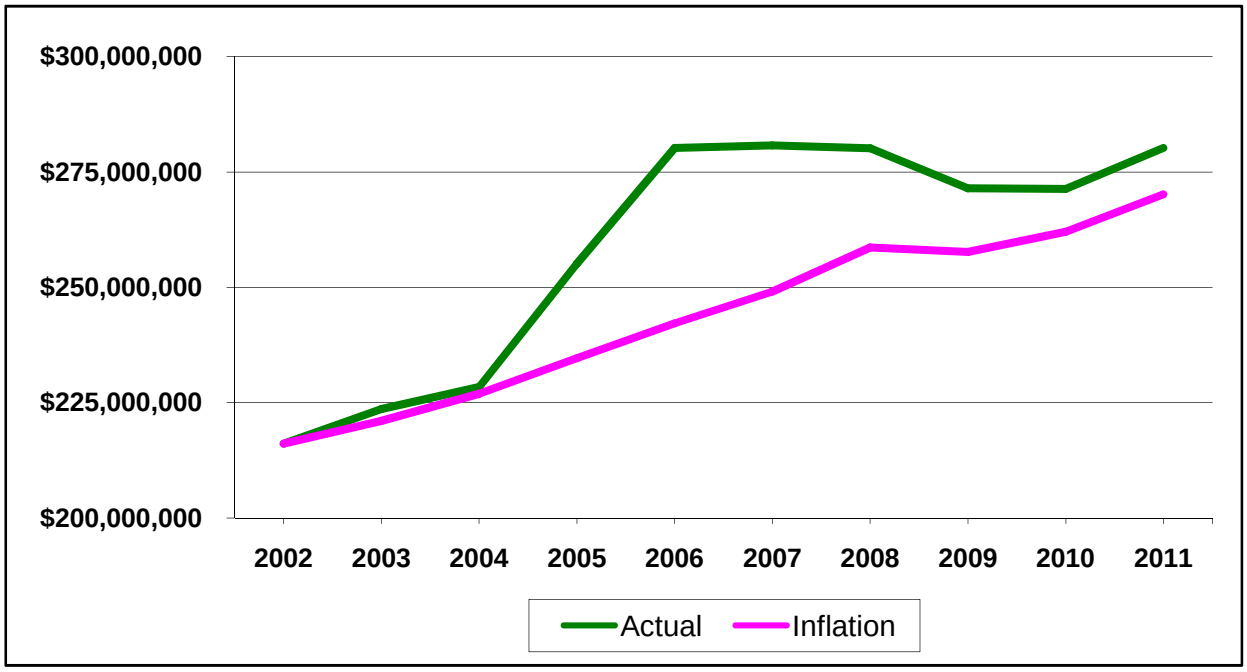


SUMMARY OF REVENUE COLLECTIONS BY REVENUE TYPE
ALL FUNDS COMBINED - BUDGET BASIS
(EXCLUDING INTERNAL SERVICE AND TRUST AGENCY FUNDS)

OPERATING REVENUES	2008	2009	2010	2011
TAXES				
General Property Tax	83,779,778	85,578,899	90,055,649	90,688,178
Gross Receipts Business Tax	28,066,092	22,192,194	24,513,768	23,302,535
General Sales & Use Tax	252,120,443	242,154,702	232,087,275	243,423,431
Gaming Admission Tax (Riverboats)	5,739,940	7,555,129	5,745,607	5,845,261
Other Taxes	15,019,989	15,179,681	14,982,879	15,054,608
TOTAL TAXES	**384,726,242**	**372,660,605**	**367,385,178**	**378,314,013**
LICENSES & PERMITS	**4,254,693**	**3,265,200**	**4,212,545**	**4,162,843**
INTERGOVERNMENTAL REVENUES				
Grants	31,775,662	54,661,806	47,144,653	41,481,962
River Center Capital Program	2,606,470	2,040,154	1,932,138	1,969,153
On-Behalf Payments	8,139,263	8,248,315	8,915,758	8,829,601
Other Intergovernmental (Operating)	65,569,848	38,134,422	61,634,397	30,810,782
TOTAL INTERGOVERNMENTAL	**108,091,243**	**103,084,697**	**119,626,946**	**83,091,498**
CHARGES FOR SERVICES				
Solid Waste / Landfill Fees	43,301,789	42,254,353	42,385,846	42,336,287
Sewer User Fees	64,000,239	67,558,363	68,945,982	71,080,290
SMG	11,022,744	12,410,259	5,879,328	5,803,716
Customer Facility Charge	1,289,954	1,040,005	1,145,760	1,208,854
Passenger Facility Charge	1,797,713	1,433,217	1,638,109	1,688,472
Other Charges For Services	45,231,010	48,236,574	55,311,503	53,680,271
TOTAL CHARGES FOR SERVICES	**166,643,449**	**172,932,771**	**175,306,528**	**175,797,890**
FINES & FORFEITS	**3,071,087**	**2,955,401**	**3,288,720**	**3,518,602**
MISCELLANEOUS REVENUES	**44,703,000**	**27,644,940**	**3,567,167**	**8,470,163**
OTHER FINANCING SOURCES	**1,272,502**	**144,836**	**53,607**	**163,111**
TOTAL REVENUES & OTHER FINANCING SOURCES	**712,762,216**	**682,688,450**	**673,440,691**	**653,518,120**

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

GENERAL FUND

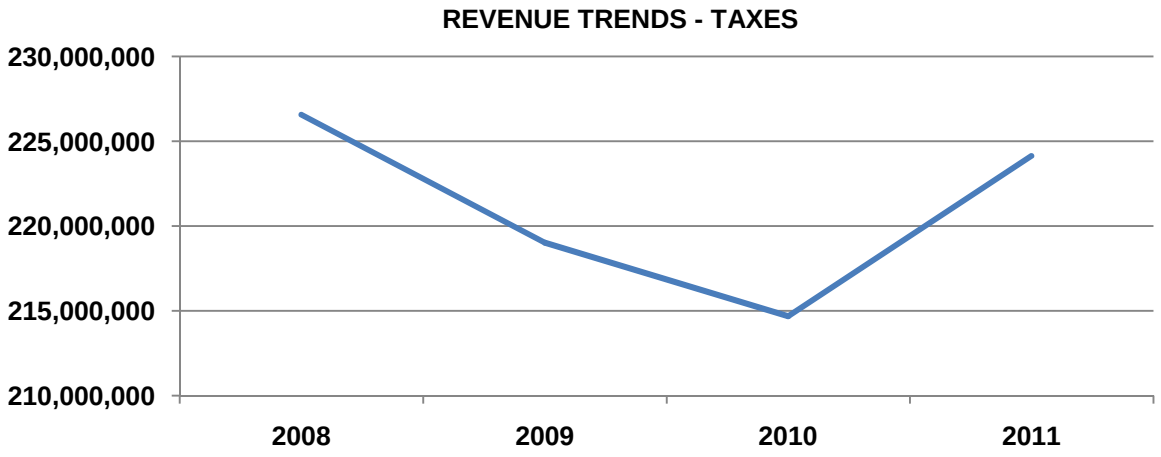


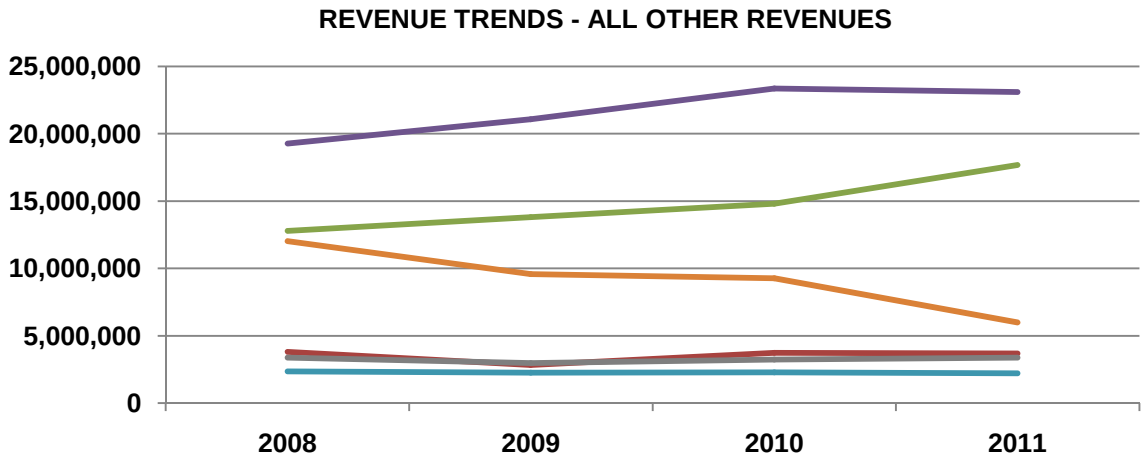
Year	Average CPI-U	Actual	Inflation
2002	179.9	$216,086,983	$216,086,983
2003	184.0	223,554,423	221,011,700
2004	188.9	228,349,967	226,897,338
2005	195.3	255,079,728	234,584,701
2006	201.6	280,194,003	242,151,950
2007	207.3	280,744,101	248,998,508
2008	215.3	280,124,278	258,607,712
2009	214.5	271,450,984	257,646,792
2010	218.1	271,258,360	261,970,934
2011	224.9	280,151,833	270,138,758

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	2008		2009		2010		2011	
	$	%	$	%	$	%	$	%
TAXES	226,571,757	80.88%	219,016,093	80.68%	214,680,838	79.14%	224,141,382	80.01%
LICENSES & PERMITS	3,799,295	1.36%	2,813,945	1.04%	3,709,745	1.37%	3,669,322	1.31%
INTERGOVERNMENTAL	12,765,213	4.56%	13,788,868	5.08%	14,786,832	5.45%	17,681,916	6.31%
CHARGES FOR SERVICES	19,267,454	6.88%	21,063,123	7.76%	23,344,967	8.61%	23,094,365	8.24%
FINES & FORFEITS	2,342,771	0.84%	2,235,647	0.82%	2,261,756	0.83%	2,207,886	0.79%
MISCELLANEOUS	12,009,008	4.29%	9,566,322	3.52%	9,256,946	3.41%	5,984,968	2.14%
TOTAL REVENUES	276,755,498	98.80%	268,483,998	98.91%	268,041,084	98.81%	276,779,839	98.80%
OTHER FINANCING SOURCES	3,368,780	1.20%	2,966,986	1.09%	3,217,276	1.19%	3,371,994	1.20%
TOTAL REVENUES AND OTHER FINANCING SOURCES	280,124,278	100.00%	271,450,984	100.00%	271,258,360	100.00%	280,151,833	100.00%





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

TAXES								
REVENUE DESCRIPTION	2008		2009		2010		2011	
	$	%	$	%	$	%	$	%
General Property Tax	22,501,722	8.03%	23,244,953	8.56%	24,570,686	9.06%	24,671,073	8.81%
Gross Receipts Business Tax	28,057,366	10.02%	22,181,146	8.17%	24,509,799	9.04%	23,291,889	8.31%
Gross Receipts Business Tax	0	0.00%	0	0.00%	0	0.00%	41,724	0.01%
General Sales & Use Tax (Gross)	172,501,187	61.58%	162,699,667	59.94%	156,428,522	57.67%	163,245,624	58.27%
Less Enterprise Zone Rebates	(8,251,052)	-2.95%	(2,155,012)	-0.79%	(710,650)	-0.26%	(659,349)	-0.24%
Less Debt Service Fund Revs.	(11,012,287)	-3.93%	(11,581,423)	-4.27%	(11,457,394)	-4.22%	(8,208,407)	-2.93%
Less Tax Incremental Fin. Dist. (TIF)	0	0.00%	(188,541)	-0.07%	(353,539)	-0.13%	(295,977)	-0.11%
Adjustment	167,530	0.06%	167,530	0.06%	103,011	0.04%	198,175	0.07%
General Sales & Use Tax (Net)	153,405,378	54.76%	148,942,221	54.87%	144,009,950	53.09%	154,280,066	55.07%
Occupancy Tax	1,368,460	0.49%	1,109,897	0.41%	1,096,209	0.40%	1,142,080	0.41%
Occupational License Taxes	9,750,437	3.48%	10,082,218	3.71%	9,869,346	3.64%	9,944,551	3.55%
Insurance Premiums Tax	3,457,676	1.23%	3,521,596	1.30%	3,590,209	1.32%	3,580,235	1.28%
Gaming Admission Tax	5,739,940	2.05%	7,542,077	2.78%	5,740,632	2.12%	5,845,261	2.09%
Int. & Penalties-Gen. Property Tax	70,348	0.03%	90,677	0.03%	95,244	0.04%	103,307	0.04%
Int. & Pen.-Gross Rects. Bus. Tax	8,726	0.00%	11,048	0.00%	3,969	0.00%	10,646	0.00%
Int. & Pen.-Gen. Sales & Use Tax	1,768,288	0.63%	1,811,238	0.67%	762,704	0.28%	884,532	0.32%
Int. & Pen.-Occupancy Tax	4,530	0.00%	4,611	0.00%	5,743	0.00%	3,067	0.00%
Int. & Pen.-Occupational License Tax	410,035	0.15%	429,497	0.16%	399,546	0.15%	326,602	0.12%
Int. & Pen.-Insurance Premium Tax	28,851	0.01%	31,862	0.01%	21,826	0.01%	16,349	0.01%
Int. & Pen.-Gaming Admissions Tax	0	0.00%	13,052	0.00%	4,975	0.00%	0	0.00%
TOTAL Taxes/% of Total Revs. & OFS	226,571,757	80.88%	219,016,093	80.68%	214,680,838	79.14%	224,141,382	80.01%

LICENSES & PERMITS								
REVENUE DESCRIPTION	2008		2009		2010		2011	
	$	%	$	%	$	%	$	%
Use of Streets:								
Public Conveyances	15,679	0.01%	11,664	0.00%	13,420	0.00%	14,833	0.01%
Bicycle Registration Fees	45,245	0.02%	43,665	0.02%	40,520	0.01%	37,015	0.01%
Occupational & Professional:								
Air Conditioning & Heating Lic.	38,035	0.01%	38,995	0.01%	37,175	0.01%	33,550	0.01%
Electrical Contractors Licenses	40,940	0.01%	50,785	0.02%	44,235	0.02%	36,883	0.01%
Plumbers Licenses	30,019	0.01%	36,325	0.01%	35,830	0.01%	28,815	0.01%
House Moving Licenses	350	0.00%	950	0.00%	400	0.00%	300	0.00%
Garbage Collectors Licenses	22,200	0.01%	29,000	0.01%	36,200	0.01%	41,000	0.01%
Arborists Licenses	1,500	0.00%	400	0.00%	100	0.00%	0	0.00%
Classified Employees Licenses	125,325	0.04%	130,300	0.05%	128,050	0.05%	138,325	0.05%
ABC Duplicate / Temp. Licenses	1,880	0.00%	2,670	0.00%	1,670	0.00%	1,710	0.00%
Waiter/Waitress Licenses	75	0.00%	250	0.00%	0	0.00%	75	0.00%
Retail Clerk Licenses	76,425	0.03%	66,950	0.02%	70,025	0.03%	63,025	0.02%
Entertainers Licenses -- Dancers	6,450	0.00%	8,525	0.00%	5,600	0.00%	4,400	0.00%
Entertainers Licenses -- Models	400	0.00%	0	0.00%	150	0.00%	0	0.00%
Liquor & Beer Licenses	498,828	0.18%	507,836	0.19%	530,646	0.20%	547,549	0.20%
Restaurant Licenses	20,740	0.01%	21,930	0.01%	22,695	0.01%	23,120	0.01%
Restaurant After-Hours Cleanup	180	0.00%	200	0.00%	450	0.00%	800	0.00%
Restaurant After-Hours Permits	350	0.00%	400	0.00%	350	0.00%	400	0.00%
Gaming Licenses	11,200	0.00%	12,090	0.00%	6,680	0.00%	6,230	0.00%
Chauffeurs Licenses	2,025	0.00%	2,700	0.00%	2,725	0.00%	3,045	0.00%
Second-Hand Dealers Licenses	1,040	0.00%	1,800	0.00%	1,660	0.00%	4,725	0.00%

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

LICENSES & PERMITS *(Continued)*								
REVENUE	2008		2009		2010		2011	
DESCRIPTION	$	%	$	%	$	%	$	%
Construction Permits:								
Air Cond. & Heating Permits	333,004	0.12%	183,329	0.07%	269,694	0.10%	239,430	0.09%
Electrical Permits	492,669	0.18%	287,695	0.11%	332,087	0.12%	353,027	0.13%
Building Permits	1,516,400	0.54%	993,779	0.37%	1,603,090	0.59%	1,583,811	0.57%
Plumbing & Gas Permits	350,240	0.13%	229,433	0.08%	324,166	0.12%	325,919	0.12%
House Moving Permits	1,700	0.00%	1,890	0.00%	1,090	0.00%	3,001	0.00%
Fence Permits	990	0.00%	1,100	0.00%	1,100	0.00%	1,010	0.00%
Other Licenses & Permits:								
Misc. Public Works Parking Permits	0	0.00%	0	0.00%	3,132	0.00%	2,760	0.00%
Special Event Permits	22,400	0.01%	26,100	0.01%	31,300	0.01%	33,400	0.01%
Alarm User Permits	101,160	0.04%	87,740	0.03%	126,200	0.05%	101,200	0.04%
Sign Permits	1,950	0.00%	1,400	0.00%	1,350	0.00%	1,200	0.00%
Miscellaneous Fire Permits	39,896	0.01%	34,044	0.01%	37,955	0.01%	38,764	0.01%
TOTAL Lic&Per./% of Total Revs. & OFS	3,799,295	1.36%	2,813,945	1.04%	3,709,745	1.37%	3,669,322	1.31%

INTERGOVERNMENTAL								
REVENUE	2008		2009		2010		2011	
DESCRIPTION	$	%	$	%	$	%	$	%
Federal Grants (FEMA)	107	0.00%	0	0.00%	21,713	0.01%	50	0.00%
State Grants:								
Traffic Signal Maintenance	605,120	0.22%	612,440	0.23%	624,640	0.23%	639,280	0.23%
Department of Military Affairs	155,161	0.06%	140,330	0.05%	95,181	0.04%	179,515	0.06%
La. Dept. Ed. (Juv. Det. Meals)	56,463	0.02%	70,763	0.03%	62,627	0.02%	50,525	0.02%
Street Maintenance	174,810	0.06%	725,044	0.27%	521,490	0.19%	543,743	0.19%
Dept. of Treas.- Riverfront Imprve.	172,121	0.06%	446,260	0.16%	182,391	0.07%	0	0.00%
La. Dept. Ed. - Summer Food	14,994	0.01%	0	0.00%	0	0.00%	0	0.00%
State Shared Revenues:								
Beer Tax	448,539	0.16%	440,694	0.16%	424,476	0.16%	404,585	0.14%
Insurance Companies Tax	762,894	0.27%	780,386	0.29%	780,449	0.29%	829,162	0.30%
Louisiana Revenue Sharing	1,211,267	0.43%	1,156,005	0.43%	1,143,939	0.42%	1,138,812	0.41%
Mineral Royalties	262,441	0.09%	118,261	0.04%	76,559	0.03%	91,837	0.03%
Severance Tax	922,990	0.33%	1,065,751	0.39%	815,901	0.30%	945,721	0.34%
On-Behalf Pmts. for Sal. & Ben.	7,372,751	2.63%	8,068,535	2.97%	8,713,603	3.21%	8,624,446	3.08%
Medicare Drug Subsidy Rebate	604,099	0.22%	162,908	0.06%	1,322,338	0.49%	160,525	0.06%
Early Retiree Insurance Program	0	0.00%	0	0.00%	0	0.00%	4,072,178	1.45%
Payment in Lieu of Taxes:								
Federal Government	1,456	0.00%	1,491	0.00%	1,525	0.00%	1,537	0.00%
TOTAL Intergov./% of Total Revs. & OFS	12,765,213	4.56%	13,788,868	5.08%	14,786,832	5.45%	17,681,916	6.31%

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

CHARGES FOR SERVICES								
REVENUE	2008		2009		2010		2011	
DESCRIPTION	$	%	$	%	$	%	$	%
City Court Civil Fees	1,349,732	0.48%	1,254,884	0.46%	1,248,636	0.46%	1,403,784	0.50%
Judiciary Court Costs	1,170,439	0.42%	1,052,417	0.39%	995,444	0.37%	1,040,047	0.37%
City Court School Fees	170,120	0.06%	215,315	0.08%	237,995	0.09%	189,230	0.07%
City Court Bench Warrant Fees	1,045,673	0.37%	1,034,065	0.38%	1,137,998	0.42%	1,176,899	0.42%
City Court Miscellaneous Fees	354,858	0.13%	325,827	0.12%	438,233	0.16%	460,670	0.16%
City Court Credit Card Fees	108,149	0.04%	112,232	0.04%	129,851	0.05%	101,666	0.04%
City Court Civil Fees 2	48,043	0.02%	49,787	0.02%	46,256	0.02%	59,401	0.02%
City Court Expungements	47,639	0.02%	37,800	0.01%	25,275	0.01%	31,500	0.01%
Home Incarceration Monitoring Fees	13,586	0.00%	10,432	0.00%	13,168	0.00%	5,650	0.00%
City Court Bond Posting Fees	0	0.00%	40,440	0.01%	0	0.00%	4,620	0.00%
City Court Mortgage Recordation Fees	0	0.00%	1,090	0.00%	11,100	0.00%	13,760	0.00%
City Court Pre-Trial Admin. Fees	0	0.00%	0	0.00%	28,600	0.01%	92,119	0.03%
City Court Elec. Dispos. Extraction Fees	0	0.00%	0	0.00%	0	0.00%	39,000	0.01%
City Constable Civil Fees	604,608	0.22%	772,464	0.28%	818,567	0.30%	988,039	0.35%
City Prosecutor Discovery Fees	1,665	0.00%	1,020	0.00%	1,075	0.00%	1,670	0.00%
City Prosecutor Bond Posting Fees	0	0.00%	143,306	0.05%	0	0.00%	18,844	0.01%
MetroNet Services	13,117	0.00%	15,123	0.01%	10,965	0.00%	15,550	0.01%
Fiscal Management Fees	7,048,173	2.52%	7,875,063	2.90%	8,551,990	3.15%	8,579,096	3.06%
Fiscal Mgt. Fees - Inventory	183,191	0.07%	106,857	0.04%	(30,298)	-0.01%	60,069	0.02%
Fiscal Mgt. Fees - Auction Facility	63,573	0.02%	55,859	0.02%	29,364	0.01%	34,928	0.01%
Fiscal Mgt. Fees - In-House Projects	0	0.00%	0	0.00%	504,824	0.19%	36,380	0.01%
Sales Tax Collection Charges	2,136,431	0.76%	2,387,134	0.88%	2,615,233	0.96%	2,823,715	1.01%
Legal Costs	23,456	0.01%	0	0.00%	40,092	0.01%	17,780	0.01%
Occupancy Tax Collect. Chg.	12,000	0.00%	12,000	0.00%	12,000	0.00%	12,000	0.00%
NSF Check Fees - Finance	1,807	0.00%	3,371	0.00%	3,646	0.00%	2,395	0.00%
Credit Card Processing Fees	0	0.00%	28,295	0.01%	44,568	0.02%	44,220	0.02%
Bench Advertising	16,869	0.01%	13,740	0.01%	15,844	0.01%	16,670	0.01%
Central Transition District	712,078	0.25%	0	0.00%	0	0.00%	0	0.00%
Board of Adjustment Fees	7,631	0.00%	4,956	0.00%	4,630	0.00%	5,355	0.00%
Sale of Construction Codes	7,609	0.00%	6,611	0.00%	10,050	0.00%	8,292	0.00%
Sale of Construction Plans	32,886	0.01%	45,568	0.02%	36,386	0.01%	31,024	0.01%
Adult DWI Pretrial Fees	0	0.00%	0	0.00%	0	0.00%	125,168	0.04%
Pretrial Diversion Fees	372,514	0.13%	404,456	0.15%	466,308	0.17%	412,799	0.15%
Notice of Intent	55,554	0.02%	68,808	0.03%	63,732	0.02%	74,448	0.03%
Adjudicated Property	49,250	0.02%	46,421	0.02%	47,110	0.02%	30,150	0.01%
ABC Subpoenas	140	0.00%	280	0.00%	0	0.00%	1,149	0.00%
Misc. Planning Comm. Charges	1,666	0.00%	2,144	0.00%	1,612	0.00%	327	0.00%
Zoning Fees	102,240	0.04%	145,565	0.05%	74,625	0.03%	84,988	0.03%
Planning Fees	130,928	0.05%	61,894	0.02%	76,906	0.03%	83,750	0.03%
Planning Advertising Fees	35,700	0.01%	30,100	0.01%	30,456	0.01%	30,150	0.01%
Geographical Info. System Fees	9,115	0.00%	6,164	0.00%	8,281	0.00%	14,947	0.01%
Public Safety:								
Subdivision Inspect. & Testing Fees	19,870	0.01%	11,175	0.00%	7,800	0.00%	15,375	0.01%
Flood Determination Fees	29,695	0.01%	21,345	0.01%	16,935	0.01%	18,380	0.01%
Commercial & Res. Plan Review	363,040	0.13%	249,612	0.09%	329,122	0.12%	383,909	0.14%
Sale of Reports & Photos	276,598	0.10%	276,137	0.10%	244,913	0.09%	267,447	0.10%
Police Collection Fees	276	0.00%	139	0.00%	66	0.00%	48	0.00%
Sobriety Tests	23,632	0.01%	25,959	0.01%	21,816	0.01%	37,186	0.01%
False Alarm Fees	51,800	0.02%	54,151	0.02%	53,055	0.02%	45,820	0.02%
Sex Offender Registration Fees	7,630	0.00%	8,823	0.00%	7,860	0.00%	6,750	0.00%
Police -- Reimburse. for Overtime	533,726	0.19%	220,657	0.08%	739,147	0.27%	538,462	0.19%

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

CHARGES FOR SERVICES *(Continued)*								
REVENUE	2008		2009		2010		2011	
DESCRIPTION	$	%	$	%	$	%	$	%
Traffic Safety Fees	1,247,189	0.45%	3,089,121	1.14%	3,448,279	1.27%	2,878,113	1.03%
Traffic Safety Hearing Fees	100	0.00%	100	0.00%	0	0.00%	150	0.00%
Code Enforcement Fees	0	0.00%	218	0.00%	10,142	0.00%	10,411	0.00%
Prison Medical Charges	67,086	0.02%	74,401	0.03%	68,744	0.03%	56,141	0.02%
Coroner's Report Fee	1,176	0.00%	3,295	0.00%	10,395	0.00%	11,368	0.00%
Coroner's Emergency Certif. Fee	201,050	0.07%	187,450	0.07%	156,900	0.06%	187,750	0.07%
Coroner's Cremation Fees	33,830	0.01%	33,815	0.01%	33,015	0.01%	41,365	0.01%
Juvenile Services Supervision Fees	260	0.00%	100	0.00%	750	0.00%	455	0.00%
Transportation:								
Parking Meter Fees	312,103	0.11%	287,315	0.11%	279,138	0.10%	268,794	0.10%
Sanitation:								
Weed Cutting Charges	48,324	0.02%	35,484	0.01%	35,233	0.01%	41,376	0.01%
Culture & Recreation:								
Summer Prog. - Jewel J. Newman	14,390	0.01%	13,620	0.01%	15,427	0.01%	15,802	0.01%
Summer Prog. - MLK Jr	0	0.00%	0	0.00%	15,933	0.01%	0	0.00%
Riverfront Docking Fees	3,350	0.00%	50	0.00%	0	0.00%	0	0.00%
Conservation & Development:								
Leo S. Butler Community Center	22,259	0.01%	21,877	0.01%	20,632	0.01%	14,568	0.01%
Jewel J. Newman Comm. Center	14,618	0.01%	9,010	0.00%	21,370	0.01%	25,458	0.01%
Dr. Martin L. King Comm. Center	26,361	0.01%	31,995	0.01%	21,172	0.01%	21,940	0.01%
Chaneyville Community Center	5,105	0.00%	4,276	0.00%	3,786	0.00%	3,846	0.00%
Delmont Service Center	33,546	0.01%	31,510	0.01%	32,815	0.01%	31,202	0.01%
TOTAL Chgs/% of Total Revs. & OFS	19,267,454	6.88%	21,063,123	7.76%	23,344,967	8.61%	23,094,365	8.24%

FINES & FORFEITS								
REVENUE	2008		2009		2010		2011	
DESCRIPTION	$	%	$	%	$	%	$	%
City Court Criminal Fines	298,935	0.11%	388,064	0.14%	412,115	0.15%	342,911	0.12%
City Court Forfeitures	65,094	0.02%	17,486	0.01%	29,984	0.01%	33,940	0.01%
City Court Traffic Fines	1,871,165	0.67%	1,737,074	0.64%	1,754,756	0.65%	1,775,963	0.63%
Parish Parking Fines	26,781	0.01%	22,798	0.01%	5,550	0.00%	0	0.00%
ABC Board Fines	80,796	0.03%	70,225	0.03%	59,351	0.02%	55,072	0.02%
TOTAL Fines/% of Total Revs. & OFS	2,342,771	0.84%	2,235,647	0.82%	2,261,756	0.83%	2,207,886	0.79%

MISCELLANEOUS								
REVENUE	2008		2009		2010		2011	
DESCRIPTION	$	%	$	%	$	%	$	%
Interest Earned on Investments:								
General Fund	2,112,919	0.75%	437,771	0.16%	235,753	0.09%	124,695	0.04%
Health & Dental Managerial Fund	46,588	0.02%	17,244	0.01%	8,431	0.00%	11,253	0.00%
Postemployment Benefits Fund	20,868	0.01%	4,742	0.00%	2,650	0.00%	(40)	0.00%
Insurance Reserve Fund	918,107	0.33%	187,260	0.07%	85,207	0.03%	60,756	0.02%
Total Interest on Investments	3,098,482	1.11%	647,017	0.24%	332,041	0.12%	196,664	0.07%
Interest Earned on Assessments	0	0.00%	1,498	0.00%	(105)	0.00%	0	0.00%
Rentals - Land	21,206	0.01%	17,944	0.01%	21,206	0.01%	19,575	0.01%
Rentals - Buildings	235,665	0.08%	237,892	0.09%	254,250	0.09%	255,647	0.09%
Rentals - Training Center	57,862	0.02%	57,862	0.02%	57,862	0.02%	53,341	0.02%
Oil, Gas, & Mineral Royalties	146,186	0.05%	36,547	0.01%	52,197	0.02%	39,620	0.01%
Oil, Gas, & Mineral Bonus & Rentals	0	0.00%	64,132	0.02%	44,049	0.02%	29,823	0.01%

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

MISCELLANEOUS *(Continued)*								
REVENUE	2008		2009		2010		2011	
DESCRIPTION	$	%	$	%	$	%	$	%
Airport 2001 PFC Note	406,459	0.15%	415,292	0.15%	400,280	0.15%	444,673	0.16%
EBR Sewerage Commission Note	6,992,327	2.50%	7,019,135	2.59%	7,048,842	2.60%	4,040,080	1.44%
Emergency Operations Recoveries	3,533	0.00%	2,796	0.00%	0	0.00%	0	0.00%
Contingent Receipts	15,983	0.01%	72,237	0.03%	103,862	0.04%	119,600	0.04%
Juv. Serv. Vending Mach. Comm.	1,693	0.00%	1,499	0.00%	1,734	0.00%	1,530	0.00%
Subrogation Recovery & Restitution	0	0.00%	14,346	0.01%	1,100	0.00%	519	0.00%
Condemnations	123,946	0.04%	98,601	0.04%	149,287	0.06%	52,560	0.02%
Special Assessment - Paving	0	0.00%	834	0.00%	105	0.00%	0	0.00%
Juvenile Detention Meals	9,479	0.00%	5,492	0.00%	8,476	0.00%	6,657	0.00%
DPW Miscellaneous Revenues	37	0.00%	2,210	0.00%	5,541	0.00%	8,102	0.00%
Confiscated Funds - Police	169,811	0.06%	138,028	0.05%	125,119	0.05%	161,599	0.06%
Abandoned or Impounded Bicycles	0	0.00%	12,575	0.00%	0	0.00%	14,744	0.01%
Police Miscellaneous Revenues	394,134	0.14%	363,638	0.13%	319,997	0.12%	291,819	0.10%
Juvenile Detention Reimbursement	253,429	0.09%	237,101	0.09%	249,642	0.09%	127,732	0.05%
Contributions from Private Business	33,000	0.01%	84,000	0.03%	32,000	0.01%	88,500	0.03%
Donations	45,776	0.02%	35,646	0.01%	49,461	0.02%	32,183	0.01%
TOTAL Misc./% of Total Revs. & OFS	12,009,008	4.29%	9,566,322	3.52%	9,256,946	3.41%	5,984,968	2.14%

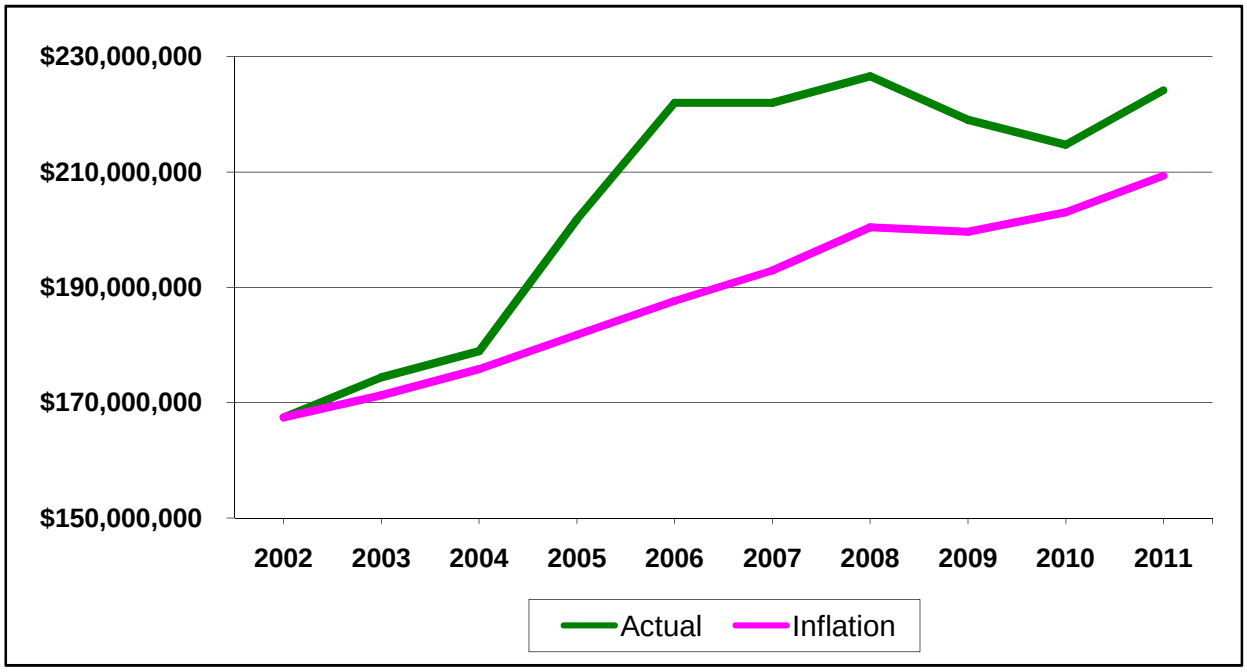
TOTAL REVENUES	276,755,498	98.80%	268,483,998	98.91%	268,041,084	98.81%	276,779,839	98.80%

OTHER FINANCING SOURCES								
REVENUE	2008		2009		2010		2011	
DESCRIPTION	$	%	$	%	$	%	$	%
Sale of Gen. Fixed Asset Disp.	521,461	0.19%	308,575	0.11%	220,479	0.08%	266,388	0.10%
Sale of Adjudicated Prop.	229,495	0.08%	49,631	0.02%	381,347	0.14%	74,839	0.03%
Operating Transfers In:								
EBRP Communications District	0	0.00%	0	0.00%	0	0.00%	403,167	0.14%
Emergency Medical Services	90,000	0.03%	90,000	0.03%	90,000	0.03%	90,000	0.03%
1998C STRB Debt Serv.	10,444	0.00%	0	0.00%	0	0.00%	0	0.00%
Solid Waste Disposal Facility	2,517,380	0.90%	2,516,780	0.93%	2,525,450	0.93%	2,537,600	0.91%
Central Garage Fleet Rental	0	0.00%	2,000	0.00%	0	0.00%	0	0.00%
Insurance Reserve Fund	0	0.00%	0	0.00%	0	0.00%	0	0.00%
TOTAL OFS/% of Total Revs. & OFS	3,368,780	1.20%	2,966,986	1.09%	3,217,276	1.19%	3,371,994	1.20%

TOTAL REVENUES AND OTHER FINANCING SOURCES	280,124,278	100.00%	271,450,984	100.00%	271,258,360	100.00%	280,151,833	100.00%

This page is intentionally left blank.

TAXES



Year	Average CPI-U	Actual	Inflation
2002	179.9	$167,411,480	$167,411,480
2003	184.0	174,380,214	171,226,861
2004	188.9	178,882,310	175,786,707
2005	195.3	201,689,465	181,742,424
2006	201.6	221,932,722	187,605,083
2007	207.3	221,962,822	192,909,393
2008	215.3	226,571,757	200,354,039
2009	214.5	219,016,093	199,609,575
2010	218.1	214,680,838	202,959,665
2011	224.9	224,141,382	209,287,615

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

This page is intentionally left blank.

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: 14263, 12/12/07 14452, 07/23/08 14554, 11/25/08 14831, 12/09/09 15035, 11/23/10 15215, 11/09/11 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
2008	6.85	14263	12/12/07	.99	14263	12/12/07	3.78	14263	12/12/07
2008*	6.48	14452	07/23/08	.94	14452	07/23/08	3.54	14452	07/23/08
2009	6.48	14554	11/25/08	.94	14554	11/25/08	3.54	14554	11/25/08
2010	6.48	14831	12/09/09	.94	14831	12/09/09	3.54	14831	12/09/09
2011	6.48	15035	11/23/10	.94	15035	11/23/10	3.54	15035	11/23/10
2012	6.48	15215	11/09/11	.94	15215	11/09/11	3.54	15215	11/09/11

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

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

COLLECTION AND TRANSMITTAL OF FUNDS:

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

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

DISTRIBUTION OF PROCEEDS:

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

COMPUTATION OF TAX:

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

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

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

REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:

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

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

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

GENERAL PROPERTY TAX (CITY)					ACCOUNT NUMBER		001 . . 411000	
REVENUE	2008		2009		2010		2011	
TYPE	$	%	$	%	$	%	$	%
Taxes from Prior Years' Levies	45,455	0.39%	85,858	0.72%	132,174	1.04%	89,608	0.71%
Refunds	(24,353)	-0.21%	(6,033)	-0.05%	(23,215)	-0.18%	(13,683)	-0.11%
Reversal of Prior Year Deferral	672,900	5.77%	830,005	6.97%	935,544	7.39%	601,992	4.76%
Closing of Prior Year Levy	45,738	0.39%	(107,323)	-0.90%	(1,949)	-0.02%	37,176	0.29%
Record Current Year Levy	11,761,360	100.77%	12,047,567	101.12%	12,216,514	96.52%	12,213,200	96.62%
Current Year Deferral	(830,005)	-7.11%	(935,544)	-7.85%	(601,992)	-4.76%	(288,438)	-2.28%
TOTAL	11,671,095		11,914,530		12,657,076		12,639,855	

GENERAL PROPERTY TAX (PARISH)					ACCOUNT NUMBER		002 . . 411000	
REVENUE	2008		2009		2010		2011	
TYPE	$	%	$	%	$	%	$	%
Taxes from Prior Years' Levies	52,870	0.49%	64,469	0.57%	70,044	0.59%	53,581	0.45%
Refunds	(39,675)	-0.37%	(28,068)	-0.25%	(31,049)	-0.26%	(41,943)	-0.35%
Reversal of Prior Year Deferral	459,926	4.25%	596,824	5.27%	747,247	6.27%	421,110	3.50%
Closing of Prior Year Levy	48,870	0.45%	(1,705)	-0.02%	(10,895)	-0.09%	69,176	0.57%
Record Current Year Levy	10,905,460	100.69%	11,446,150	101.02%	11,559,373	97.03%	11,782,830	97.94%
Current Year Deferral	(596,824)	-5.51%	(747,247)	-6.60%	(421,110)	-3.53%	(253,536)	-2.11%
TOTAL	10,830,627		11,330,423		11,913,610		12,031,218	
COMB/% Chg	22,501,722	2.12%	23,244,953	3.30%	24,570,686	5.70%	24,671,073	0.41%

GROSS RECEIPTS BUSINESS TAX

REVENUE	FUND . . OBJECT	
Taxes	City	001 . . 412000

LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
Senate Bill 652, 2/96	Louisiana Constitution, 1974 Article VI, §30 Act 169, 1898 Legislature Louisiana Revised Statutes 45:781 B	Franchise Agreement, 10/30/03 Ordinances: 12771, 10/22/03 9027, 12/31/89 7521, 04/25/84 4727, 07/28/82 4957, 02/09/77 4958, 02/09/77 2670, 07/28/71 1713, 11/10/65 14997, 09/22/10 14999, 09/22/10 Resolution 46128, 03/26/08 Resolution 47064, 05/27/09 Resolution 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
Entergy - Gas (formerly Gulf States)	1713	11/10/65	50 years	12/09/15
Dixie Electric Membership Corporation	2670	07/28/71	50 years	07/27/21
Baton Rouge Water Works	4957	02/09/77	50 years	02/08/27
Parish Water Company, Inc.	4958	02/09/77	50 years	02/08/27
Entergy - Electric (formerly Gulf States)	4727	07/28/82	60 years	07/31/42
Red Oak Water Company	7521	04/25/84	44 years	04/24/28
Atmos Energy	9027	12/13/89	N/A	N/A
AT&T	9027	12/13/89	N/A	N/A
BellSouth (South Central Bell)	9027	12/13/89	N/A	N/A
Cox Communications Central II	12771	10/22/03	20 years	10/29/23
BellSouth Telecommunications dba AT&T Louisiana	46128	03/26/08	9 years	12/31/17
Eatel Video, LLC dba EATEL	48895	10/12/11	10 years	12/31/21

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

COLLECTION AND TRANSMITTAL OF FUNDS:

Collector: Finance Department–Revenue Division.

Transmittal: Recorded as received.

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

PAYOR OF TAX:

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

COMPUTATION OF TAX:

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

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

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

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

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

RESTRICTIONS ON USE AND LIMITATIONS ON RATE:

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

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

GROSS RECEIPTS BUSINESS TAX (CITY)						ACCOUNT NUMBER		001 . . 412000
	2008		2009		2010		2011	
MONTH	$	%	$	%	$	%	$	%
January	(5,302,929)	-18.90%	(5,283,597)	-23.82%	(4,025,248)	-16.42%	(4,638,802)	-19.92%
February	5,302,929	0.00%	5,283,438	0.00%	4,025,248	0.00%	4,638,802	0.00%
March	0	0.00%	970,457	4.37%	486,967	1.99%	513,424	2.20%
April	1,031,857	3.68%	428,221	6.30%	486,112	3.97%	472,855	4.23%
May	6,126,836	25.51%	5,035,101	29.00%	5,139,451	24.94%	4,557,705	23.80%
June	475,686	27.21%	449,063	31.03%	519,253	27.06%	555,072	26.19%
July	488,117	28.95%	473,256	33.16%	469,606	28.97%	941,678	30.23%
August	6,231,758	51.16%	4,204,630	52.12%	5,038,147	49.53%	4,053,063	47.63%
September	65,319	51.39%	80,089	52.48%	494,894	51.55%	891,633	51.46%
October	557,755	53.38%	476,675	54.63%	469,955	53.47%	515,352	53.67%
November	7,222,417	79.12%	5,113,328	77.68%	5,402,463	75.51%	5,550,110	77.50%
December	5,857,621	100.00%	4,950,485	100.00%	6,002,951	100.00%	5,240,997	100.00%
TOTAL/% Chg	28,057,366	5.34%	22,181,146	-20.94%	24,509,799	10.50%	23,291,889	-4.97%

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 Resolution 46128, 03/26/08 Resolution 48895, 10/12/11

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 46126** 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. 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	Pending Signatures

COLLECTION AND TRANSMITTAL OF FUNDS:

Collector: Finance Department–Revenue Division.

Transmittal: Recorded as received.

PAYOR OF TAX:

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

COMPUTATION OF TAX:

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

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

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**

	2008		2009		2010		2011	
MONTH	$	%	$	%	$	%	$	%
January	0	0.00%	0	0.00%	0	0.00%	2,466	5.91%
February	0	0.00%	0	0.00%	0	0.00%	2,633	12.22%
March	0	0.00%	0	0.00%	0	0.00%	2,749	18.81%
April	0	0.00%	0	0.00%	0	0.00%	2,221	24.13%
May	0	0.00%	0	0.00%	0	0.00%	3,969	33.64%
June	0	0.00%	0	0.00%	0	0.00%	3,425	41.85%
July	0	0.00%	0	0.00%	0	0.00%	3,039	49.14%
August	0	0.00%	0	0.00%	0	0.00%	3,777	58.19%
September	0	0.00%	0	0.00%	0	0.00%	4,690	69.43%
October	0	0.00%	0	0.00%	0	0.00%	4,131	79.33%
November	0	0.00%	0	0.00%	0	0.00%	4,339	89.73%
December	0	0.00%	0	0.00%	0	0.00%	4,285	100.00%
TOTAL/% Chg	0	0.00%	0	0.00%	0	0.00%	41,724	100.00%

NOTE: Prior to 2011 these fees were accounted for in the City's Donations account (001..48900). In 2010 PEG Fees totaled $17,960.99.

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 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.

COLLECTION AND TRANSMITTAL OF FUNDS:

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

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

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

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

DISTRIBUTION OF PROCEEDS:

In addition to the sales and use taxes imposed under Ordinance 10127, the Finance Department–Revenue Division also collects the sales and use taxes levied by the East Baton Rouge Parish School Board Educational Facilities Improvement District, BR Convention & Visitors Bureau, the municipalities of Baker, Zachary, and Central and the Baker, Zachary and Central School Board Districts. The taxes collected for these other entities are remitted to them in four payments. The first payment is remitted on the 20th of each month; the second payment is remitted on the 25th; the third payment is remitted on the last day of the month; and the net due, less a 1.02% (2011 rate) collection fee, is remitted on the 10th of the month following collections. The collection rate for 2012 is estimated at 1.08%. The following schedule shows 1st, 2nd, and 3rd payment amounts as of February 2012:

	1st Payment (20th of month)			2nd Payment (25th of month)			3rd Payment (Last day of month)		
Taxing District	**Sales & Use Tax**	**Street Tax**	**Total 1st Pymt.**	**Sales & Use Tax**	**Street Tax**	**Total 2nd Pymt.**	**Sales & Use Tax**	**Street Tax**	**Total 3rd Pymt.**
EBRP School Board	1,103,300	0	1,103,300	2,580,100	0	2,580,100	3,500,800	0	3,500,800
Baker School Board	25,200	0	25,200	42,400	0	42,400	40,000	0	40,000
Baker	31,500	5,000	36,500	48,000	15,000	63,000	74,000	10,500	84,500
Zachary School Board	38,000	0	38,000	66,500	0	66,500	100,000	0	100,000
Zachary	38,000	7,000	45,000	66,500	18,000	84,500	130,000	15,000	145,000
Central School Board	25,000	0	25,000	50,000	0	50,000	100,000	0	100,000
Central	25,000	5,000	30,000	50,000	10,000	60,000	100,000	10,000	110,000
BR Convention & Visitors Bureau	24,500	0	24,500	49,500	0	49,500	66,000	0	66,000
Total	1,310,500	17,000	1,327,500	2,953,000	43,000	2,996,000	4,110,800	35,500	4,146,300

PAYOR OF TAX:

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

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

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

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

The sales and use taxes are levied upon the following:

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

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

Drugs: certain medical and surgical devices and supplies
Food: sold for preparation and consumption in the home.

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

COMPUTATION OF TAXES:

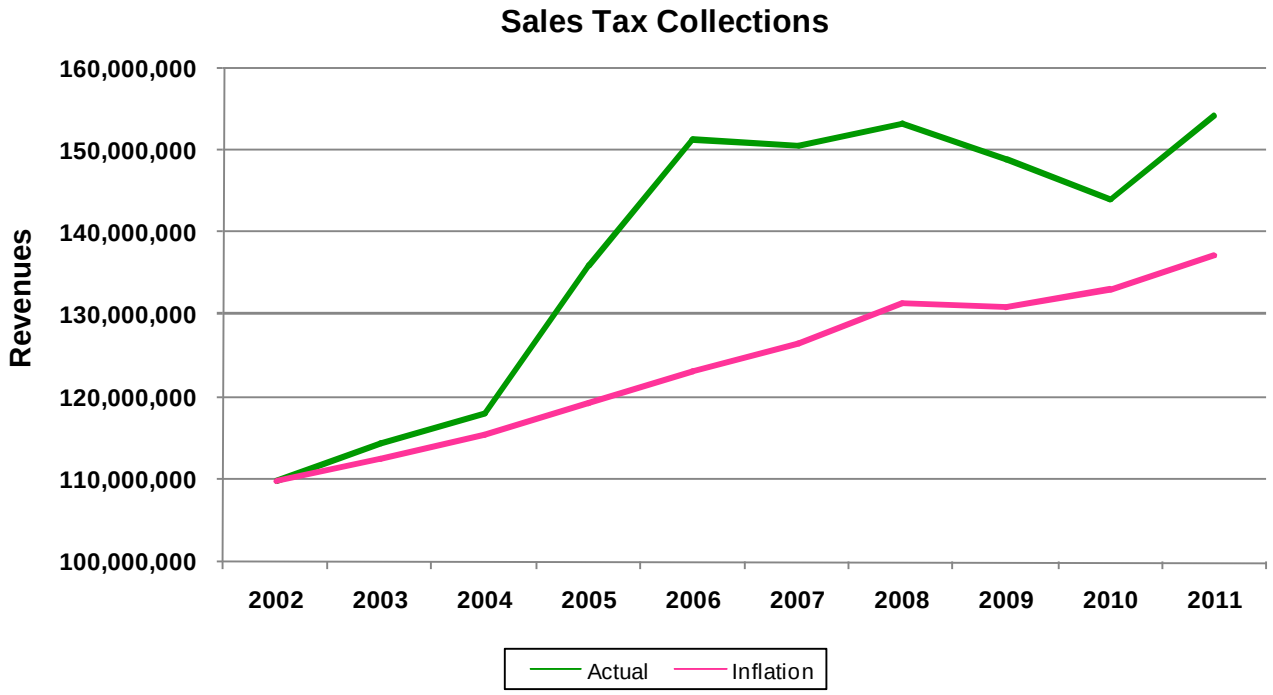
The sales and use tax imposed by **Ordinance 10127** is levied at the rate of 3% of the retail sales price or of the cost price or of the sales of services. Every dealer, at the time of making the required return to the City-Parish Department of Finance, computes and remits the required tax due for the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

REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:

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

At any time within one year after the payment of the original or additional tax assessed against a dealer, or within three years from due date, the dealer may file with the Finance Director a claim under oath for refund, stating the grounds therefore. If, upon examination of such claim for refund, it is determined by the Finance Director that there has been an overpayment of tax, the amount of such overpayment is credited against any liability of the dealer. If there is no such liability, the dealer is entitled to a refund of the tax overpaid. **Ordinance 14684** of June 10, 2009 authorizing the Director of Finance to make refunds not in excess of $50,000 for fees, taxes, permits, or any other collections paid erroneously, with such refunds to be made out of current year revenues. A separate revenue account was created to reflect all extraordinary or material refund amounts.

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



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

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

GROSS GENERAL SALES & USE TAX								
	2008		2009		2010		2011	
MONTH	$	%	$	%	$	%	$	%
January	12,831,422	7.49%	13,511,624	8.39%	11,891,026	7.61%	12,269,899	7.55%
February	13,362,440	15.28%	12,747,365	16.30%	11,827,010	15.18%	12,417,732	15.19%
March	14,166,801	23.55%	14,346,714	25.21%	14,204,819	24.26%	14,424,297	24.06%
April	13,860,080	31.64%	13,489,691	33.59%	13,116,866	32.66%	13,096,055	32.12%
May	14,261,875	39.96%	13,160,873	41.76%	12,545,680	40.68%	13,293,564	40.30%
June	14,495,313	48.42%	13,963,301	50.43%	13,395,492	49.25%	13,784,759	48.78%
July	13,849,911	56.50%	13,064,749	58.54%	12,525,611	57.27%	12,804,395	56.66%
August	13,752,261	64.52%	13,525,881	66.93%	13,054,566	65.62%	13,847,870	65.18%
September	13,257,039	72.26%	13,047,623	75.03%	12,859,476	73.85%	13,582,091	73.53%
October	16,079,741	81.64%	12,477,865	82.78%	12,551,100	81.88%	13,144,618	81.62%
November	13,782,390	89.68%	12,766,255	90.71%	12,681,102	89.99%	13,493,354	89.92%
December	17,677,657	100.00%	14,967,989	100.00%	15,638,087	100.00%	16,383,887	100.00%
TOTAL/% Chg	171,376,930	3.99%	161,069,930	-6.01%	156,290,835	-2.97%	162,542,521	4.00%

GROSS GENERAL SALES & USE TAX (LESS VEHICLE TAX) (CITY) ACCOUNT NUMBER 001 . . 413000								
	2008		2009		2010		2011	
MONTH	$	%	$	%	$	%	$	%
January	6,721,437	7.38%	6,434,510	7.89%	6,136,936	7.72%	6,365,537	7.81%
February	7,570,526	15.69%	6,599,452	15.98%	6,090,511	15.37%	6,318,326	15.55%
March	7,677,748	24.12%	7,544,341	25.24%	6,982,657	24.15%	7,351,188	24.57%
April	7,416,678	32.26%	6,825,200	33.61%	6,576,093	32.42%	6,636,660	32.71%
May	7,344,988	40.32%	6,653,376	41.77%	6,680,595	40.82%	6,543,957	40.73%
June	7,645,142	48.71%	6,928,018	50.26%	6,686,716	49.23%	6,895,609	49.19%
July	7,348,280	56.78%	6,565,274	58.32%	6,381,844	57.25%	6,326,828	56.95%
August	7,303,290	64.80%	6,526,717	66.32%	6,723,700	65.71%	6,818,250	65.31%
September	7,142,568	72.64%	6,761,792	74.61%	6,636,935	74.05%	7,040,433	73.95%
October	8,722,116	82.21%	6,702,086	82.83%	6,399,847	82.10%	6,768,010	82.25%
November	7,413,475	90.35%	6,494,983	90.80%	6,358,879	90.10%	6,555,581	90.28%
December	8,788,672	100.00%	7,503,183	100.00%	7,877,288	100.00%	7,921,877	100.00%
TOTAL/% Chg	91,094,920	0.84%	81,538,932	-10.49%	79,532,001	-2.46%	81,542,256	2.53%

GROSS GEN. SALES & USE TAX (LESS VEHICLE TAX) (PARISH) ACCOUNT NUMBER 002 . . 413000								
	2008		2009		2010		2011	
MONTH	$	%	$	%	$	%	$	%
January	4,873,125	7.18%	6,137,962	8.89%	4,899,592	7.39%	4,937,417	7.09%
February	4,726,992	14.14%	5,267,237	16.52%	5,009,842	14.95%	5,280,125	14.67%
March	5,412,613	22.11%	5,898,146	25.06%	6,250,522	24.37%	6,043,978	23.35%
April	5,290,323	29.90%	5,782,887	33.44%	5,599,458	32.82%	5,505,996	31.26%
May	5,832,948	38.49%	5,619,046	41.58%	5,033,859	40.41%	5,798,631	39.58%
June	5,802,492	47.03%	6,141,072	50.47%	5,851,785	49.24%	5,988,173	48.18%
July	5,383,581	54.96%	5,599,588	58.58%	5,243,370	57.14%	5,493,024	56.07%
August	5,414,036	62.93%	6,090,718	67.40%	5,395,484	65.28%	6,001,505	64.69%
September	5,328,691	70.78%	5,300,763	75.08%	5,270,879	73.23%	5,518,820	72.61%
October	6,263,350	80.00%	4,988,822	82.30%	5,285,457	81.20%	5,454,402	80.44%
November	5,605,768	88.26%	5,536,849	90.32%	5,553,739	89.58%	6,065,292	89.15%
December	7,974,485	100.00%	6,680,439	100.00%	6,910,119	100.00%	7,555,164	100.00%
TOTAL/% Chg	67,908,404	12.37%	69,043,529	1.67%	66,304,106	-3.97%	69,642,527	5.04%

GENERAL SALES & USE TAX - VEHICLES (CITY)					ACCOUNT NUMBER		001 . . 413000	
	2008		2009		2010		2011	
MONTH	$	%	$	%	$	%	$	%
January	609,103	9.42%	487,031	9.05%	413,408	7.87%	448,163	8.00%
February	553,560	17.99%	474,800	17.87%	397,304	15.43%	391,833	14.99%
March	572,944	26.85%	503,334	27.23%	519,950	25.32%	519,035	24.25%
April	618,213	36.42%	456,782	35.72%	487,540	34.60%	477,515	32.77%
May	577,462	45.35%	456,997	44.21%	422,909	42.65%	464,669	41.06%
June	541,433	53.73%	447,163	52.52%	431,068	50.85%	493,145	49.86%
July	575,901	62.64%	443,126	60.75%	451,373	59.45%	494,400	58.68%
August	537,124	70.94%	448,494	69.09%	449,517	68.00%	530,500	68.14%
September	408,343	77.26%	511,490	78.59%	464,545	76.84%	513,911	77.31%
October	585,829	86.33%	389,328	85.83%	460,218	85.60%	467,415	85.65%
November	397,416	92.47%	376,270	92.82%	373,646	92.71%	408,328	92.93%
December	486,487	100.00%	386,293	100.00%	383,028	100.00%	396,054	100.00%
TOTAL/% Chg	6,463,815	-12.06%	5,381,108	-16.75%	5,254,506	-2.35%	5,604,968	6.67%

GENERAL SALES & USE TAX - VEHICLES (PARISH)					ACCOUNT NUMBER		002 . . 413000	
	2008		2009		2010		2011	
MONTH	$	%	$	%	$	%	$	%
January	627,757	10.62%	452,121	8.85%	441,090	8.48%	518,782	9.02%
February	511,362	19.28%	405,876	16.80%	329,353	14.82%	427,448	16.45%
March	503,496	27.79%	400,893	24.65%	451,690	23.50%	510,096	25.32%
April	534,866	36.85%	424,822	32.97%	453,775	32.23%	475,884	33.59%
May	506,477	45.42%	431,454	41.42%	408,317	40.08%	486,307	42.04%
June	506,246	53.98%	447,048	50.18%	425,923	48.27%	407,832	49.13%
July	542,149	63.16%	456,761	59.12%	449,024	56.90%	490,143	57.65%
August	497,811	71.58%	459,952	68.13%	485,865	66.25%	497,615	66.30%
September	377,437	77.97%	473,578	77.40%	487,117	75.62%	508,927	75.15%
October	508,446	86.57%	397,629	85.19%	405,578	83.41%	454,791	83.05%
November	365,731	92.76%	358,153	92.20%	394,838	91.01%	464,153	91.12%
December	428,013	100.00%	398,074	100.00%	467,652	100.00%	510,792	100.00%
TOTAL/% Chg	5,909,791	-11.48%	5,106,361	-13.59%	5,200,222	1.84%	5,752,770	10.63%

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

SUMMARY OF SALES TAX COLLECTIONS BY TYPE (CITY)					ACCOUNT NUMBER		001 . . 413x00	
REVENUE TYPE	2008		2009		2010		2011	
	$	%	$	%	$	%	$	%
Sales Tax	91,094,920	106.45%	81,538,932	108.28%	79,532,001	108.23%	81,542,256	102.90%
Prior Year Refunds	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Vehicle Tax	6,463,815	7.55%	5,381,108	7.15%	5,254,506	7.15%	5,604,968	7.07%
Audit Collections	512,720	0.60%	1,184,935	1.57%	291,234	0.40%	327,293	0.41%
Debt Service Fund Revenues:								
Refunding Bonds/Planetarium	(8,011,189)	-9.36%	(8,302,754)	-11.03%	(4,862,490)	-6.62%	0	0.00%
Refunding Bonds/Capital Proj. Fd.	(1,575,350)	-1.84%	(1,715,084)	-2.28%	(5,294,193)	-7.20%	(6,987,948)	-8.82%
City Buildings 1993	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Airport Terminal / Landfill Improve.	102,955	0.12%	(250)	0.00%	0	0.00%	0	0.00%
Refunding Bonds/Airport	0	0.00%	0	0.00%	(235,555)	-0.32%	(1,220,459)	-1.54%
River Center Expansion	(1,527,952)	-1.79%	(1,563,335)	-2.08%	(1,065,156)	-1.45%	0	0.00%
Enterprise Zone:								
Rebates Escrowed	(1,711,607)	-2.00%	(1,861,262)	-2.47%	(135,069)	-0.18%	0	0.00%
Close Accounts	227,998	0.27%	625,432	0.83%	0	0.00%	0	0.00%
Tax Incremental Finance District (TIF)								
TIF Adjustment	0	0.00%	0	0.00%	0	0.00%	(18,164)	-0.02%
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	0	0.00%	13,540	0.02%	0	0.00%	0	0.00%
TOTAL	85,576,310	100.00%	75,301,262	100.00%	73,485,278	100.00%	79,247,946	100.00%

NOTE: Period audits on Vehicle Sales Tax will be performed for subsequent years resulting in adjustments between the City-Parish and the three other cities. Beginning in 2009, the Cyntreniks Group/Hotel King Special Taxing District was created from which the increase of sales taxes generated inside the district will be used to fund revenue bonds for cost of the hotel and related facilities. If the district does not meet all requirements set forth in the cooperative endeavor agreement by May 2014 the district will expire.

SUMMARY OF SALES TAX COLLECTIONS BY TYPE (PARISH)					ACCOUNT NUMBER		002 . . 413X00	
REVENUE TYPE	2008		2009		2010		2011	
	$	%	$	%	$	%	$	%
Sales Tax	67,908,404	100.12%	69,043,529	93.76%	66,304,106	94.02%	69,642,527	92.82%
Prior Year Refunds	0	0.00%	0	0.00%	(445,088)	-0.63%	0	0.00%
Vehicle Tax	5,909,791	8.71%	5,106,361	6.93%	5,200,222	7.37%	5,752,770	7.67%
Audit Collections	611,537	0.90%	431,262	0.59%	291,541	0.41%	375,810	0.50%
Debt Service Fund Revenues:								
Refunding Bonds - 1998	(751)	0.00%	0	0.00%	0	0.00%	0	0.00%
Enterprise Zone:								
Rebates Escrowed	(6,767,443)	-9.98%	(1,511,055)	-2.05%	(575,581)	-0.82%	(659,349)	-0.88%
Close Accounts	0	0.00%	591,873	0.80%	0	0.00%	0	0.00%
Tax Incremental Finance District (TIF)	0	0.00%	(188,541)	-0.26%	(430,684)	-0.61%	(277,813)	-0.37%
TIF Adjustment	0	0.00%	0	0.00%	77,145	0.11%	0	0.00%
Reimbursement for Over/(Under) Payment								
of Vehicle Taxes:								
Baker/Zachary	167,530	0.25%	167,530	0.23%	167,530	0.24%	167,530	0.22%
Parish of EBR	0	0.00%	0	0.00%	(64,519)	-0.09%	30,645	0.04%
TOTAL	67,829,068	100.00%	73,640,959	100.00%	70,524,672	100.00%	75,032,120	100.00%
COMB/% Chg	153,405,378	1.77%	148,942,221	-2.91%	144,009,950	-3.31%	154,280,066	7.13%

NOTE: Period audits on Vehicle Sales Tax will be performed for subsequent years resulting in adjustments between the City-Parish and the three other cities. During 2008, the City of Zachary and the City of Baker began to remit reimbursement payments for an overpayment of Vehicle Sales Tax distributed between 1996 and 2005. Beginning in 2009, the La Vie Economic Development District was created from which the increase of sales taxes generated inside the district will be used to fund revenue bonds for district improvements. Sales taxes collected that exceeded the baseline amount were $77,145 for 2008 and $ 111,396 for 2009. These funds have been placed in the La Vie Economic Development District escrow account. In 2010, an adjustment was made in the amount of $77,145 to reduce the amount in the La Vie Economic Development District escrow account since it was erroneously escrowed for the 2008 year. If the development does not commerce by October 2012 the district will expire.

OCCUPANCY TAX

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

LEGAL AUTHORIZATION

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

THIS ITEM IS SUBJECT TO CONFIDENTIALITY STATUTES

INTERPRETATION OF LEGAL AUTHORIZATION:

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

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

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

COLLECTION AND TRANSMITTAL OF FUNDS:

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

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

DISTRIBUTION OF PROCEEDS:

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

PAYOR OF TAX:

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

COMPUTATION OF TAX:

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

REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:

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

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

OCCUPANCY TAX (CITY)							ACCOUNT NUMBER	001 . . 414000
	2008		2009		2010		2011	
MONTH	$	%	$	%	$	%	$	%
January	102,864	7.52%	87,277	7.86%	69,520	6.34%	84,171	7.37%
February	99,690	14.80%	105,197	17.34%	83,399	13.95%	88,702	15.14%
March	107,040	22.62%	109,711	27.23%	108,843	23.88%	107,202	24.52%
April	106,109	30.38%	97,873	36.04%	82,950	31.45%	92,432	32.62%
May	94,767	37.30%	91,966	44.33%	96,503	40.25%	103,638	41.69%
June	119,623	46.04%	98,366	53.19%	104,335	49.77%	100,498	50.49%
July	115,696	54.50%	95,742	61.82%	110,382	59.84%	96,069	58.90%
August	119,718	63.25%	84,572	69.44%	88,997	67.96%	93,366	67.08%
September	144,584	73.81%	82,853	76.90%	75,379	74.83%	88,419	74.82%
October	159,089	85.44%	111,776	86.98%	109,142	84.79%	112,447	84.67%
November	113,556	93.74%	91,290	95.20%	98,487	93.77%	102,404	93.63%
December	85,724	100.00%	53,274	100.00%	68,272	100.00%	72,732	100.00%
TOTAL/% Chg	1,368,460	19.11%	1,109,897	-18.89%	1,096,209	-1.23%	1,142,080	4.18%

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.

In September 2008, Baton Rouge was affected by Hurricane Gustav causing an increase in hotel/motel occupancy.

OCCUPATIONAL LICENSE TAX

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

LEGAL AUTHORIZATION

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

THIS ITEM IS SUBJECT TO CONFIDENTIALITY STATUTES

INTERPRETATION OF LEGAL AUTHORIZATION:

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

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

COLLECTION AND TRANSMITTAL OF FUNDS:

Collector: Finance Department–Revenue Division.

Transmittal: Recorded as received.

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

PAYOR OF TAX:

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

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	
	2008		2009		2010		2011	
MONTH	$	%	$	%	$	%	$	%
January	25	0.00%	100	0.00%	0	0.00%	95	0.00%
February	1,009,061	15.90%	621,867	9.75%	1,314,303	21.37%	1,163,997	18.73%
March	2,772,356	59.58%	2,723,253	52.44%	2,552,464	62.87%	2,390,649	57.19%
April	1,456,279	82.52%	2,178,366	86.59%	1,389,436	85.47%	1,767,520	85.63%
May	251,811	86.49%	214,116	89.95%	188,047	88.52%	233,830	89.39%
June	320,339	91.53%	90,010	91.36%	197,306	91.73%	168,823	92.10%
July	178,071	94.34%	32,932	91.87%	203,795	95.04%	118,822	94.02%
August	122,702	96.27%	100,307	93.45%	60,106	96.02%	51,555	94.85%
September	61,403	97.24%	78,736	94.68%	31,119	96.53%	48,009	95.62%
October	18,069	97.52%	144,101	96.94%	67,642	97.63%	49,421	96.41%
November	67,217	98.58%	80,352	98.20%	48,708	98.42%	34,661	96.97%
December	89,911	100.00%	114,823	100.00%	97,187	100.00%	188,306	100.00%
TOTAL	6,347,244		6,378,963		6,150,113		6,215,688	

OCCUPATIONAL LICENSE TAX (PARISH)					ACCOUNT NUMBER		002 . . 415100	
	2008		2009		2010		2011	
MONTH	$	%	$	%	$	%	$	%
January	0	0.00%	0	0.00%	0	0.00%	0	0.00%
February	526,462	15.47%	330,508	8.92%	759,243	20.41%	674,468	18.09%
March	1,514,689	59.98%	1,614,262	52.52%	1,615,497	63.85%	1,436,900	56.62%
April	821,129	84.11%	1,276,789	86.99%	790,356	85.10%	1,045,935	84.67%
May	172,187	89.17%	123,780	90.34%	122,662	88.40%	116,648	87.80%
June	112,045	92.46%	42,581	91.48%	97,733	91.03%	135,389	91.43%
July	92,227	95.17%	61,599	93.15%	133,603	94.62%	68,427	93.27%
August	53,387	96.74%	64,521	94.89%	45,894	95.85%	27,621	94.01%
September	11,413	97.07%	24,433	95.55%	45,470	97.08%	27,741	94.75%
October	20,408	97.67%	74,100	97.55%	22,408	97.68%	27,143	95.48%
November	28,431	98.51%	28,808	98.33%	28,576	98.45%	30,661	96.30%
December	50,815	100.00%	61,874	100.00%	57,791	100.00%	137,930	100.00%
TOTAL	3,403,193		3,703,255		3,719,233		3,728,863	
COMB/% Chg	9,750,437	-2.01%	10,082,218	3.40%	9,869,346	-2.11%	9,944,551	0.76%

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. **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	
	2008		2009		2010		2011	
MONTH	$	%	$	%	$	%	$	%
January	0	0.00%	0	0.00%	0	0.00%	0	0.00%
February	(32,646)	-1.19%	62	0.00%	7,178	0.25%	16,706	0.61%
March	471,097	15.93%	329,635	11.88%	0	0.25%	219,759	8.67%
April	918,188	49.29%	1,069,683	50.43%	1,587,316	55.62%	884,420	41.09%
May	475,157	66.55%	156,759	56.08%	(430)	55.61%	594,922	62.90%
June	510,778	85.11%	716,794	81.91%	359,196	68.14%	27,913	63.93%
July	245,224	94.02%	417,918	96.97%	818,456	96.69%	914,744	97.46%
August	89,133	97.25%	36,012	98.27%	91,361	99.88%	58,149	99.60%
September	63,034	99.54%	27,714	99.27%	15,547	100.42%	13,218	100.08%
October	264	99.55%	4,050	99.41%	6,775	100.66%	320	100.09%
November	3,266	99.67%	20,038	100.13%	(918)	100.63%	(16,006)	99.51%
December	9,017	100.00%	(3,732)	100.00%	(17,926)	100.00%	13,474	100.00%
TOTAL	2,752,512		2,774,933		2,866,555		2,727,619	

INSURANCE PREMIUMS TAX (PARISH)					ACCOUNT NUMBER		002 . . 415200	
	2008		2009		2010		2011	
MONTH	$	%	$	%	$	%	$	%
January	0	0.00%	0	0.00%	0	0.00%	0	0.00%
February	780	0.11%	36	0.00%	1,225	0.17%	1,840	0.22%
March	93,757	13.41%	104,660	14.02%	(6,890)	-0.78%	75,020	9.01%
April	265,261	51.02%	343,197	59.99%	479,659	65.50%	332,158	47.97%
May	179,967	76.54%	17,244	62.30%	0	65.50%	162,527	67.03%
June	88,346	89.07%	136,694	80.60%	42,241	71.34%	3,923	67.49%
July	41,553	94.97%	124,724	97.31%	187,696	97.27%	268,927	99.04%
August	22,594	98.17%	101	97.32%	10,706	98.75%	10,198	100.23%
September	6,873	99.14%	4,668	97.95%	7,976	99.86%	53	100.24%
October	102	99.16%	878	98.06%	1,261	100.03%	0	100.24%
November	314	99.20%	5,473	98.80%	162	100.05%	(1,697)	100.04%
December	5,617	100.00%	8,988	100.00%	(382)	100.00%	(333)	100.00%
TOTAL	705,164		746,663		723,654		852,616	
COMB/% Chg	3,457,676	-0.49%	3,521,596	1.85%	3,590,209	1.95%	3,580,235	-0.28%

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

GAMING ADMISSIONS TAX

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

LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	Louisiana Constitution, 1974, Article VI, Section 30 Louisiana Revised Statutes 4:552 *(Re-designated to 27:93 by Acts 1996, 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, Catfish Queen Partnership dba Belle of Baton Rouge, and PNK Baton Rouge Partnership, Pinnacle

THIS ITEM IS SUBJECT TO CONFIDENTIALITY STATUTES

INTERPRETATION OF LEGAL AUTHORIZATION:

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

Local: **Ordinance 10014** dated August 24, 1994, established an admission fee of $2.50 for each passenger boarding or embarking upon a riverboat operating on a river, lake, or other waterway with a licensed berth in Baton Rouge and which is authorized to originate its excursions in Baton Rouge by the Louisiana State Riverboat Gaming Commission. The fee is due and payable when a passenger boards a riverboat. The operator of the riverboat is required to submit a report relative to the previous month's business on or before the 20th day of the following month. Interest at the rate of 1¼% per month and penalties equivalent to 5% per month, or fraction thereof, not to exceed 25% in aggregate, of the fee due may be assessed if payments of the fee are delinquent. **Resolution 35231** dated August 24, 1994 authorized the Belle of Baton Rouge to pay $1.25 to the City-Parish in addition to the $2.50 established by state law. This additional amount was required to be paid for two years, beginning from the date of riverboat gaming operations (9/30/94) or until construction of a convention-size hotel was begun. Beginning in 2009, **Resolution 46289** dated June 25, 2008, authorizes 15-year agreements through 12/31/2023 with Louisiana Casino Cruises and Catfish Queen Partnership in Commendum dba Belle of Baton Rouge, to remit a contractual fee of up to 4.5% of the monthly net gaming proceeds in lieu of the statutory admissions fee. In addition this same resolution authorizes a 20-year agreement with PNK Baton Rouge Partnership beginning on commencement date, which is anticipated to be September 2012, to remit a contractual fee not to exceed 4.5% of the monthly net gaming proceeds.

COLLECTION AND TRANSMITTAL OF FUNDS:

Collector: Department of Finance–Revenue Division.

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

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

PAYOR OF TAX:

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

COMPUTATION OF TAX:

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

Belle of Baton Rouge:

Current Year Net Gaming Proceeds (NGP)	$0 - $73,599,999	$73,600,000	Greater Than $73,600,000
Fee Remitted: % of Net Gaming Proceeds	2%	3.5%	4.5%
		If NGP were less than $73.6 million in the preceding year, once NGP reach $73.6 million $1,104,000 is remitted & begin remitting 4.5% of NGP	

Hollywood Casino:

Current Year Net Gaming Proceeds (NGP)	$0 - $99,999,999	$100,000,000	Greater Than $100,000,000
Fee Remitted: % of Net Gaming Proceeds	2%	3.5%	4.5%
		If NGP were less than $100 million in the preceding year, once NGP reach $100 million $1,500,000 is remitted & begin remitting 4.5% of NGP	

Pinnacle:

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

Net Gaming Proceeds (NGP) is defined as the total of all cash and property, including checks received by a licensee, whether collected or not, received by the licensee from gaming operations, less the total of all cash paid out as winnings to patrons. For any calendar year that had net gaming proceeds (NGP) in the immediately preceding calendar year that met or exceeded the net gaming proceeds threshold ($73.6 million for the Belle of Baton Rouge and $110 million for Hollywood Casino), the company will remit 3.5% of NGP each month beginning in January. For any calendar year that had NGP in the immediately preceding calendar year that were less than the NGP threshold, the company will remit 2% each month beginning in January until such time as the NGP reaches the NGP threshold at which time the fee will increase in accordance with the schedule above. Pinnacle contract has no threshold requirements.

REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:

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

It has been the policy in the past to utilize all revenues received from gaming for capital improvements or special programs that are not recurring in nature. However, gaming revenues have been a stable source of revenue since 1994; and, beginning in 2006, a portion of these collections is being used as a source of funds for recurring operational needs. In 2011, all gaming revenues are budgeted in the Annual Operating Budget for recurring operational needs.

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

GAMING ADMISSIONS TAX (CITY)						ACCOUNT NUMBER		001 . . 416000
	2008		2009		2010		2011	
MONTH	$	%	$	%	$	%	$	%
January	483,315	8.42%	682,100	9.04%	507,524	8.84%	464,881	7.95%
February	520,975	17.50%	728,506	18.70%	620,248	19.65%	516,976	16.80%
March	506,768	26.33%	659,813	27.45%	586,362	29.86%	523,593	25.76%
April	479,978	34.69%	627,741	35.77%	569,965	39.79%	490,378	34.14%
May	514,442	43.65%	652,783	44.43%	577,905	49.86%	466,970	42.13%
June	494,420	52.26%	564,134	51.91%	530,787	59.10%	469,130	50.16%
July	501,095	60.99%	610,993	60.01%	587,288	69.33%	516,542	59.00%
August	474,465	69.26%	567,196	67.53%	529,350	78.55%	456,426	66.80%
September	352,775	75.41%	540,956	74.70%	515,841	87.54%	433,793	74.23%
October	481,917	83.80%	657,701	83.42%	533,906	96.84%	442,366	81.79%
November	461,700	91.85%	601,542	91.40%	591,061	107.14%	516,758	90.63%
December	468,090	100.00%	648,612	100.00%	656,705	118.57%	547,448	100.00%
Adjustment	0	100.00%	0	100.00%	(1,066,310)	100.00%	0	100.00%
TOTAL/% Chg	5,739,940	-9.78%	7,542,077	31.40%	5,740,632	-23.89%	5,845,261	1.82%

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

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

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

INTEREST & PENALTIES—DELINQUENT TAXES

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

LEGAL AUTHORIZATION

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

THIS ITEM IS SUBJECT TO CONFIDENTIALITY STATUTES

INTERPRETATION OF LEGAL AUTHORIZATION:

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

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

COLLECTION AND TRANSMITTAL OF FUNDS:

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

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

PAYOR OF TAX:

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

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

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

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

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

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

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

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

COMPUTATION OF TAX:

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

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

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

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

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

REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:

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

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

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

INTEREST & PENALTIES - GENERAL PROPERTY TAX (CITY)					ACCOUNT NUMBER		001 . . 419100	
	2008		2009		2010		2011	
MONTH	$	%	$	%	$	%	$	%
January	0	0.00%	0	0.00%	0	0.00%	0	0.00%
February	3,456	8.46%	363	0.70%	1,351	2.40%	2,677	4.67%
March	2,508	14.60%	5,716	11.78%	2,949	7.65%	7,687	18.06%
April	3,661	23.56%	3,654	18.86%	5,824	18.01%	4,376	25.69%
May	6,740	40.05%	5,587	29.69%	11,692	38.81%	7,273	38.36%
June	5,417	53.31%	6,621	42.53%	4,260	46.39%	5,484	47.92%
July	14,631	89.12%	17,148	75.76%	16,652	76.02%	16,984	77.52%
August	657	90.72%	699	77.12%	9,097	92.20%	2,957	82.68%
September	1,029	93.24%	869	78.80%	924	93.85%	2,313	86.71%
October	880	95.40%	4,042	86.64%	769	95.21%	1,939	90.09%
November	624	96.92%	2,378	91.25%	2,252	99.22%	2,758	94.89%
December	1,257	100.00%	4,517	100.00%	438	100.00%	2,930	100.00%
TOTAL	40,860		51,594		56,208		57,378	

INTEREST & PENALTIES - GENERAL PROPERTY TAX (PARISH)					ACCOUNT NUMBER		002 . . 419100	
	2008		2009		2010		2011	
MONTH	$	%	$	%	$	%	$	%
January	0	0.00%	0	0.00%	0	0.00%	0	0.00%
February	2,190	7.43%	300	0.77%	923	2.36%	1,574	3.43%
March	1,591	12.82%	3,904	10.76%	2,405	8.53%	5,092	14.51%
April	2,578	21.56%	2,455	17.04%	4,001	18.77%	4,596	24.52%
May	4,589	37.13%	4,267	27.96%	7,498	37.98%	4,997	35.40%
June	3,820	50.08%	4,652	39.86%	3,548	47.07%	4,710	45.66%
July	11,403	88.75%	15,320	79.06%	13,517	81.70%	13,057	74.08%
August	785	91.41%	567	80.51%	4,395	92.96%	4,529	83.94%
September	631	93.55%	389	81.50%	695	94.74%	1,893	88.07%
October	423	94.99%	2,011	86.65%	563	96.18%	1,405	91.13%
November	425	96.43%	1,765	91.16%	1,159	99.15%	1,766	94.97%
December	1,053	100.00%	3,453	100.00%	332	100.00%	2,310	100.00%
TOTAL	29,488		39,083		39,036		45,929	
COMB/% Chg	70,348	-25.72%	90,677	28.90%	95,244	5.04%	103,307	8.47%

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 $8,726 in 2008, $11,048 in 2009, $3,969 in 2010 and $10,646 in 2011.

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

INTEREST & PENALTIES - GENERAL SALES & USE TAX (CITY)					ACCOUNT NUMBER		001 . . 419300	
	2008		2009		2010		2011	
MONTH	$	%	$	%	$	%	$	%
January	(102,384)	-12.77%	(29,688)	-2.19%	(29,780)	-6.23%	(47,097)	-7.99%
February	102,384	0.00%	29,688	0.00%	29,780	0.00%	47,097	0.00%
March	40,715	5.08%	72,013	5.30%	47,168	9.87%	39,137	6.64%
April	114,013	19.31%	35,504	7.91%	32,621	16.70%	47,458	14.70%
May	30,912	23.16%	132,022	17.63%	43,102	25.72%	22,728	18.55%
June	130,822	39.49%	64,426	22.37%	91,736	44.93%	24,388	22.69%
July	40,551	44.55%	42,499	25.50%	0	44.93%	115,896	42.36%
August	25,005	47.67%	82,706	31.59%	32,373	51.70%	32,469	47.87%
September	74,055	56.91%	43,023	34.76%	36,113	59.26%	24,471	52.03%
October	72,445	65.95%	69,394	39.86%	35,905	66.78%	35,074	57.98%
November	88,332	76.97%	88,527	46.38%	31,859	73.45%	92,833	73.74%
December	184,592	100.00%	728,492	100.00%	126,864	100.00%	154,752	100.00%
TOTAL	801,442		1,358,606		477,741		589,206	

INTEREST & PENALTIES - GENERAL SALES & USE TAX (PARISH)					ACCOUNT NUMBER		002 . . 419300	
	2008		2009		2010		2011	
MONTH	$	%	$	%	$	%	$	%
January	(6,949)	-0.72%	(152,684)	-33.73%	(23,480)	-8.24%	(24,788)	-8.39%
February	6,949	0.00%	152,684	0.00%	23,480	0.00%	24,788	0.00%
March	10,371	1.07%	42,872	9.47%	37,757	13.25%	8,868	3.00%
April	66,271	7.93%	50,995	20.74%	19,467	20.08%	43,123	17.60%
May	41,039	12.17%	25,350	26.34%	17,025	26.06%	15,070	22.71%
June	378,722	51.34%	19,705	30.69%	33,264	37.73%	50,891	39.94%
July	45,225	56.02%	21,085	35.35%	0	37.73%	33,093	51.15%
August	71,301	63.39%	21,715	40.15%	48,508	54.75%	12,052	55.23%
September	35,451	67.06%	17,973	44.12%	32,924	66.31%	11,892	59.25%
October	14,539	68.57%	26,023	49.87%	14,912	71.54%	25,765	67.98%
November	42,701	72.98%	50,886	61.11%	16,037	77.17%	7,719	70.59%
December	261,226	100.00%	176,028	100.00%	65,069	100.00%	86,853	100.00%
TOTAL	966,846		452,632		284,963		295,326	
COMB/% Chg	1,768,288	68.44%	1,811,238	2.43%	762,704	-57.89%	884,532	15.97%

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 $4,530 in 2008, $4,611 in 2009, $5,743 in 2010, and $3,067 in 2011.

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

INTEREST & PENALTIES - OCCUPATIONAL LICENSE TAXES (CITY) ACCOUNT NUMBER 001 . . 419500								
	2008		2009		2010		2011	
MONTH	$	%	$	%	$	%	$	%
January	0	0.00%	0	0.00%	0	0.00%	0	0.00%
February	16,630	5.76%	4,532	1.63%	11,301	4.53%	11,288	5.32%
March	13,202	10.33%	24,204	10.35%	10,409	8.71%	11,841	10.91%
April	23,798	18.58%	18,216	16.92%	22,932	17.90%	27,139	23.70%
May	33,715	30.26%	23,495	25.38%	18,947	25.50%	27,799	36.81%
June	42,608	45.02%	22,496	33.49%	42,094	42.38%	24,916	48.56%
July	44,006	60.26%	11,193	37.52%	42,371	59.38%	26,168	60.89%
August	34,803	72.32%	34,142	49.83%	21,792	68.12%	18,896	69.80%
September	13,149	76.87%	30,127	60.68%	18,050	75.36%	13,314	76.08%
October	11,275	80.78%	44,864	76.85%	18,019	82.58%	20,904	85.94%
November	19,230	87.44%	20,491	84.23%	21,461	91.19%	9,088	90.22%
December	36,264	100.00%	43,765	100.00%	21,966	100.00%	20,740	100.00%
TOTAL	288,680		277,525		249,342		212,093	

INTEREST & PENALTIES - OCCUPATIONAL LICENSE TAXES (PARISH) ACCOUNT NUMBER 002 . . 419500								
	2008		2009		2010		2011	
MONTH	$	%	$	%	$	%	$	%
January	0	0.00%	0	0.00%	0	0.00%	0	0.00%
February	734	0.60%	9,954	6.55%	15,969	10.63%	3,112	2.72%
March	2,859	2.96%	8,843	12.37%	7,184	15.41%	4,287	6.46%
April	6,088	7.98%	13,474	21.23%	14,793	25.26%	10,737	15.84%
May	15,326	20.61%	14,087	30.50%	13,382	34.17%	13,150	27.32%
June	17,588	35.10%	8,847	36.33%	16,573	45.21%	19,544	44.39%
July	20,736	52.19%	19,907	49.42%	26,386	62.77%	20,015	61.87%
August	17,027	66.22%	17,537	60.96%	12,581	71.15%	9,444	70.12%
September	4,405	69.85%	7,701	66.03%	12,899	79.74%	7,756	76.89%
October	4,973	73.95%	22,728	80.99%	9,188	85.85%	11,728	87.13%
November	11,168	83.15%	10,927	88.18%	11,070	93.22%	9,234	95.20%
December	20,451	100.00%	17,967	100.00%	10,179	100.00%	5,502	100.00%
TOTAL	121,355		151,972		150,204		114,509	
COMB/% Chg	410,035	-5.13%	429,497	4.75%	399,546	-6.97%	326,602	-18.26%

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

INTEREST & PENALTIES - INSURANCE PREMIUM TAXES (CITY) ACCOUNT NUMBER 001 . . 419600								
	2008		2009		2010		2011	
MONTH	$	%	$	%	$	%	$	%
January	0	0.00%	0	0.00%	0	0.00%	0	0.00%
February	955	4.41%	20	0.08%	97	0.50%	3,205	21.84%
March	1,881	13.09%	2,700	10.67%	0	0.50%	0	21.84%
April	133	13.70%	754	13.62%	408	2.62%	38	22.10%
May	0	13.70%	0	13.62%	0	2.62%	103	22.80%
June	0	13.70%	537	15.73%	2,613	16.16%	3,263	45.03%
July	1,767	21.86%	3,196	28.26%	3,170	32.59%	1,287	53.80%
August	1,996	31.07%	4,890	47.43%	7,493	71.43%	263	55.59%
September	6,339	60.33%	2,771	58.30%	3,926	91.78%	584	59.57%
October	497	62.62%	3,248	71.03%	1,246	98.24%	847	65.34%
November	793	66.28%	4,962	90.49%	62	98.56%	1,042	72.44%
December	7,305	100.00%	2,425	100.00%	277	100.00%	4,044	100.00%
TOTAL	21,666		25,503		19,292		14,676	

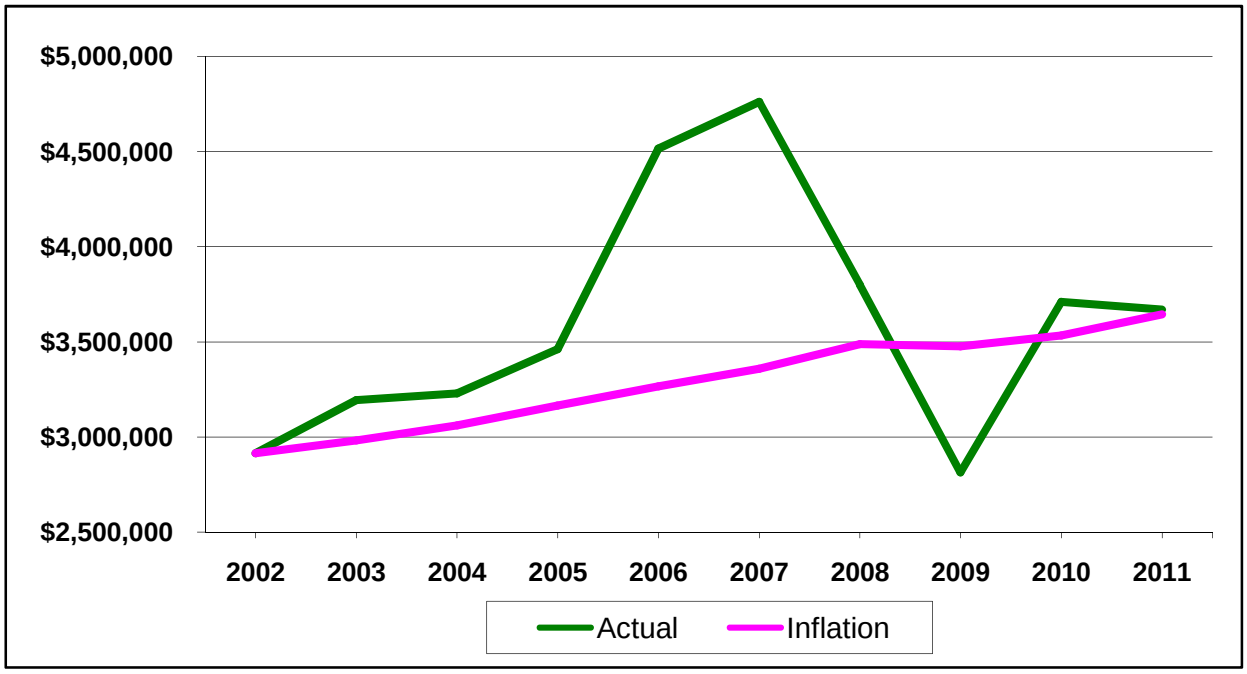
INTEREST & PENALTIES - INSURANCE PREMIUM TAXES (PARISH) ACCOUNT NUMBER 002 . . 419600								
	2008		2009		2010		2011	
MONTH	$	%	$	%	$	%	$	%
January	0	0.00%	0	0.00%	0	0.00%	0	0.00%
February	127	1.77%	12	0.19%	660	26.05%	599	35.80%
March	733	11.97%	0	0.19%	0	26.05%	0	35.80%
April	0	11.97%	207	3.44%	28	27.15%	90	41.18%
May	0	11.97%	0	3.44%	0	27.15%	0	41.18%
June	0	11.97%	14	3.66%	108	31.41%	0	41.18%
July	0	11.97%	3,049	51.61%	474	50.12%	614	77.88%
August	767	22.64%	21	51.94%	928	86.74%	106	84.22%
September	190	25.29%	304	56.72%	240	96.21%	65	88.11%
October	20	25.57%	556	65.47%	203	104.22%	0	88.11%
November	90	26.82%	2,120	98.80%	29	105.37%	199	100.00%
December	5,258	100.00%	76	100.00%	(136)	100.00%	0	100.00%
TOTAL	7,185		6,359		2,534		1,673	
COMB/% Chg	28,851	-20.53%	31,862	10.44%	21,826	-31.50%	16,349	-25.09%

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

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

In 2008 and 2011, no interest and penalties were collected. In 2009, $13,052 was collected. In 2010, $4,975 was collected

LICENSES & PERMITS



Year	Average CPI-U	Actual	Inflation
2002	179.9	$2,915,318	$2,915,318
2003	184.0	3,193,759	2,981,759
2004	188.9	3,229,970	3,061,165
2005	195.3	3,461,943	3,164,878
2006	201.6	4,515,188	3,266,971
2007	207.3	4,760,584	3,359,341
2008	215.3	3,799,295	3,488,983
2009	214.5	2,813,945	3,476,018
2010	218.1	3,709,745	3,534,357
2011	224.9	3,669,322	3,644,553

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.

This page is intentionally left blank.

PUBLIC CONVEYANCES

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

LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	Louisiana Constitution, 1974 Article VI, § 30	Code of Ordinances: Title 9, § 60 Title 10, Chapter 3 Title 10, Chapter 6 Ordinance 15001, 10/13/10

INTERPRETATION OF LEGAL AUTHORIZATION:

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

Local: **Title 9, Section 60, of the Code of Ordinances** provides for an annual franchise or privilege tax on taxicabs. **Title 10, Chapter 3, of the Code of Ordinances** provides for the regulation of limousines, taxicabs, and tourist guide or sightseeing vehicles in the City of Baton Rouge and the Parish of East Baton Rouge. **Title 10, Chapter 6, of the Code of Ordinances** provides for the regulation of ambulances in the City of Baton Rouge and the Parish of East Baton Rouge. **Ordinance 15001** of October 13, 2010, provided for an annual franchise tax for limousines, along with regulations applicable to pedicabs.

COLLECTION AND TRANSMITTAL OF FUNDS:

Collector: Finance Department—Revenue Division.

Transmittal: Recorded as received.

Comments: The public conveyances fee collections are **somewhat cyclical in nature**. The ordinance states that these fees must be paid by January 10 of each year.

PAYOR OF FEE:

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

Any person who operates a limousine service pays a franchise tax for the right to operate on the streets of the City-Parish.

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

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

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

COMPUTATION OF FEE:

An annual franchise fee of **$75 per vehicle** is paid by all persons operating **taxicabs**. **Limousine services** pay an annual franchise tax of **$150.00 per vehicle**. **Pedicab** operators pay **$50 per vehicle.**

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

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

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

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

PUBLIC CONVEYANCES (CITY)						ACCOUNT NUMBER		001 . . 421001
	2008		2009		2010		2011	
MONTH	$	%	$	%	$	%	$	%
January	8,841	56.39%	8,683	74.44%	8,345	62.18%	9,549	64.38%
February	0	56.39%	87	75.19%	375	64.98%	937	70.69%
March	1,986	69.05%	1,401	87.20%	1,800	78.39%	1,360	79.86%
April	1,835	80.76%	150	88.49%	150	79.51%	725	84.75%
May	85	81.30%	75	89.13%	245	81.33%	245	86.40%
June	47	81.60%	671	94.88%	1,050	89.16%	225	87.92%
July	37	81.84%	0	94.88%	0	89.16%	37	88.17%
August	58	82.21%	0	94.88%	30	89.38%	0	88.17%
September	75	82.68%	0	94.88%	0	89.38%	385	90.76%
October	0	82.68%	55	95.35%	150	90.50%	160	91.84%
November	37	82.92%	47	95.76%	300	92.73%	150	92.85%
December	2,678	100.00%	495	100.00%	975	100.00%	1,060	100.00%
TOTAL/% Chg	15,679	76.41%	11,664	-25.61%	13,420	15.05%	14,833	10.53%

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
	2008		2009		2010		2011	
MONTH	$	%	$	%	$	%	$	%
January	1,065	2.35%	2,110	4.83%	2,645	6.53%	1,775	4.80%
February	1,220	5.05%	655	6.33%	745	8.37%	1,270	8.23%
March	1,440	8.23%	3,215	13.70%	790	10.32%	3,795	18.48%
April	2,175	13.04%	2,795	20.10%	4,585	21.63%	1,020	21.23%
May	4,475	22.93%	2,695	26.27%	4,500	32.74%	3,345	30.27%
June	3,010	29.58%	4,940	37.58%	225	33.29%	2,020	35.73%
July	4,120	38.69%	715	39.22%	2,065	38.39%	3,625	45.52%
August	5,185	50.15%	5,215	51.16%	2,675	44.99%	950	48.09%
September	1,670	53.84%	2,115	56.01%	4,365	55.76%	4,830	61.14%
October	3,500	61.58%	1,350	59.10%	2,320	61.49%	1,075	64.04%
November	5,700	74.17%	6,110	73.09%	10,735	87.98%	10,195	91.58%
December	11,685	100.00%	11,750	100.00%	4,870	100.00%	3,115	100.00%
TOTAL/% Chg	45,245	0.56%	43,665	-3.49%	40,520	-7.20%	37,015	-8.65%

NOTE: Historically, the majority of new bicycles are sold in November and December of each year, so the greatest amount of registration revenue is received at year end. The decrease in 2010 can be attributed to the fact that no bike auctions were held in those years. Although bike auctions were held in 2008 and 2009, they could not offset the decline in retail bike sales.

AIR CONDITIONING & HEATING LICENSES

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

LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	Louisiana Constitution, 1974 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 Public Works–Inspection Division.

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

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

PAYOR OF FEE:

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

(a) Persons performing work in connection with the manufacture or testing of air conditioning, heating, refrigeration, or ventilating materials, devices, or apparatus are not considered engaged in business as air conditioning and heating contractors and are not required to obtain licenses.

(b) Licenses may be issued without examination to persons holding licenses issued by other governmental agencies, provided it is determined by the Heating and Air Conditioning Board that the license was issued under requirements no less restrictive than those required by the Board.

COMPUTATION OF FEE:

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

(a) **Class A licenses** are effective for all phases of heating, air conditioning, ventilation and refrigeration. The cost is **$150 for the initial license and $100 for renewal**.

(b) **Class B licenses** are limited to small commercial equipment up to ten tons, and all residential air conditioning and heating including apartments and mobile homes. The cost is **$75 initially** and **$40 for renewal**.

(c) **Class R licenses** include commercial refrigeration installation and service of walk-in coolers, ice makers, reach-in coolers, and display cases. The cost is **$75 initially** and **$40 for renewal**.

(d) **Class S licenses** include servicing air conditioning and heating. The cost is **$20 for the renewal fees**. There is no initial fee.

(e) **Class M licenses** are for maintenance of air conditioners and heaters only. The cost is **$15 for the renewal fee**. There is no initial fee.

(f) **Class FE licenses** are for automatic fire extinguisher systems. The cost is **$75 for the initial fee and $40 for the renewal fee**.

REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:

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

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

AIR CONDITIONING & HEATING LICENSES (PARISH)					ACCOUNT NUMBER		002 . . 422210	
	2008		2009		2010		2011	
MONTH	$	%	$	%	$	%	$	%
January	10,450	27.47%	10,220	26.21%	6,760	18.18%	6,780	20.21%
February	1,910	32.50%	1,945	31.20%	3,030	26.33%	2,660	28.14%
March	1,140	35.49%	1,740	35.66%	1,785	31.14%	2,070	34.31%
April	2,596	42.32%	1,350	39.12%	1,800	35.98%	1,275	38.11%
May	(346)	41.41%	750	41.04%	750	38.00%	1,645	43.01%
June	300	42.20%	950	43.48%	1,125	41.02%	1,125	46.36%
July	1,840	47.04%	750	45.40%	750	43.04%	1,200	49.94%
August	675	48.81%	600	46.94%	1,275	46.47%	1,050	53.07%
September	375	49.80%	550	48.35%	300	47.28%	450	54.41%
October	825	51.97%	150	48.74%	800	49.43%	690	56.47%
November	2,400	58.28%	1,850	53.48%	4,560	61.69%	300	57.36%
December	15,870	100.00%	18,140	100.00%	14,240	100.00%	14,305	100.00%
TOTAL/% Chg	38,035	-6.14%	38,995	2.52%	37,175	-4.67%	33,550	-9.75%

ELECTRICAL CONTRACTORS LICENSES

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

LEGAL AUTHORIZATION

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

INTERPRETATION OF LEGAL AUTHORIZATION:

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

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

COLLECTION AND TRANSMITTAL OF FUNDS:

Collector: Department of Public Works–Inspection Division.

Transmittal: Remitted daily to Finance Department–Revenue Division.

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

PAYOR OF FEE:

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

COMPUTATION OF FEE:

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

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

ELECTRICAL CONTRACTORS LICENSES (PARISH)					ACCOUNT NUMBER		002 . . 422220	
	2008		2009		2010		2011	
MONTH	$	%	$	%	$	%	$	%
January	10,465	25.56%	14,580	28.71%	9,605	21.71%	8,670	23.51%
February	3,065	33.05%	3,035	34.69%	3,300	29.17%	2,975	31.57%
March	2,530	39.23%	2,200	39.02%	2,040	33.79%	2,360	37.97%
April	1,590	43.11%	2,020	42.99%	2,040	38.40%	1,050	40.82%
May	1,810	47.53%	1,650	46.24%	2,100	43.14%	1,950	46.11%
June	1,305	50.72%	1,650	49.49%	1,200	45.86%	1,000	48.82%
July	1,050	53.29%	1,050	51.56%	875	47.84%	1,650	53.29%
August	1,550	57.07%	1,650	54.81%	1,525	51.28%	1,100	56.27%
September	1,425	60.55%	1,000	56.78%	750	52.98%	1,262	59.69%
October	1,225	63.54%	1,500	59.73%	450	54.00%	756	61.74%
November	3,525	72.15%	2,100	63.87%	4,225	63.55%	100	62.02%
December	11,400	100.00%	18,350	100.00%	16,125	100.00%	14,010	100.00%
TOTAL/% Chg	40,940	-4.59%	50,785	24.05%	44,235	-12.90%	36,883	-16.62%

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 Public Works–Inspection Division.

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

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

PAYOR OF FEE:

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

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

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

COMPUTATION OF FEE:

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

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

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

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

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

PLUMBERS LICENSES (PARISH)						ACCOUNT NUMBER		002 . . 422240
	2008		2009		2010		2011	
MONTH	$	%	$	%	$	%	$	%
January	7,300	24.32%	7,600	20.92%	7,670	21.41%	8,410	29.19%
February	1,400	28.98%	4,600	33.59%	3,590	31.43%	2,890	39.22%
March	1,550	34.15%	1,575	37.92%	2,470	38.32%	2,350	47.37%
April	644	36.29%	1,450	41.91%	1,150	41.53%	1,030	50.95%
May	500	37.96%	650	43.70%	1,100	44.60%	450	52.51%
June	200	38.62%	1,000	46.46%	1,450	48.65%	960	55.84%
July	1,250	42.79%	450	47.69%	800	50.88%	1,050	59.48%
August	700	45.12%	850	50.03%	600	52.55%	1,050	63.13%
September	700	47.45%	800	52.24%	1,400	56.46%	950	66.42%
October	800	50.11%	450	53.48%	1,050	59.39%	475	68.07%
November	1,725	55.86%	2,400	60.08%	3,400	68.88%	850	71.02%
December	13,250	100.00%	14,500	100.00%	11,150	100.00%	8,350	100.00%
TOTAL/% Chg	30,019	3.69%	36,325	21.01%	35,830	-1.36%	28,815	-19.58%

GARBAGE COLLECTORS LICENSES

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

LEGAL AUTHORIZATION

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

INTERPRETATION OF LEGAL AUTHORIZATION:

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

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

COLLECTION AND TRANSMITTAL OF FUNDS:

Collector: Department of Finance–Revenue Division.

Transmittal: Receipts are recorded as collected.

PAYOR OF FEE:

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

COMPUTATION OF FEE:

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

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

GARBAGE COLLECTORS LICENSES (CITY)					ACCOUNT NUMBER		001 . . 422260	
	2008		2009		2010		2011	
MONTH	$	%	$	%	$	%	$	%
January	22,200	100.00%	0	0.00%	27,400	75.69%	4,600	11.22%
February	0	100.00%	0	0.00%	0	75.69%	28,200	80.00%
March	0	100.00%	1,000	3.45%	0	75.69%	800	81.95%
April	0	100.00%	0	3.45%	0	75.69%	200	82.44%
May	0	100.00%	0	3.45%	0	75.69%	0	82.44%
June	0	100.00%	800	6.21%	1,200	79.01%	0	82.44%
July	0	100.00%	0	6.21%	6,600	97.24%	0	82.44%
August	0	100.00%	0	6.21%	1,000	100.00%	0	82.44%
September	0	100.00%	27,200	100.00%	0	100.00%	0	82.44%
October	0	100.00%	0	100.00%	0	100.00%	0	82.44%
November	0	100.00%	0	100.00%	0	100.00%	0	82.44%
December	0	100.00%	0	100.00%	0	100.00%	7,200	100.00%
TOTAL/% Chg	22,200	0.00%	29,000	30.63%	36,200	24.83%	41,000	13.26%

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

INTERPRETATION OF LEGAL AUTHORIZATION:

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

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

COLLECTION AND TRANSMITTAL OF FUNDS:

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

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

PAYOR OF FEE:

Any person employed or used in a Class A or Class B licensed retail business who, as a function of his duties, **dispenses, sells, or serves any alcoholic beverage** is required to hold a license upon the commencement of his employment. This includes, but is not restricted to, bartenders, barmaids, waiters, waitresses, cocktail waiters, cocktail waitresses, chauffeurs employed by a licensed limousine service, doormen, bouncers, disc jockeys, and managers, excepting persons holding a dealer's license. It also includes sales clerks, retail clerks, and check-out counter clerks employed in a Class B licensed retail business and any person employed or used in a Class A licensed retail business whose primary function is to take orders for and serve alcoholic beverages in conjunction with serving food or meal items. 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 **$25** fee for issuance of a two-year permit, which will expire on the applicant's birth date. Persons employed in Class B licensed businesses must pay a **$25 fee** for issuance of a permit effective for the duration of employment in that particular business. The fee for all duplicate licenses and permits is **$10**. This includes name changes and lost, stolen, or damaged licenses.

REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:

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

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

CLASSIFIED EMPLOYEES LICENSES (CITY)					ACCOUNT NUMBER		001 . . 422310	
	2008		2009		2010		2011	
MONTH	$	%	$	%	$	%	$	%
January	10,175	8.12%	14,925	11.45%	9,675	7.56%	13,100	9.47%
February	8,650	15.02%	10,950	19.86%	8,450	14.15%	9,150	16.09%
March	9,875	22.90%	11,050	28.34%	12,600	23.99%	12,175	24.89%
April	10,875	31.58%	8,900	35.17%	9,350	31.30%	10,700	32.62%
May	10,750	40.16%	11,775	44.21%	14,125	42.33%	18,700	46.14%
June	13,750	51.13%	14,775	55.54%	14,775	53.87%	13,625	55.99%
July	14,650	62.82%	11,650	64.49%	12,425	63.57%	10,750	63.76%
August	11,075	71.65%	11,775	73.52%	10,075	71.44%	11,725	72.24%
September	5,975	76.42%	9,850	81.08%	11,625	80.52%	11,025	80.21%
October	10,950	85.16%	8,775	87.82%	9,250	87.74%	10,975	88.14%
November	8,250	91.74%	8,250	94.15%	8,275	94.20%	7,300	93.42%
December	10,350	100.00%	7,625	100.00%	7,425	100.00%	9,100	100.00%
TOTAL/% Chg	125,325	16.58%	130,300	3.97%	128,050	-1.73%	138,325	8.02%

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	
	2008		2009		2010		2011	
MONTH	$	%	$	%	$	%	$	%
January	130	6.91%	340	12.73%	170	10.18%	100	5.85%
February	180	16.49%	220	20.97%	90	15.57%	60	9.36%
March	100	21.81%	260	30.71%	260	31.14%	90	14.62%
April	180	31.38%	230	39.33%	120	38.32%	100	20.47%
May	160	39.89%	110	43.45%	110	44.91%	280	36.84%
June	190	50.00%	280	53.93%	220	58.08%	200	48.54%
July	300	65.96%	250	63.30%	140	66.47%	100	54.39%
August	150	73.94%	260	73.03%	100	72.46%	160	63.74%
September	50	76.60%	190	80.15%	200	84.43%	130	71.35%
October	180	86.17%	180	86.89%	70	88.62%	120	78.36%
November	90	90.96%	160	92.88%	90	94.01%	110	84.80%
December	170	100.00%	190	100.00%	100	100.00%	260	100.00%
TOTAL/% Chg	1,880	9.11%	2,670	42.02%	1,670	-37.45%	1,710	2.40%

WAITER/WAITRESS LICENSES (CITY)					ACCOUNT NUMBER		001 . . 422320	
	2008		2009		2010		2011	
MONTH	$	%	$	%	$	%	$	%
January	25	33.33%	0	0.00%	0	0.00%	0	0.00%
February	0	33.33%	0	0.00%	0	0.00%	0	0.00%
March	0	33.33%	0	0.00%	0	0.00%	0	0.00%
April	0	33.33%	25	10.00%	0	0.00%	0	0.00%
May	0	33.33%	50	30.00%	0	0.00%	50	66.67%
June	0	33.33%	0	30.00%	0	0.00%	0	66.67%
July	0	33.33%	25	40.00%	0	0.00%	25	100.00%
August	0	33.33%	25	50.00%	0	0.00%	0	100.00%
September	25	66.67%	50	70.00%	0	0.00%	0	100.00%
October	0	66.67%	25	80.00%	0	0.00%	0	100.00%
November	25	100.00%	25	90.00%	0	0.00%	0	100.00%
December	0	100.00%	25	100.00%	0	0.00%	0	100.00%
TOTAL/% Chg	75	-50.00%	250	233.33%	0	-100.00%	75	N/A

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.

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**

RETAIL CLERK LICENSES (CITY) — **ACCOUNT NUMBER 001 . . 422330**

MONTH	2008		2009		2010		2011	
	$	%	$	%	$	%	$	%
January	5,675	7.43%	5,450	8.14%	4,350	6.21%	4,000	6.35%
February	5,375	14.46%	5,025	15.65%	3,650	11.42%	3,525	11.94%
March	6,225	22.60%	6,875	25.91%	8,550	23.63%	6,050	21.54%
April	7,075	31.86%	6,700	35.92%	9,850	37.70%	6,000	31.06%
May	6,700	40.63%	5,575	44.25%	6,375	46.80%	6,775	41.81%
June	7,625	50.61%	4,550	51.05%	5,750	55.02%	6,950	52.84%
July	7,825	60.84%	5,975	59.97%	4,525	61.48%	5,625	61.76%
August	5,900	68.56%	6,225	69.27%	4,700	68.19%	4,850	69.46%
September	3,725	73.44%	6,250	78.60%	5,550	76.12%	5,300	77.87%
October	8,100	84.04%	4,750	85.70%	5,250	83.61%	3,975	84.17%
November	6,000	91.89%	5,175	93.43%	5,425	91.36%	5,350	92.66%
December	6,200	100.00%	4,400	100.00%	6,050	100.00%	4,625	100.00%
TOTAL/% Chg	76,425	5.12%	66,950	-12.40%	70,025	4.59%	63,025	-10.00%

ENTERTAINERS LICENSES - DANCERS (CITY) — **ACCOUNT NUMBER 001 . . 422340**

MONTH	2008		2009		2010		2011	
	$	%	$	%	$	%	$	%
January	375	5.81%	550	6.45%	525	9.38%	200	4.55%
February	400	12.02%	600	13.49%	500	18.30%	158	8.14%
March	475	19.38%	900	24.05%	775	32.14%	275	14.39%
April	375	25.19%	725	32.55%	500	41.07%	375	22.91%
May	900	39.15%	825	42.23%	550	50.89%	825	41.66%
June	400	45.35%	875	52.49%	600	61.61%	400	50.75%
July	600	54.65%	700	60.70%	475	70.09%	225	55.86%
August	425	61.24%	525	66.86%	450	78.13%	250	61.55%
September	450	68.22%	700	75.07%	600	88.84%	600	75.18%
October	500	75.97%	650	82.70%	250	93.30%	300	82.00%
November	750	87.60%	775	91.79%	150	95.98%	275	88.25%
December	800	100.00%	700	100.00%	225	100.00%	517	100.00%
TOTAL/% Chg	6,450	-0.77%	8,525	32.17%	5,600	-34.31%	4,400	-21.43%

ENTERTAINERS LICENSES - MODELS (CITY) — **ACCOUNT NUMBER 001 . . 422350**

MONTH	2008		2009		2010		2011	
	$	%	$	%	$	%	$	%
July	0	0.00%	10	0.00%	125	83.33%	0	0.00%
August	375	93.75%	(10)	0.00%	25	100.00%	0	0.00%
September	25	100.00%	0	0.00%	0	100.00%	0	0.00%
October	0	100.00%	0	0.00%	0	100.00%	0	0.00%
December	0	100.00%	0	0.00%	0	100.00%	0	0.00%
TOTAL/% Chg	400	433.33%	0	-100.00%	150	N/A	0	-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

INTERPRETATION OF LEGAL AUTHORIZATION:

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

Local: **Ordinance 14472** (the Wine, Beer, and Liquor Ordinance) of August 27, 2008, requires all persons, firms, corporations, or associations of persons engaged in or employed for the purpose of furthering the manufacture, sale, dispensing, and/or serving for use or consumption of alcoholic beverages to obtain a license prior to engaging in business. In addition to this license, every retail and wholesale dealer is required to obtain an annual permit. **Ordinance 14991** of September 8, 2010, allows Sunday sales of alcoholic beverages at motels, hotels, restaurants, convention facilities, private clubs, and golf courses.

COLLECTION AND TRANSMITTAL OF FUNDS:

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

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

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

PAYOR OF FEE:

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

COMPUTATION OF FEE:

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

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

Class "B" (Beer): Permits the retail dealer to sell any beer, porter, ale, fruit juice, or wine for use or consumption off the licensed property at an annual permit fee of **$60**. **Class "B" (Liquor):** Permits the retail dealer to sell any malt, vinous, spirituous, alcoholic, or intoxicating liquor for use or consumption off the

licensed property at an annual excise or license tax of **$500**. In addition, any retail dealer holding a Class "B" license and who also meets all other legal qualifications, may also conduct wine tastings. The fee for the wine tasting permit is **$500** per year per location and the permit fee for a one-time event is **$100**.

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

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

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

LIQUOR & BEER LICENSES (CITY)					ACCOUNT NUMBER		001 . . 422360	
	2008		2009		2010		2011	
MONTH	$	%	$	%	$	%	$	%
January	259,314	71.28%	241,428	69.50%	232,671	62.44%	266,360	67.64%
February	66,440	89.54%	79,110	92.28%	91,910	87.10%	78,755	87.64%
March	5,235	90.98%	3,465	93.28%	17,755	91.87%	12,180	90.73%
April	7,480	93.04%	1,740	93.78%	7,525	93.89%	1,130	91.02%
May	6,825	94.91%	4,550	95.09%	1,840	94.38%	3,465	91.90%
June	2,885	95.71%	2,365	95.77%	3,460	95.31%	5,930	93.40%
July	5,205	97.14%	2,104	96.37%	2,604	96.01%	2,305	93.99%
August	2,290	97.77%	2,900	97.21%	2,744	96.74%	1,695	94.42%
September	1,160	98.09%	2,870	98.03%	3,484	97.68%	5,539	95.83%
October	4,655	99.37%	2,089	98.63%	3,937	98.73%	9,055	98.13%
November	565	99.52%	1,908	99.18%	3,229	99.60%	2,215	98.69%
December	1,740	100.00%	2,834	100.00%	1,486	100.00%	5,162	100.00%
TOTAL	363,794		347,363		372,645		393,791	

LIQUOR & BEER LICENSES (PARISH)					ACCOUNT NUMBER		002 . . 422360	
	2008		2009		2010		2011	
MONTH	$	%	$	%	$	%	$	%
January	98,180	72.71%	108,405	67.55%	104,449	66.11%	107,215	69.73%
February	31,375	95.94%	43,145	94.44%	41,505	92.38%	36,480	93.46%
March	580	96.37%	2,870	96.23%	5,725	96.00%	1,710	94.57%
April	0	96.37%	565	96.58%	580	96.37%	1,725	95.69%
May	580	96.80%	1,785	97.69%	0	96.37%	580	96.07%
June	580	97.23%	580	98.05%	1,740	97.47%	1,740	97.20%
July	2,215	98.87%	0	98.05%	580	97.83%	1,145	97.94%
August	580	99.30%	0	98.05%	580	98.20%	680	98.39%
September	0	99.30%	565	98.41%	580	98.57%	580	98.76%
October	565	99.72%	0	98.41%	1,328	99.41%	959	99.39%
November	0	99.72%	580	98.77%	565	99.77%	0	99.39%
December	379	100.00%	1,978	100.00%	369	100.00%	944	100.00%
TOTAL	135,034		160,473		158,001		153,758	
COMB/% Chg	498,828	1.27%	507,836	1.81%	530,646	4.49%	547,549	3.19%

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

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%.

COLLECTION AND TRANSMITTAL OF FUNDS:

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

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

PAYOR OF FEE:

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

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

(a) Hold a Class A beer and/or liquor license/permit.

(b) Operate a place of business whose purpose is primarily to prepare meals for the general public for consumption on the premises.

(c) Serve food on all days of operation.

(d) File a copy of the applicant's menu together with the application, both new and renewal.

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

(f) Gross 51% of its monthly revenue from the sale of food, food items, and non-alcoholic beverages.

(g) Maintain separate sales figures for alcoholic beverages.

(h) Operate a bona fide restaurant having a fully-equipped kitchen facility and dining room manned and operated at all times that alcoholic beverages are sold on Sunday.

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

COMPUTATION OF FEE:

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

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

RESTAURANT LICENSES (CITY)					ACCOUNT NUMBER		001 . . 422370	
	2008		2009		2010		2011	
MONTH	$	%	$	%	$	%	$	%
January	8,840	61.90%	8,075	62.50%	7,480	52.07%	9,520	61.88%
February	2,805	81.55%	3,655	90.79%	4,420	82.84%	3,400	83.98%
March	85	82.14%	0	90.79%	765	88.17%	765	88.95%
April	510	85.71%	0	90.79%	0	88.17%	0	88.95%
May	425	88.69%	85	91.45%	255	89.94%	255	90.61%
June	340	91.07%	85	92.11%	85	90.53%	255	92.27%
July	510	94.64%	85	92.76%	85	91.12%	0	92.27%
August	85	95.24%	255	94.74%	170	92.31%	0	92.27%
September	85	95.83%	255	96.71%	340	94.67%	85	92.82%
October	340	98.21%	85	97.37%	340	97.04%	425	95.58%
November	85	98.81%	255	99.34%	340	99.41%	85	96.13%
December	170	100.00%	85	100.00%	85	100.00%	595	100.00%
TOTAL	14,280		12,920		14,365		15,385	

RESTAURANT LICENSES (PARISH)					ACCOUNT NUMBER		002 . . 422370	
	2008		2009		2010		2011	
MONTH	$	%	$	%	$	%	$	%
January	4,760	73.68%	6,035	66.98%	5,015	60.20%	5,270	68.13%
February	1,445	96.05%	2,295	92.45%	2,465	89.80%	1,700	90.11%
March	85	97.37%	170	94.34%	340	93.88%	85	91.21%
April	0	97.37%	0	94.34%	0	93.88%	85	92.31%
May	0	97.37%	85	95.28%	0	93.88%	85	93.41%
June	85	98.68%	85	96.23%	85	94.90%	170	95.60%
July	0	98.68%	0	96.23%	85	95.92%	85	96.70%
August	0	98.68%	0	96.23%	85	96.94%	85	97.80%
September	0	98.68%	0	96.23%	255	100.00%	0	97.80%
October	0	98.68%	0	96.23%	0	100.00%	85	98.90%
November	0	98.68%	85	97.17%	0	100.00%	0	98.90%
December	85	100.00%	255	100.00%	0	100.00%	85	100.00%
TOTAL	6,460		9,010		8,330		7,735	
TOTAL/% Chg	20,740	3.83%	21,930	5.74%	22,695	3.49%	23,120	1.87%

RESTAURANT AFTER-HOURS CLEANUP LICENSES (CITY)					ACCOUNT NUMBER		001 . . 422380	
	2008		2009		2010		2011	
MONTH	$	%	$	%	$	%	$	%
January	40	22.22%	0	0.00%	200	44.44%	200	25.00%
February	20	33.33%	150	75.00%	100	66.67%	0	25.00%
March	0	33.33%	0	75.00%	0	66.67%	450	81.25%
April	40	55.56%	0	75.00%	100	88.89%	50	87.50%
May	20	66.67%	0	75.00%	0	88.89%	0	87.50%
June	0	66.67%	0	75.00%	0	88.89%	0	87.50%
July	60	100.00%	0	75.00%	0	88.89%	100	100.00%
August	0	100.00%	0	75.00%	0	88.89%	0	100.00%
September	0	100.00%	0	75.00%	0	88.89%	0	100.00%
October	0	100.00%	0	75.00%	0	88.89%	0	100.00%
November	0	100.00%	0	75.00%	50	100.00%	0	100.00%
December	0	100.00%	50	100.00%	0	100.00%	0	100.00%
TOTAL/% Chg	180	-10.00%	200	11.11%	450	125.00%	800	77.78%

RESTAURANT AFTER-HOURS PERMITS (CITY)					ACCOUNT NUMBER		001 . . 422390	
	2008		2009		2010		2011	
MONTH	$	%	$	%	$	%	$	%
January	200	57.14%	350	87.50%	200	57.14%	300	75.00%
February	100	85.71%	50	100.00%	100	85.71%	100	100.00%
March	50	100.00%	0	100.00%	0	85.71%	0	100.00%
April	0	100.00%	0	100.00%	0	85.71%	0	100.00%
May	0	100.00%	0	100.00%	0	85.71%	0	100.00%
June	0	100.00%	0	100.00%	0	85.71%	0	100.00%
July	0	100.00%	0	100.00%	0	85.71%	0	100.00%
August	0	100.00%	0	100.00%	0	85.71%	0	100.00%
September	0	100.00%	0	100.00%	50	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	350	-12.50%	400	14.29%	350	-12.50%	400	14.29%

GAMING LICENSES

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

LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	Louisiana Revised Statutes 33:4861.1, et seq.	Code of Ordinances Title 9, Chapter 10 Ordinance 11160, 6/10/98

INTERPRETATION OF LEGAL AUTHORIZATION:

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

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

COLLECTION AND TRANSMITTAL OF FUNDS:

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

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

PAYOR OF FEE:

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

COMPUTATION OF FEE:

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

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

GAMING LICENSES (CITY)					ACCOUNT NUMBER		001 . . 422410	
	2008		2009		2010		2011	
MONTH	$	%	$	%	$	%	$	%
January	600	5.36%	1,280	10.59%	(400)	-5.99%	100	1.61%
February	900	13.39%	150	11.83%	60	-5.09%	0	1.61%
March	100	14.29%	170	13.23%	170	-2.54%	200	4.82%
April	650	20.09%	200	14.89%	100	-1.05%	170	7.54%
May	1,560	34.02%	1,750	29.36%	10	-0.90%	100	9.15%
June	5,010	78.75%	4,850	69.48%	5,350	79.19%	0	9.15%
July	1,260	90.00%	1,930	85.44%	650	88.92%	4,200	76.57%
August	620	95.54%	10	85.53%	0	88.92%	600	86.20%
September	90	96.34%	100	86.35%	360	94.31%	150	88.60%
October	270	98.75%	310	88.92%	100	95.81%	260	92.78%
November	100	99.64%	150	90.16%	100	97.31%	150	95.18%
December	40	100.00%	1,190	100.00%	180	100.00%	300	100.00%
TOTAL/% Chg	11,200	19.79%	12,090	7.95%	6,680	-44.75%	6,230	-6.74%

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

AIR CONDITIONING & HEATING PERMITS

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

LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	Louisiana Constitution, 1974 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 Public Works–Inspection Division.

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

PAYOR OF FEE:

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

COMPUTATION OF FEE:

Permit fees:

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

(8) Change-out of an existing system, combination of 2 major components (5 to 9.5 tons)	65.00
(9) Change-out of major components, condensers, chiller, cooling coils, etc. (10 tons and over) Note: Add $8.00 per ton over 10 tons.	65.00
(10) Boilers, new or replacement	65.00
(11) Heating: Heaters not associated with cooling duct systems, such as radiant heaters, floor furnaces, unit heaters, and wall heaters	31.00
(12) Duct heaters: Systems 25 tons and below, per heater	27.00
Systems above 25 tons, per heater	8.00
(13) Duct alterations and extensions of duct work	27.00
(14) Cooling towers; new or replacement	85.00
(15) Office trailer	25.00
Residential trailer	25.00
(16) Incinerator	45.00
(17) Fire extinguishing system	45.00
(18) Permit reinstatement	45.00
(19) Re-inspection fee for second rejection and afterwards	20.00

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

AIR CONDITIONING & HEATING PERMITS (CITY)					ACCOUNT NUMBER		001 . . 423210	
	2008		2009		2010		2011	
MONTH	$	%	$	%	$	%	$	%
January	15,472	10.57%	5,760	6.49%	9,276	7.05%	9,721	7.86%
February	22,440	25.89%	8,795	16.41%	6,424	11.93%	8,422	14.67%
March	21,439	40.53%	7,251	24.59%	5,558	16.15%	15,772	27.42%
April	14,870	50.69%	8,485	34.15%	14,066	26.84%	7,364	33.37%
May	11,475	58.52%	4,982	39.77%	5,939	31.35%	8,483	40.23%
June	8,885	64.59%	6,754	47.39%	18,175	45.16%	11,991	49.92%
July	5,857	68.59%	7,968	56.37%	14,491	56.17%	11,372	59.12%
August	9,523	75.09%	6,291	63.46%	6,779	61.32%	13,640	70.14%
September	3,011	77.15%	12,328	77.36%	14,506	72.34%	7,094	75.88%
October	15,339	87.62%	6,317	84.49%	20,224	87.70%	12,996	86.39%
November	11,129	95.22%	4,411	89.46%	9,799	95.15%	8,304	93.10%
December	6,995	100.00%	9,347	100.00%	6,388	100.00%	8,536	100.00%
TOTAL	146,435		88,689		131,625		123,695	

AIR CONDITIONING & HEATING PERMITS (PARISH)					ACCOUNT NUMBER		002 . . 423210	
	2008		2009		2010		2011	
MONTH	$	%	$	%	$	%	$	%
January	28,761	15.42%	5,366	5.67%	6,051	4.38%	7,377	6.37%
February	10,451	21.02%	5,423	11.40%	9,334	11.14%	6,381	11.89%
March	17,164	30.22%	10,569	22.57%	9,018	17.67%	7,710	18.55%
April	22,305	42.17%	10,004	33.14%	10,771	25.48%	5,823	23.58%
May	18,041	51.84%	9,569	43.25%	6,708	30.33%	7,608	30.15%
June	13,401	59.03%	14,284	58.34%	10,568	37.99%	12,219	40.71%
July	19,532	69.49%	7,716	66.50%	38,110	65.59%	9,616	49.02%
August	19,608	80.00%	7,176	74.08%	10,646	73.30%	7,897	55.84%
September	6,566	83.52%	5,376	79.76%	8,379	79.37%	10,036	64.52%
October	10,626	89.22%	5,429	85.49%	7,588	84.87%	26,792	87.66%
November	14,548	97.02%	7,825	93.76%	7,771	90.49%	9,735	96.08%
December	5,566	100.00%	5,903	100.00%	13,125	100.00%	4,541	100.00%
TOTAL	186,569		94,640		138,069		115,735	
COMB/% Chg	333,004	-6.90%	183,329	-44.95%	269,694	47.11%	239,430	-11.22%

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 Public Works–Inspection Division.

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

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

PAYOR OF FEE:

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

COMPUTATION OF FEE:

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

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

Service Entrance Charges:

$ 9.00 through 60 amp.	$22.00 through 800 amp.	$38.00 through 1,800 amp.
$14.00 through 100 amp.	$24.00 through 1,000 amp.	$47.00 through 2,000 amp.
$16.00 through 200 amp.	$27.00 through 1,200 amp.	$51.00 above 2,000 amp.
$18.00 through 400 amp.	$29.00 through 1,400 amp.	$25.00 temporary meter
$20.00 through 600 amp.	$33.00 through1,600 amp.	$23.00 correct wiring

Circuit Charges:

$ 3.50 each branch circuit	$ 7.00 each feeder circuit

Motor Installation Charges:

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

Temporary Cut-In:

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

Outside Electrical Distribution Systems:

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

REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:

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

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

ELECTRICAL PERMITS (CITY)							ACCOUNT NUMBER	001 . . 423220
	2008		2009		2010		2011	
MONTH	$	%	$	%	$	%	$	%
January	20,198	10.31%	11,539	8.38%	9,905	6.34%	9,729	5.00%
February	16,303	18.62%	16,023	20.01%	11,591	13.76%	13,389	11.89%
March	17,625	27.62%	15,102	30.97%	15,077	23.41%	20,796	22.58%
April	16,663	36.12%	11,773	39.52%	16,557	34.01%	15,004	30.29%
May	13,886	43.20%	8,816	45.92%	15,982	44.24%	9,804	35.33%
June	19,343	53.07%	10,962	53.88%	18,251	55.92%	18,253	44.72%
July	13,592	60.01%	11,486	62.21%	14,020	64.89%	19,590	54.79%
August	14,456	67.38%	9,955	69.44%	11,547	72.28%	16,392	63.22%
September	21,084	78.14%	11,441	77.75%	13,935	81.20%	8,960	67.83%
October	14,614	85.59%	11,028	85.75%	10,760	88.09%	21,395	78.83%
November	18,567	95.07%	9,668	92.77%	9,270	94.02%	31,959	95.26%
December	9,669	100.00%	9,960	100.00%	9,335	100.00%	9,224	100.00%
TOTAL	196,000		137,753		156,230		194,495	

ELECTRICAL PERMITS (PARISH)							ACCOUNT NUMBER	002 . . 423220
	2008		2009		2010		2011	
MONTH	$	%	$	%	$	%	$	%
January	35,141	11.85%	15,425	10.29%	6,006	3.42%	17,297	10.91%
February	23,044	19.61%	10,797	17.49%	11,269	9.82%	8,480	16.26%
March	40,767	33.35%	15,095	27.56%	16,456	19.18%	10,652	22.98%
April	33,707	44.72%	10,236	34.38%	23,618	32.61%	12,016	30.56%
May	26,819	53.76%	14,765	44.23%	14,202	40.69%	11,291	37.68%
June	15,787	59.08%	13,273	53.08%	16,188	49.89%	14,528	46.84%
July	20,088	65.85%	14,297	62.62%	27,364	65.45%	14,387	55.92%
August	16,707	71.48%	14,842	72.51%	6,882	69.37%	18,622	67.67%
September	20,468	78.38%	11,546	80.22%	19,174	80.27%	18,388	79.27%
October	33,893	89.80%	10,768	87.40%	13,902	88.17%	11,844	86.74%
November	18,966	96.20%	9,054	93.43%	8,005	92.73%	13,470	95.23%
December	11,282	100.00%	9,844	100.00%	12,791	100.00%	7,557	100.00%
TOTAL	296,669		149,942		175,857		158,532	
COMB/% Chg	492,669	-18.53%	287,695	-41.60%	332,087	15.43%	353,027	6.31%

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 Public Works–Inspection Division.

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

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

PAYOR OF FEE:

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

COMPUTATION OF FEE:

A partial list of permit fees for commercial and residential construction is as follows:

(1) For valuations up to $100,000, the fee is $3 per thousand dollars.

(2) For valuations from $100,000 to $500,000, the fee is $300 plus $2 per thousand dollars above $100,000.

(3) For valuations above $500,000, the fee is $1,100 plus $1.50 per thousand dollars above $500,000.

(4) Minimum permit fee for commercial construction is $70.

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

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

(7) A **reinspection permit i**s required when a second trip is made by the Inspection Division due to rejection, lockout, insufficient information as to location of building or structure, or any other cause for which the applicant is directly responsible. There is a fee of $20 for each re-inspection permit;

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

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

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

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

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

REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:

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

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

BUILDING PERMITS (CITY)							ACCOUNT NUMBER	001 . . 423230
	2008		2009		2010		2011	
MONTH	$	%	$	%	$	%	$	%
January	46,374	6.99%	28,935	6.01%	39,123	5.97%	34,721	4.19%
February	67,697	17.20%	42,599	14.86%	45,379	12.89%	60,904	11.53%
March	64,232	26.89%	45,817	24.38%	68,639	23.35%	58,907	18.63%
April	89,455	40.38%	27,188	30.03%	51,121	31.15%	35,214	22.87%
May	53,383	48.43%	34,052	37.11%	45,358	38.07%	127,339	38.22%
June	90,625	62.09%	47,492	46.98%	70,253	48.78%	51,225	44.40%
July	32,140	66.94%	35,309	54.31%	107,025	65.10%	35,148	48.64%
August	45,788	73.84%	59,726	66.72%	33,843	70.26%	67,074	56.72%
September	23,128	77.33%	40,576	75.16%	36,504	75.83%	43,470	61.96%
October	56,817	85.90%	71,836	90.08%	35,775	81.28%	234,063	90.18%
November	56,029	94.35%	21,271	94.50%	32,241	86.20%	41,339	95.16%
December	37,497	100.00%	26,462	100.00%	90,495	100.00%	40,157	100.00%
TOTAL	663,165		481,263		655,756		829,561	

BUILDING PERMITS (PARISH)							ACCOUNT NUMBER	002 . . 423230
	2008		2009		2010		2011	
MONTH	$	%	$	%	$	%	$	%
January	130,952	15.35%	37,277	7.27%	30,666	3.24%	36,820	4.88%
February	38,744	19.89%	39,328	14.95%	43,023	7.78%	38,878	10.04%
March	74,384	28.61%	50,476	24.80%	37,234	11.71%	51,639	16.88%
April	61,150	35.77%	30,059	30.66%	66,728	18.75%	63,806	25.34%
May	69,983	43.98%	38,694	38.21%	59,082	24.99%	47,374	31.62%
June	112,515	57.16%	37,717	45.57%	95,083	35.03%	78,357	42.01%
July	131,979	72.63%	42,318	53.83%	322,850	69.11%	115,510	57.33%
August	63,618	80.09%	40,737	61.77%	75,352	77.06%	58,430	65.07%
September	38,001	84.54%	39,820	69.54%	100,895	87.71%	109,443	79.58%
October	58,537	91.40%	45,399	78.40%	31,628	91.05%	73,362	89.31%
November	35,702	95.59%	51,172	88.39%	55,686	96.93%	28,863	93.14%
December	37,670	100.00%	59,519	100.00%	29,107	100.00%	51,768	100.00%
TOTAL	853,235		512,516		947,334		754,250	
COMB/% Chg	1,516,400	-28.69%	993,779	-34.46%	1,603,090	61.31%	1,583,811	-1.20%

NOTE: The decrease in 2008 is due to the stabilization of demand after the completion of most construction related to Hurricane Katrina. The decrease in 2009 is due to a decline in construction as a result of the recession.

PLUMBING & GAS PERMITS

REVENUE TYPE	FUND . . OBJECT	
Licenses and Permits	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 Public Works–Inspection Division.

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

PAYOR OF FEE:

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

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

COMPUTATION OF FEE:

A detailed schedule of these fees can be found at www.brgov.com/dept/dpw/inspections.

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

All new plumbing work, and such portions of existing systems as may be affected by the new work, and any change must be inspected to ensure compliance with all requirements of the Plumbing Code and to assure that the installation and construction of the plumbing system is in accordance with the approved plans. An inspection fee must be paid prior to the issuance of permit.

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

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

PLUMBING & GAS PERMITS (CITY)							ACCOUNT NUMBER	001 . . 423240
	2008		2009		2010		2011	
MONTH	$	%	$	%	$	%	$	%
January	8,661	6.35%	7,267	7.71%	8,553	6.47%	24,728	13.71%
February	10,273	13.88%	7,967	16.16%	11,142	14.89%	8,222	18.27%
March	15,165	25.00%	7,750	24.38%	11,680	23.73%	12,706	25.31%
April	12,559	34.21%	8,060	32.93%	10,876	31.95%	10,126	30.93%
May	14,460	44.81%	5,680	38.96%	13,343	42.04%	13,040	38.16%
June	17,917	57.94%	9,755	49.31%	17,320	55.14%	10,338	43.89%
July	14,206	68.36%	7,428	57.19%	9,973	62.68%	8,196	48.43%
August	8,234	74.39%	7,347	64.98%	6,353	67.48%	9,616	53.77%
September	4,794	77.91%	7,997	73.47%	11,857	76.45%	11,316	60.04%
October	9,953	85.20%	10,257	84.35%	9,016	83.27%	39,931	82.18%
November	11,525	93.65%	7,740	92.56%	12,657	92.84%	10,443	87.97%
December	8,657	100.00%	7,015	100.00%	9,467	100.00%	21,697	100.00%
TOTAL	136,404		94,263		132,237		180,359	

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

PLUMBING & GAS PERMITS (PARISH)							ACCOUNT NUMBER	002 . . 423240
	2008		2009		2010		2011	
MONTH	$	%	$	%	$	%	$	%
January	19,390	9.07%	8,593	6.36%	11,567	6.03%	9,508	6.53%
February	19,486	18.18%	11,286	14.71%	19,141	16.00%	11,565	14.48%
March	22,573	28.74%	13,235	24.50%	23,589	28.29%	14,395	24.37%
April	21,246	38.67%	11,731	33.18%	18,770	38.07%	12,895	33.23%
May	17,090	46.66%	11,520	41.70%	10,885	43.74%	9,940	40.05%
June	17,416	54.81%	11,967	50.55%	11,045	49.50%	14,287	49.87%
July	30,609	69.12%	14,178	61.04%	16,540	58.11%	13,035	58.82%
August	13,299	75.34%	11,559	69.59%	18,937	67.98%	13,285	67.95%
September	13,586	81.70%	10,414	77.30%	17,458	77.08%	11,814	76.07%
October	15,275	88.84%	10,388	84.98%	8,720	81.62%	13,616	85.42%
November	13,691	95.24%	9,885	92.30%	14,542	89.20%	13,196	94.49%
December	10,175	100.00%	10,414	100.00%	20,735	100.00%	8,024	100.00%
TOTAL	213,836		135,170		191,929		145,560	
COMB/% Chg	350,240	-38.43%	229,433	-34.49%	324,166	41.29%	325,919	0.54%

NOTE: The overall decreases in 2008 and 2009 are probably a result of the national recession. By 2010 the economy was beginning to recover.

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

INTERPRETATION OF LEGAL AUTHORIZATION:

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

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

COLLECTION AND TRANSMITTAL OF FUNDS:

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

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

PAYOR OF FEE:

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

COMPUTATION OF FEE:

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

REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:

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

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

SPECIAL EVENTS PERMITS (CITY)					ACCOUNT NUMBER		001 . . 424310	
	2008		2009		2010		2011	
MONTH	$	%	$	%	$	%	$	%
January	1,300	5.96%	0	0.00%	0	0.00%	200	0.60%
February	1,000	10.55%	2,900	11.51%	4,000	13.56%	800	2.99%
March	2,300	21.10%	2,200	20.24%	4,300	28.14%	7,300	24.85%
April	2,500	32.57%	2,100	28.57%	2,100	35.25%	4,200	37.43%
May	600	35.32%	1,700	35.32%	2,000	42.03%	1,900	43.11%
June	1,000	39.91%	400	36.90%	200	42.71%	800	45.51%
July	200	40.83%	1,000	40.87%	500	44.41%	800	47.90%
August	1,800	49.08%	100	41.27%	1,300	48.81%	2,300	54.79%
September	1,500	55.96%	4,800	60.32%	5,700	68.14%	3,400	64.97%
October	2,400	66.97%	6,400	85.71%	5,400	86.44%	8,700	91.02%
November	6,600	97.25%	3,300	98.81%	3,800	99.32%	2,700	99.10%
December	600	100.00%	300	100.00%	200	100.00%	300	100.00%
TOTAL	21,800		25,200		29,500		33,400	

SPECIAL EVENTS PERMITS (PARISH)					ACCOUNT NUMBER		002 . . 424310	
	2008		2009		2010		2011	
MONTH	$	%	$	%	$	%	$	%
January	300	50.00%	0	0.00%	0	0.00%	0	0.00%
February	0	50.00%	0	0.00%	300	16.67%	0	0.00%
March	0	50.00%	300	33.33%	300	33.33%	0	0.00%
April	300	100.00%	0	33.33%	300	50.00%	0	0.00%
May	0	100.00%	0	33.33%	(300)	33.33%	0	0.00%
June	0	100.00%	100	44.44%	0	33.33%	0	0.00%
July	0	100.00%	300	77.78%	0	33.33%	0	0.00%
August	0	100.00%	0	77.78%	0	33.33%	0	0.00%
September	0	100.00%	0	77.78%	600	66.67%	0	0.00%
October	0	100.00%	100	88.89%	0	66.67%	0	0.00%
November	0	100.00%	0	88.89%	600	100.00%	0	0.00%
December	0	100.00%	100	100.00%	0	100.00%	0	0.00%
TOTAL	600		900		1,800		0	
COMB/% Chg	22,400	3.23%	26,100	16.52%	31,300	19.92%	33,400	6.71%

ALARM USER PERMITS

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

LEGAL AUTHORIZATION

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

INTERPRETATION OF LEGAL AUTHORIZATION:

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

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

COLLECTION AND TRANSMITTAL OF FUNDS:

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

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

PAYOR OF FEE:

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

COMPUTATION OF FEE:

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

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

ALARM USER PERMITS (CITY)							ACCOUNT NUMBER	001 . . 424550
	2008		2009		2010		2011	
MONTH	$	%	$	%	$	%	$	%
January	6,850	6.77%	7,000	7.98%	6,850	5.43%	9,125	9.02%
February	10,625	17.27%	6,150	14.99%	6,800	10.82%	8,150	17.07%
March	7,950	25.13%	8,775	24.99%	6,850	16.24%	11,025	27.96%
April	7,775	32.82%	6,425	32.31%	6,150	21.12%	5,225	33.13%
May	7,610	40.34%	7,675	41.06%	7,850	27.34%	6,700	39.75%
June	8,600	48.84%	7,675	49.81%	12,500	37.24%	8,425	48.07%
July	9,825	58.56%	6,210	56.88%	15,425	49.47%	7,850	55.83%
August	11,100	69.53%	10,165	68.47%	9,475	56.97%	10,200	65.91%
September	7,125	76.57%	3,520	72.48%	14,175	68.21%	6,900	72.73%
October	8,575	85.05%	8,850	82.57%	15,850	80.76%	9,450	82.07%
November	7,300	92.26%	6,945	90.48%	13,300	91.30%	6,825	88.81%
December	7,825	100.00%	8,350	100.00%	10,975	100.00%	11,325	100.00%
TOTAL/% Chg	101,160	-3.11%	87,740	-13.27%	126,200	43.83%	101,200	-19.81%

NOTE: The sizeable increase in 2010 can be attributed to the Alarm Enforcement Office actively posting notices on customers' doors advising them of the alarm ordinance and penalties for not registering their alarm system.

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

INTERPRETATION OF LEGAL AUTHORIZATION:

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

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

COLLECTION AND TRANSMITTAL OF FUNDS:

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

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

PAYOR OF FEE:

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

COMPUTATION OF FEE:

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

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

MISCELLANEOUS FIRE PERMITS (CITY)							ACCOUNT NUMBER	001 . . 424800
	2008		2009		2010		2011	
MONTH	$	%	$	%	$	%	$	%
January	2,950	7.39%	2,990	8.78%	3,440	9.06%	3,425	8.84%
February	3,045	15.03%	2,925	17.37%	2,525	15.72%	2,950	16.45%
March	3,600	24.05%	2,650	25.16%	3,635	25.29%	3,766	26.16%
April	3,640	33.17%	2,659	32.97%	3,550	34.65%	2,675	33.06%
May	3,593	42.18%	2,675	40.83%	3,490	43.84%	3,800	42.86%
June	3,300	50.45%	3,265	50.42%	3,000	51.75%	2,900	50.35%
July	3,100	58.22%	12,228	86.34%	2,645	58.71%	2,775	57.50%
August	3,850	67.87%	2,720	94.32%	2,500	65.30%	3,670	66.97%
September	2,430	73.96%	2,765	102.45%	3,660	74.94%	2,853	74.33%
October	3,400	82.48%	3,625	113.09%	3,375	83.84%	3,325	82.91%
November	3,675	91.70%	2,325	119.92%	3,070	91.92%	2,830	90.21%
December	3,313	100.00%	(6,783)	100.00%	3,065	100.00%	3,795	100.00%
TOTAL/% Chg	39,896	-4.32%	34,044	-14.67%	37,955	11.49%	38,764	2.13%

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						
			2008	2009	2010	2011
DESCRIPTION	NOTE	ACCOUNT	$	$	$	$
House Moving Licenses	1	002..422250	350	950	400	300
Arborists Licenses	2	001..422270	1,500	400	100	0
Chauffeurs Licenses	3	001..422510	2,025	2,700	2,725	3,045
Second Hand Dealers Licenses	4	001..422540	1,040	1,800	1,660	4,725
House Moving Permits	5	001.. 002..423250	1,700	1,890	1,090	3,001
Fence Permits	6	002..423281	990	1,100	1,100	1,010
Misc. Public Works Parking Permits	7	001..424110	0	0	3,132	2,760
Sign Permits	8	002..424610	1,950	1,400	1,350	1,200

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

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

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

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

(5) 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.

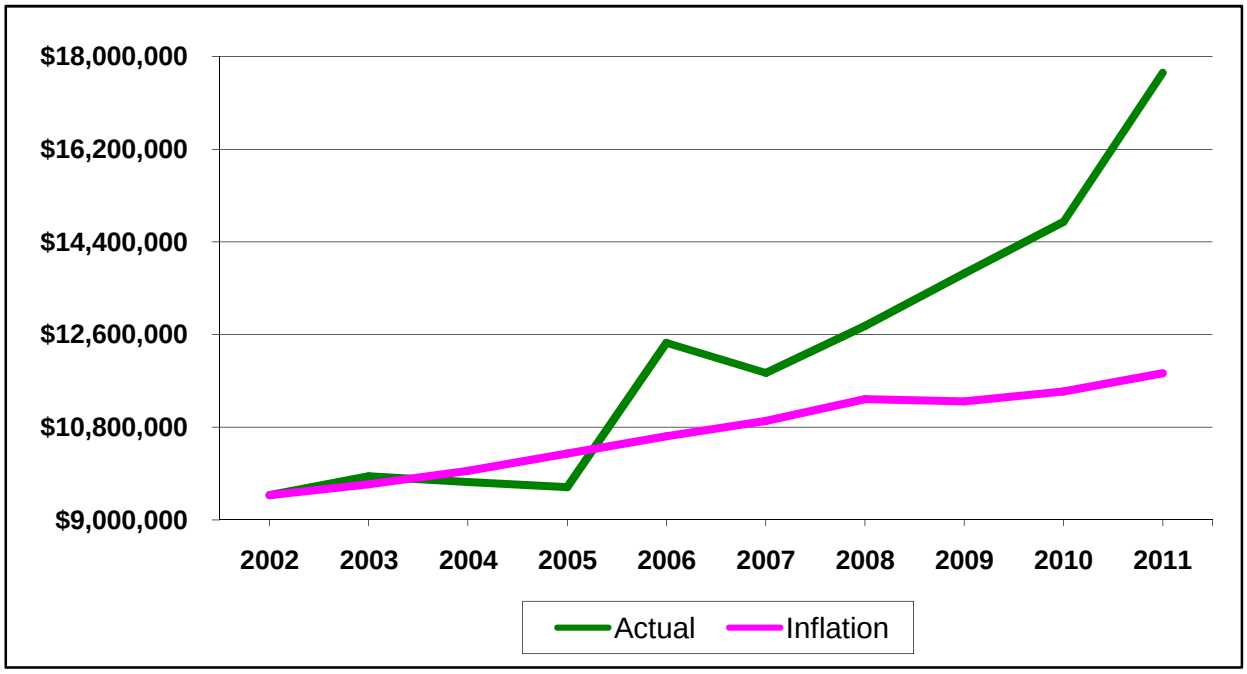
(6) Amounts credited to this account represent fees paid by fence-installation companies. Each fence company pays $100 for its initial license and $50 per year thereafter for renewal.

(7) 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.

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

This page is intentionally left blank.

INTERGOVERNMENTAL



Year	Average CPI-U	Actual	Inflation
2002	179.9	$9,478,103	$9,478,103
2003	184.0	9,843,671	9,694,113
2004	188.9	9,734,390	9,952,272
2005	195.3	9,634,194	10,289,458
2006	201.6	12,438,175	10,621,376
2007	207.3	11,853,649	10,921,683
2008	215.3	12,765,213	11,343,166
2009	214.5	13,788,868	11,301,018
2010	218.1	14,786,832	11,490,685
2011	224.9	17,681,916	11,848,946

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.

This page is intentionally left blank.

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 07/01/11. Resolution 48753, 08/10/11

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, 2011**, carries out the provisions set forth in L.R.S. 48:193. In this agreement, the City of Baton Rouge agrees to maintain the 264 traffic signal lights listed on the attachment to the agreement, for which maintenance the D.O.T.D. agrees to reimburse the City of Baton Rouge. This agreement is effective through June 30, 2012. **Resolution 48753**, dated August 10, 2011, authorizes the Mayor to sign the 2011-12 agreement with the state.

COLLECTION AND TRANSMITTAL OF FUNDS:

Collector: Department of Public Works–Engineering Division.

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

PAYOR OF FEE:

In the agreement, the City-Parish agrees to maintain the 264 traffic signal lights on the list attached to the agreement. In exchange for these maintenance obligations assumed by the City, the **Department of Transportation and Development agrees to reimburse the City-Parish at a fixed rate**.

COMPUTATION OF FEE:

The agreement of July 1, 2011, provides that the **municipality will be reimbursed** for 264 approved traffic light installations **at the rate of $2,440 per signal per year**. For each traffic signal added during the year, the maintenance costs are computed in a pro-rated basis for the number of months remaining in the year.

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

LOUISIANA DOTD-TRAFFIC SIGNAL MAINTENANCE (CITY)					ACCOUNT NUMBER		001 . . 432100	
	2008		2009		2010		2011	
MONTH	$	%	$	%	$	%	$	%
January	(300,120)	-49.60%	(305,000)	-49.80%	(307,440)	-49.22%	0	0.00%
February	300,120	0.00%	0	-49.80%	0	-49.22%	0	0.00%
March	0	0.00%	305,000	0.00%	307,440	0.00%	0	0.00%
June	0	0.00%	0	0.00%	307,440	49.22%	317,200	49.62%
July	300,120	49.60%	305,000	49.80%	0	49.22%	0	49.62%
December	305,000	100.00%	307,440	100.00%	317,200	100.00%	322,080	100.00%
TOTAL/% Chg	605,120	2.27%	612,440	1.21%	624,640	1.99%	639,280	2.34%

NOTE: The number of signals for 2007-08, 246; 2008-09, 250; 2009-10, 252; 2010-11, 260 and 2011-2012, 264. The negative amounts are the reversal to accrue the second semi-annual payments back to the prior year.

DEPARTMENT OF MILITARY AFFAIRS

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

LEGAL AUTHORIZATION

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

INTERPRETATION OF LEGAL AUTHORIZATION:

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

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

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

COLLECTION AND TRANSMITTAL OF FUNDS:

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

Transmittal: Remitted to Finance Department-Revenue Division.

PAYOR OF FEE:

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

COMPUTATION OF FEE:

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

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

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

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

CIVIL DEFENSE							ACCOUNT NO. 001 . . 432103.1014323	
	2008		2009		2010		2011	
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	23,421	15.09%	50,439	35.98%	0	0.00%	179,515	100.00%
July	0	15.09%	0	35.98%	0	0.00%	0	100.00%
August	0	15.09%	0	35.98%	0	0.00%	0	100.00%
September	67,871	58.84%	0	35.98%	0	0.00%	0	100.00%
October	0	58.84%	44,867	67.99%	0	0.00%	0	100.00%
November	21,328	72.58%	44,867	100.00%	0	0.00%	0	100.00%
December	42,541	100.00%	0	100.00%	95,181	100.00%	0	100.00%
TOTAL/% Chg	155,161	47.19%	140,173	-9.66%	95,181	-32.10%	179,515	88.60%

GOVERNOR'S OFFICE OF HOMELAND SEC & EMERGENCY PREP (CITY)							ACCOUNT NO. 001 . . 432103	
	2008		2009		2010		2011	
MONTH	$	%	$	%	$	%	$	%
December	0	-----	157	100.00%	0	-100.00%	0	-----

STAFFORD DISASTER RELIEF (CITY)							ACCOUNT NO. 001 . . 432103.111X005	
	2008		2009		2010		2011	
MONTH	$	%	$	%	$	%	$	%
December	107	100.00%	0	-100.00%	0	-----	0	-----

STAFFORD DISASTER RELIEF (PARISH)							ACCOUNT NO. 002 . . 432103.111X005	
	2008		2009		2010		2011	
MONTH	$	%	$	%	$	%	$	%
December	0	-----	0	-----	21,713	100.00%	50	-100.00%
COMB/% Chg	107	100.00%	0	-100.00%	21,713	100.00%	50	-100.00%

TOTAL DEPARTMENT OF MILITARY AFFAIRS								
	2008		2009		2010		2011	
MONTH	$	%	$	%	$	%	$	%
COMB/% Chg	155,268	47.29%	140,330	-9.62%	116,894	-16.70%	179,565	53.61%

NOTE: The $157 collected in 2009 from the GOHSEP represents an administrative fee from funding passed through us for damages from Hurricane Katrina. The large increase in 2011 is due to GOHSEP fulfilling the City-Parish's 50% federal cost share requirement for the 2010 grant.

LOUISIANA DEPARTMENT OF EDUCATION — JUVENILE MEAL REIMBURSEMENT

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

LEGAL AUTHORIZATION

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

INTERPRETATION OF LEGAL AUTHORIZATION:

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

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

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

COLLECTION AND TRANSMITTAL OF FUNDS:

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

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

PAYOR OF FEE:

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

COMPUTATION OF FEE:

The City-Parish is reimbursed for the number of meals served to eligible children, according to rates assigned by the Department of Education. As shown below, the current rates for children eligible for free meals are **$1.51 for breakfast** and **$2.77 for lunch**. There is no reimbursement for supper because it is considered to be part of the normal school day.

Period	Breakfast	Lunch
07/01/11 – 06/30/12	$1.51	$2.77
07/01/10 – 06/30/11	1.22	2.46
07/01/09 – 06/30/10	1.20	2.43
07/01/08 – 06/30/09	1.15	2.33

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

LOUISIANA DEPARTMENT OF EDUCATION (CITY)							ACCOUNT NUMBER 001 . . 432106.1014326	
	2008		2009		2010		2011	
MONTH	$	%	$	%	$	%	$	%
January	(6,102)	-10.81%	0	0.00%	0	0.00%	0	0.00%
February	6,102	0.00%	4,609	6.51%	0	0.00%	0	0.00%
March	4,959	8.78%	8,962	19.18%	10,504	16.77%	0	0.00%
April	10,388	27.18%	5,822	27.41%	5,173	25.03%	8,980	17.77%
May	0	27.18%	5,328	34.93%	4,804	32.70%	0	17.77%
June	11,174	46.97%	4,854	41.79%	0	32.70%	9,976	37.52%
July	5,665	57.00%	6,086	50.39%	12,084	52.00%	4,564	46.55%
August	0	57.00%	0	50.39%	0	52.00%	0	46.55%
September	0	57.00%	13,190	69.03%	9,016	66.39%	9,624	65.60%
October	0	57.00%	6,128	77.69%	5,138	74.60%	4,033	73.58%
November	3,646	63.46%	0	77.69%	5,761	83.80%	3,962	81.42%
December	20,631	100.00%	15,784	100.00%	10,147	100.00%	9,386	100.00%
TOTAL/% Chg	56,463	-35.44%	70,763	25.33%	62,627	-11.50%	50,525	-19.32%

NOTE: The negative change in 2008 was due to the prior year being overstated by $21,906.58 from late postings. Additionally, the July 2008 School Food Service Reimbursement was not requested in a timely manner. The Juvenile Services Department requested an exception and the state reimbursed for that month in the amount of $4,959.15 and was received in March 2009. In 2011, only 11 months of revenue was collected. The reimbursement for March was not requested in a timely manner.

LOUISIANA DOTD—STREET MAINTENANCE

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

LEGAL AUTHORIZATION

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

INTERPRETATION OF LEGAL AUTHORIZATION:

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

Local: **An agreement between the State of Louisiana, Department of Transportation and Development, Office of Engineering, and the Parish of East Baton Rouge effective July 1, 2011**, 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, 2011, through June 30, 2012.

COLLECTION AND TRANSMITTAL OF FUNDS:

Collector: Department of Public Works–Engineering Division.

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

PAYOR OF FEE:

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

COMPUTATION OF FEE:

The agreement between the Department of Transportation and Development and the Parish of East Baton Rouge states the number of miles and the rate at which the Parish will be reimbursed. As of July 1, 2011, these were as follows:

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

The total amount to be reimbursed during the term of the 2011-2012 agreement is $536,325. Reimbursement is to be made on a semi-annual basis.

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

LOUISIANA DOTD - STREET MAINTENANCE (PARISH)							ACCOUNT NUMBER	002 . . 432200
	2008		2009		2010		2011	
MONTH	$	%	$	%	$	%	$	%
January	(174,810)	-100.00%	0	0.00%	(260,745)	-50.00%	0	0.00%
February	174,810	0.00%	0	0.00%	0	-50.00%	0	0.00%
March	0	0.00%	0	0.00%	260,745	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%	260,745	50.00%	275,580	50.68%
July	174,810	100.00%	464,299	64.04%	0	50.00%	0	50.68%
August	0	100.00%	0	64.04%	0	50.00%	0	50.68%
September	0	100.00%	0	64.04%	0	50.00%	0	50.68%
October	0	100.00%	0	64.04%	0	50.00%	0	50.68%
November	0	100.00%	0	64.04%	0	50.00%	0	50.68%
December	0	100.00%	260,745	100.00%	260,745	100.00%	268,163	100.00%
TOTAL/% Chg	174,810	-46.13%	725,044	314.76%	521,490	-28.07%	543,743	4.27%

NOTE: Revenues are posted in the month they are collected. The amounts shown for January and February 2008 are the posting and reversal to accrue the October-December 2007 payment back to December 2007. Since the posting and reversal were not done in the same month, they do not net to zero in 2008 as they normally would. This also applies to amounts shown in the first quarter of 2010. Typically this revenue is received in two payments; however, the payment for 07/01/08-12/31/08 was received in July 2009 with the 01/01/09-06/30/09 payment. Because it was too late to accrue back to the prior year, 2009 appears to have a significant increase while 2008 & 2010 appear to have a significant decrease.

LOUISIANA DEPARTMENT OF TREASURY – RIVERFRONT IMPROVEMENTS

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

LEGAL AUTHORIZATION

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

INTERPRETATION OF LEGAL AUTHORIZATION:

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

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

COLLECTION AND TRANSMITTAL OF FUNDS:

Collector: Department of Finance–Accounting Division.

Transmittal: The City-Parish receives a rebate of the .97% state Hotel-Motel tax. A portion of this rebate reimburses the General Fund for debt service payments made during the year on the City 2% bonds sold in 1998 and 2001 to finance the riverfront improvements. In 2010, the 2001 bond associated with the River Center/Centroplex was refunded. The rebate will now apply to the 1998 & 2010 B City 2% bonds.

PAYOR OF FEE:

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

COMPUTATION OF FEE:

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

The Hotel-Motel Tax rebate discussed in this section provides a portion of the funds needed for payment of debt service on these bonds. The remainder comes from the Occupancy Tax and the Interest & Penalties on Occupancy Tax (Account Nos. 001..414000 and 001..419400, respectively).

Year	(1998A City STRB Revenue & Ref. Debt Service) Planetarium	(2001A City STRB Centroplex/Airport Debt Service) BR River Center	(2010B City STRB Refunding Debt Service) BR River Center	Total	(Fund 218 & 230) Debt Service	(001..414000) (001..419400) Less Occupancy Tax Collections	(001..432504) Net State Rebate
1998	36,153.65			36,153.65	-	-	36,153.65
1999	166,306.77			166,306.77	-	-	166,306.77
2000	200,620.83			200,620.83	-	-	200,620.83
2001	279,120.84	498,851.57		777,972.41	(28,842.65)	-	749,129.76
2002	337,182.29	1,198,577.08		1,535,759.37	-	(773,424.47)	762,334.90
2003	335,279.17	1,200,343.75		1,535,622.92	-	(730,484.17)	805,138.75
2004	331,242.70	1,199,860.42		1,531,103.12	250.00	(766,877.49)	764,475.63
2005	332,857.30	1,199,710.42		1,532,567.72	(26,837.36)	(1,032,114.15)	473,616.21
2006	332,926.04	1,200,310.42		1,533,236.46	250.00	(1,346,432.20)	187,054.26
2007	332,469.78	1,202,401.04		1,534,870.82	250.00	(1,150,767.21)	384,353.61
2008	331,712.50	1,213,147.92		1,544,860.42	250.00	(1,372,989.72)	172,120.70
2009	328,670.83	1,231,847.92		1,560,518.75	250.00	(1,114,508.57)	446,260.18
2010	324,160.42	830,920.82	129,012.26	1,284,093.50	250.00	(1,101,952.19)	182,391.31
2011	319,783.33	-	775,344.71	1,095,128.04	2,000.00	(1,097,128.04)	-
2012	314,157.29	-	1,198,045.84	1,512,203.13			
2013	311,076.05	-	1,265,420.83	1,576,496.88			
2014	309,553.13	-	1,276,883.33	1,586,436.46			
2015	310,312.51	-	1,285,212.50	1,595,525.01			
2016	181,117.71	-	1,293,804.17	1,474,921.88			
2017	-	-	1,305,308.33	1,305,308.33			
2018	-	-	1,315,062.50	1,315,062.50			
2019	-	-	1,328,312.50	1,328,312.50			
2020	-	-	1,338,229.17	1,338,229.17			
2021	-	-	1,346,945.83	1,346,945.83			
2022	-	-	1,362,721.88	1,362,721.88			
2023	-	-	1,375,508.33	1,375,508.33			
2024	-	-	1,385,831.25	1,385,831.25			
2025	-	-	1,395,935.42	1,395,935.42			
2026	-	-	818,081.25	818,081.25			
	5,414,703.14	10,975,971.36	20,195,660.10	36,586,334.60	(52,180.01)	(10,486,678.21)	5,329,956.56

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

LA DEPT OF TREASURY - RIVERFRONT IMPROVEMENTS (CITY)							ACCOUNT NUMBER 001 . . 432504	
	2008		2009		2010		2011	
MONTH	$	%	$	%	$	%	$	%
October	0	0.00%	0	0.00%	0	0.00%	0	0.00%
December	172,121	100.00%	446,260	100.00%	182,391	100.00%	0	0.00%
TOTAL/% Chg	172,121	-55.22%	446,260	159.27%	182,391	-59.13%	0	-100.00%

NOTE: In 2008, the amount for the River Center and Planetarium were combined into one entry, which was *lower* than usual because occupancy tax distributions was higher. In 2009, the River Center and Planetarium were combined into one entry, which was *higher* than usual because there was a decrease in occupancy tax distributions. In 2010, the bond associated with the River Center portion was refunded, therefore requiring a lower debt service payment. In 2011, enough was collected from the occupancy tax to cover the River Center's debt service. Thus, there was not a need for the General Fund to provide additional funds to this revenue.

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	
	2008		2009		2010		2011	
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	60,202	22.87%	60,486	23.55%	56,153	23.02%	51,904	24.62%
June	0	22.87%	0	23.55%	0	23.02%	0	24.62%
July	0	22.87%	0	23.55%	0	23.02%	40,792	43.97%
August	69,446	49.24%	68,139	50.09%	64,878	49.61%	0	43.97%
September	0	49.24%	0	50.09%	0	49.61%	0	43.97%
October	0	49.24%	0	50.09%	0	49.61%	60,385	72.62%
November	69,785	75.75%	67,630	76.43%	63,943	75.82%	0	72.62%
December	63,854	100.00%	60,534	100.00%	58,978	100.00%	57,727	100.00%
TOTAL	263,287		256,789		243,952		210,808	

BEER TAX (PARISH)							ACCOUNT NUMBER 002 . . 433100	
	2008		2009		2010		2011	
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	39,551	21.35%	42,610	23.17%	39,902	22.10%	68,309	35.25%
June	0	21.35%	0	23.17%	0	22.10%	0	35.25%
July	0	21.35%	0	23.17%	0	22.10%	32,314	51.93%
August	47,430	46.95%	50,055	50.39%	48,254	48.83%	0	51.93%
September	0	46.95%	0	50.39%	0	48.83%	0	51.93%
October	0	46.95%	0	50.39%	0	48.83%	47,254	76.31%
November	49,667	73.76%	48,642	76.84%	47,726	75.27%	0	76.31%
December	48,604	100.00%	42,598	100.00%	44,642	100.00%	45,900	100.00%
TOTAL	185,252		183,905		180,524		193,777	
COMB/% Chg	448,539	-0.23%	440,694	-1.75%	424,476	-3.68%	404,585	-4.69%

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	
	2008		2009		2010		2011	
MONTH	$	%	$	%	$	%	$	%
June	0	0.00%	0	0.00%	0	0.00%	775,853	93.57%
July	762,894	100.00%	0	0.00%	0	0.00%	0	93.57%
August	0	100.00%	780,386	100.00%	696,764	89.28%	0	93.57%
September	0	100.00%	0	100.00%	0	89.28%	53,309	100.00%
November	0	100.00%	0	100.00%	83,685	100.00%	0	100.00%
TOTAL/% Chg	762,894	1.34%	780,386	2.29%	780,449	0.01%	829,162	6.24%

NOTE: In August 2010, the state erroneously took local funding. In November 2010 the state corrected the error by providing a check in the amount of $83,685 and a memo explaining that this payment represents an advance of the FY 2010-11 distributions that will be made in June 2011. In 2011, the payment received in September, represented an advance of the FY 2011-2012 distribution payment.

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 380 of Regular Session, 2011 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 380 of the Regular Session of the 2011 Legislature** provides the distribution allocation for the 2010-11 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	
	2008		2009		2010		2011	
MONTH	$	%	$	%	$	%	$	%
Second 1/3 Pmt. (Mar)	412,126	34.02%	387,015	33.48%	381,975	33.39%	379,989	33.37%
Third 1/3 Pmt. (May)	412,126	68.05%	387,015	66.96%	381,975	66.78%	379,989	66.73%
First 1/3 Pmt. (Dec)	387,015	100.00%	381,975	100.00%	379,989	100.00%	378,834	100.00%
TOTAL/% Chg	1,211,267	10.34%	1,156,005	-4.56%	1,143,939	-1.04%	1,138,812	-0.45%

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	
	2008		2009		2010		2011	
MONTH	$	%	$	%	$	%	$	%
April	70,602	26.90%	48,144	40.71%	24,931	32.56%	15,732	17.13%
July	58,977	49.37%	25,794	62.52%	21,643	60.83%	18,453	37.22%
October	88,897	83.25%	21,102	80.36%	13,792	78.85%	26,869	66.48%
December	43,965	100.00%	23,221	100.00%	16,193	100.00%	30,783	100.00%
TOTAL/% Chg	262,441	12.95%	118,261	-54.94%	76,559	-35.26%	91,837	19.96%

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. The decreases that took place in 2009 & 2010 are simply related to a decrease in the production of several different fields.

SEVERANCE TAX

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

LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	Louisiana Constitution, 1974 Article VII, § 4 Louisiana Revised Statutes 47:631, & 645 et seq. Act 864, 2006 Regular Session	N/A

INTERPRETATION OF LEGAL AUTHORIZATION:

State: As amended by **Act 864 of the 2006 Regular Session, Article VII, Section 4 of the Louisiana Constitution of 1974** provides for the imposition of a severance tax on natural resources severed from the soil or water. It also provides that effective July 1, 2007, one-fifth of the severance tax on all natural resources other than sulphur, lignite, or timber shall be remitted to the governing authority of the parish in which severance or production occurs. The initial maximum amount remitted to the parish in which severance or production occurs shall not exceed eight hundred fifty thousand ($850,000) dollars. The maximum amount remitted shall be increased each July first, beginning in 2008, by an amount equal to the average annual increase in the Consumer Price Index for all urban consumers, as published by the United States Department of Labor, for the previous calendar year, as calculated and adopted by the Revenue Estimating Conference. Effective April 1, 2012, as approved by voters on November 2, 2010 and amended by **Act 541 of the 2009 Regular Session, Article VII, Section 4 of the Louisiana Constitution of 1974,** the annual maximum amount to be remitted to a parish governing authority will increase from eight hundred fifty thousand dollars to one million eight hundred fifty thousand dollars for the first fiscal year of implementation, which amount would increase to two million eight hundred fifty thousand dollars for the following and subsequent fiscal years; and to also provide for an annual adjustment of the maximum amounts in accordance with the consumer price index. **L.R.S. 47:631, et seq.**, contain the provisions for a general severance tax on natural resources in the State of Louisiana. These statutes provide for imposition of the tax on all natural resources severed from the soil or water, including all forms of timber, including pulp woods, turpentine, and other forest products; minerals such as oil, gas, natural gasoline, distilled condensate, casing-head gasoline, sulphur, salt, coal, lignite, and ores; also marble, stone, gravel, sand, shells, and other natural deposits; and the salt content in brine. They also provide for the rate of the tax to be collected by the state on severance of the various types of resources and for the allocation of the amounts collected between the state and the parishes in which the severance or production occurs.

COLLECTION AND TRANSMITTAL OF FUNDS:

Collector: Louisiana Department of Revenue and Taxation.

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

DISTRIBUTION OF PROCEEDS:

Currently, one-fifth of the severance tax on all natural resources other than sulphur, lignite, or timber shall be remitted to the governing authority of the parish in which severance or production occurs. The initial maximum amount remitted to the parish in which severance or production occurs shall not exceed eight hundred fifty thousand ($850,000) dollars. The maximum amount remitted shall be increased each July first, beginning in 2008, by an amount equal to the average annual increase in the Consumer Price Index for all urban consumers, as published by the United States Department of Labor, for the previous calendar year, as calculated and adopted by the Revenue Estimating Conference annually.

PAYOR OF FEE:

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

COMPUTATION OF FEE:

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

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

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

SEVERANCE TAX (PARISH)							ACCOUNT NUMBER	002 . . 433500
	2008		2009		2010		2011	
MONTH	$	%	$	%	$	%	$	%
January	0	0.00%	0	0.00%	(255,872)	-31.36%	0	0.00%
February	0	0.00%	0	0.00%	0	-31.36%	0	0.00%
March	0	0.00%	0	0.00%	136,346	-14.65%	0	0.00%
April	0	0.00%	0	0.00%	358,189	29.25%	0	0.00%
May	637,439	69.06%	0	0.00%	0	29.25%	311,625	32.95%
June	0	69.06%	249,066	23.37%	0	29.25%	0	32.95%
July	0	69.06%	0	23.37%	0	29.25%	0	32.95%
August	230,680	94.06%	255,566	47.35%	268,364	62.14%	314,999	66.26%
September	0	94.06%	0	47.35%	0	62.14%	0	66.26%
October	0	94.06%	0	47.35%	0	62.14%	312,752	99.33%
November	11,963	95.35%	305,247	75.99%	296,744	98.51%	0	99.33%
December	42,908	100.00%	255,872	100.00%	12,130	100.00%	6,345	100.00%
TOTAL/% Chg	922,990	-0.24%	1,065,751	15.47%	815,901	-23.44%	945,721	15.91%

NOTE: The amount shown in January 2010 represents the estimated 2009 4th quarter revenues which were accrued back to December 2009. In March 2010 we received the actual 2009 4th quarter revenues which were only $127,908. As a result, 2009 became overstated and 2010 understated by $119,526, which explains the apparent decrease in 2010. Total revenues for 2009 and 2010 should be $946,225 and $935,427, respectively.

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. 13:1874, et seq. 13:10.3 11:1862 B. (2) 13:2591 Act 664, 2008 Regular Session 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	
	2008		2009		2010		2011	
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	1,405,884	22.86%	1,431,279	21.05%	1,713,039	23.11%	1,709,670	23.34%
April	0	22.86%	0	21.05%	0	23.11%	0	23.34%
May	0	22.86%	0	21.05%	0	23.11%	0	23.34%
June	0	22.86%	0	21.05%	1,978,656	49.79%	1,975,933	50.32%
July	1,633,024	49.42%	1,687,036	45.85%	0	49.79%	0	50.32%
August	0	49.42%	0	45.85%	0	49.79%	0	50.32%
September	0	49.42%	0	45.85%	0	49.79%	0	50.32%
October	0	49.42%	0	45.85%	1,712,809	72.90%	1,963,419	77.12%
November	1,440,983	72.85%	1,709,774	70.99%	1,154	72.91%	0	77.12%
December	1,669,458	100.00%	1,972,771	100.00%	2,008,425	100.00%	1,675,788	100.00%
TOTAL	6,149,349		6,800,860		7,414,083		7,324,810	

ON-BEHALF PAYMENTS FOR SALARIES AND BENEFITS (PARISH)						ACCOUNT NUMBER 002. . 433900		
	2008		2009		2010		2011	
MONTH	$	%	$	%	$	%	$	%
January	1,000	0.08%	800	0.06%	1,200	0.09%	1,200	0.09%
February	1,543	0.21%	1,200	0.16%	1,200	0.18%	1,200	0.18%
March	114,094	9.53%	106,670	8.57%	94,904	7.49%	4,523	0.53%
April	1,449	9.65%	1,100	8.66%	1,200	7.58%	1,475	0.65%
May	0	9.65%	1,852	8.81%	1,475	7.69%	1,200	0.74%
June	2,523	9.86%	1,200	8.90%	106,322	15.88%	5,723	1.18%
July	91,999	17.38%	98,206	16.65%	1,395	15.98%	0	1.18%
August	1,153	17.47%	1,200	16.74%	0	15.98%	1,475	1.29%
September	1,440	17.59%	1,200	16.84%	1,280	16.08%	1,200	1.38%
October	1,334	17.70%	1,368	16.94%	118,519	25.20%	7,199	1.94%
November	65,219	23.03%	99,410	24.79%	1,200	25.29%	0	1.94%
December	941,648	100.00%	953,469	100.00%	970,825	100.00%	1,274,441	100.00%
TOTAL	1,223,402		1,267,675		1,299,520		1,299,636	
COMB/% Chg	7,372,751	18.12%	8,068,535	9.44%	8,713,603	7.99%	8,624,446	-1.02%

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	2008	2009	2010	2011
GENERAL FUND:				
State Supplemental Pay				
Parish Attorney	38,249	40,811	43,385	46,154
City Constable	164,374	189,010	207,000	208,385
Police	3,101,524	3,410,283	3,752,551	3,783,474
Fire	2,668,226	2,980,514	3,230,088	3,105,933
Total General Fund State Supplemental Pay	5,972,373	6,620,618	7,233,024	7,143,946
Judicial Supplemental Pay - City Court	192,276	196,567	196,567	196,925
Registrar of Voters State Pay	393,457	402,695	422,403	402,977
Justice of the Peace State Pay	14,967	15,889	15,502	15,502
Municipal Employees' Retirement System	799,678	832,766	846,107	865,096
Total General Fund On-Behalf Payments	7,372,751	8,068,535	8,713,603	8,624,446
SPECIAL FUNDS:				
State Supplemental Pay				
City Constable Court Cost	10,200	11,100	12,000	12,000
Gaming Enforcement Division	392	5,619	5,769	1,385
Brownsfield Fire Protection District	20,400	22,200	24,000	24,000
Greater Baton Rouge Airport District	131,421	140,861	160,385	167,770
Total Special Funds State Supplemental Pay	162,413	179,780	202,154	205,155
Total All Funds State Supplemental Pay	6,134,786	6,800,398	7,435,178	7,349,101
TOTAL ALL FUNDS ON-BEHALF PAYMENTS	7,535,164	8,248,315	8,915,757	8,829,601

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 2011 payment was limited to $3,260,000 (based on population).

COLLECTIONS FOR THE LAST FOUR YEARS:

PAYMENTS IN LIEU OF TAXES - FEDERAL GOVERNMENT (PARISH) ACCOUNT NUMBER 002..436101								
	2008		2009		2010		2011	
MONTH	$	%	$	%	$	%	$	%
June	0	0.00%	0	0.00%	1,525	100.00%	1,537	100.00%
August	0	0.00%	1,491	100.00%	0	100.00%	0	100.00%
October	906	62.23%	0	100.00%	0	100.00%	0	100.00%
December	550	100.00%	0	100.00%	0	100.00%	0	100.00%
TOTAL/% Chg	1,456	58.61%	1,491	2.40%	1,525	2.28%	1,537	0.79%

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

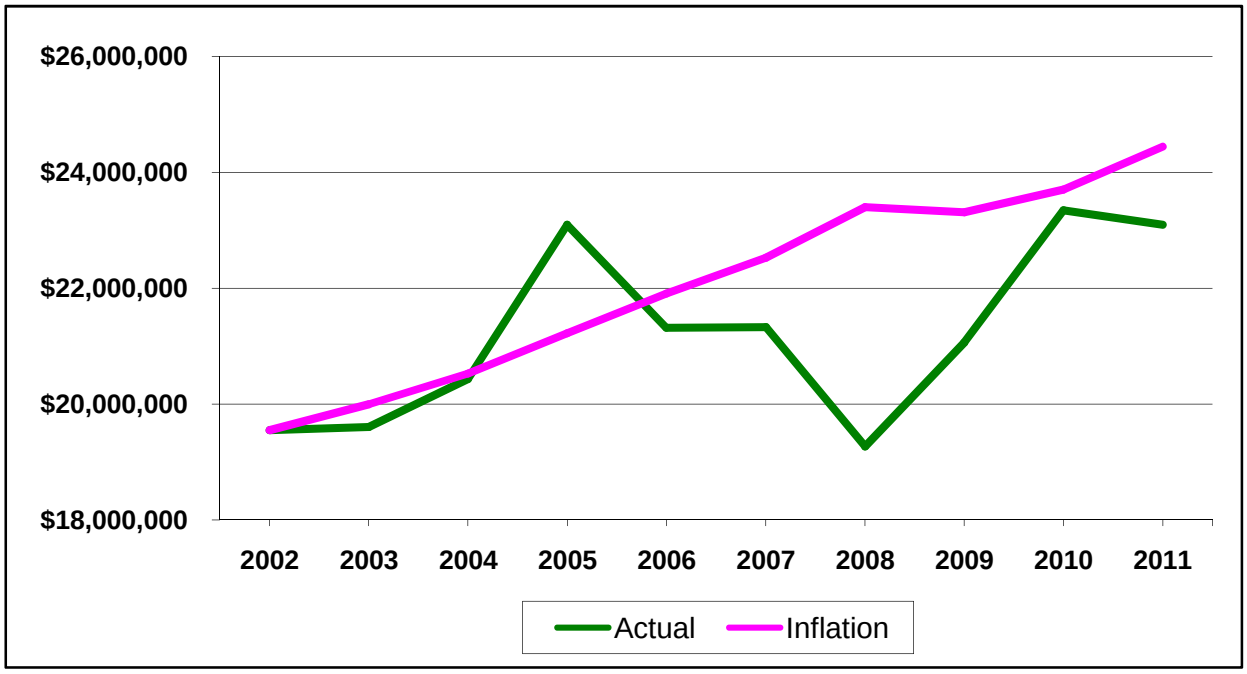
OTHER INTERGOVERNMENTAL REVENUES

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

LA DEPARTMENT OF EDUCATION (CITY)							ACCOUNT NUMBER	001 . . 432607
	2008		2009		2010		2011	
MONTH	$	%	$	%	$	%	$	%
December	14,994	0.00%	0	100.00%	0	0.00%	0	0.00%
TOTAL/% Chg	14,994	0.00%	0	100.00%	0	-100.00%	0	0.00%

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

CHARGES FOR SERVICES



Year	Average CPI-U	Actual	Inflation
2002	179.9	$19,549,596	$19,549,596
2003	184.0	19,601,189	19,995,140
2004	188.9	20,432,910	20,527,619
2005	195.3	23,093,747	21,223,102
2006	201.6	21,316,297	21,907,718
2007	207.3	21,324,655	22,527,133
2008	215.3	19,267,454	23,396,487
2009	214.5	21,063,123	23,309,552
2010	218.1	23,344,967	23,700,761
2011	224.9	23,094,365	24,439,712

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.

This page is intentionally left blank.

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, 10/04/11

INTERPRETATION OF LEGAL AUTHORIZATION:

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

Local: **Section 11.04** of *The Plan of Government* grants the court full power to make and promulgate its own rules of court, including the right to set and collect civil fees. The **City Court *En Banc* Order effective October 04, 2011**, 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
	2008		2009		2010		2011	
MONTH	$	%	$	%	$	%	$	%
January	108,020	8.00%	123,914	9.87%	115,388	9.24%	202,633	14.43%
February	112,878	16.37%	99,516	17.80%	73	9.25%	105,700	21.96%
March	98,319	23.65%	72,196	23.56%	196,839	25.01%	110,818	29.86%
April	106,517	31.54%	118,833	33.03%	127,765	35.24%	59	29.86%
May	142,939	42.13%	105,514	41.44%	111,804	44.20%	85	29.87%
June	122,691	51.22%	115,088	50.61%	107,706	52.82%	78	29.87%
July	128,286	60.73%	101,924	58.73%	126,158	62.93%	146	29.88%
August	108,488	68.76%	85,693	65.56%	90	62.93%	213,690	45.11%
September	107,909	76.76%	118,520	75.00%	229,280	81.30%	2,463	45.28%
October	92,256	83.59%	104,866	83.36%	133	81.31%	311,619	67.48%
November	128,402	93.11%	112,280	92.31%	2,105	81.48%	93	67.49%
December	93,027	100.00%	96,540	100.00%	231,295	100.00%	456,400	100.00%
TOTAL/% Chg	1,349,732	-9.74%	1,254,884	-7.03%	1,248,636	-0.50%	1,403,784	12.43%

CITY COURT CIVIL FEES 2 (CITY)							ACCOUNT NUMBER	001 . . 440016
	2008		2009		2010		2011	
MONTH	$	%	$	%	$	%	$	%
January	3,357	6.99%	4,176	8.39%	3,681	7.96%	7,834	13.19%
February	4,361	16.06%	3,739	15.90%	0	7.96%	4,880	21.40%
March	3,218	22.76%	3,352	22.63%	7,412	23.98%	3,978	28.10%
April	3,483	30.01%	4,536	31.74%	5,004	34.80%	0	28.10%
May	4,342	39.05%	4,369	40.52%	3,550	42.47%	0	28.10%
June	4,370	48.15%	4,189	48.93%	4,621	52.46%	0	28.10%
July	4,073	56.62%	4,500	57.97%	4,910	63.08%	0	28.10%
August	4,410	65.80%	4,226	66.46%	0	63.08%	8,163	41.84%
September	4,235	74.62%	4,415	75.32%	8,240	80.89%	0	41.84%
October	3,685	82.29%	4,257	83.88%	0	80.89%	13,099	63.89%
November	4,950	92.59%	4,244	92.40%	0	80.89%	0	63.89%
December	3,559	100.00%	3,784	100.00%	8,838	100.00%	21,447	100.00%
TOTAL/% Chg	48,043	19.01%	49,787	3.63%	46,256	-7.09%	59,401	28.42%

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

CITY COURT JUDICIARY COURT COSTS

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

LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	Louisiana Revised Statutes 13:1872-1902 32:393 F (1)	Code of Ordinances Title 11, § 401 Resolution 38937, 9/9/98 *City Court En Banc Order,* 8/15/11

INTERPRETATION OF LEGAL AUTHORIZATION:

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

Local: **Code of Ordinances Title 11, Sec. 401**, makes the city judges "responsible for the adjudication of parking infractions and the assessment and actual collection of monetary penalties therefor." Effective January 1, 1999, all funds collected as court costs, fines, penalties or other assessments are to be deposited into the General Fund as established by **Resolution 38937**, adopted September 9, 1998. The ***En Banc Order*** effective **August 15, 2011**, sets the most recent Criminal/Traffic Court Cost Collection and Distribution Schedule.

COLLECTION AND TRANSMITTAL OF FUNDS:

Collector: The Clerk of City Court

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

PAYOR OF FEE:

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

COMPUTATION OF FEE:

Court costs are assessed at the discretion of the sentencing judge and established by en banc orders. City Court *En Banc Order* effective August 15, 2011, 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
	2008		2009		2010		2011	
MONTH	$	%	$	%	$	%	$	%
January	98,949	8.45%	93,231	8.86%	71,228	7.16%	67,244	6.47%
February	106,810	17.58%	105,028	18.84%	94,635	16.66%	100,853	16.16%
March	119,418	27.78%	107,750	29.08%	115,936	28.31%	118,741	27.58%
April	102,658	36.55%	93,172	37.93%	94,816	37.83%	77,018	34.98%
May	102,088	45.28%	88,406	46.33%	83,666	46.24%	82,893	42.95%
June	93,101	53.23%	82,390	54.16%	77,926	54.07%	80,834	50.73%
July	102,981	62.03%	93,318	63.03%	84,516	62.56%	93,943	59.76%
August	92,917	69.97%	79,713	70.60%	78,473	70.44%	93,639	68.76%
September	75,317	76.40%	79,170	78.12%	82,466	78.72%	84,933	76.93%
October	104,805	85.36%	77,157	85.45%	75,051	86.26%	94,670	86.03%
November	81,821	92.35%	73,677	92.45%	57,198	92.01%	72,440	93.00%
December	89,574	100.00%	79,405	100.00%	79,533	100.00%	72,839	100.00%
TOTAL/% Chg	1,170,439	-1.12%	1,052,417	-10.08%	995,444	-5.41%	1,040,047	4.48%

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

CITY COURT SCHOOL FEES

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

LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	Louisiana Revised Statutes 13:1898	*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
	2008		2009		2010		2011	
MONTH	$	%	$	%	$	%	$	%
January	16,025	9.42%	14,950	6.94%	17,860	7.50%	15,035	7.95%
February	16,565	19.16%	15,150	13.98%	20,325	16.04%	18,250	17.59%
March	13,190	26.91%	20,400	23.45%	20,435	24.63%	19,000	27.63%
April	13,240	34.69%	17,070	31.38%	21,370	33.61%	15,290	35.71%
May	13,660	42.72%	18,515	39.98%	18,675	41.46%	15,670	43.99%
June	12,920	50.32%	16,915	47.84%	20,670	50.14%	15,375	52.12%
July	15,635	59.51%	19,183	56.75%	22,290	59.51%	14,855	59.97%
August	13,895	67.68%	18,602	65.39%	20,550	68.14%	14,965	67.88%
September	10,815	74.03%	17,950	73.72%	26,290	79.19%	15,590	76.11%
October	17,135	84.11%	19,745	82.89%	19,635	87.44%	18,250	85.76%
November	13,405	91.99%	19,830	92.10%	15,495	93.95%	14,587	93.47%
December	13,635	100.00%	17,005	100.00%	14,400	100.00%	12,363	100.00%
TOTAL/% Chg	170,120	-9.24%	215,315	26.57%	237,995	10.53%	189,230	-20.49%

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, 8/15/11

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 August 15, 2011, 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 August 15, 2011 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	
	2008		2009		2010		2011	
MONTH	$	%	$	%	$	%	$	%
January	98,064	9.38%	88,937	8.60%	75,433	6.63%	69,887	5.94%
February	130,288	21.84%	109,058	19.15%	140,663	18.99%	169,097	20.31%
March	115,271	32.86%	98,258	28.65%	148,194	32.01%	160,202	33.92%
April	91,701	41.63%	75,821	35.98%	111,634	41.82%	78,083	40.55%
May	78,848	49.17%	76,797	43.41%	84,776	49.27%	85,234	47.80%
June	85,275	57.33%	69,431	50.12%	79,207	56.23%	78,168	54.44%
July	84,000	65.36%	117,130	61.45%	85,579	63.75%	113,369	64.07%
August	73,868	72.42%	84,945	69.66%	71,626	70.05%	97,337	72.34%
September	60,613	78.22%	81,832	77.58%	91,829	78.11%	84,860	79.55%
October	86,462	86.49%	73,580	84.69%	83,691	85.47%	97,293	87.82%
November	74,177	93.58%	75,695	92.01%	68,948	91.53%	70,211	93.78%
December	67,106	100.00%	82,581	100.00%	96,418	100.00%	73,158	100.00%
TOTAL/% Chg	1,045,673	-2.64%	1,034,065	-1.11%	1,137,998	10.05%	1,176,899	3.42%

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 11/13/00 08/15/11 04/12/10

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 April 12, 2010, sets the most recent interpreter fees. The **City Court *En Banc* Order**, effective August 15, 2011, 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
	2008		2009		2010		2011	
MONTH	$	%	$	%	$	%	$	%
January	31,123	8.77%	24,902	7.64%	17,996	4.11%	46,200	10.03%
February	36,541	19.07%	28,000	16.24%	37,066	12.56%	112,007	34.34%
March	41,476	30.76%	38,931	28.18%	48,017	23.52%	1,842	34.74%
April	33,161	40.10%	28,579	36.96%	38,162	32.23%	71,631	50.29%
May	19,725	45.66%	28,252	45.63%	137,223	63.54%	55,424	62.32%
June	39,095	56.68%	23,237	52.76%	45,206	73.86%	55,526	74.38%
July	29,952	65.12%	26,048	60.75%	30,430	80.80%	65,413	88.58%
August	23,598	71.77%	24,491	68.27%	21,901	85.80%	67,541	103.24%
September	15,556	76.15%	27,086	76.58%	41,652	95.30%	11,460	105.73%
October	37,183	86.63%	25,476	84.40%	50,422	106.81%	33,321	112.96%
November	27,297	94.32%	23,303	91.55%	43,698	116.78%	(12,293)	110.29%
December	20,151	100.00%	27,522	100.00%	(73,540)	100.00%	(47,402)	100.00%
TOTAL/% Chg	354,858	2.45%	325,827	-8.18%	438,233	34.50%	460,670	5.12%

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

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, 10/04/11

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 October 04, 2011, is the most recent order setting out the 5% fee for credit card payments.

COLLECTION AND TRANSMITTAL OF FUNDS:

Collector: The Clerk of City Court

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

PAYOR OF FEE:

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

COMPUTATION OF FEE:

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

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

CITY COURT CREDIT CARD PAYMENT FEES (CITY)					ACCOUNT NUMBER		001 . . 440015	
	2008		2009		2010		2011	
MONTH	$	%	$	%	$	%	$	%
January	14,185	13.12%	9,881	8.80%	9,423	7.26%	21,007	20.66%
February	10,208	22.55%	18,055	24.89%	12,069	16.55%	(16,264)	4.67%
March	9,382	31.23%	11,913	35.51%	13,279	26.78%	12,845	17.30%
April	8,334	38.94%	10,001	44.42%	8,924	33.65%	9,078	26.23%
May	8,582	46.87%	9,332	52.73%	9,337	40.84%	10,480	36.54%
June	7,962	54.23%	8,903	60.66%	9,131	47.87%	9,489	45.87%
July	8,773	62.35%	8,858	68.56%	9,617	55.28%	12,022	57.70%
August	8,518	70.22%	8,377	76.02%	8,705	61.98%	11,502	69.01%
September	6,705	76.42%	7,967	83.12%	10,321	69.93%	12,410	81.22%
October	9,313	85.03%	8,520	90.71%	8,822	76.72%	12,327	93.34%
November	7,960	92.39%	9,735	99.39%	7,139	82.22%	4,286	97.56%
December	8,227	100.00%	690	100.00%	23,084	100.00%	2,484	100.00%
TOTAL/% Chg	108,149	18.91%	112,232	3.78%	129,851	15.70%	101,666	-21.71%

NOTE: Towards the end of 2011 City Court was informed that the 5% fee for credit card payments could not continue in the same manner 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.

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, 08/15/11

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 August 15, 2011, 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
	2008		2009		2010		2011	
MONTH	$	%	$	%	$	%	$	%
January	3,859	8.10%	4,000	10.58%	1,400	5.54%	3,100	9.84%
February	4,300	17.13%	3,200	19.05%	1,600	11.87%	2,000	16.19%
March	3,800	25.10%	3,300	27.78%	2,900	23.34%	4,200	29.52%
April	4,400	34.34%	2,700	34.92%	2,300	32.44%	2,700	38.10%
May	5,625	46.15%	2,000	40.21%	(275)	31.36%	3,400	48.89%
June	5,897	58.53%	3,100	48.41%	3,204	44.03%	2,600	57.14%
July	5,025	69.07%	3,800	58.47%	3,121	56.38%	2,200	64.13%
August	3,366	76.14%	2,400	64.81%	2,500	66.27%	2,800	73.02%
September	2,734	81.88%	3,800	74.87%	1,825	73.49%	2,700	81.59%
October	3,333	88.87%	3,800	84.92%	2,450	83.18%	2,500	89.52%
November	2,500	94.12%	2,600	91.80%	2,550	93.27%	1,600	94.60%
December	2,800	100.00%	3,100	100.00%	1,700	100.00%	1,700	100.00%
TOTAL/% Chg	47,639	31.65%	37,800	-20.65%	25,275	-33.13%	31,500	24.63%

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

CITY COURT 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, 08/15/11

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 August 15, 2011, 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	
	2008		2009		2010		2011	
MONTH	$	%	$	%	$	%	$	%
January	1,440	10.60%	1,001	9.60%	600	4.56%	320	5.66%
February	1,100	18.70%	834	17.59%	550	8.73%	800	19.82%
March	1,680	31.06%	1,242	29.50%	644	13.62%	900	35.75%
April	580	35.33%	495	34.24%	1,760	26.99%	800	49.91%
May	1,296	44.87%	670	40.66%	736	32.58%	700	62.30%
June	1,814	58.22%	1,120	51.40%	978	40.01%	200	65.84%
July	1,020	65.73%	840	59.45%	1,020	47.75%	400	72.92%
August	1,300	75.30%	1,094	69.94%	400	50.79%	0	72.92%
September	694	80.41%	676	76.42%	4,050	81.55%	100	74.69%
October	1,021	87.92%	820	84.28%	200	83.07%	600	85.31%
November	1,145	96.35%	511	89.18%	620	87.77%	250	89.73%
December	496	100.00%	1,129	100.00%	1,610	100.00%	580	100.00%
TOTAL/% Chg	13,586	41.59%	10,432	-23.22%	13,168	26.23%	5,650	-57.09%

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

CITY COURT MORTGAGE RECORDATION FEES

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

LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	Louisiana Revised Statutes 13:2002 (B) 13:1885 (F)	*Plan of Government* Section 11.04 Resolution 38937, 09/09/98 City Court *En Banc* Order, 10/04/11

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 October 04, 2011, 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	
	2008		2009		2010		2011	
MONTH	$	%	$	%	$	%	$	%
January	0	0.00%	0	0.00%	930	8.38%	2,410	17.51%
February	0	0.00%	0	0.00%	0	8.38%	1,200	26.24%
March	0	0.00%	0	0.00%	1,750	24.14%	1,150	34.59%
April	0	0.00%	0	0.00%	1,490	37.57%	0	34.59%
May	0	0.00%	0	0.00%	1,030	46.85%	0	34.59%
June	0	0.00%	0	0.00%	1,060	56.40%	0	34.59%
July	0	0.00%	0	0.00%	1,150	66.76%	0	34.59%
August	0	0.00%	0	0.00%	0	66.76%	1,980	48.98%
September	0	0.00%	0	0.00%	1,640	81.53%	0	48.98%
October	0	0.00%	40	3.67%	0	81.53%	2,940	70.35%
November	0	0.00%	40	7.34%	0	81.53%	0	70.35%
December	0	0.00%	1,010	100.00%	2,050	100.00%	4,080	100.00%
TOTAL/% Chg	0	0.00%	1,090	N/A	11,100	918.35%	13,760	23.96%

NOTE: This revenue was first authorized in 2009.

CITY COURT PRETRIAL ADMINISTRATIVE FEES

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

LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	Louisiana Revised Statutes 13:1898	*Plan of Government* Section 11.04 Resolution 38937, 09/09/98 City Court *En Banc* Order, 08/15/11

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 August 15, 2011, 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 offender whose case is transferred to the Pretrial Diversion Program.

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	
	2008		2009		2010		2011	
MONTH	$	%	$	%	$	%	$	%
January	0	0.00%	0	0.00%	0	0.00%	9,446	10.25%
February	0	0.00%	0	0.00%	0	0.00%	9,603	20.68%
March	0	0.00%	0	0.00%	0	0.00%	7,775	29.12%
April	0	0.00%	0	0.00%	0	0.00%	7,292	37.03%
May	0	0.00%	0	0.00%	0	0.00%	6,737	44.35%
June	0	0.00%	0	0.00%	0	0.00%	7,320	52.29%
July	0	0.00%	0	0.00%	1,020	3.57%	6,841	59.72%
August	0	0.00%	0	0.00%	1,920	10.28%	8,000	68.40%
September	0	0.00%	0	0.00%	3,950	24.09%	6,370	75.32%
October	0	0.00%	0	0.00%	4,990	41.54%	8,145	84.16%
November	0	0.00%	0	0.00%	8,340	70.70%	7,585	92.40%
December	0	0.00%	0	0.00%	8,380	100.00%	7,005	100.00%
TOTAL/% Chg	0	0.00%	0	0.00%	28,600	0.00%	92,119	222.09%

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

CITY COURT ELECTRONIC DISPOSITION EXTRACTION FEE

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

LEGAL AUTHORIZATION

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

INTERPRETATION OF LEGAL AUTHORIZATION:

Local: The **agreement** between Explore Information Services, LLC and Baton Rouge City Court gives Explore the right to obtain Final Traffic Dispositions from city and parish courts in Louisiana, specifically including Baton Rouge City Court. The contract is for a period of one year from the date when the first monthly file was delivered by Baton Rouge City Court to Explore. The contract will renew annually unless one party provides notice 60 days before the expiration of the contract.

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.

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

CITY COURT ELECTRONIC DISPOSITION EXTRACTION FEE (CITY) ACCOUNT NUMBER 001 . . 440025								
	2008		2009		2010		2011	
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%	10,000	25.64%
August	0	0.00%	0	0.00%	0	0.00%	0	25.64%
September	0	0.00%	0	0.00%	0	0.00%	0	25.64%
October	0	0.00%	0	0.00%	0	0.00%	17,000	69.23%
November	0	0.00%	0	0.00%	0	0.00%	3,000	76.92%
December	0	0.00%	0	0.00%	0	0.00%	9,000	100.00%
TOTAL/% Chg	0	0.00%	0	0.00%	0	0.00%	39,000	100.00%

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, 10/04/11

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 October 4, 2011, 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
	2008		2009		2010		2011	
MONTH	$	%	$	%	$	%	$	%
January	36,413	6.02%	72,372	9.37%	68,048	8.31%	77,543	7.85%
February	40,085	12.65%	57,753	16.85%	43,844	13.67%	73,198	15.26%
March	27,691	17.23%	54,545	23.91%	83,203	23.83%	91,869	24.55%
April	49,250	25.38%	64,092	32.20%	76,390	33.17%	50,228	29.64%
May	55,882	34.62%	64,768	40.59%	69,796	41.69%	68,181	36.54%
June	50,813	43.03%	76,265	50.46%	64,726	49.60%	55,830	42.19%
July	22,043	46.67%	22,060	53.32%	19,126	51.94%	1,226	42.31%
August	62,289	56.97%	57,305	60.74%	46,637	57.63%	104,009	52.84%
September	62,213	67.26%	60,771	68.60%	48,699	63.58%	60,505	58.96%
October	52,701	75.98%	59,823	76.35%	2,398	63.88%	129,937	72.12%
November	57,587	85.50%	67,869	85.13%	(376)	63.83%	59,103	78.10%
December	87,641	100.00%	114,841	100.00%	296,076	100.00%	216,410	100.00%
TOTAL/% Chg	604,608	12.08%	772,464	27.76%	818,567	5.97%	988,039	20.70%

NOTE: Since 2008, this revenue has continued to increase as the volume of garnishments has continued to increase.

METRONET SERVICES

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

LEGAL AUTHORIZATION

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

INTERPRETATION OF LEGAL AUTHORIZATION:

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

COLLECTION AND TRANSMITTAL OF FUNDS:

Collector: Department of Finance-Administration Division

Transmittal: Recorded as received.

PAYOR OF FEE:

The East Baton Rouge Parish **Sheriff's Office** pays $700/month and the **19th Judicial District Court** pays $430/month.

COMPUTATION OF FEE:

The fee is a per-month rate set by the Information Services Department based on users. Currently, the Information Services Department invoices at the monthly rates of $700 for the EBRP Sheriff's Office and $430 for the 19th Judicial District Court.

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

METRONET SERVICES (CITY)					ACCOUNT NUMBER		001 . . 440050	
	2008		2009		2010		2011	
MONTH	$	%	$	%	$	%	$	%
January	678	8.50%	0	0.00%	0	0.00%	678	7.27%
February	678	17.01%	420	4.63%	1,356	18.45%	0	7.27%
March	678	25.51%	1,872	25.26%	678	27.68%	678	14.53%
April	258	28.75%	258	28.10%	678	36.90%	936	24.57%
May	678	37.25%	1,521	44.86%	1,041	51.07%	420	29.07%
June	678	45.75%	678	52.33%	678	60.29%	936	39.10%
July	0	45.75%	258	55.17%	420	66.01%	258	41.86%
August	1,356	62.76%	258	58.02%	0	66.01%	2,712	70.93%
September	0	62.76%	258	60.86%	420	71.72%	678	78.20%
October	1,613	82.99%	516	66.55%	420	77.44%	678	85.47%
November	678	91.50%	258	69.39%	1,400	96.49%	420	89.97%
December	678	100.00%	2,778	100.00%	258	100.00%	936	100.00%
TOTAL	7,973		9,075		7,349		9,330	

METRONET SERVICES (PARISH)					ACCOUNT NUMBER		002 . . 440050	
	2008		2009		2010		2011	
MONTH	$	%	$	%	$	%	$	%
January	452	8.79%	0	0.00%	0	0.00%	452	7.27%
February	452	17.57%	280	4.63%	904	25.00%	0	7.27%
March	452	26.36%	1,248	25.26%	452	37.50%	452	14.53%
April	172	29.70%	172	28.11%	452	50.00%	624	24.57%
May	452	38.49%	1,012	44.84%	344	59.51%	280	29.07%
June	452	47.28%	452	52.31%	452	72.01%	624	39.10%
July	0	47.28%	172	55.16%	280	79.76%	172	41.86%
August	904	64.85%	172	58.00%	0	79.76%	1,808	70.93%
September	0	64.85%	172	60.85%	280	87.50%	452	78.20%
October	904	82.43%	344	66.53%	280	95.24%	452	85.47%
November	452	91.21%	172	69.38%	0	95.24%	280	89.97%
December	452	100.00%	1,852	100.00%	172	100.00%	624	100.00%
TOTAL	5,144		6,048		3,616		6,220	
COMB/% Chg	13,117	-3.27%	15,123	15.29%	10,965	-27.49%	15,550	41.81%

NOTE: The decrease in 2008 and part of the increase in 2009 is from one month from the Sheriff's Office that was paid late. The remainder of the increase in 2009 is from the collection of other payments for service provided in past years. The decrease in 2010 and the increase in 2011 can be attributed to the collection of payments that were supposed to be made in 2010, but were collected too late in 2011 to be accrued back to 2010.

FISCAL MANAGEMENT FEES

REVENUE TYPE	FUND . . OBJECT		
Charges for Services	City	001 . . 440101	Fiscal Mgmt. Fees
	Parish	002 . . 440101	
	City	001 . . 440102	Inventory
	Parish	002 . . 440102	
	City	001 . . 440103	Auction Facility
	Parish	002 . . 440103	
	City	001 . . 440104	In-House Projects
	Parish	002 . . 440104	

LEGAL AUTHORIZATION

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

INTERPRETATION OF LEGAL AUTHORIZATION:

Federal: **OMB Circular A-87** sets forth the policies and procedures in preparing the cost allocation plan to be applied to federal programs.

Local: Fiscal management fees for special revenue funds, inventory, and the auction facility are addressed during the **annual budget process**. Fiscal Management Fees for In-House Projects is based on **Ordinance 14682** of June 10, 2009.

COLLECTION AND TRANSMITTAL OF FUNDS:

Collector: Department of Finance–Accounting Division.

Transmittal: Recorded periodically by the Accounting Division.

PAYOR OF FEE:

Fiscal Management Fees: A majority of the **grants** for which the City-Parish has been designated as the fiscal manager as well as a majority of **special funds** are charged a fiscal management fee (also referred to as grant administration fee or indirect cost). See the chart below. Grants for capital equipment and police overtime are generally excluded from the assessment of the fee.

PROGRAM	2008	2009	2010	2011
Grant Funds:				
BRACA	337,340.00	300,034.02	222,086.90	280,136.51
WIA	327,138.70	287,374.22	295,184.15	240,874.84
Community Development	361,327.22	356,638.20	434,091.21	442,254.59
Summer Food	8,561.84	8,232.79	2,178.74	0.00
LEAP	45,071.49	49,202.73	62,819.57	67,382.63
UASI	0.00	73,748.30	67,170.00	(103,644.13)
Miscellaneous Grants	37,175.08	4,927.74	22,909.01	53,805.45
Total Grant Funds	1,116,614.33	1,080,158.00	1,106,438.89	980,809.91
Total Special Fund Types	5,931,558.94	6,794,904.64	7,445,551.11	7,598,286.49
Grand Total	7,048,173.27	7,875,062.64	8,551,990.00	8,579,096.40

NOTE: The ($103,644.12) in 2011 for the UASI grant represents entries posted to reverse indirect costs charged to the grant in 2009 ($36,474.13) and 2010 ($67,170.00). These credits were necessary because they exceeded the Management & Administration cap allowed by the grant.

Fiscal Management Fees—Inventory: **Purchasers of goods at the DPW Warehouse** pay this fee.

Fiscal Management Fees—Auction Facility: Those **departments and agencies contributing surplus inventory for sale at public auction** pay a percentage of gross receipts, which is used for maintenance of the auction facility, payment of auctioneer fees, and for inventory storage costs.

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

COMPUTATION OF FEE:

Various General Fund departments provide support services to other departments, agencies, and programs. These include personnel services; purchasing services; legal services of the parish attorney; financial services, such as accounting, auditing, and budgeting; management information services; and building maintenance. Maximus, Inc., conducts annual studies to determine the allocation of these services and the proper rate or amounts to be charged therefor. These consultants then provide two cost allocation plans. For fiscal management fee charges in 2010, the two plans are:

(A) a plan based on actual expenditures for the fiscal year ending December 31, 2008; and

(B) a plan based on beginning budgeted expenditures for the year ending December 31, 2009.

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 2010. 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 2010.

An administrative charge of 2.0% is assessed on goods purchased at the DPW Warehouse.

Departments and agencies contributing surplus inventory for sale at public auction are assessed a fee of 5% to 10% of gross receipts (percentage depends on actual auction expenses and facility needs).

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

REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:

Upon audit of the grants concerned, if indirect costs are determined not to be allowable or to be in excess of the proper amount to be charged, the Accounting Division will make the proper adjustments to credit the grant for the unallowable portion.

Limitations vary according to grant regulations.

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

FISCAL MANAGEMENT FEES (CITY)					ACCOUNT NUMBER		001 . . 440101	
	2008		2009		2010		2011	
MONTH	$	%	$	%	$	%	$	%
January	256,577	7.29%	296,146	7.53%	126,998	2.97%	123,669	2.89%
February	261,308	14.72%	314,192	15.52%	695,196	19.24%	728,760	19.90%
March	311,371	23.56%	350,210	24.42%	171,486	23.26%	230,425	25.28%
April	260,028	30.95%	292,287	31.85%	136,134	26.45%	148,267	28.74%
May	268,282	38.57%	312,523	39.79%	714,739	43.17%	712,017	45.36%
June	293,225	46.91%	334,503	48.30%	16,632	43.56%	192,072	49.85%
July	246,385	53.91%	282,757	55.49%	37,947	44.45%	151,319	53.38%
August	276,832	61.77%	303,644	63.21%	557,041	57.49%	712,195	70.01%
September	276,319	69.62%	299,675	70.82%	548,155	70.32%	179,064	74.19%
October	269,127	77.27%	314,395	78.82%	129,609	73.35%	99,878	76.52%
November	274,480	85.07%	327,306	87.14%	758,769	91.11%	718,323	93.29%
December	525,401	100.00%	505,970	100.00%	379,597	100.00%	287,520	100.00%
TOTAL	3,519,335		3,933,608		4,272,303		4,283,509	

FISCAL MANAGEMENT FEES (PARISH)					ACCOUNT NUMBER		002 . . 440101	
	2008		2009		2010		2011	
MONTH	$	%	$	%	$	%	$	%
January	256,577	7.27%	296,146	7.51%	126,998	2.97%	123,669	2.88%
February	262,743	14.72%	315,348	15.51%	695,922	19.23%	734,097	19.97%
March	311,662	23.55%	350,579	24.41%	171,873	23.24%	230,563	25.34%
April	260,223	30.92%	292,653	31.83%	136,763	26.44%	148,589	28.80%
May	268,486	38.53%	312,739	39.77%	715,781	43.17%	712,209	45.38%
June	293,447	46.85%	334,552	48.26%	17,081	43.56%	192,345	49.85%
July	246,854	53.84%	283,209	55.44%	38,509	44.46%	151,682	53.38%
August	276,838	61.69%	303,644	63.15%	557,053	57.48%	711,881	69.96%
September	276,325	69.52%	299,675	70.75%	548,205	70.29%	179,110	74.13%
October	269,121	77.14%	314,400	78.73%	129,653	73.32%	99,838	76.45%
November	274,475	84.92%	327,312	87.03%	758,998	91.05%	718,330	93.17%
December	532,087	100.00%	511,198	100.00%	382,851	100.00%	293,274	100.00%
TOTAL	3,528,838		3,941,455		4,279,687		4,295,587	
COMB/% Chg	7,048,173	4.03%	7,875,063	11.73%	8,551,990	8.60%	8,579,096	0.32%

FISCAL MANAGEMENT FEES - INVENTORY (CITY)					ACCOUNT NUMBER		001 . . 440102	
	2008		2009		2010		2011	
MONTH	$	%	$	%	$	%	$	%
January	1,327	1.21%	2,389	3.72%	514	-2.83%	1,917	5.42%
February	2,699	3.66%	3,014	8.41%	2,987	-19.25%	1,835	10.60%
March	2,707	6.13%	2,634	12.52%	2,446	-32.71%	2,336	17.20%
April	2,569	8.46%	2,922	17.07%	0	-32.71%	2,196	23.40%
May	2,582	10.81%	2,968	21.69%	5,490	-62.90%	1,705	28.22%
June	2,339	12.94%	2,707	25.91%	2,019	-74.00%	1,823	33.37%
July	2,182	14.93%	2,956	30.51%	2,360	-86.98%	0	33.37%
August	3,100	17.75%	2,733	34.77%	2,684	-101.74%	1,923	38.80%
September	0	17.75%	2,564	38.76%	0	-101.74%	4,641	51.92%
October	0	17.75%	2,254	42.27%	5,486	-131.91%	2,732	59.63%
November	2,622	20.13%	0	42.27%	0	-131.91%	1,647	64.29%
December	87,783	100.00%	37,066	100.00%	(42,169)	100.00%	12,641	100.00%
TOTAL	109,910		64,207		(18,183)		35,396	

FISCAL MANAGEMENT FEES - INVENTORY (PARISH)					ACCOUNT NUMBER		002 . . 440102	
	2008		2009		2010		2011	
MONTH	$	%	$	%	$	%	$	%
January	885	1.21%	1,593	3.74%	343	-2.83%	1,278	5.18%
February	1,799	3.66%	2,010	8.45%	1,991	-19.27%	1,224	10.14%
March	1,805	6.13%	1,756	12.57%	1,631	-32.73%	1,557	16.45%
April	1,713	8.46%	1,948	17.13%	0	-32.73%	1,464	22.38%
May	1,721	10.81%	1,978	21.77%	3,660	-62.94%	1,137	26.99%
June	1,559	12.94%	1,805	26.00%	1,346	-74.05%	1,215	31.92%
July	1,455	14.92%	1,971	30.62%	1,573	-87.03%	0	31.92%
August	2,066	17.74%	1,822	34.90%	1,790	-101.81%	1,282	37.11%
September	0	17.74%	1,709	38.90%	0	-101.81%	3,094	49.65%
October	0	17.74%	1,502	42.42%	3,657	-131.99%	1,821	57.03%
November	1,748	20.13%	0	42.42%	0	-131.99%	1,098	61.48%
December	58,530	100.00%	24,556	100.00%	(28,106)	100.00%	9,503	100.00%
TOTAL	73,281		42,650		(12,115)		24,673	
COMB/% Chg	183,191	358.20%	106,857	-41.67%	(30,298)	-128.35%	60,069	-298.26%

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. The revenue in 2008 increased due to an adjustment to the final DPW warehouse inventory. The year-end inventory adjustment for 2009 was less than in 2010 and this caused the decrease in revenue. The year-end inventory adjustment was less in 2011 than in 2010 and caused the increase.

FISCAL MANAGEMENT FEES - AUCTION FACILITY (CITY)					ACCOUNT NUMBER		001 . . 440103	
	2008		2009		2010		2011	
MONTH	$	%	$	%	$	%	$	%
June	0	0.00%	0	0.00%	17,012	94.40%	21,197	100.00%
July	22,219	57.59%	13,415	39.89%	0	94.40%	0	100.00%
August	0	57.59%	0	39.89%	1,010	100.00%	0	100.00%
October	16,365	100.00%	0	39.89%	0	100.00%	0	100.00%
November	0	100.00%	20,212	100.00%	0	100.00%	0	100.00%
TOTAL	38,584		33,627		18,022		21,197	

FISCAL MANAGEMENT FEES - AUCTION FACILITY (PARISH)					ACCOUNT NUMBER		002 . . 440103	
	2008		2009		2010		2011	
MONTH	$	%	$	%	$	%	$	%
June	0	0.00%	0	0.00%	11,342	100.00%	13,731	100.00%
July	14,213	56.88%	8,944	40.23%	0	100.00%	0	100.00%
October	10,776	100.00%	0	40.23%	0	100.00%	0	100.00%
November	0	100.00%	13,288	100.00%	0	100.00%	0	100.00%
TOTAL	24,989		22,232		11,342		13,731	
COMB/% Chg	63,573	-22.59%	55,859	-12.13%	29,364	-47.43%	34,928	18.95%

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 2008, two auctions were held; these auctions did not have many vehicles or other items for sale causing the decrease in revenues. In 2009, two auctions were held. Because of budget constraints, many departments are postponing replacement of equipment and vehicles. This resulted in fewer items to be sold. One auction was held in each 2010 and 2011.

FISCAL MANAGEMENT FEES - IN-HOUSE PROJECTS (CITY)					ACCOUNT NUMBER		001 . . 440104	
	2008		2009		2010		2011	
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%	1,425	0.56%	7,218	39.68%
April	0	0.00%	0	0.00%	265	0.67%	0	39.68%
May	0	0.00%	0	0.00%	42,267	17.41%	0	39.68%
June	0	0.00%	0	0.00%	0	17.41%	0	39.68%
July	0	0.00%	0	0.00%	0	17.41%	0	39.68%
August	0	0.00%	0	0.00%	0	17.41%	6,846	77.32%
September	0	0.00%	0	0.00%	40,408	33.42%	0	77.32%
October	0	0.00%	0	0.00%	0	33.42%	0	77.32%
November	0	0.00%	0	0.00%	0	33.42%	0	77.32%
December	0	0.00%	0	0.00%	168,047	100.00%	4,126	100.00%
TOTAL	0		0		252,412		18,190	

FISCAL MANAGEMENT FEES - IN-HOUSE PROJECTS (PARISH)					ACCOUNT NUMBER		002 . . 440104	
	2008		2009		2010		2011	
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%	1,425	0.56%	7,218	39.68%
April	0	0.00%	0	0.00%	265	0.67%	0	39.68%
May	0	0.00%	0	0.00%	42,267	17.41%	0	39.68%
June	0	0.00%	0	0.00%	0	17.41%	0	39.68%
July	0	0.00%	0	0.00%	0	17.41%	0	39.68%
August	0	0.00%	0	0.00%	0	17.41%	6,846	77.32%
September	0	0.00%	0	0.00%	40,408	33.42%	0	77.32%
October	0	0.00%	0	0.00%	0	33.42%	0	77.32%
November	0	0.00%	0	0.00%	0	33.42%	0	77.32%
December	0	0.00%	0	0.00%	168,047	100.00%	4,126	100.00%
TOTAL	0		0		252,412		18,190	
COMB/% Chg	0	N/A	0	N/A	504,824	N/A	36,380	-92.79%

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

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 Resolutions 28101, 11/23/88 41217, 08/22/01

INTERPRETATION OF LEGAL AUTHORIZATION:

State: **L.R.S. 33:1324** authorizes any parish, municipality, or political subdivision of the state, or any combination thereof, to make agreements between or among themselves to engage jointly in the performance of such activity or exercise such power as may be necessary for the completion of an undertaking.

Local: **Contracts and agreements between the City-Parish Government and the East Baton Rouge Parish School Board (03/31/66), the City of Baker School Board (undated), and the Zachary Community School Board (05/08/03)**, authorize the City-Parish Director of Finance to collect, along with the collection of the sales tax levied by the City-Parish, the sales and use tax levied by the School Boards. This contract further states that the School Boards will pay a charge to the City-Parish for the cost of administering, collecting, and enforcing collection of the School Board's sales and use tax. **A contract and agreement between the City-Parish and the Cities of Baker and Zachary dated August 3, 1960**, provides that Baker and Zachary pay the City-Parish for their proportionate share of the consolidated form of tax return. **Resolutions 28101** of November 23, 1988 (Sewer Sales Tax Fund), and **41217** of August 22, 2001 (Parish Street Maintenance Fund), specify that the "reasonable and necessary expenses of collection and administration" will be deducted from those sales tax revenues dedicated to the repair of city and parish roads and sewers.

COLLECTION AND TRANSMITTAL OF FUNDS:

Collector: Department of Finance–Revenue Division collects the sales taxes from which these collection charges are deducted.

Transmittal: Revenues are recorded monthly by the Department of Finance–Accounting Division.

PAYOR OF FEE:

The School Boards and the Cities of Baker and Zachary 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 2008, 1.03%; for 2009, 1.10%; 2010, 1.11% and for 2011, 1.18%. The estimated collection cost for 2012 is 1.08%. The percentage assessed is adjusted each year. At the end of each year, when the actual costs are calculated, the amounts already charged are adjusted to reflect the actual costs.

The collection cost percentage is assessed against general sales and use taxes, penalties and interest, and audit collections. The sales taxes assessed against vehicle sales are paid directly to the State Vehicle Commissioner and are excluded from the assessment.

REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:

Prior to 2010, collection charges were assessed to all taxing districts with the exception of collections for the Green Light portion of the ½ cent road tax. Beginning January 1, 2010, these charges will be collected from all districts.

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

SALES TAX COLLECTION CHARGES (CITY)					ACCOUNT NUMBER		001 . . 440111	
	2008		2009		2010		2011	
MONTH	$	%	$	%	$	%	$	%
January	(99,902)	-9.35%	(110,944)	-9.30%	(106,610)	-8.15%	(111,432)	-7.90%
February	99,902	0.00%	110,944	0.00%	106,610	0.00%	130,644	1.36%
March	76,023	7.12%	83,233	6.97%	96,950	7.41%	102,715	8.64%
April	82,400	14.83%	79,178	13.61%	97,180	14.85%	107,761	16.27%
May	98,337	24.04%	173,903	28.18%	116,399	23.75%	123,993	25.06%
June	88,506	32.32%	96,362	36.25%	140,945	34.53%	95,847	31.85%
July	87,416	40.51%	93,127	44.05%	76,966	40.41%	117,583	40.18%
August	88,897	48.83%	97,693	52.24%	115,968	49.28%	122,445	48.86%
September	83,967	56.69%	91,257	59.88%	108,545	57.58%	113,966	56.93%
October	84,230	64.57%	93,651	67.73%	112,290	66.17%	120,750	65.49%
November	81,774	72.23%	91,515	75.40%	110,337	74.61%	119,880	73.98%
December	296,666	100.00%	293,648	100.00%	332,037	100.00%	367,206	100.00%
TOTAL	1,068,216		1,193,567		1,307,617		1,411,358	

SALES TAX COLLECTION CHARGES (PARISH)					ACCOUNT NUMBER		002 . . 440111	
	2008		2009		2010		2011	
MONTH	$	%	$	%	$	%	$	%
January	(99,902)	-9.35%	(110,943)	-9.30%	(106,610)	-8.15%	(111,432)	-7.89%
February	99,902	0.00%	110,943	0.00%	106,610	0.00%	130,644	1.36%
March	76,023	7.12%	83,233	6.97%	96,949	7.41%	102,715	8.63%
April	82,400	14.83%	79,178	13.61%	97,180	14.85%	107,761	16.26%
May	98,337	24.04%	173,903	28.18%	116,399	23.75%	123,993	25.04%
June	88,506	32.32%	96,362	36.25%	140,945	34.53%	95,847	31.83%
July	87,416	40.51%	93,127	44.05%	76,966	40.41%	117,583	40.15%
August	88,896	48.83%	97,693	52.24%	115,968	49.28%	122,445	48.82%
September	83,967	56.69%	91,257	59.88%	108,545	57.58%	113,966	56.89%
October	84,230	64.57%	93,651	67.73%	112,290	66.17%	120,750	65.44%
November	81,774	72.23%	91,515	75.40%	110,337	74.61%	119,880	73.93%
December	296,666	100.00%	293,648	100.00%	332,037	100.00%	368,205	100.00%
TOTAL	1,068,215		1,193,567		1,307,616		1,412,357	
COMB/% Chg	2,136,431	26.10%	2,387,134	11.73%	2,615,233	9.56%	2,823,715	7.97%

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

	2008	2009	2010	2011
EBRP School Board	764,635	$812,270	$820,828	$871,911
EBRP School System EFID *	680,656	715,190	712,280	766,960
Parish Sewer Sales Tax Fund	371,848	388,328	394,134	416,751
City of Baker	55,422	44,147	50,782	45,776
City of Zachary	64,060	73,120	78,149	83,602
City of Central	47,031	53,091	56,022	59,262
Baker School Board	37,388	30,206	34,727	30,986
Zachary School Board	73,494	77,117	75,449	85,653
Central School Board	41,897	52,452	62,497	65,387
Subtotal	2,136,431	2,245,921	2,284,868	2,426,288
Adjustments for under-collections or (overpayments) in prior year	*0*	*141,213*	*330,365*	*397,427*
TOTAL SALES TAX COLLECTION CHARGES	$2,136,431	$2,387,134	$2,615,233	$2,823,715

* On November 3, 1998, citizens voted to levy a 1% additional sales tax for the East Baton Rouge Parish School System Educational Facilities Improvement District.

The adjustment was not done in 2008. The collection cost for the City of Zachary was also adjusted to the correct amount of $64,060. This was done in 2010.

OCCUPANCY TAX COLLECTION CHARGES

REVENUE TYPE	FUND . . OBJECT	
Charges for Services	City Parish	001 . . 440114 002 . . 440114

LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	L.R.S. 33:4574.1 (D) L.R.S. 33:4574.1.1 (L) L.R.S. 33:9039	Ordinances 9024, 12/13/89 9430, 05/13/92 Resolutions 36969, 06/26/96 36970, 06/26/96 39218, 01/13/99 42867, 10/22/03

INTERPRETATION OF LEGAL AUTHORIZATION:

State: **L.R.S. 33:4574.1 (D)** authorized the governing authority of any parish to form a tourist commission and to levy an occupancy tax to provide funds for its operation, retaining a reasonable sum for a collection fee. **L.R.S. 33:4574.1.1 (L)** authorized the Baton Rouge Area Convention and Visitors Bureau to levy and collect 4% tax on the occupancy of hotel rooms, motel rooms, and overnight camping facilities within East Baton Rouge Parish. One-percent of the proceeds from this tax are to be used for capital improvements and expansion of the Baton Rouge River Center. **L.R.S. 33:9039** created the Capitol House Taxing District as a special taxing district that is able to levy and collect tax on the occupancy of hotel rooms, motel rooms, and overnight camping facilities within the district.

Local: **Ordinance 9024** of December 13, 1989, as amended by **Ordinance 9430** of May 13, 1992, provided that the Finance Department may deduct from the 3% hotel-motel tax authorized at that time a collection fee of $500 per month to defray the costs of collecting the tax, maintaining the necessary records, and forwarding the proceeds to the Baton Rouge Convention and Visitors Commission. **Resolutions 36969 and 36970** of June 26, 1996, re-created the Commission as a political subdivision of the State of Louisiana and authorized the execution of agreements that, among other provisions, allow the Director of Finance to continue to deduct this collection fee. **Resolution 39218** of January 13, 1999, amended the Intergovernmental Agreement authorized by Resolution 36970 to make provisions for an additional 1% tax; the collection fee was left at $500 per month. **Resolution 42867** of October 22, 2003 authorized the mayor to contract with the Capitol House Taxing District for the collection of the hotel-motel occupancy tax levied by the district and allows a collection fee of $500.

COLLECTION AND TRANSMITTAL OF FUNDS:

Collector: The hotel/motel operators collect the occupancy tax from their patrons and forward it to the Finance Department–Revenue Division monthly.

Transmittal: This charge is deducted and recorded by the Finance Department–Accounting Division monthly when the proceeds of the tax are received.

PAYOR OF FEE:

A 4% tax is levied upon the occupancy of hotel and motel rooms located within the City-Parish. The tax is paid by the **person who is entitled to occupancy of the hotel or motel room** to the owner, operator, manager, or controller of the hotel at the time the rent or fee for occupancy is paid which owner, operator, etc., is required to collect this tax and remit the same to the Director of Finance each month. The Department of Finance then deducts the collection fee from the monies received.

COMPUTATION OF FEE:

The monthly collection fee is set at **$500** for the occupancy tax collected for the BR Area Convention & Visitors Bureau, and, beginning in 2006, **$500** for the occupancy tax collected for the Capitol House Economic Development District.

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

OCCUPANCY TAX COLLECTION CHARGES (CITY)					ACCOUNT NUMBER		001 . . 440114	
	2008		2009		2010		2011	
MONTH	$	%	$	%	$	%	$	%
January	(750)	-8.33%	(750)	-8.33%	(750)	-8.33%	(750)	-7.89%
February	750	0.00%	750	0.00%	750	0.00%	750	0.00%
March	750	8.33%	250	2.78%	750	8.33%	750	7.89%
April	750	16.67%	1,250	16.67%	750	16.67%	750	15.79%
May	750	25.00%	750	25.00%	750	25.00%	750	23.68%
June	750	33.33%	750	33.33%	750	33.33%	750	31.58%
July	750	41.67%	750	41.67%	750	41.67%	750	39.47%
August	750	50.00%	750	50.00%	750	50.00%	750	47.37%
September	750	58.33%	750	58.33%	750	58.33%	750	55.26%
October	750	66.67%	750	66.67%	750	66.67%	750	63.16%
November	750	75.00%	750	75.00%	750	75.00%	750	71.05%
December	2,250	100.00%	2,250	100.00%	2,250	100.00%	2,750	100.00%
TOTAL	9,000		9,000		9,000		9,500	

OCCUPANCY TAX COLLECTION CHARGES (PARISH)					ACCOUNT NUMBER		002 . . 440114	
	2008		2009		2010		2011	
MONTH	$	%	$	%	$	%	$	%
January	(250)	-8.33%	(250)	-8.33%	(250)	-8.33%	(250)	-10.00%
February	250	0.00%	250	0.00%	250	0.00%	250	0.00%
March	250	8.33%	250	8.33%	250	8.33%	250	10.00%
April	250	16.67%	250	16.67%	250	16.67%	250	20.00%
May	250	25.00%	250	25.00%	250	25.00%	250	30.00%
June	250	33.33%	250	33.33%	250	33.33%	250	40.00%
July	250	41.67%	250	41.67%	250	41.67%	250	50.00%
August	250	50.00%	250	50.00%	250	50.00%	250	60.00%
September	250	58.33%	250	58.33%	250	58.33%	250	70.00%
October	250	66.67%	250	66.67%	250	66.67%	250	80.00%
November	250	75.00%	250	75.00%	250	75.00%	250	90.00%
December	750	100.00%	750	100.00%	750	100.00%	250	100.00%
TOTAL	3,000		3,000		3,000		2,500	
COMB/% Chg	12,000	-14.29%	12,000	0.00%	12,000	0.00%	12,000	0.00%

NOTE: The decrease in 2008 was a result of revenue collections stabilizing after the delayed collection of those charges.

NSF CHECK CHARGES—FINANCE

REVENUE TYPE	FUND. . OBJECT	
Charges for Services	City	001..440115

LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	Louisiana Revised Statutes 14:71	Resolution 24399, 09/26/85 Ordinance 9733, 10/27/93

INTERPRETATION OF LEGAL AUTHORIZATION:

State: **L.R.S. 14:71** defines issuing a worthless check as the issuing in exchange for anything of value, with intent to defraud, of any check, draft, or order for the payment of money upon any bank or other depository, knowing at the time of the issuing that the offender has not sufficient credit with the bank or other depository for the payment of such check, draft, or order in full upon its presentation.

Local: **Resolution 24399** of September 26, 1985, as amended by **Ordinance 9733** of October 27, 1993, authorizes the Department of Finance to charge $15.00 for each NSF check tendered to the City-Parish government, to cover administrative costs for handling such checks.

COLLECTION AND TRANSMITTAL OF FUNDS:

Collector: The City-Parish department/agency that initially received the check.

Transmittal: Remitted to the Finance Department daily.

PAYOR OF FEE:

Whoever issues a worthless check must pay the NSF check fee.

COMPUTATION OF FEE:

The fee is $15.00 for each check returned to the City-Parish because of insufficient funds.

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

NSF CHECK CHARGES - FINANCE (CITY)							ACCOUNT NUMBER	001 . . 440115
	2008		2009		2010		2011	
MONTH	$	%	$	%	$	%	$	%
January	225	12.45%	135	4.00%	165	4.53%	105	4.38%
February	200	23.52%	105	7.12%	924	29.87%	240	14.41%
March	251	37.41%	276	15.31%	154	34.09%	295	26.72%
April	105	43.22%	115	18.72%	557	49.37%	165	33.61%
May	181	53.24%	3,929	135.27%	220	55.40%	165	40.50%
June	(60)	49.92%	234	142.21%	375	65.69%	115	45.30%
July	375	70.67%	513	157.43%	243	72.35%	315	58.46%
August	90	75.65%	3,009	246.69%	447	84.61%	250	68.89%
September	180	85.61%	315	256.04%	195	89.96%	250	79.33%
October	145	93.64%	355	266.57%	90	92.43%	135	84.97%
November	55	96.68%	288	275.11%	135	96.13%	210	93.74%
December	60	100.00%	(5,903)	100.00%	141	100.00%	150	100.00%
TOTAL/% Chg	1,807	-53.08%	3,371	86.55%	3,646	8.16%	2,395	-34.31%

NOTE: The large revenues collected in May and August of 2009 were overstated because of incorrect postings to the revenue. The credit in December corrected these errors.

CREDIT CARD PROCESSING FEES

REVENUE TYPE	FUND . . OBJECT
Charges for Services	City 001 . . 440116 Parish 002 . . 440116

LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	N/A	Resolution 46872, 03/11/09

INTERPRETATION OF LEGAL AUTHORIZATION:

Local: **Resolution 46872** of March 11, 2009, establishes a processing fee of 5% to be assessed by departments, agencies, boards, or commissions of the City-Parish government on payments for services made by credit cards, debit cards, or similar payment devices in order to offset the costs of processing payments made in this manner.

COLLECTION AND TRANSMITTAL OF FUNDS:

Collector: Any department that accepts credit cards or similar devices for payment of services.

Transmittal: Remitted to Finance Department – Accounting Division.

PAYOR OF FEE:

Anyone who pays for services with a credit card, debit card, or similar payment device.

COMPUTATION OF FEE:

The fee is 5% of the payment made.

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

CREDIT CARD PROCESSING FEES (CITY)						ACCOUNT NUMBER		001 . . 440116
	2008		2009		2010		2011	
MONTH	$	%	$	%	$	%	$	%
January	0	0.00%	0	0.00%	1,173	5.72%	1,444	6.82%
February	0	0.00%	0	0.00%	1,338	12.25%	1,432	13.58%
March	0	0.00%	0	0.00%	1,715	20.62%	1,996	23.00%
April	0	0.00%	1,486	11.77%	1,997	30.37%	1,596	30.54%
May	0	0.00%	1,305	22.10%	1,350	36.95%	1,750	38.80%
June	0	0.00%	1,759	36.03%	2,466	48.99%	1,754	47.08%
July	0	0.00%	1,321	46.49%	1,775	57.65%	1,905	56.07%
August	0	0.00%	1,527	58.58%	1,137	63.20%	2,062	65.81%
September	0	0.00%	1,222	68.26%	2,492	75.36%	1,322	72.05%
October	0	0.00%	1,555	80.57%	2,160	85.90%	2,066	81.80%
November	0	0.00%	1,176	89.89%	1,651	93.95%	1,860	90.58%
December	0	0.00%	1,277	100.00%	1,239	100.00%	1,995	100.00%
TOTAL	0		12,628		20,493		21,182	

CREDIT CARD PROCESSING FEES (PARISH)					ACCOUNT NUMBER		002 . . 440116	
	2008		2009		2010		2011	
MONTH	$	%	$	%	$	%	$	%
January	0	0.00%	0	0.00%	1,535	6.38%	2,029	8.81%
February	0	0.00%	0	0.00%	2,130	15.22%	1,820	16.71%
March	0	0.00%	0	0.00%	2,088	23.90%	1,721	24.18%
April	0	0.00%	1,873	11.96%	2,868	35.81%	1,775	31.88%
May	0	0.00%	2,155	25.71%	1,590	42.41%	1,790	39.65%
June	0	0.00%	1,614	36.01%	2,204	51.57%	2,385	50.00%
July	0	0.00%	2,087	49.33%	1,605	58.23%	1,910	58.29%
August	0	0.00%	1,727	60.36%	1,533	64.60%	2,532	69.29%
September	0	0.00%	1,395	69.26%	2,728	75.93%	1,878	77.44%
October	0	0.00%	1,818	80.86%	1,471	82.04%	2,152	86.78%
November	0	0.00%	1,491	90.38%	1,740	89.27%	1,569	93.59%
December	0	0.00%	1,507	100.00%	2,583	100.00%	1,477	100.00%
TOTAL	0		15,667		24,075		23,038	
COMB/% Chg	0	0.00%	28,295	0.00%	44,568	57.51%	44,220	-0.78%

BENCH ADVERTISING

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

LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	N/A	Ordinances City 3839, 12/21/77 8508, 10/14/87 11050, 12/10/97 12547, 01/08/03 12813, 11/25/03 Resolutions 26424, 07/08/87 46608, 11/12/08 Agreements 01/01/98, 01/15/03, 01/01/04, 01/01/09

INTERPRETATION OF LEGAL AUTHORIZATION:

Local: **City Ordinance 3839** of December 21, 1977, granted to National Concrete Industries, Inc., a franchise to construct and maintain benches for a period of ten years at approved locations and stops on bus routes in the City of Baton Rouge and to use and employ same for advertising, providing for a charge for such franchise and for other terms and conditions relating thereto. **Resolution 26424** adopted July 8, 1987, excluded all properties, streets, roads, rights-of-way, etc., adjacent to BREC parks from any future contracts or franchises for concrete benches or other fixtures with advertisements on them. **Ordinance 8508** of October 14, 1987, renewed the franchise for another ten years at approved locations in the City of Baton Rouge, providing for a charge for such franchise and for other terms and conditions relating thereto. **Ordinance 11050** of December 10, 1997, renewed the franchise for a period of five years at approved locations and provided for a charge for such franchise and other terms and conditions relating thereto. **An Agreement between National Concrete Industries and the City-Parish** was signed January 1, 1998, giving National Concrete Industries the right to place bus benches in appropriate places and to employ the backs of said benches for advertising purposes. **Ordinance 12547** of January 8, 2003, renewed the franchise for one year at approved locations and provided for a charge for such franchise and other terms and conditions relating thereto. **An Agreement between National Concrete Industries and the City-Parish** was signed January 15, 2003, covering the period January 1, 2003, through December 31, 2003. **Ordinance 12813** of November 25, 2003, renewed the franchise for five years at approved locations and provided for a charge for such franchise and other terms and conditions relating thereto. **An Agreement between National Concrete Industries and the City-Parish** was signed January 1, 2004, covering the period January 1, 2004, through December 31, 2008. **Resolution 46608** adopted November 12, 2008, continued the previous agreement and renewed the franchise to construct and maintain benches for a period of five years, beginning January 1, 2009, and ending December 31, 2013 adhering to the terms and conditions in **Ordinance 12813** of November 25, 2003.

COLLECTION AND TRANSMITTAL OF FUNDS:

Collector: City-Parish Finance Department–Revenue Division.

Transmittal: Recorded as received.

PAYOR OF FEE:

National Concrete Industries, Inc., the company awarded the franchise for the benches in question, pays this fee to the City-Parish for the rights granted to it.

COMPUTATION OF FEE:

Beginning January 1, 1998: The franchise fee increased from $1.00 per bench per month to **10% of gross revenues**; this rate was continued in the agreement of January 1, 2004, and in Ordinance 12813 and Resolution 44608. A new agreement was signed in January, 2009 that extended the franchise agreement with National Concrete to December 31, 2013. The terms and conditions of the new agreement were the same as the prior agreements.

REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:

Beginning with the 1/15/03 contract, if the amount due is not paid on or before the 10th day of the month, interest is assessed at the rate of 1¼% per month, or fractional part thereof, on the unpaid amount due. In addition, there is assessed a penalty equivalent to 5% per month, or fractional part thereof, not to exceed 25% in aggregate of the amount due, when such amount is not paid on or before the 10th day of the month.

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

BENCH ADVERTISING (CITY)					ACCOUNT NUMBER		001 . . 440130	
	2008		2009		2010		2011	
MONTH	$	%	$	%	$	%	$	%
January	939	5.57%	0	0.00%	0	0.00%	1,195	7.17%
February	1,381	13.75%	1,373	9.99%	1,550	9.78%	1,341	15.21%
March	0	13.75%	965	17.02%	1,581	19.76%	1,504	24.24%
April	0	13.75%	0	17.02%	1,462	28.99%	1,393	32.59%
May	0	13.75%	1,575	28.48%	751	33.73%	1,098	39.18%
June	5,224	44.72%	2,059	43.46%	1,386	42.48%	1,798	49.96%
July	1,374	52.87%	1,070	51.25%	1,700	53.21%	1,238	57.39%
August	1,425	61.31%	1,120	59.40%	979	59.39%	1,466	66.18%
September	1,230	68.61%	1,695	71.74%	1,806	70.78%	1,287	73.91%
October	1,783	79.17%	976	78.84%	1,990	83.34%	1,648	83.79%
November	1,245	86.56%	1,095	86.81%	1,116	90.39%	954	89.51%
December	2,268	100.00%	1,812	100.00%	1,523	100.00%	1,748	100.00%
TOTAL/% Chg	16,869	-16.15%	13,740	-18.55%	15,844	15.31%	16,670	5.21%

NOTE: The revenues properly pertaining to each year are estimated to be:

Year	Amount	Total/% Chg.
2008	15,930	4.93%
2009	14,675	-7.87%
2010	16,468	12.22%
2011	16,456	-0.07%

The revenues reflected in the chart above are revenues earned during the calendar year. However, due to the payment schedule, the revenues reflected in the monthly collection chart represent amounts actually collected, which may include revenues pertaining to the prior year.

National Concrete Industries paid the charges for August through December 2006 too late to be recorded in the proper year, and they are shown in 2007 with the applicable interest & penalties. This explains the apparent increase in 2007 and decrease in 2008. The payment for December 2007 was posted in error to 2008, so 2008 has 13 months of revenue posted.

The 2009 revenue decreased because of a decrease in National Concrete's gross revenues.

The revenue increase in 2010 can be attributed to an increase in customers advertising their services with National Concrete.

CENTRAL TRANSITION DISTRICT

REVENUE TYPE	FUND . . OBJECT
Charges for Services	Parish 002 . . 440140

LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	Act 10 of the Regular Session, 2005	Intergovernmental Agreement, 07/11/05 Amendment to the Intergovernmental Agreement, 02/20/08

INTERPRETATION OF LEGAL AUTHORIZATION:

State: **Act 10** of the 2005 Regular Session provides for the continued collection of the 2% sales and use tax revenue to fund the provision of essential public services within the City of Central pursuant to the intergovernmental agreement described below. Additionally, it creates the Central Transition District as a taxing district to provide monies for essential public services within the City of Central.

Local: The **Intergovernmental Agreement** among the City-Parish, the Planning Commission, the Central Transition District, and the City of Central, effective July 11, 2005, states that the District shall pay to the City-Parish the proceeds of the 2% sales and use tax levied by the District, less amounts determined by the District to be necessary for the payment of certain expenses. However; the District is to remit to the City-Parish no less than 90% of the District's 2% sales and use tax for any month. In return, the City-Parish will continue to provide all services provided within Central prior to its incorporation. The purpose of this agreement is to assist in a smooth transition of government services. On February 29, 2008, the agreement officially ended, since the City of Central took over the responsibility for its own city services. The **Amendment to the Intergovernmental Agreement** went into effect February 20, 2008. The amendment allowed the City of Central until October 1, 2008, to pay for services rendered in January and February of that year. If timely payments were not made, the City-Parish had the option of withholding any balance owed to the City-Parish from sales and use tax disbursements until any amounts owed were paid in full.

COLLECTION AND TRANSMITTAL OF FUNDS:

Collector: The City-Parish Finance Department–Revenue Division collects all sales and use tax for East Baton Rouge Parish.

Transmittal: A report is transmitted monthly to Finance–Accounting for posting to this account.

PAYOR OF FEE:

The Central Transition District.

COMPUTATION OF FEE:

No less than 90% of the District's 2% sales and use tax.

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

CENTRAL TRANSITION DISTRICT (PARISH)					ACCOUNT NUMBER		002 . . 440140	
	2008		2009		2010		2011	
MONTH	$	%	$	%	$	%	$	%
January	0	0.00%	0	0.00%	0	0.00%	0	0.00%
February	0	0.00%	0	0.00%	0	0.00%	0	0.00%
March	0	0.00%	0	0.00%	0	0.00%	0	0.00%
April	0	0.00%	0	0.00%	0	0.00%	0	0.00%
May	0	0.00%	0	0.00%	0	0.00%	0	0.00%
June	0	0.00%	0	0.00%	0	0.00%	0	0.00%
July	0	0.00%	0	0.00%	0	0.00%	0	0.00%
August	237,359	33.33%	0	0.00%	0	0.00%	0	0.00%
September	237,359	66.67%	0	0.00%	0	0.00%	0	0.00%
October	237,360	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/% Chg	712,078	-84.76%	0	-100.00%	0	0.00%	0	0.00%

NOTE: This district was officially dissolved on February 29, 2008.

The payments in 2008 were owed pursuant to the intergovernmental agreement executed February 20, 2008. The City-Parish agreed to allow a delay in these payments until later in the year so that the City of Central could stabilize its cash flow before making the payments.

The revenue chart above shows amounts in the months when they were credited to this revenue account. Below is a chart showing the amounts in the months to which they actually pertain.

	2007	2008	2009	2010
January	361,921	371,884	0	0
February	326,143	340,194	0	0
March	403,199	0	0	0
April	398,049	0	0	0
May	428,401	0	0	0
June	405,156	0	0	0
July	363,470	0	0	0
August	408,019	0	0	0
September	370,584	0	0	0
October	363,530	0	0	0
November	404,012	0	0	0
December	440,885	0	0	0
Total Collected	**4,673,368**	**712,078**	**0**	**0**

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 3.3

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 3.3 of the Unified Development Code** establishes a Board of Adjustment in accordance with L.R.S. 33:4727 and provides for a fee to pay for the advertising and other costs of appeal. Any person appealing to the Board for permission to vary the zoning provisions or any decision of the Building Official must pay a fee at the time of filing such appeal.

COLLECTION AND TRANSMITTAL OF FUNDS:

Collector: Department of Public Works–Inspection Division.

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

PAYOR OF FEE:

Appeals to the Board of Adjustment may be taken by any person aggrieved by any decision of the Building Official. Such appeal must be taken by filing a notice of appeal and paying a fee. In addition, if a sign giving notice of the required public hearing is not posted on the affected property in a timely manner, a re-inspection fee must be paid.

COMPUTATION OF FEE:

Any person applying to the Board of Adjustment or taking an appeal to the Board must pay a fee of **$45.00** at the time of making said application or appeal to pay for the advertising and other costs of such application or appeal. Although rarely charged anymore, the re-inspection fee when required is **$20.00**.

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

BOARD OF ADJUSTMENT FEES (CITY)					ACCOUNT NUMBER		001 . . 440201	
	2008		2009		2010		2011	
MONTH	$	%	$	%	$	%	$	%
January	274	9.28%	225	7.96%	270	9.17%	225	6.25%
February	135	13.86%	245	16.63%	360	21.39%	185	11.39%
March	315	24.53%	161	22.33%	315	32.09%	200	16.94%
April	290	34.36%	360	35.07%	180	38.20%	360	26.94%
May	160	39.78%	225	43.03%	270	47.37%	245	33.75%
June	270	48.93%	225	50.99%	290	57.22%	360	43.75%
July	180	55.03%	465	67.45%	405	70.97%	360	53.75%
August	470	70.96%	225	75.41%	405	84.72%	495	67.50%
September	135	75.53%	90	78.59%	180	90.83%	270	75.00%
October	136	80.14%	200	85.67%	66	93.07%	405	86.25%
November	451	95.43%	225	93.63%	90	96.13%	315	95.00%
December	135	100.00%	180	100.00%	114	100.00%	180	100.00%
TOTAL	2,951		2,826		2,945		3,600	

BOARD OF ADJUSTMENT FEES (PARISH)					ACCOUNT NUMBER		002 . . 440201	
	2008		2009		2010		2011	
MONTH	$	%	$	%	$	%	$	%
January	110	2.35%	155	7.28%	225	13.35%	45	2.56%
February	290	8.55%	315	22.07%	45	16.02%	180	12.82%
March	225	13.35%	245	33.57%	65	19.88%	405	35.90%
April	130	16.13%	180	42.02%	45	22.55%	225	48.72%
May	170	19.76%	200	51.41%	135	30.56%	45	51.28%
June	2,095	64.53%	270	64.08%	180	41.25%	135	58.97%
July	535	75.96%	45	66.20%	135	49.26%	135	66.67%
August	225	80.77%	225	76.76%	90	54.60%	45	69.23%
September	135	83.65%	135	83.10%	315	73.29%	135	76.92%
October	360	91.35%	180	91.55%	360	94.66%	0	76.92%
November	270	97.12%	45	93.66%	90	100.00%	270	92.31%
December	135	100.00%	135	100.00%	0	100.00%	135	100.00%
TOTAL	4,680		2,130		1,685		1,755	
COMB/% Chg	7,631	22.78%	4,956	-35.05%	4,630	-6.58%	5,355	15.66%

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

SALE OF CONSTRUCTION CODES

REVENUE TYPE	FUND . . OBJECT	
Charges for Services	City	001 . . 440202

LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	N/A	N/A

COLLECTION AND TRANSMITTAL OF FUNDS:

Collector: Department of Public Works–Inspection Division

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

PAYOR OF FEE:

Construction code books and other items may be purchased by any person who is performing or plans to perform construction work in the City of Baton Rouge and/or the Parish of East Baton Rouge.

COMPUTATION OF FEE:

The following is a list of current charges for other items and services:

Construction Code Reports	$ 15.00 / weekly download
Monthly Reports	3.50 / month or 24.00 / year
Copies of local amendments when sold separately	7.00 / copy
Photocopies and microfilm copies	0.75 / copy
Maps	5.00 / page
Plan retrieval fee	20.00 / request

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

SALE OF CONSTRUCTION CODES (CITY)							ACCOUNT NUMBER	001 . . 440202
	2008		2009		2010		2011	
MONTH	$	%	$	%	$	%	$	%
January	705	9.27%	514	7.77%	445	4.43%	837	10.09%
February	586	16.97%	606	16.94%	1,211	16.48%	1,499	28.17%
March	1,104	31.48%	614	26.23%	897	25.40%	820	38.06%
April	899	43.29%	715	37.04%	492	30.30%	1,194	52.46%
May	292	47.13%	698	47.60%	1,131	41.55%	636	60.13%
June	690	56.20%	402	53.68%	936	50.87%	970	71.83%
July	335	60.60%	664	63.73%	565	56.49%	578	78.80%
August	1,227	76.72%	456	70.62%	793	64.38%	844	88.98%
September	205	79.42%	543	78.84%	1,447	78.78%	286	92.43%
October	546	86.59%	483	86.14%	969	88.42%	390	97.13%
November	436	92.32%	455	93.03%	519	93.58%	123	98.61%
December	584	100.00%	461	100.00%	645	100.00%	115	100.00%
TOTAL/% Chg	7,609	2.69%	6,611	-13.12%	10,050	52.02%	8,292	-17.49%

SALE OF CONSTRUCTION PLANS

REVENUE TYPE	FUND . . OBJECT
Charges for Services	Parish 002 . . 440203

LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	Louisiana Revised Statutes 38:2212 A (1) (e)	N/A

INTERPRETATION OF LEGAL AUTHORIZATION:

State: L.R.S. 38:2212 A (1) (e) provides that local entities may charge a fee to reproduce contract documents, construction plans, and project specifications for bidding purposes.

COLLECTION AND TRANSMITTAL OF FUNDS:

Collector: Department of Public Works–Engineering Division

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

PAYOR OF FEE:

Contractors who wish to bid on a capital improvement project and desire the 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
	2008		2009		2010		2011	
MONTH	$	%	$	%	$	%	$	%
January	370	1.13%	460	1.01%	120	0.33%	95	0.31%
February	905	3.88%	6,694	15.70%	6,932	19.38%	2,135	7.19%
March	910	6.64%	1,829	19.71%	2,650	26.66%	315	8.20%
April	405	7.88%	3,635	27.69%	2,410	33.29%	4,450	22.55%
May	843	10.44%	2,990	34.25%	3,085	41.77%	2,560	30.80%
June	1,491	14.97%	3,520	41.98%	665	43.59%	3,855	43.22%
July	1,986	21.01%	3,590	49.86%	2,597	50.73%	1,930	49.45%
August	6,194	39.85%	5,205	61.28%	3,200	59.53%	995	52.65%
September	2,630	47.84%	7,140	76.95%	6,197	76.56%	4,345	66.66%
October	2,457	55.32%	4,015	85.76%	2,101	82.33%	4,255	80.37%
November	3,727	66.65%	3,205	92.79%	3,194	91.11%	3,214	90.73%
December	10,968	100.00%	3,285	100.00%	3,235	100.00%	2,875	100.00%
TOTAL/% Chg	32,886	173.71%	45,568	38.56%	36,386	-20.15%	31,024	-14.74%

NOTE: The increases are due to the number of projects related to the Green Light Plan and the sewer projects. In 2011, the decrease is partially because some December 2011 checks were deposited in January 2012.

CITY COURT PRETRIAL DWI FEES

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

LEGAL AUTHORIZATION

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

INTERPRETATION OF LEGAL AUTHORIZATION:

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

COLLECTION AND TRANSMITTAL OF FUNDS:

Collector: The Clerk of City Court/Judicial Administrator

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

PAYOR OF FEE:

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

COMPUTATION OF FEE:

$360 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
	2008		2009		2010		2011	
MONTH	$	%	$	%	$	%	$	%
January	0	0.00%	0	0.00%	0	0.00%	0	0.00%
February	0	0.00%	0	0.00%	0	0.00%	33,680	26.91%
March	0	0.00%	0	0.00%	0	0.00%	11,055	35.74%
April	0	0.00%	0	0.00%	0	0.00%	10,645	44.24%
May	0	0.00%	0	0.00%	0	0.00%	10,980	53.02%
June	0	0.00%	0	0.00%	0	0.00%	11,460	62.17%
July	0	0.00%	0	0.00%	0	0.00%	6,440	67.32%
August	0	0.00%	0	0.00%	0	0.00%	5,240	71.50%
September	0	0.00%	0	0.00%	0	0.00%	2,460	73.47%
October	0	0.00%	0	0.00%	0	0.00%	12,575	83.52%
November	0	0.00%	0	0.00%	0	0.00%	5,895	88.23%
December	0	0.00%	0	0.00%	0	0.00%	14,738	100.00%
TOTAL/% Chg	0	0.00%	0	0.00%	0	0.00%	125,168	100.00%

Note: The amount collected fluctuates due to the number of participants in the program at any given time. Also, the money may not be deposited when it is collected, which explains why January has no revenue.

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, $75 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 **$360** 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
	2008		2009		2010		2011	
MONTH	$	%	$	%	$	%	$	%
January	40,046	10.75%	42,099	10.41%	38,388	8.23%	41,466	10.05%
February	30,214	18.86%	30,888	18.05%	38,290	16.44%	39,555	19.63%
March	26,072	25.86%	34,871	26.67%	50,029	27.17%	34,735	28.04%
April	27,943	33.36%	33,312	34.90%	38,184	35.36%	29,626	35.22%
May	34,067	42.51%	29,047	42.09%	33,561	42.56%	32,869	43.18%
June	25,512	49.35%	26,576	48.66%	44,723	52.15%	34,769	51.60%
July	31,739	57.88%	30,603	56.22%	37,624	60.22%	35,342	60.17%
August	24,292	64.40%	28,302	63.22%	32,765	67.24%	39,584	69.75%
September	23,129	70.61%	28,579	70.29%	39,111	75.63%	31,392	77.36%
October	38,496	80.94%	35,155	78.98%	32,967	82.70%	34,830	85.80%
November	37,502	91.01%	40,577	89.01%	39,216	91.11%	30,996	93.31%
December	33,502	100.00%	44,447	100.00%	41,450	100.00%	27,635	100.00%
TOTAL/% Chg	372,514	-8.35%	404,456	8.57%	466,308	15.29%	412,799	-11.48%

NOTICE OF INTENT

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

LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	Louisiana Revised Statutes 26:493	Ordinance 14472, 08/27/08; Ordinance 15223, 11/22/11

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** amends and reenacts Ordinance 14472 and permits the applicant to be assessed a reasonable fee to offset the costs of mailing notices.

COLLECTION AND TRANSMITTAL OF FUNDS:

Collector: The Parish Attorney acts as collecting agent, deposits funds directly into the bank, and forwards the deposit slips to Finance–Revenue.

Transmittal: Receipts are recorded as deposit slips are received.

PAYOR OF FEE:

Any person applying for a Class A, B, or R permit for new businesses must file a statement of intent and pay the related fee. The statement of intent must be submitted to the Alcoholic Beverage Control Board, disclosing the proposed location of the establishment.

COMPUTATION OF FEE:

The fee to file a statement of intent is **$564**. 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
	2008		2009		2010		2011	
MONTH	$	%	$	%	$	%	$	%
January	6,768	14.72%	6,204	12.50%	8,460	17.05%	3,948	6.60%
February	4,512	24.54%	3,948	20.45%	2,820	22.73%	3,948	13.21%
March	5,076	35.58%	2,256	25.00%	3,384	29.55%	3,384	18.87%
April	6,768	50.31%	1,692	28.41%	3,384	36.36%	3,948	25.47%
May	2,820	56.44%	3,384	35.23%	2,820	42.05%	3,948	32.08%
June	3,948	65.03%	3,948	43.18%	3,384	48.86%	6,204	42.45%
July	3,102	71.78%	3,948	51.14%	1,128	51.14%	3,384	48.11%
August	1,692	75.46%	3,948	59.09%	5,076	61.36%	2,256	51.89%
September	1,692	79.14%	3,948	67.05%	6,768	75.00%	5,640	61.32%
October	4,512	88.96%	3,384	73.86%	4,512	84.09%	10,716	79.25%
November	3,384	96.32%	8,460	90.91%	3,384	90.91%	5,640	88.68%
December	1,692	100.00%	4,512	100.00%	4,512	100.00%	6,768	100.00%
TOTAL	45,966		49,632		49,632		59,784	

NOTICE OF INTENT (PARISH)							ACCOUNT NUMBER	002 . . 440331
	2008		2009		2010		2011	
MONTH	$	%	$	%	$	%	$	%
January	564	5.88%	1,128	5.88%	1,692	12.00%	1,128	7.69%
February	564	11.76%	1,692	14.71%	1,128	20.00%	564	11.54%
March	564	17.65%	564	17.65%	2,820	40.00%	2,256	26.92%
April	0	17.65%	2,256	29.41%	564	44.00%	1,692	38.46%
May	564	23.53%	2,256	41.18%	1,128	52.00%	564	42.31%
June	2,256	47.06%	1,692	50.00%	1,128	60.00%	0	42.31%
July	1,692	64.71%	564	52.94%	1,692	72.00%	2,256	57.69%
August	564	70.59%	564	55.88%	0	72.00%	1,128	65.38%
September	0	70.59%	564	58.82%	1,128	80.00%	564	69.23%
October	564	76.47%	2,256	70.59%	2,256	96.00%	2,820	88.46%
November	564	82.35%	3,384	88.24%	564	100.00%	0	88.46%
December	1,692	100.00%	2,256	100.00%	0	100.00%	1,692	100.00%
TOTAL	9,588		19,176		14,100		14,664	
COMB/% Chg	55,554	-21.83%	68,808	23.86%	63,732	-7.38%	74,448	16.81%

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.

ADJUDICATED PROPERTY

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

LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	Louisiana Revised Statutes 47:2121 Act 819 of the 2008 Regular Session	Resolution 36873, 05/22/96 Ordinance 14344, 03/12/08

INTERPRETATION OF LEGAL AUTHORIZATION:

State: **L.R.S. 47:2121** provides that an adjudication of property to a political subdivision for nonpayment of taxes shall be deemed a tax sale. **L.R.S. 47:2121** authorizes the political subdivision to sell the abandoned property. **Act 819** of the Regular Session of the 2008 Legislature transfers the responsibility of adjudication of property from the state to the parish where the property is located.

Local: **Resolution 36873 of May 22, 1996**, authorizes City-Parish participation in a local services agreement with other taxing bodies to provide for distribution of proceeds and payment of property taxes, charges, and liens from the proceeds of the sale of adjudicated surplus property. **Ordinance 14344 of March 12, 2008,** establishes a more uniform procedure for the sale of adjudicated property. This ordinance states that all applications and property will be subject to a $500 deposit and that the fee for an extension shall be $100.

COLLECTION AND TRANSMITTAL OF FUNDS:

Collector: Parish Attorney–Administration/ Property Section.

Transmittal: Transmitted as received to Finance–Accounting.

PAYOR OF FEE:

Anyone wishing to purchase abandoned property must submit a written request to the Property Section of the Parish Attorney's Office. The request must describe the property in question and give the address of the property and the name of the owner of the property at the time of adjudication. A fee must also be included with this letter of request.

COMPUTATION OF FEE:

Beginning with the passage of **Ordinance 14344** in 2008, the amount to be collected from a prospective buyer is a **$500** deposit, which covers the initial application fee, the appraisal fee, and advertisement fees. The estimated cost for the appraisal fee portion of this deposit is as follows: **$150 for a vacant subdivision lot**; **$250 for a subdivision lot with improvements**; and **$350 for acreage.** 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:

ADJUDICATED PROPERTY (PARISH)						ACCOUNT NUMBER		002 . . 440340
	2008		2009		2010		2011	
MONTH	$	%	$	%	$	%	$	%
January	3,222	6.54%	4,585	9.88%	4,455	9.46%	3,030	10.05%
February	1,178	8.93%	6,210	23.25%	9,025	28.61%	1,040	13.50%
March	2,715	14.45%	6,495	37.25%	2,125	33.12%	3,510	25.14%
April	(2,340)	9.70%	3,585	44.97%	6,160	46.20%	1,650	30.61%
May	10,380	30.77%	8,471	63.22%	(1,010)	44.06%	1,500	35.59%
June	8,110	47.24%	7,040	78.38%	3,510	51.51%	500	37.25%
July	(350)	46.53%	3,075	85.01%	3,030	57.94%	4,750	53.00%
August	4,505	55.68%	(1,945)	80.82%	4,200	66.85%	1,170	56.88%
September	5,615	67.08%	4,950	91.48%	8,995	85.95%	3,000	66.83%
October	3,710	74.61%	590	92.75%	4,090	94.63%	4,000	80.10%
November	7,735	90.31%	8,635	111.35%	6,950	109.38%	4,000	93.37%
December	4,770	100.00%	(5,270)	100.00%	(4,420)	100.00%	2,000	100.00%
TOTAL/% Chg	49,250	184.24%	46,421	-5.74%	47,110	1.48%	30,150	-36.00%

NOTE: In 2008, the increase was a result of processing the backlogged files from the previous year. In 2011, the decrease is assumed to be due to the current state of the economy.

MISCELLANEOUS PLANNING COMMISSION CHARGES

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

LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	N/A	Code of Ordinances Title 7, Chapter 1, § 13 Ordinance 7445, 02/22/84

INTERPRETATION OF LEGAL AUTHORIZATION:

Local: Title 7, Chapter 1, Section 13 (Unified Development Code) of the Code of Ordinances, as amended by **Ordinance 7445**, grants the City-Parish Planning Commission the right to set a fee schedule.

COLLECTION AND TRANSMITTAL OF FUNDS:

Collector: City-Parish Planning Commission.

Transmittal: Transmitted periodically to the Finance Department–Revenue Division.

PAYOR OF FEE:

Anyone requesting a copy of maps, plans, indexes, or pamphlets, or anyone attending a Planning Commission workshop pays a fee to cover reproduction costs.

COMPUTATION OF FEE:

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

A complete list is on file in the Budgeting Division.

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

MISCELLANEOUS PLANNING COMMISSION CHARGES (CITY)					ACCOUNT NUMBER		001 . . 440401	
	2008		2009		2010		2011	
MONTH	$	%	$	%	$	%	$	%
January	139	8.34%	122	5.69%	29	1.80%	95	29.05%
February	187	19.57%	100	10.35%	137	10.30%	0	29.05%
March	400	43.58%	256	22.29%	3	10.48%	3	29.97%
April	400	67.59%	20	23.23%	88	15.94%	48	44.65%
May	13	68.37%	240	34.42%	64	19.91%	0	44.65%
June	202	80.49%	16	35.17%	708	63.83%	6	46.48%
July	9	81.03%	50	37.50%	11	64.52%	13	50.46%
August	5	81.33%	97	42.02%	5	64.83%	13	54.43%
September	173	91.72%	43	44.03%	132	73.01%	0	54.43%
October	4	91.96%	242	55.32%	182	84.31%	0	54.43%
November	119	99.10%	510	79.10%	110	91.13%	129	93.88%
December	15	100.00%	448	100.00%	143	100.00%	20	100.00%
TOTAL/% Chg	1,666	-48.68%	2,144	28.69%	1,612	-24.81%	327	-79.71%

NOTE: With the closing of the wetlands grants, there were no stormwater workshops offered in 2008, therefore collections decreased. The revenue increased in 2009 because more UDC books and cassette tapes were sold. The decrease in 2011 was due to a reduction in requests for copy charges, publications, etc.

ZONING FEES

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

LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	N/A	Code of Ordinances, Title 7 Unified Development Code Ordinances 13846, 12/05/06 14254, 11/28/07

INTERPRETATION OF LEGAL AUTHORIZATION:

Local: **Title 7** of the Code of Ordinances (The Unified Development Code) of the City of Baton Rouge and Parish of East Baton Rouge provides that any proposed amendment to the zoning laws must be advertised in the official journal of the City-Parish. An additional advertisement must be inserted in block ad form in a newspaper of general circulation published in the City-Parish three times not less than ten days prior to the date set for the public hearing on the proposed amendment, with the cost of such additional block advertisement being borne by the applicants for the proposed amendment. In 1997, Title 7 of the Code of Ordinances was incorporated into the Unified Development Code and printed as a separate volume. **Ordinance 13846** of December 5, 2006, requires the Planning Commission to advertise the hearing and provide 15 days notice prior to the hearing to landowners within 150 feet of the boundaries of the land for which the Land Development Application has been requested. **Ordinance 14254** of November 28, 2007, amends the Application Fee Schedule effective January 1, 2008.

COLLECTION AND TRANSMITTAL OF FUNDS:

Collector: City-Parish Planning Commission.

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

PAYOR OF FEE:

Any citizen who petitions the Planning Commission for a change or amendment to the zoning laws must pay costs. Before the Commission will consider any such proposed amendment, the amendment must be advertised in accordance with law in the official journal of the City-Parish. An additional advertisement must be inserted in block ad form not less than two columns wide in a newspaper of general circulation published in the City-Parish three times not less than ten days prior to the date set for the public hearing on the proposed amendment. **The cost for such additional block advertisement must be borne by the applicant** for the proposed amendment.

COMPUTATION OF FEE:

The rezoning processing fee, which includes the cost of the block advertisement, is computed by using the acreage of the property in question. The minimum fee is **$375** for any tract up to and including one acre. For every acre thereafter, the fee increases **$75.** The complete Application Fee Schedule is available at 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
	2008		2009		2010		2011	
MONTH	$	%	$	%	$	%	$	%
January	4,125	10.47%	3,000	6.53%	675	1.77%	2,150	6.00%
February	2,700	17.32%	1,125	8.98%	3,850	11.85%	3,575	15.99%
March	5,400	31.02%	5,775	21.55%	3,275	20.42%	2,050	21.71%
April	6,950	48.65%	3,625	29.44%	(150)	20.03%	4,775	35.05%
May	1,500	52.45%	10,700	52.73%	1,925	25.07%	4,250	46.92%
June	2,275	58.23%	3,300	59.92%	6,250	41.43%	1,500	51.11%
July	1,725	62.60%	825	61.71%	6,375	58.12%	2,008	56.71%
August	350	63.49%	4,750	72.05%	4,100	68.85%	4,450	69.14%
September	6,050	78.84%	3,900	80.54%	3,700	78.53%	3,000	77.52%
October	2,840	86.05%	3,790	88.79%	1,875	83.44%	2,450	84.36%
November	950	88.46%	1,725	92.54%	1,975	88.61%	2,175	90.44%
December	4,550	100.00%	3,425	100.00%	4,350	100.00%	3,425	100.00%
TOTAL	39,415		45,940		38,200		35,808	

ZONING FEES (PARISH)							ACCOUNT NUMBER	002 . . 440402
	2008		2009		2010		2011	
MONTH	$	%	$	%	$	%	$	%
January	2,375	3.78%	50	0.05%	3,050	8.37%	8,000	16.27%
February	3,300	9.03%	575	0.63%	1,575	12.70%	3,325	23.03%
March	4,575	16.32%	650	1.28%	4,175	24.16%	9,300	41.94%
April	625	17.31%	65,800	67.33%	6,875	43.03%	8,450	59.12%
May	1,150	19.14%	0	67.33%	475	44.34%	2,375	63.95%
June	1,925	22.20%	1,450	68.78%	0	44.34%	900	65.78%
July	1,375	24.39%	2,550	71.34%	0	44.34%	950	67.71%
August	600	25.35%	25,675	97.11%	0	44.34%	5,255	78.40%
September	1,600	27.89%	0	97.11%	2,150	50.24%	1,275	80.99%
October	7,050	39.12%	375	97.49%	1,675	54.84%	7,250	95.73%
November	150	39.36%	1,125	98.62%	0	54.84%	500	96.75%
December	38,100	100.00%	1,375	100.00%	16,450	100.00%	1,600	100.00%
TOTAL	62,825		99,625		36,425		49,180	
COMB/% Chg	102,240	-5.01%	145,565	42.38%	74,625	-48.73%	84,988	13.89%

NOTE: Rezoning fees are based partially on number of acres being rezoned. Total acreage rezoned in 2008 was 2,192.537 acres; in 2009 it was 904.03 acres; in 2010 it was 420.63 acres; and in 2011 it was 371.2661 acres. The revenue increased in 2009 due to projects for several large Planned Unit Developments. There were no similarly large tracts rezoned in 2010.

PLANNING FEES

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

LEGAL AUTHORIZATION

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

INTERPRETATION OF LEGAL AUTHORIZATION:

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

COLLECTION AND TRANSMITTAL OF FUNDS:

Collector: City-Parish Planning Commission

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

PAYOR OF FEE:

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

COMPUTATION OF FEE:

A fee schedule is adopted by the Planning Commission to cover the cost of processing requests. The current Application Fee Schedule is available at 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
	2008		2009		2010		2011	
MONTH	$	%	$	%	$	%	$	%
January	11,725	20.44%	2,300	7.69%	2,475	5.29%	800	2.25%
February	8,475	35.22%	2,975	17.65%	3,750	13.32%	2,125	8.23%
March	4,375	42.85%	2,500	26.01%	3,175	20.11%	4,775	21.67%
April	5,750	52.87%	1,625	31.44%	6,050	33.05%	2,750	29.42%
May	6,828	64.78%	3,925	44.57%	3,175	39.84%	1,750	34.34%
June	2,700	69.49%	3,575	56.53%	4,125	48.66%	3,400	43.91%
July	1,225	71.62%	2,175	63.81%	5,975	61.44%	1,075	46.94%
August	1,700	74.59%	1,369	68.39%	1,550	64.76%	4,650	60.03%
September	3,375	80.47%	825	71.15%	5,550	76.63%	1,250	63.55%
October	1,950	83.87%	4,050	84.70%	3,850	84.87%	6,525	81.91%
November	5,575	93.59%	1,150	88.54%	2,025	89.20%	2,950	90.22%
December	3,675	100.00%	3,425	100.00%	5,050	100.00%	3,475	100.00%
TOTAL	57,353		29,894		46,750		35,525	

PLANNING FEES (PARISH)							ACCOUNT NUMBER	002 . . 440403
	2008		2009		2010		2011	
MONTH	$	%	$	%	$	%	$	%
January	6,450	8.77%	2,050	6.41%	2,425	8.04%	1,825	3.78%
February	14,625	28.64%	950	9.38%	5,750	27.11%	1,675	7.26%
March	8,050	39.59%	5,425	26.33%	2,400	35.07%	4,350	16.28%
April	6,625	48.59%	350	27.42%	3,975	48.25%	3,175	22.86%
May	6,400	57.29%	1,100	30.86%	2,600	56.87%	4,100	31.36%
June	9,775	70.57%	2,125	37.50%	1,750	62.67%	6,575	45.00%
July	5,250	77.71%	1,650	42.66%	0	62.67%	4,450	54.22%
August	3,450	82.40%	4,300	56.09%	550	64.50%	3,925	62.36%
September	26,900	118.96%	2,925	65.23%	2,575	73.04%	2,675	67.91%
October	4,150	124.60%	5,500	82.42%	3,575	84.89%	4,250	76.72%
November	1,350	126.44%	3,200	92.42%	3,125	95.25%	7,650	92.59%
December	(19,450)	100.00%	2,425	100.00%	1,431	100.00%	3,575	100.00%
TOTAL	73,575		32,000		30,156		48,225	
COMB/% Chg	130,928	-47.18%	61,894	-52.73%	76,906	24.25%	83,750	8.90%

NOTE: The decrease in 2008 was the result of the incorporation of the City of Central, after which the planning and zoning activities of that city were no longer the responsibilities of the City-Parish Planning Commission. In addition, there was an overall decrease in requests for new subdivisions and the concomitant planning activities. Revenue decreased further in 2009 due to the national recession and its continued effect on the development of new subdivisions.

PLANNING ADVERTISING FEES

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

LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	N/A	Code of Ordinances, Title 7 Unified Development Code Ordinance 13846, 12/05/06

INTERPRETATION OF LEGAL AUTHORIZATION:

Local: **Title 7** of the Code of Ordinances (The Unified Development Code) of the City of Baton Rouge and Parish of East Baton Rouge provides that any proposed amendment to the zoning laws must be advertised in the official journal of the City-Parish. An additional advertisement must be inserted in block ad form in a newspaper of general circulation published in the City-Parish three times not less than ten days prior to the date set for the public hearing on the proposed amendment, with the cost of such additional block advertisement being borne by the applicants for the proposed amendment. In 1997, Title 7 of the Code of Ordinances was incorporated into the Unified Development Code and printed as a separate volume. **Ordinance 13846** of December 5, 2006, requires the Planning Commission to send, by regular mail, a supplemental notice of the public hearing at least 15 days prior to the hearing to landowners within 150 feet of the boundaries of the land for which the Land Development Application has been requested.

COLLECTION AND TRANSMITTAL OF FUNDS:

Collector: City-Parish Planning Commission

Transmittal: Finance-Revenue Division

PAYOR OF FEE:

Anyone petitioning the Planning and Zoning Commission **for a change or amendment to the current planning and zoning laws** is required to submit the legal notice to the Office of the Planning Commission with a separate check for their advertising cost.

COMPUTATION OF FEE:

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

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

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

PLANNING ADVERTISING FEES (CITY)					ACCOUNT NUMBER		001 . . 440404	
	2008		2009		2010		2011	
MONTH	$	%	$	%	$	%	$	%
January	1,500	7.63%	1,400	6.09%	800	3.85%	700	3.81%
February	1,800	16.79%	1,100	10.87%	2,200	14.45%	2,100	15.26%
March	2,400	29.01%	2,100	20.00%	2,150	24.81%	900	20.16%
April	1,900	38.68%	2,400	30.43%	300	26.26%	2,500	33.79%
May	1,200	44.78%	5,000	52.17%	2,306	37.37%	2,150	45.50%
June	900	49.36%	1,900	60.43%	2,000	47.00%	800	49.86%
July	900	53.94%	1,300	66.09%	2,350	58.33%	1,100	55.86%
August	0	53.94%	2,000	74.78%	1,900	67.48%	1,600	64.58%
September	2,700	67.68%	1,300	80.43%	1,800	76.15%	1,400	72.21%
October	2,000	77.86%	2,400	90.87%	800	80.01%	1,800	82.02%
November	2,350	89.82%	600	93.48%	1,100	85.31%	1,100	88.01%
December	2,000	100.00%	1,500	100.00%	3,050	100.00%	2,200	100.00%
TOTAL	19,650		23,000		20,756		18,350	

PLANNING ADVERTISING FEES (PARISH)					ACCOUNT NUMBER		002 . . 440404	
	2008		2009		2010		2011	
MONTH	$	%	$	%	$	%	$	%
January	1,950	12.15%	0	0.00%	1,000	10.31%	500	4.24%
February	2,500	27.73%	600	8.45%	1,000	20.62%	1,000	12.71%
March	2,100	40.81%	600	16.90%	1,100	31.96%	1,600	26.27%
April	200	42.06%	0	16.90%	1,400	46.39%	1,900	42.37%
May	1,500	51.40%	0	16.90%	400	50.52%	1,200	52.54%
June	1,100	58.26%	400	22.54%	200	52.58%	400	55.93%
July	900	63.86%	600	30.99%	0	52.58%	900	63.56%
August	100	64.49%	2,400	64.79%	0	52.58%	1,000	72.03%
September	2,500	80.06%	400	70.42%	1,400	67.01%	1,200	82.20%
October	1,500	89.41%	400	76.06%	2,100	88.66%	700	88.14%
November	200	90.65%	900	88.73%	0	88.66%	600	93.22%
December	1,500	100.00%	800	100.00%	1,100	100.00%	800	100.00%
TOTAL	16,050		7,100		9,700		11,800	
COMB/% Chg	35,700	-27.37%	30,100	-15.69%	30,456	1.18%	30,150	-1.00%

NOTE: The decrease in 2008 was the result of the formation of the City of Central as a separate entity. Fewer applications were submitted in 2009, probably the result of the national economic recession.

GEOGRAPHICAL INFORMATION SYSTEM (GIS) FEES

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

LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	N/A	Code of Ordinances Title 7, Chapter 1, § 13 (Unified Development Code) Ordinances 7445, 02/22/84 13477, 12/14/05

INTERPRETATION OF LEGAL AUTHORIZATION:

Local: **Title 7, Chapter 1, Section 13 of the Code of Ordinances**, as amended by **Ordinance 7445** of February 22, 1984, grants the City-Parish Planning Commission the right to set a fee schedule. **Ordinance 13477** of December 14, 2005, adopted the Planning Commission application and GIS fee schedule to be effective January 1, 2006.

COLLECTION AND TRANSMITTAL OF FUNDS:

Collector: City-Parish Planning Commission

Transmittal: Transmitted periodically to the Finance Department–Revenue Division.

PAYOR OF FEE:

Anyone requesting a copy of GIS layer plans or maps pays a fee to cover the 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

Aerial Photographs: Each frame costs $10 in digital format

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

GEOGRAPHICAL INFORMATION SYSTEM (GIS) FEES (CITY)					ACCOUNT NUMBER		001 . . 440405	
	2008		2009		2010		2011	
MONTH	$	%	$	%	$	%	$	%
January	820	9.10%	255	4.14%	0	0.00%	100	0.67%
February	0	9.10%	444	11.34%	266	3.49%	2,140	14.99%
March	190	11.20%	2,311	48.83%	653	12.04%	140	15.92%
April	100	12.31%	0	48.83%	180	14.40%	585	19.84%
May	4,777	65.30%	220	52.40%	100	15.71%	295	21.81%
June	655	72.57%	0	52.40%	295	19.58%	3,247	43.53%
July	543	78.59%	0	52.40%	2,150	47.75%	8,190	98.33%
August	327	82.22%	177	55.27%	7	47.84%	210	99.73%
September	453	87.24%	35	55.84%	360	52.56%	40	100.00%
October	0	87.24%	333	61.24%	0	52.56%	0	100.00%
November	700	95.01%	1,479	85.24%	3,100	93.19%	0	100.00%
December	450	100.00%	910	100.00%	520	100.00%	0	100.00%
TOTAL/% Chg	9,015		6,164		7,631		14,947	

GEOGRAPHICAL INFORMATION SYSTEM (GIS) FEES (PARISH)					ACCOUNT NUMBER		002 . . 440405	
	2008		2009		2010		2011	
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%	600	92.31%	0	0.00%
May	100	100.00%	0	0.00%	0	92.31%	0	0.00%
June	0	100.00%	0	0.00%	50	100.00%	0	0.00%
July	0	100.00%	0	0.00%	0	100.00%	0	0.00%
August	0	100.00%	0	0.00%	0	100.00%	0	0.00%
September	0	100.00%	0	0.00%	0	100.00%	0	0.00%
October	0	100.00%	0	0.00%	0	100.00%	0	0.00%
November	0	100.00%	0	0.00%	0	100.00%	0	0.00%
December	0	100.00%	0	0.00%	0	100.00%	0	0.00%
TOTAL	100		0		650		0	
COMB/% Chg	9,115	-62.83%	6,164	-32.38%	8,281	34.34%	14,947	80.50%

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

SUBDIVISION INSPECTION AND TESTING FEES

REVENUE TYPE	FUND . . OBJECT	
Charges for Services	City 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 Public Works – Inspection Division.

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

PAYOR OF FEE:

Anyone wishing to develop a new subdivision or a new filing in an existing subdivision must submit the plans and inspection and testing fee to the Inspection Division of the Department of Public Works.

COMPUTATION OF FEE:

The fee is **$100.00 per subdivision or resubdivision**, plus **$25.00 per lot or tract** therein.

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

SUBDIVISION INSPECTION AND TESTING FEES (CITY)					ACCOUNT NUMBER		001 . . 441203	
	2008		2009		2010		2011	
MONTH	$	%	$	%	$	%	$	%
January	0	0.00%	1,050	14.53%	650	11.02%	0	0.00%
February	0	0.00%	1,625	37.02%	0	11.02%	3,025	64.36%
March	0	0.00%	0	37.02%	2,775	58.05%	0	64.36%
April	1,075	15.76%	100	38.41%	225	61.86%	0	64.36%
May	5,200	92.01%	125	40.14%	150	64.41%	675	78.72%
June	0	92.01%	125	41.87%	1,275	86.02%	125	81.38%
July	0	92.01%	1,500	62.63%	0	86.02%	125	84.04%
August	0	92.01%	0	62.63%	275	90.68%	125	86.70%
September	250	95.67%	125	64.36%	425	97.88%	125	89.36%
October	0	95.67%	0	64.36%	0	97.88%	0	89.36%
November	70	96.70%	450	70.59%	0	97.88%	125	92.02%
December	225	100.00%	2,125	100.00%	125	100.00%	375	100.00%
TOTAL/% Chg	6,820		7,225		5,900		4,700	

SUBDIVISION INSPECTION AND TESTING FEES (PARISH)					ACCOUNT NUMBER		002 . . 441203	
	2008		2009		2010		2011	
MONTH	$	%	$	%	$	%	$	%
January	93,525	716.67%	0	0.00%	0	0.00%	975	9.13%
February	0	716.67%	0	0.00%	0	0.00%	0	9.13%
March	5,225	756.70%	0	0.00%	0	0.00%	150	10.54%
April	2,950	779.31%	0	0.00%	0	0.00%	250	12.88%
May	2,025	794.83%	100	2.53%	450	23.68%	125	14.05%
June	0	794.83%	(100)	0.00%	0	23.68%	875	22.25%
July	0	794.83%	900	22.78%	0	23.68%	1,150	33.02%
August	1,125	803.45%	0	22.78%	0	23.68%	700	39.58%
September	1,725	816.67%	125	25.95%	0	23.68%	275	42.15%
October	0	816.67%	0	25.95%	225	35.53%	0	42.15%
November	0	816.67%	0	25.95%	0	35.53%	3,875	78.45%
December	(93,525)	100.00%	2,925	100.00%	1,225	100.00%	2,300	100.00%
TOTAL	13,050		3,950		1,900		10,675	
COMB/% Chg	19,870	-61.45%	11,175	-43.76%	7,800	-30.20%	15,375	97.12%

NOTE: The rate of development increased after 2005 as a residual effect of Hurricane Katrina. It has decreased each since then through 2010, probably as a result of national economic conditions. The large amount posted in January 2008 was an error that was corrected in December 2008. In 2011, 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 Public Works—Inspection Division.

Transmittal: Remitted to the Finance Department—Revenue Division at least weekly.

PAYOR OF FEE:

Any person in specified areas of the city or parish who is planning new residential or commercial construction, or substantial improvements, or who owns a mobile home park, a subdivision for manufactured homes, or a private lot on which a manufactured home will be placed must pay the fee in order to get a flood zone determination, which is a prerequisite to receiving an official certificate of elevation from a surveyor. A map detailing the affected areas is available for review at the Inspection Division Office. **Any person requesting a variance** from the requirements of this ordinance must pay a fee with his or her application.

COMPUTATION OF FEE:

The fee is **$15.00** for a flood determination form. The fee for a variance request is **$25.00**.

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

FLOOD DETERMINATION FEES (CITY)					ACCOUNT NUMBER		001 . . 441206	
	2008		2009		2010		2011	
MONTH	$	%	$	%	$	%	$	%
January	495	5.03%	790	9.94%	450	6.74%	485	7.46%
February	805	13.20%	510	16.35%	465	13.70%	550	15.92%
March	1,080	24.16%	765	25.97%	775	25.30%	415	22.31%
April	1,125	35.58%	475	31.95%	505	32.86%	880	35.85%
May	1,600	51.83%	515	38.43%	545	41.02%	550	44.31%
June	570	57.61%	805	48.55%	550	49.25%	670	54.62%
July	810	65.84%	835	59.06%	400	55.24%	715	65.62%
August	680	72.74%	620	66.86%	580	63.92%	340	70.85%
September	285	75.63%	560	73.90%	965	78.37%	535	79.08%
October	770	83.45%	670	82.33%	440	84.96%	660	89.23%
November	815	91.73%	615	90.06%	480	92.14%	360	94.77%
December	815	100.00%	790	100.00%	525	100.00%	340	100.00%
TOTAL	9,850		7,950		6,680		6,500	

FLOOD DETERMINATION FEES (PARISH)					ACCOUNT NUMBER		002 . . 441206	
	2008		2009		2010		2011	
MONTH	$	%	$	%	$	%	$	%
January	2,830	14.26%	850	6.35%	880	8.58%	780	6.57%
February	1,750	23.08%	2,130	22.25%	550	13.94%	785	13.17%
March	2,020	33.26%	895	28.93%	1,115	24.82%	1,330	24.37%
April	1,585	41.24%	925	35.83%	1,085	35.40%	1,605	37.88%
May	1,785	50.24%	860	42.25%	765	42.86%	1,025	46.51%
June	1,755	59.08%	1,446	53.05%	770	50.37%	1,095	55.72%
July	1,995	69.14%	1,295	62.72%	1,463	64.63%	810	62.54%
August	2,460	81.53%	1,764	75.89%	825	72.68%	1,050	71.38%
September	895	86.04%	525	79.81%	845	80.92%	730	77.53%
October	950	90.83%	945	86.86%	825	88.96%	1,145	87.16%
November	945	95.59%	900	93.58%	855	97.30%	645	92.59%
December	875	100.00%	860	100.00%	277	100.00%	880	100.00%
TOTAL	19,845		13,395		10,255		11,880	
COMB/% Chg	29,695	-16.10%	21,345	-28.12%	16,935	-20.66%	18,380	8.53%

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

COMMERCIAL & RESIDENTIAL PLAN REVIEW

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

LEGAL AUTHORIZATION

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

INTERPRETATION OF LEGAL AUTHORIZATION:

Local: **Title 8, Chapter 1 (Building Code), Part 1, Section 8:2**, of the Code of Ordinances provides for both commercial and residential plan review fees. **Ordinances 13453 and 13863** set new rates for these fees, and **Ordinance 14496** of September 24, 2008 removed the second-tier fee for additions and rehabilitations of less than 400 square feet, so that all additions and rehabilitations to residential dwellings now require a plan review fee of $60.

COLLECTION AND TRANSMITTAL OF FUNDS:

Collector: Department of Public Works–Inspection Division.

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

PAYOR OF FEE:

Any person who wishes to construct any building or structure in the City-Parish, or alter or remodel any building or structure to change the bearing walls, beams, supports, or roof thereof, must obtain a permit for such work. The application for such permit must be accompanied by detailed plans to be reviewed by the Department of Public Works Inspection Division and by a plan review fee.

COMPUTATION OF FEE:

The 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	
	2008		2009		2010		2011	
MONTH	$	%	$	%	$	%	$	%
January	12,380	5.44%	10,277	7.41%	9,242	4.75%	14,492	5.28%
February	23,000	15.54%	8,540	13.56%	9,306	9.53%	71,550	31.35%
March	21,292	24.89%	9,561	20.45%	17,291	18.42%	30,124	42.33%
April	23,520	35.22%	13,389	30.10%	16,791	27.05%	12,848	47.01%
May	14,460	41.57%	10,779	37.87%	27,956	41.42%	15,267	52.57%
June	22,707	51.54%	12,671	47.00%	18,198	50.77%	27,200	62.48%
July	13,046	57.27%	18,572	60.39%	18,308	60.18%	14,556	67.78%
August	11,883	62.49%	12,628	69.49%	12,669	66.69%	24,405	76.67%
September	16,144	69.58%	11,225	77.58%	9,325	71.48%	13,155	81.47%
October	16,270	76.73%	10,899	85.43%	14,921	79.15%	15,596	87.15%
November	41,005	94.74%	8,851	91.81%	21,214	90.05%	24,834	96.20%
December	11,984	100.00%	11,361	100.00%	19,358	100.00%	10,433	100.00%
TOTAL/% Chg	227,691		138,753		194,579		274,460	

COMMERCIAL & RESIDENTIAL PLAN REVIEW (PARISH)					ACCOUNT NUMBER		002 . . 441208	
	2008		2009		2010		2011	
MONTH	$	%	$	%	$	%	$	%
January	12,769	9.43%	5,394	4.87%	5,549	4.12%	5,798	5.30%
February	7,600	15.05%	9,319	13.27%	20,001	18.99%	6,444	11.19%
March	26,175	34.39%	6,529	19.16%	8,694	25.45%	8,670	19.11%
April	14,095	44.80%	7,849	26.24%	8,636	31.87%	10,330	28.54%
May	13,189	54.55%	8,954	34.32%	8,164	37.94%	14,907	42.16%
June	13,860	64.79%	11,303	44.51%	11,357	46.38%	10,524	51.78%
July	11,435	73.24%	8,946	52.58%	6,109	50.92%	8,197	59.27%
August	8,087	79.21%	13,793	65.03%	10,040	58.38%	8,310	66.86%
September	5,668	83.40%	7,557	71.84%	11,420	66.87%	11,243	77.13%
October	6,573	88.25%	7,919	78.99%	8,350	73.08%	9,141	85.49%
November	10,654	96.13%	18,581	95.75%	28,124	93.98%	6,970	91.85%
December	5,244	100.00%	4,715	100.00%	8,099	100.00%	8,915	100.00%
TOTAL	135,349		110,859		134,543		109,449	
COMB/% Chg	363,040	-25.66%	249,612	-31.24%	329,122	31.85%	383,909	16.65%

NOTE: There was a construction boom following Hurricane Katrina in 2005 that continued into 2006. As fewer plans were submitted for review, revenues decreased in 2007 and continued through 2009. In 2010, revenues began to increase once again as construction increased following a national recession and greater availability of financing for large residential and commercial projects.

SALE OF REPORTS & PHOTOS

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

LEGAL AUTHORIZATION

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

INTERPRETATION OF LEGAL AUTHORIZATION:

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

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

COLLECTION AND TRANSMITTAL OF FUNDS:

Collector: Police Department–Traffic Records Section.

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

PAYOR OF FEE:

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

COMPUTATION OF FEE:

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

TRAFFIC RECORDS

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

CRIMINAL RECORDS

Crime statistics already compiled – per area/city wide	10.00
Fingerprints	15.00
File number search	10.00
Criminal report, initial or supplementary	1.00/page
Computer printouts	10.00 +$2 each additional page
e.g. (1) accidents or crimes at certain location; (2) number of crimes by type (rape, armed robbery, burglary, etc.) (3) file number search that can be found only by computer	
Name check of local arrest records	10.00

CRIME SCENE RECORDS

Photographs (color prints) 4 x 6	15.00
Negative search fee	10.00
Mug shots 2½ x 3½ black and white	10.00
Cases over 3 years old, negative search fee	15.00
CD compilation of 911 BRPD Communication calls	25.00
ACCOUNTING/PERSONNEL FILES	1.00/page
MISCELLANEOUS	
Requests for data compilation that are not part of the regular duties of any departmental employee	20.00/hour
All other copies	1.00/page

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

SALE OF REPORTS & PHOTOS (CITY)					ACCOUNT NUMBER		001 . . 441501	
	2008		2009		2010		2011	
MONTH	$	%	$	%	$	%	$	%
January	21,340	7.72%	17,945	6.50%	19,341	7.90%	18,985	7.10%
February	24,642	16.62%	25,945	15.89%	18,249	15.35%	12,246	11.68%
March	22,360	24.71%	27,031	25.68%	22,740	24.63%	25,126	21.07%
April	30,723	35.82%	20,173	32.99%	27,027	35.67%	26,075	30.82%
May	20,241	43.13%	30,387	43.99%	15,584	42.03%	21,537	38.87%
June	17,588	49.49%	17,803	50.44%	21,334	50.74%	22,476	47.28%
July	25,530	58.72%	27,386	60.36%	25,500	61.15%	32,237	59.33%
August	25,302	67.87%	29,485	71.04%	10,762	65.55%	24,786	68.60%
September	18,072	74.40%	7,371	73.70%	17,949	72.88%	12,580	73.30%
October	22,915	82.69%	23,207	82.11%	22,870	82.22%	27,861	83.72%
November	27,510	92.63%	27,102	91.92%	18,653	89.83%	15,112	89.37%
December	20,375	100.00%	22,302	100.00%	24,904	100.00%	28,426	100.00%
TOTAL/% Chg	276,598	-11.96%	276,137	-0.17%	244,913	-11.31%	267,447	9.20%

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

SOBRIETY TEST

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

LEGAL AUTHORIZATION

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

INTERPRETATION OF LEGAL AUTHORIZATION:

State: **Article 887** of the Louisiana Code of Criminal Procedure states that a person convicted of a violation of L.R.S. 14:98 (DWI) who was subjected to a blood, breath, or urine analysis for alcohol, marijuana, morphine, or cocaine presence is to be assessed $50 for the cost of the test.

Local: An ***En Banc* Order issued August 15, 1993**, by City Court of the City of Baton Rouge institutes the $50 fee allowed by Article 887 of the Louisiana Code of Criminal Procedure when alcohol/drug analysis is required in cases involving violations of L.R.S. 14:98 or Code of Ordinances, Title 11, Chapter 13, Section 11:140 in regard to driving a vehicle while under the influence of alcohol or drugs. An ***En Banc* Order effective August 15, 2011**, provides the most recent court cost collection schedule.

COLLECTION AND TRANSMITTAL OF FUNDS:

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

Transmittal: Remitted daily to Finance Department–Revenue Division.

PAYOR OF FEE:

Any person convicted of operating a vehicle while intoxicated, if alcohol/drug analysis is required, must pay this fee.

COMPUTATION OF FEE:

The fee is **$50.00**.

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

SOBRIETY TEST (CITY)							ACCOUNT NUMBER	001 . . 441503
	2008		2009		2010		2011	
MONTH	$	%	$	%	$	%	$	%
January	1,418	6.00%	2,382	9.18%	1,424	6.53%	1,802	4.85%
February	2,148	15.09%	1,532	15.08%	1,559	13.67%	1,082	7.76%
March	2,195	24.38%	2,608	25.12%	2,930	27.10%	2,680	14.96%
April	2,913	36.70%	1,621	31.37%	1,845	35.56%	1,488	18.96%
May	1,926	44.85%	1,899	38.68%	1,484	42.36%	1,116	21.97%
June	2,032	53.45%	2,731	49.20%	2,196	52.43%	14,080	59.83%
July	2,363	63.45%	1,879	56.44%	1,610	59.81%	4,141	70.96%
August	1,768	70.93%	2,055	64.36%	1,424	66.34%	3,160	79.46%
September	1,184	75.94%	2,173	72.73%	2,001	75.51%	3,176	88.00%
October	1,749	83.34%	2,595	82.73%	1,968	84.53%	4,683	100.60%
November	1,786	90.90%	3,000	94.28%	1,493	91.37%	2,377	106.99%
December	2,150	100.00%	1,484	100.00%	1,882	100.00%	(2,599)	100.00%
TOTAL/% Chg	23,632	9.08%	25,959	9.85%	21,816	-15.96%	37,186	70.45%

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

FALSE ALARM FEES

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

LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	N/A	Code of Ordinances Title 9, § 9.413, § 9.423 Ordinance 15272, 03/15/12

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." 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 15, 2012 sets the fees for each false alarm.

COLLECTION AND TRANSMITTAL OF FUNDS:

Collector: Baton Rouge Police Department

Transmittal: Remitted to Revenue Division–Finance Department.

PAYOR OF FEE:

Alarm system users whose alarm systems generate false alarms responded to by the Baton Rouge Police Department are required to pay a false alarm fee to the City of Baton Rouge.

COMPUTATION OF FEE:

Effective March 15, 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 15, 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
	2008		2009		2010		2011	
MONTH	$	%	$	%	$	%	$	%
January	3,495	6.75%	5,155	9.52%	4,950	9.33%	4,225	9.22%
February	4,085	14.63%	2,845	14.77%	5,045	18.84%	3,495	16.85%
March	4,700	23.71%	6,248	26.31%	6,000	30.15%	7,550	33.33%
April	4,445	32.29%	5,595	36.64%	2,880	35.58%	3,815	41.65%
May	6,625	45.08%	7,827	51.10%	6,425	47.69%	5,980	54.70%
June	5,600	55.89%	4,365	59.16%	5,810	58.64%	5,930	67.65%
July	3,555	62.75%	1,840	62.56%	2,685	63.70%	1,940	71.88%
August	2,895	68.34%	3,146	68.37%	1,100	65.77%	2,555	77.46%
September	1,490	71.22%	990	70.19%	1,305	68.23%	1,490	80.71%
October	3,004	77.02%	2,290	74.42%	2,595	73.12%	2,020	85.12%
November	5,726	88.07%	4,485	82.71%	3,675	80.05%	2,465	90.50%
December	6,180	100.00%	9,365	100.00%	10,585	100.00%	4,355	100.00%
TOTAL/% Chg	51,800	4.59%	54,151	4.54%	53,055	-2.02%	45,820	-13.64%

SEX OFFENDER REGISTRATION FEES

REVENUE TYPE	FUND . . OBJECT
Charges for Services	City 001 . . 441506

LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	Louisiana Revised Statutes 15:542, 15:544	N/A

INTERPRETATION OF LEGAL AUTHORIZATION:

State: **L.R.S. 15:542 (D)** requires that every convicted sex offender register annually with the sheriff and with the police department and pay a registration fee of sixty dollars to help defray the costs of maintaining the record of the sex offender. He shall pay such fee upon the initial registration and on each annual registration update. **L.R.S. 15.544** creates three tiers regarding duration of registration, based on the offense as well as the prior record of the offender. A tier 3 offender must maintain his registration for life, while a tier 2 offender must register annually for twenty-five years. All other convicted offenders must maintain their registration for fifteen years from the date of his initial registration. However, under certain circumstances, offenders on all tiers may be required to register for life.

COLLECTION AND TRANSMITTAL OF FUNDS:

Collector: Baton Rouge Police Department.

Transmittal: Remitted to Revenue Division–Finance Department.

PAYOR OF FEE:

Convicted sex offenders are required to pay annually upon registration.

COMPUTATION OF FEE:

A fee of **$60** is to be paid upon the initial registration and on each anniversary thereof.

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

SEX OFFENDER REGISTRATION FEES (CITY)						ACCOUNT NUMBER		001 . . 441506
	2008		2009		2010		2011	
MONTH	$	%	$	%	$	%	$	%
January	480	6.29%	900	10.20%	1,020	12.98%	660	9.78%
February	1,325	23.66%	1,448	26.61%	780	22.90%	1,080	25.78%
March	1,320	40.96%	1,500	43.61%	2,975	60.75%	840	38.22%
April	540	48.03%	900	53.81%	2,135	87.91%	660	48.00%
May	540	55.11%	1,810	74.33%	1,675	109.22%	630	57.33%
June	1,045	68.81%	1,100	86.80%	1,255	125.19%	420	63.56%
July	1,290	85.71%	720	94.96%	480	131.30%	480	70.67%
August	600	93.58%	645	102.27%	480	137.40%	480	77.78%
September	10	93.71%	695	110.14%	1,080	151.15%	360	83.11%
October	2,039	120.43%	480	115.58%	1,020	164.12%	540	91.11%
November	2,029	147.02%	480	121.02%	560	171.25%	180	93.78%
December	(3,588)	100.00%	(1,855)	100.00%	(5,600)	100.00%	420	100.00%
TOTAL/% Chg	7,630	1.67%	8,823	15.64%	7,860	-10.91%	6,750	-14.12%

NOTE: This revenue account was set up in response to statutory amendments that became effective in mid-2002. Negative amounts in December of each year reflect corrections to posting errors occurring earlier in the year. Since recent legislation increases the number of years that offenders must maintain their registration, revenues are expected to increase over time.

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 10/13/11 through 9/30/12. An **agreement between the US Department of Justice, Drug Enforcement Administration (DEA) and the City of Baton Rouge** authorizes reimbursement for Police overtime related to the High Intensity Drug Trafficking Area (HIDTA) Task force from 10/1/11 through 9/30/12. Although no official **agreement between the Bureau of Alcohol, Tobacco, Firearms and Explosives (ATF) and the City of Baton Rouge** will be sent out this year, an e-mail was sent notifying of the allocation for police overtime from 10/1/11 through 9/30/12. An **agreement with Louisiana State University** authorizes reimbursement for Police overtime related to home football games and game day events from 9/10/11 through 12/31/11. A new agreement with LSU is not expected until the fall of 2012. There is no current written agreement with **Southern University**.

COLLECTION AND TRANSMITTAL OF FUNDS:

Collector: Baton Rouge Police Department.

Transmittal: Remitted to Finance Department–Revenue Division.

PAYOR OF FEE:

See current contracts on file in Finance – Budgeting.

COMPUTATION OF FEE:

See current contracts on file in Finance – Budgeting.

REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:

The Administration and Metropolitan Council have allowed these funds to be used by the Baton Rouge Police Department.

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

POLICE - REIMBURSEMENT FOR OVERTIME (CITY)					ACCOUNT NUMBER		001 . . 441507	
	2008		2009		2010		2011	
MONTH	$	%	$	%	$	%	$	%
January	2,481	0.46%	23,943	10.85%	1,991	0.27%	15,260	2.83%
February	10,279	2.39%	1,800	11.67%	22,822	3.36%	14,712	5.57%
March	12,011	4.64%	12,669	17.41%	17,544	5.73%	25,736	10.35%
April	15,376	7.52%	3,802	19.13%	11,053	7.23%	32,594	16.40%
May	16,437	10.60%	51,591	42.51%	6,333	8.08%	52,341	26.12%
June	68,046	23.35%	4,357	44.49%	15,039	10.12%	34,131	32.46%
July	19,739	27.05%	31,533	58.78%	8,288	11.24%	44,834	40.78%
August	9,094	28.75%	5,575	61.30%	288,248	50.24%	9,808	42.61%
September	10,422	30.71%	19,034	69.93%	10,452	51.65%	14,628	45.32%
October	2,935	31.26%	2,900	71.24%	26,717	55.26%	11,255	47.41%
November	35,703	37.95%	29,108	84.44%	10,189	56.64%	237,432	91.51%
December	331,203	100.00%	34,345	100.00%	320,471	100.00%	45,731	100.00%
TOTAL/% Chg	533,726	22.55%	220,657	-58.66%	739,147	234.98%	538,462	-27.15%

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

Overtime Breakdown	2008	2009 *	2010 *	2011
Court Appearance	$ 7,226.70	$ 9,244.72	$ 12,216.40	$ 18,604.88
ATF	30,979.38	0.00	21,064.38	20,609.06
FBI/US Marshals Service/USSS	31,084.87	40,904.10	83,454.20	83,934.34
HIDTA/DEA/OCDETF	92,231.12	152,011.58	80,612.33	92,546.45
LSU & SU Football	371,130.81	289,396.53	270,900.00	313,904.52
Miscellaneous Overtime	1,073.15	0.00	0.00	8,862.86
TOTAL	$ 533,726.03	$ 491,556.93	$ 468,247.31	$ 538,462.11
% Change	22.55%	-7.90%	-4.74%	15.00%

* See NOTE above for explanation.

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

INTERPRETATION OF LEGAL AUTHORIZATION:

Local: **Title 11 (Traffic Code) of the Code of Ordinances** of the City of Baton Rouge and the Parish of East Baton Rouge provides for the enforcement of street traffic regulations in the city and all of the state vehicle laws applicable to street traffic in the city by the Traffic Division of the Police Department. **Ordinance 14099**, adopted 8/8/07, established §11:54 of Chapter 5, relative to electronic enforcement of traffic violations, specifically red-light running. This section defines applicable terms, imposes a civil penalty for violations, and provides procedures for the enforcement of said violations. In addition, it also allows for an administrative adjudication hearing to contest a penalty, addresses the effect of liability, requires the establishment of an account in which to deposit these fees, and specifies how the fees are to be spent. **Ordinance 14191**, adopted October 10, 2007, amends §11:54 of Chapter 5. This ordinance establishes the procedures for an administrative adjudication hearing. 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.

COLLECTION AND TRANSMITTAL OF FUNDS:

Collector: American Traffic Solutions, Inc. (ATS), on behalf of the City-Parish

Transmittal: Wired daily into City-Parish Consolidated Cash account.

Comment: The City-Parish has contracted with American Traffic Solutions (ATS), as the provider and owner of the traffic-camera system, to collect the fees that are remitted in conjunction with these violations. ATS is paid 35% of actual revenues collected on first notices (timely payments), and 45% of collections on any additional notices, including reminder notices or collection notices (untimely payments). ATS wires the gross amount collected to the City-Parish, which is then responsible for paying the fees due ATS based on collections from the preceding month, within 45 days of submission. For additional details, please see the full contract stored electronically in Finance – Budgeting.

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

PAYOR OF FEE:

The owner of a vehicle that proceeds into an intersection, as indicated by its crossing the white stop bar at a system location, **when the traffic control signal** for that vehicle's direction of travel **is emitting a steady red signal,** which owner is then mailed a detailed notice of violation.

COMPUTATION OF FEE:

A **civil penalty of $117.00** will be imposed on the owner of the vehicle photographed. For a second or subsequent violation by the same vehicle during any twelve-month period, the amount of the civil penalty assessed to the owner shall be **$167.00**. In addition, a late fee of $35.00 will be assessed for any payments postmarked between one and fifty-nine days past the due date, and $50.00 for payments postmarked sixty or more days past the due date on the notice of violation.

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

PUBLIC SAFETY - TRAFFIC SAFETY FEES (CITY)					ACCOUNT NUMBER		001 . . 441508	
	2008		2009		2010		2011	
MONTH	$	%	$	%	$	%	$	%
January	0	0.00%	319,149	10.33%	248,661	7.21%	278,897	9.69%
February	0	0.00%	269,673	19.06%	312,442	16.27%	334,869	21.33%
March	436	0.03%	310,256	29.10%	301,796	25.02%	307,485	32.01%
April	22,679	1.85%	197,299	35.49%	221,644	31.45%	206,383	39.18%
May	53,878	6.17%	228,022	42.87%	241,905	38.47%	272,677	48.65%
June	111,276	15.10%	290,979	52.29%	287,115	46.79%	270,842	58.06%
July	93,482	22.59%	246,544	60.27%	304,625	55.63%	225,002	65.88%
August	101,844	30.76%	232,836	67.81%	359,198	66.04%	212,979	73.28%
September	164,683	43.96%	233,126	75.36%	327,729	75.55%	196,216	80.10%
October	200,034	60.00%	266,250	83.98%	291,661	84.01%	209,243	87.37%
November	216,798	77.38%	245,931	91.94%	302,484	92.78%	194,008	94.11%
December	282,079	100.00%	249,056	100.00%	249,019	100.00%	169,512	100.00%
TOTAL/% Chg	1,247,189	0.00%	3,089,121	147.69%	3,448,279	11.63%	2,878,113	-16.53%

NOTE: This revenue was new in 2008. Revenue collections have fluctuated with the number of cameras that have been placed into service over time.

NET REVENUE FROM TRAFFIC SAFETY FEES:

	2008	2009	2010	2011
Gross revenue	1,247,189	3,089,121	3,448,279	2,878,113
ATS collection costs*	450,421	1,147,373	1,290,078	1,072,735
Net revenue to city	796,768	1,941,748	2,158,201	1,805,378

*Does not include costs related to administrative hearing function.

CODE ENFORCEMENT FEES

REVENUE TYPE	FUND . . OBJECT	
Charges for Services	City	001 . . 441510

LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	N/A	Ordinances 14681, 06/10/09 14682, 06/10/09 14683, 06/10/09

INTERPRETATION OF LEGAL AUTHORIZATION:

Local: **Ordinance 14681** defines the violations that may result in a penalty, including affixation of posters and other prohibited advertising to any pole, post, or object on the streets, alleys, sidewalks, or rights-of-way of the City-Parish; failure to maintain property; and failure to maintain swimming pools. It also provides the penalty therefor. **Ordinance 14682** creates the position of administrative hearing officer, sets the powers and duties thereof, and establishes the procedures for the hearing of violations of public health and environmental ordinances. **Ordinance 14683** defines the various requirements for disposal of garbage as well as for cleaning up accumulations of junk, trash, and debris, and provides the penalty therefor.

COLLECTION AND TRANSMITTAL OF FUNDS:

Collector: The Clerk of City Court

Transmittal: Remitted to Finance Department–Revenue Division.

Comments: If a violator fails to correct a violation after having been directed to do so, he or she is notified of the time and date of an administrative hearing to address the violation. At that hearing, the hearing officer is authorized to levy fines and hearing costs, which are deposited into this account. If judgments are not paid by property owners, the Parish Attorney's Office notifies the Sheriff's Office to place a lien on the property for the amount owed in fines, hearing costs, and cost of DPW removing the violation. These amounts are collected by the Sheriff's Office through property taxes and remitted to the Finance Department.

PAYOR OF FEE:

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

COMPUTATION OF FEE:

The penalty is **$117.00 plus any additional costs assessed by the hearing officer**.

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

CODE ENFORCEMENT FEES (CITY)					ACCOUNT NUMBER		001 . . 441510	
	2008		2009		2010		2011	
MONTH	$	%	$	%	$	%	$	%
January	0	0.00%	0	0.00%	167	1.65%	668	6.42%
February	0	0.00%	0	0.00%	1,188	13.36%	2,443	29.88%
March	0	0.00%	0	0.00%	936	22.59%	539	35.06%
April	0	0.00%	0	0.00%	517	27.69%	234	37.31%
May	0	0.00%	0	0.00%	1,285	40.36%	2,017	56.68%
June	0	0.00%	0	0.00%	501	45.30%	167	58.28%
July	0	0.00%	0	0.00%	2,578	70.72%	2,512	82.41%
August	0	0.00%	0	0.00%	921	79.80%	150	83.85%
September	0	0.00%	0	0.00%	534	85.06%	0	83.85%
October	0	0.00%	0	0.00%	347	88.48%	167	85.46%
November	0	0.00%	0	0.00%	734	95.72%	0	85.46%
December	0	0.00%	218	100.00%	434	100.00%	1,514	100.00%
TOTAL/% Chg	0	0.00%	218	100.00%	10,142	4552.29%	10,411	2.65%

NOTE: The Litter Court began hearings in 2009 and the first fines and costs were received late in that year.

PRISON MEDICAL CHARGES

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

LEGAL AUTHORIZATION

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

INTERPRETATION OF LEGAL AUTHORIZATION:

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

COLLECTION AND TRANSMITTAL OF FUNDS:

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

Transmittal: Check sent from 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/social worker evaluation	$ 12.00
Sick call evaluation	$ 7.00
Prescription fee	$ 5.00
Non-emergency fee	$ 12.00

REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:

No fee may be charged for the following services:

A. Medical examination at initial booking, and physician referral resulting therefrom.

B. Any evaluation or treatment as a direct result of a reported altercation causing injury or any other reported trauma.

C. Any follow-up service ordered by the physician for existing chronic illness including, but not limited to, diabetes, hypertension, cancer, and high-risk pregnancies.

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

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

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

PRISON MEDICAL CHARGES (CITY)					ACCOUNT NUMBER		001 . . 441604	
	2008		2009		2010		2011	
MONTH	$	%	$	%	$	%	$	%
August	0	0.00%	0	0.00%	41,246	100.00%	33,685	100.00%
November	40,252	100.00%	0	0.00%	0	100.00%	0	100.00%
December	0	100.00%	44,641	100.00%	0	100.00%	0	100.00%
TOTAL	40,252		44,641		41,246		33,685	

PRISON MEDICAL CHARGES (PARISH)					ACCOUNT NUMBER		002 . . 441604	
	2008		2009		2010		2011	
MONTH	$	%	$	%	$	%	$	%
August	0	0.00%	0	0.00%	27,498	100.00%	22,456	100.00%
November	26,834	100.00%	0	0.00%	0	100.00%	0	100.00%
December	0	100.00%	29,760	100.00%	0	100.00%	0	100.00%
TOTAL	26,834		29,760		27,498		22,456	
COMB/% Chg	67,086	0.31%	74,401	10.90%	68,744	-7.60%	56,141	-18.33%

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

LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	Louisiana Revised Statutes 33:1556	N/A

INTERPRETATION OF LEGAL AUTHORIZATION:

State: L.R.S. 33:1556 provides that the coroner shall charge certain fees for various services rendered.

COLLECTION AND TRANSMITTAL OF FUNDS:

Collector: Coroner's Office

Transmittal: Transmitted weekly to the Finance Department—Revenue Division.

Comments: During the period July through November 2009, the Coroner's Office collected its fees but did not remit those fees to the City-Parish. In December of that year, the retained revenue was remitted to the Finance Department and was posted to the appropriate revenue accounts.

PAYOR OF FEE:

Insurance companies, funeral homes, or any other commercial entity requesting autopsy, toxicology, coroner's reports, and/or cremation permits will pay a fee for this service. The payor for the Coroner's Emergency Certificate is the evaluated patient's parish of residence.

COMPUTATION OF FEE:

The following is a list of charges:

Autopsy Report *(With coroner's report and toxicology report)*	$65
Autopsy Report *(Without coroner's report or toxicology report)*	$35
If no autopsy is performed:	
Coroner's Report	$15
Toxicology Report	$15
Cremation Permit	$50
Coroner's Emergency Certificate	$100

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

CORONER'S REPORT FEES (PARISH)					ACCOUNT NUMBER		002 . . 441701	
	2008		2009		2010		2011	
MONTH	$	%	$	%	$	%	$	%
January	0	0.00%	65	1.97%	1,530	14.72%	1,045	9.19%
February	260	22.11%	100	5.01%	130	15.97%	225	11.17%
March	65	27.64%	0	5.01%	5,145	65.46%	30	11.44%
April	51	31.97%	60	6.83%	205	67.44%	1,095	21.07%
May	140	43.88%	265	14.87%	150	68.88%	3,000	47.46%
June	0	43.88%	180	20.33%	1,695	85.19%	1,125	57.35%
July	290	68.54%	0	20.33%	110	86.24%	90	58.15%
August	30	71.09%	0	20.33%	1,065	96.49%	65	58.72%
September	30	73.64%	0	20.33%	95	97.40%	2,240	78.42%
October	95	81.72%	0	20.33%	225	99.57%	0	78.42%
November	170	96.17%	0	20.33%	45	100.00%	2,303	98.68%
December	45	100.00%	2,625	100.00%	0	100.00%	150	100.00%
TOTAL/% Chg	1,176	180.00%	3,295	180.19%	10,395	215.48%	11,368	9.36%

NOTE: The revenue increased in 2009 because of a collection for unclaimed property and payment for an organ recovery. The increase in 2010 resulted from payments from the state for SIDS reports sent to the state Child Death Review Panel.

CORONER'S EMERGENCY CERTIFICATE FEES (PARISH)					ACCOUNT NUMBER		002 . . 441702	
	2008		2009		2010		2011	
MONTH	$	%	$	%	$	%	$	%
January	0	0.00%	28,950	15.44%	8,900	5.67%	17,600	9.37%
February	700	0.35%	24,500	28.51%	11,300	12.87%	18,000	18.96%
March	500	0.60%	3,400	30.33%	19,000	24.98%	11,200	24.93%
April	800	0.99%	16,300	39.02%	4,700	27.98%	8,900	29.67%
May	1,400	1.69%	14,100	46.55%	18,300	39.64%	15,800	38.08%
June	500	1.94%	9,600	51.67%	11,600	47.04%	19,700	48.58%
July	79,600	41.53%	0	51.67%	11,200	54.17%	25,200	62.00%
August	14,200	48.59%	0	51.67%	12,900	62.40%	7,100	65.78%
September	7,100	52.13%	0	51.67%	14,900	71.89%	20,800	76.86%
October	34,850	69.46%	0	51.67%	21,500	85.60%	0	76.86%
November	17,800	78.31%	0	51.67%	22,600	100.00%	13,300	83.94%
December	43,600	100.00%	90,600	100.00%	0	100.00%	30,150	100.00%
TOTAL/% Chg	201,050	268.56%	187,450	-6.76%	156,900	-16.30%	187,750	19.66%

NOTE: Beginning in July 2008, increased efforts were made and ultimately were successful in the collection of outstanding receivables for emergency certificates owed to the Coroner's Office by other parishes. Since the backlog has been addressed, this revenue should decrease and stabilize.

CORONER'S CREMATION FEES (PARISH)					ACCOUNT NUMBER		002 . . 441703	
	2008		2009		2010		2011	
MONTH	$	%	$	%	$	%	$	%
January	0	0.00%	3,800	11.24%	3,200	9.69%	5,100	12.33%
February	5,630	16.64%	3,250	20.85%	2,800	18.17%	5,300	25.14%
March	3,350	26.54%	1,850	26.32%	2,500	25.75%	2,750	31.79%
April	1,900	32.16%	3,500	36.67%	2,700	33.92%	2,650	38.20%
May	3,350	42.06%	2,500	44.06%	4,000	46.04%	2,000	43.03%
June	1,100	45.31%	2,800	52.34%	2,600	53.91%	4,115	52.98%
July	4,500	58.62%	0	52.34%	2,400	61.18%	2,800	59.75%
August	3,400	68.67%	0	52.34%	2,750	69.51%	3,050	67.12%
September	2,500	76.06%	0	52.34%	3,300	79.51%	3,650	75.95%
October	2,400	83.15%	0	52.34%	2,965	88.49%	0	75.95%
November	3,000	92.02%	0	52.34%	3,800	100.00%	3,800	85.13%
December	2,700	100.00%	16,115	100.00%	0	100.00%	6,150	100.00%
TOTAL/% Chg	33,830	89.52%	33,815	-0.04%	33,015	-2.37%	41,365	25.29%

JUVENILE SERVICES SUPERVISION FEES

REVENUE TYPE	FUND . . OBJECT
Charges for Services	City 001 . . 441902 Juvenile Services Supervision Fees

LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	Children's Code Art. 781.1 (A)	Various Juvenile Court Orders

INTERPRETATION OF LEGAL AUTHORIZATION:

State: **Children's Code Art. 781.1(A)** states that, when the court suspends a sentence and instead places a child or his parent on supervised probation or parole, the court must order payment of a monthly supervision fee.

Local: Juvenile Court judges may order a defendant to submit to a drug test or pay the Juvenile Services Supervision fee.

COLLECTION AND TRANSMITTAL OF FUNDS:

Collector: Department of Juvenile Services.

Transmittal: Transmitted to the Finance Department once a month.

PAYOR OF FEE:

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

COMPUTATION OF FEE:

The standard supervision fee is **not less than $10 nor more than $100 per month**.

REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:

The supervision fee must be used by the supervising agency to defray the costs of supervision.

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

JUVENILE SERVICES SUPERVISION FEES (CITY)					ACCOUNT NUMBER		001 . . 441902	
	2008		2009		2010		2011	
MONTH	$	%	$	%	$	%	$	%
January	0	0.00%	0	0.00%	15	2.00%	20	4.40%
February	0	0.00%	0	0.00%	50	8.67%	0	4.40%
March	0	0.00%	10	10.00%	315	50.67%	120	30.77%
April	40	15.38%	0	10.00%	0	50.67%	0	30.77%
May	10	19.23%	0	10.00%	0	50.67%	120	57.14%
June	50	38.46%	10	20.00%	300	90.67%	130	85.71%
July	0	38.46%	0	20.00%	60	98.67%	0	85.71%
August	80	69.23%	0	20.00%	0	98.67%	0	85.71%
September	0	69.23%	50	70.00%	0	98.67%	15	89.01%
October	80	100.00%	30	100.00%	10	100.00%	35	96.70%
November	0	100.00%	0	100.00%	0	100.00%	15	100.00%
December	0	100.00%	0	100.00%	0	100.00%	0	100.00%
TOTAL/% Chg	260	-69.41%	100	-61.54%	750	650.00%	455	-39.33%

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.

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	
	2008		2009		2010		2011	
MONTH	$	%	$	%	$	%	$	%
January	25,164	8.06%	24,871	8.66%	18,251	6.54%	20,602	7.66%
February	26,690	16.61%	19,356	15.39%	19,881	13.66%	19,297	14.84%
March	25,966	24.93%	26,755	24.71%	27,269	23.43%	25,641	24.38%
April	30,050	34.56%	26,533	33.94%	27,457	33.27%	22,972	32.93%
May	30,380	44.30%	24,899	42.61%	24,902	42.19%	25,580	42.45%
June	27,652	53.16%	25,356	51.43%	23,560	50.63%	24,078	51.40%
July	27,742	62.04%	25,906	60.45%	23,660	59.10%	23,069	59.99%
August	25,980	70.37%	23,836	68.74%	24,357	67.83%	23,623	68.77%
September	17,932	76.11%	22,876	76.71%	23,193	76.14%	22,474	77.14%
October	28,930	85.38%	26,013	85.76%	23,375	84.51%	19,401	84.35%
November	20,073	91.82%	20,025	92.73%	19,111	91.36%	22,135	92.59%
December	25,544	100.00%	20,889	100.00%	24,122	100.00%	19,922	100.00%
TOTAL/% Chg	312,103	-1.90%	287,315	-7.94%	279,138	-2.85%	268,794	-3.71%

WEED CUTTING CHARGES

REVENUE TYPE	FUND . . OBJECT
Charges for Services	Parish 002 . . 443500

LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	Louisiana Revised Statutes 33:4766	Code of Ordinances Title 12, Chapter 5 § 12:355

INTERPRETATION OF LEGAL AUTHORIZATION:

State: **L.R.S. 33:4766** provides means of collecting weed cutting charges in addition to the traditional method of placing a lien on the property in question, by authorizing municipalities to add the unpaid charges incurred for cutting and removing grass and weeds to the annual ad valorem tax bill.

Local: **Title 12, Chapter 5** of the Code of Ordinances sets out the procedure by which the City-Parish may cut the weeds on private property when the property owner fails to do so and bill the owner for the cost involved.

COLLECTION AND TRANSMITTAL OF FUNDS:

Collector: DPW Complaint Resolution/Parish Attorney and EBR Sheriff's Office (if collected on a property lien).

Transmittal: Recorded by Revenue Division as collected.

PAYOR OF FEE:

The **owner, or his agent or other person in control of any lot, place or area** within a recognized subdivision of the City-Parish is required to cut, destroy, or remove weeds, grass, deleterious or unhealthy growths, or other obnoxious matter growing, lying, or located in or upon any such lot, place, or area, or any sidewalk abutting it, at least three times a year. If the owner or agent fails to cut the weeds after being requested to do so by the DPW Complaint Resolution section, DPW may have the work done and bill the property owner for the work. If the charges are not paid, a lien is placed on the property. The City-Parish may also collect the charges by means of a lawsuit against the property owner personally or by assessing the charge as a tax against the property.

COMPUTATION OF FEE:

The owners of the property on which weeds are cut are assessed the actual costs involved in cutting the weeds plus administrative costs.

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

WEED CUTTING CHARGES (PARISH)					ACCOUNT NUMBER		002 . . 443500	
	2008		2009		2010		2011	
MONTH	$	%	$	%	$	%	$	%
January	1,997	4.13%	1,398	3.94%	1,976	5.61%	2,402	5.81%
February	4,897	14.27%	7,237	24.33%	2,051	11.43%	6,430	21.35%
March	3,087	20.65%	4,234	36.27%	2,000	17.11%	3,786	30.50%
April	18,247	58.41%	1,082	39.32%	1,885	22.46%	2,386	36.26%
May	2,284	63.14%	1,232	42.79%	1,789	27.53%	2,729	42.86%
June	1,740	66.74%	1,276	46.38%	1,663	32.25%	3,090	50.33%
July	2,105	71.10%	4,576	59.28%	4,483	44.98%	3,519	58.83%
August	1,294	73.77%	1,196	62.65%	2,943	53.33%	1,022	61.30%
September	3,540	81.10%	2,345	69.26%	3,920	64.46%	2,218	66.66%
October	581	82.30%	2,231	75.55%	4,145	76.22%	1,907	71.27%
November	1,665	85.75%	1,967	81.09%	2,693	83.86%	1,781	75.58%
December	6,887	100.00%	6,710	100.00%	5,685	100.00%	10,106	100.00%
TOTAL/% Chg	48,324	131.93%	35,484	-26.57%	35,233	-0.71%	41,376	17.44%

NOTE: The large amount in April 2008 was from the sale of several properties and the accompanying satisfaction of weed liens.

SUMMER PROGRAMS — COMMUNITY CENTERS

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

LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	N/A	Various Resolutions

INTERPRETATION OF LEGAL AUTHORIZATION:

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

COLLECTION AND TRANSMITTAL OF FUNDS:

Collector: Jewel J. Newman Community Center and Dr. Martin Luther King, Jr., Community Center.

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

PAYOR OF FEE:

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

COMPUTATION OF FEE:

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

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

REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:

Refunds may be made to persons who pay the fee but are subsequently unable to attend the camp.

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

SUMMER PROGRAM - JEWEL J. NEWMAN COMM CTR (CITY) ACCOUNT NUMBER 001 . . 445102								
	2008		2009		2010		2011	
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%	32	0.21%	0	0.00%
April	225	1.56%	0	0.00%	0	0.21%	0	0.00%
May	0	1.56%	0	0.00%	2,490	16.35%	1,200	7.59%
June	8,505	60.67%	9,520	69.90%	6,536	58.72%	11,236	78.70%
July	3,200	82.90%	3,150	93.02%	3,622	82.19%	3,366	100.00%
August	1,886	96.01%	950	100.00%	1,512	91.99%	0	100.00%
September	0	96.01%	0	100.00%	0	91.99%	0	100.00%
October	574	100.00%	0	100.00%	0	91.99%	0	100.00%
November	0	100.00%	0	100.00%	0	91.99%	0	100.00%
December	0	100.00%	0	100.00%	1,235	100.00%	0	100.00%
TOTAL/% Chg	14,390	-5.56%	13,620	-5.35%	15,427	13.27%	15,802	2.43%

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

SUMMER PROGRAM - MARTIN LUTHER KING COMM CTR (CITY) ACCOUNT NUMBER 001 . . 445103								
	2008		2009		2010		2011	
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%	7,612	47.78%	0	0.00%
July	0	0.00%	0	0.00%	3,680	70.87%	0	0.00%
August	0	0.00%	0	0.00%	3,344	91.86%	0	0.00%
September	0	0.00%	0	0.00%	0	91.86%	0	0.00%
October	0	0.00%	0	0.00%	227	93.28%	0	0.00%
November	0	0.00%	0	0.00%	0	93.28%	0	0.00%
December	0	0.00%	0	0.00%	1,070	100.00%	0	0.00%
TOTAL/% Chg	0	N/A	0	N/A	15,933	100.00%	0	-100.00%

NOTE: 2010 was the first year for this summer program.

RIVERFRONT DOCKING FEES

REVENUE TYPE	FUND . . OBJECT
Charges for Services	City 001 . . 445200

LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	N/A	Resolutions 32117, 02/26/92 32262, 03/25/92 33923, 05/12/93 34608, 12/08/93 43110, 03/10/04

INTERPRETATION OF LEGAL AUTHORIZATION:

Local: **Resolution 32117** of February 26, 1992, refers to an agreement between the City and the U.S.S. KIDD whereby the U.S.S. KIDD is responsible for maintaining the Baton Rouge City Dock and for scheduling and coordinating the use of that facility. It provides for docking fees for the year 1992 and states that the purpose of those fees is to reimburse the U.S.S. KIDD for expenses incurred in performing duties related to the dock. **Resolution 32262** of March 25, 1992, authorized the Mayor-President to enter into an agreement with the U.S.S. KIDD to perform limited maintenance on the dock in return for docking fees established by Resolution 32117. **Resolutions 33923** of May 12, 1993, and **34608** of December 8, 1993, authorize the U.S.S. KIDD to continue collecting the docking fees for 1993, 1994, and all subsequent years. **Resolution 43110** of March 10, 2004, authorized the Mayor-President to enter into an agreement with the U.S.S. KIDD to perform limited maintenance on the Baton Rouge City Dock in return for docking fees for various vessels collected by the U.S.S. KIDD.

COLLECTION AND TRANSMITTAL OF FUNDS:

Collector: U.S.S. KIDD.

Transmittal: Payments are transmitted to the Finance Department, Revenue Division, as received by the U.S.S. KIDD.

Comments: The Delta Queen Steamboat Company and the RiverBarge Excursion Company were billed monthly for fees incurred. Other ships paid each time they made use of the dock.

DISTRIBUTION OF PROCEEDS:

An amount is included in the City-Parish annual operating budget estimating docking fees to be collected that year; those fees are paid to the U.S.S. KIDD in return for their maintaining the dock. Beginning in 2004, the U.S.S. KIDD has been paid the amount of the actual fees collected or $6,140 per year, whichever is greater.

PAYOR OF FEE:

Vessels using the Baton Rouge City Dock must pay this docking fee.

COMPUTATION OF FEE:

Authorized fees are:

Mississippi Queen	$ 100.00 per visit
Delta Queen	100.00 per visit
American Queen	100.00 per visit
River Barge Excursion	50.00 per visit

Docking fees for other vessels are determined on a case-by-case basis by the Administration. The charge is approximately $1.00 per foot, and the fees cannot be changed without approval of the Administration.

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

RIVERFRONT DOCKING FEES (CITY)					ACCOUNT NUMBER		001 . . 445200	
	2008		2009		2010		2011	
MONTH	$	%	$	%	$	%	$	%
January	0	0.00%	0	0.00%	0	0.00%	0	0.00%
February	0	0.00%	50	100.00%	0	0.00%	0	0.00%
March	0	0.00%	0	100.00%	0	0.00%	0	0.00%
April	150	4.48%	0	100.00%	0	0.00%	0	0.00%
May	0	4.48%	0	100.00%	0	0.00%	0	0.00%
June	600	22.39%	0	100.00%	0	0.00%	0	0.00%
July	0	22.39%	0	100.00%	0	0.00%	0	0.00%
August	0	22.39%	0	100.00%	0	0.00%	0	0.00%
September	100	25.37%	0	100.00%	0	0.00%	0	0.00%
October	2,500	100.00%	0	100.00%	0	0.00%	0	0.00%
November	0	100.00%	0	100.00%	0	0.00%	0	0.00%
December	0	100.00%	0	100.00%	0	0.00%	0	0.00%
TOTAL/% Chg	3,350	34.00%	50	-98.51%	0	-100.00%	0	0.00%

NOTE: Riverboat excursions initially decreased mainly because of Hurricane Katrina and have continued to decrease. The River Barge Excursion was the only docking in 2009, and there have been none since. However, beginning in April 2012, riverboats will once again be docking in Baton Rouge.

RENTS/UTILITIES/DONATIONS—COMMUNITY CENTERS

REVENUE TYPE	FUND . . OBJECT		
Charges for Services	City	001..446101	Leo S. Butler
	City	001..446102	Jewel J. Newman
	City	001..446103	Dr. M.L. King, Jr.
	Parish	002..446104	Chaneyville
	City	001..446105	Delmont

LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	N/A	N/A

COLLECTION AND TRANSMITTAL OF FUNDS:

Collector: Department of Finance Department–Revenue Division.

Transmittal: Recorded as received.

PAYOR OF FEE:

Individuals and groups wishing to rent space in one of the community centers for a special event must pay a fee for such rental. In addition, **groups and programs occupying space in a community center on an ongoing basis** pay for a portion of the utility usage at that center. For example, Metro Health operates a clinic in the Leo S. Butler Center and pays $800 per month to the Center. Donations to the centers are also accounted for in these revenue accounts. **Participants in certain programs**, particularly summer camps, may be charged a fee to help defray the cost of hosting the camp.

COMPUTATION OF FEE:

Amounts of fees charged vary by community center. Lists of rates charged by each are available in the Budgeting Division.

REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:

While these funds are not legally restricted, it has been the policy of the City-Parish to allow them to be utilized on program enhancements or capital equipment at the centers.

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

LEO S. BUTLER COMMUNITY CENTER (CITY)							ACCOUNT NUMBER	001 . . 446101
	2008		2009		2010		2011	
MONTH	$	%	$	%	$	%	$	%
January	1,523	6.84%	648	2.96%	1,949	9.45%	545	3.74%
February	2,407	17.66%	0	2.96%	2,420	21.18%	1,739	15.68%
March	1,343	23.69%	5,303	27.20%	1,155	26.77%	1,424	25.45%
April	2,854	36.51%	99	27.65%	998	31.61%	392	28.14%
May	1,833	44.75%	714	30.92%	1,210	37.48%	1,299	37.06%
June	1,719	52.47%	1,072	35.82%	6,182	67.44%	1,837	49.67%
July	1,724	60.21%	1,106	40.87%	520	69.96%	1,761	61.76%
August	2,305	70.57%	499	43.15%	199	70.92%	0	61.76%
September	1,068	75.37%	8,386	81.49%	3,396	87.38%	914	68.03%
October	873	79.29%	2,221	91.64%	407	89.36%	2,039	82.03%
November	2,700	91.42%	1,157	96.93%	860	93.52%	1,606	93.05%
December	1,910	100.00%	672	100.00%	1,336	100.00%	1,012	100.00%
TOTAL/% Chg	22,259	3.19%	21,877	-1.72%	20,632	-5.69%	14,568	-29.39%

JEWEL J. NEWMAN COMMUNITY CENTER (CITY)					ACCOUNT NUMBER		001 . . 446102	
	2008		2009		2010		2011	
MONTH	$	%	$	%	$	%	$	%
January	0	0.00%	350	3.88%	500	2.34%	1,200	4.71%
February	4,270	29.21%	0	3.88%	1,441	9.08%	0	4.71%
March	1,700	40.84%	4,626	55.23%	650	12.12%	4,044	20.60%
April	1,900	53.84%	850	64.66%	0	12.12%	470	22.44%
May	850	59.65%	850	74.10%	5,400	37.39%	2,450	32.07%
June	1,200	67.86%	1,858	94.72%	3,795	55.15%	1,250	36.98%
July	850	73.68%	378	98.91%	1,650	62.87%	500	38.94%
August	1,900	86.67%	(3,562)	59.38%	1,700	70.83%	1,400	44.44%
September	0	86.67%	850	68.81%	700	74.10%	0	44.44%
October	133	87.58%	1,700	87.68%	887	78.25%	6,540	70.13%
November	850	93.40%	850	97.11%	1,172	83.74%	3,049	82.11%
December	965	100.00%	260	100.00%	3,475	100.00%	4,555	100.00%
TOTAL/% Chg	14,618	-49.46%	9,010	-38.36%	21,370	137.18%	25,458	19.13%

NOTE: In September 2008, Hurricane Gustav damaged the roof of the center, rendering many areas unusable and forcing the cancellation of events for the remainder of the year. The revenue in 2009 decreased because of NSF checks being written off; without that write-off, the decrease would have been only 14%. The large percentage increase in 2010 is misleading, since it is partly due to the NSF write-off in the previous year.

DR. MARTIN LUTHER KING, JR., COMMUNITY CENTER (CITY)					ACCOUNT NUMBER		001 . . 446103	
	2008		2009		2010		2011	
MONTH	$	%	$	%	$	%	$	%
January	1,897	7.20%	4,320	13.50%	550	2.60%	0	0.00%
February	1,075	11.27%	893	16.29%	2,508	14.44%	3,034	13.83%
March	1,073	15.34%	3,353	26.77%	3,450	30.74%	2,865	26.89%
April	3,137	27.24%	1,345	30.98%	685	33.97%	1,420	33.36%
May	2,466	36.60%	3,462	41.80%	1,402	40.60%	575	35.98%
June	(225)	35.75%	1,875	47.66%	257	41.81%	3,694	52.82%
July	0	35.75%	1,937	53.71%	0	41.81%	0	52.82%
August	5,276	55.76%	780	56.15%	2,054	51.51%	2,350	63.53%
September	0	55.76%	0	56.15%	0	51.51%	2,877	76.64%
October	4,637	73.35%	5,287	72.67%	4,616	73.31%	2,164	86.50%
November	0	73.35%	1,598	77.67%	1,072	78.38%	1,116	91.59%
December	7,025	100.00%	7,145	100.00%	4,578	100.00%	1,845	100.00%
TOTAL/% Chg	26,361	68.31%	31,995	21.37%	21,172	-33.83%	21,940	3.63%

NOTE: 2008 saw a large increase due to the addition of two new monthly tenants. Tenant turnover causes fluctuations in annual collections.

CHANEYVILLE COMMUNITY CENTER (PARISH)					ACCOUNT NUMBER		002 . . 446104	
	2008		2009		2010		2011	
MONTH	$	%	$	%	$	%	$	%
January	250	4.90%	275	6.43%	360	9.51%	0	0.00%
February	1,000	24.49%	375	15.20%	0	9.51%	0	0.00%
March	150	27.42%	391	24.35%	500	22.72%	755	19.63%
April	663	40.41%	375	33.12%	0	22.72%	250	26.13%
May	0	40.41%	0	33.12%	0	22.72%	250	32.63%
June	625	52.65%	25	33.70%	875	45.83%	425	43.68%
July	250	57.55%	1,185	61.41%	0	45.83%	75	45.63%
August	375	64.90%	375	70.18%	100	48.47%	300	53.43%
September	665	77.92%	250	76.03%	1,000	74.88%	250	59.93%
October	250	82.82%	0	76.03%	0	74.88%	730	78.91%
November	752	97.55%	125	78.95%	250	81.48%	250	85.41%
December	125	100.00%	900	100.00%	701	100.00%	561	100.00%
TOTAL/% Chg	5,105	-16.08%	4,276	-16.24%	3,786	-11.46%	3,846	1.58%

NOTE: Revenues for this center fluctuate normally with the number of private rentals; monthly tenants have not changed in recent years.

DELMONT SERVICE CENTER (CITY)					ACCOUNT NUMBER		001 . . 446105	
	2008		2009		2010		2011	
MONTH	$	%	$	%	$	%	$	%
January	1,910	5.69%	2,360	7.49%	2,010	6.13%	1,573	5.04%
February	4,085	17.87%	3,305	17.98%	2,260	13.01%	2,810	14.05%
March	2,560	25.50%	3,130	27.91%	4,685	27.29%	1,985	20.41%
April	2,410	32.69%	1,820	33.69%	2,515	34.95%	1,610	25.57%
May	1,835	38.16%	1,410	38.16%	2,195	41.64%	2,935	34.98%
June	6,740	58.25%	6,040	57.33%	6,065	60.12%	5,095	51.30%
July	2,435	65.51%	2,160	64.19%	2,835	68.76%	3,360	62.07%
August	1,960	71.35%	1,645	69.41%	1,610	73.67%	1,885	68.11%
September	1,781	76.66%	1,885	75.39%	1,610	78.58%	1,785	73.84%
October	3,485	87.05%	2,835	84.39%	2,035	84.78%	2,070	80.47%
November	1,560	91.70%	2,360	91.88%	1,585	89.61%	2,135	87.31%
December	2,785	100.00%	2,560	100.00%	3,410	100.00%	3,959	100.00%
TOTAL/% Chg	33,546	10.81%	31,510	-6.07%	32,815	4.14%	31,202	-4.92%

NOTE: Like the Jewel J. Newman Center, the Delmont Center offers a summer camp. Unlike the other center, Delmont deposits its camp fees into its Rent/Utilities/Donations account.

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						
			2008	2009	2010	2011
DESCRIPTION	NOTE	ACCOUNT	$	$	$	$
City Court Bond Posting Fees From EBRSO	1	001..440022	0	40,440	0	4,620
City Prosecutor Discovery Fees	2	001..440032	1,665	1,020	1,075	1,670
City Pros. Bond Posting Fees From EBRSO	1	001..440033	0	143,306	0	18,844
Legal Costs - Sales Tax	3	001..440113	23,456	0	40,092	17,780
ABC Subpoenas	4	001/002..440350	140	280	0	1,149
Police Collection Fees	5	001..441502	276	139	66	48
Traffic Safety Fees - Hearing Fees	6	001..441509	100	100	0	150

NOTE: (1) Act 942 of the 2003 regular session of the Legislature amended R.S. 15:85.1 to provide for a $15 fee to be assessed in connection with every criminal bond posted. For City Court cases, $2 of that amount is to be remitted to the Clerk of City Court and $7 to the City Prosecutor. Amounts deposited in 2009 represent all collections since 2003.

(2) DWI sobriety tests are videotaped, and the CD's are used at trial. A defense attorney can purchase a copy of the client's CD for $10.

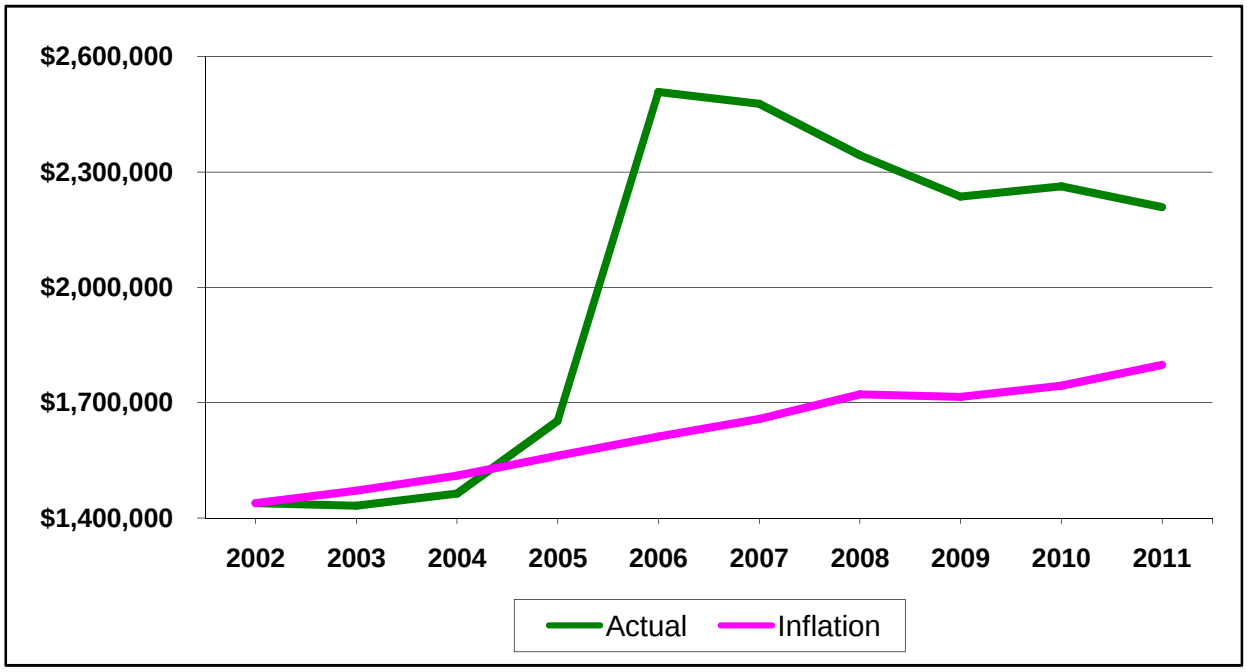
(3) This credit in December of each year results from the closing out of the court costs escrow account (001..240011). The December 2009 amount ($26,079.60) was credited in error to the Contingent Receipts account.

(4) This charge may be imposed on any person who is subpoenaed to appear before the ABC Board. The subpoena cost may be waived at the discretion of the Board.

(5) This fee was earned by the Baton Rouge Police Department for assisting the City Constable's office in serving bench warrants. The Police Department no longer serves warrants but occasionally still collects fees on previously outstanding warrants.

(6) Chapter 5, §11:54(4) f of the Code of Ordinances sets an administrative fee of $50 for any person who requests an adjudication hearing and either is found liable or does not appear for the hearing. This fee has usually been lumped together with Traffic Safety Fees and deposited into account 001..441508.

FINES & FORFEITS



Year	Average CPI-U	Actual	Inflation
2002	179.9	$1,438,317	$1,438,317
2003	184.0	1,431,893	1,471,097
2004	188.9	1,463,484	1,510,273
2005	195.3	1,652,475	1,561,441
2006	201.6	2,507,568	1,611,810
2007	207.3	2,476,517	1,657,383
2008	215.3	2,342,771	1,721,343
2009	214.5	2,235,647	1,714,947
2010	218.1	2,261,756	1,743,730
2011	224.9	2,207,886	1,798,096

On average, approximately 80% 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.

This page is intentionally left blank.

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
	2008		2009		2010		2011	
MONTH	$	%	$	%	$	%	$	%
January	34,644	11.59%	29,556	7.62%	26,716	6.48%	27,723	8.08%
February	37,005	23.97%	36,253	16.96%	40,453	16.30%	45,631	21.39%
March	37,149	36.40%	28,740	24.36%	47,442	27.81%	62,540	39.63%
April	27,126	45.47%	31,126	32.39%	53,305	40.74%	15,411	44.12%
May	25,896	54.13%	28,580	39.75%	37,610	49.87%	28,135	52.33%
June	21,251	61.24%	23,725	45.86%	29,362	57.00%	17,436	57.41%
July	20,172	67.99%	51,253	59.07%	28,982	64.03%	29,211	65.93%
August	16,605	73.54%	37,997	68.86%	24,442	69.96%	22,994	72.64%
September	17,281	79.32%	31,911	77.09%	35,415	78.55%	27,096	80.54%
October	24,179	87.41%	31,138	85.11%	26,652	85.02%	29,615	89.18%
November	17,580	93.29%	32,246	93.42%	25,677	91.25%	18,197	94.48%
December	20,047	100.00%	25,539	100.00%	36,059	100.00%	18,922	100.00%
TOTAL	298,935	-8.79%	388,064	29.82%	412,115	6.20%	342,911	-16.79%

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
	2008		2009		2010		2011	
MONTH	$	%	$	%	$	%	$	%
January	741	1.14%	750	4.29%	3,975	13.26%	1,516	4.47%
February	4,900	8.67%	1,101	10.59%	1,850	19.43%	1,553	9.04%
March	319	9.16%	4,676	37.33%	3,619	31.50%	1,250	12.73%
April	7,015	19.93%	938	42.69%	1,014	34.88%	6,802	32.77%
May	700	21.01%	739	46.92%	1,113	38.59%	0	32.77%
June	5,175	28.96%	446	49.47%	500	40.26%	1,550	37.33%
July	7,950	41.17%	1,775	59.62%	1,250	44.43%	500	38.81%
August	6,727	51.51%	2,204	72.22%	0	44.43%	0	38.81%
September	668	52.53%	625	75.80%	800	47.10%	4,555	52.23%
October	1,200	54.38%	3,319	94.78%	11,956	86.97%	3,592	62.81%
November	10,322	70.23%	328	96.65%	2,923	96.72%	2,250	69.44%
December	19,377	100.00%	585	100.00%	984	100.00%	10,372	100.00%
TOTAL	65,094	-40.76%	17,486	-73.14%	29,984	71.47%	33,940	13.19%

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 02/07/12

INTERPRETATION OF LEGAL AUTHORIZATION:

State: **L.R.S. 32:41** gives local municipal authorities the power to adopt ordinances regulating traffic on highways other than state-maintained highways within their corporate limits. They may also adopt ordinances regulating traffic on state-maintained highways within their corporate limits as long as such ordinances do not establish regulations different from or in addition to the provisions of this statute, unless such additions or supplements are approved in writing by the Department of Public Safety. In addition, this statute allows the municipal ordinance to provide for such penalties as are consistent with the authority granted by the local municipal charter or state statute under which the municipal government operates. **L.R.S. 15:571 O** allows payment of fines by credit card.

Local: **Title 11 (Traffic Code) of the Code of Ordinances** of the City of Baton Rouge and the Parish of East Baton Rouge provides for the enforcement of street traffic regulations in the city and all of the state vehicle laws applicable to street traffic in the city by the Traffic Division of the Police Department. The ***en banc* order of February 7, 2012**, provides the most recent fines schedule for traffic violations.

COLLECTION AND TRANSMITTAL OF FUNDS:

Collector: The Clerk of City Court.

Transmittal: Remitted daily to Finance Department–Accounting Division.

PAYOR OF FEE:

Every driver of any type of vehicle, as well as certain non-motorized traffic, is required to obey the traffic ordinances of the city and the state. **Drivers found guilty of violating a traffic ordinance** may be sentenced to pay a fine.

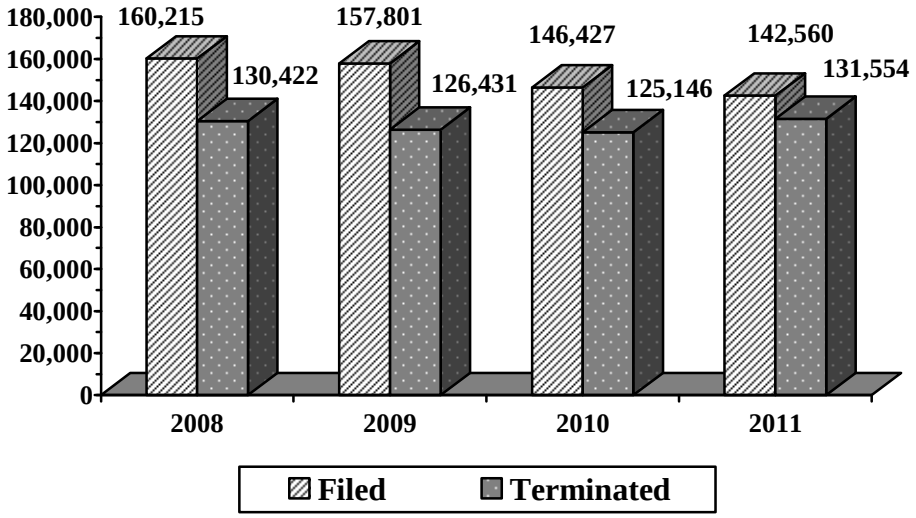
COMPUTATION OF FEE:

The City Court *en banc* order effective February 7, 2012, set forth a schedule of fines to be imposed for traffic infractions unless otherwise specifically ordered by the assigned judge, which schedule is on file in the Budgeting Division of the Finance Department.

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

CITY COURT TRAFFIC FINES (CITY)						ACCOUNT NUMBER		001 . . 450103
	2008		2009		2010		2011	
MONTH	$	%	$	%	$	%	$	%
January	160,467	8.58%	146,275	8.42%	120,869	6.89%	124,234	7.00%
February	170,329	17.68%	163,538	17.84%	163,845	16.23%	167,306	16.42%
March	188,246	27.74%	172,297	27.75%	197,518	27.48%	211,189	28.31%
April	163,982	36.50%	144,570	36.08%	173,722	37.38%	123,022	35.23%
May	159,204	45.01%	148,244	44.61%	150,370	45.95%	137,801	42.99%
June	157,208	53.41%	140,130	52.68%	147,535	54.36%	140,251	50.89%
July	165,164	62.24%	162,100	62.01%	146,566	62.71%	156,866	59.72%
August	150,735	70.29%	123,930	69.14%	127,866	70.00%	148,938	68.11%
September	121,626	76.79%	138,485	77.12%	147,501	78.40%	149,576	76.53%
October	160,497	85.37%	129,013	84.54%	133,306	86.00%	160,381	85.56%
November	131,099	92.38%	141,394	92.68%	105,820	92.03%	123,615	92.52%
December	142,608	100.00%	127,098	100.00%	139,838	100.00%	132,784	100.00%
TOTAL	1,871,165	-2.48%	1,737,074	-7.17%	1,754,756	1.02%	1,775,963	1.21%

NOTE: Fluctuations in revenues from traffic fines result in part from number of tickets issued. Other factors that influence collections are the fact that the amounts of the standard fines for each offense are changed from time to time by order of the City Court judges, and the fact that the judges may impose or suspend the fine in any given case. Traffic cases filed and terminated, including DWI and parking cases, were as follows:



PARISH PARKING FINES

REVENUE TYPE	FUND . . OBJECT
Fines and Forfeits	Parish 002 . . 451004

LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	Louisiana Revised Statutes 32:41 32:42	Code of Ordinances, Title 11, Chapter 28 *En Banc* Order of City Court effective 09/15/09 Ordinance 15036 11/23/10

INTERPRETATION OF LEGAL AUTHORIZATION:

State: **L.R.S. 32:41** gives local municipal authorities the power to adopt ordinances regulating traffic on highways other than state-maintained highways within their corporate limits. They may also adopt ordinances regulating traffic on state-maintained highways within their corporate limits as long as such ordinances do not establish regulations different from or in addition to the provisions of this statute, unless such additions or supplements are approved in writing by the Department of Public Safety. In addition, this statute allows the municipal ordinance to provide for such penalties as are consistent with the authority granted by the local municipal charter or state statute under which the municipal government operates. **L.R.S. 32:42** confers the same powers on local parochial authorities for the regulation of traffic on public roads within their territorial limits but outside corporate limits of any municipality.

Local: **Title 11 (Traffic Code) of the Code of Ordinances** of the City of Baton Rouge and the Parish of East Baton Rouge provides for the enforcement of local and state traffic regulations. Chapter 28, §11:401 (a) provides that the city police chief is responsible for the enforcement of parking laws inside the corporate limits of the city of Baton Rouge, and that the EBRP Sheriff is responsible for the enforcement of parking laws and ordinances in all areas of the parish, including the corporate limits of a municipality. Chapter 28, §11:401 (c) provides that the Clerk of City Court is responsible for the collection of all monetary penalties imposed under this ordinance except those imposed following an adjudicatory hearing before a Justice of the Peace. The ***en banc* order of September 15, 2009**, provides the most recent fines schedule. **Ordinance 15036** of **11/23/10** amended Chapter 28, §11:401 to eliminate all responsibility of parish parking fines.

COLLECTION AND TRANSMITTAL OF FUNDS:

Collector: The Clerk of City Court.

Transmittal: Remitted daily to Finance Department–Accounting Division.

DISTRIBUTION OF PROCEEDS:

This account was set up to receive the 40% of fines from parking tickets issued by the Sheriff. The remaining 60% is sent to the Sheriff's Office.

PAYOR OF FEE:

Every driver of any type of vehicle, as well as certain non-motorized traffic, is required to obey the traffic ordinances of the city and the state. **Drivers found guilty of a parking violation** must pay a fine.

COMPUTATION OF FEE:

The City Court en banc order effective September 15, 2009, set forth a schedule of fines to be imposed for traffic infractions unless otherwise specifically ordered by the assigned judge, which schedule is on file in the Budgeting Division of the Finance Department. As a result of Ordinance 15036 of 11/23/10 parish parking fines are no longer collected.

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

PARISH PARKING FINES (PARISH)							ACCOUNT NUMBER	002 . . 451004
	2008		2009		2010		2011	
MONTH	$	%	$	%	$	%	$	%
January	1,660	6.20%	3,610	15.83%	0	0.00%	0	0.00%
February	2,120	14.11%	2,646	27.44%	0	0.00%	0	0.00%
March	3,470	27.07%	2,500	38.41%	0	0.00%	0	0.00%
April	3,360	39.62%	1,210	43.71%	0	0.00%	0	0.00%
May	0	39.62%	1,322	49.51%	0	0.00%	0	0.00%
June	0	39.62%	1,460	55.92%	5,060	91.17%	0	0.00%
July	0	39.62%	0	55.92%	0	91.17%	0	0.00%
August	9,407	74.74%	1,230	61.31%	470	99.64%	0	0.00%
September	0	74.74%	2,720	73.24%	0	99.64%	0	0.00%
October	1,400	79.97%	0	73.24%	0	99.64%	0	0.00%
November	3,364	92.53%	1,590	80.22%	0	99.64%	0	0.00%
December	2,000	100.00%	4,510	100.00%	20	100.00%	0	0.00%
TOTAL	26,781	-44.79%	22,798	-14.87%	5,550	-75.66%	0	-100.00%

NOTE: The Sheriff began issuing parking tickets in 2007, and this account was set up at that time to receive the City-Parish's 40% share of the fines from tickets issued by the Sheriff. Fluctuations in revenues from traffic fines result in part from number of tickets issued. As a result of **Ordinance 15036** of **11/23/10** parish parking fines are no longer collected.

ABC BOARD FINES

REVENUE TYPE	FUND . . OBJECT	
Fines and Forfeits	City 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

INTERPRETATION OF LEGAL AUTHORIZATION:

State: **Title 26 of the Louisiana Revised Statutes** is the state Alcoholic Beverage Control Law, which regulates all aspects of alcoholic beverages and their manufacture, sale, dispensing, consumption, etc., in the state.

Local: **Title 1, § 1:150, of the Code of Ordinances**, provides for the creation of the parish Alcoholic Beverage Control Board for the purpose of regulating all premises licensed or permitted to sell or serve wine, beer, or liquor and specifies the procedures for the various Board actions, including denial, revocation, or suspension of a liquor permit. **Section 1:152** grants to the ABC Board the authority to levy any fine for certain specified causes, including violation of any ordinance that regulates the sale or distribution or processing of alcoholic beverages or that regulates premises licensed to sell, distribute, or process alcoholic beverages. **Ordinance 14472**, adopted August 27, 2008, is the current **Wine, Beer, and Liquor Ordinance**. This is the ordinance that regulates the sale, dispensing, and consumption of alcoholic beverages. **The ABC Board Order** of 3/19/92, as amended, establishes and sets out the **Fines Schedule** for the imposition and collection of fines and penalties to be assessed against applicants, permit holders, or licensees who are found guilty of violations of the Wine, Beer, and Liquor Ordinance.

COLLECTION AND TRANSMITTAL OF FUNDS:

Collector: Parish Attorney's Office.

Transmittal: Deposited daily, with cash receipt form sent to Finance Department–Revenue Division.

PAYOR OF FEE:

Any person found guilty by the ABC Board of a violation of the Wine, Beer, and Liquor Ordinance may be ordered to pay a fine.

COMPUTATION OF FEE:

See the Fines Schedule 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.

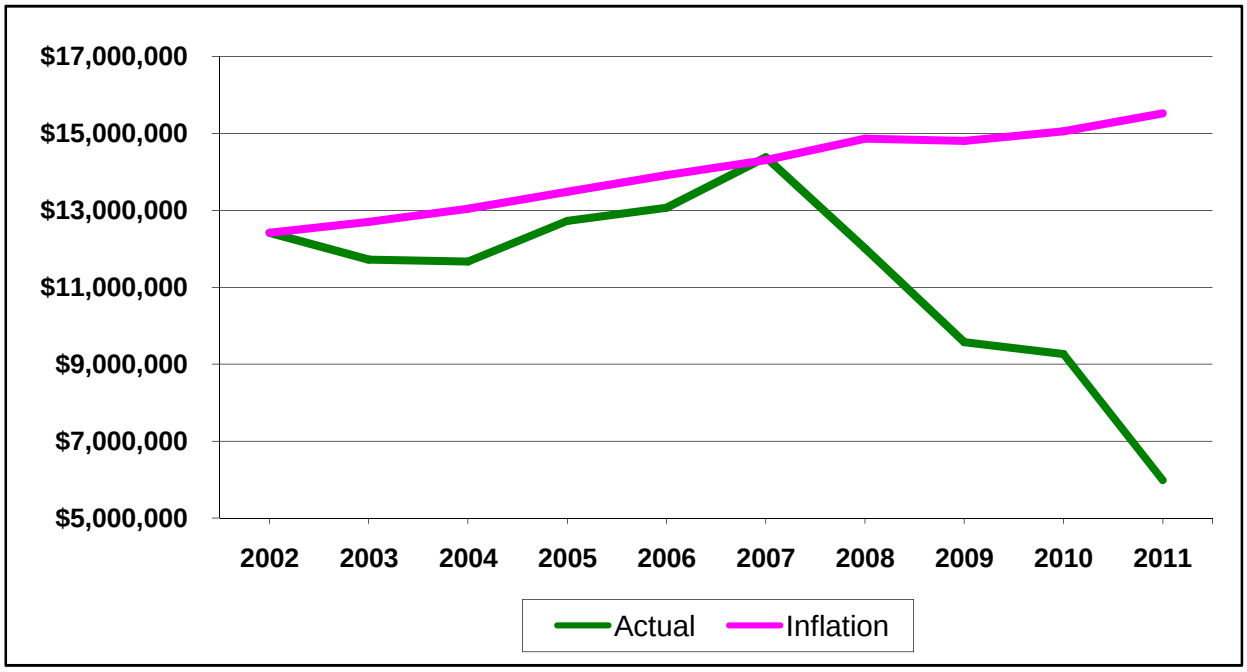
MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

ABC BOARD FINES (CITY)							ACCOUNT NUMBER	001 . . 451300
	2008		2009		2010		2011	
MONTH	$	%	$	%	$	%	$	%
January	1,325	2.15%	5,820	9.60%	5,200	9.13%	10,977	20.73%
February	6,976	13.49%	15,685	35.47%	9,225	25.33%	8,524	36.84%
March	4,995	21.60%	6,200	45.70%	2,917	30.45%	5,848	47.88%
April	6,252	31.76%	5,300	54.44%	3,050	35.81%	5,850	58.93%
May	6,716	42.68%	3,000	59.39%	2,750	40.64%	250	59.40%
June	1,320	44.82%	10,600	76.88%	4,500	48.54%	7,042	72.71%
July	7,290	56.67%	2,666	81.28%	3,550	54.77%	2,275	77.00%
August	5,000	64.79%	3,750	87.46%	2,805	59.70%	3,800	84.18%
September	4,012	71.31%	1,500	89.94%	7,125	72.21%	1,850	87.67%
October	8,085	84.45%	2,050	93.32%	3,000	77.48%	3,250	93.81%
November	6,800	95.49%	1,800	96.29%	7,200	90.12%	2,000	97.59%
December	2,773	100.00%	2,250	100.00%	5,625	100.00%	1,275	100.00%
TOTAL	61,544		60,621		56,947		52,941	

ABC BOARD FINES (PARISH)							ACCOUNT NUMBER	002 . . 451300
	2008		2009		2010		2011	
MONTH	$	%	$	%	$	%	$	%
January	0	0.00%	750	7.81%	0	0.00%	0	0.00%
February	3,002	15.59%	1,923	27.83%	1,843	76.66%	1,824	85.59%
March	1,325	22.48%	3,166	60.80%	311	89.60%	141	92.21%
April	0	22.48%	750	68.61%	0	89.60%	0	92.21%
May	655	25.88%	265	71.37%	0	89.60%	166	100.00%
June	9,500	75.22%	0	71.37%	0	89.60%	0	100.00%
July	0	75.22%	1,000	81.78%	0	89.60%	0	100.00%
August	760	79.17%	0	81.78%	0	89.60%	0	100.00%
September	250	80.47%	1,000	92.19%	0	89.60%	0	100.00%
October	2,250	92.16%	0	92.19%	0	89.60%	0	100.00%
November	0	92.16%	750	100.00%	0	89.60%	0	100.00%
December	1,510	100.00%	0	100.00%	250	100.00%	0	100.00%
TOTAL	19,252		9,604		2,404		2,131	
COMB/% Chg	80,796	12.71%	70,225	-13.08%	59,351	-15.48%	55,072	-7.21%

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

MISCELLANEOUS



Year	Average CPI-U	Actual	Inflation
2002	179.9	$12,416,115	$12,416,115
2003	184.0	11,715,404	12,699,084
2004	188.9	11,662,849	13,037,266
2005	195.3	12,725,348	13,478,973
2006	201.6	13,066,323	13,913,779
2007	207.3	14,378,643	14,307,174
2008	215.3	12,009,008	14,859,308
2009	214.5	9,566,322	14,804,095
2010	218.1	9,256,946	15,052,555
2011	224.9	5,984,968	15,521,869

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.

This page is intentionally left blank.

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	
	2008		2009		2010		2011	
QUARTER	$	%	$	%	$	%	$	%
1st	392,406	31.94%	107,751	47.64%	19,470	14.40%	21,043	24.79%
2nd	331,889	58.96%	68,307	77.85%	22,454	31.01%	25,350	54.66%
3rd	256,972	79.87%	32,262	92.11%	29,985	53.20%	15,457	72.87%
4th	213,000	97.21%	18,103	100.12%	30,048	75.42%	20,109	96.56%
Other	34,276	100.00%	(263)	100.00%	33,222	100.00%	2,916	100.00%
TOTAL	1,228,543		226,160		135,179		84,875	

INTEREST EARNINGS ON INVESTMENTS (PARISH)					ACCOUNT NUMBER		002 . . 481000	
	2008		2009		2010		2011	
QUARTER	$	%	$	%	$	%	$	%
1st	248,035	28.05%	95,848	45.29%	25,120	24.98%	9,181	23.06%
2nd	224,561	53.44%	59,460	73.39%	13,518	38.42%	11,559	52.08%
3rd	195,439	75.54%	31,397	88.23%	16,140	54.47%	6,926	69.48%
4th	185,454	96.51%	24,906	100.00%	15,724	70.10%	9,391	93.06%
Other	30,887	100.00%	0	100.00%	30,072	100.00%	2,763	100.00%
TOTAL	884,376		211,611		100,574		39,820	
COMB/% Chg	2,112,919	-44.58%	437,771	-79.28%	235,753	-46.15%	124,695	-47.11%

NOTE: Amounts noted above under "Other" include interest earnings on solid waste user fees, amounts earned on funds held in escrow for payment of property taxes, and other miscellaneous amounts. Interest rates, along with certain revenues, rose at a slow pace in 2007; and decreased substantially in 2008, 2009, 2010, and 2011 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	2008	2009	2010	2011
General Fund:				
Interest Earnings	2,112,919	437,771	235,752	124,695
Interest Earnings on Assessments-Paving	0	1,498	(105)	0
Health & Dental Managerial Fund	46,588	17,244	8,431	11,253
Postemployment Benefits Fund	20,868	4,742	2,650	(40)
Insurance Reserve Fund	918,107	187,260	85,207	60,756
TOTAL CAFR	3,098,482	648,515	331,935	196,664

RENTALS — LAND

REVENUE TYPE	FUND . . OBJECT	
Miscellaneous Revenues	City	001 . . 482100

LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	N/A	By Contract or Agreement

INTERPRETATION OF LEGAL AUTHORIZATION:

Local: Individual lease **contracts and agreements** can be executed between the City of Baton Rouge and the various lessees for rental of land, batture lands, and real estate. "Batture" refers to certain portions of the bed of the Mississippi River that are uncovered at time of low water but are covered annually at time of ordinary high water.

COLLECTION AND TRANSMITTAL OF FUNDS:

Collector: City-Parish Finance Department–Revenue Division.

Transmittal: Timing and frequency of payments depend on the individual lease contracts.

PAYOR OF FEE:

Any individual or company that leases land, batture land, or real estate belonging to the City-Parish pays this fee.

COMPUTATION OF FEE:

The amount paid by the Ingram Barge Company for rental of batture land has been $1,631.25 per month since 2002, and that rate will continue unless a new contract is signed. The batture land being leased comprises 2.88 acres on the Mississippi River known as the "Old Ferry Landing Site."

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

RENTALS - LAND (CITY)							ACCOUNT NUMBER	001 . . 482100
	2008		2009		2010		2011	
MONTH	$	%	$	%	$	%	$	%
January	0	0.00%	0	0.00%	3,263	15.39%	1,631	8.33%
February	1,631	7.69%	3,263	18.18%	0	15.39%	0	8.33%
March	1,631	15.38%	1,631	27.27%	3,263	30.77%	3,263	25.00%
April	3,262	30.76%	0	27.27%	1,631	38.47%	1,631	33.33%
May	1,631	38.46%	3,262	45.45%	1,631	46.16%	0	33.33%
June	3,262	53.84%	1,631	54.54%	1,631	53.85%	3,263	50.00%
July	0	53.84%	0	54.54%	1,631	61.54%	0	50.00%
August	3,263	69.23%	3,263	72.73%	1,631	69.23%	3,263	66.67%
September	0	69.23%	0	72.73%	1,631	76.92%	1,631	75.00%
October	3,263	84.61%	3,263	90.91%	1,631	84.61%	1,631	83.34%
November	0	84.61%	0	90.91%	0	84.61%	1,631	91.67%
December	3,263	100.00%	1,631	100.00%	3,263	100.00%	1,631	100.00%
TOTAL/% Chg	21,206	20.19%	17,944	-15.38%	21,206	18.18%	19,575	-7.69%

NOTE: Only eleven months of revenue were posted in 2007. The January 2009 payment was posted in 2008, so those collections for 2008 are overstated by $1,631 and those for 2009 are understated by the same amount. In January 2010, deferred revenue from 2009 was posted. This is the cause of the increase in 2010 and subsequent decrease in 2011. The January 2011 payment was posted in 2010, and the January 2012 payment was posted in 2011. These have no net effect on 2011 revenues.

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: A lease agreement with the Public Defender's Office provides for the renting of space in the Attorneys' Building at 300 Louisiana Avenue from January 1, 2006, through December 31, 2008. The City-Parish also receives rent payments from the Office of the Parish Attorney–Gaming Enforcement Division for space occupied at the Court Plaza Building at 10500 Coursey Boulevard and from the Office of Community Development for rental of space in the Attorneys' Building. A lease agreement dated May 1, 2009, with the EBRP Sheriff's Office provides for the renting of space by the Sheriff's Office in the City-Parish Emergency Operations Center for 10 years at an annual rental of $14,097. Rental payments are due June 30 of each year for the preceding 12 months.

COLLECTION AND TRANSMITTAL OF FUNDS:

Collector: Department of Finance–Accounting Division.

Transmittal: Recorded as received.

PAYOR OF FEE:

On October 1, 1994, the Office of the Parish Attorney–Gaming Enforcement Division began paying for the right to rent 2,160 square feet of space in the Court Plaza building at 10500 Coursey Boulevard. Beginning 1997, the City-Parish purchased the Attorneys' Building and began receiving rent from the Public Defender's Office and the Office of Community Development. Beginning May 15, 2009, the EBR Sheriff's Office has leased 1,261 square feet of space in the Emergency Operations Center, with the possibility of an additional 100 square feet to house its computer servers.

COMPUTATION OF FEE:

From 1996 through 2000, Office of the Parish Attorney—Gaming Division paid $1,297.50 per month; in 2001 the rent was reduced to $118.33 when the space requirements of that office decreased. Beginning in 2003 the space and rent were again reduced. Beginning in 2008, rent was increased to $1,400 per year. In 2011, rent decreased to $1,000 for the year.

Effective January 1, 2006, through December 31, 2008, the Public Defender's Office has rented space in the Attorneys' Building for an amount that is adjusted annually by the percentage change in the Consumer Price Index--All Urban Consumers (CPI-U). The 2008 rate was $12,763.29 per month, which increased to $12,900.36 in 2009, $13,137.73 in 2010, and $13287.50 in 2011. See a copy of the lease on file in the Budgeting Division. As of February 2010, no new lease has been signed for 2011, and the space is being rented on a month-to-month basis.

Effective June 8, 1997, the Office of Community Development has rented space at the Attorneys' Building at a monthly charge of $6,758.33.

Effective June 15, 2009, the East Baton Rouge Parish Sheriff's Office rented space in the Emergency Operations Center building; rental rate is $14,097 per year. See a copy of the lease on file in the Budgeting Division.

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

RENTALS - BUILDINGS (CITY)					ACCOUNT NUMBER		001 . . 482200	
	2008		2009		2010		2011	
MONTH	$	%	$	%	$	%	$	%
January	0	0.00%	0	0.00%	0	0.00%	0	0.00%
February	12,764	5.45%	12,900	5.45%	13,138	5.20%	13,138	5.16%
March	33,038	19.55%	33,176	19.48%	35,865	19.38%	33,712	18.40%
April	12,764	25.00%	12,900	24.94%	0	19.38%	13,288	23.62%
May	12,764	30.45%	12,900	30.39%	13,138	24.58%	13,288	28.83%
June	33,038	44.55%	33,176	44.42%	40,372	40.54%	47,660	47.55%
July	12,764	50.00%	12,900	49.88%	13,138	45.74%	13,288	52.77%
August	12,764	55.45%	12,900	55.33%	13,138	50.93%	13,287	57.99%
September	33,039	69.55%	12,900	60.79%	13,138	56.13%	33,562	71.17%
October	12,764	75.00%	33,763	75.06%	13,137	61.33%	13,287	76.38%
November	12,764	80.45%	12,901	80.52%	63,783	86.55%	13,287	81.60%
December	45,802	100.00%	46,076	100.00%	34,003	100.00%	46,850	100.00%
TOTAL	234,265		236,492		252,850		254,647	

NOTE: Monthly payments for the Public Defender's rent are withheld by the City-Parish from court costs collected by the City-Parish for the Public Defender's Office. $587.38 of the amount posted for October 2009 represents payment by the Sheriff's Office for the period from June 15, 2009, when the Sheriff first occupied the space, through June 30, 2009, the end of the lease year.

RENTALS - BUILDINGS (PARISH)					ACCOUNT NUMBER		002 . . 482200	
	2008		2009		2010		2011	
MONTH	$	%	$	%	$	%	$	%
January	58	4.14%	117	8.36%	350	25.00%	0	0.00%
February	58	8.29%	117	16.71%	0	25.00%	250	25.00%
March	59	12.50%	116	25.00%	0	25.00%	0	25.00%
April	58	16.64%	117	33.36%	350	50.00%	0	25.00%
May	58	20.79%	117	41.71%	0	50.00%	250	50.00%
June	59	25.00%	116	50.00%	0	50.00%	0	50.00%
July	58	29.14%	117	58.36%	350	75.00%	0	50.00%
August	58	33.29%	117	66.71%	0	75.00%	250	75.00%
September	59	37.50%	116	75.00%	0	75.00%	0	75.00%
October	58	41.64%	117	83.36%	350	100.00%	0	75.00%
November	58	45.79%	117	91.71%	0	100.00%	250	100.00%
December	759	100.00%	116	100.00%	0	100.00%	0	100.00%
TOTAL	1,400		1,400		1,400		1,000	
COMB/% Chg	235,665	3.07%	237,892	0.94%	254,250	6.88%	255,647	0.55%

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

ANALYSIS OF RENTAL REVENUE:

	LESSEE	2008	2009	2010	2011
CITY	Public Defender	153,165	154,805	157,653	159,450
	Sheriff's Office	0	587	14,097	14,097
	Community Development	81,100	81,100	81,100	81,100
	TOTAL CITY	**234,265**	**236,492**	**252,850**	**254,647**
PARISH	Gaming Control	1,400	1,400	1,400	1,000
	TOTAL PARISH	**1,400**	**1,400**	**1,400**	**1,000**
GRAND TOTAL		**235,665**	**237,892**	**254,250**	**255,647**

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
	2008		2009		2010		2011	
MONTH	$	%	$	%	$	%	$	%
January	4,822	8.33%	4,822	8.33%	4,822	8.33%	4,176	7.83%
February	4,822	16.67%	4,822	16.67%	4,822	16.67%	4,176	15.66%
March	4,822	25.00%	4,822	25.00%	4,822	25.00%	4,822	24.70%
April	4,822	33.33%	4,822	33.33%	4,822	33.33%	4,822	33.74%
May	4,822	41.67%	4,822	41.67%	4,822	41.67%	4,822	42.78%
June	4,821	50.00%	4,821	50.00%	4,822	50.00%	4,822	51.82%
July	4,822	58.33%	4,822	58.33%	4,822	58.34%	4,822	60.86%
August	4,822	66.67%	4,822	66.67%	4,822	66.67%	0	60.86%
September	4,822	75.00%	4,822	75.00%	4,822	75.00%	0	60.86%
October	4,822	83.33%	4,822	83.33%	4,821	83.33%	0	60.86%
November	4,821	91.67%	4,821	91.67%	0	83.33%	0	60.86%
December	4,822	100.00%	4,822	100.00%	9,643	100.00%	20,879	100.00%
TOTAL/% Chg	57,862	0.00%	57,862	0.00%	57,862	0.00%	53,341	-7.81%

NOTE: Rental payments for the Training Center are not necessarily posted in the month earned. Revenue decreased in 2011 because the LAJET program no longer exists. Another program temporarily rented the space from March to July 2011.

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

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

LEGAL AUTHORIZATION

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

INTERPRETATION OF LEGAL AUTHORIZATION:

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

COLLECTION AND TRANSMITTAL OF FUNDS:

Collector: Finance Department–Revenue Division.

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

PAYOR OF FEE:

The following leases were in effect as of March 2011:

State Lease #9192, dated January 19, 1981, leased to **Millie Loggins Fehlman** (**assignees are Hilcorp Energy II, L.P. and Samson Petroleum Company - payments by Hilcorp Energy Company, and Sampson Petroleum Company**), 44.50 acres in the Comite Field. A portion of the lease has terminated, and the only portion remaining in effect is that within the Cobb unit.

State Lease #18482, dated February 9, 2005, leased to **Alpine Exploration Companies, Inc.** (**Lamar Oil & Gas, Inc.,** is assignee of 84% interest, and operator of the lease the other 16% has been assigned to Angel Oil, L.L.C., and others, but the City-Parish has not recognized the assignment, with the consequence that the City-Parish still recognizes Alpine Exploration Companies, Inc., as the owner of the 16% interest), 21.36 acres of South Sewage Treatment Plant. **Lamar Oil & Gas should pay 100% of royalty payments.**

Lease dated May 30, 1977, streets and rights-of-way for **Oak Cluster Subdivision and Oak Cluster Drive**, originally granted to **Amoco Production Company and now owned by Hilcorp Energy Company**. The City-Parish acquired ownership of this property subject to the pre-existing lease. The property is now in the Tommy J. Strain No. 1 unit.

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

State Lease #20138, dated August 12, 2009, leased to Mark A. O'Neal & Associates, Inc., 1.84 acres in Section 44, T5S, R1W.

State Lease #20243, dated January 13, 2010, leased to BP America Production Company, 31 acres, approximately, in the Comite Field.

State Lease #20244, dated January 13, 2010, leased to BP America Production Company, 24 acres, approximately, in the Comite Field.

State Lease #20245, dated January 13, 2010, lease to BP America Production Company, 37 acres, approximately, in the Comite Field.

State Lease #20347, dated May 12, 2010, leased to BP America Production 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 BP America Production Company**).

The terms of the various leases provide for revenues to the parish at the amounts and rates for **bonuses, annual rentals, semiannual shut-in payments, and royalties** listed below. A bonus is an amount paid in cash at the inception of the lease and usually consists of the first year's rental payment plus an additional amount of up to one year's rental as actual bonus. Rental payments are made to keep the lease in effect until production is achieved. Shut-in payments are made when there is a well capable of producing gas in paying quantities but gas is not being used or marketed because of a lack of a reasonable market or marketing facilities or governmental restrictions. In such cases the well is shut in, and the lease is kept in effect by semiannual payments to the lessor. Royalties are calculated as a percentage of the value of actual production.

State Lease #9192:

Bonus	$114,231.50
Rental	$57,115.75
Shut-in	$3.00 per acre for a six-month period ($200 minimum)
Royalties	26 1/2% of the value of all oil, gas, and other minerals

State Lease #18482:

Bonus	$3,738.00
Rental	$1,869.00
Shut-in	$25.00 per acre for a six-month period ($500 minimum)
Royalties	20% of the value of all oil, gas, and other minerals

May 30, 1977, lease of Oak Cluster:

Bonus	unknown
Rental	$25.00 per acre
Shut-in	$25.00 per acre
Royalties	1/6 of the value of all oil, gas, and other minerals

State Lease #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
	2008		2009		2010		2011	
MONTH	$	%	$	%	$	%	$	%
January	238	0.16%	0	0.00%	0	0.00%	0	0.00%
February	335	0.39%	199	0.54%	103	0.20%	101	0.25%
March	9,109	6.62%	(16,488)	-44.57%	9,572	18.54%	3,905	10.11%
April	17,762	18.77%	7,735	-23.41%	4,611	27.37%	4,510	21.49%
May	12,687	27.45%	257	-22.70%	2,218	31.62%	146	21.86%
June	1,701	28.62%	5,757	-6.95%	8,774	48.43%	3,831	31.53%
July	22,302	43.87%	4,284	4.77%	3,363	54.87%	7,525	50.52%
August	15,301	54.34%	4,999	18.45%	11,616	77.13%	4,008	60.64%
September	1,880	55.62%	3,919	29.17%	4,280	85.32%	3,354	69.11%
October	23,305	71.57%	4,835	42.40%	802	86.86%	343	69.97%
November	221	71.72%	3,409	51.73%	8,188	102.55%	6,159	85.52%
December	41,345	100.00%	17,641	100.00%	(1,330)	100.00%	5,738	100.00%
TOTAL	146,186		36,547		52,197		39,620	

NOTE: Revenues are shown in the month in which they are actually received rather than in the month to which they apply. Royalty payments are made by several different companies, each operating on a different schedule. There is usually a lag of from one to four months between the month of production and the payment of royalties. The revenue may vary from year to year depending on the production of oil and gas fields.

OIL, GAS, & MINERAL BONUSES & RENTALS (PARISH)						ACCOUNT NUMBER		002 . . 482320
	2008		2009		2010		2011	
MONTH	$	%	$	%	$	%	$	%
TOTAL	0		64,132		44,049		29,823	
COMB/% Chg	146,186	57.72%	100,679	-31.13%	96,246	-4.40%	69,443	-27.85%

NOTE: The large amount of bonus revenue received in 2009 and 2010 results mainly from bonus payments for several new state leases in that year. The decrease in 2011 was due to no longer receiving the bonus payments.

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	
	2008		2009		2010		2011	
MONTH	$	%	$	%	$	%	$	%
February	16,962	4.17%	16,295	3.92%	0	0.00%	10,506	2.36%
April	0	4.17%	0	3.92%	15,578	3.89%	0	2.36%
August	218,438	57.91%	223,188	57.67%	230,555	61.49%	264,500	61.84%
December	171,059	100.00%	175,809	100.00%	154,147	100.00%	169,667	100.00%
TOTAL/% Chg	406,459	1.36%	415,292	2.17%	400,280	-3.61%	444,673	11.09%

E.B.R. SEWERAGE COMMISSION NOTE

REVENUE TYPE	FUND . . OBJECT	
Miscellaneous Revenues	City	001 . . 483110

LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	L.R.S. 33:4341 (B)	Resolution 32309, 04/06/92 Act of Credit Sale, 05/12/92

INTERPRETATION OF LEGAL AUTHORIZATION:

State: **L.R.S. 33:4341 (B)** provides that any municipality or any other political subdivision in, and including, the Parish of East Baton Rouge may sell any revenue-producing utility or any other property or equipment owned by it, in connection with the operation, management, financing, or refinancing thereof, to any other public entity in, and including, the Parish of East Baton Rouge, Louisiana.

Local: **Council Resolution 32309 (E.B.R. Sewerage Commission Resolution 717)** of April 6, 1992, authorizes the sale of an undivided interest in the sewerage system owned by the Sewerage Commission to the City of Baton Rouge and the refunding of certain certificates and bonds. **The Act of Credit Sale between the City of Baton Rouge, State of Louisiana, and East Baton Rouge Sewerage Commission**, dated May 12, 1992, is the actual sale document.

COLLECTION AND TRANSMITTAL OF FUNDS:

Collector: Department of Finance–Accounting Division.

Transmittal: Recorded on interest payment due dates of June 30 and December 31.

PAYOR OF FEE:

The **East Baton Rouge Sewerage Commission** makes these payments to the City of Baton Rouge.

In 1992, the City of Baton Rouge issued $85,000,000 in Public Improvement Sales Tax Revenue Bonds, Series 1992A, to provide funds to finance the acquisition of an undivided interest in the sewerage system owned and/or operated by the E.B.R. Sewerage Commission. The Commission used the proceeds to refund certain bonds and certificates of indebtedness. The Commission then, through the above-mentioned Act of Credit Sale, repurchased the undivided interest in the sewerage system and is required to make payments to the City semi-annually during the period 1992-2011. These payments offset the impact that the scheduled debt service payments on the bonds have on the General Fund. The 1992A bonds were refunded in 1998 (1998A City Sales Tax Revenue Bonds).

COMPUTATION OF FEE:

Following is a schedule of annual payment amounts due on the obligation from the EBR Sewerage Commission to the City of Baton Rouge:

YEAR	AMOUNT	YEAR	AMOUNT
1992	$8,810,212.39	2002	6,877,779.18
1993	8,336,980.20	2003	6,891,386.26
1994	9,290,914.69	2004	6,905,108.44
1995	9,289,058.01	2005	6,923,929.47
1996	9,289,162.37	2006	6,944,565.50
1997	8,415,915.67	2007	6,967,193.31
1998	7,148,784.27	2008	6,992,327.04
1999	7,052,975.64	2009	7,019,135.02
2000	6,959,290.14	2010	7,048,841.54
2001	6,891,653.43	2011	4,040,080.80
		TOTAL	**$ 148,095,293.37**

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

E.B.R. SEWERAGE COMMISSION NOTE (CITY)					ACCOUNT NUMBER		001 . . 483110	
	2008		2009		2010		2011	
MONTH	$	%	$	%	$	%	$	%
June	862,913	12.34%	646,039	9.20%	410,198	5.82%	153,711	3.80%
December	6,129,414	100.00%	6,373,096	100.00%	6,638,644	100.00%	3,886,369	100.00%
TOTAL/% Chg	6,992,327	0.36%	7,019,135	0.38%	7,048,842	0.42%	4,040,080	-42.68%

EMERGENCY OPERATIONS RECOVERIES

REVENUE TYPE	FUND . . OBJECT	
Miscellaneous Revenues	City	001 . . 484160

LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	Louisiana Revised Statutes 33:1974	N/A

INTERPRETATION OF LEGAL AUTHORIZATION:

State: **L.R.S. 33:1974** provides that any fire department of a parish, municipality, or fire protection district, and any volunteer fire department, shall have the authority to charge any person causing or contributing to a discharge of a hazardous or nonhazardous material or substance the extraordinary expenses associated with undertaking any remedial actions necessary to contain, abate, clean up, restore, or remove the discharge, or fighting a fire, if such extraordinary expenses were incurred due to the presence of a material or substance which has been discharged. In addition, the governing authority of any such fire department may charge an owner of immovable property onto or into which a hazardous material or substance has been discharged for the extraordinary expenses associated with cleanup or firefighting if the property owner's negligence in complying with applicable laws, regulations, and fire codes with respect to the material or substance discharged was a cause in fact of such expenses.

COLLECTION AND TRANSMITTAL OF FUNDS:

Collector: Office of the Parish Attorney.

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

PAYOR OF FEE:

Any company or person causing or contributing to a hazardous material incident or an owner of immovable property onto or into which a hazardous or nonhazardous material or substance has been discharged which is not in compliance with the applicable laws, regulations, and fire codes, if the property owner's negligence was a cause of the extraordinary expenses incurred in cleanup or firefighting.

COMPUTATION OF FEE:

The amount charged for each emergency operations recovery is the actual amount of any extraordinary expenses incurred due to the presence of the hazardous material or substance.

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

EMERGENCY OPERATIONS RECOVERIES (CITY)					ACCOUNT NUMBER		001 . . 484160	
	2008		2009		2010		2011	
MONTH	$	%	$	%	$	%	$	%
March	3,533	100.00%	0	0.00%	0	0.00%	0	0.00%
September	0	100.00%	2,796	100.00%	0	0.00%	0	0.00%
November	0	100.00%	0	100.00%	173	100.00%	0	0.00%
December	0	100.00%	0	100.00%	(173)	100.00%	0	0.00%
TOTAL/% Chg	3,533	100.00%	2,796	-20.86%	0	-100.00%	0	0.00%

NOTE: The amount received in 2008 represented reimbursement from the state for expenses connected to a tornado in New Orleans. The amount collected in 2009 was reimbursement by PSC/Ergon Trucking Co. for expenses incurred in a hazardous materials incident at that company.

CONTINGENT RECEIPTS

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

LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	N/A	*The Plan of Government* § 8.01

INTERPRETATION OF LEGAL AUTHORIZATION:

Local: Section 8.01 of *The Plan of Government* requires the Department of Finance to keep records and maintain accounting systems for the Parish, the City, and districts in accordance with the best recognized practices in governmental accounting.

COLLECTION AND TRANSMITTAL OF FUNDS:

Collector: Most contingent receipts are collected by the Revenue Division of the City-Parish Finance Department. Some, however, are collected by the Inspection Division of the Department of Public Works, the Police Department, or the Planning Commission and are then transmitted to the Finance Department.

Transmittal: Remitted to and recorded several times a week by the Finance Department–Revenue Division.

PAYOR OF FEE:

Contingent receipts include such things as commissions from pay telephones; appraisal fees for the sale of public property; forfeiture of air conditioning and heating, electrical, and plumbing examination fees from those applicants who fail the examination for licenses in such trades; and other such miscellaneous receipts, often of a non-recurring nature.

COMPUTATION OF FEE:

The examination fees which are forfeited if the applicant fails to pass the examination are $100 per examination. Commissions from pay telephones are receipts from BellSouth and vary from month to month and location to location. Most other contingent receipts are variable in nature.

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

CONTINGENT RECEIPTS (CITY)							ACCOUNT NUMBER	001 . . 484200
	2008		2009		2010		2011	
MONTH	$	%	$	%	$	%	$	%
January	573	3.74%	465	0.80%	7,543	22.71%	(6,730)	-7.72%
February	764	8.73%	339	1.38%	54	22.87%	12,117	6.18%
March	597	12.63%	828	2.79%	231	23.57%	510	6.76%
April	2,038	25.95%	(4,515)	-4.94%	1,063	26.77%	3,933	11.27%
May	813	31.26%	2,293	-1.01%	1,896	32.48%	573	11.93%
June	596	35.15%	521	-0.12%	11,475	67.03%	615	12.63%
July	6,882	80.11%	22,221	37.92%	523	68.60%	247	12.91%
August	844	85.63%	3,088	43.21%	406	69.83%	33,323	51.12%
September	8,092	138.49%	(1,751)	40.21%	2,800	78.26%	485	51.67%
October	3,112	158.82%	5,432	49.51%	85	78.51%	7,960	60.80%
November	(8,982)	100.14%	169	49.80%	173	79.03%	241	61.07%
December	(22)	100.00%	29,323	100.00%	6,963	100.00%	33,954	100.00%
TOTAL	15,307		58,413		33,212		87,228	

CONTINGENT RECEIPTS (PARISH)					ACCOUNT NUMBER		002 . . 484200	
	2008		2009		2010		2011	
MONTH	$	%	$	%	$	%	$	%
January	0	0.00%	0	0.00%	184	0.26%	0	0.00%
February	0	0.00%	7	0.05%	(181)	0.00%	0	0.00%
May	0	0.00%	0	0.05%	0	0.00%	0	0.00%
June	0	0.00%	0	0.05%	0	0.00%	0	0.00%
July	80	11.83%	0	0.05%	0	0.00%	32,370	99.99%
August	0	11.83%	0	0.05%	0	0.00%	2	100.00%
September	0	11.83%	0	0.05%	34,143	48.33%	0	100.00%
October	0	11.83%	0	0.05%	104	48.48%	0	100.00%
November	0	11.83%	0	0.05%	36,400	100.00%	0	100.00%
December	596	100.00%	13,817	100.00%	0	100.00%	0	100.00%
TOTAL	676		13,824		70,650		32,372	
COMB/% Chg	15,983	-72.57%	72,237	351.96%	103,862	43.78%	119,600	15.15%

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 September 2008, a check for $8,410.61 was received from Siemens Water Tech Corp. and deposited into this account; in December of that year, it was determined that the check represented a refund of a duplicate payment from the Sewer Operations Fund, and the amount was moved into the correct account.

In 2009, $10,002.41 was received from the U.S Army Corps of Engineers as a return of advance funds. In December 2009, $26,130.97 should have been credited to the revenue Legal Cost-Sales Tax, however was incorrectly charged to this revenue.

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

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

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% until 2008 when it increased to 20% for the snack machine for 22% for the soft drink machine.

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

JUVENILE SERVICES VENDING MACHINE COMMISSIONS (CITY)							ACCOUNT NUMBER 001 . . 484210	
	2008		2009		2010		2011	
MONTH	$	%	$	%	$	%	$	%
January	0	0.00%	(722)	-48.17%	0	0.00%	0	0.00%
February	0	0.00%	0	-48.17%	143	8.25%	132	8.63%
March	0	0.00%	1,015	19.55%	120	15.17%	87	14.31%
April	296	17.48%	0	19.55%	154	24.05%	255	30.98%
May	145	26.05%	153	29.75%	185	34.72%	0	30.98%
June	152	35.03%	173	41.29%	144	43.02%	232	46.14%
July	0	35.03%	145	50.97%	299	60.27%	0	46.14%
August	280	51.57%	0	50.97%	0	60.27%	145	55.62%
September	0	51.57%	171	62.37%	266	75.61%	110	62.81%
October	0	51.57%	129	70.98%	0	75.61%	130	71.31%
November	98	57.35%	136	80.05%	156	84.60%	156	81.50%
December	722	100.00%	299	100.00%	267	100.00%	283	100.00%
TOTAL/% Chg	1,693	0.47%	1,499	-11.46%	1,734	15.68%	1,530	-11.76%

NOTE: The large amount shown for March 2009 actually represents collections over a 7-month period in 2008 and 2009. The revenue received in February 2010 is actually revenue for December 2009, and February 2011 is for December 2010. This caused the revenue earned in 2010 to actually increase by 4.93%, and 2011 to decrease by 18.86%. The decrease in 2011 resulted from the frequency of service times, which affects the inventory of the items that can be sold.

CONDEMNATIONS

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

LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	Louisiana Revised Statutes 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	
	2008		2009		2010		2011	
MONTH	$	%	$	%	$	%	$	%
January	9,026	7.28%	12,922	13.11%	1,741	1.17%	7,039	13.39%
February	2,974	9.68%	7,608	20.82%	4,247	4.01%	6,432	25.63%
March	10,911	18.48%	7,939	28.87%	20,288	17.60%	7,874	40.61%
April	39,351	50.23%	7,846	36.83%	9,373	23.88%	4,908	49.95%
May	8,936	57.44%	2,760	39.63%	6,856	28.47%	7,604	64.42%
June	5,642	61.99%	10,975	50.76%	9,797	35.03%	(2,574)	59.52%
July	13,015	72.50%	13,830	64.79%	12,076	43.12%	4,464	68.01%
August	4,761	76.34%	5,441	70.30%	14,772	53.02%	3,825	75.29%
September	7,503	82.39%	9,113	79.55%	8,723	58.86%	3,617	82.17%
October	1,000	83.20%	2,471	82.05%	7,396	63.82%	6,178	93.93%
November	7,024	88.86%	5,764	87.90%	6,413	68.11%	1,800	97.35%
December	13,803	100.00%	11,932	100.00%	47,605	100.00%	1,393	100.00%
TOTAL/% Chg	123,946	-277.22%	98,601	-20.45%	149,287	51.41%	52,560	-64.79%

NOTE: In 2007, it was discovered that payment for certain liens that should have been credited to the Community Development fund had been instead posted to this General Fund account, and those amounts were moved to the proper account. The condemnation lien revenues moved consisted of one payment of $89,506.45, originally credited to this account in 2001, as well as 36 smaller payments totaling $144,849.95 that had been received over a period of years beginning in 1995. If it had not been for these two large negative amounts, total collections in this account for 2007 would have been $164,415.25, and the decrease in 2008 would have been only 24.61%. In December 2010, a payment of $45,275 was received for the commendation of the former Hollywood Elementary school.

JUVENILE DETENTION MEALS

REVENUE TYPE	FUND . . OBJECT	
Miscellaneous Revenues	City	001 . . 488110

LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	N/A	N/A

COLLECTION AND TRANSMITTAL OF FUNDS:

Collector: The Juvenile Detention Center collects cash from certain persons who pay for their meals.

Transmittal: The Juvenile Detention Center remits funds collected on a bi-weekly basis to the Finance Department.

PAYOR OF FEE:

Persons who eat meals at the Juvenile Detention Center other than the incarcerated juveniles and certain staff members must pay for their meals.

COMPUTATION OF FEE:

The charge to staff members and others who pay for meals is **$2.75** for breakfast, **$5.25** for lunch, and **$5.25** for supper.

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

JUVENILE DETENTION MEALS (CITY)							ACCOUNT NUMBER	001 . . 488110
	2008		2009		2010		2011	
MONTH	$	%	$	%	$	%	$	%
January	635	6.70%	372	6.77%	386	4.55%	357	5.36%
February	630	13.35%	509	16.04%	463	10.02%	577	14.03%
March	723	20.97%	551	26.07%	1,039	22.27%	1,523	36.91%
April	896	30.43%	226	30.19%	631	29.72%	736	47.96%
May	968	40.64%	383	37.16%	775	38.86%	470	55.02%
June	620	47.18%	551	47.20%	894	49.41%	429	61.47%
July	704	54.60%	592	57.98%	392	54.03%	608	70.60%
August	929	64.41%	366	64.64%	710	62.41%	643	80.26%
September	882	73.71%	499	73.73%	764	71.43%	382	86.00%
October	1,181	86.17%	437	81.68%	495	77.27%	227	89.41%
November	731	93.88%	481	90.44%	851	87.31%	251	93.18%
December	580	100.00%	525	100.00%	1,076	100.00%	454	100.00%
TOTAL/% Chg	9,479	69.06%	5,492	-42.06%	8,476	54.33%	6,657	-21.46%

NOTE: The charge per meal was increased in 2008, which explains the 69.06% increase in collections.

CONFISCATED FUNDS — POLICE

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

LEGAL AUTHORIZATION

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

INTERPRETATION OF LEGAL AUTHORIZATION:

Federal: **Title 21, United States Code (USC)**, Section 881 (e) and **Title 19, USC** 1616, as made applicable by 21 USC 881 (D), and other statutes, authorizes the Attorney General to transfer forfeited property to any federal agency or to any state or local law enforcement agency that directly participated in the acts leading to the seizure or forfeiture.

State: **L.R.S. 40:2602–2616** establishes the types of conduct that give rise to forfeiture, the properties subject to forfeiture, the requirements of forfeiture proceedings, and judicial disposition of the seized property.

COLLECTION AND TRANSMITTAL OF FUNDS:

Collector: City of Baton Rouge Police Department.

Transmittal: Transmitted upon receipt to Finance Department–Revenue Division.

COMPUTATION OF FEE:

Any federal, state, or local law enforcement agency that participates in the acts leading to a seizure or forfeiture may file a request for an equitable transfer of the property. Once seized property has been sold at public sale, the interests of anyone holding a bona fide security interest and the expenses for the proceedings of forfeiture and sale are satisfied. Thereafter, the remaining funds are distributed as follows:

(1) Sixty percent to the law enforcement agency or agencies making the seizure (*it is this portion that is accounted for in this revenue item*);

(2) Twenty percent to the Criminal Court Fund; and

(3) Twenty percent to the district attorney's office that employs the attorneys who handled the forfeiture action for the state.

REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:

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

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

CONFISCATED FUNDS - POLICE (CITY)							ACCOUNT NUMBER	001 . . 488510
	2008		2009		2010		2011	
MONTH	$	%	$	%	$	%	$	%
January	6,325	3.72%	18,530	13.42%	36,047	28.81%	20	0.01%
February	59,812	38.95%	12,460	22.45%	(5,765)	24.20%	75	0.06%
March	115	39.02%	75	22.51%	28,589	47.05%	8,625	5.40%
April	41,579	63.50%	19,540	36.66%	16,261	60.05%	4,768	8.35%
May	14,780	72.20%	939	37.34%	7,876	66.34%	19,144	20.19%
June	4,252	74.71%	0	37.34%	75	66.40%	15,983	30.08%
July	1,525	75.61%	11,970	46.02%	1,110	67.29%	2,753	31.79%
August	33,006	95.04%	20,351	60.76%	75	67.35%	8,615	37.12%
September	225	95.18%	3,611	63.38%	8,877	74.45%	200	37.24%
October	6,807	99.18%	10,728	71.15%	17,055	88.08%	225	37.38%
November	1,160	99.87%	24,273	88.73%	150	88.20%	195	37.50%
December	225	100.00%	15,551	100.00%	14,769	100.00%	100,996	100.00%
TOTAL/% Chg	169,811	-7.41%	138,028	-18.72%	125,119	-9.35%	161,599	29.16%

NOTE: This revenue fluctuates from one month to the next and one year to the next because the confiscations are erratic and the items confiscated vary in value.

POLICE MISCELLANEOUS REVENUES

REVENUE TYPE	FUND . . OBJECT	
Miscellaneous Revenues	City	001 . . 488530

LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	N/A	N/A

COLLECTION AND TRANSMITTAL OF FUNDS:

Collector: Baton Rouge Police Department.

Transmittal: Remitted to Finance Department–Revenue Division.

PAYOR OF FEE:

These revenues include such things as reimbursements from the state for AFIS personnel, unclaimed funds when the owner cannot be located, vending machine commissions, copies produced for attorneys or other authorized persons, court-ordered payments to the Police Department, proceeds from the sale of law enforcement equipment, payment by employees for lost equipment, and other such miscellaneous receipts, often of a non-recurring nature.

COMPUTATION OF FEE:

Reimbursements from the state for AFIS personnel vary depending upon the actual expenses incurred for a given month. Unclaimed funds are dependent upon the owners' not coming forward to claim those funds. Commissions from vending machines, copy charges, and court-ordered payments vary each month.

REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:

The Administration and Metropolitan Council have allowed these funds to be used by the Baton Rouge Police Department.

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

POLICE MISCELLANEOUS REVENUES (CITY)					ACCOUNT NUMBER		001 . . 488530	
	2008		2009		2010		2011	
MONTH	$	%	$	%	$	%	$	%
January	508	0.13%	3,427	0.94%	205	0.06%	383	0.13%
February	24,543	6.36%	369	1.04%	16	0.07%	107	0.17%
March	128	6.39%	8,369	3.35%	14,211	4.51%	92	0.20%
April	115	6.42%	24,729	10.15%	562	4.69%	4,869	1.87%
May	72	6.44%	260	10.22%	93	4.71%	78	1.89%
June	15,658	10.41%	13,036	13.80%	310	4.81%	165	1.95%
July	3,353	11.26%	156	13.85%	1,008	5.13%	96	1.98%
August	56,978	25.72%	204	13.90%	54	5.14%	3,365	3.14%
September	560	25.86%	110,827	44.38%	227	5.21%	13	3.14%
October	160,598	66.61%	53,449	59.08%	176,476	60.36%	70,058	27.15%
November	3,234	67.43%	151	59.12%	313	60.46%	3,713	28.42%
December	128,387	100.00%	148,661	100.00%	126,522	100.00%	208,880	100.00%
TOTAL/% Chg	394,134	1.66%	363,638	-7.74%	319,997	-12.00%	291,819	-8.81%

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

	2008	2009	2010	2011
AFIS	282,274.99	326,633.48	302,406.64	268,657.32
Training	15,500.00	20,500.00	14,084.00	9,528.00
Other	96,359.45	16,504.96	3,506.81	13,633.71
	394,134.44	**363,638.44**	**319,997.45**	**291,819.03**

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 **$105.43 per juvenile per day** for state prisoners requiring a secure environment. The reimbursement rate for secure environment is adjusted yearly in accordance with changes in the CPI. When a child from another parish is housed, the other parish is charged **$105.43 per day** (but this situation is very rare because extra beds are seldom available).

REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:

The rate for state prisoners is set by R.S. 15:824.

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

JUVENILE DETENTION - REIMBURSEMENT (CITY)					ACCOUNT NUMBER		001 . . 488800	
	2008		2009		2010		2011	
MONTH	$	%	$	%	$	%	$	%
January	(44,785)	-17.67%	(54,967)	-23.18%	(16,977)	-6.80%	(19,416)	-15.20%
February	44,785	0.00%	14,069	-17.25%	16,977	0.00%	19,416	0.00%
March	72,151	28.47%	57,569	7.03%	44,753	17.93%	15,645	12.25%
April	0	28.47%	130	7.09%	31,798	30.66%	15,410	24.31%
May	(62,358)	3.86%	90	7.12%	22,130	39.53%	17,185	37.77%
June	0	3.86%	0	7.12%	0	39.53%	16,025	50.31%
July	150,641	63.31%	12,041	12.20%	43,255	56.86%	22,693	68.08%
August	(5,538)	61.12%	78,057	45.12%	0	56.86%	10,852	76.57%
September	0	61.12%	12,710	50.48%	25,755	67.17%	10,030	84.43%
October	20,864	69.35%	20,300	59.05%	20,246	75.28%	0	84.43%
November	0	69.35%	27,972	70.84%	25,995	85.70%	0	84.43%
December	77,669	100.00%	69,130	100.00%	35,710	100.00%	19,892	100.00%
TOTAL/% Chg	253,429	-30.25%	237,101	-6.44%	249,642	5.29%	127,732	-48.83%

NOTE: In addition to reimbursement from the state, this account also receives payments from other parishes for housing juveniles from those parishes. These juveniles can be accepted only if the Center has vacancies.

In 2006, reimbursements were not requested from the state in a timely manner. Reimbursements for the remainder of the year were not requested until 2007 and had to be reflected in 2007 revenues. As a result, 2007 revenues are overstated by $83,280, this explains the significant decrease in 2008 of 30.25%. If reimbursements had been requested timely the decrease in 2008 would have been only 9.81%. In 2011, youth in state custody were moved more timely through our detention facility than in prior years'. In 2010 the average stay was 47.81 days, in 2011 this dropped significantly in only 28.62 days.

OTHER MISCELLANEOUS REVENUES

Certain revenue accounts have collection histories so erratic or totals so small that it was not considered reasonable to research and describe legal authorizations, procedures, etc., for them. Since they do, however, make up part of the General Fund, charts of their revenues for the past four years are included below. In the interests of saving space, some charts have been shortened to exclude months in which there were no revenue collections in any of the four years.

OTHER MISCELLANEOUS REVENUES						
			2008	2009	2010	2011
DESCRIPTION	NOTE	ACCOUNT	$	$	$	$
Interest Earnings on Assessments-Paving	1	002..481120	0	1,498	(105)	0
Subrogation Recovery and Restitution	2	001..485500	0	14,346	1,100	519
Special Assessments-Paving	3	002..487120	0	834	105	0
DPW Miscellaneous Revenenues	4	001..488200	37	2,210	5,541	8,102
Abandoned or Impounded Bicycles	5	001..488520	0	12,575	0	14,744
Contributions from Private Business	6	001/002..489100	33,000	84,000	32,000	88,500
Donations	7	001/002..489200	45,776	35,646	49,461	32,183

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

(2) The amount received in 2009, 2010 and 2011 represents restitution in a case of employee theft.

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

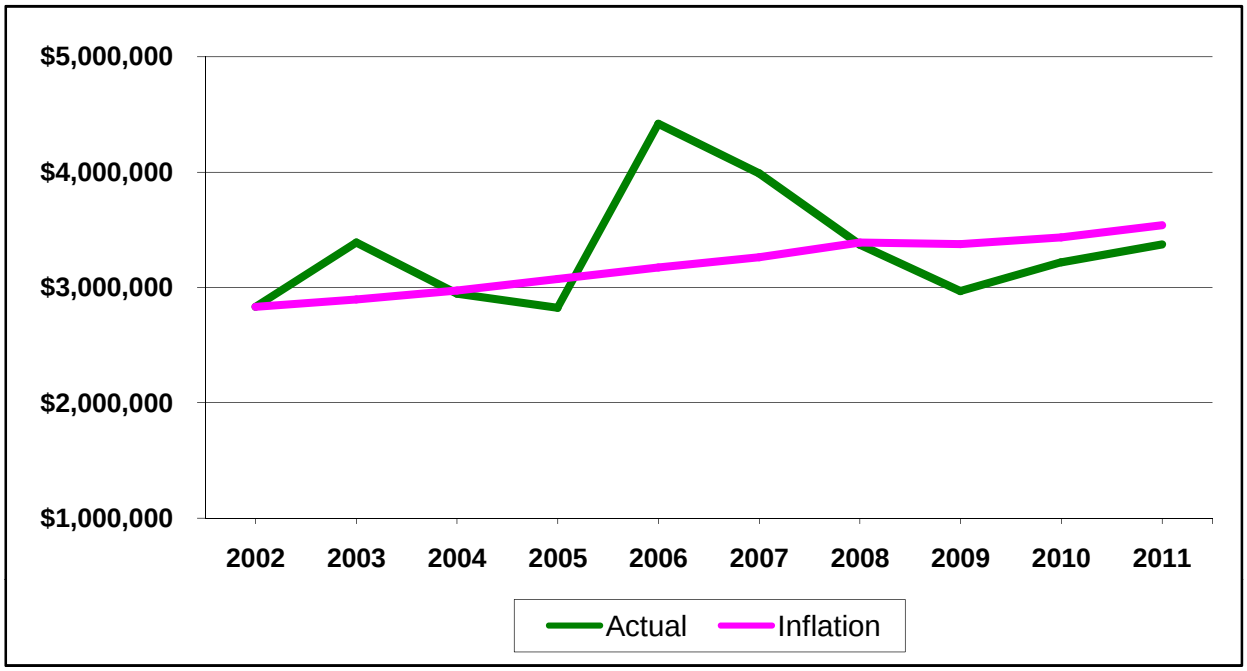
(4) In 2006, DPW began offering classes to teach customers about the various codes (plumbing, electrical, etc.) and charging a fee for those classes. The code-class fees totaled $0 in 2008, $2,210 in 2009, and $0 in 2010 and 2011. Revenue from the sale of scrap metal is also credited to this revenue. In 2011 they received $4,826.72 from the State of Louisiana Department of Revenue for Off-Road Diesel, this should have been posted to the Central Garage Operations & Maintenance Fund; a correcting entry will be made in 2012.

(5) This account was created to receive the proceeds of the sale of abandoned or impounded bicycles. The Police department is no longer impounding non-registered bicycles. It does impound abandoned bicycles; however, most of them are in poor condition and are donated to non-profit organizations. In some years, no auctions are held and no revenues collected.

(6) The City-Parish has intergovernmental agreements with these entities that will bring in tournament sponsorship contributions totaling $395,000 over the period 2006 through 2012. $25,000 in 2008 is from Hollywood Casino. In 2009, $25,000 came from the Belle of Baton Rouge Casino, $50,000 from Hollywood Casino, and $9,000 from other parishes for the Bowling Congress. 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.

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

OTHER FINANCING SOURCES



Year	Average CPI-U	Actual	Inflation
2002	179.9	$2,830,746	$2,830,746
2003	184.0	3,388,293	2,895,260
2004	188.9	2,944,054	2,972,362
2005	195.3	2,822,556	3,073,067
2006	201.6	4,417,730	3,172,198
2007	207.3	3,987,231	3,261,888
2008	215.3	3,368,780	3,387,769
2009	214.5	2,966,986	3,375,181
2010	218.1	3,217,276	3,431,827
2011	224.9	3,371,994	3,538,826

This page is intentionally left blank.

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,§ 710 *The Plan of Governmen*t §4.08

INTERPRETATION OF LEGAL AUTHORIZATION:

Local: **Section 710 of Title I of the Code of Ordinances** of the City of Baton Rouge and Parish of East Baton Rouge provides for the sale of buildings or immovable property owned by the city and/or parish. **Section 4.08 of *The Plan of Government*** authorizes the purchasing agent to sell materials, supplies, and equipment with the approval of the Mayor-President.

COLLECTION AND TRANSMITTAL OF FUNDS:

Collector: Purchasing Division

Transmittal: Recorded as received by Finance Department–Accounting Division.

DISTRIBUTION OF PROCEEDS:

Gross revenues are distributed to the fund from which the equipment was purchased. Prior to November 1994, expenses of the sale were recorded first, and only the net proceeds were recognized as revenues.

PAYOR OF FEE:

Most items are sold at an annual or bi-annual auction. **Any person desiring to purchase a building or tract of land owned by the City-Parish** must first apply to the Planning Commission, which submits its recommendation thereon to the Metropolitan Council, after which the Council may authorize the purchasing agent to advertise for bids. Bids received are submitted to the Metropolitan Council, which then makes a decision on acceptance. No buildings or immovable property belonging to the city or parish may be sold except pursuant to a resolution or ordinance of the Metropolitan Council authorizing the Mayor-President to execute the sale.

Any person desiring to purchase materials, supplies, or equipment may obtain a bid package from the purchasing agent and go through the competitive bidding process.

COMPUTATION OF FEE:

The sale of fixed assets belonging to the city and/or parish is made to the highest responsible bidder who has bid in accordance with the required conditions and procedures. All assets must be advertised prior to being sold.

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

SALE OF GENERAL FIXED ASSETS (CITY)					ACCOUNT NUMBER		001 . . 491001	
	2008		2009		2010		2011	
MONTH	$	%	$	%	$	%	$	%
January	0	0.00%	0	0.00%	0	0.00%	0	0.00%
February	250	0.05%	0	0.00%	10,000	4.65%	5,500	2.12%
March	15,000	2.96%	0	0.00%	0	4.65%	9,481	5.79%
April	0	2.96%	0	0.00%	0	4.65%	0	5.79%
May	0	2.96%	68,216	22.81%	0	4.65%	0	5.79%
June	0	2.96%	0	22.81%	205,849	100.47%	240,381	98.65%
July	243,460	50.30%	10,500	26.32%	0	100.47%	0	98.65%
August	0	50.30%	0	26.32%	(1,010)	100.00%	0	98.65%
September	10,000	52.24%	10,500	29.83%	0	100.00%	3,500	100.00%
October	263,604	103.49%	11,500	33.68%	0	100.00%	0	100.00%
November	0	103.49%	202,080	101.25%	0	100.00%	0	100.00%
December	(17,940)	100.00%	(3,729)	100.00%	0	100.00%	0	100.00%
TOTAL	514,374		299,067		214,839		258,862	

SALE OF GENERAL FIXED ASSETS (PARISH)					ACCOUNT NUMBER		002 . . 491001	
	2008		2009		2010		2011	
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%	7,923	83.33%	0	0.00%	0	0.00%
June	0	0.00%	0	83.33%	5,640	100.00%	7,526	100.00%
July	3,049	43.02%	0	83.33%	0	100.00%	0	100.00%
August	0	43.02%	0	83.33%	0	100.00%	0	100.00%
September	0	43.02%	0	83.33%	0	100.00%	0	100.00%
October	4,038	100.00%	0	83.33%	0	100.00%	0	100.00%
November	0	100.00%	1,585	100.00%	0	100.00%	0	100.00%
December	0	100.00%	0	100.00%	0	100.00%	0	100.00%
TOTAL	7,087		9,508		5,640		7,526	
COMB/% Chg	521,461	-11.05%	308,575	-40.82%	220,479	-28.55%	266,388	20.82%

NOTE: Revenues in this account are erratic and depend entirely on what property is put up for sale during a given year. The negative amount in December 2008 reflects payments to other governmental agencies for items sold at the City-Parish auctions.

Much of the revenue in these accounts comes from auctioning off surplus equipment. In 2008, there were two auctions, netting $247,408.48 and $267,842.52 for the General Fund. There was also two auctions held in 2009, netting $76,139.31 and $179,445.03 for the General Fund. In 2010 and 2011, there was only one auction which netted $209,488.84 and $248,022.87 for the General Fund.

PROCEEDS FROM SALE OF ADJUDICATED PROPERTY

REVENUE TYPE	FUND . . OBJECT	
Other Financing Sources	Parish	002 . . 491101

LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	Act 48 of the Third Extraordinary Session of the Legislature, 1994 Act 819 of the Regular Session of the Legislature, 2008	Resolution 36873, 05/22/96 Ordinance 14344, 03/12/08

INTERPRETATION OF LEGAL AUTHORIZATION:

State: **Act 48** of the Third Extraordinary Session of the 1994 Legislature transfers the responsibility of adjudication of property from the state to the parish where the property is located. **Act 819** of the Regular Session of the Legislature of 2008 repealed previous statutes concerning the payment and collection of property taxes, tax sales, and adjudicated property; and established Part IV of Revised Statute 47 to address these matters. The Parish Attorney's Office has advised that, since the City-Parish is a home-rule charter jurisdiction, it is not required to have any enabling legislation from the state in order to draft legislation regarding the disposition of adjudicated property.

Local: **Resolution 36873** of May 22, 1996, authorizes City-Parish participation in a local services agreement with other taxing bodies to provide for distribution of proceeds and payment of property taxes, charges, and liens from the proceeds of the sale of adjudicated surplus property. **Ordinance 14344** of March 12, 2008, provided uniform procedures for the sale of adjudicated property in the parish.

COLLECTION AND TRANSMITTAL OF FUNDS:

Collector: Parish Attorney–Administration/ Property Section.

Transmittal: Transmitted as received to Finance–Accounting.

PAYOR OF FEE:

Every purchaser of adjudicated property pays the agreed-upon price to the City-Parish. After taxes and lien payments are subtracted from the purchase price, any amount remaining is considered proceeds of the sale.

COMPUTATION OF FEE:

Property is sold to the highest bidder for a price approved by the Metro Council. **Any amount remaining from the purchase price after taxes are paid and liens satisfied** constitutes the proceeds from the sale.

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

PROCEEDS FROM SALE OF ADJUDICATED PROPERTY (PARISH)							ACCOUNT NUMBER 002 . . 491101	
	2008		2009		2010		2011	
MONTH	$	%	$	%	$	%	$	%
January	13,530	5.90%	16,048	32.33%	9,742	2.55%	16,859	22.53%
February	24,864	16.73%	834	34.02%	99,683	28.69%	13,092	40.02%
March	88,590	55.33%	0	34.02%	48,648	41.45%	0	40.02%
April	8,370	58.98%	0	34.02%	11,174	44.38%	12,833	57.17%
May	86,713	96.76%	0	34.02%	67,061	61.97%	17,836	81.00%
June	0	96.76%	0	34.02%	47,764	74.49%	5,634	88.53%
July	0	96.76%	0	34.02%	37,338	84.28%	6,802	97.62%
August	0	96.76%	0	34.02%	833	84.50%	0	97.62%
September	0	96.76%	0	34.02%	5,157	85.85%	900	98.82%
October	0	96.76%	0	34.02%	36,130	95.33%	533	99.53%
November	0	96.76%	0	34.02%	17,817	100.00%	333	99.98%
December	7,428	100.00%	32,749	100.00%	0	100.00%	17	100.00%
TOTAL/% Chg	229,495	262.18%	49,631	-78.37%	381,347	668.36%	74,839	-80.38%

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

SPECIAL REVENUE FUNDS

This page is intentionally left blank.

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

REVENUE TYPE	FUND . . OBJECT
Charges for Services	103 . . 440061 103 . . 440062

LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	Louisiana Revised Statutes 13:3049(B)(1)(a) 13:3049(B)(1)(b) 13:3049(B)(2)(a) 13:3049(B)(1)(e)(i)	*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. **L.R.S. 13: 3049(B)(2)(a)** provides that jurors in civil cases may demand and receive $25 per day, plus a mileage allowance of $0.16 per mile. The party requesting a jury in a civil matter must pay a deposit to cover the costs of the jury.

Local: A 19th Judicial District Court ***En Banc* order** effective September 22, 2003, increased the court costs for all criminal offenses by $15 for felonies, $10 for misdemeanors, and $5 for traffic offenses. By ***En Banc* order** effective September 1, 2004, the court increased these fees again by the same amounts.

COLLECTION AND TRANSMITTAL OF FUNDS:

Collector: 19th Judicial District Court (Criminal Fees); Clerk of Court (Civil Fees)

Transmittal: Remitted to the Finance Department.

PAYOR OF FEE:

Criminal Fee: Every defendant who is convicted after trial or who pleads guilty or no contest, or who forfeits bond in the 19th Judicial District Court, will have this fee assessed as a part of the costs of court to be collected in such cases.

Civil Fee: The party requesting a jury trial in a civil case pays a deposit and/or posts a bond. The cost of the jury may be ultimately borne by the other party, depending on the outcome of the case or on the terms of a settlement.

COMPUTATION OF FEE:

Court costs assessed to pay jurors in criminal cases are $30 for felonies; $20 for misdemeanors; and $10 for traffic offenses. The amount assessed in civil cases is the amount actually required to pay the jurors.

REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:

Amounts collected in this fund may be used only to pay the fees of jurors in criminal and civil trials in the 19th Judicial District Court.

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

19TH JDC CRIMINAL JUROR FEES							ACCOUNT NUMBER	103 . . 440061
	2008		2009		2010		2011	
MONTH	$	%	$	%	$	%	$	%
January	0	0.00%	0	0.00%	0	0.00%	0	0.00%
February	20,435	6.58%	30,850	9.54%	0	0.00%	0	0.00%
March	25,295	14.73%	0	9.54%	51,925	19.49%	22,525	7.86%
April	20,837	21.44%	65,902	29.91%	32,503	31.69%	0	7.86%
May	0	21.44%	30,598	39.38%	24,455	40.87%	0	7.86%
June	0	21.44%	27,112	47.76%	0	40.87%	48,779	24.89%
July	53,910	38.80%	29,520	56.89%	43,809	57.32%	37,652	38.04%
August	58,207	57.54%	27,405	65.36%	0	57.32%	33,470	49.72%
September	33,960	68.47%	0	65.36%	0	57.32%	27,149	59.20%
October	27,006	77.17%	48,108	80.23%	42,373	73.22%	30,406	69.82%
November	30,470	86.98%	23,730	87.57%	17,339	79.73%	21,404	77.29%
December	40,425	100.00%	40,199	100.00%	53,989	100.00%	65,047	100.00%
TOTAL	310,545	17.36%	323,424	4.15%	266,393	-17.63%	286,432	7.52%

19TH JDC CIVIL JUROR FEES							ACCOUNT NUMBER	103 . . 440062
	2008		2009		2010		2011	
MONTH	$	%	$	%	$	%	$	%
January	0	0.00%	11,849	14.53%	0	0.00%	(4,045)	-5.04%
February	0	0.00%	0	14.53%	8,547	11.45%	7,343	4.11%
March	10,919	14.45%	12,650	30.05%	0	11.45%	3,573	8.57%
April	0	14.45%	11,419	44.05%	6,512	20.18%	13,614	25.55%
May	11,302	29.40%	968	45.24%	4,919	26.77%	0	25.55%
June	10,825	43.73%	3,016	48.94%	4,452	32.74%	7,257	34.60%
July	0	43.73%	4,660	54.65%	11,528	48.19%	2,389	37.58%
August	15,179	63.81%	0	54.65%	10,758	62.60%	9,663	49.63%
September	7,090	73.19%	4,921	60.69%	32,182	105.73%	0	49.63%
October	5,078	79.91%	12,458	75.97%	(16,493)	83.63%	6,524	57.77%
November	9,759	92.82%	19,597	100.00%	0	83.63%	1,920	60.16%
December	5,423	100.00%	0	100.00%	12,218	100.00%	31,942	100.00%
TOTAL	75,575	-38.08%	81,538	7.89%	74,623	-8.48%	80,180	7.45%

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

SUMMARY OF REVENUES								FUND 103
REVENUE	2008		2009		2010		2011	
TYPE	$	%	$	%	$	%	$	%
Charges For Services								
19th JDC Crim. Juror Fees	310,545	79.46%	323,424	79.57%	266,393	77.89%	286,432	77.97%
19th JDC Civil Juror Fees	75,575	19.34%	81,538	20.06%	74,623	21.82%	80,180	21.83%
Total Charges For Services	386,120	98.79%	404,962	99.63%	341,016	99.71%	366,612	99.80%
Miscellaneous Revenues								
Interest Earnings	4,723	1.21%	1,498	0.37%	983	0.29%	743	0.20%
TOTAL	390,843	-0.85%	406,460	4.00%	341,999	-15.86%	367,355	7.41%

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 08/15/11

INTERPRETATION OF LEGAL AUTHORIZATION:

State: **L.R.S. 13:1899 (C)** provides that, in all criminal matters, including traffic violation cases, the City Court judges are to assess the sum of $15.00 in court costs in addition to the fine or other penalty that may be legally imposed. The proceeds are deposited into a special account under the control of the City Constable and used to defray operational expenses of the office.

Local: A City Court ***En Banc* order** dated July 24, 1985, mandated that an account designated "City Constable's Court Cost Fund" be established, and that all funds derived from court costs be deposited in a separate account. **Resolution 24125**, passed by the Metropolitan Council on August 7, 1985, established the fund and stated that there should be a cost assessed by the City Court judge in all criminal matters, including traffic violations, wherein an individual pleads guilty or is convicted. An ***En Banc* order** dated September 3, 1999, set a rate of $15 for constable court costs for all criminal and traffic violations, excluding parking infractions, effective October 1, 1999. An ***En Banc* order** dated August 15, 2011, 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
	2008		2009		2010		2011	
MONTH	$	%	$	%	$	%	$	%
January	61,856	8.71%	58,160	8.96%	44,024	7.23%	41,355	6.42%
February	66,515	18.07%	65,430	19.04%	60,863	17.22%	63,628	16.29%
March	72,405	28.26%	65,205	29.09%	70,817	28.85%	74,223	27.81%
April	62,039	36.99%	57,599	37.97%	56,547	38.14%	46,941	35.09%
May	61,412	45.63%	53,208	46.16%	50,058	46.36%	51,006	43.01%
June	57,352	53.70%	51,105	54.04%	47,074	54.09%	49,948	50.76%
July	59,273	62.04%	58,043	62.98%	52,006	62.63%	58,980	59.91%
August	56,666	70.02%	49,673	70.64%	48,016	70.52%	59,313	69.12%
September	45,488	76.42%	48,199	78.06%	50,502	78.81%	53,072	77.35%
October	64,315	85.47%	47,487	85.38%	45,236	86.24%	57,956	86.35%
November	47,886	92.21%	46,950	92.61%	35,465	92.06%	44,203	93.21%
December	55,345	100.00%	47,941	100.00%	48,335	100.00%	43,772	100.00%
TOTAL	710,552	-1.29%	649,000	-8.66%	608,943	-6.17%	644,397	5.82%

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 **$50**. The fee for serving an eviction notice is **$20**. **Twenty-five percent of any forfeited City Court bond** is paid into this fund.

REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:

The School Security Fee may be used only to pay overtime to employees of the City Constable's Office who provide security to the City Court building after regular hours and on weekends when the court's various schools (Anger Management, Defensive Driving, etc.) are in session.

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

SCHOOL SECURITY FEES (CITY)							ACCOUNT NUMBER	109 . . 440031
	2008		2009		2010		2011	
MONTH	$	%	$	%	$	%	$	%
January	2,035	9.68%	1,905	7.77%	2,020	7.69%	1,680	8.04%
February	1,975	19.08%	1,835	15.26%	2,280	16.37%	1,855	16.92%
March	1,735	27.34%	2,335	24.79%	2,300	25.13%	2,195	27.43%
April	1,670	35.28%	1,870	32.42%	2,440	34.42%	1,740	35.76%
May	1,780	43.75%	2,055	40.81%	2,050	42.22%	1,835	44.54%
June	1,620	51.46%	1,920	48.64%	2,235	50.73%	1,705	52.70%
July	1,855	60.29%	2,220	57.70%	2,400	59.87%	1,650	60.60%
August	1,635	68.07%	2,120	66.35%	2,270	68.51%	1,670	68.60%
September	1,340	74.45%	1,955	74.33%	2,815	79.23%	1,737	76.91%
October	2,130	84.58%	2,140	83.06%	2,060	87.07%	1,908	86.05%
November	1,615	92.27%	2,255	92.27%	1,720	93.62%	1,495	93.20%
December	1,625	100.00%	1,895	100.00%	1,675	100.00%	1,420	100.00%
TOTAL	21,015	-10.36%	24,505	16.61%	26,265	7.18%	20,890	-20.46%

NOTE: This fee was first imposed in early 2002. In 2008, the number of referrals by the judges to City Court's schools decreased. The judges also began referring defendants to classes other than those sponsored by City Court. This trend was reversed in 2009.

CONSTABLE BENCH WARRANT FEES (CITY)							ACCOUNT NUMBER	109 . . 441001
	2008		2009		2010		2011	
MONTH	$	%	$	%	$	%	$	%
January	(816)	-9.62%	801	9.24%	1,250	11.84%	495	3.09%
February	(125)	-11.09%	724	17.59%	750	18.95%	167	4.13%
March	878	-0.74%	456	22.85%	1,224	30.54%	1,304	12.28%
April	758	8.19%	300	26.31%	232	32.74%	250	13.84%
May	799	17.61%	674	34.08%	800	40.32%	246	15.38%
June	895	28.17%	676	41.88%	200	42.22%	262	17.01%
July	853	38.22%	1,231	56.08%	949	51.21%	4,955	47.96%
August	669	46.11%	981	67.39%	200	53.10%	5,818	84.30%
September	212	48.61%	600	74.31%	1,051	63.06%	775	89.14%
October	762	57.59%	941	85.17%	1,275	75.14%	706	93.55%
November	3,244	95.84%	811	94.52%	950	84.14%	695	97.90%
December	353	100.00%	475	100.00%	1,674	100.00%	337	100.00%
TOTAL	8,482	-1.65%	8,670	2.22%	10,555	21.74%	16,010	51.68%

NOTE: The amounts collected for bench warrant fees depend entirely on (1) the number of bench warrants served; and (2) of the ones served, the number for which the judges assess these fees. Any fluctuation in amounts collected is the result of one or both of these two factors.

CONSTABLE BENCH WARRANT CLEARANCE FEES (CITY)					ACCOUNT NUMBER		109 . . 441002	
	2008		2009		2010		2011	
MONTH	$	%	$	%	$	%	$	%
January	950	6.58%	873	7.47%	190	1.87%	450	5.67%
February	1,450	16.62%	1,150	17.31%	200	3.84%	1,764	27.87%
March	2,160	31.58%	1,250	28.01%	130	5.12%	1,396	45.45%
April	1,424	41.45%	650	33.58%	143	6.53%	600	53.00%
May	723	46.45%	1,029	42.38%	3,495	40.96%	300	56.78%
June	937	52.94%	150	43.67%	692	47.77%	900	68.11%
July	1,254	61.63%	1,486	56.38%	302	50.75%	840	78.69%
August	1,038	68.82%	1,048	65.35%	1,000	60.60%	275	82.15%
September	625	73.15%	1,212	75.73%	950	69.96%	199	84.65%
October	1,274	81.97%	995	84.24%	924	79.06%	375	89.37%
November	1,525	92.53%	1,081	93.50%	607	85.04%	308	93.25%
December	1,078	100.00%	760	100.00%	1,519	100.00%	536	100.00%
TOTAL	14,438	61.75%	11,684	-19.07%	10,152	-13.11%	7,943	-21.76%

NOTE: In 2001, the legislature amended Article 887 of the Code of Criminal Procedure to allow a $50 fee to be assessed when a bench warrant is served but no arrest is made. As in the account above, fluctuations are the result of the number of warrants served and the number of cases in which the judges assess the fee.

EVIDENCE TESTING (CITY)					ACCOUNT NUMBER		109 . . 441003	
	2008		2009		2010		2011	
MONTH	$	%	$	%	$	%	$	%
January	9,562	10.07%	10,255	9.22%	9,550	7.87%	12,519	9.37%
February	7,875	18.36%	8,720	17.06%	10,125	16.21%	10,911	17.54%
March	6,160	24.85%	8,700	24.88%	13,050	26.96%	9,157	24.39%
April	8,985	34.31%	9,262	33.21%	10,680	35.76%	10,304	32.10%
May	8,550	43.31%	11,125	43.21%	8,900	43.09%	9,930	39.54%
June	6,810	50.49%	7,995	50.40%	11,055	52.19%	11,595	48.21%
July	8,099	59.01%	8,555	58.09%	9,785	60.26%	10,455	56.04%
August	7,713	67.14%	8,415	65.66%	7,435	66.38%	12,847	65.66%
September	4,480	71.85%	7,535	72.43%	10,545	75.07%	9,773	72.97%
October	8,765	81.08%	9,020	80.54%	10,895	84.04%	13,970	83.43%
November	9,020	90.58%	10,730	90.19%	10,165	92.42%	11,396	91.96%
December	8,942	100.00%	10,910	100.00%	9,206	100.00%	10,745	100.00%
TOTAL	94,961	18.08%	111,222	17.12%	121,391	9.14%	133,602	10.06%

NOTE: This fee was first imposed at the end of 2002. Increases have occurred because greater efforts have been made to collect the fee and because the City Court judges have been assessing the fee more often.

CITY COURT FORFEITURES (CITY)							ACCOUNT NUMBER	109 . . 450102
	2008		2009		2010		2011	
MONTH	$	%	$	%	$	%	$	%
January	370	1.14%	375	4.42%	1,988	13.19%	758	4.42%
February	2,450	8.66%	551	10.90%	975	19.67%	776	8.94%
March	160	9.16%	2,338	38.43%	1,809	31.67%	625	12.58%
April	3,508	19.93%	469	43.95%	507	35.04%	3,401	32.41%
May	350	21.01%	144	45.65%	582	38.90%	0	32.41%
June	2,588	28.96%	223	48.28%	250	40.56%	775	36.92%
July	3,975	41.17%	1,004	60.10%	625	44.71%	250	38.38%
August	3,697	52.53%	1,102	73.07%	0	44.71%	0	38.38%
September	0	52.53%	287	76.45%	400	47.36%	2,278	51.66%
October	600	54.38%	1,660	96.00%	5,978	87.04%	1,796	62.13%
November	5,161	70.23%	47	96.55%	1,461	96.73%	1,312	69.77%
December	9,688	100.00%	293	100.00%	492	100.00%	5,186	100.00%
TOTAL	32,547	-37.89%	8,493	-73.91%	15,067	77.40%	17,157	13.87%

NOTE: This revenue decreased in 2008 because fewer bonds were being granted. The decrease continued in 2009. City Court officials state that more offenders are being released on their own recognizance, so that no bond is ever posted, and that more challenges are being made to the validity of bond forfeiture judgments. City Court officials suggest that the increase in 2010 may be attributable partly to procedure changes resulting from legislative changes that made it possible to defend legal challenges to the forfeitures. It should be noted that the amount collected in 2010 is still much smaller than amounts collected in 2008.

SUMMARY OF REVENUES								FUND 109
REVENUE	2008		2009		2010		2011	
TYPE	$	%	$	%	$	%	$	%
Intergovernmental Revenues								
On-Behalf Payments	10,200	1.13%	11,100	1.34%	12,000	1.45%	12,000	1.35%
Charges For Services								
Judiciary Court Costs	710,552	78.77%	649,000	78.44%	608,943	73.39%	644,397	72.60%
Constable School Security Fee	21,015	2.33%	24,505	2.96%	26,265	3.17%	20,890	2.35%
Bench Warrant Fees	8,482	0.94%	8,670	1.05%	10,555	1.27%	16,010	1.80%
Bench Warrant Clearance Fee	14,438	1.60%	11,684	1.41%	10,152	1.22%	7,943	0.89%
Evidence Testing	94,961	10.53%	111,222	13.44%	121,391	14.63%	133,602	15.05%
Service of Eviction Notices	960	0.11%	660	0.08%	0	0.00%	0	0.00%
Total Charges For Services	850,408	94.28%	805,741	97.38%	777,306	93.68%	822,842	92.70%
Fines & Forfeits								
City Court Forfeitures	32,547	3.61%	8,493	1.03%	15,067	1.82%	17,157	1.93%
Miscellaneous Revenues								
Interest Earnings	8,866	0.98%	2,076	0.25%	651	0.08%	165	0.02%
Donations	0	0.00%	0	0.00%	24,726	2.98%	0	0.00%
Total Miscellaneous Revenues	8,866	0.98%	2,076	0.25%	25,377	3.06%	165	0.02%
Other Financing Sources								
Transfer From General Fund	0	0.00%	0	0.00%	0	0.00%	35,485	4.00%
TOTAL	902,021	-1.28%	827,410	-8.27%	829,750	0.28%	887,649	6.98%

NOTE: The transfers from the General Fund in 2011 were to fund the purchase of security cameras from auction proceeds in the amount of $15,485 and to cover the over-expenditure of overtime from General Fund salary savings in the amount of $20,000 by holding a vacant position.

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; 14263, 12/12/07; 14452, 07/23/08; 14554, 11/25/08; 14831, 12/09/09; 15035, 11/23/10; 15215, 11/09/11; Resolutions 41880, 07/24/02; 45182, 11/21/06

INTERPRETATION OF LEGAL AUTHORIZATION:

State: **Article 6, Section 19** of the Louisiana Constitution of 1974 authorizes the creation of special districts; defines the power of such districts; and grants to those special districts such rights, powers, and authorities as it deems proper, including but not limited to the power of taxation. **Article 7, Section 18 (D)** authorizes each assessor to determine the fair market value of all property subject to taxation within his or her parish. **Article 7, Section 20(A)**, as amended by **Act 929** of the 2004 Legislature, provides for a homestead exemption of $7,500. **L.R.S. 33:7721, et seq.**, outlines the creation, purpose, and powers of mosquito abatement districts. **L.R.S. 47:2051** designates the sheriffs of the several parishes to be ex-officio tax collectors who collect all parish and district taxes and have the same power to enforce the collection of parish taxes as of state taxes.

Local: **Parish Ordinance 5275** of January 10, 1979, created the East Baton Rouge Parish Mosquito Abatement and Rodent Control District. **Resolution 41880** of July 24, 2002, called a special election to authorize the continuation of the 1.23-mill existing tax for a period of 10 years beginning in 2004; the renewal was approved by voters. **Resolution 45182** of November 21, 2006, called a special election to authorize an additional 1.00-mill tax for a period of 10 years beginning in 2007; this additional tax was approved by the voters. Below is a summary detail of the annual authorization for the property tax mill:

	Original 1.23 Mills *Resolution 41880, 07/24/02* *10 years – 2004 to 2013*			**Additional 1.00 Mills** *Resolution 45182, 11/21/06* *10 years – 2007 to 2016*		
Tax Year	**Mills**	**Ord.**	**Date**	**Mills**	**Ord.**	**Date**
2008	1.23	14263	12/12/07	1.00	14263	12/12/07
2008*	1.15	14452	07/23/08	0.94	14452	07/23/08
2009	1.15	14554	11/25/08	0.30	14554	11/25/08
2010	1.15	14831	12/09/09	0.30	14831	12/09/09
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

* In 2008 East Baton Rouge Parish was reassessed and all property tax millage rates were adjusted.

COLLECTION AND TRANSMITTAL OF FUNDS:

Collector: Sheriff of East Baton Rouge Parish (Contact: Octave Anthaume, Tax Director at 389-4817).

Transmittal: Transmitted monthly to the Finance Department–Revenue Division.

Comments: Collections are cyclical in nature. Due to tax payment deadline of December 31, the majority of collections are made in late November and December of each year.

PAYOR OF FEE:

Owners of all taxable property, real and personal, within the limits of East Baton Rouge Parish Mosquito Abatement District pay this tax.

COMPUTATION OF FEE:

Since 2000, **1.14 mills** on the dollar of assessed valuation of all taxable property, real and personal, within the limits of East Baton Rouge Parish Mosquito Abatement District. As the result of high costs associated with combating West Nile virus and other mosquito-borne diseases, an increase to **1.23 mills** was approved beginning with the 2004 tax year. In 2006, an **additional 1.00 mill** was approved beginning with the 2007 tax year. This continued through in 2008 until it was lowered to **1.15 mills** with **an additional .94 mills** in the same year. In 2009 the original millage remained at **1.15 mills**; however the additional millage was lowered to **.30** mills. In 2010, the rates remained at 1**.15 mills** and .**30 mills.** In 2011, the rates remained at 1**.15 mills** and .**30 mills**

Homeowners are allowed a $7,500 exemption on this property tax. Details of assessment rates can be found under the "General Property Tax" item in the General Fund section of this book.

REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:

This tax millage is levied to pay the expenses of purchasing, maintaining, and operating machinery, facilities, and equipment necessary or useful in the eradication, abatement, or control of mosquitoes, other arthropods of public health importance, and rodents, and maintaining an adequate administrative staff for a mosquito and rodent abatement district.

The election held November 3, 1992, approved the continuation of the tax to commence with the tax collection for 1994. In accordance with **Article VII, Section 23**, of the Constitution of the State of Louisiana, all property subject to taxation is reappraised and valued at intervals of not more than four years. The City-Parish is then required to adjust property tax millages in a reassessment year to an amount that generates the same taxes as the year preceding reassessment. The Metropolitan Council by a two-thirds vote can increase the millage in the reassessment year to the millage rate which is not in excess of the maximum authorized millage rate authorized in the preceding year. Any new tax levies or tax renewals that become effective in the year of reappraisal are not subject to the millage adjustment requirement. The 2000 millage rate was decreased from 1.18 mills to 1.14 mills in accordance with **Ordinance 11805** of August 9, 2000, as a result of reassessment of property in the parish. The 2004 millage rate was increased from 1.14 mills to 1.23 mills, and a 1-mill increase was authorized beginning with the 2007 tax year. The 2008 millage rate was decreased from 2.23 mills to 2.09 mills in accordance with **Ordinance 14552** of July 23, 2008, as a result of reassessment of property in the parish. These rates include the initial and the additional millages.

YEAR	ACTUAL ASSESSED VALUATION	% INCREASE OVER PRIOR YEAR	MILLAGE ASSESSED
2002	2,533,605,380	-----	1.14
2003	2,669,274,000	5.35%	1.14
2004	2,885,035,660	8.08%	1.23
2005	3,012,031,780	4.40%	1.23
2006	3,233,131,740	7.34%	1.23
2007	3,466,560,930	7.22%	2.23
2008	3,810,975,559	9.94%	2.09
2009	3,964,847,400	4.04%	1.45
2010	4,005,089,297	1.01%	1.45
2011	4,067,422,542	1.56%	1.45

GENERAL PROPERTY TAX					ACCOUNT NUMBER		110 . . 411000	
REVENUE	2008		2009		2010		2011	
TYPE	$	%	$	%	$	%	$	%
Taxes from Prior years' Levies	17,905	0.28%	35,534	0.75%	24,850	0.51%	21,103	0.43%
Refunds	(16,366)	0.02%	(14,850)	0.44%	(15,249)	0.20%	(18,977)	0.04%
Reversal of Prior Year Deferral	271,332	4.27%	352,408	7.85%	305,851	6.47%	172,437	3.54%
Closing of Prior Year Levy	32,287	4.77%	(1,053)	7.83%	(4,238)	6.39%	28,366	4.12%
Record Current Year Levy	6,438,581	105.51%	4,688,170	106.43%	4,734,556	103.54%	4,826,300	102.11%
Current Year Deferral	(352,408)	100.00%	(305,851)	100.00%	(172,437)	100.00%	(103,739)	100.00%
TOTAL	6,391,331	5.82%	4,754,358	-25.61%	4,873,333	2.50%	4,925,490	1.07%

SUMMARY OF REVENUES								FUND 110
REVENUE	2008		2009		2010		2011	
TYPE	$	%	$	%	$	%	$	%
Taxes								
General Property Taxes	6,391,331	97.86%	4,754,358	98.84%	4,873,333	98.82%	4,925,490	99.12%
Interest & Penalties - Taxes	15,396	0.24%	21,060	0.44%	15,076	0.31%	14,387	0.29%
Total Taxes	6,406,727	98.10%	4,775,418	99.28%	4,888,409	99.13%	4,939,877	99.41%
Charges For Services								
Aerial Spraying	29,886	0.46%	0	0.00%	8,349	0.17%	0	0.00%
Miscellaneous Revenues								
Interest Earnings	77,381	1.18%	29,825	0.62%	34,161	0.69%	13,447	0.27%
Contingent Receipts	17,052	0.26%	2,580	0.05%	515	0.01%	389	0.01%
Total Miscellaneous Revenues	94,433	1.45%	32,405	0.67%	34,676	0.70%	13,836	0.28%
Other Financing Sources								
Sale of Fixed Assets	0	0.00%	2,175	0.05%	0	0.00%	15,550	0.31%
TOTAL	6,531,046	7.36%	4,809,998	-26.35%	4,931,434	2.52%	4,969,263	0.77%

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

LIBRARY BOARD OF CONTROL
GENERAL PROPERTY TAX

REVENUE TYPE	FUND . . OBJECT
Taxes	111 . . 411000

LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	Louisiana Constitution, 1974 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; 44194, 06/08/05 Ordinances 15215, 11/09/11

INTERPRETATION OF LEGAL AUTHORIZATION:

State: **Article 6, Section 19** of the Louisiana Constitution of 1974 authorizes the creation of special districts; defines the power of such districts; and grants to those special districts such rights, powers, and authorities as it deems proper, including but not limited to the power of taxation. **Article 7, Section 18 (D)** of the Louisiana Constitution of 1974 authorizes each assessor to determine the fair market value of all property subject to taxation within his or her parish. **Article 7, Section 20 (A)** of the Louisiana Constitution of 1974 provides for a homestead exemption of $7,500 for certain ad valorem taxes levied and collectible for the calendar year 1982 and thereafter. **L.R.S. 47:2051** designates the sheriffs of the several parishes to be ex-officio tax collectors who collect all parish and district taxes and have the same power to enforce the collection of parish taxes as of state taxes.

Local: **Section 11.03** of *The Plan of Government* states that there shall continue to be a parish library for East Baton Rouge Parish with such branches and other services as may be established by the Board of Control. The Board of Control consists of the Mayor-President, ex-officio, and five citizens of the parish appointed by the Metropolitan Council for 5 years. The Board of Control shall have the powers and duties conferred by the general laws of the State Boards of Control of Parish Public Libraries. **Resolution 36139** adopted August 9, 1995, authorized the levy of a special tax of 11.10 mills on the dollar of assessed valuation on all property subject to taxation in East Baton Rouge Parish annually for a period of ten years, beginning with the tax collection year 1996, for the purpose of acquiring, constructing, improving, maintaining, and operating the public library of the Parish of East Baton Rouge and its branches, with the proceeds of said tax to be administered by the East Baton Rouge Parish Library Board of Control. The rate for the four years prior to 1996 was 8.33 mills. **Resolution 44194** of June 8, 2005, called a special election to authorize the continuation of the levy and collection of the special ad valorem tax of 11.10 mills on the dollar of assessed valuation of all property subject to taxation in EBRP annually for a period of ten years, beginning with the tax collection year 2006 and extending through 2015. **Ordinance 15215** of November 09, 2011, continued the rate of 11.10 mills for 2012.

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 2011 rate continues at **11.10 mills** on the dollar of assessed valuation of all taxable property, real and personal, within the Parish of East Baton Rouge. Homeowners are allowed a $7,500 exemption on this property tax. Details of assessment rates can be found under the "General Property Tax" item in the General Fund section of this book.

REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:

This tax millage is levied to pay the expenses of acquiring, constructing, improving, maintaining, and operating the public library system of the Parish of East Baton Rouge.

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

MONTHLY COLLECTIONS WITH PERCENTAGES FOR THE LAST FOUR YEARS:

GENERAL PROPERTY TAX							ACCOUNT NUMBER	111 . . 411000
REVENUE	2008		2009		2010		2011	
TYPE	$	%	$	%	$	%	$	%
Taxes from Prior Years' Levies	142,478	0.42%	198,852	0.56%	205,527	0.55%	158,245	0.42%
Refunds	(113,624)	-0.34%	(83,200)	-0.23%	(93,410)	-0.25%	(131,222)	-0.35%
Reversal of Prior Year Deferral	1,350,574	3.99%	1,871,316	5.27%	2,342,980	6.27%	1,320,233	3.50%
Closing of Prior Year Levy	155,249	0.46%	(5,268)	-0.01%	(34,081)	-0.09%	216,630	0.57%
Record Current Year Levy	34,195,013	100.99%	35,890,391	101.02%	36,245,412	97.05%	36,946,172	97.96%
Current Year Deferral	(1,871,316)	-5.53%	(2,342,980)	-6.59%	(1,320,233)	-3.54%	(794,424)	-2.11%
TOTAL/% Change	33,858,374	10.39%	35,529,111	4.93%	37,346,195	5.11%	37,715,634	0.99%

YEAR	ACTUAL ASSESSED VALUATION	% INCREASE OVER PRIOR YEAR	MILLAGE ASSESSED
2002	2,533,605,400	3.94%	10.72
2003	2,669,274,000	5.35%	10.72
2004	2,885,035,660	8.08%	9.97
2005	3,012,031,780	4.40%	9.97
2006	3,233,131,740	7.34%	11.10
2007	3,466,560,930	7.22%	11.10
2008	3,810,975,599	9.93%	11.10
2009	3,964,847,400	4.04%	11.10
2010	4,005,089,297	1.01%	11.10
2011	4,067,422,542	1.56%	11.10

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

Tax Year	Mills	Ordinance	Date
2008	11.10	14263	12/12/07
2008*	11.10	14462	08/13/08
2009	11.10	14554	11/25/08
2010	11.10	14831	12/09/09
2011	11.10	15035	11/23/10
2012	11.10	15215	11/09/11

* In 2008, 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 number of black and white pages printed exceeds twenty, or if they are printing in color.

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

COMPUTATION OF FEE:

Copies: Library patrons pay **10 cents per black and white page copied or printed** if greater than twenty pages are printed. **Color copies and printed pages are 50 cents per page** with none free.

Fines: Books, audio books, music CDs: 5 cents per item per day.
Videotapes, DVDs: $1 per day per videotape and DVDs.
Laptop computers: $10 per day.

REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:

Fines: Books, audio books, music CDs: The maximum fine is $3 per item, or $1 per children's item.
Videotapes, DVDs, children's CD-ROMs, headphones: The maximum fine is $5 per item.
Laptop computers: The maximum fine is $50 per item.

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

LIBRARY COPIER							ACCOUNT NUMBER	111 . . 440701
	2008		2009		2010		2011	
MONTH	$	%	$	%	$	%	$	%
January	4	0.00%	(15)	-0.02%	(9,832)	-25.64%	1	0.00%
February	5,866	6.66%	(58)	-0.10%	9,829	-0.01%	(5)	-0.01%
March	7,708	15.40%	(38)	-0.15%	7	0.01%	5,804	14.53%
April	12,342	29.40%	(34)	-0.19%	6,591	17.20%	7,268	32.75%
May	9	29.41%	13,669	17.87%	1	17.20%	(5)	32.74%
June	17	29.43%	13,874	36.21%	8,485	39.33%	(3)	32.73%
July	67	29.51%	16,827	58.44%	(1)	39.33%	(7)	32.71%
August	(9)	29.50%	64	58.53%	31	39.41%	(7)	32.69%
September	39	29.54%	9,946	71.67%	9,350	63.80%	(1)	32.69%
October	33,374	67.40%	209	71.95%	6,995	82.04%	12,841	64.87%
November	172	67.60%	3,798	76.97%	(1)	82.04%	(5)	64.86%
December	28,566	100.00%	17,431	100.00%	6,887	100.00%	14,023	100.00%
TOTAL	88,155	79.61%	75,673	-14.16%	38,342	-49.33%	39,904	4.07%

NOTE: The 2008 apparent increase resulted in part from the fact that the copiers were non-operational for half the year in 2007, decreasing collections for that year. In 2008, the Library entered into a new print management contract. The revenue decreased in 2009 because of less use of the copier. Patrons are now printing more from the public computers, which allows each patron to print up to 20 pages free. This trend continued in 2010.

LIBRARY FINES							ACCOUNT NUMBER	111 . . 451700
	2008		2009		2010		2011	
MONTH	$	%	$	%	$	%	$	%
January	29,945	9.01%	29,232	10.47%	12,163	4.91%	20,480	7.83%
February	21,396	15.45%	28,430	20.66%	17,600	12.02%	21,720	16.14%
March	35,361	26.09%	31,393	31.90%	24,200	21.79%	24,060	25.34%
April	29,224	34.89%	26,818	41.51%	19,638	29.72%	19,489	32.80%
May	27,599	43.19%	25,272	50.56%	18,607	37.24%	20,711	40.72%
June	30,369	52.33%	28,236	60.68%	25,975	47.72%	25,271	50.38%
July	25,059	59.87%	30,332	71.55%	21,007	56.21%	23,946	59.54%
August	20,135	65.93%	27,829	81.52%	24,469	66.09%	25,940	69.46%
September	32,705	75.77%	18,919	88.29%	15,111	72.19%	21,556	77.71%
October	20,080	81.82%	9,389	91.66%	28,289	83.61%	21,844	86.06%
November	16,770	86.86%	13,024	96.32%	15,795	89.99%	19,793	93.63%
December	43,655	100.00%	10,266	100.00%	24,781	100.00%	16,650	100.00%
TOTAL	332,298	-7.97%	279,140	-16.00%	247,635	-11.29%	261,460	5.58%

NOTE: In 2009, revenue decreased because fines were disabled while the new computer system was being installed. Invoices for long-overdue items were also held. In 2010, two services were started to help patrons return items more promptly. A free web-based service called Library Elf emails patrons in advance when items are due or have become overdue. The library also started a fine amnesty service called Waive-It-Wednesdays. Items could be returned the last Wednesday of each month and no fines would accrue. This practice was discontinued in 2011.

SUMMARY OF REVENUES								FUND 111
REVENUE	2008		2009		2010		2011	
TYPE	$	%	$	%	$	%	$	%
Taxes								
General Property Taxes	33,858,374	93.12%	35,529,111	97.36%	37,346,195	98.02%	37,715,634	98.36%
Interest & Penalties - Taxes	85,408	0.23%	118,487	0.32%	118,359	0.31%	108,794	0.28%
Total Taxes	33,943,782	93.36%	35,647,598	97.68%	37,464,554	98.33%	37,824,428	98.64%
Charges For Services								
Library Copier	88,155	0.24%	75,673	0.21%	38,342	0.10%	39,904	0.10%
Fines & Forfeits								
Library Fines	332,298	0.91%	279,140	0.76%	247,635	0.65%	261,460	0.68%
Miscellaneous Revenues								
Interest Earnings	1,921,665	5.29%	451,811	1.24%	326,817	0.86%	195,078	0.51%
Contingent Receipts	65,766	0.18%	8,913	0.02%	19,658	0.05%	14,462	0.04%
Donations	3,851	0.01%	2,096	0.01%	4,981	0.01%	2,984	0.01%
Total Miscellaneous Revenues	1,991,282	5.48%	462,820	1.27%	351,456	0.92%	212,524	0.55%
Other Financing Sources								
Sale of Fixed Assets	3,014	0.01%	28,727	0.08%	20	0.00%	7,305	0.02%
TOTAL/% Change	36,358,531	7.13%	36,493,958	0.37%	38,102,007	4.41%	38,345,621	0.64%

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

DOWNTOWN DEVELOPMENT DISTRICT
GENERAL PROPERTY TAX

REVENUE TYPE	FUND . . OBJECT
Taxes	113 . . 411000

LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	Louisiana Constitution, 1974 Article 6, §19 Article 7, §18(D) Article 7, §20(A) Louisiana Revised Statutes 47:2051	Resolutions 40628, 10/25/00; 43758, 11/23/04 48226, 10/13/10 Ordinances 13851, 12/13/06; 14263, 12/12/07; 14452, 7/23/08; 14456, 8/13/08; 14554, 11/25/08; 14831, 12/09/09; 15035, 11/23/10

INTERPRETATION OF LEGAL AUTHORIZATION:

State: **Article 6, Section 19** of the Louisiana Constitution of 1974 authorizes the creation of special districts; defines the power of such districts; and grants to those special districts such rights, powers, and authorities as it deems proper, including but not limited to the power of taxation. **Article 7, Section 18 (D)** of the Louisiana Constitution of 1974 authorizes each assessor to determine the fair market value of all property subject to taxation within his or her parish. **Article 7, Section 20 (A)** of the Louisiana Constitution of 1974, as amended by **Act 844** of the 1980 Legislature, provides for a homestead exemption of $7,500 for all ad valorem property taxes levied and collectible for the calendar year 1982 and thereafter. **L.R.S. 47:2051** designates the sheriffs of the several parishes to be ex-officio tax collectors who collect all parish and district taxes and have the same power to enforce the collection of parish taxes as of state taxes.

Local: **Resolution 40628** of October 25, 2000, ratified the results of the special election held on October 7, 2000, for the purpose of authorizing the renewal of the levy and collection of a special ad valorem tax of ten mills on real property in the Downtown Development District for a period of five years commencing with 2002, and annually thereafter. **Resolution 43758** of November 23, 2004, ratified the results of the special election held on November 2, 2004, for the purpose of authorizing the renewal of the levy and collection of a special ad valorem tax of ten mills on real property in the Downtown Development District for a period of five years commencing with 2007, and annually thereafter to and including the year 2011. **Resolution 48226** of October 13, 2010, ratified the results of the special election held on October 2, 2010, for the purpose of authorizing the renewal of the levy and collection of a special ad valorem tax of ten mills on real property in the Downtown Development District for a period of five years commencing with 2012 and annually thereafter to and including the year 2016. **Ordinance 15035** of November 23, 2010, continued the millage rate of ten mills for the year 2011.

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

Tax Year	Mills	Ordinance	Date
2007	10.00	13851	12/13/06
2008	10.00	14263	12/12/07
2008*	9.01	14452	7/23/08
2008	10.00	14556	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

* In 2008, East Baton Rouge Parish was reassessed and all property tax millage rates were adjusted.

COLLECTION AND TRANSMITTAL OF FUNDS:

Collector: Sheriff of East Baton Rouge Parish (contact Octave Anthaume at 389-4817).

Transmittal: Transmitted monthly to the Finance Department–Revenue Division.

Comments: Collections are cyclical in nature. Due to tax payment deadline of December 31, the great majority of collections are made in late November and December of each year.

PAYOR OF FEE:

Owners of all taxable real property within the Downtown Development District pay this tax.

COMPUTATION OF FEE:

10.00 mills on the dollar of assessed valuation of all taxable real property within the Downtown Development District. Homeowners are allowed a $7,500 exemption on property tax. Details of assessment rates can be found under the "General Property Tax" item in the General Fund section of this book.

REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:

The proceeds of this tax must be used to provide funding for planning, development, management, operations and improvement purposes within the boundaries of the Downtown Development District.

In accordance with **Article VII, Section 23**, of the Constitution of the State of Louisiana, all property subject to taxation must be reappraised and valued at intervals of not more than four years. The City-Parish is then required to adjust property tax millages in a reassessment year to a rate that generates the same dollar amount of taxes as in the year preceding reassessment. The Metropolitan Council by a two-thirds vote can increase the millage in the reassessment year to the millage rate which is not in excess of the maximum authorized millage rate authorized in the preceding year. Any new tax levies or tax renewals which become effective in the year of reappraisal are not subject to the millage adjustment requirement. The 2004 millage rate was decreased due to reassessment.

YEAR	ACTUAL ASSESSED VALUATION	% INCREASE OVER PRIOR YEAR	MILLAGE ASSESSED
2002	35,189,940	7.07%	10.00
2003	35,492,890	0.86%	10.00
2004	35,645,460	0.43%	9.44
2005	37,987,288	6.57%	9.44
2006	38,981,630	2.62%	10.00
2007	40,771,430	4.59%	10.00
2008	46,654,160	14.43%	10.00
2009	46,048,690	-1.30%	10.00
2010	49,804,790	6.75%	10.00
2011	49,686,870	-0.24%	10.00

COLLECTIONS AND PERCENTAGES FOR THE LAST FOUR YEARS:

GENERAL PROPERTY TAX							ACCOUNT NUMBER	113 . . 411000
REVENUE	2008		2009		2010		2011	
TYPE	$	%	$	%	$	%	$	%
Taxes from Prior years' Levies	56	0.01%	0	0.00%	1,160	0.22%	7,195	1.46%
Refunds	(75)	0.00%	(388)	-0.10%	(232)	0.18%	(1,169)	1.22%
Reversal of Prior Year Deferral	16,483	3.96%	47,882	12.14%	75,113	14.69%	28,197	6.94%
Closing of Prior Year Levy	3,056	4.69%	(16,960)	7.80%	(263)	14.64%	2,485	7.44%
Record Current Year Levy	444,640	111.50%	435,910	119.19%	470,070	105.45%	466,329	101.95%
Current Year Deferral	(47,882)	100.00%	(75,113)	100.00%	(28,197)	100.00%	(9,614)	100.00%
TOTAL/% Change	416,278	1.64%	391,331	-5.99%	517,651	32.28%	493,423	-4.68%

SUMMARY OF REVENUES								FUND 113
REVENUE	2008		2009		2010		2011	
TYPE	$	%	$	%	$	%	$	%
Taxes								
General Property Taxes	416,278	72.66%	391,331	70.90%	517,651	77.52%	493,423	77.28%
Interest & Penalties - Taxes	861	0.15%	949	0.17%	2,093	0.31%	2,422	0.38%
Total Taxes	417,139	72.81%	392,280	71.07%	519,744	77.83%	495,845	77.66%
Miscellaneous Revenues								
Interest Earnings	(1,383)	-0.24%	(313)	-0.06%	1,027	0.15%	149	0.02%
Donations	7,125	1.24%	10,000	1.81%	1,500	0.22%	0	0.00%
Contingent Receipts	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Total Miscellaneous Revenues	5,742	1.00%	9,687	1.75%	2,527	0.38%	149	0.02%
Other Financing Sources								
Transfer From Other Funds	150,000	26.18%	150,000	27.18%	145,500	21.79%	142,500	22.32%
TOTAL/% Change	572,881	23.08%	551,967	-3.65%	667,771	20.98%	638,494	-4.38%

NOTE: 2010 Interest Earnings includes $1,130.71 received from the Sheriff's Office for interest earned on property taxes collected in 2008 and 2009. 2011 Interest Earnings includes $105.26 from that source.

GAMING ENFORCEMENT DIVISION
GAMING FEES

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

LEGAL AUTHORIZATION

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

INTERPRETATION OF LEGAL AUTHORIZATION:

State: **L.R.S. 33:4861**, known as the "Charitable Raffles, Bingo and Keno Licensing Law," creates the Office of Charitable Gaming in the Department of Revenue; provides for the functions, duties, and responsibilities of the division; establishes requirements for issuance of a license by that Office; and provides for licensing and regulation by parish and municipal governing authorities.

Local: **Ordinance 8140** of April 23, 1986, assesses each organization licensed to conduct games of chance 5% of its gross receipts as a fee for the funding of an investigative team to examine the operation of games of chance. **Ordinance 8514** of October 28, 1987, provides for licenses and fees for electronic bingo machines by the distributor. **Ordinance 8633** of April 13, 1988, provides for a rebate to each licensed organization, on a pro rata basis, of funds collected in excess of the total operational cost of the Bingo Enforcement Unit. **Ordinance 9585** of February 24, 1993, provides for the licensing and regulation by the Gaming Enforcement Division of charitable bingo within the City-Parish for 1993. It also changes the rebate provisions (see below under REFUND PROCEDURE). **Ordinance 11826** of August 23, 2000, decreases the regulatory fee to 1.5% of gross bingo receipts and net pull tab receipts on a monthly basis effective September 1, 2000. **Ordinance 14100** of August 8, 2007, continues the 1.5% regulatory fee on gross bingo receipts and pull tab net receipts and assesses a 5% fee on electronic video bingo gross profits.

COLLECTION AND TRANSMITTAL OF FUNDS:

Collector: Gaming Enforcement Division.

Transmittal: Transmitted to the Department of Finance as received.

Comment: This special revenue fund was established January 1, 1990. Before that date the bingo (gaming) fees were accounted for in the General Fund.

PAYOR OF FEE:

All bona fide non-profit **veterans', charitable, educational, or religious organizations licensed to conduct the specific kind of game of chance known as bingo** pay this fee.

COMPUTATION OF FEE:

Each organization licensed to conduct games of chance pays the regulatory fee of 1.5% of gross bingo receipts and net pull tab receipts. Distributors of video bingo machines pay a regulatory fee of 5% on their gross profits after prizes are awarded.

REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:

At the end of each year surplus funds from this regulatory fee in excess of 3 months' operating expenses of the Gaming Enforcement Division must be refunded to the gaming organizations on a pro-rata basis. Gaming fees may be used only to regulate and/or supervise charitable gaming.

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

GAMING FEES							ACCOUNT NUMBER	114 . . 440333
	2008		2009		2010		2011	
MONTH	$	%	$	%	$	%	$	%
January	17,120	8.69%	19,779	9.40%	14,166	7.48%	7,513	4.32%
February	12,927	15.25%	11,635	14.92%	11,425	13.52%	9,156	9.58%
March	12,706	21.69%	25,462	27.02%	23,956	26.17%	18,552	20.25%
April	25,254	34.51%	18,807	35.96%	7,318	30.03%	11,434	26.82%
May	17,860	43.57%	17,645	44.34%	25,453	43.48%	10,347	32.77%
June	16,201	51.79%	14,160	51.07%	20,244	54.17%	0	32.77%
July	18,966	61.42%	21,949	61.49%	5,237	56.93%	23,460	46.26%
August	16,956	70.02%	13,246	67.79%	0	56.93%	16,171	55.56%
September	15,003	77.63%	19,144	76.88%	32,104	73.89%	15,728	64.60%
October	19,802	87.68%	19,796	86.29%	6,455	77.30%	20,325	76.28%
November	14,233	94.90%	4,563	88.46%	22,135	88.99%	7,865	80.80%
December	19,058	104.57%	24,298	100.00%	20,851	100.00%	33,388	100.00%
REBATE	(9,012)	100.00%	0	100.00%	0	100.00%	0	100.00%
TOTAL	197,074	61.41%	210,484	6.80%	189,344	-10.04%	173,939	-8.14%

NOTES: In explaining the large increase in 2008, the Gaming Enforcement Director stated that the number of bingo halls had been increasing, and more people had become aware of the video bingo machines. The negative amount shown as a rebate results from the necessity to return to the bingo organizations all surplus funds in excess of three months' operating expenses. Without this requirement, the annual percentage increase in this revenue in 2008 would have been 68.79%.

Gaming Enforcement personnel attribute the decrease in fees in 2011 to the decrease in the number of organizations playing bingo.

SUMMARY OF REVENUES								FUND 114
REVENUE	2008		2009		2010		2011	
TYPE	$	%	$	%	$	%	$	%
Intergovernmental Revenues								
On-Behalf Payments	392	0.20%	5,619	2.59%	5,769	2.95%	1,385	0.78%
Charges For Services								
Gaming Fees	197,074	98.53%	210,484	97.15%	189,344	96.86%	173,939	97.56%
Miscellaneous Revenues								
Interest Earnings	2,553	1.28%	546	0.25%	367	0.19%	259	0.15%
Other Financing Sources								
Sale of Fixed Assets	0	0.00%	0	0.00%	0	0.00%	2,700	1.51%
TOTAL	200,019	80.81%	216,649	8.31%	195,480	-9.77%	178,283	-8.80%

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 *En Banc* Order, 11/18/08 *En Banc* Order, 01/20/09

INTERPRETATION OF LEGAL AUTHORIZATION:

State: **L.R.S. 13:1910 (A)** authorizes the imposition of a service charge of up to ten dollars per filing in all civil cases. All monies collected in accordance with this section shall be forwarded to the court and placed in an account dedicated exclusively to the acquisition, leasing, construction, equipping, and maintenance of new and existing city courts and for the maintenance and payment of any bond indebtedness on any such existing facilities. Additionally, **item (B) of §1910** authorizes the collection of a fee of ten dollars for each proceeding where a fine is imposed, or court costs are ordered to be paid.

Local: **Resolution 44414** of October 12, 2005, authorizes the establishment of a special account designated "City Court Judicial Building Fund" into which funds collected in accordance with L.R.S. 13:1910 will be deposited. The City Court judges originally decided to impose this fee only on civil cases only. **Resolution 46547**, adopted October 22, 2008, authorizes the imposition of the fee in traffic cases as well, to begin January 1, 2009, as provided in City Court's ***En Banc* order dated November 18, 2008**. City Court ***En Banc* order of January 20, 2009,** ratified the fees previously imposed on civil and traffic cases.

COLLECTION AND TRANSMITTAL OF FUNDS:

Collector: Clerk of City Court.

Transmittal: Transmitted to the Department of Finance as received.

Comment: This special revenue fund was established in 2005.

PAYOR OF FEE:

All persons filing civil cases over which city court has jurisdiction and **all violators in traffic proceedings** where a fine is imposed or court costs are ordered to be paid.

COMPUTATION OF FEE:

$10.00 per civil filing.
$10.00 per traffic proceeding.

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

CITY COURT CIVIL FEES - JUDICIAL BUILDING FUND						ACCOUNT NUMBER		115 . . 440019
	2008		2009		2010		2011	
MONTH	$	%	$	%	$	%	$	%
January	0	0.00%	0	0.00%	0	0.00%	0	0.00%
February	13,190	8.73%	11,340	7.90%	0	0.00%	12,300	8.38%
March	11,200	16.14%	11,050	15.60%	21,450	14.73%	11,350	16.11%
April	11,080	23.48%	13,040	24.69%	13,470	23.97%	0	16.11%
May	13,330	32.30%	12,150	33.16%	10,530	31.20%	0	16.11%
June	12,550	40.61%	11,250	41.00%	13,540	40.50%	0	16.11%
July	12,090	48.61%	12,870	49.96%	13,340	49.65%	0	16.11%
August	14,690	58.33%	12,170	58.44%	0	49.65%	22,930	31.73%
September	13,490	67.26%	13,320	67.73%	24,920	66.76%	0	31.73%
October	11,650	74.97%	12,930	76.74%	0	66.76%	37,060	56.98%
November	14,630	84.66%	11,980	85.08%	0	66.76%	0	56.98%
December	23,180	100.00%	21,404	100.00%	48,420	100.00%	63,150	100.00%
TOTAL	151,080	9.34%	143,504	-5.01%	145,670	1.51%	146,790	0.77%

NOTE: The civil fees were collected beginning in the last quarter of 2005.

CITY COURT TRAFFIC FEES - JUDICIAL BUILDING FUND						ACCOUNT NUMBER		115 . . 440021
	2008		2009		2010		2011	
MONTH	$	%	$	%	$	%	$	%
January	0	0.00%	25,450	7.18%	26,234	7.36%	24,060	6.28%
February	0	0.00%	31,500	16.08%	34,008	16.89%	36,688	15.86%
March	0	0.00%	35,333	26.05%	41,311	28.48%	42,827	27.05%
April	0	0.00%	32,260	35.16%	30,917	37.15%	28,651	34.53%
May	0	0.00%	30,818	43.86%	30,150	45.61%	31,260	42.69%
June	0	0.00%	30,280	52.40%	28,674	53.65%	31,017	50.79%
July	0	0.00%	29,970	60.86%	31,687	62.53%	34,644	59.83%
August	0	0.00%	27,774	68.70%	29,190	70.72%	35,576	69.12%
September	0	0.00%	28,316	76.70%	29,150	78.89%	30,935	77.20%
October	0	0.00%	27,293	84.40%	26,190	86.24%	34,983	86.34%
November	0	0.00%	26,560	91.90%	19,878	91.81%	25,759	93.06%
December	0	0.00%	28,703	100.00%	29,193	100.00%	26,570	100.00%
TOTAL	0	N/A	354,257	N/A	356,582	0.66%	382,970	7.40%

NOTE: The traffic fees were collected beginning in January of 2009.

SUMMARY OF REVENUES								FUND 115
REVENUE	2008		2009		2010		2011	
TYPE	$	%	$	%	$	%	$	%
Charges for Services								
City Court Civil Fees-Jud Bldg Fd	151,080	93.81%	143,504	28.65%	145,670	28.91%	146,790	27.65%
City Court Traffic Fees-Jud Bldg Fd	0	0.00%	354,257	70.72%	356,582	70.76%	382,970	72.14%
Total Charges for Services	151,080	93.81%	497,761	99.36%	502,252	99.67%	529,760	99.79%
Miscellaneous Revenues								
Interest Earnings	9,964	6.19%	3,197	0.64%	1,682	0.33%	1,098	0.21%
TOTAL / % Change	161,044	8.13%	500,958	211.07%	503,934	0.59%	530,858	5.34%

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

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, 2012 updates the amount of compensation paid to veterinarians related to the issuance of rabies licenses.

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.

DISTRIBUTION OF PROCEEDS:

L.R.S. 3:2734 provides that the proceeds of this license fee go first toward payment of necessary costs of collection and the costs of operating dog pounds. Any remaining funds are to be deposited to the credit of the parish school fund.

PAYOR OF FEE:

Any owner or commercial establishment of animals regulated by the aforementioned laws pays this fee.

COMPUTATION OF FEE:

The license fee is **$7** per year for each altered dog or cat and **$14** for each unaltered dog or cat. License tags are given out on consignment by the Animal Control and Rescue Center to veterinarians. Periodically, each veterinarian remits to the center the fees collected, less an **8%** vendor fee that is retained by the veterinarian for his or her services. Persons failing to obtain a license within the yearly period specified are subjected to a fine of **$50**.

REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:

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	
	2008		2009		2010		2011	
MONTH	$	%	$	%	$	%	$	%
January	22,605	4.96%	28,666	6.35%	13,980	2.78%	1,880	0.38%
February	21,876	9.77%	43,040	15.89%	30,308	8.81%	36,274	7.73%
March	48,225	20.36%	31,277	22.82%	79,874	24.69%	91,625	26.30%
April	34,376	27.91%	50,413	33.99%	37,880	32.23%	19,805	30.31%
May	28,685	34.20%	47,156	44.44%	49,998	42.17%	47,269	39.89%
June	66,021	48.70%	42,931	53.96%	37,914	49.71%	51,320	50.29%
July	18,892	52.85%	37,973	62.37%	74,201	64.47%	36,632	57.71%
August	59,674	65.95%	36,388	70.44%	17,540	67.96%	70,454	71.98%
September	30,944	72.75%	(12)	70.43%	57,528	79.40%	41,028	80.30%
October	32,616	79.91%	39,077	79.09%	32,562	85.88%	36,689	87.73%
November	49,664	90.82%	53,432	90.93%	20,241	89.90%	33,662	94.55%
December	41,820	100.00%	40,914	100.00%	50,774	100.00%	26,883	100.00%
TOTAL	455,398	1.39%	451,255	-0.91%	502,800	11.42%	493,521	-1.85%

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 15237, 01/11/12

INTERPRETATION OF LEGAL AUTHORIZATION:

State: **L.R.S. 33:361** vests a municipality with all powers, rights, privileges, immunities, authorities, and duties possessed in accordance with all constitutional and statutory provisions. A municipality is further authorized to exercise any power and perform any function necessary, requisite, or proper for the management of its affairs not denied by law. This includes the power to levy and collect taxes to assume indebtedness as provided by law. **L.R.S. 3:2731** provides that the governing body of the parish may adopt ordinances regulating dogs; enforce said ordinances; and use the proceeds of dog and cat license fees and fines for the operation of the animal control program. **L.R.S. 3:2778** provides for the setting of fees and fines sufficient for the operation of an animal control program. **Act 108** of the 2010 Regular Legislative Session repealed and reenacted certain statutes relative to the regulation by local authorities of dogs; provided for the adoption of ordinances; provided for the imposition of fees and fines; and repealed certain other provisions of animal-control statutes, including the requirement that license fees be credited to parish school funds.

Local: **Title 14** of the Code of Ordinances contains the ordinances dealing with animals in East Baton Rouge Parish. **Sections 14:205-504** provide the procedures and penalties for animal ownership. **Section 14:600** sets miscellaneous fees. **Ordinance 15237 dated January 11, 2012** amends and reenacts Title 14 of the Code of Ordinances to harmonize it with the agreement between the City-Parish and the Companion Animal Alliance.

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, or both** fined and imprisoned, in the discretion of the court.

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 30 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 license – fertile dog, cat, or ferret		14
Fee for license – spayed/neutered dog, cat, or ferret		7
Fee for vaccination		6
Impoundment fee for potentially dangerous or threaten, bite, attach:		
First Offense, per animal	Spayed or Neutered: $50	Unaltered: $75
Second Offense, per animal	Spayed or Neutered: $250	Unaltered: $300
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
Forfeited trap deposits		40

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

SHELTER INCOME							ACCOUNT NUMBER	116 . . 448100
	2008		2009		2010		2011	
MONTH	$	%	$	%	$	%	$	%
January	4,006	3.95%	7,797	7.14%	8,418	8.81%	4,182	5.58%
February	4,090	7.98%	9,687	16.01%	7,424	16.59%	8,265	16.61%
March	30,624	38.19%	9,188	24.42%	13,824	31.06%	10,473	30.58%
April	9,393	47.45%	9,458	33.08%	7,750	39.17%	4,839	37.04%
May	7,899	55.24%	11,525	43.63%	6,093	45.55%	8,053	47.79%
June	7,679	62.81%	8,946	51.82%	5,917	51.75%	7,430	57.70%
July	12,605	75.25%	6,980	58.21%	7,378	59.47%	8,285	68.75%
August	(21,206)	54.33%	7,659	65.23%	2,151	61.72%	5,718	76.38%
September	10,674	64.86%	(23)	65.21%	10,272	72.48%	2,823	80.15%
October	7,130	71.89%	14,816	78.77%	5,264	77.99%	3,723	85.12%
November	14,146	85.84%	9,882	87.82%	4,843	83.06%	6,558	93.87%
December	14,355	100.00%	13,303	100.00%	16,180	100.00%	4,594	100.00%
TOTAL	101,395	18.41%	109,218	7.72%	95,514	-12.55%	74,943	-21.54%

NOTE: The negative amount shown in August 2008 resulted from the correction of a previous posting error. The City-Parish entered into a cooperative endeavor agreement transferring responsibility of animal adoption and sheltering services to the Companion Animal Alliance as of August 1, 2011. Therefore, a portion of this revenue will no longer be recorded as City-Parish revenue as it is related to said services.

VETERINARY SERVICES							ACCOUNT NUMBER	116 . . 448310
	2008		2009		2010		2011	
MONTH	$	%	$	%	$	%	$	%
January	1,980	6.24%	2,640	6.81%	2,895	6.62%	1,622	5.87%
February	1,000	9.40%	3,123	14.87%	3,905	15.56%	4,418	21.86%
March	3,566	20.64%	2,536	21.41%	5,120	27.28%	5,127	40.41%
April	1,791	26.29%	3,278	29.87%	2,831	33.76%	3,383	52.66%
May	2,803	35.13%	3,032	37.70%	3,991	42.89%	3,647	65.85%
June	2,723	43.72%	2,841	45.03%	3,219	50.25%	4,062	80.56%
July	1,145	47.33%	1,905	49.94%	3,567	58.42%	4,000	95.03%
August	3,576	58.61%	2,951	57.56%	1,392	61.60%	1,424	100.18%
September	2,655	66.98%	(35)	57.47%	5,038	73.13%	35	100.31%
October	2,824	75.88%	6,381	73.93%	2,735	79.39%	0	100.31%
November	3,902	88.19%	3,559	83.11%	2,074	84.14%	0	100.31%
December	3,745	100.00%	6,544	100.00%	6,933	100.00%	(86)	100.00%
TOTAL	31,710	1.26%	38,755	22.22%	43,700	12.76%	27,632	-36.77%

NOTE: The City-Parish entered into a cooperative endeavor agreement transferring responsibility of animal adoption and sheltering services to the Companion Animal Alliance as of August 1, 2011. Therefore, this revenue will no longer be recorded as City-Parish revenue as it is related to said services.

ANIMAL CONTROL AND RESCUE CENTER
OUTSIDE SALES

REVENUE TYPE	FUND . . OBJECT
Charges for Services	116 . . 448200

LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	Louisiana Revised Statutes 3:2731 Attorney General Opinion, 02/19/74	Code of Ordinances Title 14, §14:600 Ordinance 15237, 01/11/12

INTERPRETATION OF LEGAL AUTHORIZATION:

State: **Attorney General Opinion** issued February 19, 1974, authorizes parishes and municipalities to determine the humane disposition of animals. Opinion may be found in Notes of Decision, Section 1 (Construction and Application), under **L.R.S. 3:2731**.

Local: **Title 14** of the Code of Ordinances, **Section 14:600** provides that fees for outside sales of animals are to be established by the Director of the Animal Control and Rescue Center. **Ordinance 15237 dated January 11, 2012** amends and reenacts Title 14 of the Code of Ordinances to harmonize it with the agreement between the City-Parish and the Companion Animal Alliance.

COLLECTION AND TRANSMITTAL OF FUNDS:

Collector: Companion Animal Alliance as of August 1, 2011.

Transmittal: No longer transmitted to the City-Parish.

PAYOR OF FEE:

Any licensed institution, usually a college or university veterinary school or other appropriate agency, may purchase animals or reptiles.

COMPUTATION OF FEE:

Negotiable

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

OUTSIDE SALES							ACCOUNT NUMBER	116 . . 448200
	2008		2009		2010		2011	
MONTH	$	%	$	%	$	%	$	%
January	183	0.74%	351	3.40%	110	1.12%	75	1.88%
February	4,232	17.77%	446	7.73%	130	2.45%	280	8.89%
March	827	21.10%	646	13.99%	2,117	24.08%	555	22.79%
April	1,109	25.56%	1,118	24.83%	783	32.08%	120	25.80%
May	735	28.52%	585	30.51%	291	35.05%	1,161	54.87%
June	526	30.64%	1,125	41.41%	627	41.45%	702	72.45%
July	150	31.24%	1,539	56.34%	1,021	51.88%	440	83.47%
August	3,895	46.92%	734	63.45%	100	52.91%	660	100.00%
September	2,340	56.34%	0	63.45%	1,740	70.68%	0	100.00%
October	1,377	61.88%	2,493	87.63%	1,615	87.18%	0	100.00%
November	715	64.76%	231	89.87%	780	95.15%	0	100.00%
December	8,755	100.00%	1,045	100.00%	475	100.00%	0	100.00%
TOTAL	24,844	53.73%	10,313	-58.49%	9,789	-5.08%	3,993	-59.21%

NOTE: The City-Parish entered into a cooperative endeavor agreement transferring responsibility of animal adoption and sheltering services to the Companion Animal Alliance as of August 1, 2011.

ANIMAL CONTROL AND RESCUE CENTER
CONTRIBUTIONS FROM GOVERNMENT AGENCIES

REVENUE TYPE	FUND . . OBJECT
Miscellaneous Revenues	116 . . 489101

LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	N/A	Intergovernmental Agreement with City of Central, eff. 01/01/12

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, 2012, 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.

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 run by Companion Animal Alliance.

Actual contributions are as follows:

	2008	2009	2010	2011	Anticipated 2012 Contributions
City of Baker	28,250	44,897	47,540	47,540	56,690
City of Zachary	9,000	46,011	48,720	48,321	61,040
City of Central	16,669	87,750	93,150	90,450	109,610
LSU	14,950	13,750	12,500	5,000	0
Total	68,869	192,408	201,910	191,311	227,340

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

CONTRIBUTIONS FROM GOVERNMENT AGENCIES					ACCOUNT NUMBER		116 . . 489101	
	2008		2009		2010		2011	
MONTH	$	%	$	%	$	%	$	%
January	0	0.00%	16,313	8.48%	27,000	13.37%	0	0.00%
February	0	0.00%	10,250	13.81%	8,563	17.61%	7,537	3.94%
March	1,250	1.82%	8,563	18.26%	65,340	49.97%	7,537	7.88%
April	2,000	4.72%	9,813	23.36%	0	49.97%	10,037	13.13%
May	1,333	6.65%	8,563	27.81%	7,537	53.71%	56,328	42.57%
June	1,060	8.19%	7,312	31.61%	15,075	61.17%	8,787	47.16%
July	1,270	10.04%	44,459	54.71%	53,720	87.78%	7,538	51.10%
August	40,038	68.17%	8,562	59.16%	8,788	92.13%	55,859	80.30%
September	1,667	70.59%	7,312	62.96%	(16,763)	83.83%	7,538	84.24%
October	11,917	87.90%	44,324	86.00%	7,538	87.56%	7,538	88.18%
November	1,667	90.32%	7,312	89.80%	7,537	91.30%	7,538	92.12%
December	6,667	100.00%	19,625	100.00%	17,575	100.00%	15,074	100.00%
TOTAL	68,869	35.04%	192,408	179.38%	201,910	4.94%	191,311	-5.25%

NOTE: In January 2010, an accrual in the amount of $2,700 was posted incorrectly as $27,000. It was corrected in September 2010. The City-Parish entered into a cooperative endeavor agreement transferring responsibility of animal adoption and sheltering services to the Companion Animal Alliance as of August 1, 2011. For 2011, a portion of this revenue from the LSU contract was no longer recorded as City-Parish revenue as it is related to said services.

SUMMARY OF REVENUES								FUND 116
REVENUE	2008		2009		2010		2011	
TYPE	$	%	$	%	$	%	$	%
Licenses & Permits								
Animal Control Center Licenses	455,398	20.09%	451,255	21.03%	502,800	21.99%	493,521	22.34%
Charges For Services								
Credit Card Processing Fees	1,825	0.08%	2,811	0.13%	3,096	0.14%	3,058	0.14%
Shelter Income	101,395	4.47%	109,218	5.09%	95,514	4.18%	74,943	3.39%
Outside Sales	24,844	1.10%	10,313	0.48%	9,789	0.43%	3,993	0.18%
Veterinary Services	31,710	1.40%	38,755	1.81%	43,700	1.91%	27,632	1.25%
Total Charges For Services	159,774	7.05%	161,097	7.51%	152,099	6.65%	109,626	4.96%
Miscellaneous Revenues								
Interest Earnings	9,039	0.40%	2,167	0.10%	795	0.03%	341	0.02%
Contingent Receipts	148	0.01%	19	0.00%	1	0.00%	(20)	0.00%
Contrib. from Gov't Agencies	68,869	3.04%	192,408	8.97%	201,910	8.83%	191,311	8.66%
Donations	10,184	0.45%	14,965	0.70%	26,337	1.15%	12,089	0.55%
Total Miscellaneous Revenues	88,240	3.89%	209,559	9.77%	229,043	10.02%	203,721	9.22%
Other Financing Sources								
Sale of Fixed Assets	950	0.04%	5,975	0.28%	2,560	0.11%	1,865	0.08%
Transfer From General Fund	1,562,750	68.93%	1,318,100	61.42%	1,400,000	61.23%	1,400,000	63.38%
Total Other Financing Sources	1,563,700	68.97%	1,324,075	61.70%	1,402,560	61.34%	1,401,865	63.47%
TOTAL	2,267,112	54.18%	2,145,986	-5.34%	2,286,502	6.55%	2,208,733	-3.40%

POLICE FEDERAL FORFEITED PROPERTY

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							ACCOUNT NUMBER	117 . . 452001
	2008		2009		2010		2011	
MONTH	$	%	$	%	$	%	$	%
January	20,699	5.72%	65,532	15.20%	97,886	12.82%	447,892	43.62%
February	5,794	7.32%	2,105	15.68%	840	12.93%	38,010	47.32%
March	0	7.32%	2,050	16.16%	0	12.93%	0	47.32%
April	9,868	10.05%	23,270	21.55%	0	12.93%	0	47.32%
May	4,089	11.18%	12,622	24.48%	14,455	14.82%	0	47.32%
June	5,451	12.69%	131,586	54.99%	390,072	65.89%	22,963	49.56%
July	0	12.69%	0	54.99%	0	65.89%	0	49.56%
August	215,022	72.12%	0	54.99%	1,600	66.10%	5,379	50.08%
September	24,739	78.96%	4,097	55.94%	17,075	68.33%	197	50.10%
October	0	78.96%	17,790	60.07%	0	68.33%	(197)	50.08%
November	17,842	83.89%	167,603	98.93%	168,626	90.41%	0	50.08%
December	58,293	100.00%	4,606	100.00%	73,232	100.00%	512,613	100.00%
TOTAL/% CHG	361,797	-42.55%	431,261	19.20%	763,786	77.11%	1,026,857	34.44%

NOTE: Collections fluctuate as they depend on the amounts seized in federal narcotics investigations.

SUMMARY OF REVENUES								FUND 117
REVENUE	2008		2009		2010		2011	
TYPE	$	%	$	%	$	%	$	%
Fines & Forfeits								
Fed Forfeited Prop-Justice	361,797	92.34%	431,261	98.44%	763,786	99.55%	1,026,857	99.20%
Fed Forfeited Prop-Treasury	0	0.00%	0	0.00%	0	0.00%	5,000	0.48%
Total Fines & Forfeits	361,797	92.34%	431,261	98.44%	763,786	99.55%	1,031,857	99.69%
Miscellaneous Revenues								
Interest Earnings	30,033	7.66%	6,842	1.56%	3,485	0.45%	3,257	0.31%
TOTAL	391,830	-41.09%	438,103	11.81%	767,271	75.13%	1,035,114	34.91%

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 33:9101–9110 Act 758, 1997 Legislature 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. This statute also provides for a uniform emergency number (911); defines the methods for using such a number; and authorizes the levy of a telephone service charge when so voted by the voters of the district. **Act 758** of the 1997 Legislature expands L.R.S. 33:9102(B) to include both landline telephone exchange services and cellular telephone services which have access to and can utilize a 911 emergency telephone system. **Act 531** of the 2009 Legislature enacts R.S. 33:9109.1, which adds a service charge to prepaid wireless telecommunication services and provides for the administration and distribution of these funds.

Local: **Ordinance 8148** adopted May 14, 1986, established the Communications District. This ordinance specifies that the District be governed by a board of commissioners, which will include the Chiefs of the Police and Fire Departments; the Mayors of Baker and Zachary; the administrator of Emergency Medical Services; the Sheriff; and the head of the Louisiana State Police. These commissioners are charged with the responsibility of making recommendations to the Metropolitan Council relative to funding and management of the enhanced emergency 911 system. **Ordinance 8274** adopted November 12, 1986, authorized the levy of an emergency telephone service charge not to exceed 5% of the tariff rate for local telephone service for the purpose of establishing, maintaining, and operating the enhanced 911 emergency telephone system, to commence December 1, 1986. **Resolution 25932** adopted February 11, 1987, authorized the creation of the East Baton Rouge Parish Communications District under the Department of Emergency Medical Services to account for these revenues. **Ordinance 9216** adopted December 12, 1990, transferred the responsibility of the operation of the Emergency 911 system to the new Department of Telecommunications. **Ordinance 9565** adopted December 9, 1992, transferred the responsibility of the District and the 911 System back to the Department of Emergency Medical Services effective January 1, 1993. **Resolution 001/2000 of the EBR Parish Communications District**, dated March 17, 2000, imposed an emergency telephone service charge on wireless telephone users. A **Resolution of the EBR Parish Communications District**, dated November 10, 2005, increased the 911 collection rate.

COLLECTION AND TRANSMITTAL OF FUNDS:

Collector: **Landline and regular cell phones:** AT&T (contact Evonne Small at 557-6000).
Prepaid cell phones: Retailer.

Transmittal: **Landline and regular cell phones:** Submitted monthly to the Finance/ Revenue.
Prepaid cell phones: Retailer retains entirety of amount collected in the 1st quarter of 2010 and 4% of amounts collected thereafter, and sends the remainder to the La. Dept. of Revenue, which retains 2% of the amount received and divides the balance among the communications districts of the state.

PAYOR OF FEE:

Users of telephone service within the East Baton Rouge Parish Communications District.

COMPUTATION OF FEE:

The East Baton Rouge Parish Communications District Board of Commissioners sets the fee. The monthly rate for residential telephone service is $0.63, the limit allowed by state law. The monthly rate for business telephone service is $1.50 and the rate for cellular service is $0.85 per month. For prepaid cell phones, the retailer collects an additional 2% from the purchaser of the prepaid phone or of additional minutes for the prepaid phone.

REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:

The service charge is to be used solely for the purpose of establishing, maintaining, and operating the Enhanced 911 Emergency telephone system. The maximum monthly emergency telephone service charges are $0.63 per residential line, $1.65 per business line, and $0.85 per cell phone number.

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

ENHANCED 911 SERVICE CHARGES							ACCOUNT NUMBER	118 . . 441602
	2008		2009		2010		2011	
MONTH	$	%	$	%	$	%	$	%
January	0	0.00%	160	0.01%	0	0.00%	(13,490)	-0.65%
February	181,935	7.90%	173,329	7.67%	8,944	0.39%	170,958	7.56%
March	198,887	16.54%	199,399	16.49%	336,071	15.09%	184,487	16.42%
April	219,225	26.05%	196,759	25.19%	192,261	23.49%	176,123	24.88%
May	170,670	33.46%	193,603	33.76%	169,942	30.92%	177,316	33.40%
June	61,259	36.12%	195,999	42.42%	186,190	39.07%	178,358	41.97%
July	322,433	50.12%	59,044	45.03%	103,346	43.58%	166,462	49.96%
August	192,350	58.48%	183,431	53.15%	279,951	55.83%	179,344	58.57%
September	74,507	61.71%	181,933	61.19%	181,772	63.77%	161,741	66.34%
October	198,735	70.34%	189,171	69.56%	186,944	71.95%	176,330	74.81%
November	179,614	78.14%	194,338	78.15%	297,502	84.96%	166,855	82.83%
December	503,496	100.00%	493,961	100.00%	344,050	100.00%	357,589	100.00%
TOTAL	2,303,111	-1.48%	2,261,127	-1.82%	2,286,973	1.14%	2,082,073	-8.96%

WIRELESS ENHANCED 911 SERVICE CHARGES							ACCOUNT NUMBER	118 . . 441605
	2008		2009		2010		2011	
MONTH	$	%	$	%	$	%	$	%
January	0	0.00%	0	0.00%	0	0.00%	(89,549)	-2.78%
February	166,430	5.63%	182,220	5.43%	644	0.02%	273,781	5.71%
March	166,866	11.28%	175,562	10.66%	184,278	5.78%	185,121	11.45%
April	213,749	18.52%	154,450	15.26%	523,748	22.14%	335,078	21.84%
May	312,251	29.08%	466,293	29.15%	287,354	31.12%	280,886	30.55%
June	169,556	34.82%	163,341	34.01%	193,876	37.18%	186,976	36.34%
July	241,633	43.00%	436,468	47.02%	293,170	46.34%	319,670	46.25%
August	262,054	51.87%	356,960	57.65%	285,676	55.27%	280,605	54.95%
September	173,287	57.74%	183,140	63.10%	187,254	61.12%	196,071	61.03%
October	232,897	65.62%	55,722	64.76%	325,644	71.29%	322,303	71.02%
November	358,128	77.74%	541,544	80.90%	281,975	80.11%	287,500	79.94%
December	657,596	100.00%	641,320	100.00%	636,703	100.00%	647,213	100.00%
TOTAL	2,954,447	7.74%	3,357,020	13.63%	3,200,322	-4.67%	3,225,655	0.79%

PREPAID WIRELESS E911 SERVICE CHARGES							ACCOUNT NUMBER 118 . . 441607	
	2008		2009		2010		2011	
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%	96,439	31.71%
May	0	0.00%	0	0.00%	0	0.00%	0	31.71%
June	0	0.00%	0	0.00%	0	0.00%	0	31.71%
July	0	0.00%	0	0.00%	0	0.00%	0	31.71%
August	0	0.00%	0	0.00%	0	0.00%	106,426	66.70%
September	0	0.00%	0	0.00%	0	0.00%	0	66.70%
October	0	0.00%	0	0.00%	0	0.00%	0	66.70%
November	0	0.00%	0	0.00%	0	0.00%	0	66.70%
December	0	0.00%	0	0.00%	102,859	100.00%	101,262	100.00%
TOTAL	0	N/A	0	N/A	102,859	N/A	304,127	195.67%

SUMMARY OF REVENUES								FUND 118
REVENUE	2008		2009		2010		2011	
TYPE	$	%	$	%	$	%	$	%
Charges For Services								
Enhanced 911	2,303,111	37.74%	2,261,127	29.52%	2,286,973	36.19%	2,082,073	32.73%
Wireless Enhanced 911	2,954,447	48.42%	3,357,020	43.83%	3,200,322	50.65%	3,225,655	50.71%
Prepaid Wireless E911	0	0.00%	0	0.00%	102,859	1.63%	304,127	4.78%
Total Charges For Services	5,257,558	86.16%	5,618,147	73.35%	5,590,154	88.47%	5,611,855	88.22%
Miscellaneous Revenues								
Interest Earnings	160,288	2.63%	45,758	0.60%	20,111	0.32%	16,852	0.26%
Contingent Receipts	5,394	0.09%	1,293,153	16.88%	992	0.02%	0	0.00%
Total Miscellaneous Revs.	165,682	2.72%	1,338,911	17.48%	21,103	0.33%	16,852	0.26%
Other Financing Sources								
Transfer From EMS	678,600	11.12%	702,200	9.17%	707,300	11.19%	732,500	11.52%
TOTAL	6,101,840	2.59%	7,659,258	25.52%	6,318,557	-17.50%	6,361,207	0.67%

NOTE: In 2009, the Communications District received funds in the amount of $1,293,153.26 from Nextel to complete the Parish's transition to the state-wide 700 MHz radio system. This partially explains the increase in total revenues in 2009 and the apparent decrease in 2010.

EMERGENCY MEDICAL SERVICES
GENERAL PROPERTY TAX

REVENUE TYPE	FUND . . OBJECT
Taxes	119 . . 411000

LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	Louisiana Constitution, 1974 Article 6, §19 Article 7, §18(D) Article 7, §20(A) Article 7, §23 Louisiana Revised Statute 47:2051	Ordinances 14263, 12/12/07; 14554, 11/25/08 14831, 12/09/09; 15035, 11/23/10 15215, 11/09/11 Resolutions 42691, 08/13/03

INTERPRETATION OF LEGAL AUTHORIZATION:

State: **Article 6, Section 19** of the Louisiana Constitution of 1974 authorizes the creation of special districts; defines the power of such districts; and grants to those special districts such rights, powers, and authorities as it deems proper, including but not limited to the power of taxation.

Article 7, Section 18 (D) of the Louisiana Constitution of 1974 authorizes each assessor to determine the fair market value of all property subject to taxation within his or her parish. **Article 7, Section 20(A)** of the Louisiana Constitution of 1974, as amended by **Act 844** of the 1980 Legislature, provides for a homestead exemption of $7,500 for certain ad valorem property taxes levied and collectible for the calendar year 1982 and thereafter. **L.R.S. 47:2051** designates the sheriffs of the several parishes to be ex-officio tax collectors who collect all parish and district taxes and have the same power to enforce the collection of parish taxes as of state taxes.

Local: **Resolution 42691** of August 13, 2003, called a special election to authorize the renewal of the levy of a property tax not to exceed 3.13 mills for a period of 10 years beginning in 2005 and extending through 2014, the avails of such tax to be used entirely and exclusively for the operation and maintenance costs of Emergency Medical Services. **Ordinance 14263** of December 12, 2007, adopted a rate of 3.13 mills for 2008. **Ordinance 14544** of November 25, 2008, adopted a rate of 3.13 mills for 2009. **Ordinance 14831** of December 9, 2009, adopted a rate of 3.13 mills for 2010. **Ordinance 15035** of November 23, 2010, maintained a rate of 3.13 mills for 2011. **Ordinance 15215** of November 9, 2011, maintained a rate of 3.13 mills for 2012.

COLLECTION AND TRANSMITTAL OF FUNDS:

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

Transmittal: Transmitted monthly to the Finance Department–Revenue Division.

Comments: Collections are cyclical in nature. Due to tax payment deadline of December 31, the majority of collections are made in late November and December of each year.

PAYOR OF FEE:

Owners of all taxable property, real and personal, within the Parish of East Baton Rouge pay this tax.

COMPUTATION OF FEE:

The rate for 2012 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 TYPE	2008		2009		2010		2011	
	$	%	$	%	$	%	$	%
Taxes from Prior Years' Levies	40,041	0.42%	55,851	0.56%	55,799	0.53%	44,615	0.42%
Refunds	(32,612)	-0.34%	(23,487)	-0.23%	(24,968)	-0.24%	(37,010)	-0.35%
Reversal of Prior Year Deferral	380,836	3.99%	528,049	5.27%	661,045	6.28%	372,280	3.50%
Closing of Prior Year Levy	43,779	0.46%	(1,857)	-0.02%	(9,978)	-0.09%	61,170	0.58%
Record Current Year Levy	9,642,750	101.01%	10,120,811	101.02%	10,220,921	97.06%	10,418,154	97.96%
Current Year Deferral	(528,050)	-5.53%	(661,045)	-6.60%	(372,280)	-3.54%	(224,116)	-2.11%
TOTAL/% Change	9,546,744	10.40%	10,018,322	4.94%	10,530,539	5.11%	10,635,093	0.99%

Year	Actual Assessed Valuation	% Increase Over Prior Yr	Millage Assessed
2002	2,533,605,380	3.94%	3.13
2003	2,669,274,000	5.35%	3.13
2004	2,885,035,660	8.08%	3.13
2005	3,012,031,780	4.40%	3.13
2006	3,233,131,740	7.34%	3.13
2007	3,466,560,930	7.22%	3.13
2008	3,810,975,559	9.94%	3.13
2009	3,964,847,400	4.04%	3.13
2010	4,005,089,297	1.01%	3.13
2011	4,067,422,542	1.56%	3.13

This millage expires in 2014.

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

INTERPRETATION OF LEGAL AUTHORIZATION:

Local: **Ordinance 11180** dated July 8, 1998, ratified and approved all actions on behalf on the Department of Emergency Medical Services in assessing and collecting fees for services rendered. **Resolution 39016** dated October 14, 1998, authorizes the Director of Emergency Medical Services to enter into managed care contracts with health plan providers for reimbursement of services rendered by the department of EMS. **Ordinance 14722** dated July 22, 2009, amended and re-enacted section 10:415 of the *Code of Ordinances* relative to the rate structure for ambulance services provided by EMS.

COLLECTION AND TRANSMITTAL OF FUNDS:

Collector: Emergency Medical Services.

Transmittal: As checks are received, they are submitted to the Finance Department–Revenue Division.

PAYOR OF FEE:

The **person requiring service** is responsible for this fee. In most cases, that person's insurance company is billed and pays the fee.

COMPUTATION OF FEE:

The current fee for an emergency 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 Mark Gamble, 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 within the Parish of East Baton Rouge.

With **Ordinance 14722** of July 22, 2009, the Metropolitan Council set the maximum rates that can be charged by any public or private ambulance service provider within the parish. Both the maximum and the current rates charged by EMS are provided above.

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

EMERGENCY TRANSPORT CHARGES							ACCOUNT NUMBER	119 . . 441601
	2008		2009		2010		2011	
MONTH	$	%	$	%	$	%	$	%
January	(533,494)	-10.15%	(456,947)	-5.79%	(691,824)	-5.75%	(572,479)	-6.49%
February	533,494	0.00%	456,947	0.00%	691,833	0.00%	572,439	0.00%
March	574,388	10.93%	651,551	8.25%	585,930	4.87%	753,022	8.54%
April	486,322	20.19%	500,760	14.59%	560,500	9.54%	762,991	17.20%
May	292,579	25.76%	698,095	23.43%	474,282	13.48%	496,922	22.83%
June	162,181	28.84%	659,941	31.78%	778,859	19.96%	423,882	27.64%
July	478,035	37.94%	510,006	38.24%	1,342,526	31.13%	510,602	33.43%
August	455,754	46.62%	721,093	47.37%	1,299,636	41.94%	873,277	43.34%
September	420,835	54.63%	652,635	55.63%	1,374,143	53.37%	915,046	53.72%
October	493,530	64.02%	650,168	63.87%	1,043,382	62.05%	828,320	63.12%
November	364,060	70.95%	750,519	73.37%	1,360,562	73.36%	920,407	73.56%
December	1,526,212	100.00%	2,103,365	100.00%	3,202,436	100.00%	2,331,091	100.00%
TOTAL	5,253,896	-27.28%	7,898,133	50.33%	12,022,265	52.22%	8,815,520	-26.67%

NOTE: In December of each year, an accrual is recorded for revenues earned in that year but not expected to be received until the following year. In January, that accrual is reversed. The decrease in 2008 is the result of a personnel shortage within the department, which caused delays in billings. The increase in 2009 is due to an increase in emergency transport fees. The increase in 2010 was the result of collecting outstanding amounts from the previous year. The apparent decrease in 2011 is from the large collections in 2010, which includes amounts from the previous year.

SUMMARY OF REVENUES								FUND 119
REVENUE	2008		2009		2010		2011	
TYPE	$	%	$	%	$	%	$	%
Taxes								
General Property Taxes	9,546,744	62.94%	10,018,322	55.54%	10,530,539	46.38%	10,635,093	54.35%
Int & Pen - Delinquent Taxes	24,010	0.16%	33,256	0.18%	33,189	0.15%	31,119	0.16%
Total Taxes	9,570,754	63.10%	10,051,578	55.72%	10,563,728	46.53%	10,666,212	54.50%
Charges for Services								
Emergency Transport Charges	5,253,896	34.64%	7,898,133	43.79%	12,022,265	52.95%	8,815,520	45.05%
Miscellaneous Revenues								
Interest Earnings	300,396	1.98%	54,032	0.30%	46,223	0.20%	24,934	0.13%
Contingent Receipts	41,890	0.28%	34,570	0.19%	71,719	0.32%	62,855	0.32%
Total Miscellaneous Revenues	342,286	2.26%	88,602	0.49%	117,942	0.52%	87,789	0.45%
TOTAL/% Change	15,166,936	-7.80%	18,038,313	18.93%	22,703,935	25.87%	19,569,521	-13.81%

NOTE: 2010 Interest Earnings includes $25,111.20 received from the Sheriff's Office for interest earned on property taxes collected in 2008 and 2009.

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 14263, 12/12/07;14452, 07/23/08; 14456, 08/13/08;14554, 11/25/08; 14831, 12/09/09;15035, 11/23/10; 15215, 11/09/11

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 13851** of December 13, 2006, maintains the rate at 6.00 mills for 2007. **Ordinance 14263** of December 12, 2007, continued the rate at 6.00 mills for 2008. **Ordinance 14452** of July 23, 2008, adjusted the 2008 rate downward to 5.67 due to reassessment. **Ordinance 14456** of August 15, 2008 adopted the maximum authorized levy of 6.00 mills. **Ordinance 14554** of November 25, 2008 continued the rate for 2009. **Ordinance 14831** of December 09, 2009 continued the rate for 2010. On May 1, 2010, the voters approved the 6-mill property tax, and on May 12, 2010, with **Resolution 47896**, the Metropolitan Council approved the results of the election. **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.

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
2001	1,128,641,030	-----	6.00
2002	1,153,809,550	2.23%	6.00
2003	1,204,843,070	4.42%	6.00
2004	1,284,097,910	6.58%	6.00
2005	1,324,384,833	3.14%	6.00
2006	1,409,802,850	6.45%	6.00
2007	1,501,385,710	6.50%	6.00
2008	1,607,766,761	7.09%	6.00
2009	1,649,391,848	2.59%	6.00
2010	1,674,903,810	1.55%	6.00
2011	1,675,472,321	0.03%	6.00

COLLECTIONS WITH PERCENTAGES FOR THE PAST FOUR YEARS:

GENERAL PROPERTY TAX							ACCOUNT NUMBER	121 . . 411000
REVENUE	2008		2009		2010		2011	
TYPE	$	%	$	%	$	%	$	%
Taxes from Prior years' Levies	30,937	0.33%	61,126	0.64%	84,472	0.83%	67,115	0.66%
Refunds	(17,845)	-0.19%	(7,281)	-0.08%	(12,953)	-0.13%	(9,991)	-0.10%
Reversal of Prior Year Deferral	515,099	5.48%	665,384	6.91%	750,575	7.35%	484,914	4.75%
Closing of Prior Year Levy	30,233	0.32%	(81,001)	-0.84%	4,358	0.04%	32,117	0.31%
Record Current Year Levy	9,504,798	101.14%	9,736,080	101.17%	9,876,621	96.66%	9,875,904	96.66%
Current Year Deferral	(665,384)	-7.08%	(750,575)	-7.80%	(484,914)	-4.75%	(233,299)	-2.28%
TOTAL	9,397,838	6.18%	9,623,733	2.40%	10,218,159	6.18%	10,216,760	-0.01%

SUMMARY OF REVENUES								FUND 121
REVENUE	2008		2009		2010		2011	
TYPE	$	%	$	%	$	%	$	%
Taxes								
General Property Taxes	9,397,838	99.92%	9,623,733	99.70%	10,218,159	99.43%	10,216,760	99.66%
Interest & Penalties - Taxes	28,780	0.31%	36,662	0.38%	40,791	0.40%	38,055	0.37%
Total Taxes	9,426,618	100.23%	9,660,395	100.08%	10,258,950	99.82%	10,254,815	100.03%
Miscellaneous Revenues								
Interest Earnings	(21,403)	-0.23%	(8,018)	-0.08%	18,055	0.18%	(3,268)	-0.03%
TOTAL	9,405,215	7.07%	9,652,377	2.63%	10,277,005	6.47%	10,251,547	-0.25%

NOTE: Since these tax revenues are not collected until approximately one year after the expenses are incurred, interest expense is assessed against the proceeds of the tax. The positive Interest Earnings in 2010 are the result of a check from the Sheriff's Office in the amount of $25,534.45 for interest earned on property taxes collected in 2008 and 2009.

6.00 mills
10 years -- 01/01/00 -- 12/31/10
Resolution 40517, 09/13/2000
6.00 mills
01/01/11 -- Perpetuity
Resolution 47896 05/12/2010

Tax Year	Mills	Ordinance	Date
2008	6.00	14263	12/12/07
2008	5.67	14452	07/23/08
2008	6.00	14456	08/15/08
2009	6.00	14554	11/25/08
2010	6.00	14831	12/09/09
2011	6.00	15035	11/23/10
2012	6.00	15215	11/09/11

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 1037 of 2010 Legislature	The *Plan of Government* §1.08 (c) Resolutions 14584, 09/27/78; 39057, 10/14/98; 46583, 10/22/08 Ordinances 10721, 09/25/96; 12506, 11/26/02; 12807, 11/25/03; 13034, 08/25/04; 13152, 12/08/04; 13851, 12/13/06; 14263, 02/12/07; 14554, 11/25/08; 14831, 12/09/09; 15035, 11/23/10; 15215, 11/09/11

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 1037** of the 2010 Legislature provides the Louisiana Revenue Sharing distribution allocation for the state fiscal year July 1, 2010, to June 30, 2011.

Local: **Section 1.08 (c)** of *The Plan of Government* provides that street lighting shall be provided only through the medium of districts established by the Metropolitan Council. **Resolution 14584** of September 27, 1978, proposed the levy and collection of a special tax not to exceed 7 mills on the dollar of assessed valuation on all property subject to taxation in the Consolidated Road Lighting District annually for a period of 10 years, beginning with the year 1979. On October 1, 1988, the voters of the District rejected a proposition to levy a 17.0-mill ad valorem tax for a period of ten years. However, on January 21, 1989, the voters accepted a proposition to levy an ad valorem property tax not to exceed 17.0 mills for a period of 10 years beginning in 1989 for the object and purpose of continuing to provide, maintain, and operate electric lights on the streets, roads, highways, alleys, and public places of the District. **Resolution 39057** of October 14, 1998, authorized the levy and collection of a special property tax not to exceed 16.19 mills for a period of 10 years beginning in 1999 for the object and purpose of continuing to provide, maintain, and operate electric lights on the streets, roads, highways, alleys, and public places of the District. **Ordinance 14263** of December 12, 2007, decreased the rate to 4.00 mills for 2008. **Resolution 46583** of October 22, 2008, declared the result of the special election of October 4, 2008, in which voters authorized the levy and collection of a special property tax not to exceed 7.0 mills for a period of ten years beginning in 2009 and **ending December 31, 2018**. **Ordinance 14554** of November 25, 2008; **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.

COLLECTION AND TRANSMITTAL OF FUNDS:

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

Transmittal: Property Tax: Transmitted monthly to the Finance Department–Revenue Division.
Louisiana Revenue Sharing: Remitted by the state in three installments during the year.

Comments: Property tax collections are cyclical in nature. Due to the property tax payment deadline of December 31, the great majority of collections are made in late November and December.

PAYOR OF FEE:

Owners of all taxable property, real and personal, within the limits of the Consolidated Road Lighting District are assessed this ad valorem tax.

COMPUTATION OF FEE:

Property Tax: **4.00 mills** on the dollar of assessed valuation of all taxable property, real and personal, within the limits of the Consolidated Road Lighting District. Homeowners are allowed a $7,500 exemption on property tax. Details of assessment rates can be found under the "General Property Tax" item in the General Fund section of this book.

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

REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:

This property tax is levied to pay the expenses of continuing to provide, maintain, and operate electric lights on the streets, roads, highways, alleys, and public places of the District. In accordance with **Article VII, Section 23**, of the Constitution of the State of Louisiana, all property subject to taxation shall be reappraised and valued at intervals of not more than four years. The City-Parish is then required to adjust property tax millages in a reassessment year to a rate that generates the same dollar amount of taxes as in the year preceding reassessment. The Metropolitan Council by a two-thirds vote can increase the millage in the reassessment year to the millage rate which is not in excess of the maximum authorized millage rate authorized in the preceding year. Any new tax levies or tax renewals that become effective in the year of reappraisal are not subject to the millage adjustment requirement. After the 1996 reassessment, the millage rate was decreased from 17.00 mills to 16.19 mills in accordance with **Ordinance 10721**. After the 1999 reassessment, the millage rate was decreased from 16.19 mills to 12.00 mills. The mandatory reassessment in 2000 of the whole parish resulted in the millage's being decreased again from 12.00 mills to 11.95 mills, in accordance with **Ordinance 11809**. **Ordinance 13034** adjusted the 2004 millage rate downward from 7.00 to 6.39 mills as the result of the reassessment of property in the city. **Ordinance 14263** decreased the rate for 2008 to 4.00 mills.

GENERAL PROPERTY TAX					ACCOUNT NUMBER		141 . . 411000	
REVENUE	2008		2009		2010		2011	
TYPE	$	%	$	%	$	%	$	%
Taxes from Prior years' Levies	2,107	0.43%	2,397	0.45%	4,226	0.75%	3,211	0.57%
Refunds	(9,256)	-1.87%	(1,627)	-0.31%	(1,024)	-0.18%	(2,192)	-0.39%
Reversal of Prior Year Deferral	22,123	4.47%	24,015	4.52%	36,203	6.44%	17,764	3.13%
Closing of Prior Year Levy	6,708	1.36%	1,991	0.37%	(2,048)	-0.36%	4,632	0.82%
Record Current Year Levy	497,159	100.47%	540,547	101.77%	542,751	96.52%	553,545	97.67%
Current Year Deferral	(24,015)	-4.85%	(36,203)	-6.82%	(17,764)	-3.16%	(10,185)	-1.80%
TOTAL / % Change	494,826	-21.72%	531,120	7.33%	562,344	5.88%	566,775	0.79%

LOUISIANA REVENUE SHARING					ACCOUNT NUMBER		141 . . 433300	
REVENUE	2008		2009		2010		2011	
TYPE	$	%	$	%	$	%	$	%
Second 1/3 Payment (March)	24,630	36.48%	18,251	33.53%	17,923	33.47%	17,707	33.50%
Third 1/3 Payment (May)	24,631	36.48%	18,252	33.54%	17,923	33.47%	17,707	33.50%
First 1/3 Payment (December)	18,252	27.03%	17,923	32.93%	17,707	33.06%	17,438	32.99%
TOTAL / % Change	67,513	2.23%	54,426	-19.38%	53,553	-1.60%	52,852	-1.31%

SUMMARY OF REVENUES								FUND 141
REVENUE	2008		2009		2010		2011	
TYPE	$	%	$	%	$	%	$	%
Taxes								
General Property Taxes	494,826	74.85%	531,120	87.46%	562,344	89.36%	566,775	89.97%
Int & Pen - Delinquent Taxes	1,515	0.23%	1,426	0.23%	2,162	0.34%	3,218	0.51%
Total Taxes	496,341	75.08%	532,546	87.69%	564,506	89.71%	569,993	90.48%
Intergovernmental Revenues								
Louisiana Revenue Sharing	67,513	10.21%	54,426	8.96%	53,553	8.51%	52,852	8.39%
Miscellaneous Revenues								
Interest Earnings	97,241	14.71%	20,334	3.35%	11,225	1.78%	7,118	1.13%
TOTAL / % Change	661,095	-23.03%	607,306	-8.14%	629,284	3.62%	629,963	0.11%

NOTE: 2010 Interest Earnings includes $1,763.65 received from the Sheriff's Office for interest earned on property taxes collected in 2008 and 2009. 2011 Interest Earnings includes $130.11 for interest earned on property taxes collected in 2010.

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

Tax Year	Mills	Ordinance	Date
2006	5.45	13474	12/14/05
2007	5.45	13851	12/13/06
2008	4.00	14263	12/12/07
2008*	5.10	14452	7/23/08
2009	4.00	14554	11/25/08
2010	4.00	14831	12/9/09
2011	4.00	15035	12/23/10
2012	4.00	15218	11/9/11

*In 2008, 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 12, 2011 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 12** of the 2011 Legislative Session (General Appropriations Bill) stipulates funding levels for the 2011-2012 fiscal year.

Local: **Resolution 22188** of March 28, 1984, authorizes the creation of the Parish Transportation Fund as a new special revenue fund, dedicating thereto all monies received from the state Parish Transportation Fund to be used for the purpose currently set forth by state law (L.R.S. 48:751, et seq.).

COLLECTION AND TRANSMITTAL OF FUNDS:

Collector: Treasurer for the State of Louisiana (contact Waree Waits at 342-0052).

Transmittal: Remitted to the Finance Department–Accounting Division monthly.

DISTRIBUTION OF PROCEEDS:

The monies in the state Parish Transportation Fund are distributed to the several parish governing authorities on a per capita basis in population categories as follows:

Class	Parish Population	Per Capita Distribution
1	1 to 16,000	13.32
2	16,0001 to 45,000	10.82
3	45,001 to 100,000	8.32
4	100,001 to 200,000	7.32
5	200,001 to 400,000	5.57
6	400,001 and over	4.65

In addition, any funds specifically appropriated for transportation purposes other than those provided for above shall be allocated, according to a specific formula, **for mass transit purposes** to thirteen areas including East Baton Rouge Parish. The balance credited to the fund after the appropriations described above is to be distributed to certain parishes, including East Baton Rouge, as follows:

1) One dollar per capita of each urbanized area as determined by the most current federal census,
2) Plus an amount per passenger determined as follows:

Passengers per year			Amount
0	to	1,000,000	$0.50 per passenger
1,000,001	to	1,250,000	$500,000
1,250,001	to	5,000,000	$0.40 per passenger
5,000,001	to	6,666,666	$2,000,000
6,666,667	to	10,000,000	$0.30 per passenger
10,000,001	to	12,000,000	$3,000,000
12,000,001	to	25,000,000	$0.25 per passenger
25,000,001	to	34,722,223	$6,250,000
	over	34,722,223	$0.10 per passenger

3) Multiplied by the ratio of the operating income to the operating expense of the transit system.

COMPUTATION OF FEE:

The state treasurer remits to the State Parish Transportation Fund the following:

1) All monies made available to the parishes for road purposes from funds appropriated in accordance with the Transportation Trust Fund; and
2) Any other funds made available for use for parish transportation in accordance with legislative appropriation.

REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:

The monies in the Parish Transportation Fund are to be used solely **to regulate the proportion and direction, the making and repairing of the roads, bridges, causeways, dikes, dams, levees, and highways** when, in the opinion of the parish governing authority, such work will further the best interests of the parish and parish road system. These monies can be used to maintain private driveways in connection with a general road improvement program within the right-of-way of a public road or highway owned by the parish when such maintenance serves a public purpose. The monies can also be used **to purchase equipment for road work at the discretion of the parish governing authority and to assist in the cost of providing public transit**. In addition, the parish governing authority may, upon request of the governing authority of any incorporated municipality in the parish, perform all or any part of the repair, maintenance and care of roads, streets, alleys, bridges and culverts and other drainage facilities situated within and under the jurisdiction of such incorporated municipality. Of the funds herein provided that are used for road and bridge purposes, **80% must be used for maintenance or construction contracts, or maintenance or construction materials**.

The funds herein provided that are used for transit purposes may be used for transit operating expenses or for the acquisition of rolling stock.

COMMENTS: If, on the basis of the report of the Legislative Auditor or from its own investigation, the Joint Legislative Audit Advisory Committee determines that there has been a misuse by a parish governing authority of funds from the Parish Transportation Fund, it shall report such findings and recommendations to the next regular session of the legislature. The legislature shall then determine if a partial or total withholding of the parish's appropriation for the following fiscal year is necessary. **The parish governing body shall certify annually to the Legislative Auditor that the funds made available have been expended in accordance with the standards established by law.**

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

PARISH TRANSPORTATION FUND - ROAD PORTION							ACCOUNT NUMBER	145 . . 433810
	2008		2009		2010		2011	
MONTH	$	%	$	%	$	%	$	%
January	0	0.00%	0	0.00%	0	0.00%	0	0.00%
February	0	0.00%	0	0.00%	0	0.00%	209,406	9.47%
March	174,820	6.87%	0	0.00%	0	0.00%	0	9.47%
April	174,511	13.73%	181,138	7.66%	168,034	7.94%	184,845	17.83%
May	170,893	20.44%	177,880	15.17%	152,034	15.13%	130,305	23.72%
June	185,133	27.71%	198,518	23.57%	351,093	31.73%	225,420	33.91%
July	171,823	34.46%	190,128	31.60%	206,803	41.51%	194,465	42.71%
August	348,513	48.16%	260,199	42.60%	89,312	45.73%	232,960	53.24%
September	0	48.16%	343,985	57.14%	214,323	55.86%	163,120	60.62%
October	351,071	61.95%	0	57.14%	184,435	64.58%	155,323	67.64%
November	235,271	71.19%	363,122	72.49%	216,284	74.81%	311,782	81.74%
December	733,176	100.00%	650,959	100.00%	532,899	100.00%	403,794	100.00%
TOTAL	2,545,211	10.68%	2,365,929	-7.04%	2,115,217	-10.60%	2,211,420	4.55%

PARISH TRANSPORTATION FUND - TRANSIT PORTION							ACCOUNT NUMBER	145 . . 433820
	2008		2009		2010		2011	
MONTH	$	%	$	%	$	%	$	%
January	0	0.00%	0	0.00%	0	0.00%	0	0.00%
February	0	0.00%	0	0.00%	0	0.00%	59,387	10.04%
March	65,460	6.13%	0	0.00%	0	0.00%	0	10.04%
April	66,056	12.31%	63,517	7.58%	61,654	9.06%	52,421	18.90%
May	64,687	18.37%	63,735	15.18%	55,783	17.26%	36,954	25.14%
June	250,088	41.79%	66,039	23.06%	128,820	36.19%	63,928	35.94%
July	65,039	47.88%	62,464	30.51%	75,878	47.34%	55,149	45.26%
August	131,923	60.23%	84,094	40.55%	32,770	52.16%	66,068	56.43%
September	0	60.23%	126,212	55.61%	60,781	61.09%	46,197	64.24%
October	132,976	72.68%	0	55.61%	52,305	68.78%	33,199	69.85%
November	89,115	81.02%	133,233	71.50%	61,337	77.79%	77,735	82.99%
December	202,688	100.00%	238,845	100.00%	151,127	100.00%	100,676	100.00%
TOTAL	1,068,032	22.13%	838,139	-21.52%	680,455	-18.81%	591,714	-13.04%
COMBINED	3,613,243	13.83%	3,204,068	-11.32%	2,795,672	-12.75%	2,803,134	0.27%

NOTE: Act 19 of the 2008 Legislative Session (General Appropriations Bill) stated that the total funding for the transit portion during fiscal 2008-2009 would be $4,962,500. The EBRP award was originally stated as $1,087,533 but was later corrected to $777,083.

Act 10 of the 2009 Legislative Session (General Appropriations Bill) stated that the total funding for the transit portion during fiscal 2009-2010 would be $4,955,000. The EBRP award was $853,196.

Act 11 of the 2010 Legislative Session (General Appropriations Bill) stated that the total funding for the transit portion during fiscal 2010-2011 would be $4,955,000. The EBRP award was $659,457.

Act 12 of the 2011 Legislative Session (General Appropriations Bill) stated that the total funding for the transit portion during fiscal 2011-2012 would be $4,955,000. The EBRP award was $580,564.

SUMMARY OF REVENUES								FUND 145
REVENUE	2008		2009		2010		2011	
TYPE	$	%	$	%	$	%	$	%
Intergovernmental Revenues								
State Shared Revenue:								
Road Portion	2,545,211	66.45%	2,365,929	72.68%	2,115,217	74.99%	2,211,420	78.36%
Transit Portion	1,068,032	27.88%	838,139	25.75%	680,455	24.13%	591,714	20.97%
Parish Transportation Fund	3,613,243	94.33%	3,204,068	98.43%	2,795,672	99.12%	2,803,134	99.32%
Miscellaneous Revenues								
Interest Earnings	217,095	5.67%	51,180	1.57%	24,815	0.88%	19,159	0.68%
TOTAL	3,830,338	9.46%	3,255,248	-15.01%	2,820,487	-13.36%	2,822,293	0.06%

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 33:2711; 33:2741; 47:303 B(3)(b); 33:2721.6	Resolutions 44190, 06/08/05

INTERPRETATION OF LEGAL AUTHORIZATION:

State: **Article 6, Section 29 (A)** of the Louisiana Constitution of 1974 authorizes the governing authority of any local governmental subdivision or school board to levy and collect a sales and use tax. **Section 29 (B)** provides that the legislature may authorize the imposition of additional sales and use taxes by local governmental subdivisions or school boards if approved by a majority of the electors voting thereon in an election held for that purpose. **L.R.S. 33:2711** authorizes any incorporated municipality of the state to levy and collect a sales and use tax, and **L.R.S. 33:2741** authorizes the governing body of the parish to levy and collect a sales and use tax in the parish but outside of any incorporated municipality. **L.R.S. 47:303 B (3) (b)** authorizes the Vehicle Commissioner to collect the sales and use tax on vehicles on behalf of the parish or city. **L.R.S. 33:2721.6** states that the combined rate of all sales and use taxes, exclusive of state sales and use taxes levied and collected within any parish or municipality shall not exceed 5%.

Local: **Resolution 44190** of June 8, 2005, called for a special election in which voters approved the ½ of 1% road tax for an additional 23 years until 2030 to be used 70% for road construction, 27% to continue the program of road repairs, and 3% for road beautification projects.

COLLECTION AND TRANSMITTAL OF FUNDS:

Collector: This tax is paid by the ultimate purchaser or consumer to the dealer from whom he or she purchases or leases the property or service or, in the case of motor vehicles, to the Vehicle Commissioner of the State of Louisiana.

Transmittal: The collectors must remit, by the 20th of each month, the tax arising from sales made during the preceding month.

Comments: For further details regarding sales and use taxes, see the "General Sales and Use Tax" item in the General Fund section of this book.

DISTRIBUTION OF PROCEEDS:

Taxes collected within each jurisdiction are remitted directly to the jurisdiction for expenditure.

PAYOR OF FEE:

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

COMPUTATION OF FEE:

The sales and use tax dedicated to streets and roads is **½ of 1% of the retail sales price or of the cost price or of the sale of services**, excluding food for home consumption, prescription drugs, and medical devices. Three percent of the amount collected from this tax is dedicated to road beautification projects, 70% is for road construction, and the remaining 27% is spent to continue the program of road repairs.

REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:

In the event that purchases are returned to the dealer by the purchaser or consumer after the tax has been remitted to the collector, the dealer is entitled to reimbursement of the amount of tax so collected. If the tax has not yet been remitted by the dealer, the dealer may deduct the same in submitting the return. When the dealer has already remitted the tax, the dealer may submit a sworn statement as to the gross amount of such refunds, and the Finance Director will issue, to the dealer, an official credit memorandum to be applied to subsequent taxes. For further details, see the "General Sales and Use Tax" item in the General Fund Section of this book.

The road tax from which these beautification funds are derived is set at the ½ of 1% authorized by the voters. L.R.S. 33:2721.6 provides that the rate of all sales and use taxes levied within any parish or municipality, exclusive of state sales and use taxes, may not exceed 5%.

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

GENERAL SALES & USE TAX							ACCOUNT NUMBER	146 . . 413000
	2008		2009		2010		2011	
MONTH	$	%	$	%	$	%	$	%
January	77,015	7.23%	83,405	8.37%	72,096	7.47%	73,719	7.38%
February	81,826	14.91%	78,859	16.29%	72,705	15.01%	76,465	15.03%
March	87,594	23.13%	89,745	25.30%	87,581	24.09%	89,311	23.97%
April	84,556	31.07%	82,851	33.61%	80,347	32.42%	78,385	31.81%
May	88,679	39.39%	81,412	41.79%	77,184	40.42%	82,039	40.02%
June	90,321	47.87%	87,124	50.53%	83,354	49.06%	85,129	48.54%
July	85,036	55.85%	79,967	58.56%	77,226	57.07%	78,168	56.36%
August	83,912	63.73%	82,430	66.83%	80,082	65.37%	84,726	64.84%
September	83,683	71.59%	79,561	74.82%	78,679	73.52%	83,067	73.15%
October	101,971	81.16%	76,635	82.51%	77,197	81.53%	80,905	81.25%
November	86,934	89.32%	79,403	90.49%	78,734	89.69%	83,514	89.60%
December	113,787	100.00%	94,785	100.00%	99,461	100.00%	103,891	100.00%
TOTAL	1,065,314	6.73%	996,177	-6.49%	964,646	-3.17%	999,319	3.59%

VEHICLE SALES & USE TAX							ACCOUNT NUMBER	146 . . 413000
	2008		2009		2010		2011	
MONTH	$	%	$	%	$	%	$	%
January	9,207	9.98%	7,013	8.96%	6,388	8.16%	7,231	8.51%
February	7,933	18.57%	6,589	17.37%	5,430	15.10%	6,134	15.72%
March	8,014	27.26%	6,758	26.00%	7,255	24.37%	7,683	24.76%
April	8,603	36.58%	6,572	34.39%	7,027	33.35%	7,141	33.16%
May	8,080	45.34%	6,643	42.87%	6,215	41.30%	7,201	41.64%
June	7,808	53.80%	6,681	51.40%	6,423	49.51%	6,721	49.54%
July	8,340	62.84%	6,682	59.94%	6,771	58.16%	7,361	58.20%
August	7,729	71.21%	6,805	68.63%	7,030	67.14%	7,684	67.24%
September	5,869	77.57%	7,356	78.02%	7,125	76.25%	7,648	76.24%
October	8,164	86.42%	5,873	85.52%	6,474	84.52%	6,895	84.35%
November	5,697	92.60%	5,484	92.52%	5,750	91.87%	6,519	92.02%
December	6,832	100.00%	5,857	100.00%	6,362	100.00%	6,781	100.00%
TOTAL	92,276	-12.05%	78,313	-15.13%	78,250	-0.08%	84,999	8.62%
COMBINED	1,157,590	4.94%	1,074,490	-7.18%	1,042,896	-2.94%	1,084,318	3.97%

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	2008		2009		2010		2011	
TYPE	$	%	$	%	$	%	$	%
Taxes								
City-Parish								
General Sales & Use Tax	1,065,314	85.21%	996,177	41.62%	964,646	90.81%	999,319	90.55%
Prior-year refunds	0	0.00%	0	0.00%	(3,338)	-0.31%	0	0.00%
Vehicle Sales & Use Tax	92,276	7.38%	78,313	3.27%	78,250	7.37%	84,999	7.70%
Audit Collections	8,352	0.67%	12,118	0.51%	4,371	0.41%	5,273	0.48%
Int & Pen - Deliquent Taxes	11,925	0.95%	13,204	0.55%	5,722	0.54%	6,636	0.60%
Total Taxes	1,177,867	94.21%	1,099,812	45.95%	1,049,651	98.82%	1,096,227	99.33%
Miscellaneous Revenues								
Interest Earnings	72,335	5.79%	20,119	0.84%	12,561	1.18%	7,393	0.67%
Transfer from General Fund	0	0.00%	1,273,520	53.21%	0	0.00%	0	0.00%
Total Miscellaneous Revenues	72,335	5.79%	1,293,639	54.05%	12,561	1.18%	7,393	0.67%
TOTAL	1,250,202	4.42%	2,393,451	91.45%	1,062,212	-55.62%	1,103,620	3.90%

NOTE: In order to have all beautification projects accounted for in one fund, appropriations in the amount of $1,273,520 were transferred from the General Fund in 2009.

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 33:2711 33:2741 47:303 B (3) (b) 33:2721.6	Resolutions 30062, 05/23/90; 41217, 08/22/01; 44190, 06/08/05 Ordinances 10127, 12/14/94; 10904, 05/28/97; 12303, 04/24/02

INTERPRETATION OF LEGAL AUTHORIZATION:

State: **Article 6, Section 29 (A)** of the Louisiana Constitution of 1974 authorizes the governing authority of any local governmental subdivision or school board to levy and collect a sales and use tax. **Section 29 (B)** provides that the legislature may authorize the imposition of additional sales and use taxes by local governmental subdivisions or school boards if approved by a majority of the electors voting thereon in an election held for that purpose. **L.R.S. 33:2711** authorizes any incorporated municipality of the state to levy and collect a sales and use tax, and **L.R.S. 33:2741** authorizes the governing body of the parish to levy and collect a sales and use tax in the parish but outside of any incorporated municipality. **L.R.S. 47:303 B (3) (b)** authorizes the Vehicle Commissioner to collect the sales and use tax on vehicles on behalf of the parish or city. **L.R.S. 33:2721.6** states that the combined rate of all sales and use taxes, exclusive of state sales and use taxes levied and collected within any parish or municipality shall not exceed 5%.

Local: **Resolution 30062** dated May 23, 1990, amended the 1990 current expense budget so as to create a new special revenue fund. **Ordinance 10127** of December 14, 1994, the General Sales and Use Tax Ordinance, includes a tax levy, to expire June 30, 1997, of ½ of 1% on the sale at retail, the use, consumption, distribution, and storage, and on the lease or rental, of tangible personal property and the sale of services within the Parish of East Baton Rouge, inclusive of municipal areas, for the purpose of repairing streets and roads. **Ordinance 10904** of May 28, 1997, re-levies the road tax for the period July 1, 1997, through June 30, 2002, to be used 60% for road construction and 40% to continue the program of road repairs. **Resolution 41217** of August 22, 2001, called for a special election for the purpose of authorizing the continuation of the existing one-half of one percent sales and use tax, for a period of five and one-half years, commencing on July 1, 2002, to and including December 31, 2007, for the purpose of providing funds to continue the road rehabilitation program, and to provide funds for the construction of new public roads and streets in the Parish of East Baton Rouge. The renewal was approved by the voters in the election held on November 17, 2001. **Ordinance 12303** of April 24, 2002, amends **Ordinance 10127** of December 14, 1994 (General Sales and Use Tax Ordinance) and re-levies the ½ of 1% road tax for five and one-half years beginning July 1, 2002, relative to the repair, improvements, and construction of public roads and streets. **Resolution 44190** of June 8, 2005, called for a special election in which voters approved the ½ of 1% road tax for an additional 23 years until 2030 to be used 70% for road construction, 27% to continue the program of road repairs, and 3% for road beautification projects.

COLLECTION AND TRANSMITTAL OF FUNDS:

Collector: This tax is paid by the ultimate purchaser or consumer to the dealer from whom he or she purchases or leases the property or service or, in the case of motor vehicles, to the Vehicle Commissioner of the State of Louisiana.

Transmittal: The collectors must remit, by the 20th of each month, the tax arising from sales made during the preceding month.

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, 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 is to be used only for the construction or repair of streets and roads, including necessary engineering services. Although the proposition approved by the voters on May 5, 1990, provided that reasonable and necessary expenses of collecting and administering this tax would be paid from the proceeds of the tax, a decision was made by the Mayor-President that administrative expenses associated with the road repair projects should be charged to the General Fund and not to this special revenue fund for the original 3-year tax. Beginning July 1, 1993, with the tax renewal, the policy was amended to allow for the collection of sales tax collection costs with the proceeds dedicated towards matching funds for federal and state grant projects. Beginning July 1, 1997, the policy was amended again to suspend the assessment of collection costs. Beginning January 1, 2004, the policy was amended again to resume charging administrative expenses associated with this program.

This dedicated Parish Street Maintenance tax is set at the ½ of 1% authorized by the voters. L.R.S. 33:2721.6 provides that the rate of all sales and use taxes levied within any parish or municipality, exclusive of state sales and use taxes, may not exceed 5%.

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

GENERAL SALES & USE TAX							ACCOUNT NUMBER	147 . . 413000
	2008		2009		2010		2011	
MONTH	$	%	$	%	$	%	$	%
January	693,137	7.22%	750,643	8.37%	648,859	7.47%	663,468	7.38%
February	736,430	14.89%	709,733	16.29%	654,345	15.01%	688,190	15.03%
March	788,342	23.11%	807,708	25.30%	788,233	24.09%	803,796	23.97%
April	761,007	31.04%	745,663	33.61%	723,122	32.42%	705,463	31.81%
May	798,110	39.35%	732,706	41.79%	694,652	40.42%	738,356	40.02%
June	812,888	47.82%	784,113	50.53%	750,187	49.06%	766,158	48.54%
July	765,327	55.80%	719,703	58.56%	695,036	57.07%	703,516	56.36%
August	755,209	63.66%	741,869	66.83%	720,739	65.37%	762,532	64.84%
September	753,151	71.51%	716,048	74.82%	708,108	73.52%	747,608	73.15%
October	917,741	81.07%	689,717	82.51%	694,769	81.53%	728,144	81.25%
November	792,404	89.33%	714,623	90.49%	708,610	89.69%	751,623	89.60%
December	1,024,083	100.00%	853,062	100.00%	895,149	100.00%	935,016	100.00%
TOTAL/ % chg	9,597,829	6.84%	8,965,588	-6.59%	8,681,809	-3.17%	8,993,870	3.59%
PLUS								
Baker	812,855	6.69%	552,342	4.91%	606,662	5.51%	508,993	4.48%
Zachary	1,066,958	8.78%	1,060,307	9.43%	1,049,315	9.53%	1,120,855	9.86%
Central	679,637	5.59%	662,893	5.90%	673,612	6.12%	746,442	6.56%
TOTAL	12,157,279	6.48%	11,241,130	-7.54%	11,011,398	-2.04%	11,370,160	3.26%

VEHICLE SALES & USE TAX							ACCOUNT NUMBER	147 . . 413000
	2008		2009		2010		2011	
MONTH	$	%	$	%	$	%	$	%
January	82,865	9.98%	63,115	8.95%	57,491	8.16%	65,075	8.51%
February	71,398	18.58%	59,299	17.37%	48,868	15.10%	55,207	15.72%
March	72,129	27.26%	60,819	26.00%	65,291	24.37%	69,150	24.76%
April	77,430	36.58%	59,152	34.39%	63,243	33.35%	64,270	33.16%
May	72,719	45.34%	59,790	42.87%	55,933	41.30%	64,811	41.64%
June	70,275	53.80%	60,125	51.40%	57,807	49.50%	60,490	49.54%
July	75,057	62.84%	60,134	59.93%	60,940	58.16%	66,245	58.20%
August	69,558	71.22%	61,245	68.62%	63,277	67.14%	69,160	67.24%
September	52,823	77.58%	66,202	78.02%	64,128	76.25%	68,828	76.24%
October	73,477	86.42%	52,861	85.52%	58,264	84.52%	62,052	84.35%
November	51,272	92.60%	49,355	92.52%	51,754	91.87%	58,673	92.02%
December	61,477	100.00%	52,724	100.00%	57,254	100.00%	61,032	100.00%
TOTAL/ % chg	830,480	-12.05%	704,821	-15.13%	704,250	-0.08%	764,993	8.63%
PLUS								
Baker	114,954	8.60%	94,195	8.00%	73,109	6.24%	98,078	7.84%
Zachary	141,898	10.61%	141,067	11.99%	132,184	11.28%	134,525	10.75%
Central	249,696	18.68%	236,730	20.12%	262,488	22.40%	253,795	20.28%
TOTAL	1,337,028	-11.66%	1,176,813	-11.98%	1,172,031	-0.41%	1,251,391	6.77%
COMBINED	13,494,307	4.36%	12,417,943	-7.98%	12,183,429	-1.89%	12,621,551	3.60%

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).

SUMMARY OF REVENUES								FUND 147
REVENUE	2008		2009		2010		2011	
TYPE	$	%	$	%	$	%	$	%
Taxes								
City-Parish								
General Sales & Use Tax	9,597,829	68.40%	8,965,588	70.47%	8,681,809	71.54%	8,993,870	70.43%
Prior Year Refunds	0	0.00%	0	0.00%	(173,985)	-1.43%	0	0.00%
Vehicle Sales & Use Tax	830,480	5.92%	704,821	5.54%	704,250	5.80%	764,993	5.99%
Audit Collections	75,172	0.54%	109,058	0.86%	39,338	0.32%	47,459	0.37%
Int & Pen - Deliquent Tax	107,322	0.76%	118,834	0.93%	51,502	0.42%	59,720	0.47%
Total City-Parish	10,610,803	75.61%	9,898,301	77.80%	9,302,914	76.66%	9,866,042	77.26%
Baker								
General Sales & Use Tax	812,855	5.79%	552,342	4.34%	606,662	5.00%	508,993	3.99%
Vehicle Sales & Use Tax	114,954	0.82%	94,195	0.74%	73,109	0.60%	98,078	0.77%
Audit Collections	5,592	0.04%	110	0.00%	1,624	0.01%	3,349	0.03%
Int & Pen - Deliquent Tax	5,580	0.04%	1,859	0.01%	2,132	0.02%	13,743	0.11%
Total Baker	938,981	6.69%	648,506	5.10%	683,527	5.63%	624,163	4.89%
Zachary								
General Sales & Use Tax	1,066,958	7.60%	1,060,307	8.33%	1,049,315	8.65%	1,120,855	8.78%
Vehicle Sales & Use Tax	141,898	1.01%	141,067	1.11%	132,184	1.09%	134,525	1.05%
Audit Collections	6,907	0.05%	2,018	0.02%	1,414	0.01%	1,989	0.02%
Int & Pen - Deliquent Tax	9,713	0.07%	5,128	0.04%	4,348	0.04%	3,268	0.03%
Total Zachary	1,225,476	8.73%	1,208,520	9.50%	1,187,261	9.78%	1,260,637	9.87%
Central								
General Sales & Use Tax	679,637	4.84%	662,893	5.21%	673,612	5.55%	746,442	5.85%
Vehicle Sales & Use Tax	249,696	1.78%	236,730	1.86%	262,488	2.16%	253,795	1.99%
Audit Collections	1,984	0.01%	2,706	0.02%	1,039	0.01%	1,519	0.01%
Int & Pen - Deliquent Tax	3,867	0.03%	4,456	0.04%	2,975	0.02%	3,422	0.03%
Total Central	935,184	6.66%	906,785	7.13%	940,114	7.75%	1,005,178	7.87%
Total Taxes	13,710,444	97.70%	12,662,112	99.53%	12,113,816	99.82%	12,756,020	99.89%
Miscellaneous Revenues								
Interest Earnings	322,479	2.30%	60,026	0.47%	21,699	0.18%	13,914	0.11%
Trans. fm Cap Hse Dist.	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Total Miscellaneous Revenues	322,479	2.30%	60,026	0.47%	21,699	0.18%	13,914	0.11%
TOTAL/ % CHANGE	14,032,923	4.23%	12,722,138	-9.34%	12,135,515	-4.61%	12,769,934	5.23%

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 Resolution 42681, 07/23/03 Ordinance of the Capitol House Taxing District, 02/22/07

INTERPRETATION OF LEGAL AUTHORIZATION:

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

Section 2 of Act 47 of the 1st Extraordinary Session of 2002 created the Capitol House Taxing District. **L.R.S. 33:9038.52 (F)** authorizes the district to levy and collect a tax upon the occupancy of hotel rooms, motel rooms, and overnight camping facilities within the district. It also states that the tax rate shall be at least equal to the aggregate rate of all such taxes levied and collected within the parish of East Baton Rouge. **Section 4 of the said Act 47** provides that Section 2 should become effective only when title to the property described in R.S. 33:9038.52 (B) is transferred to the East Baton Rouge City-Parish. **Act 419** of the 2003 Legislature repeals Section 4 and removes the provision making the law providing for the district effective upon the transfer of the property of the district to the East Baton Rouge City-Parish; it enacts Section 2. **Act 850** of the 2006 Legislature authorizes the district to levy new taxes, levy taxes in lieu of other taxes, or both, and to pledge or dedicate tax increments based on such taxes to the payment of their debt.

Local: **Ordinance 10127** of December 14, 1994, levies a tax for general municipal purposes of 2% on the sale at retail, the use, consumption, distribution, storage, and the lease or rental of tangible personal property to be used or consumed within the City of Baton Rouge. **Ordinance 13441**, adopted October 26, 2005, dedicated the 2% general fund sales tax collected within the district to the district. **Ordinance 13442**, adopted October 26, 2005, created the Capitol House Economic Development District and defined the boundaries of the area where the sales tax generated will be used to secure the revenue bonds which will fund a portion of the cost to renovate, redevelop, and rehabilitate the historic Capitol House Hotel. **Ordinance of the Capitol House Taxing District** of February 22, 2007 levies and imposes the tax and sets guidelines for its collections.

COLLECTION AND TRANSMITTAL OF FUNDS:

Collector: The hotel and the businesses located inside the hotel collect taxes from the persons that occupy their rooms and purchase their goods and services. Collections are then sent to the Finance Department-Revenue Division.

Transmittal: Collections are due to the Finance Department-Revenue Division by the 20th of the month following the month of collection.

DISTRIBUTION OF PROCEEDS:

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. **Resolution 42681** of July 23, 2003, authorized the Director of Finance to make refunds not in excess of $25,000 for fees, taxes, permits, or any other collections paid erroneously, with such refunds to be made out of current year revenues. A separate revenue account was created to reflect all extraordinary or material refund amounts.

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

GENERAL SALES & USE TAX						ACCOUNT NUMBER	150 . . 413000	
	2008		2009		2010		2011	
MONTH	$	%	$	%	$	%	$	%
January	(13,751)	-11.29%	(16,166)	-12.55%	(18,149)	-15.37%	(16,086)	-12.19%
February	13,751	0.00%	16,166	0.00%	18,149	0.00%	16,086	0.00%
March	10,169	8.35%	157	0.12%	9,060	7.67%	8,505	6.44%
April	8,382	15.23%	22,513	17.60%	8,748	15.08%	7,765	12.33%
May	12,254	25.30%	11,223	26.32%	7,503	21.43%	12,515	21.81%
June	11,942	35.10%	11,359	35.14%	11,078	30.81%	12,704	31.44%
July	14,236	46.80%	10,653	43.41%	9,892	39.19%	11,387	40.06%
August	6,321	51.99%	8,375	49.91%	10,295	47.90%	8,166	46.25%
September	7,986	58.55%	8,415	56.44%	6,648	53.53%	11,028	54.61%
October	7,033	64.32%	9,091	63.50%	8,225	60.50%	9,829	62.05%
November	3,571	67.25%	7,881	69.62%	9,162	68.25%	10,500	70.01%
December	39,875	100.00%	39,123	100.00%	37,495	100.00%	39,580	100.00%
TOTAL	121,769	37.28%	128,790	5.77%	118,106	-8.30%	131,979	11.75%

CAPITOL HOUSE OCCUPANCY TAX						ACCOUNT NUMBER	150 . . 413100	
	2008		2009		2010		2011	
MONTH	$	%	$	%	$	%	$	%
January	(76,574)	-7.13%	(58,182)	-6.91%	(51,688)	-6.01%	(55,142)	-5.98%
February	76,574	0.00%	58,182	0.00%	51,688	0.00%	55,142	0.00%
March	111,442	10.38%	0	0.00%	57,478	6.68%	76,459	8.29%
April	97,377	19.44%	146,161	17.36%	65,274	14.27%	83,065	17.30%
May	109,991	29.68%	87,475	27.75%	72,195	22.66%	83,367	26.34%
June	118,249	40.69%	66,996	35.71%	70,877	30.91%	81,998	35.24%
July	102,888	50.27%	68,100	43.79%	76,732	39.83%	87,594	44.74%
August	93,793	59.00%	67,631	51.83%	79,012	49.01%	69,659	52.29%
September	96,411	67.98%	58,749	58.80%	59,872	55.97%	67,326	59.60%
October	12,492	69.14%	63,698	66.37%	65,572	63.60%	66,077	66.76%
November	94,907	77.98%	67,947	74.44%	76,437	72.48%	78,218	75.25%
December	236,531	100.00%	215,199	100.00%	236,678	100.00%	228,236	100.00%
TOTAL	1,074,081	-13.04%	841,956	-21.61%	860,127	2.16%	921,999	7.19%

NOTE: The revenue charts above show amounts in the months when they were credited to these accounts. The following page contains charts showing the gross collections in the months to which they actually pertain.

The Capitol House Occupancy Tax is distributed as mentioned in the “Distribution of Proceeds” section. Beginning with August 2008, the amount credited to Acct 150..413100 (previously 13%) is 10%. The 3% dedicated for the Road Program, the Sewer Program, and the School Board that was previously credited to this fund and then shown as an expense is now sent directly to the respective entity and never runs through this fund. Therefore, prior to August 2008, revenues are presented as gross collections; beginning with August 2008, collections are presented net of the distributions to the Road Program, the Sewer Program, and the School Board. This explains the apparent decrease in 2008.

The charts below show the ***gross collections*** in the months to which they actually pertain.

	General Sales & Use Tax:				Capitol House Occupancy Tax (Gross):			
Month	2008	2009	2010	2011	2008	2009	2010	2011
January	10,169	157	9,060	8,506	111,442	0	74,721	99,397
February	8,382	22,513	8,748	7,765	97,377	190,011	84,856	107,983
March	12,254	11,223	7,503	12,515	109,991	113,717	93,854	108,376
April	11,942	11,359	11,078	12,704	118,249	87,095	92,140	106,597
May	14,236	10,653	9,892	11,387	102,888	88,530	99,752	113,872
June	6,321	8,375	10,295	8,166	93,793	87,920	102,716	90,557
July	7,986	8,415	6,648	11,027	96,411	76,373	77,833	87,524
August	7,033	9,091	8,225	9,829	96,835	82,808	85,244	85,900
September	3,571	7,881	9,162	10,500	136,379	88,331	99,368	101,684
October	15,600	11,130	12,298	12,527	137,543	123,825	128,553	128,607
November	8,109	9,844	9,110	12,060	94,312	88,740	107,445	101,815
December	16,166	18,149	16,087	14,993	75,636	67,194	71,685	66,284
	121,769	128,790	118,106	131,979	1,270,856	1,094,544	1,118,167	1,198,596

SUMMARY OF REVENUES								FUND 150
REVENUE	2008		2009		2010		2011	
TYPE	$	%	$	%	$	%	$	%
Taxes								
General Sales & Use Tax	121,769	10.18%	128,790	13.27%	118,106	12.07%	131,979	12.52%
Capitol House Occupancy Tax	1,074,081	89.82%	841,956	86.73%	860,127	87.91%	921,999	87.48%
Int & Pen - Deliquent Tax	9	0.00%	75	0.01%	136	0.01%	0	0.00%
Total Taxes	1,195,859	100.00%	970,821	100.00%	978,369	100.00%	1,053,978	100.00%
TOTAL	1,195,859	-6.61%	970,821	-18.82%	978,369	0.78%	1,053,978	7.73%

This page is intentionally left blank.

CAPITAL PROJECTS FUNDS

This page is intentionally left blank.

TRAFFIC IMPACT FEES

REVENUE TYPE	FUND . . OBJECT. PROJECT
Capital Contributions	337 . . 489210 . 1017021

LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	N/A	Administrative Policy

INTERPRETATION OF LEGAL AUTHORIZATION:

Local: **Administrative Policy** relates to the imposition of an impact fee on land development in the City-Parish in order to make improvements to major roadway facilities when these improvements are necessitated by such new development. These fees should not be in excess of the amount necessary to offset demands generated by that development. It provides a fee schedule, as well as regulations and procedures for expending the fees.

COLLECTION AND TRANSMITTAL OF FUNDS:

Collector: The traffic impact fee is collected by the Department of Public Works.

Transmittal: The Department of Public Works deposits the impact fees and remits the deposit slip, along with a cash receipt form, to the Finance Department.

PAYOR OF FEE:

Any person who commences an impact-generating development, except those exempted.

COMPUTATION OF FEE:

The Traffic Impact Fee schedule is as follows:

Land Use Type	Unit	Fee per Unit
Residential		
< 1,000 Sq Ft	Dwelling	596
1,000-1499 Sq Ft	Dwelling	660
1,500-1,999 Sq Ft	Dwelling	708
2,000-2,999 Sq Ft	Dwelling	760
3,000-3,999 Sq Ft	Dwelling	813
4,000 + Sq Ft	Dwelling	855
Single Family Average		732
Townhome	Dwelling	423
Multi-Family	Dwelling	485
Mobile Home Park	Pad	203
Hotel	Room	590
Motel	Room	407
Nursing Home	Bed	139

Land Use Type	Unit	Fee per Unit
Retail/Commercial (cont)		
Convenience Stor 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
Tennis Court	Court	1,094

Land Use Type	Unit	Fee Per Unit
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
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

Land Use Type	Unit	Fee Per Unit
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
School, High	Student	58
School, University	Student	80
Industrial		
Manufacturing	1000 Sq FT	275
Warehouse	1000 Sq FT	358
Mini-Warehouse	1000 Sq FT	110
Light Industrial	1000 Sq FT	503
Heavy Industrial	1000 Sq FT	108

NOTE: If the type of impact-generating development is not specified above, the impact fee administrator shall determine the fee on the basis of the fee applicable to the most nearly comparable type of land use on the fee schedule.

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

TRAFFIC IMPACT FEES					ACCOUNT NUMBER		337 . . 489210 . 1017021	
	2008		2009		2010		2011	
MONTH	$	%	$	%	$	%	$	%
January	0	0.00%	(74,316)	-12.09%	(65,120)	-9.85%	(49,037)	-6.47%
February	0	0.00%	74,316	0.00%	65,120	0.00%	56,865	1.03%
March	0	0.00%	37,405	6.08%	22,043	3.33%	17,247	3.31%
April	0	0.00%	28,930	10.79%	52,759	11.31%	11,385	4.81%
May	0	0.00%	34,839	16.46%	16,316	13.78%	72,055	14.33%
June	0	0.00%	17,288	19.27%	70,862	24.49%	64,247	22.81%
July	0	0.00%	75,481	31.55%	40,353	30.59%	36,405	27.62%
August	0	0.00%	16,804	34.28%	40,899	36.77%	93,582	39.97%
September	0	0.00%	39,530	40.71%	57,993	45.54%	67,321	48.86%
October	0	0.00%	61,728	50.75%	19,248	48.45%	42,760	54.51%
November	57,304	6.09%	20,420	54.08%	53,594	56.55%	20,564	57.22%
December	884,322	100.00%	282,317	100.00%	287,372	100.00%	323,970	100.00%
TOTAL/% Chg	941,626	100.00%	614,742	-34.71%	661,439	7.60%	757,364	14.50%

NOTE: Prior to 2011, these revenues were deposited into 002 . . 240108 in the General Fund.

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 33:2711; 33:2741; 47:303 B (3) (b); 33:2721.6	Resolutions 37828, 05/28/97; 41217, 08/22/01; 44190, 06/08/05 Ordinances 10127, 12/14/94; 10904, 05/28/97; 12303, 04/24/02

INTERPRETATION OF LEGAL AUTHORIZATION:

State: **Article 6, Section 29 (A)** of the Louisiana Constitution of 1974 authorizes the governing authority of any local governmental subdivision or school board to levy and collect a sales and use tax. **Section 29 (B)** provides that the legislature may authorize the imposition of additional sales and use taxes by local governmental subdivisions or school boards if approved by a majority of the electors voting thereon in an election held for that purpose. **L.R.S. 33:2711** authorizes any incorporated municipality of the state to levy and collect a sales and use tax, and **L.R.S. 33:2741** authorizes the governing body of the parish to levy and collect a sales and use tax in the parish but outside of any incorporated municipality. **L.R.S. 47:303 B (3) (b)** authorizes the Vehicle Commissioner to collect the sales and use tax on vehicles on behalf of the parish or city. **L.R.S. 33:2721.6** states that the combined rate of all sales and use taxes, exclusive of state sales and use taxes levied and collected within any parish or municipality shall not exceed 5%.

Local: **Resolution 37828** dated May 28, 1997, amended the 1997 current expense budget so as to create a new capital projects fund and adopt a budget for this new fund for 1997. **Ordinance 10904** of May 28, 1997, amends Ordinance 10127 of December 14, 1994 (General Sales and Use Tax Ordinance), and re-levies the ½ of 1% road tax for the period July 1, 1997, through June 30, 2002, to be used 60% for new road construction and intersection improvements, and 40% to continue the previously-existing program of road repairs. **Resolution 41217** of August 22, 2001, called for a special election for the purpose of authorizing the continuation of the existing one-half of one percent sales and use tax, for a period of five and one-half years, commencing on July 1, 2002, to and including December 31, 2007, for the purpose of providing funds to continue the road rehabilitation program, and to provide funds for the construction of new public roads and streets in the Parish of East Baton Rouge. The renewal was approved by the voters in the election held on November 17, 2001. **Ordinance 12303** of April 24, 2002, amends Ordinance 10127, and re-levies the ½ of 1% road tax for five and one-half years beginning July 1, 2002, relative to the repair, improvements, and construction of public roads and streets. **Resolution 44190** of June 8, 2005, called for a special election in which voters approved the ½ of 1% road tax for an additional 23 years until 2030 to be used 70% for road construction, 27% to continue the program of road repairs, and 3% for road beautification projects.

COLLECTION AND TRANSMITTAL OF FUNDS:

Collector: This tax is paid by the ultimate purchaser or consumer to the dealer from whom he or she purchases or leases the property or service or, in the case of motor vehicles, to the Vehicle Commissioner of the State of Louisiana.

Transmittal: Every dealer must remit, by the 20th of each month, the tax arising from sales made during the preceding month.

Comments: Collection of this tax for road construction did not begin until July 1, 1997, as authorized by Ordinance 10904. With the renewal of the new five and one-half year tax, a new fund number (Fund 339) was created for accounting purposes. When this tax was renewed for an additional five and one-half years, beginning July 1, 2002, a new fund number (Fund 339) was created to account for monies collected under the renewal and prior funding was collected in Fund 338. For further details regarding sales and use taxes, see the "General Sales and Use Tax" item in the General Fund section of this book.

DISTRIBUTION OF PROCEEDS:

Taxes collected within each jurisdiction are remitted directly to the jurisdiction for expenditure.

PAYOR OF TAX:

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

COMPUTATION OF FEE:

The amount of sales and use tax dedicated to streets and roads is **½ of 1% of the retail sales price or of the cost price or of the sale of services**, excluding food for home consumption, prescription drugs, and medical devices, with 40% of these proceeds continuing the overlay program and 60% of the proceeds being used for new roadway construction and intersection improvements. Beginning in 2006 the funds are 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. 33:2721.6 provided that the rate of all sales and use taxes levied within any parish or municipality, exclusive of state sales and use taxes, may not exceed 5%.

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

GENERAL SALES & USE TAX					ACCOUNT NUMBER		339 . . 413000	
	2008		2009		2010		2011	
MONTH	$	%	$	%	$	%	$	%
January	1,797,022	7.23%	1,946,111	8.37%	1,682,228	7.47%	1,720,102	7.38%
February	1,909,264	14.91%	1,840,049	16.29%	1,696,451	15.01%	1,784,196	15.03%
March	2,043,849	23.13%	2,094,058	25.30%	2,043,567	24.09%	2,083,916	23.97%
April	1,972,981	31.07%	1,933,201	33.61%	1,874,761	32.42%	1,828,979	31.81%
May	2,069,175	39.39%	1,899,608	41.79%	1,800,949	40.42%	1,914,255	40.02%
June	2,107,489	47.87%	2,032,885	50.53%	1,944,930	49.06%	1,986,335	48.54%
July	1,984,182	55.85%	1,865,896	58.56%	1,801,944	57.07%	1,823,930	56.36%
August	1,957,950	63.73%	1,923,365	66.83%	1,868,583	65.37%	1,976,934	64.84%
September	1,952,613	71.59%	1,856,421	74.82%	1,835,836	73.52%	1,938,244	73.15%
October	2,357,628	81.07%	1,788,155	82.51%	1,801,252	81.53%	1,887,782	81.25%
November	2,028,454	89.23%	1,852,727	90.49%	1,837,138	89.69%	1,948,652	89.60%
December	2,655,027	99.91%	2,211,640	100.00%	2,320,756	100.00%	2,424,117	100.00%
Adjustment	21,699	100.00%	0	100.00%	0	100.00%	0	100.00%
TOTAL	24,857,333	6.73%	23,244,116	-6.49%	22,508,395	-3.17%	23,317,442	3.59%

VEHICLES SALES & USE TAX							ACCOUNT NUMBER 339 . . 413000	
	2008		2009		2010		2011	
MONTH	$	%	$	%	$	%	$	%
January	214,836	9.98%	163,632	8.95%	149,051	8.16%	168,712	8.51%
February	185,105	18.58%	153,738	17.37%	126,695	15.10%	143,129	15.72%
March	187,001	27.26%	157,679	26.00%	169,272	24.37%	179,278	24.76%
April	200,745	36.58%	153,358	34.39%	163,963	33.35%	166,626	33.16%
May	188,532	45.34%	155,010	42.87%	145,011	41.30%	168,026	41.64%
June	182,193	53.80%	155,880	51.40%	149,871	49.50%	156,827	49.54%
July	194,592	62.84%	155,903	59.93%	157,994	58.16%	171,746	58.20%
August	180,337	71.22%	158,782	68.62%	164,053	67.14%	179,304	67.24%
September	136,949	77.58%	171,635	78.02%	166,258	76.25%	178,443	76.24%
October	190,497	86.42%	137,047	85.52%	151,054	84.52%	160,876	84.35%
November	132,929	92.60%	127,958	92.52%	134,177	91.87%	152,116	92.02%
December	159,383	100.00%	136,693	100.00%	148,436	100.00%	158,231	100.00%
TOTAL	2,153,099	-12.05%	1,827,315	-15.13%	1,825,835	-0.08%	1,983,314	8.63%

SUMMARY OF REVENUES								FUNDS 338 & 339
REVENUE	2008		2009		2010		2011	
TYPE	$	%	$	%	$	%	$	%
Taxes								
City Parish								
Sales & Use Tax	24,857,333	122.07%	23,244,116	219.94%	22,508,395	305.90%	23,317,442	285.26%
Prior Year Refunds	0	0.00%	0	0.00%	(293,804)	-3.99%	0	0.00%
Vehicle Tax	2,153,099	10.58%	1,827,315	17.29%	1,825,835	24.81%	1,983,314	24.26%
Subtotal	27,010,432	132.65%	25,071,431	237.23%	24,040,426	326.72%	25,300,756	309.52%
Audit Collections	194,889	0.96%	282,743	2.68%	101,986	1.39%	123,042	1.51%
Debt Service Fund Revenues								
2006A $32.7M Rd & St Impro.	(5,447,008)	-26.75%	(4,525,825)	-42.82%	(4,501,329)	-61.18%	(4,495,954)	-55.00%
2008B $92.2M/2008A 93.4M.	(4,491,617)	-22.06%	(5,077,606)	-48.05%	(4,477,041)	-60.85%	(4,735,813)	-57.94%
2009A $110M Rd & St Impro.	0	0.00%	(6,017,863)	-56.94%	(8,582,914)	-116.65%	(8,581,748)	-104.99%
Subtotal	(9,938,625)	-48.81%	(15,621,294)	-147.81%	(17,561,284)	-238.68%	(17,813,515)	-217.93%
Int & Pen - Deliquent Tax	278,243	1.37%	308,087	2.92%	133,525	1.81%	154,828	1.89%
Total Taxes	17,544,939	86.16%	10,040,967	95.01%	6,714,653	91.26%	7,765,111	95.00%
Miscellaneous Revenues								
Interest Earnings	2,500,907	12.28%	527,380	4.99%	189,573	2.58%	138,827	1.70%
Contributions from Private Bus.	316,729	1.56%	55	0.00%	453,750	6.17%	41,267	0.50%
Total Miscellaneous Revenues	2,817,636	13.84%	527,435	4.99%	643,323	8.74%	180,094	2.20%
Other Financing Sources								
Sale of Fixed Assets	0	0.00%	0	0.00%	0	0.00%	228,893	2.80%
TOTAL/% CHANGE	20,362,575	-4.25%	10,568,402	-48.10%	7,357,976	-30.38%	8,174,098	11.09%

This page is intentionally left blank.

ENTERPRISE FUNDS

This page is intentionally left blank.

GREATER BATON ROUGE PARKING AUTHORITY

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

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

LEGAL AUTHORIZATION

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

INTERPRETATION OF LEGAL AUTHORIZATION:

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

COLLECTION AND TRANSMITTAL OF FUNDS:

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

PAYOR OF FEE:

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

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

COMPUTATION OF FEE:

First hour or portion thereof	$1.00
In excess of 1 hour up to 3 hours	2.00
In excess of 3 hours up to maximum (all day)	3.00
Events	5.00
Monthly Rental—Part Time (less than 30hours)	10.00
Monthly Rental—City-Parish employees	20.00
Monthly Rental—others	30.00

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

AUTO PARKING FEES - CONTRACT							ACCOUNT NUMBER	407 . . 440801
	2008		2009		2010		2011	
MONTH	$	%	$	%	$	%	$	%
January	27,914	10.15%	(12,945)	-4.15%	38,211	12.60%	(14,243)	-5.43%
February	17,840	16.64%	60,652	15.30%	19,705	19.10%	28,839	5.57%
March	0	16.64%	23,092	22.70%	28,390	28.46%	14,353	11.04%
April	18,392	23.32%	46,422	37.59%	0	28.46%	17,532	17.72%
May	18,497	30.05%	24,674	45.50%	22,259	35.80%	45,686	35.14%
June	32,532	41.87%	0	45.50%	24,105	43.74%	10,596	39.18%
July	17,069	48.08%	14,737	50.22%	19,803	50.27%	25,470	48.89%
August	16,509	54.08%	33,055	60.82%	25,106	58.55%	24,672	58.30%
September	12,403	58.59%	26,619	69.36%	25,596	66.99%	16,615	64.64%
October	36,711	71.94%	15,701	74.39%	42,041	80.85%	27,427	75.09%
November	28,303	82.23%	30,216	84.08%	0	80.85%	8,326	78.27%
December	48,876	100.00%	49,656	100.00%	58,068	100.00%	56,994	100.00%
TOTAL/%Chg	275,046	13.41%	311,879	13.39%	303,284	-2.76%	262,267	-13.52%

NOTE: Negative or zero amounts shown in January are due to the reversal of the December accruals.

AUTO PARKING FEES - EVENTS							ACCOUNT NUMBER	407 . . 440802
	2008		2009		2010		2011	
MONTH	$	%	$	%	$	%	$	%
January	29,404	9.01%	(667)	-0.18%	19,606	5.09%	(492)	-0.13%
February	22,189	15.81%	30,908	8.37%	39,120	15.23%	55,417	14.00%
March	0	15.81%	40,828	19.67%	71,830	33.86%	43,555	25.10%
April	39,404	27.88%	80,502	41.95%	0	33.86%	55,307	39.19%
May	32,233	37.75%	41,267	53.38%	30,917	41.88%	29,977	46.83%
June	39,145	49.74%	0	53.38%	67,685	59.44%	59,255	61.94%
July	37,329	61.18%	15,936	57.79%	36,712	68.96%	16,170	66.06%
August	14,105	65.50%	4,584	59.06%	14,230	72.65%	24,069	72.19%
September	18,394	71.14%	16,596	63.65%	17,876	77.29%	5,463	73.58%
October	642	71.33%	8,289	65.95%	41,648	88.09%	8,839	75.84%
November	32,473	81.28%	57,245	81.79%	0	88.09%	36,110	85.04%
December	61,104	100.00%	65,783	100.00%	45,909	100.00%	58,706	100.00%
TOTAL/%Chg	326,422	-4.24%	361,271	10.68%	385,533	6.72%	392,376	1.77%

AUTO PARKING FEES - REGULAR							ACCOUNT NUMBER	407 . . 440803
	2008		2009		2010		2011	
MONTH	$	%	$	%	$	%	$	%
January	15,294	8.81%	0	0.00%	16,440	8.34%	(1,316)	-0.70%
February	14,707	17.28%	16,002	8.13%	15,121	16.02%	16,975	8.33%
March	0	17.28%	14,232	15.37%	19,061	25.69%	14,626	16.11%
April	11,968	24.17%	37,718	34.54%	0	25.69%	18,992	26.22%
May	18,496	34.82%	17,021	43.19%	17,623	34.63%	15,280	34.35%
June	17,538	44.92%	0	43.19%	15,348	42.42%	15,215	42.44%
July	14,045	53.01%	15,376	51.00%	15,735	50.40%	14,449	50.13%
August	13,885	61.01%	15,988	59.13%	18,033	59.56%	16,963	59.15%
September	11,952	67.89%	16,157	67.34%	17,486	68.43%	16,393	67.87%
October	9,722	73.49%	16,883	75.92%	31,515	84.42%	15,929	76.35%
November	18,906	84.38%	18,626	85.39%	0	84.42%	21,485	87.78%
December	27,120	100.00%	28,755	100.00%	30,699	100.00%	22,974	100.00%
TOTAL/%Chg	173,633	-13.76%	196,758	13.32%	197,061	0.15%	187,965	-4.62%

NOTE: 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; City 3843 and Parish 5123, 01/11/78

INTERPRETATION OF LEGAL AUTHORIZATION:

Local: **City Ordinance 3843** and **Parish Ordinance 5123** of January 11, 1978, levy a fee to be collected at parking meters on designated streets. **Ordinance 7504** of April 25, 1984, amends Title 11 of the Code of Ordinances to enact Chapter 28 "Parking." **Ordinance 8519** adopted November 10, 1987, amends Title 11 of the Code of Ordinances to increase parking meter rates effective January 1, 1988.

COLLECTION AND TRANSMITTAL OF FUNDS:

Collector: Finance Department–Revenue Division

Transmittal: Deposits are made twice a week.

PAYOR OF FEE:

Anyone using a metered parking space on the following four streets located within Zone A will pay this fee. (South side of North Blvd. between River Road and St. Ferdinand St., St. Louis St. between Government St. and North Blvd., St. Ferdinand St. between Government St. and North Blvd., and Louisiana Ave. between St. Louis St. and St. Ferdinand St.). The fees collected from this area are deposited in the Parking Garage Enterprise Fund (407..442001). All other parking meter fees are deposited into the General Fund (001..442001). The City-Parish picks up the cost for emergency vehicles of the Baton Rouge Police Department, the East Baton Rouge Parish Sheriff's Office, the Baton Rouge City Constable's Office, and the Emergency Medical Services.

NOTE: Most of these meters will be out of service for the majority of 2011 because of construction in the defined area.

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
	2008		2009		2010		2011	
MONTH	$	%	$	%	$	%	$	%
January	3,837	8.55%	0	0.00%	2,917	7.56%	0	0.00%
February	3,366	16.05%	2,937	7.27%	2,953	15.22%	3,031	10.90%
March	0	16.05%	3,237	15.28%	4,030	25.66%	2,459	19.73%
April	3,379	23.58%	7,632	34.16%	0	25.66%	1,818	26.27%
May	4,466	33.53%	3,043	41.69%	3,070	33.62%	1,791	32.71%
June	3,565	41.47%	0	41.69%	3,268	42.09%	1,852	39.37%
July	3,739	49.80%	4,276	52.27%	4,767	54.45%	1,578	45.04%
August	5,079	61.12%	3,180	60.14%	2,174	60.08%	1,683	51.09%
September	3,564	69.06%	3,236	68.14%	3,881	70.14%	2,140	58.78%
October	3,338	76.50%	3,665	77.21%	5,460	84.29%	2,390	67.37%
November	3,764	84.88%	3,256	85.27%	0	84.29%	2,917	77.86%
December	6,784	100.00%	5,954	100.00%	6,060	100.00%	6,160	100.00%
TOTAL/%Chg	44,881	-26.53%	40,416	-9.95%	38,580	-4.54%	27,819	-27.89%

NOTE: Negative or zero amounts shown in January are due to the reversal of the December accruals. The decrease in revenues in 2008 and 2009 is attributed mainly to major construction in the area where the meters are located, causing them to be temporarily out of use. This also caused the decrease in 2011 as well.

SUMMARY OF REVENUES								FUND 407
REVENUE	2008		2009		2010		2011	
TYPE	$	%	$	%	$	%	$	%
Charges For Services								
Auto Parking Fees:								
Contract	275,046	17.02%	311,879	22.87%	303,284	26.45%	262,267	23.93%
Events	326,422	20.20%	361,271	26.50%	385,533	33.63%	392,376	35.81%
Regular	173,633	10.74%	196,758	14.43%	197,061	17.19%	187,965	17.15%
Parking Meters	44,881	2.78%	40,416	2.96%	38,580	3.36%	27,819	79.43%
Total Charges For Services	819,982	50.74%	910,324	66.76%	924,458	80.63%	870,427	79.43%
Miscellaneous Revenues								
Vendors' Compensation	686	0.04%	825	0.06%	821	0.07%	803	0.07%
Interest Earnings	90,104	5.58%	21,231	1.56%	10,134	0.88%	7,516	0.69%
Cash Discount	30	0.00%	0	0.00%	0	0.00%	0	0.00%
Total Miscellaneous Revenues	90,820	5.62%	22,056	1.62%	10,955	0.96%	8,319	0.76%
Other Financing Sources								
Gain (Loss) on Joint Venture	152,613	9.44%	178,372	13.08%	211,123	18.41%	217,075	19.81%
Transfer From General Fund	552,730	34.20%	252,730	18.54%	0	0.00%	0	0.00%
Total Other Financing Sources	705,343	43.64%	431,102	31.62%	211,123	18.41%	217,075	19.81%
TOTAL/% Change	1,616,145	20.45%	1,363,482	-15.63%	1,146,536	-15.91%	1,095,821	-4.42%

NOTE: Included in the 2008 transfer from the General Fund is $300,000 which was appropriated on Budget Supplement 7037 for renovations of the Arts Council building to establish a “storefront” police presence downtown.

COMPREHENSIVE SEWERAGE SYSTEM FUND

TRANSFER FROM CITY GENERAL FUND
TRANSFER FROM PARISH GENERAL FUND

REVENUE TYPE	FUND . . OBJECT
Other Financing Sources	410 . . 499001 . 1019001 410 . . 499002 . 1019002

LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	N/A	Ordinance 14834, 12/09/09 Resolution 48351, 12/08/10

INTERPRETATION OF LEGAL AUTHORIZATION:

Local: **Ordinance 14834** adopted December 9, 2009, by the Metropolitan Council, authorized a $4,000,000 transfer for the 2010 operating year; however, this amount was reduced to $1,000,000 by **Resolution 48351** adopted December 8, 2010.

COLLECTION AND TRANSMITTAL OF FUNDS:

Transmittal: These funds are transferred from the City and Parish General Funds to the Comprehensive Sewerage System Fund by journal entry.

REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:

These monies are not available for transfer, appropriation, or expenditure for any purpose other than to pay for the reasonable and necessary cost of operating and maintaining the sewer system.

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

TRANSFER FROM CITY GENERAL FUND					ACCOUNT NUMBER		410 . . 499001 . 1019001	
	2008		2009		2010		2011	
MONTH	$	%	$	%	$	%	$	%
January	600,000	25.00%	600,000	25.00%	600,000	100.00%	0	0.00%
April	600,000	50.00%	600,000	50.00%	0	100.00%	0	0.00%
July	600,000	75.00%	600,000	75.00%	0	100.00%	0	0.00%
October	600,000	100.00%	600,000	100.00%	0	100.00%	0	0.00%
TOTAL	2,400,000		2,400,000		600,000		0	

TRANSFER FROM PARISH GENERAL FUND					ACCOUNT NUMBER		410 . . 499002 . 1019002	
	2008		2009		2010		2011	
MONTH	$	%	$	%	$	%	$	%
January	400,000	25.00%	400,000	25.00%	400,000	100.00%	0	0.00%
April	400,000	50.00%	400,000	50.00%	0	100.00%	0	0.00%
July	400,000	75.00%	400,000	75.00%	0	100.00%	0	0.00%
October	400,000	100.00%	400,000	100.00%	0	100.00%	0	0.00%
TOTAL	1,600,000		1,600,000		400,000		0	
TOTAL/% Chg	4,000,000	0.00%	4,000,000	0.00%	1,000,000	-75.00%	0	-100.00%

NOTE: As of July 1, 1994, this transfer was funded through gaming revenues and was contingent upon their receipt prior to transfer. This General Fund subsidy was eliminated effective the second quarter of 2010.

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

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

LEGAL AUTHORIZATION

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

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 weekly basis. The City of Baker remits payments to the Service Fee Business Office by check on a bi-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, 2011:

a) In the City-Parish corporate limits, a user fee for the first 3,000 gallons or less of wastewater discharge, $16.55 per month. In excess of this amount, $0.4016 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 $20.58 per month, less a credit of $5.50 per month, which yields $15.08 per month. In excess of this amount $0.4016 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 $28.62 per month, less a credit of $8.30 per month, which yields $20.32 per month. In excess of this amount $0.4016 for each 100 gallons of wastewater discharge.

d) In the parish corporate limits, in addition to the amounts above, a surcharge is imposed for wastewater exceeding 200 parts per million in biochemical oxygen demand or 250 parts per million of total suspended solids. The rate of the surcharge applicable to the City-Parish corporate limits is increased 2% for each 10 parts per million in excess of the ceiling. The rate of surcharge applicable to the Baker and Zachary corporate limits is increased 2.7% for each 10 parts per million in excess of the ceilings specified above.

e) In the City-Parish corporate limits in addition to the amounts above, connection, re-connection, and late charges, including interest or nonpayment or late payment of the user fee.

On the first day of January, 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 Department has the authority to order immediate condemnation of the affected premises or discontinuance of service of one or more utilities to such premises.

Ordinance 9239 changed the fee for disposal of liquid domestic waste by haulers as follows:

a) For every truck tank (full or partially full) a non-negotiable fee of $0.15 per gallon will be charged for

discharge into the publicly-owned treatment works system of the City-Parish. This amount is based upon the vehicle's total holding capacity regardless of the actual volume discharged.

REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:

A refund request form is filled out by the user. If approved by the Service Fee Business Office, a check is issued to reimburse the user.

All revenues derived from collection of the user fee are deposited into a special dedicated fund to be known as the "Parish Sewer User Fee Fund." Monies in this revenue fund are to be used solely for the making of payments for the cost of administration, operation, maintenance, depreciation, replacement, extension, and improvement of the sewerage system, including any payments required by the provisions of any resolution authorizing the issuance of sewerage revenue bonds. These monies are not available for transfer, appropriation, or expenditure for any other purpose.

Consumers of potable water who do not discharge wastewater into the sewerage system and who are not obligated by local or state law to connect to the sewerage system are not subject to the user fee. Any property that has its own treatment works such as a septic tank not operated and maintained at public expense is not subject to the user fee.

MONTHLY REVENUES WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

SEWER USER FEES (WATER COMPANIES)	ACCOUNT NUMBER 411 . . 443301 thru 443304 . 1014433							
	2008		2009		2010		2011	
MONTH	$	%	$	%	$	%	$	%
January	5,276,566	8.24%	5,459,112	8.08%	5,741,029	8.33%	5,871,910	8.26%
February	5,302,331	16.53%	5,525,580	16.26%	5,611,042	16.47%	5,933,162	16.61%
March	5,260,905	24.75%	5,560,961	24.49%	5,684,225	24.71%	5,762,625	24.72%
April	5,289,142	33.01%	5,624,579	32.82%	5,688,474	32.96%	5,883,538	32.99%
May	5,315,655	41.32%	5,390,553	40.80%	6,114,844	41.83%	5,768,259	41.11%
June	5,187,158	49.42%	5,568,297	49.04%	5,217,264	49.40%	0	41.11%
July	0	49.42%	0	49.04%	0	49.40%	5,905,789	49.42%
August	5,298,238	57.70%	5,721,385	57.51%	5,876,009	57.92%	6,051,848	57.93%
September	5,419,889	66.17%	5,742,412	66.01%	5,846,901	66.40%	6,038,662	66.43%
October	5,436,235	74.67%	5,712,651	74.46%	5,817,176	74.84%	6,012,540	74.88%
November	5,372,075	83.06%	5,701,553	82.90%	5,748,429	83.17%	5,971,890	83.29%
December	10,842,044	100.00%	11,551,280	100.00%	11,600,589	100.00%	11,880,067	100.00%
TOTAL	64,000,238	1.06%	67,558,363	5.56%	68,945,982	2.05%	71,080,290	3.10%

DISCONNECT / RECONNECT FEES	ACCOUNT NUMBER 411 . . 443310 . 1014433							
	2008		2009		2010		2011	
MONTH	$	%	$	%	$	%	$	%
January	48,519	6.99%	52,522	7.27%	46,781	6.12%	59,788	6.35%
February	36,925	12.30%	37,419	12.46%	37,219	10.99%	49,605	11.62%
March	53,535	20.01%	65,732	21.56%	62,106	19.12%	81,865	20.31%
April	65,770	29.48%	65,196	30.59%	66,922	27.88%	73,352	28.10%
May	67,175	39.15%	58,588	38.70%	67,603	36.73%	91,870	37.86%
June	64,110	48.38%	63,783	47.53%	69,101	45.77%	0	37.86%
July	0	48.38%	0	47.53%	0	45.77%	87,393	47.14%
August	56,970	56.58%	56,359	55.34%	61,564	53.83%	72,539	54.85%
September	57,415	64.85%	57,245	63.26%	67,119	62.61%	77,370	63.06%
October	26,965	68.73%	69,326	72.86%	74,708	72.39%	91,909	72.83%
November	88,565	81.48%	72,902	82.96%	74,419	82.13%	100,616	83.51%
December	128,645	100.00%	123,048	100.00%	136,539	100.00%	155,240	100.00%
TOTAL	694,594	-3.06%	722,120	3.96%	764,081	5.81%	941,547	23.23%

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, 12/28/94

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.

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.

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 areas 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	2008		2009		2010		2011	
PLANT AREA	$	%	$	%	$	%	$	%
North TP Area	1,503,300	27.06%	464,059	22.96%	237,053	16.15%	229,894	12.85%
Baker Area	24,926	0.45%	34,120	24.65%	18,941	17.44%	11,609	13.50%
Zachary Area	455,653	8.20%	116,487	30.42%	255,799	34.86%	312,899	30.98%
Central City	0	0.00%	215,934	41.10%	67,689	39.47%	54,870	34.05%
Central TP Area	438,506	7.89%	128,888	47.48%	125,516	48.02%	225,120	46.63%
South TP Area	3,132,334	56.39%	1,061,297	100.00%	763,008	100.00%	955,152	100.00%
TOTAL / % Chg	5,554,719	-16.29%	2,020,785	-63.62%	1,468,006	-27.35%	1,789,544	21.90%

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	
	2008		2009		2010		2011	
MONTH	$	%	$	%	$	%	$	%
January	2,732,427	7.18%	2,968,615	8.37%	2,574,681	7.46%	2,618,193	7.34%
February	2,904,764	14.81%	2,815,987	16.30%	2,599,985	15.00%	2,729,074	14.98%
March	3,344,571	23.59%	3,188,481	25.29%	3,134,079	24.09%	3,186,680	23.91%
April	3,009,306	31.49%	2,971,241	33.66%	2,875,830	32.42%	2,808,277	31.78%
May	3,153,784	39.78%	2,912,285	41.87%	2,763,931	40.43%	2,925,809	39.98%
June	3,205,672	48.20%	3,092,585	50.59%	2,966,504	49.03%	3,044,539	48.51%
July	3,019,827	56.13%	2,845,897	58.61%	2,768,067	57.06%	2,820,398	56.42%
August	2,989,153	63.98%	2,925,949	66.85%	2,868,747	65.37%	3,012,073	64.86%
September	2,974,265	71.79%	2,826,274	74.82%	2,824,724	73.56%	2,962,600	73.16%
October	3,582,301	81.20%	2,733,532	82.52%	2,772,531	81.60%	2,879,772	81.23%
November	3,095,162	89.33%	2,825,563	90.49%	2,819,311	89.77%	3,002,069	89.64%
December	4,031,837	99.92%	3,375,265	100.00%	3,528,978	100.00%	3,697,622	100.00%
Adjustment	30,997	100.00%	0	100.00%	0	100.00%	0	100.00%
TOTAL	38,074,066	89.87%	35,481,674	90.00%	34,497,368	90.97%	35,687,106	90.51%

VEHICLE TAX COLLECTIONS					ACCOUNT NUMBER		415 . . 413000 . 1014130	
	2008		2009		2010		2011	
MONTH	$	%	$	%	$	%	$	%
January	359,681	10.04%	269,699	8.75%	246,045	8.00%	278,890	8.40%
February	305,537	18.57%	258,820	17.15%	219,785	15.14%	239,146	15.60%
March	309,990	27.22%	263,713	25.70%	278,270	24.19%	303,377	24.74%
April	328,378	36.39%	261,920	34.20%	274,245	33.10%	279,978	33.18%
May	317,262	45.25%	261,684	42.69%	271,113	41.92%	280,844	41.64%
June	308,127	53.85%	265,726	51.31%	252,925	50.14%	269,438	49.75%
July	322,829	62.86%	263,191	59.85%	264,013	58.72%	287,567	58.42%
August	299,950	71.23%	277,802	68.86%	273,021	67.60%	301,883	67.51%
September	231,009	77.68%	285,207	78.11%	276,305	76.58%	298,780	76.51%
October	315,922	86.50%	231,447	85.62%	253,098	84.81%	269,841	84.64%
November	222,223	92.70%	213,408	92.54%	222,912	92.06%	246,997	92.08%
December	261,467	100.00%	229,825	100.00%	244,386	100.00%	262,965	100.00%
TOTAL	3,582,375	8.46%	3,082,442	7.82%	3,076,118	8.11%	3,319,706	8.42%
Audit Collection	293,450	0.69%	408,753	1.04%	149,771	0.39%	182,636	0.46%
Int. & Pen.	416,865	0.98%	451,948	1.15%	200,154	0.53%	241,558	0.61%
TOTAL/% Chg	42,366,756	4.96%	39,424,817	-6.94%	37,923,411	-3.81%	39,431,006	3.98%

SUMMARY OF REVENUES								FUND 4XX
REVENUE	2008		2009		2010		2011	
TYPE	$	%	$	%	$	%	$	%
OPERATING REVENUES								
Charges For Services								
Sewer User Fee	64,000,238	49.86%	67,558,363	57.56%	68,945,982	60.13%	71,080,290	61.06%
Disconnect/Reconnect Fee	694,594	0.54%	722,120	0.62%	765,706	0.67%	948,072	0.81%
Total Charges For Services	64,694,832	50.40%	68,280,483	58.18%	69,711,688	60.80%	72,028,362	61.88%
Miscellaneous Revenues								
Other	25,094	0.02%	25,880	0.02%	75,360	0.07%	502,681	0.43%
TOTAL OPERATING REVENUES	64,719,926	50.42%	68,306,363	58.20%	69,787,048	60.87%	72,531,043	62.31%
NON-OPERATING REVENUES								
Taxes								
General Property Tax	134	0.00%	560	0.00%	966	0.00%	503	0.00%
General Sales & Use Tax	42,366,756	33.01%	39,424,817	33.59%	37,923,411	33.08%	39,431,006	33.87%
Prior Year Refunds	0	0.00%	0	0.00%	(483,956)	-0.42%	0	0.00%
Total Taxes	42,366,890	33.01%	39,425,377	33.59%	37,440,421	32.65%	39,431,509	33.87%
Miscellaneous Revenues								
Operating Grants	14,184	0.01%	45,061	0.04%	0	0.00%	11,898	0.01%
Interest Earnings	10,459,733	8.15%	3,490,215	2.97%	1,858,945	1.62%	2,481,112	2.13%
Swap Earnings	0	0.00%	0	0.00%	0	0.00%	139,815	0.12%
Sewer Impact Fees	5,554,719	4.33%	2,020,785	1.72%	1,468,006	1.28%	1,789,544	2.13%
Total Miscellaneous Revenues	10,473,917	8.16%	3,535,276	3.01%	1,858,945	1.62%	2,493,010	2.14%
TOTAL NON-OPERATING REV	58,395,526	45.49%	44,981,438	38.33%	40,767,372	35.56%	43,853,878	37.67%
OTHER FINANCING SOURCES								
Gain/(Loss)-Sale of Fixed Assets	97,509	0.08%	68,553	0.06%	100,970	0.09%	23,790	0.02%
Operating Transfers In								
City General Fund	2,400,000	1.87%	2,400,000	2.04%	2,400,000	2.09%	0	0.00%
Parish General Fund	1,600,000	1.25%	1,600,000	1.36%	1,600,000	1.40%	0	0.00%
Capital Improvements Projects	1,150,000	0.90%	0	0.00%	0	0.00%	0	0.00%
Other	0	0.00%	4,219	0.00%	0	0.00%	0	0.00%
TOTAL OTHER FIN SOURCES	5,247,509	4.09%	4,068,553	3.47%	4,100,970	3.58%	23,790	0.02%
TOTAL/% CHANGE	128,362,961	-1.84%	117,360,573	-8.57%	114,655,390	-2.31%	116,408,711	1.53%

NOTE: The large increase in “Other” under Miscellaneous Revenues in the OPERATING REVENUES section is the result of a $418,192 donation from Woman’s Hospital.

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 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. Included in the Management Agreement is a renewal term continuing the contract from January 1, 2012 through December 31, 2016. **Resolution 46733**, dated January 14, 2009 authorized the Mayor to execute a renewal to an agreement with the Baton Rouge Area Convention and Visitors Bureau and SMG from January 1, 2009 through December 31, 2012.

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 will expire 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).

** Presented on a **Gross** Basis*	**2008**	**2009**		
Rentals - Arena	531,618	629,073		
Rentals - Exhibit Hall	636,528	547,455		
Rentals - Theatre	326,190	275,833		
Rentals - Other	62,538	108,997		
Rentals - Meeting Rooms	2,250	375		
Food & Beverage Sales	1,840,970	1,800,655		
Box Office Fees	5,320,325	6,557,422		
Service Income	1,430,124	1,525,855		
Novelty Sales	392,721	71,656		
Advertising, Parking, & Other	479,480	892,938		
Total	11,022,744	12,410,259		

** Presented on a **Net** Basis*		**2009**	**2010**	**2011**
Rentals - Arena		629,073	721,322	674,541
Rentals - Exhibit Hall		547,455	548,969	487,382
Rentals - Theatre		275,833	297,167	260,840
Rentals - Other		108,997	31,437	278,952
Rentals - Meeting Rooms		375	1,125	1,360
Food & Beverage Sales		1,800,655	1,689,615	1,640,394
Service Income		1,525,855	1,561,284	1,356,768
Novelty Sales		71,656	53,277	60,757
Advertising, Parking, & Other		892,938	975,132	1,042,722
Total		5,852,837	5,879,328	5,803,716

NOTE: Prior to 2009, SMG's revenues are presented on a gross basis. This changed in 2009 based on a decision made by our independent auditors and the Finance Director. For comparison purposes, 2009 is presented on both a gross and a net basis.

BATON ROUGE RIVER CENTER
CAPITAL PROGRAM

REVENUE TYPE	FUND . . OBJECT
Taxes	451 . . 532504 . 1014325

LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	Louisiana Revised Statutes 47:301 (14) (a) 47:331–332.2 47:322.9 Act 1072, 1997 Legislature	Resolution 43132, 03/10/04

INTERPRETATION OF LEGAL AUTHORIZATION:

State: **L.R.S. 47:331** levies an additional tax of ninety-seven one hundredths of one percent (.97%) tax derived from the sale of services as defined by L.R.S. 47:301 (14) (a). **L.R.S. 47:332.2** creates the East Baton Rouge Parish Centroplex Fund and stipulates that an annual appropriation shall be made by the legislature based upon the avails of the tax imposed by L.R.S. 47:331 from the sale of services as defined by L.R.S. 47:301 (14) (a). Prior to the 1997 legislative session this tax was dedicated exclusively for capital improvements at the Centroplex. **Act 1072** of the 1997 Legislature amended L.R.S. 47:332.2 to include capital improvements for the Louisiana Arts and Science Center, Riverfront Promenade, and related projects in the Riverfront Development Plan in the City of Baton Rouge effective July 1, 1997. 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)*	Enhancement Fund
2005-2006	825,000	825,000
2006-2007	825,000	825,000
2007-2008	1,125,000	1,125,000
2008-2009	1,125,000	1,125,000
2009-2010	1,125,000	1,125,000
2010-2011	1,500,000	1,500,000
2011-2012	1,125,000	1,125,000
2012-2013	1,125,000	1,125,000

4) Collections in the City of Baker are paid into Baker Economic Development Fund as of July 1, 1999. With $100,000 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.

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

THE BATON ROUGE RIVER CENTER CAPITAL PROGRAM					ACCOUNT NUMBER		451 . . 532504.1014325	
	2008		2009		2010		2011	
MONTH	$	%	$	%	$	%	$	%
ENHANCEMENT FUND								
May	298,156	11.44%	37,897	1.86%	25,764	1.33%	239,794	12.18%
June	0	11.44%	0	1.86%	0	1.33%	0	12.18%
August	39,345	12.95%	0	1.86%	0	1.33%	0	12.18%
September	0	12.95%	0	1.86%	0	1.33%	203,666	22.52%
November	464,891	30.78%	630,087	32.74%	661,343	35.56%	175,000	31.41%
December	422,211	46.98%	269,150	45.93%	195,197	45.66%	282,633	45.76%
Total	1,224,603	46.98%	937,134	45.93%	882,304	45.66%	901,093	45.76%
BATON ROUGE RIVER CENTER FUND								
May	289,211	58.08%	162,760	53.91%	184,740	55.23%	232,599	57.57%
June	0	58.08%	0	53.91%	0	55.23%	0	57.57%
August	130,415	63.08%	0	53.91%	0	55.23%	375,901	76.66%
November	552,695	84.29%	679,185	87.20%	577,610	85.12%	185,405	86.08%
December	409,545	100.00%	261,075	100.00%	287,484	100.00%	274,155	100.00%
Total	1,381,866	53.02%	1,103,020	54.07%	1,049,834	54.34%	1,068,060	54.24%
TOTAL	2,606,469	17.19%	2,040,154	-21.73%	1,932,138	-5.29%	1,969,153	1.92%

	2008	2009	2010	2011
Revenue Recognized for Operations	185,127	222,972	12,967	162,382
Capital Acquired	1,381,129	0	49,351	97,836
Debt Service Payments	172,121	446,260	182,391	0
Capital Commitments:				
Riverfront Development Plan:				
N. Blvd./Galvez Plaza Expansion	0	0	2,000,000	500,000
Repentance Park Expansion	0	0	3,000,000	1,000,000
River Center Expansion	0	0	0	20,519
Capital Outlay (Available Balance)	(1,566,256)	(222,972)	(62,318)	(260,218)
Change in Capital Reserve	2,434,348	1,593,894	(3,250,253)	448,634
Total Revenue Received from State	2,606,469	2,040,154	1,932,138	1,969,153
Interest on Reserve	304,541	68,447	32,309	19,450
Accumulated Capital Reserve	7,481,441	9,143,782	5,925,838	6,393,922

	2008	2009	2010	2011
Dedicated for River Front	4,593,574	5,407,266	1,139,771	2,370,861
Dedicated for River Center	2,887,867	3,736,516	4,786,067	4,071,081
Excess for Future Debt Payments	0	0	0	(48,020)
Accumulated Capital Reserve	7,481,441	9,143,782	5,925,838	6,393,922

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 will be returned to this fund in 2012 by reducing the amount of revenue recognized in the General Fund for River Center debt service by a like amount.

BATON ROUGE RIVER CENTER	* Presented on a **Gross** Basis							FUNDS 450, 451
REVENUE	2008		2009					
TYPE	$	%	$	%				
Operating Revenues (SMG)								
Arena	531,618	3.37%	629,073	3.89%				
Exhibit Hall	636,528	4.03%	547,455	3.39%				
Theatre	326,190	2.07%	275,833	1.71%				
Other	62,538	0.40%	108,997	0.67%				
Meeting Rooms	2,250	0.01%	375	0.00%				
Food & Beverage Sales	1,840,970	11.66%	1,800,655	11.14%				
Box Office Fees	5,320,325	33.71%	6,557,422	40.56%				
Service Income	1,430,124	9.06%	1,525,855	9.44%				
Novelty Sales	392,721	2.49%	71,656	0.44%				
Advertising, Parking, & Other	479,480	3.04%	892,938	5.52%				
Total Operating Revenues	11,022,744	69.83%	12,410,259	76.77%				
Non-Operating Revenues								
Interest	471,519	2.99%	312,982	1.94%				
Capital Program	2,606,469	16.51%	2,040,154	12.62%				
Total Non-Operating Reveneus	3,077,988	19.50%	2,353,136	14.56%				
Other Financing Sources								
Gain (Loss)/Sale of Fixed Assets	275	0.00%	3,520	0.02%				
Operating Transfer In:								
General Fund	1,683,795	10.67%	1,398,779	8.65%				
Total Other Financing Sources	1,684,070	10.67%	1,402,299	8.67%				
TOTAL / % Change	15,784,802	-1.88%	16,165,694	2.41%				

BATON ROUGE RIVER CENTER	* Presented on a **Net** Basis							FUNDS 450, 451
REVENUE			2009		2010		2011	
TYPE			$	%	$	%	$	%
Operating Revenues (SMG)								
Arena			629,073	6.55%	721,322	6.79%	674,541	7.34%
Exhibit Hall			547,455	5.70%	548,969	5.17%	487,382	5.30%
Theatre			275,833	2.87%	297,167	2.80%	260,840	2.84%
Other			108,997	1.13%	31,437	0.30%	278,952	3.03%
Meeting Rooms			375	0.00%	1,125	0.01%	1,360	0.01%
Food & Beverage Sales			1,800,655	18.74%	1,689,615	15.91%	1,640,394	17.85%
Service Income			1,525,855	15.88%	1,561,284	14.70%	1,356,768	14.76%
Novelty Sales			71,656	0.75%	53,277	0.50%	60,757	0.66%
Advertising, Parking, & Other			892,938	9.29%	975,132	9.18%	1,042,722	11.34%
Total Operating Revenues			5,852,837	60.91%	5,879,328	55.36%	5,803,716	63.14%
Non-Operating Revenues								
Interest			312,982	3.26%	31,925	0.30%	18,953	0.21%
Capital Program			2,040,154	21.23%	1,932,138	18.19%	1,969,153	21.42%
Total Non-Operating Reveneus			2,353,136	24.49%	1,964,063	18.49%	1,988,106	21.63%
Other Financing Sources								
Gain (Loss)/Sale of Fixed Assets			3,520	0.04%	0	0.00%	175	0.00%
Operating Transfer In:								
General Fund			1,398,779	14.56%	1,125,560	10.60%	1,400,000	15.23%
2001 City Bds-Centro. Cap. Proj. Fd.			0	0.00%	1,651,866	15.55%	0	0.00%
Total Other Financing Sources			1,402,299	14.59%	2,777,426	26.15%	1,400,175	15.23%
TOTAL / % Change			9,608,272	N/A	10,620,817	10.54%	9,191,997	-13.45%

NOTE: Prior to 2009, SMG's revenues are presented on a gross basis. This changed in 2009 based on a decision made by our independent auditors and the Finance Director. For comparison purposes, 2009 is presented on both a gross and a net basis.

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
4484	09/12/1973	$2	$2
9961	05/28/1980	$4	$4
20552	04/27/1983	$12	$12
26627*	09/23/1987	$15	$15
30355**	09/01/1990	$15	$20
30702***	01/01/1991	$20	$20
38083	01/01/1998	$20	$25
42587	06/11/2003	$20	$55
44563****	01/01/2006	$28	$32

* Except $7 for Baker and Zachary.
** Except $12 for Baker and Zachary.
*** For all entities except Public Works General Fund divisions, Animal Control Center, BREC, the Housing Authority, and private citizens.
****BREC exemption was removed.

COLLECTION AND TRANSMITTAL OF FUNDS:

Collector: Department of Public Works personnel collect the fees from each vehicle prior to its use of the landfill. Regular users of the landfill can establish an account and be billed monthly.

Transmittal: Amounts collected at the landfill site are deposited into the bank, and the deposit receipt is then forwarded to the Finance Department–Revenue Division.

PAYOR OF FEE:

The fees for dumping at the sanitary landfill site are applicable to licensed or franchised refuse contractors, commercial collectors for hire, the City of Baker, City of Zachary, East Baton Rouge Parish School Board, Louisiana State University, Southern University, State of Louisiana, the Baton Rouge Recreation and Park Commission, and any other persons or political subdivisions, except that it does not apply to departments of the City of Baton Rouge and Parish of East Baton Rouge funded by General Fund revenues, the East Baton Rouge Housing Authority, private citizens of the Parish of East Baton Rouge who are not engaged in hauling for hire and are disposing of residential trash/garbage only, or others so designated by the Director of Public Works.

COMPUTATION OF FEE:

The following fee schedule for dumping at the sanitary landfill site is effective January 1, 2006, and was adopted by the Metropolitan Council with **Resolution 44563** on December 14, 2005. (Previous fee schedules are on file in the Budgeting Division):

Minimum fee shall be for 1000 lbs.	
Out-of-parish garbage (residential and commercial)	$ 1.60/100 lbs.
EBR Parish sewerage sludge	$ 1.40/100 lbs.
EBR Parish (commercial garbage)	$ 1.40/100 lbs.
Tires (or $7.00/tire surcharge for each undeclared tire)	$ 3.50/100 lbs.
EBR Parish garbage (residential, apartments and government agencies under current contract with City-Parish)	$ 1.40/100 lbs.
City of Baker	$ 1.40/100 lbs.
City of Zachary	$ 1.40/100 lbs.

A penalty of $25 per 100 pounds of out-of-parish garbage is assessed against any individual or entity that falsely represents the origination of such garbage to be EBR Parish.

Whenever the weight scales are inoperable, the following fee schedule for dumping applies:

	In-Parish Rate	Out-of-Parish Rate
Automobile/Compact Pickup Truck	$15.00	$20.00
Full size Pickup Truck/Van	$20.00	$25.00
Trailer - Single Axle	$20.00	$25.00
Trailer - Tandem Axle	$40.00	$50.00
Dump/Stake Body Truck Single Rear Axle up to 11' length	$160.00	$185.00
Dump/Stake Body Truck Tandem Axle 12' - 15' length	$340.00	$390.00
Dump/Stake Body Tractor Trailer Truck - Over 16' length	$500.00	$575.00
Packer Body Truck	$260.00	$300.00
Roll - Offs	$150.00	$175.00

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

LANDFILL TIPPING FEES							ACCOUNT NUMBER	461 . . 443400
	2008		2009		2010		2011	
MONTH	$	%	$	%	$	%	$	%
January	1,038,219	7.83%	1,022,829	8.26%	963,049	7.74%	933,546	7.56%
February	1,007,994	15.43%	885,263	15.41%	918,352	15.13%	904,058	14.88%
March	1,099,515	23.72%	1,105,986	24.35%	1,175,798	24.58%	1,181,093	24.45%
April	1,092,685	31.96%	1,088,135	33.13%	1,117,413	33.56%	1,091,944	33.29%
May	1,126,283	40.46%	973,530	41.00%	1,058,368	42.07%	1,099,727	42.20%
June	1,023,880	48.18%	999,090	49.07%	1,068,255	50.66%	1,041,666	50.64%
July	1,149,679	56.85%	1,110,262	58.04%	1,074,981	59.30%	1,012,574	58.84%
August	1,124,136	65.32%	1,086,664	66.81%	1,073,764	67.94%	1,098,348	67.73%
September	1,304,022	75.16%	1,038,283	75.20%	8,804	68.01%	8,669	67.80%
October	47,790	75.52%	1,051,627	83.69%	1,995,363	84.05%	1,975,071	83.80%
November	2,107,985	91.41%	953,225	91.39%	17,645	84.19%	1,005,131	91.94%
December	1,138,686	100.00%	1,065,494	100.00%	1,966,115	100.00%	995,163	100.00%
TOTAL	13,260,874	11.58%	12,380,388	-6.64%	12,437,907	0.46%	12,346,990	-0.73%

SUMMARY OF REVENUES								FUND 461
REVENUE	2008		2009		2010		2011	
TYPE	$	%	$	%	$	%	$	%
Intergovernmental Revenues								
State of La. Dept. of Military	66,413	0.48%	231,758	1.81%	0	0.00%	0	0.00%
Charges For Services								
Fiscal Management Fees - In House	0	0.00%	0	0.00%	8,334	0.07%	0	0.00%
Tipping Fees	13,260,874	95.16%	12,380,388	96.89%	12,437,907	98.29%	12,346,990	98.96%
Total Charges for Services	13,260,874	95.16%	12,380,388	96.89%	12,446,241	98.36%	12,346,990	98.96%
Miscellaneous Revenues								
Interest Earnings	582,232	4.18%	87,412	0.69%	45,556	0.36%	33,329	0.27%
Oil, Gas, and Mineral Royalties	13,067	0.09%	33,710	0.27%	152,122	1.20%	72,892	0.58%
Contingent Receipts	0	0.00%	86,093	0.67%	0	0.00%	10,090	0.08%
Donations-Recycling Awareness	12,990	0.09%	11,920	0.09%	11,350	0.09%	13,470	0.11%
Total Miscellaneous Revenues	608,289	4.36%	219,135	1.72%	209,028	1.65%	129,781	1.04%
Other Financing Sources								
Gain (Loss)/Sale of Fixed Assets	0	0.00%	(53,818)	-0.42%	(1,101)	-0.01%	0	0.00%
TOTAL	13,935,576	6.60%	12,777,463	-8.31%	12,654,168	-0.96%	12,476,771	-1.40%

NOTE: As part of the operating agreement for the gas collection system at the North Landfill, Baton Rouge Renewable Energy LLC submitted a one-time royalty advance of $100,000 in 2010.

SOLID WASTE COLLECTION FUND

SOLID WASTE USER FEES
SOLID WASTE REFUSE CONTAINER FEE

REVENUE TYPE	FUND . . OBJECT
Charges for Services	462 . . 44320X User Fee 462 . . 443250 SW Refuse Container Fee

LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	Louisiana Constitution, 1974 Article VI, § 30 Louisiana Revised Statutes 33:4169.1	Ordinances 9157, 10/10/90; 9188, 11/28/90; 9218, 12/12/90; 9271, 04/10/91; 10778, 12/04/96; 13473, 12/14/05; 13852, 12/13/06; 14266, 12/12/07 Parish Attorney Opinion, 03/26/90

INTERPRETATION OF LEGAL AUTHORIZATION:

State: **Article VI, Section 30** of the Louisiana Constitution of 1974 authorizes a political subdivision to exercise the power of taxation under the authority granted by the legislature for parish, municipal, and other local purposes strictly public in nature. **L.R.S. 33:4169.1** authorizes municipalities and parishes to assess a service charge against any person to whom garbage and trash services are provided.

Local: The **Parish Attorney Opinion** of March 26, 1990, confirmed the City's authority to assess a service charge against any person to whom garbage and trash services are provided. **Ordinance 9157**, adopted by the Metropolitan Council on October 10, 1990, authorized the imposition of a solid waste user fee and provided regulations for the administration, collection, and deposit of this fee. **Ordinance 9188**, of November 28, 1990, added multi-family units and governmental agencies to the list of payers of this fee. **Ordinance 9218** of December 12, 1990, and **Ordinance 9271** of April 10, 1991, supplied additional definitions and provided for full due process rights for users before termination of utility service. **Ordinance 10778**, of December 4, 1996, amended Ordinance 9157 to provide for an increase in solid waste user fees as a result of the new contract for solid waste collection and disposal, effective when the new contractor began to collect garbage in 1997. **Ordinance 13473** of December 14, 2005, amended Ordinance 9157 to provide for an increase in solid waste user fees as a result of the new contract for solid waste collection and disposal, effective January 1, 2006. **Ordinance 13852** of December 13, 2006 increased the residential unit fee to $15.50 effective January 1, 2007, in order to continue the transition toward making garbage collection fully funded by the fees paid by its users. **Ordinance 14266** of December 12, 2007, again increased the residential unit fee to $19.00 effective January 1, 2008, to continue with this same objective. However, it also provides that this increase is waived for those residents who meet eligibility requirements of the Low-Income Home Energy Assistance Program (LIHEAP), providing they request such waiver. Certification of eligibility is good for a twelve month period, so residents must reapply to continue to have the increase waived.

COLLECTION AND TRANSMITTAL OF FUNDS:

Collector: The Baton Rouge Water Company, the City of Baker, and the City of Zachary act as the billing agents for solid waste user fees for their customers.

Transmittal: The Service Fee Business Office and The Baton Rouge Water Company deposit payments into the bank. The City of Zachary and the City of Baker remit payments to the Service Fee Business Office by check twice per month.

Comment: Each month the Service Fee Business Office sends a summary of daily transactions for the preceding month to the Finance Department. This report summarizes the solid waste user fee billings for the month, along with the offsetting amounts for bad debts, and is used as the basis for recording this revenue in the City-Parish accounting records.

PAYOR OF FEE:

All residential and multi-family units within the parish of East Baton Rouge, excluding those within the city limits of Baker and Zachary, pay this fee. However, multi-family units of five or more dwellings may be

treated as commercial units not subject to this fee, if approved by the director of the Department of Public Works.

COMPUTATION OF FEE:

Until 2006, this fee was based on a 6-year average of the incremental cost of solid waste collection and disposal. The garbage collection contract was re-bid in 1996, with the new contract, along with new user-fee rates, to go into effect in March 1997. In March 2004 the contract was extended for an additional year at the same rates. In March 2005, it was renewed for an additional 6 months. In September 2005 a new garbage collection contract went into effect.

Prior to January 1, 2008, households paid a fee of **$15.50 per dwelling/unit**; the new fee is **$19.00**.

Multifamily units pay the fee based on either (1) the number of units in the complex or (2) the number and capacity of bins used. The bin rates are as follows:

Old Rates through December 31, 2005		Bin Rates as of January 1, 2006	
1 cu. yd.	$49.55	1 cu. yd.	$60.00
2 cu. yd.	59.00	2 cu. yd.	70.00
4 cu. yd.	74.30	4 cu. yd.	90.00
6 cu. yd.	91.80	6 cu. yd.	120.00
8 cu. yd.	107.40	8 cu. yd.	150.00
		10 cu. yd.	180.00

Bin service for a multifamily unit must be approved by the Department of Public Works.

The penalty for non-payment of the solid waste user fee is termination of water service to the residence.

Until 2006, governmental agencies were not being assessed a fee since the cost of the contract was actually less than the City-Parish was previously paying. Now, solid waste collections charges for City-Parish governmental entities are being charged to the entities' operating budgets.

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

SOLID WASTE USER FEE						ACCOUNT NUMBER		462 . . 44320x
	2008		2009		2010		2011	
MONTH	$	%	$	%	$	%	$	%
January	2,484,693	8.28%	2,483,866	8.32%	2,489,538	8.32%	2,511,682	8.38%
February	2,496,402	16.59%	2,487,855	16.65%	2,482,417	16.61%	2,492,344	16.69%
March	2,505,677	24.94%	2,498,811	25.02%	2,493,951	24.94%	2,488,906	24.99%
April	2,513,770	33.31%	2,482,167	33.33%	2,492,778	33.26%	2,499,610	33.33%
May	2,519,121	41.70%	2,447,130	41.52%	2,503,586	41.63%	2,467,006	41.56%
June	2,482,713	49.97%	2,479,094	49.82%	2,468,257	49.87%	0	41.56%
July	0	49.97%	0	49.82%	0	49.87%	2,496,660	49.89%
August	2,497,640	58.29%	2,499,774	58.20%	2,496,499	58.21%	2,504,379	58.24%
September	2,491,327	66.58%	2,495,137	66.55%	2,507,647	66.59%	2,499,542	66.58%
October	2,501,614	74.92%	2,488,602	74.88%	2,497,083	74.93%	2,507,151	74.94%
November	2,499,061	83.24%	2,490,605	83.23%	2,492,736	83.25%	2,507,352	83.30%
December	5,032,457	100.00%	5,009,344	100.00%	5,013,787	100.00%	5,005,125	100.00%
TOTAL	30,024,475	21.50%	29,862,385	-0.54%	29,938,279	0.25%	29,979,757	0.14%

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
	2008		2009		2010		2011	
MONTH	$	%	$	%	$	%	$	%
January	2,820	17.15%	1,200	10.36%	1,080	11.18%	1,020	10.69%
February	960	22.99%	1,440	22.80%	0	11.18%	1,200	23.27%
March	720	27.37%	0	22.80%	1,380	25.47%	720	30.82%
April	960	33.21%	(60)	22.28%	1,080	36.65%	660	37.74%
May	660	37.23%	660	27.98%	660	43.48%	600	44.03%
June	1,560	46.72%	1,020	36.79%	180	45.34%	0	44.03%
July	0	46.72%	0	36.79%	0	45.34%	960	54.09%
August	1,320	54.74%	3,840	69.95%	1,620	62.11%	960	64.15%
September	1,500	63.87%	(60)	69.43%	120	63.35%	780	72.33%
October	0	63.87%	2,580	91.71%	1,320	77.02%	840	81.13%
November	4,200	89.42%	(600)	86.53%	0	77.02%	840	89.94%
December	1,740	100.00%	1,560	100.00%	2,220	100.00%	960	100.00%
TOTAL	16,440	-45.09%	11,580	-29.56%	9,660	-16.58%	9,540	-1.24%

SUMMARY OF REVENUES								FUND 462
REVENUE	2008		2009		2010		2011	
TYPE	$	%	$	%	$	%	$	%
Taxes								
General Property Tax	6,254	0.02%	3,393	0.01%	3,775	0.01%	2,163	0.01%
Interest & Penalties-Gen Prop Tax	3,047	0.01%	5,120	0.02%	1,067	0.01%	3,921	0.01%
Total Taxes	9,301	0.03%	8,513	0.03%	4,842	0.02%	6,084	0.02%
Charges For Services								
NSF Check Charges-User Fees	75	0.00%	15	0.00%	0	0.00%	0	0.00%
Solid Waste User Fees-All	30,024,475	97.09%	29,862,385	99.58%	29,938,279	99.62%	29,979,757	99.70%
SW Refuse Container Fees	16,440	0.05%	11,580	0.04%	9,660	0.03%	9,540	0.03%
Disconnect/Reconnect Fees	2,010	0.01%	1,338	0.00%	1,054	0.00%	1,466	0.00%
Total Charges For Services	30,043,000	97.15%	29,875,318	99.62%	29,948,993	99.65%	29,990,763	99.74%
Miscellaneous Revenues								
Interest Earnings	95,394	0.31%	17,028	0.06%	10,727	0.04%	9,689	0.03%
Legal Settlements	122,274	0.40%	0	0.00%	0	0.00%	0	0.00%
Total Miscellaneous Revenues	217,668	0.70%	17,028	0.06%	10,727	0.04%	9,689	0.03%
Other Financing Sources								
Transfer from City General Fund	75,795	0.25%	87,687	0.29%	86,832	0.29%	63,548	0.21%
Transfer from Consol. Garb. Dist.	579,321	1.87%	0	0.00%	0	0.00%	0	0.00%
Total Other Financing Sources	655,116	2.12%	87,687	0.29%	86,832	0.29%	63,548	0.21%
TOTAL	30,925,085	2.98%	29,988,546	-3.03%	30,051,394	0.21%	30,070,084	0.06%

NOTE: With the adoption of the 2006 *Annual Operating Budget* all revenues and expenses that are associated with solid waste collection, both inside and outside of the Baton Rouge city limits, are now accounted for in this fund, the Solid Waste Collection Fund.

Disconnect/Reconnect Fees	
Year	Fee
2009	$32.00
2010	$34.00
2011	$35.00
2012	$36.00

GREATER BATON ROUGE AIRPORT DISTRICT

LANDING FEES—SCHEDULED AIRLINES
LANDING FEES—CHARTERED AIRCRAFT
LANDING FEES—CARGO OPERATIONS

REVENUE TYPE	FUND . . OBJECT	
Charges for Services	481 . . 442101	Scheduled
	481 . . 442102	Chartered
	481 . . 442103	Cargo Operations

LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	Act 151 of the 1969 Louisiana Legislature	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 three such airlines – Delta Air Lines, American Airlines/American Eagle, and Continental Airlines – and they pay landing fees at the schedule rate. Airlines or aircraft with non-scheduled arrival and departure times, including any chartered aircraft landing at the Greater Baton Rouge Airport, pay non-schedule rates. Since September 2008 FedEx has not been landing at the Airport; they were the only cargo carrier.

COMPUTATION OF FEE:

The formulas used for computing the landing fees are based on weight. 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
	2008		2009		2010		2011	
MONTH	$	%	$	%	$	%	$	%
January	93,001	9.71%	58,951	8.06%	55,919	8.14%	73,214	8.25%
February	83,964	18.47%	58,206	16.01%	48,832	15.25%	63,051	15.36%
March	86,634	27.51%	65,152	24.92%	56,175	23.43%	76,592	24.00%
April	89,456	36.85%	61,074	33.27%	56,970	31.72%	75,024	32.46%
May	88,331	46.06%	60,908	41.59%	57,490	40.09%	76,433	41.08%
June	81,055	54.52%	60,877	49.91%	59,219	48.72%	72,946	49.30%
July	0	54.52%	0	49.91%	59,976	57.45%	0	49.30%
August	81,485	63.03%	64,466	58.72%	0	57.45%	74,876	57.74%
September	77,396	71.11%	63,652	67.42%	59,528	66.11%	76,951	66.42%
October	64,802	77.87%	0	67.42%	60,424	74.91%	73,232	74.68%
November	76,861	85.89%	61,754	75.86%	60,915	83.78%	75,048	83.14%
December	135,206	100.00%	176,596	100.00%	111,409	100.00%	149,567	100.00%
TOTAL	958,191	0.37%	731,636	-23.64%	686,857	-6.12%	886,934	29.13%

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
	2008		2009		2010		2011	
MONTH	$	%	$	%	$	%	$	%
January	402	2.01%	359	2.70%	672	5.40%	2,684	14.88%
February	2,315	13.57%	1,643	15.04%	1,450	17.07%	1,450	22.93%
March	2,902	28.07%	2,346	32.67%	1,694	30.69%	3,515	42.42%
April	2,050	38.31%	647	37.53%	962	38.43%	851	47.14%
May	36,421	220.25%	732	43.03%	1,186	47.97%	1,534	55.65%
June	1,749	228.99%	1,629	55.27%	310	50.46%	819	60.19%
July	0	228.99%	0	55.27%	0	50.46%	(4,031)	37.83%
August	313	230.55%	1,017	62.91%	0	50.46%	1,613	46.78%
September	1,135	236.22%	184	64.29%	310	52.96%	0	46.78%
October	(34,378)	64.49%	0	64.29%	3,142	78.23%	3,326	65.22%
November	4,130	85.12%	1,694	77.02%	335	80.92%	2,455	78.84%
December	2,979	100.00%	3,059	100.00%	2,372	100.00%	3,816	100.00%
TOTAL	20,018	50.95%	13,310	-33.51%	12,433	-6.59%	18,032	45.03%

NOTE: The increase in 2008 is primarily from LSU athletic teams chartering smaller jets rather than traveling on regular flights. In 2009, there were fewer charters. The increase in 2011 is from more charters and an increase in landing fees.

LANDING FEES-CARGO OPERATIONS							ACCOUNT NUMBER	481 . . 442103
	2008		2009		2010		2011	
MONTH	$	%	$	%	$	%	$	%
January	35,992	11.92%	0	0.00%	0	0.00%	0	0.00%
February	35,885	23.81%	0	0.00%	0	0.00%	0	0.00%
March	33,927	35.05%	0	0.00%	0	0.00%	0	0.00%
April	37,005	47.31%	0	0.00%	0	0.00%	0	0.00%
May	0	47.31%	0	0.00%	0	0.00%	0	0.00%
June	32,662	58.14%	0	0.00%	0	0.00%	0	0.00%
July	0	58.14%	0	0.00%	0	0.00%	0	0.00%
August	35,048	69.75%	0	0.00%	0	0.00%	0	0.00%
September	28,750	79.27%	0	0.00%	0	0.00%	0	0.00%
October	59,736	99.06%	0	0.00%	0	0.00%	0	0.00%
November	335	99.18%	0	0.00%	0	0.00%	0	0.00%
December	2,490	100.00%	0	0.00%	0	0.00%	0	0.00%
TOTAL	301,830	-23.75%	0	-100.00%	0	0.00%	0	0.00%

NOTE: This revenue is a direct result of Hurricane Katrina. Starting in October 2005, FedEx started landing cargo and U.S. mail. FedEx was the only cargo carrier from 2007 until they stopped landing in September 2008.

GREATER BATON ROUGE AIRPORT DISTRICT

FEES—AVIATION FUEL, OIL COMMISSIONS

FEES—ILEAV FUEL STATION REVENUES

REVENUE TYPE	FUND . . OBJECT	
Charges for Services	481 . . 442105	Aviation Fuel, Oil Commissions
	481 . . 442106	ILEAV Fuel Station Revenues

LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	Act 151 of the 1969 Louisiana Legislature	N/A

INTERPRETATION OF LEGAL AUTHORIZATION:

State: **Act 151** of the 1969 Louisiana Legislature authorized a procedure for the creation of an Airport District providing for its governing authority, territorial limits, powers, right to issue bonds, incur debt, and levy special taxes when authorized by special election.

COLLECTION AND TRANSMITTAL OF FUNDS:

Collector: The Airport collects and deposits proceeds in a designated bank, which then remits copies of pay-in vouchers to the Finance Department.

PAYOR OF FEE:

These revenues are currently being collected from the following fixed-base operators: (1) Louisiana Aircraft, (2) Gulfwide Aviation, and (3) PAI-Aero, and (4) Newtron Group.

COMPUTATION OF FEE:

The fee is **$0.08/gallon** sold.

REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:

This fee is not applied to sales to state and federal governments; the military; or signatory airlines.

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

AVIATION FUEL, OIL COMMISSIONS							ACCOUNT NUMBER	481 . . 442105
	2008		2009		2010		2011	
MONTH	$	%	$	%	$	%	$	%
January	16,302	10.01%	10,376	8.43%	10,363	6.83%	10,649	7.14%
February	18,948	21.66%	11,978	18.17%	12,574	15.12%	8,275	12.68%
March	12,734	29.48%	13,424	29.07%	13,338	23.91%	3,143	14.79%
April	18,108	40.60%	11,536	38.45%	12,891	32.40%	7,978	20.13%
May	13,935	49.16%	10,255	46.78%	12,307	40.52%	13,750	29.34%
June	2,948	50.97%	0	46.78%	14,960	50.38%	10,515	36.39%
July	584	51.33%	7,811	53.13%	0	50.38%	547	36.76%
August	576	51.69%	7,920	59.57%	10,857	57.53%	16,948	48.11%
September	20,930	64.54%	7,947	66.02%	10,438	64.41%	13,284	57.01%
October	2,861	66.30%	9,130	73.44%	13,718	73.45%	10,278	63.90%
November	31,087	85.40%	12,010	83.20%	8,124	78.81%	14,706	73.75%
December	23,766	100.00%	20,670	100.00%	32,155	100.00%	39,170	100.00%
TOTAL	162,779	-19.47%	123,057	-24.40%	151,725	23.30%	149,243	-1.64%

NOTE: The 2008 decrease is attributed to fewer landings that have required fuel. The decrease in 2009 is from fewer flights, which is partially the result of higher fuel prices. The increase seen in 2010 is from an increased number of landings.

ILEAV FUEL STATION REVENUES							ACCOUNT NUMBER	481 . . 442106
	2008		2009		2010		2011	
MONTH	$	%	$	%	$	%	$	%
January	0	0.00%	1,920	9.81%	473	3.33%	0	0.00%
February	1,091	5.98%	2,094	20.50%	639	7.84%	0	0.00%
March	1,075	11.87%	2,504	33.29%	490	11.29%	0	0.00%
April	1,283	18.90%	2,834	47.76%	482	14.68%	0	0.00%
May	0	18.90%	2,661	61.35%	0	14.68%	1,900	12.69%
June	1,360	26.36%	0	61.35%	479	18.06%	2,823	31.54%
July	1,361	33.81%	2,042	71.78%	407	20.93%	0	31.54%
August	642	37.33%	1,184	77.83%	1,719	33.04%	2,103	45.59%
September	2,963	53.57%	916	82.51%	3,636	58.66%	1,976	58.78%
October	2,060	64.86%	2,205	93.77%	1,107	66.46%	2,565	75.91%
November	0	64.86%	821	97.96%	3,194	88.97%	2,249	90.93%
December	6,412	100.00%	399	100.00%	1,566	100.00%	1,358	100.00%
TOTAL	18,247	59.84%	19,580	7.31%	14,192	-27.52%	14,974	5.51%

NOTE: In 2007, the City changed to a new fuel supplier and the CNG station was fitted for the new cards. Despite loosing customers in 2007 as a result of the change from Fuelman, the CNG station realized increases in 2008 after the Airport was able to stabilize the price for CNG with the new fuel card handler. Also, CATS began using the system on a regular basis. The decrease in 2010 is because CATS stopped using the facility in November. For the first seven months of 2010, only the Airport was using the CNG station. Starting in August, AT&T started purchasing CNG for their new fleet.

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, the Baton Rouge Police Department, The Dow Chemical Company, *Northeast Noise Abatement Corp., and Prince Express* 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
	2008		2009		2010		2011	
MONTH	$	%	$	%	$	%	$	%
January	7,887	9.01%	7,887	7.59%	10,287	8.33%	10,287	8.33%
February	7,887	18.03%	7,887	15.18%	10,287	16.67%	10,287	16.67%
March	7,887	27.04%	7,887	22.76%	10,287	25.00%	10,287	25.00%
April	7,887	36.05%	8,037	30.49%	10,287	33.33%	10,287	33.33%
May	7,887	45.06%	7,887	38.08%	10,287	41.67%	10,287	41.67%
June	7,887	54.08%	8,037	45.81%	10,287	50.00%	10,287	50.00%
July	7,887	63.09%	7,887	53.40%	10,287	58.33%	10,287	58.33%
August	7,887	72.10%	7,887	60.99%	10,287	66.67%	10,287	66.67%
September	7,888	81.12%	12,387	72.91%	10,287	75.00%	10,287	75.00%
October	0	81.12%	9,388	81.94%	10,288	83.33%	10,288	83.33%
November	7,888	90.13%	9,388	90.97%	10,288	91.67%	10,288	91.67%
December	8,638	100.00%	9,388	100.00%	10,288	100.00%	10,288	100.00%
TOTAL	87,510	-7.54%	103,947	18.78%	123,447	18.76%	123,447	0.00%

NOTE: The increase in 2009 is from the addition of a new tenant, the Baton Rouge Police Department purchased a helicopter in 2009. The increase in 2010 is due to having a full 12-months rent from the Police Department.

RENTAL OF CARGO BUILDING							ACCOUNT NUMBER	481 . . 442202
	2008		2009		2010		2011	
MONTH	$	%	$	%	$	%	$	%
January	22,871	8.57%	21,770	12.53%	5,875	7.15%	7,510	7.62%
February	22,871	17.13%	18,036	22.92%	5,875	14.30%	7,510	15.24%
March	22,871	25.70%	13,502	30.69%	5,875	21.44%	7,510	22.87%
April	21,770	33.85%	13,502	38.47%	5,875	28.59%	37,179	60.60%
May	21,771	42.00%	55,740	70.56%	5,875	35.74%	4,767	65.44%
June	21,770	50.16%	15,740	79.62%	5,875	42.89%	4,864	70.37%
July	21,770	58.31%	6,025	83.09%	5,875	50.04%	4,865	75.31%
August	21,770	66.46%	5,875	86.47%	7,875	59.62%	4,865	80.25%
September	21,770	74.62%	5,875	89.85%	7,875	69.20%	4,865	85.19%
October	21,770	82.77%	5,875	93.24%	7,875	78.78%	4,865	90.12%
November	21,770	90.92%	5,875	96.62%	7,876	88.36%	4,865	95.06%
December	24,237	100.00%	5,875	100.00%	9,565	100.00%	4,865	100.00%
TOTAL	267,011	-2.71%	173,690	-34.95%	82,191	-52.68%	98,530	19.88%

NOTE: The decrease in 2009 is the result of losing Integrated Airline Service. The decrease in 2010 was a continuation of losing Integrated Airline Service in June 2009. The rent stabilized for 12 months. In August 2010, Prince Express leased space and in December 2010 Northeast Noise Abatement Corp became a month to month tenant. In 2011, the U.S. Post Office exited their lease early and as a result, they paid $29,688.21 in April.

RENTAL OF DOW HANGAR							ACCOUNT NUMBER	481 . . 442203
	2008		2009		2010		2011	
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%	34,900	11.11%
June	0	0.00%	0	0.00%	0	0.00%	34,900	22.22%
July	0	0.00%	0	0.00%	0	0.00%	69,800	44.44%
August	0	0.00%	0	0.00%	0	0.00%	34,900	55.56%
September	0	0.00%	0	0.00%	0	0.00%	34,900	66.67%
October	0	0.00%	0	0.00%	0	0.00%	34,900	77.78%
November	0	0.00%	0	0.00%	0	0.00%	34,900	88.89%
December	0	0.00%	0	0.00%	0	0.00%	34,900	100.00%
TOTAL	0	0.00%	0	0.00%	0	0.00%	314,100	100.00%

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:

As of June 2012, this fee is paid by US Airways, Delta Air Lines, American Airlines/American Eagle, and United Airlines.

COMPUTATION OF FEE:

The current rate as of June 2012 is $84.36 per square foot for 40,185 square feet.

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

RENTALS-AIRLINES							ACCOUNT NUMBER	481 . . 442301
	2008		2009		2010		2011	
MONTH	$	%	$	%	$	%	$	%
January	270,163	8.61%	206,460	8.35%	218,649	8.33%	257,594	8.33%
February	270,163	17.23%	206,460	16.69%	218,649	16.67%	257,594	16.67%
March	270,163	25.84%	206,460	25.04%	218,649	25.00%	257,594	25.00%
April	263,181	34.23%	206,460	33.39%	218,649	33.33%	257,594	33.33%
May	257,075	42.43%	205,974	41.71%	218,649	41.67%	257,594	41.67%
June	257,075	50.63%	205,974	50.04%	218,649	50.00%	257,594	50.00%
July	258,075	58.86%	205,974	58.37%	218,650	58.33%	257,595	58.33%
August	258,075	67.09%	205,974	66.69%	218,650	66.67%	257,595	66.67%
September	258,075	75.31%	205,974	75.02%	218,650	75.00%	257,595	75.00%
October	258,075	83.54%	205,974	83.35%	218,650	83.33%	257,595	83.33%
November	258,075	91.77%	205,974	91.67%	218,650	91.67%	257,595	91.67%
December	258,075	100.00%	205,975	100.00%	218,650	100.00%	257,595	100.00%
TOTAL	3,136,270	-0.27%	2,473,633	-21.13%	2,623,794	6.07%	3,091,134	17.81%

NOTE: From 2005 through May 2009 the airlines were charged for a total of 41,132 square feet of occupied space. May 2009 through December 2010 the airlines were charged for a total of 38,026 square feet of occupied space. This decrease is due to the merger of Delta and Northwest Airlines. The 2008 rate was $75 per square feet, 2009 was $65, 2010 was $69, and 2011 is $81.

REVENUE TYPE	FUND . . OBJECT
Charges for Services	481 . . 442302

LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	Act 151 of the 1969 Louisiana Legislature	Lease Agreements between SSP America, Inc. (Formerly Creative Host Services, Inc.) and the Airport

INTERPRETATION OF LEGAL AUTHORIZATION:

State: **Act 151** of the 1969 Louisiana Legislature authorized a procedure for the creation of an Airport District providing for its governing authority, territorial limits, powers, and right to issue bonds, incur debt, and levy special taxes when authorized by special election.

Local: The Airport entered into a **lease agreement with SSP America, Inc** (Formerly Creative Host Services, Inc.), effective June 1, 1999, to lease space in the terminal building for the purpose of operating a food and beverage concession. This contract has been amended twice and currently runs through December 21, 2015. In 2004, this lease was assigned to Compass Group USA Investments, LLP. In 2004 an additional agreement was signed with SSP America, Inc. (Formerly Creative Host Services, Inc.), for the operation of a beverage retail business providing specialty coffees, teas, and smoothies.

COLLECTION AND TRANSMITTAL OF FUNDS:

Collector: The Airport collects and deposits proceeds in a designated bank.

PAYOR OF FEE:

The operator of the food and beverage concession at the Airport pays this fee.

COMPUTATION OF FEE:

Fee and Charges: The following fees and charges are applicable during the term of the current lease agreement, which began November 17, 2000. Before that date, modified rates were in effect because of construction in the terminal.

A. **Fixed Percentage Payment**:
   (1) Years 1-10:
   16.0% Food, beverage, seafood, vending machines, gaming devices, and all associated items;
   11.5% In-flight catering and associated items;
   20.0% Alcohol and associated items.
   (2) Years 11-15: To be negotiated at that time.

   These rates apply to all sales from the leased areas.

B. **Minimum Annual Guarantee**:

Year	1	160,000
	2	162,000
	3	165,000
	4	167,000
	5	170,000
	6	173,000
	7-10	175,000

The minimum annual guarantee is prorated and paid monthly in advance on or before the 1st day of each and every month. A Statement of Gross Sales for the preceding month is due to the Airport on the 15th of the month. This statement is signed by an authorized officer of the concessionaire, who certifies the accuracy of such gross sales, in a format and detail satisfactory

to the Airport. If the percentage payment due for the month is greater than the pro-rata share of the minimum annual guarantee, the concessionaire remits the difference to the Airport with the Statement of Gross Sales**. 2011 is Year 10 of this agreement. Year 11 will be renegotiated per A(2) above.**

C. Minimum (Capital) Investment: The minimum investment to be provided by the concessionaire in an area that includes only improvements that will remain the property of the Airport at the expiration of the Agreement is to be no less than $650,000.

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

RENTALS-RESTAURANT							ACCOUNT NUMBER	481 . . 442302
	2008		2009		2010		2011	
MONTH	$	%	$	%	$	%	$	%
January	17,252	8.37%	15,834	8.44%	14,583	8.03%	14,583	7.54%
February	17,648	16.94%	15,834	16.89%	14,583	16.06%	14,583	15.08%
March	20,010	26.66%	15,834	25.33%	14,583	24.09%	14,583	22.62%
April	18,447	35.61%	15,834	33.78%	14,583	32.12%	20,129	33.03%
May	19,271	44.97%	15,833	42.22%	14,744	40.24%	18,742	42.72%
June	15,833	52.65%	15,833	50.67%	14,954	48.47%	17,577	51.81%
July	16,780	60.80%	15,833	59.11%	14,583	56.50%	14,583	59.35%
August	15,920	68.53%	15,833	67.56%	16,455	65.56%	16,328	67.79%
September	15,833	76.21%	15,833	76.00%	14,584	73.60%	14,583	75.33%
October	15,833	83.90%	15,833	84.44%	14,896	81.80%	15,897	83.55%
November	16,863	92.08%	14,583	92.22%	16,864	91.08%	16,693	92.19%
December	16,309	100.00%	14,583	100.00%	16,191	100.00%	15,113	100.00%
TOTAL	205,999	-7.89%	187,500	-8.98%	181,603	-3.15%	193,394	6.49%

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. As of June 2012, tenants included General Services Administration, Mac's Shoe Shine, GAT Airline Ground Support, TSA, US Coast Guard, and Paradies.

COMPUTATION OF FEE:

Fees are computed using the per-square-foot appraisal value of the leased area. Copies of the lease agreements are on file at the Airport.

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

RENTALS-OFFICE TENANTS							ACCOUNT NUMBER	481 . . 442303
	2008		2009		2010		2011	
MONTH	$	%	$	%	$	%	$	%
January	11,499	8.25%	11,499	7.23%	13,512	8.33%	13,512	8.33%
February	11,499	16.49%	11,499	14.47%	13,512	16.67%	13,512	16.67%
March	11,499	24.74%	11,499	21.70%	13,512	25.00%	13,512	25.00%
April	11,499	32.98%	11,499	28.93%	13,513	33.33%	13,513	33.33%
May	11,499	41.23%	11,499	36.16%	13,513	41.67%	13,513	41.67%
June	11,499	49.47%	19,580	48.48%	13,513	50.00%	13,513	50.00%
July	11,499	57.72%	12,346	56.24%	13,513	58.33%	13,513	58.33%
August	11,499	65.96%	12,846	64.32%	13,513	66.67%	13,513	66.67%
September	11,499	74.21%	16,180	74.50%	13,513	75.00%	13,513	75.00%
October	11,500	82.45%	13,513	83.00%	13,513	83.33%	13,513	83.33%
November	11,500	90.70%	13,513	91.50%	13,513	91.67%	13,513	91.67%
December	12,975	100.00%	13,513	100.00%	13,513	100.00%	13,513	100.00%
TOTAL	139,466	4.05%	158,986	14.00%	162,153	1.99%	162,153	0.00%

GREATER BATON ROUGE AIRPORT DISTRICT

RENTALS—OTHERS

REVENUE TYPE	FUND . . OBJECT
Charges for Services	481 . . 442304

LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	Act 151 of the 1969 Louisiana Legislature	Lease Agreements with Tenants

INTERPRETATION OF LEGAL AUTHORIZATION:

State: **Act 151** of the 1969 Louisiana Legislature authorized a procedure for the creation of an Airport District providing for its governing authority, territorial limits, powers, right to issue bonds, incur debt, and levy special taxes when authorized by special election.

Local: The Airport enters into a lease agreement with each tenant.

COLLECTION AND TRANSMITTAL OF FUNDS:

Collector: The Airport collects and deposits proceeds in a designated bank.

PAYOR OF FEE:

Any tenant of Airport space that is not considered office space pays this rental fee. Currently the fees paid by the car-rental companies (Avis, Budget, Enterprise, Hertz, and National) for rental of counter space are credited to this account.

COMPUTATION OF FEE:

Proceeds are computed using the per-square-foot appraisal value of leased space. Currently the rental rate for counter space is **$80 per square foot per year**.

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

RENTALS-OTHERS							ACCOUNT NUMBER	481 . . 442304
	2008		2009		2010		2011	
MONTH	$	%	$	%	$	%	$	%
January	17,040	8.33%	17,040	9.21%	15,096	8.36%	14,888	8.33%
February	17,040	16.66%	17,040	18.42%	15,096	16.72%	14,888	16.66%
March	17,040	24.99%	15,097	26.58%	15,096	25.09%	14,888	24.99%
April	17,040	33.33%	15,097	34.73%	15,096	33.45%	14,938	33.35%
May	17,040	41.66%	15,097	42.89%	15,096	41.81%	14,888	41.68%
June	17,040	49.99%	15,096	51.05%	15,096	50.17%	14,888	50.01%
July	17,040	58.32%	15,096	59.21%	15,097	58.53%	14,888	58.34%
August	17,040	66.65%	15,096	67.37%	15,097	66.90%	14,889	66.67%
September	17,082	75.00%	15,096	75.53%	15,097	75.26%	14,889	75.01%
October	17,041	83.34%	15,096	83.68%	14,888	83.51%	14,889	83.34%
November	17,041	91.67%	15,096	91.84%	14,888	91.75%	14,889	91.67%
December	17,041	100.00%	15,096	100.00%	14,889	100.00%	14,889	100.00%
TOTAL	204,525	0.00%	185,043	-9.53%	180,532	-2.44%	178,711	-1.01%

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:

As of June 2012, this fee is paid by The LPA Group, URS Corporation, and W.D. Shock.

COMPUTATION OF FEE:

Proceeds are computed using the per-foot appraised value of leased of office space. Currently, the rental rate for office space is $48.

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

RENT FOR MODIFICATION OF CHECKPOINT AREA							ACCOUNT NUMBER 481 . . 442305	
	2008		2009		2010		2011	
MONTH	$	%	$	%	$	%	$	%
January	0	0.00%	20,125	8.11%	21,085	8.76%	20,126	8.33%
February	0	0.00%	20,125	16.21%	21,085	17.52%	20,126	16.67%
March	0	0.00%	20,126	24.32%	20,126	25.89%	20,126	25.00%
April	0	0.00%	20,126	32.43%	20,126	34.25%	20,126	33.33%
May	0	0.00%	20,126	40.54%	20,126	42.61%	20,126	41.67%
June	0	0.00%	21,086	49.03%	20,126	50.97%	20,126	50.00%
July	0	0.00%	21,086	57.53%	20,126	59.34%	20,126	58.33%
August	0	0.00%	21,086	66.02%	20,126	67.70%	20,126	66.67%
September	0	0.00%	21,086	74.52%	20,126	76.06%	20,126	75.00%
October	0	0.00%	21,086	83.01%	20,126	84.43%	20,126	83.33%
November	0	0.00%	21,086	91.51%	17,354	91.64%	20,125	91.67%
December	0	0.00%	21,086	100.00%	20,126	100.00%	20,125	100.00%
TOTAL	0	0.00%	248,230	100.00%	240,658	-3.05%	241,510	0.35%

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 Hertz, Avis, Budget, Enterprise, and National. Copies of the agreements are on file at the Airport.

COMPUTATION OF FEE:

Proceeds are computed as **10% of gross revenues or a minimum annual guarantee (MAG) that each car rental bids**, whichever is greater, as established by agreements between car rental agencies and the Airport. The total MAG for 2012 is $1,317,626.

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

COMMISSIONS-CAR RENTAL AGENCIES							ACCOUNT NUMBER 481 . . 442311	
	2008		2009		2010		2011	
MONTH	$	%	$	%	$	%	$	%
January	117,125	7.07%	125,565	8.60%	109,923	7.44%	115,950	7.28%
February	139,744	15.51%	115,839	16.53%	100,322	14.23%	120,183	14.82%
March	133,525	23.57%	124,140	25.03%	128,896	22.95%	143,836	23.85%
April	127,087	31.25%	127,479	33.76%	123,270	31.29%	145,169	32.96%
May	130,691	39.14%	125,979	42.39%	109,802	38.72%	146,723	42.17%
June	116,802	46.19%	119,135	50.55%	121,626	46.96%	124,703	50.00%
July	97,108	52.05%	109,802	58.07%	129,166	55.70%	126,923	57.96%
August	120,966	59.36%	126,161	66.71%	128,291	64.38%	133,436	66.34%
September	113,567	66.21%	118,505	74.82%	129,591	73.15%	130,580	74.53%
October	177,963	76.96%	111,563	82.46%	123,736	81.52%	132,044	82.82%
November	251,156	92.12%	137,441	91.87%	132,801	90.51%	135,863	91.35%
December	130,443	100.00%	118,700	100.00%	140,226	100.00%	137,856	100.00%
TOTAL	1,656,177	6.64%	1,460,309	-11.83%	1,477,650	1.19%	1,593,266	7.82%

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
	2008		2009		2010		2011	
MONTH	$	%	$	%	$	%	$	%
January	22	-1.86%	38	13.62%	12	3.67%	3	1.53%
February	15	-3.13%	11	17.56%	33	13.76%	0	1.53%
March	4,006	-341.76%	30	28.32%	20	19.88%	33	18.37%
April	17	-343.20%	8	31.18%	17	25.08%	14	25.51%
May	33	-345.98%	16	36.92%	0	25.08%	32	41.84%
June	50	-350.21%	26	46.24%	30	34.25%	6	44.90%
July	0	-350.21%	0	46.24%	65	54.13%	0	44.90%
August	20	-351.90%	45	62.37%	13	58.10%	35	62.76%
September	12	-352.92%	8	65.23%	34	68.50%	0	62.76%
October	28	-355.28%	15	70.61%	26	76.45%	0	62.76%
November	12	-356.30%	45	86.74%	37	87.77%	36	81.12%
December	(5,398)	100.00%	37	100.00%	40	100.00%	37	100.00%
TOTAL	(1,183)	-135.48%	279	-123.58%	327	17.20%	196	-40.06%

NOTE: Because of the growing popularity of cell phones, pay phone usage has decreased dramatically. The negative amount in December 2008 is from the write-off of a $1,400 prior year item and the correction of a $4,006 error posted in February. The apparent decrease in 2009 is a result of the corrections that occurred in 2008. These corrections aside, the change would have been very minimal. The increase in 2010 was from Coca-Cola increasing their presence at the Airport. The decrease in 2011 was the result of less vending machines.

GREATER BATON ROUGE AIRPORT DISTRICT
COMMISSIONS—BAIL BONDING

REVENUE TYPE	FUND . . OBJECT
Charges for Services	481 . . 442313

LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	Act 151 of the 1969 Louisiana Legislature	Agreements between vendors and Airport

INTERPRETATION OF LEGAL AUTHORIZATION:

State: **Act 151** of the 1969 Louisiana Legislature authorized a procedure for the creation of an Airport District providing for its governing authority, territorial limits, powers, right to issue bonds, incur debt, and levy special taxes when authorized by special election.

Local: An agreement is executed between the Airport and each vendor.

COLLECTION AND TRANSMITTAL OF FUNDS:

Collector: The Airport collects and deposits proceeds in a designated bank.

PAYOR OF FEE:

Proceeds are collected from bail bonding companies. Since May 2007, A Affordable Bail Bonding, BJ & Polk Bail Bonds, and Anderson Bail Bonding are paying fees.

COMPUTATION OF FEE:

The fee is a guaranteed payment from the bail bonding companies for the right to transact business on Airport property. The minimum annual guarantee is set at $15,000 per year. Currently, A Affordable Bail Bonding pays $30,060 annually, Anderson Bail Bonding pays $18,012 annually and BJ & Polk pays $12,000 annually. These amounts are reflective upon bids submitted by the bail bonding companies to obtain the space they are renting.

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

COMMISSIONS-BAIL BONDING							ACCOUNT NUMBER	481 . . 442313
	2008		2009		2010		2011	
MONTH	$	%	$	%	$	%	$	%
January	4,006	8.33%	4,006	8.33%	4,006	8.33%	4,006	6.90%
February	4,006	16.67%	4,006	16.67%	4,006	16.67%	4,006	13.80%
March	0	16.67%	4,006	25.00%	4,006	25.00%	5,006	22.42%
April	4,006	25.00%	4,006	33.33%	4,006	33.33%	5,006	31.04%
May	4,006	33.33%	4,006	41.67%	4,006	41.67%	5,006	39.66%
June	4,006	41.67%	4,006	50.00%	4,006	50.00%	5,006	48.28%
July	4,006	50.00%	4,006	58.33%	4,006	58.33%	5,006	56.90%
August	4,006	58.33%	4,006	66.67%	4,006	66.67%	5,006	65.52%
September	4,006	66.67%	4,006	75.00%	4,006	75.00%	5,006	74.14%
October	4,006	75.00%	4,006	83.33%	4,006	83.33%	5,006	82.76%
November	4,006	83.33%	4,006	91.67%	4,006	91.67%	5,006	91.38%
December	8,012	100.00%	4,006	100.00%	4,006	100.00%	5,006	100.00%
TOTAL	48,072	0.00%	48,072	0.00%	48,072	0.00%	58,072	20.80%

NOTE: The Airport decided to make available to bail bonding companies land directly across the street from the EBR Parish Prison. The lots were all the same size and each bonding company had to guarantee an annual minimum payment. The lots were assigned according to the highest guaranteed annual payment. The increase in 2011 is due to adding a new payor (BJ & Polk).

GREATER BATON ROUGE AIRPORT DISTRICT

COMMISSIONS—GROUND TRANSPORTATION SERVICE

REVENUE TYPE	FUND . . OBJECT
Charges for Services	481 . . 442315

LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	Act 151 of the 1969 Louisiana Legislature	Agreements between agencies and Airport

INTERPRETATION OF LEGAL AUTHORIZATION:

State: **Act 151** of the 1969 Louisiana Legislature authorized a procedure for the creation of an Airport District providing for its governing authority, territorial limits, powers, and right to issue bonds, incur debt, and levy special taxes when authorized by special election.

Local: An Agreement is executed between the Greater Baton Rouge Airport Commission and each agency.

COLLECTION AND TRANSMITTAL OF FUNDS:

Collector: The Airport collects and deposits proceeds in a designated bank.

PAYOR OF FEE:

Proceeds are paid by **companies providing ground transportation services** such as limousine services and taxicabs. As of May 2007, in addition to the taxis, this fee is paid by Airport Shuttle and Shannon's Towncar Service. As of July 2011, JPS Executive was added as a payor.

COMPUTATION OF FEE:

The fee is currently **$150 a month per for both limousine service merchants and shuttle companies. Taxicabs** pay a **$1.00 fee each time they enter the taxi lane** at the Airport. These fees are in addition to the permit fees required by the Code of Ordinances, which are deposited into the City General Fund.

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

COMMISSIONS-GROUND TRANSPORTATION SERVICE							ACCOUNT NUMBER	481 . . 442315
	2008		2009		2010		2011	
MONTH	$	%	$	%	$	%	$	%
January	802	6.71%	1,333	7.95%	1,465	9.12%	1,236	8.24%
February	300	9.22%	1,559	17.24%	1,462	18.21%	1,081	15.45%
March	300	11.73%	1,598	26.76%	1,345	26.58%	1,157	23.17%
April	1,304	22.63%	1,780	37.37%	1,474	35.75%	1,082	30.38%
May	1,196	32.64%	892	42.69%	1,019	42.09%	1,183	38.27%
June	1,447	44.74%	617	46.37%	1,553	51.75%	1,208	46.33%
July	1,624	58.33%	1,424	54.86%	1,184	59.12%	1,377	55.51%
August	1,661	72.22%	1,330	62.79%	1,389	67.76%	1,471	65.32%
September	1,060	81.09%	1,516	71.82%	1,304	75.88%	1,198	73.31%
October	1,683	95.17%	1,674	81.80%	1,461	84.97%	1,627	84.16%
November	1,553	108.16%	1,402	90.16%	1,019	91.31%	1,210	92.22%
December	(975)	100.00%	1,651	100.00%	1,397	100.00%	1,166	100.00%
TOTAL	11,955	6.01%	16,776	40.33%	16,072	-4.20%	14,996	-6.69%

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 June 1, 1999, and leased the gift-shop premises for 10 years, with one five-year option to renew. *Currently, the Airport is in discussion with the Paradies Shop for a new agreement which will be based on the renovations that have occurred in the Terminal.*

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: Years 1 - 10

10% Magazines, newspaper, candy, tobacco, and PGA tour shop merchandise; or
12% if passenger boardings exceed 600,000

12% Gifts and other items; or
14% if passenger boardings exceed 600,000.

B. Minimum Annual Guarantee: Years 1 - 10: $122,000 per year.

The Minimum Annual Guarantee is prorated and paid monthly in advance on or before the 1st day of each month. A statement of gross sales for the proceeding month is due on the 20th day of the month. If the percentage payment due for the month is greater that the pro-rata share of the Minimum Annual Guarantee, the concessionaire must remit the difference to the Airport.

C. Minimum Capital Investment: $520,000.

Note: The lease is in **Year 2** of a five year option, but is currently being renegotiated because of the Terminal Renovation project.

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

COMMISSIONS-GIFT SHOP							ACCOUNT NUMBER	481 . . 442316
	2008		2009		2010		2011	
MONTH	$	%	$	%	$	%	$	%
January	13,767	9.12%	10,286	8.46%	10,167	7.07%	10,167	6.87%
February	13,857	18.30%	10,166	16.81%	15,538	17.89%	10,167	13.73%
March	14,340	27.80%	10,166	25.17%	11,317	25.76%	13,144	22.61%
April	13,790	36.93%	10,776	34.03%	11,369	33.67%	13,031	31.41%
May	14,263	46.38%	11,273	43.29%	10,167	40.75%	14,218	41.01%
June	10,167	53.12%	10,166	51.65%	10,951	48.37%	12,701	49.59%
July	2,350	54.67%	10,167	60.01%	13,784	57.96%	10,167	56.46%
August	12,217	62.77%	10,767	68.86%	12,617	66.74%	12,481	64.89%
September	11,546	70.41%	10,167	77.22%	10,784	74.24%	11,002	72.32%
October	20,513	84.00%	10,167	85.57%	11,416	82.19%	11,622	80.16%
November	13,216	92.76%	7,085	91.40%	12,347	90.78%	12,473	88.59%
December	10,933	100.00%	10,466	100.00%	13,252	100.00%	16,898	100.00%
TOTAL	150,959	-11.10%	121,652	-19.41%	143,709	18.13%	148,071	3.04%

NOTE: The decrease in 2008 is from a reduction in the number of enplanements, passengers are directly related to sales. The 2009 decrease is the result of a bad year for the airline industry, there were fewer people flying. The increase in 2010 is due to an increased number of passengers.

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	79%	up to 2,635,000	91%	over 2,635,000
2012	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
	2008		2009		2010		2011	
MONTH	$	%	$	%	$	%	$	%
January	68,383	2.42%	164,433	6.80%	199,274	6.82%	214,736	7.09%
February	229,489	10.56%	165,845	13.65%	203,461	13.79%	200,556	13.71%
March	254,662	19.58%	185,320	21.31%	226,354	21.54%	50,181	15.37%
April	254,001	28.58%	190,970	29.20%	241,514	29.80%	462,574	30.64%
May	256,741	37.68%	198,198	37.39%	237,404	37.93%	275,416	39.73%
June	277,329	47.51%	216,934	46.36%	266,423	47.05%	57,544	41.63%
July	266,578	56.96%	59,800	48.83%	67,406	49.36%	271,465	50.59%
August	230,557	65.13%	196,584	56.95%	275,605	58.80%	56,311	52.45%
September	219,513	72.91%	195,945	65.05%	257,669	67.62%	466,928	67.87%
October	200,887	80.02%	226,758	74.42%	259,171	76.49%	275,338	76.96%
November	229,678	88.16%	262,008	85.25%	289,728	86.41%	267,012	85.77%
December	333,977	100.00%	357,008	100.00%	397,047	100.00%	430,968	100.00%
TOTAL	2,821,795	-11.47%	2,419,803	-14.25%	2,921,056	20.71%	3,029,029	3.70%

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 include A Affordable Bail Bonds; Civil Air Patrol; the Transportation Safety Administration (TSA); Roadrunner Towing; Davis Aircraft; BTR Doc, LLC; Avis, Budget, Enterprise, National and Hertz car rental agencies; and the City-Parish (Parish Prison). Copies of the leases are on file at the Airport.

COMPUTATION OF FEE:

Proceeds are computed using the **current per-square-foot appraisal value** for the designated area.

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

RENTALS-BUILDINGS							ACCOUNT NUMBER	481 . . 442501
	2008		2009		2010		2011	
MONTH	$	%	$	%	$	%	$	%
January	17,663	5.92%	20,203	7.10%	21,561	8.63%	20,730	8.14%
February	17,663	11.85%	20,203	14.19%	20,729	16.92%	20,730	16.27%
March	57,163	31.03%	25,275	23.07%	20,729	25.21%	21,330	24.65%
April	17,663	36.95%	20,591	30.30%	20,729	33.50%	20,879	32.84%
May	22,164	44.38%	20,591	37.53%	21,145	41.96%	20,729	40.98%
June	24,564	52.62%	34,192	49.54%	21,145	50.42%	21,179	49.29%
July	20,064	59.36%	21,423	57.07%	20,729	58.72%	21,329	57.66%
August	20,064	66.09%	21,158	64.50%	20,579	66.95%	22,379	66.45%
September	20,064	72.82%	21,158	71.93%	20,579	75.18%	21,179	74.76%
October	20,204	79.59%	21,008	79.31%	20,880	83.53%	21,808	83.32%
November	42,870	93.97%	34,908	91.57%	20,580	91.77%	21,408	91.73%
December	17,964	100.00%	23,996	100.00%	20,580	100.00%	21,078	100.00%
TOTAL	298,110	38.98%	284,706	-4.50%	249,965	-12.20%	254,758	1.92%

NOTE: In 2008, the Airport purchased the Conway Trucking Site. Conway Trucking and Central Freight paid rent until they moved. In 2009, the Airport was leasing building space on a month to month basis to Guy Hopkins and Richard Price. Both contractors needed office space to be used as field offices while they were at the Airport.

REVENUE TYPE	FUND . . OBJECT
Charges for Services	481 . . 442502

LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	Act 151 of the 1969 Louisiana Legislature	By Contracts or Agreements Between Lessees and Airport Authority

INTERPRETATION OF LEGAL AUTHORIZATION:

State: **Act 151** of the 1969 Louisiana Legislature authorized a procedure for the creation of an Airport District providing for its governing authority, territorial limits, powers, and right to issue bonds, incur debt, and levy special taxes when authorized by special election.

Local: Terms of each individual contract or agreement may be found on file at the Airport.

COLLECTION AND TRANSMITTAL OF FUNDS:

Collector: The Airport collects and deposits proceeds in a designated bank.

PAYOR OF FEE:

Tenants of land in the industrial area of the Airport pay rent. These agencies include Animal Control and Rescue Center, Mosquito Abatement; Parish Prison; Juvenile Court; Juvenile Services; Louisiana Aircraft; service centers and spaces in the car ready lot for the five car-rental agencies operating on the Airport; 9451 VMB LCC; Davis Aircraft; Civil Air Patrol; Louisiana Division of Administration; Dow; Head & Engquist; Lamar; Newtron Group; Vulcan Aero; PAI Aero; Roadrunner Wrecker Services; BTR Doc, LLC; PrimeCo. (Verizon Wireless); W Resources; Averett Aircraft Services; Trafalgar Management; Airport Hangars, LLC; Jenkins Hangars; Anderson Bonding; A Affordable Bail Bonding; Express Jet Maintenance; BTR Doc; Coca Cola; The Word of Life Christian Center; BJ & Polk Bail Bonds, Dr. Shaw, and ROCO Rescue. Copies of these leases are on file at the Airport.

COMPUTATION OF FEE:

Proceeds are computed using the **current per-square-foot appraisal value** for the designated area. Properties are reappraised and rental rates adjusted every five years. For the period 2005-2009, rental rates range from $0.12 to $0.18 per square foot, depending on the size of the tract leased. A new appraisal was prepared in 2009 for the years 2010-2014; rental rates will range from $0.14 to $0.18.

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

LEASES-LAND							ACCOUNT NUMBER	481 . . 442502
	2008		2009		2010		2011	
MONTH	$	%	$	%	$	%	$	%
January	73,885	10.57%	101,374	13.00%	110,131	12.52%	102,469	11.24%
February	44,803	16.97%	63,961	21.21%	69,609	20.44%	70,536	18.98%
March	44,803	23.38%	63,467	29.35%	71,071	28.52%	70,643	26.73%
April	44,803	29.79%	62,917	37.42%	71,658	36.67%	72,931	34.73%
May	44,803	36.19%	63,117	45.52%	69,609	44.59%	75,031	42.96%
June	44,803	42.60%	62,917	53.59%	69,609	52.50%	75,031	51.20%
July	50,908	49.88%	48,492	59.81%	69,610	60.42%	74,179	59.33%
August	94,113	63.34%	61,592	67.71%	69,610	68.34%	75,031	67.57%
September	50,489	70.56%	61,592	75.61%	69,610	76.25%	75,031	75.80%
October	71,394	80.77%	61,592	83.51%	69,610	84.17%	73,532	83.87%
November	70,246	90.81%	61,592	91.41%	69,610	92.08%	73,532	91.93%
December	64,255	100.00%	66,937	100.00%	69,610	100.00%	73,532	100.00%
TOTAL	699,305	26.59%	779,550	11.47%	879,347	12.80%	911,478	3.65%

NOTE: The General Fund provides funding for the rent of the ASA Facility at the Airport. In 2008, the Airport purchased the Conway Trucking Site. Conway Trucking and Central Freight paid rent until they moved.

GREATER BATON ROUGE AIRPORT DISTRICT
PASSENGER FACILITY CHARGES (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	
	2008		2009		2010		2011	
MONTH	$	%	$	%	$	%	$	%
January	(74,668)	-4.15%	(113,023)	-7.89%	(59,838)	-3.65%	(105,332)	-6.24%
February	104,998	1.69%	84,835	-1.97%	96,565	2.24%	126,258	1.24%
March	217,035	13.76%	175,229	10.26%	127,655	10.03%	168,256	11.20%
April	174,067	23.44%	126,817	19.11%	130,982	18.03%	165,594	21.01%
May	134,533	30.93%	136,836	28.66%	149,452	27.15%	242,400	35.37%
June	225,383	43.46%	125,258	37.40%	137,404	35.54%	51,497	38.42%
July	107,865	49.46%	97,722	44.21%	140,121	44.10%	135,277	46.43%
August	135,241	56.99%	153,098	54.90%	145,348	52.97%	129,711	54.11%
September	168,505	66.36%	116,757	63.04%	128,567	60.82%	134,148	62.06%
October	90,181	71.38%	120,530	71.45%	156,936	70.40%	192,488	73.46%
November	167,152	80.67%	166,436	83.06%	134,225	78.59%	141,881	81.86%
December	347,421	100.00%	242,721	100.00%	350,692	100.00%	306,295	100.00%
TOTAL	1,797,713	-13.51%	1,433,216	-20.28%	1,638,109	14.30%	1,688,473	3.07%

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	
	2008		2009		2010		2011	
MONTH	$	%	$	%	$	%	$	%
January	(2,564)	-0.20%	0	0.00%	0	0.00%	0	0.00%
February	98,231	7.42%	75,192	7.23%	72,019	6.29%	79,954	6.61%
March	114,156	16.27%	87,116	15.61%	87,443	13.92%	104,737	15.28%
April	114,943	25.18%	90,526	24.31%	105,041	23.09%	107,861	24.20%
May	118,367	34.35%	86,115	32.59%	97,665	31.61%	107,407	33.09%
June	107,492	42.69%	96,607	41.88%	79,211	38.52%	114,510	42.56%
July	97,773	50.27%	87,810	50.32%	122,033	49.17%	103,879	51.15%
August	81,708	56.60%	88,633	58.85%	102,269	58.10%	102,529	59.63%
September	87,672	63.40%	80,141	66.55%	76,298	64.76%	98,809	67.81%
October	123,341	72.96%	77,554	74.01%	114,368	74.74%	98,550	75.96%
November	155,496	85.01%	109,594	84.55%	67,687	80.65%	106,328	84.75%
December	193,339	100.00%	160,717	100.00%	221,726	100.00%	184,290	100.00%
TOTAL	1,289,954	0.62%	1,040,005	-19.38%	1,145,760	10.17%	1,208,854	5.51%

NOTE: The 2009 decrease is the result of a bad year for the airline industry, there were fewer people flying.

SUMMARY OF REVENUES								FUND 48X / 49X
REVENUE	2008		2009		2010		2011	
TYPE	$	%	$	%	$	%	$	%
Operating Revenues:								
Airfield Services:								
Airline Landing Fees:								
Scheduled	958,191	5.73%	731,636	5.95%	686,857	4.98%	886,934	6.02%
Chartered	20,018	0.12%	13,310	0.11%	12,433	0.09%	18,032	0.12%
Cargo Operations	301,830	1.80%	0	0.00%	0	0.00%	0	0.00%
Aviation Fuel & Oil Commissions	162,779	0.97%	123,057	1.00%	151,725	1.10%	149,243	1.01%
ILEAV Fuel Station Revenues	18,247	0.11%	19,580	0.16%	14,192	0.10%	14,974	0.10%
Total Airfield Services	1,461,065	8.73%	887,583	7.22%	865,207	6.28%	1,069,183	7.25%
Hangar & Buildings:								
Hangar Rental	87,510	0.52%	103,947	0.85%	123,447	0.90%	123,447	0.84%
Cargo Building Rental	267,011	1.60%	173,690	1.41%	82,191	0.60%	98,530	0.67%
Rental of Dow Hangar	0	0.00%	0	0.00%	0	0.00%	314,100	2.13%
Total Hangar & Buildings	354,521	2.12%	277,637	2.26%	205,638	1.49%	536,077	3.64%
Terminal Building Area:								
Rentals:								
Airline	3,136,270	18.74%	2,473,633	20.12%	2,623,794	19.04%	3,091,134	20.97%
Restaurant	205,999	1.23%	187,500	1.53%	181,603	1.32%	193,394	1.31%
Office Tenants	139,466	0.83%	158,986	1.29%	162,153	1.18%	162,153	1.10%
Other	204,525	1.22%	185,043	1.51%	180,532	1.31%	178,711	1.21%
Office Rentals	0	0.00%	248,230	2.02%	240,658	1.75%	241,510	1.64%
Commissions:								
Car Rental	1,656,177	9.90%	1,460,309	11.88%	1,477,650	10.72%	1,593,266	10.81%
Coin-Operated Services	(1,183)	-0.01%	279	0.00%	327	0.00%	196	0.00%
Bail Bonding	48,072	0.29%	48,072	0.39%	48,072	0.35%	58,072	0.39%
Ground Transportation Services	11,955	0.07%	16,776	0.14%	16,072	0.12%	14,996	0.10%
Gift Shop	150,959	0.90%	121,652	0.99%	143,709	1.04%	148,071	1.00%
General:								
Auto Parking Fees	2,821,795	16.86%	2,419,803	19.68%	2,921,056	21.20%	3,029,029	20.55%
Other Revenues	367,253	2.19%	310,749	2.53%	377,532	2.74%	272,545	1.85%
Misc. Reimbursements	47,220	0.28%	42,577	0.35%	40,835	0.30%	40,217	0.27%
Total Terminal Building Area	8,788,508	52.51%	7,673,609	62.42%	8,413,993	61.05%	9,023,294	61.22%
Industrial Area Rentals:								
Buildings	298,110	1.78%	284,706	2.32%	249,965	1.81%	254,758	1.73%
Land	699,305	4.18%	779,550	6.34%	879,347	6.38%	911,478	6.18%
Noise Land	0	0.00%	0	0.00%	11,858	0.09%	10,333	0.07%
Total Industrial Area Rentals	997,415	5.96%	1,064,256	8.66%	1,141,170	8.28%	1,176,569	7.98%
Total Operating Revenues	11,601,509	69.32%	9,903,085	80.56%	10,626,008	77.11%	11,805,123	80.10%
Non-Operating Revenues:								
Intergovernmental Revenues:								
DHS-TSA Sec. CkPt. Reimb.	181,081	1.08%	164,402	1.34%	170,449	1.24%	166,136	1.13%
On-Behalf Payments	131,421	0.79%	140,861	1.15%	160,385	1.16%	167,770	1.14%
Other Revenues:								
Operating Grants	40,225	0.24%	115,110	0.94%	876,272	6.36%	118,976	0.81%
Interest Earnings (All Funds)	1,179,611	7.05%	192,170	1.56%	75,857	0.55%	44,787	0.30%
Passenger Facility Chgs (Fd 483):								
Passenger Facility Chgs	1,797,713	10.74%	1,433,216	11.66%	1,638,109	11.89%	1,688,473	11.46%
Loss on Refund of PFC Note	0	0.00%	0	0.00%	(30,833)	-0.22%	0	0.00%
Customer Facility Chgs (Fd 487):								
Customer Facility Charges	1,289,954	7.71%	1,040,005	8.46%	1,145,760	8.31%	1,208,854	8.20%
Office Rentals	211,014	1.26%	0	0.00%	0	0.00%	0	0.00%
Car Rental Commissions	300,000	1.79%	0	0.00%	0	0.00%	0	0.00%
Total Non-Operating Revenues	5,131,019	30.66%	3,085,764	25.10%	4,035,999	29.29%	3,394,996	23.04%
Other Financing Sources:								
Proceeds of General Fixed Assets Disp.	0	0.00%	0	0.00%	(290,734)	-2.11%	(748,944)	-5.08%
Gain/(Loss) on Disp. of Assets	3,365	0.02%	(695,600)	-5.66%	(590,171)	-4.28%	29,595	0.20%
Transfer from GF-Comp. Sewerage System	0	0.00%	0	0.00%	0	0.00%	257,534	1.75%
Total Other Financing Sources	3,365	0.02%	(695,600)	-5.66%	(880,905)	-6.39%	(461,815)	-3.13%
TOTAL	16,735,893	-0.59%	12,293,249	-26.55%	13,781,102	12.10%	14,738,304	6.95%

This page is intentionally left blank.

COMPONENT UNITS

This page is intentionally left blank.

FIRE PROTECTION DISTRICTS
GENERAL PROPERTY TAX
INSURANCE COMPANIES (STATE SHARED REVENUE)
LOUISIANA REVENUE SHARING (STATE SHARED REVENUE)
FIRE PROTECTION SERVICE CHARGE

DISTRICT NAME	FUND	DISTRICT NAME	FUND
District 1 Fire Protection District	701	District 6 Fire Protection District	706
St. George Fire Protection District	702	Chaneyville Fire Protection District	707
Brownsfield Fire Protection District	703	Pride Fire Protection District	708
Eastside Fire Protection District	705	Alsen–St. Irma Lee Fire Protection District	709

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 380 of the 2011 Legislature	Ordinances 9705–9707, 09/08/93; 13851, 12/13/06; 14022, 05/16/07; 14263-14265, 12/12/07; 14452, 07/23/08; 14456, 08/13/08; 14554, 11/25/08; 14831, 12/09/09; 15035, 11/23/10 15215, 11/09/11 Resolutions 40513, 09/13/00; 42095, 10/09/02; 42226, 11/26/02; 42983, 12/10/03; 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

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 380 of the 2011 Legislature** provides for the distribution for the state fiscal year 2011-12.

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 09, 2011 the Metropolitan Council adopted the following property tax millages for the 2012 calendar year for the respective districts:

Fire Protection District	Ordinance No.	Mills Levied
District One Fire Protection District	15215	9.00
St. George Fire Protection District	*	4.00, 6.00, 1.25, 1.50, 1.25
Brownsfield Fire Protection District	15215	10.00, 5.00, 10.00
Eastside Fire Protection District	*	10.00, 5.00, 7.50
District 6 Fire Protection District	*	10.00, 10.00, 5.00, 15.00
Chaneyville Fire Protection District	15215 **	10.00
Pride Fire Protection District	15215	10.00
Alsen–St. Irma Lee Fire Protection District	15215	10.00, 4.97

* During the meeting of September 8, 1993, the Metropolitan Council established Boards of Commissioners to be the governing bodies of these taxing districts and political subdivisions, effective January 1, 1994. **Ordinance 9705** referred to St. George Fire Protection District, **Ordinance 9706** to Eastside, and **Ordinance 9707** to District 6.

** During the meeting of 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.

In accordance with these changes that established boards of commissioners, no ordinances are adopted relative to property taxes or service charges for these fire protection districts, and revenues are no longer recorded by the City-Parish. We only call the elections needed for these revenues and do not canvass the returns.

District One Fire Protection District No. 1: Resolution 45855 adopted on November 14, 2007, authorized the levy and collection of a nine-mill property tax for a period of three years to provide funds for maintaining and operating the fire protection facilities of the District. **Resolution 47897** adopted on May 12, 2010, continued the levy for a period of five years.

District One Fire Protection District No. 1			
	Original 9.00 Mills		
	Resolution 47897, 5/12/2010		
Tax Year	**Mills**	**Ord.**	**Date**
2008	9.00	14264	12/12/07
2009	9.00	14554	11/25/08
2010	9.00	14831	12/09/09
2011	9.00	15035	11/23/10
2012	9.00	15215	11/09/11

Brownsfield Fire Protection District No. 3: Resolution 42226 adopted on November 26, 2002, authorized the levy and collection of a special ten-year property tax of ten mills, for the purpose of paying the costs of developing, operating, and maintaining the fire protection facilities of the District. **Resolution 42983** adopted on December 10, 2003, authorized the levy and collection of a special ten-mill tax for a period of ten years, for the purpose of paying the costs of developing, operating, and maintaining the fire protection facilities of the District. **Resolution 45905** adopted on November 28, 2007, authorized the levy and collection of a special five-mill tax for a period of ten years, for the purpose of paying the costs of developing, operating, and maintaining the fire protection facilities of the District. This tax will commence in 2009 and will include the year 2018.

Brownsfield Fire Protection District No. 3									
	Original 10.00 Mills *Resolution 42983, 12/10/03*			Additional 5.00 Mills *Resolution 45905, 11/28/07*			Additional 10.00 Mills *Resolution 42226, 11/26/02*		
Tax Year	**Mills**	**Ord.**	**Date**	**Mills**	**Ord.**	**Date**	**Mills**	**Ord.**	**Date**
2008	9.91	14263	12/12/07	5.00	14263	12/12/07	10.00	14263	12/12/07
2008*	8.70	14452	07/23/08	4.39	14452	07/23/08	8.78	14452	07/23/08
2008*	10.00	14456	08/13/08	5.00	14456	08/13/08	10.00	14456	08/13/08
2009	10.00	14554	11/25/08	5.00	14554	11/25/08	10.00	14554	11/25/08
2010	10.00	14831	12/09/09	5.00	14831	12/09/09	10.00	14831	12/09/09
2011	10.00	15035	11/23/10	5.00	15035	11/23/10	10.00	15035	11/23/10
2012	10.00	15215	11/08/11	5.00	15215	11/08/11	10.00	15215	11/08/11

* In 2008 East Baton Rouge Parish was reassessed and all property tax millage rates were adjusted. During the meeting of August 13, 2008, the Metropolitan Council, with **Ordinance 14456**, adopted the increased ad valorem tax millage rates to be levied during 2008.

Chaneyville Fire Protection District No. 8: Resolution 46582 adopted on October 22, 2008, authorized the levy and collection of a ten-mill property tax for a period of ten years to provide funds for maintaining and operating the fire protection facilities of the District. **Resolution 48854** adopted on October 04, 2011 approved the calling of a special election, for the authorization of the levy and collection of an additional ten-mil property tax. The tax will be collected for a ten year period to provide additional funds for maintaining, operating, and the construction of the fire protection facilities of the District.

Chaneyville Fire Protection District No. 7						
	Original 10.00 Mills *Resolution 46582, 10/22/08*			Additional 10.00 Mills *Resolution 48854 , 10/04/11*		
Tax Year	**Mills**	**Ord.**	**Date**	**Mills**	**Ord.**	**Date**
2009	10.00	14554	11/25/08			
2010	10.00	14831	12/09/09			
2011	10.00	15035	11/23/10			
2012	10.00	15215	11/09/11	10.00	N/A**	N/A**

** 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.

In accordance with these changes that established boards of commissioners, no ordinances are adopted relative to property taxes or service charges for these fire protection districts, and revenues are no longer recorded by the City-Parish. We only call the elections needed for these revenues and do not canvass the returns.

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*		
Tax Year	**Mills**	**Ord.**	**Date**
2008	10.00	14265	12/12/07
2009	10.00	14554	11/25/08
2010	10.00	14831	12/09/09
2011	10.00	15035	11/23/10
2012	10.00	15215	11/09/11

Alsen/St. Irma Lee Fire Protection District No. 9: Resolution 46581 adopted on October 22, 2008, authorized the levy and collection of a five-mill property tax for a period of ten years to provide funds for maintaining and operating the fire protection facilities of the District. Additionally, **Resolution 43645** adopted on October 13, 2004, authorized the levy and collection of a ten-mill property tax for a period of ten years, also to provide funds for maintaining and operating the fire protection facilities of the District.

Alsen/St. Irma Lee Fire Protection District No. 9						
	Original 10.00 Mills *Resolution 43645, 10/13/04*			Additional 5.00 Mills *Resolution 46581, 10/22/08*		
Tax Year	**Mills**	**Ord.**	**Date**	**Mills**	**Ord.**	**Date**
2008	10.00	14263	12/12/07	4.97	14263	12/12/07
2008*	9.59	14452	07/23/08	4.77	14452	07/23/08
2008*	10.00	14456	08/13/08	4.97	14456	08/13/08
2009	10.00	14554	11/25/08	4.97	14554	11/25/08
2010	10.00	14831	12/09/09	4.97	14831	12/09/09
2011	10.00	15035	11/23/10	4.97	15035	11/23/10
2012	10.00	15215	11/09/11	4.97	15215	11/09/11

* In 2008, East Baton Rouge Parish was reassessed and all property tax millage rates were adjusted accordingly. During the meeting of August 13, 2008, the Metropolitan Council, with Ordinance 14456 adopted the increased ad valorem tax millage rates to be levied during 2008.

Fire Protection Service Charge: 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
St. George Fire Protection District *	48693	06/22/11	2012-2021
Brownsfield Fire Protection District	48333	11/23/10	2012-2021
Eastside Fire Protection District *	48372	01/12/11	2012-2021
District 6 Fire Protection District *	48370	01/12/11	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	12/14/2011	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.

** 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.

In accordance with these changes that established boards of commissioners, no ordinances are adopted relative to property taxes or service charges for these fire protection districts, and revenues are no longer recorded by the City-Parish. We only call the elections needed for these revenues and do not canvass the returns.

Resolution 42095 of October 9, 2002, requires that the Chaneyville, Pride, and Alsen-St. Irma Lee Districts place their fire protection service charges on the property tax rolls beginning with the 2003 tax year, and that Brownsfield do the same beginning with the 2004 tax year.

COLLECTION AND TRANSMITTAL OF FUNDS:

Collector: **General Property Tax:** Sheriff of EBR Parish (Contact Octave Anthaume, Tax Director, at 389-4817).
Insurance Companies (State Shared Revenue): Treasurer of the State of Louisiana.
Louisiana Revenue Sharing (State Shared Revenue): Finance Department–Accounting Division.
Fire Protection Service Charge: Sheriff of EBR Parish.

Transmittal: **General Property Tax:** Remitted monthly to the Finance Department–Accounting Division.
Comments: Collections of the General Property Tax are cyclical in nature. Due to the payment deadline of December 31, the great majority of collections are made in November and December of each year.
Insurance Companies (State Shared Revenue): Remitted annually in June to the City-Parish Treasurer.
Louisiana Revenue Sharing (State Shared Revenue): Remitted by the state in three installments.
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 380 of the 2011 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	2008	2009	2010	2011
District One Fire Protection District	9.00	9.00	9.00	9.00
St. George Fire Protection District	12.75	12.75	12.75	14.00
Brownsfield Fire Protection District	24.91	25.00	25.00	25.00
Eastside Fire Protection District	22.50	22.50	22.50	22.50
District 6 Fire Protection District	40.00	40.00	40.00	40.00
Chaneyville Fire Protection District	n/a	10.00	10.00	10.00
Pride Fire Protection District	10.00	10.00	10.00	10.00
Alsen–St. Irma Lee Fire Protection District	14.97	14.97	14.97	14.97

These maximum property tax millages are levied as follows:

Fire District	Tax Collection Period
District One Fire Protection District (orig. 9.00)	2011-2015
St. George Fire Protection District (orig. 4.00)	2004-2013
St. George Fire Protection District (add'l 6.00)	2008-2017
St. George Fire Protection District (add'l 1.25)	2012-2021
St. George Fire Protection District (add'l 1.50)	2012-2016
St. George Fire Protection District (add'l 1.25)	2011-2015
Brownsfield Fire Protection District (orig. 10.00)	2005-2014
Brownsfield Fire Protection District (add'l 5.00)	2009-2018
Brownsfield Fire Protection District (add'l 10.00)	2003-2012
Eastside Fire Protection District (orig. 10.00)	2009-2018
Eastside Fire Protection District (add'l 5.00)	2008-2017
Eastside Fire Protection District (add'l 7.50)	2005-2014
District 6 Fire Protection District (orig. 10.00)	2005-2014
District 6 Fire Protection District (add'l 10.00)	2008-2017
District 6 Fire Protection District (add'l 5.00)	2008-2016
District 6 Fire Protection District (add'l 15.00)	2012-2021
Chaneyville Fire Protection District (orig. 10.00)	2009-2018
Pride Fire Protection District (orig. 10.00)	2008-2017
Alsen–St. Irma Lee Fire Protection District (orig. 10.00)	2006-2015
Alsen–St. Irma Lee Fire Protection District (add'l 5.00)	2009-2018

Louisiana Revenue Sharing (State Shared Revenue): State revenue sharing is distributed based on the population and number of homesteads in the district relative to the following millage property tax:

Fire Protection District	2008	2009	2010	2011
St. George Fire Protection District	4.00	4.00	4.00	4.00
Brownsfield Fire Protection District	9.91	9.91	10.00	10.00
Central Fire Protection District	10.00	10.00	n/a	n/a
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:

DISTRICT 1 FIRE PROTECTION DISTRICT
GENERAL PROPERTY TAX **ACCOUNT NUMBER 701 . . 411000**

REVENUE TYPE	2008		2009		2010		2011	
	$	%	$	%	$	%	$	%
Taxes from Prior years' Levies	0	0.00%	195	0.07%	661	0.25%	996	0.35%
Refunds	0	0.00%	(270)	-0.03%	(352)	0.12%	(1,515)	-0.18%
Reversal of Prior Year Deferral	0	0.00%	29,326	9.93%	31,274	12.13%	23,666	8.02%
Closing of Prior Year Levy	0	0.00%	4,770	11.55%	(13,480)	6.95%	3,753	9.33%
Record Current Year Levy	200,738	117.11%	291,786	110.62%	265,978	109.09%	266,372	101.67%
Current Year Deferral	(29,326)	100.00%	(31,274)	100.00%	(23,666)	100.00%	(4,804)	100.00%
TOTAL	171,412	100.00%	294,533	71.83%	260,415	-11.58%	288,468	10.77%

BROWNSFIELD FIRE PROTECTION DISTRICT
GENERAL PROPERTY TAX **ACCOUNT NUMBER 703 . . 411000**

REVENUE TYPE	2008		2009		2010		2011	
	$	%	$	%	$	%	$	%
Taxes from Prior years' Levies	4,581	0.97%	1,570	0.33%	1,562	0.32%	4,093	0.82%
Refunds	(2,430)	0.46%	(149)	0.30%	(563)	0.20%	(4,047)	0.01%
Reversal of Prior Year Deferral	28,460	6.50%	28,162	6.24%	43,801	9.06%	22,178	4.45%
Closing of Prior Year Levy	5,515	7.67%	3,510	6.98%	(4,232)	8.20%	7,847	6.02%
Record Current Year Levy	463,206	105.98%	484,746	109.24%	476,264	104.48%	478,220	101.76%
Current Year Deferral	(28,162)	100.00%	(43,801)	100.00%	(22,178)	100.00%	(8,773)	100.00%
TOTAL	471,170	23.26%	474,038	0.61%	494,654	4.35%	499,518	0.98%

CHANEYVILLE FIRE PROTECTION DISTRICT
GENERAL PROPERTY TAX **ACCOUNT NUMBER 707 . . 411000**

REVENUE TYPE	2008		2009		2010		2011	
	$	%	$	%	$	%	$	%
Taxes from Prior years' Levies	0	0.00%	116	0.22%	554	0.83%	574	0.85%
Refunds	0	0.00%	0	0.22%	(181)	0.56%	(967)	-0.58%
Reversal of Prior Year Deferral	0	0.00%	0	0.22%	7,178	11.34%	4,633	6.30%
Closing of Prior Year Levy	0	0.00%	0	0.22%	117	11.51%	867	7.58%
Record Current Year Levy	0	0.00%	60,109	113.53%	63,557	106.96%	65,993	105.58%
Current Year Deferral	0	0.00%	(7,178)	100.00%	(4,633)	100.00%	(3,760)	100.00%
TOTAL	0	0.00%	53,047	100.00%	66,592	25.53%	67,340	1.12%

PRIDE FIRE PROTECTION DISTRICT
GENERAL PROPERTY TAX **ACCOUNT NUMBER 708 . . 411000**

REVENUE TYPE	2008		2009		2010		2011	
	$	%	$	%	$	%	$	%
Taxes from Prior years' Levies	0	0.00%	503	0.57%	700	0.75%	791	0.81%
Refunds	0	0.00%	0	0.57%	(40)	0.71%	(1,301)	-0.52%
Reversal of Prior Year Deferral	0	0.00%	3,583	4.65%	6,899	8.13%	5,925	5.52%
Closing of Prior Year Levy	0	0.00%	5,721	11.16%	(423)	7.68%	728	6.27%
Record Current Year Levy	65,048	105.83%	84,976	107.85%	91,751	106.37%	95,214	103.39%
Current Year Deferral	(3,583)	100.00%	(6,899)	100.00%	(5,925)	100.00%	(3,321)	100.00%
TOTAL	61,465	100.00%	87,884	42.98%	92,962	5.78%	98,036	5.46%

ALSEN - ST. IRMA LEE FIRE PROTECTION DISTRICT
GENERAL PROPERTY TAX ACCOUNT NUMBER 709 . . 411000

REVENUE TYPE	2008		2009		2010		2011	
	$	%	$	%	$	%	$	%
Taxes from Prior years' Levies	7,811	3.39%	176	0.07%	891	0.44%	478	0.24%
Refunds	(165)	3.32%	(256)	-0.03%	(609)	0.14%	(23)	0.23%
Reversal of Prior Year Deferral	2,845	4.56%	46,868	18.07%	5,489	2.82%	34,978	17.89%
Closing of Prior Year Levy	4,724	6.61%	3,578	19.45%	2,805	4.19%	(32,374)	1.54%
Record Current Year Levy	261,882	120.36%	214,048	102.12%	231,183	117.08%	194,990	100.00%
Current Year Deferral	(46,868)	100.00%	(5,489)	100.00%	(34,978)	100.00%	0	100.00%
TOTAL	230,229	-1.38%	258,925	12.46%	204,781	-20.91%	198,049	-3.29%

2% INSURANCE REBATE ACCOUNT NUMBER 70x . . 433200

REVENUE TYPE	2008		2009		2010		2011	
	$	%	$	%	$	%	$	%
Brownsfield FPD-Fd 703	25,614	1.27%	26,173	2.18%	26,176	0.01%	27,735	5.96%
Chaneyville FPD-Fd 707	13,712	1.24%	14,004	2.13%	14,005	0.01%	14,817	5.80%
Pride FPD-Fd 708	13,745	1.24%	14,038	2.13%	14,039	0.01%	14,852	5.79%
Alsen/St. Irma Lee FPD-Fd 709	7,143	1.20%	7,290	2.06%	7,290	0.00%	7,698	5.60%

BROWNSFIELD FIRE PROTECTION DISTRICT
LOUISIANA REVENUE SHARING ACCOUNT NUMBER 703 . . 433300

REVENUE TYPE	2008		2009		2010		2011	
	$	%	$	%	$	%	$	%
Second 1/3 Payment (March)	27,290	33.14%	27,763	33.51%	27,327	33.42%	27,107	33.43%
Third 1/3 Payment (May)	27,290	66.28%	27,763	67.02%	27,327	66.85%	27,107	66.85%
First 1/3 Payment (December)	27,763	100.00%	27,327	100.00%	27,108	100.00%	26,883	100.00%
TOTAL	82,343	14.64%	82,853	0.62%	81,762	-1.32%	81,097	-0.81%

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

DISTRICT 1 FIRE PROTECTION DISTRICT
FIRE PROTECTION SERVICE CHARGE ACCOUNT NUMBER 701 . . 441802

MONTH	2008		2009		2010		2011	
	$	%	$	%	$	%	$	%
January	0	0.00%	(11,589)	-21.02%	(8,006)	-14.47%	(24,322)	-39.50%
February	0	0.00%	8,810	-5.04%	6,260	-3.16%	23,067	-2.04%
March	0	0.00%	2,780	0.00%	1,746	0.00%	1,255	0.00%
April	0	0.00%	1,409	2.56%	1,186	2.14%	1,287	2.09%
May	0	0.00%	1,741	5.72%	2,385	6.46%	1,598	4.69%
June	0	0.00%	772	7.12%	579	7.50%	642	5.73%
July	0	0.00%	1,058	9.03%	914	9.15%	1,221	7.71%
August	0	0.00%	111	9.24%	0	9.15%	36	7.77%
September	0	0.00%	128	9.47%	64	9.27%	128	7.98%
October	0	0.00%	192	9.82%	67	9.39%	225	8.34%
November	0	0.00%	64	9.93%	224	9.80%	32	8.39%
December	47,688	100.00%	49,656	100.00%	49,899	100.00%	56,406	100.00%
TOTAL	47,688	100.00%	55,132	15.61%	55,318	0.34%	61,575	11.31%

BROWNSFIELD FIRE PROTECTION DISTRICT
FIRE PROTECTION SERVICE CHARGE **ACCOUNT NUMBER 703 . . 441802**

MONTH	2008		2009		2010		2011	
	$	%	$	%	$	%	$	%
January	(19,052)	-15.61%	(21,703)	-20.21%	(14,259)	-12.64%	(50,983)	-48.52%
February	15,200	-3.16%	15,590	-5.69%	13,456	-0.71%	47,744	-3.08%
March	4,602	0.61%	6,114	0.00%	3,760	2.62%	3,114	-0.12%
April	2,523	2.68%	2,193	2.04%	3,438	5.67%	1,992	1.78%
May	4,406	6.29%	3,813	5.59%	3,633	8.89%	4,444	6.01%
June	3,390	9.07%	1,839	7.31%	1,411	10.14%	1,123	7.08%
July	17,496	23.40%	3,302	10.38%	3,463	13.21%	2,299	9.26%
August	692	23.97%	32	10.41%	796	13.91%	1	9.26%
September	358	24.26%	128	10.53%	551	14.40%	32	9.29%
October	65	24.32%	4,275	14.51%	649	14.98%	320	9.60%
November	444	24.68%	96	14.60%	448	15.37%	160	9.75%
December	91,939	100.00%	91,689	100.00%	95,475	100.00%	94,828	100.00%
TOTAL	122,063	0.43%	107,368	-12.04%	112,821	5.08%	105,074	-6.87%

CHANEYVILLE FIRE PROTECTION DISTRICT
FIRE PROTECTION SERVICE CHARGE **ACCOUNT NUMBER 707 . . 441802**

MONTH	2008		2009		2010		2011	
	$	%	$	%	$	%	$	%
January	(8,109)	-19.13%	(9,487)	-21.20%	(7,168)	-16.00%	(16,579)	-35.77%
February	6,647	-3.45%	7,293	-4.90%	5,600	-3.50%	14,924	-3.57%
March	1,462	0.00%	2,194	0.00%	1,568	0.00%	1,656	0.00%
April	1,026	2.42%	769	1.72%	768	1.71%	804	1.74%
May	1,600	6.20%	1,786	5.71%	1,616	5.32%	1,890	5.81%
June	756	7.98%	835	7.58%	653	6.78%	544	6.99%
July	1,892	12.44%	1,191	10.24%	1,140	9.32%	545	8.16%
August	0	12.44%	81	10.42%	32	9.40%	33	8.24%
September	0	12.44%	96	10.63%	66	9.54%	32	8.30%
October	32	12.52%	192	11.06%	64	9.69%	64	8.44%
November	0	12.52%	420	12.00%	195	10.12%	64	8.58%
December	37,073	100.00%	39,377	100.00%	40,263	100.00%	42,373	100.00%
TOTAL	42,379	-3.06%	44,747	5.59%	44,797	0.11%	46,350	3.47%

PRIDE FIRE PROTECTION DISTRICT
FIRE PROTECTION SERVICE CHARGE **ACCOUNT NUMBER 708 . . 441802**

MONTH	2008		2009		2010		2011	
	$	%	$	%	$	%	$	%
January	(6,639)	-14.11%	(8,445)	-17.90%	(6,625)	-13.92%	(19,201)	-39.34%
February	5,695	-2.01%	6,373	-4.39%	5,480	-2.41%	18,235	-1.98%
March	944	0.00%	2,072	0.00%	1,145	0.00%	966	0.00%
April	961	2.04%	544	1.15%	927	1.95%	959	1.96%
May	1,654	5.56%	1,758	4.88%	1,754	5.63%	1,568	5.18%
June	512	6.65%	591	6.13%	685	7.07%	612	6.43%
July	1,280	9.37%	823	7.88%	640	8.42%	737	7.94%
August	0	9.37%	0	7.88%	(64)	8.28%	32	8.01%
September	0	9.37%	128	8.15%	(237)	7.78%	32	8.07%
October	32	9.43%	64	8.28%	(46)	7.69%	55	8.18%
November	32	9.50%	34	8.36%	74	7.84%	0	8.18%
December	42,580	100.00%	43,229	100.00%	43,868	100.00%	44,817	100.00%
TOTAL	47,051	0.22%	47,171	0.26%	47,601	0.91%	48,812	2.54%

ALSEN - ST. IRMA LEE FIRE PROTECTION DISTRICT
FIRE PROTECTION SERVICE CHARGE **ACCOUNT NUMBER 709 . . 441802**

MONTH	2008		2009		2010		2011	
	$	%	$	%	$	%	$	%
January	(3,445)	-25.55%	(3,816)	-30.75%	(2,971)	-23.09%	(4,765)	-35.87%
February	2,481	-7.15%	2,496	-10.64%	2,376	-4.62%	4,160	-4.55%
March	1,331	2.72%	1,320	0.00%	595	0.00%	605	0.00%
April	855	9.06%	288	2.32%	448	3.48%	615	4.63%
May	551	13.15%	1,088	11.09%	672	8.71%	542	8.71%
June	537	17.13%	416	14.44%	306	11.08%	289	10.89%
July	736	22.59%	352	17.27%	914	18.19%	352	13.54%
August	0	22.59%	32	17.53%	64	18.69%	3	13.56%
September	64	23.06%	128	18.56%	0	18.69%	32	13.80%
October	0	23.06%	128	19.60%	64	19.18%	0	13.80%
November	0	23.06%	32	19.85%	128	20.18%	128	14.76%
December	10,376	100.00%	9,947	100.00%	10,269	100.00%	11,322	100.00%
TOTAL	13,486	-12.31%	12,411	-7.97%	12,865	3.66%	13,283	3.25%

DISTRICT 1 FIRE PROTECTION DISTRICT
SUMMARY OF REVENUES **FUND 701**

REVENUE TYPE	2008		2009		2010		2011	
	$	%	$	%	$	%	$	%
Tax Revenues								
General Property Tax	171,412	78.24%	294,533	83.49%	260,415	81.97%	288,468	81.86%
Interest & Penalty-Deliq. Tax	0	0.00%	1,763	0.50%	1,191	0.37%	1,442	0.41%
Total Tax Revenues	171,412	78.24%	296,296	83.99%	261,606	82.34%	289,910	82.27%
Charges For Services								
Fire Protection Service Chg.	47,688	21.77%	55,132	15.63%	55,318	17.41%	61,575	17.47%
Miscellaneous Revenues								
Interest Earnings	(2)	0.00%	1,102	0.31%	473	0.15%	326	0.09%
Interest-Fire Prot. Svc Chg.	0	0.00%	252	0.07%	317	0.10%	560	0.16%
Total Miscellaneous Revenues	(2)	0.00%	1,354	0.38%	790	0.25%	886	0.25%
TOTAL	219,098	100.00%	352,782	61.02%	317,714	-9.94%	352,371	10.91%

NOTE: Fire Protection District One is a newly created Fire District that began collecting revenues for the first time in 2008. For details on their property tax and service charge, please reference the appropriate sections above. 2010 Interest Earnings includes $89.26 received from the Sheriff's Office for interest earned on property taxes collected in 2008 and 2009.

ST. GEORGE FIRE PROTECTION DISTRICT
SUMMARY OF REVENUES **FUND 702**

REVENUE TYPE	2008		2009		2010		2011	
	$	%	$	%	$	%	$	%
Taxes	10,046,506	76.64%	11,582,984	87.28%	12,369,189	86.54%	12,400,186	87.29%
Intergovernmental Revenues	1,953,448	14.90%	590,229	4.45%	800,571	5.60%	647,987	4.56%
Charges For Services	1,034,460	7.89%	1,068,059	8.05%	1,076,939	7.53%	1,084,673	7.64%
Miscellaneous Revenues	113,525	0.87%	43,523	0.33%	46,413	0.32%	72,502	0.51%
Other Financing Sources								
Sale of Fixed Assets	(38,839)	-0.30%	(13,100)	-0.10%	0	0.00%	0	0.00%
TOTAL	13,109,100	12.76%	13,271,695	1.24%	14,293,112	7.70%	14,205,348	-0.61%

NOTE: **Ordinance 9705**, adopted by the Metropolitan Council during the meeting of September 8, 1993, established a Board of Commissioners as the governing body of the taxing district and political subdivision, effective January 1, 1994. In accordance with this Ordinance, the City-Parish ceased to act as the fiscal manager for the district as of January 1, 1994; and from that time forward no revenues for this agency have been recorded on the City-Parish books. The above figures were taken from the agency's audited financial reports and are presented here for informational purposes only. Copies of those audited financial reports are on file in the Accounting Division, and the agency is included as a component unit in the General Purpose Financial Statements of the City-Parish.

The Commissioners elected to change their year end to a fiscal year ending September 30, effective for the period ending September 30, 2002. The change to a fiscal year end would report most of the tax revenues in the same year they are collected.

BROWNSFIELD FIRE PROTECTION DISTRICT
SUMMARY OF REVENUES **FUND 703**

REVENUE TYPE	2008		2009		2010		2011	
	$	%	$	%	$	%	$	%
Tax Revenues								
General Property Tax	471,170	60.15%	474,038	64.63%	494,654	64.44%	499,518	64.17%
Interest & Penalty-Deliq. Tax	2,258	0.29%	1,758	0.24%	1,921	0.25%	2,022	0.26%
Total Tax Revenues	473,428	60.44%	475,796	64.87%	496,575	64.69%	501,540	64.43%
Intergovernmental Revenues								
Insurance Rebate	25,614	3.27%	26,173	3.57%	26,176	3.41%	27,735	3.56%
Louisiana Revenue Sharing	82,343	10.51%	82,853	11.30%	81,762	10.65%	81,097	10.42%
On-Behalf Pmt-Sal & Benefit	20,400	2.60%	22,200	3.03%	24,000	3.13%	24,000	3.08%
Other	30,597	3.91%	0	0.00%	2,930	0.38%	17,058	2.19%
Total Intergov. Revenues	158,954	20.29%	131,226	17.89%	134,868	17.57%	149,890	19.26%
Charges For Services								
Fire Protection Service Chg.	122,063	15.58%	107,368	14.64%	112,821	14.70%	105,074	13.50%
Miscellaneous Revenues								
Interest Earnings	1,922	0.25%	753	0.10%	1,857	0.24%	68	0.01%
Interest-Fire Prot. Svc. Chg.	961	0.12%	621	0.08%	689	0.09%	1,081	0.14%
Contingent Receipts	8,881	1.13%	606	0.08%	3,555	0.46%	4,539	0.58%
Total Miscellaneous Revenues	11,764	1.50%	1,980	0.27%	6,101	0.79%	5,688	0.73%
Other Financing Sources								
Sale of Fixed Assets	0	0.00%	0	0.00%	100	0.01%	0	0.00%
Transfer Fm. Parish Gen. Fd.	17,100	2.18%	17,100	2.33%	17,100	2.23%	16,250	2.09%
Total Other Financing Sources	17,100	2.18%	17,100	2.33%	17,200	2.24%	16,250	2.09%
TOTAL	783,309	21.65%	733,470	-6.36%	767,565	4.65%	778,442	1.42%

NOTE: Revenues received from the Parish General Fund represent supplemental appropriations for operations and capital needs. The increase in 2008 is the result of a reassessment year. 2010 Interest Earnings includes $1,448.09 received from the Sheriff's Office for interest earned on property taxes collected in 2008 and 2009.

EASTSIDE FIRE PROTECTION DISTRICT
SUMMARY OF REVENUES **FUND 705**

REVENUE TYPE	2008		2009		2010		2011	
	$	%	$	%	$	%	$	%
Taxes	1,740,270	74.09%	1,538,279	72.48%	1,625,775	76.10%	1,740,180	78.37%
Intergovernmental Revenues								
From Parish General Fund	70,000	2.98%	70,000	3.30%	70,000	3.28%	70,000	3.15%
Insurance Rebate	68,234	2.91%	54,929	2.59%	49,169	2.30%	58,291	2.63%
Other	222,444	9.47%	229,569	10.82%	150,188	7.03%	85,401	3.85%
Total Intergov. Revenues	360,678	15.36%	354,498	16.70%	269,357	12.61%	213,692	9.62%
Charges For Services	220,495	9.39%	220,056	10.37%	225,260	10.54%	244,881	11.03%
Miscellaneous Revenues	27,287	1.16%	9,643	0.45%	16,063	0.75%	21,698	0.98%
TOTAL	2,348,730	9.09%	2,122,476	-9.63%	2,136,455	0.66%	2,220,451	3.93%

NOTE: **Ordinance 9706**, adopted by the Metropolitan Council during the meeting of September 8, 1993, established a Board of Commissioners as the governing body of the taxing district and political subdivision, effective January 1, 1994. In accordance with this Ordinance, the City-Parish ceased to act as the fiscal manager of the district, since that time no revenues for this agency have been recorded on City-Parish books. The above figures were taken from the agency's audited financial report and are presented here for informational purposes only. Copies of those financial reports are on file in the Accounting Division, and the agency is included as a component unit in the City-Parish General Purpose Financial Statements.

Intergovernmental revenues received from the Parish General Fund represent the pro-rata share of the Louisiana Revenue Sharing Funds that the Eastside Fire Protection District would receive if all taxing districts shared at their maximum millages.

DISTRICT 6 FIRE PROTECTION DISTRICT
SUMMARY OF REVENUES **FUND 706**

REVENUE TYPE	2008		2009		2010		2011	
	$	%	$	%	$	%	$	%
Taxes	848,091	61.79%	901,135	66.01%	911,247	66.19%	974,478	66.89%
Intergovernmental Revenues								
From Parish General Fund	75,000	5.46%	75,000	5.49%	75,000	5.45%	71,250	4.89%
Other	224,240	16.34%	215,173	15.76%	225,995	16.42%	241,588	16.58%
Total Intergov. Revenues	299,240	21.80%	290,173	21.26%	300,995	21.86%	312,838	21.47%
Charges For Services	144,781	10.55%	148,712	10.89%	138,800	10.08%	152,193	10.45%
Miscellaneous Revenues	80,520	5.87%	25,080	1.84%	25,659	1.86%	17,397	1.19%
TOTAL	1,372,632	11.08%	1,365,100	-0.55%	1,376,701	0.85%	1,456,906	5.83%

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.

CHANEYVILLE FIRE PROTECTION DISTRICT
SUMMARY OF REVENUES **FUND 707**

REVENUE TYPE	2008		2009		2010		2011	
	$	%	$	%	$	%	$	%
Tax Revenues								
General Property Tax	0	0.00%	53,047	32.97%	66,592	30.24%	67,340	34.14%
Interest & Penalty-Deliq. Tax	0	0.00%	7	0.00%	560	0.25%	380	0.19%
Total Tax Revenues	0	0.00%	53,054	32.98%	67,152	30.50%	67,720	34.33%
Intergovernmental Revenues								
Insurance Rebate	13,712	9.57%	14,004	8.70%	14,005	6.36%	14,817	7.51%
Other	47,551	33.19%	2,725	1.69%	52,941	24.04%	29,644	15.03%
Total Intergov. Revenues	61,263	42.76%	16,729	10.40%	66,946	30.40%	44,461	22.54%
Charges For Services								
Fire Protection Service Chg.	42,379	29.58%	44,747	27.81%	44,797	20.34%	46,350	23.50%
Miscellaneous Revenues								
Interest Earnings	459	0.32%	99	0.06%	253	0.11%	94	0.05%
Interest-Fire Prot. Svc. Chg.	314	0.22%	917	0.57%	204	0.09%	337	0.17%
Contingent Receipts	1,022	0.71%	5,130	3.19%	3,088	1.40%	1,933	0.98%
Donations	100	0.07%	650	0.40%	0	0.00%	505	0.26%
Total Miscellaneous Revenues	1,895	1.32%	6,796	4.22%	3,545	1.61%	2,869	1.45%
Other Financing Sources								
Sale of Fixed Assets	0	0.00%	1,800	1.12%	0	0.00%	0	0.00%
Transfer Fm. Parish Gen. Fd.	37,750	26.35%	37,750	23.47%	37,750	17.14%	35,860	18.18%
Total Other Financing Sources	37,750	26.35%	39,550	24.58%	37,750	17.14%	35,860	18.18%
TOTAL	143,287	35.39%	160,876	12.28%	220,190	36.87%	197,260	-10.41%

NOTE: Revenues received from the Parish General Fund represent supplemental appropriations for operations and capital needs. 2010 Interest Earnings includes $120.84 received from the Sheriff's Office for interest earned on property taxes collected in 2008 and 2009.

PRIDE FIRE PROTECTION DISTRICT
SUMMARY OF REVENUES **FUND 708**

REVENUE TYPE	2008		2009		2010		2011	
	$	%	$	%	$	%	$	%
Tax Revenues								
General Property Tax	61,465	41.40%	87,884	45.95%	92,962	20.44%	98,036	50.17%
Interest & Penalty-Deliq. Tax	0	0.00%	375	0.20%	359	0.08%	527	0.27%
Total Tax Revenues	61,465	41.40%	88,259	46.15%	93,321	20.52%	98,563	50.44%
Intergovernmental Revenues								
Insurance Rebate	13,745	9.26%	14,038	7.34%	14,039	3.09%	14,852	7.60%
Other	696	0.47%	14,271	7.46%	274,050	60.27%	7,160	3.66%
Total Intergov. Revenues	14,441	9.73%	28,309	14.80%	288,089	63.36%	22,012	11.27%
Charges For Services								
Fire Protection Service Chg.	47,051	31.69%	47,171	24.66%	47,601	10.47%	48,812	24.98%
Miscellaneous Revenues								
Interest Earnings	1,728	1.16%	671	0.35%	378	0.08%	403	0.21%
Interest-Fire Prot. Svc. Chg.	372	0.25%	262	0.14%	219	0.05%	375	0.19%
Contingent Receipts	3,419	2.30%	5,186	2.71%	5,113	1.12%	5,974	3.06%
Donations	0	0.00%	175	0.09%	0	0.00%	250	0.13%
Total Miscellaneous Revenues	5,519	3.72%	6,294	3.29%	5,710	1.26%	7,002	3.58%
Other Financing Sources								
Sale of Fixed Assets	0	0.00%	1,225	0.64%	0	0.00%	0	0.00%
Transfer Fm. Parish Gen. Fd.	20,000	13.47%	20,000	10.46%	20,000	4.40%	19,000	9.72%
Total Other Financing Sources	20,000	13.47%	21,225	11.10%	20,000	4.40%	19,000	9.72%
TOTAL	148,476	49.55%	191,258	28.81%	454,721	137.75%	195,389	-57.03%

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. The increase in 2008 is the result of a new 10 mill property tax. 2010 Interest Earnings includes $149.10 received from the Sheriff's Office for interest earned on property taxes collected in 2008 and 2009.

ALSEN - ST. IRMA LEE FIRE PROTECTION DISTRICT
SUMMARY OF REVENUES **FUND 709**

REVENUE TYPE	2008		2009		2010		2011	
	$	%	$	%	$	%	$	%
Tax Revenues								
General Property Tax	230,229	79.89%	258,925	77.28%	204,781	80.45%	198,049	79.72%
Interest & Penalty-Deliq. Tax	377	0.13%	2,052	0.61%	585	0.23%	258	0.10%
Total Tax Revenues	230,606	80.02%	260,977	77.89%	205,366	80.68%	198,307	79.82%
Intergovernmental Revenues								
Insurance Rebate	7,143	2.48%	7,290	2.18%	7,290	2.86%	7,698	3.10%
Other	0	0.00%	24,050	7.18%	0	0.00%	0	0.00%
Total Intergov. Revenues	7,143	2.48%	31,340	9.35%	7,290	2.86%	7,698	3.10%
Charges For Services								
Fire Protection Service Chg.	13,486	4.68%	12,411	3.70%	12,865	5.05%	13,283	5.35%
Miscellaneous Revenues								
Interest Earnings	7,926	2.75%	1,755	0.52%	1,658	0.65%	794	0.32%
Interest-Fire Prot. Svc. Chg.	188	0.07%	176	0.05%	209	0.08%	291	0.12%
Contingent Receipts	3,039	1.05%	1,705	0.51%	1,347	0.53%	1,948	0.78%
Donations	0	0.00%	0	0.00%	0	0.00%	500	0.20%
Total Miscellaneous Revenues	11,153	3.87%	3,636	1.09%	3,214	1.26%	3,533	1.42%
Other Financing Sources								
Sale of Fixed Assets	0	0.00%	900	0.27%	0	0.00%	1,100	0.44%
Transfer Fm. Parish Gen. Fd.	25,800	8.95%	25,800	7.70%	25,800	10.14%	24,510	9.87%
Total Other Financing Sources	25,800	8.95%	26,700	7.97%	25,800	10.14%	25,610	10.31%
TOTAL	288,188	-1.78%	335,064	16.27%	254,535	-24.03%	248,431	-2.40%

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

2010 Interest Earnings includes $696.99 received from the Sheriff's Office for interest earned on property taxes collected in 2008 and 2009.

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
West Minster/Pine Park Crime Prevention District	717

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) 33:9097.11 (F)	Resolutions 45356, 02/28/07; 47665, 02/10/10 47944, 06/09/10; 47969, 06/23/10 48027, 07/28/10; 48681, 06/22/11 48419, 01/26/11

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. 33.9097.11 (F)** authorizes the governing authority of East Baton Rouge Parish to impose and collect a parcel fee within the Westminster/Pine Park Crime Prevention District.

Local: **Resolution 48027** of July 28, 2010, authorized the imposition and collection of an annual fee in the amount of $100 on each residential or commercial parcel in the South Burbank Crime Prevention District or $25 for each unit in a condominium in the district for a period of four years, beginning with the year 2010. **Resolution 47944** of June 9, 2010, authorized the imposition and collection of an annual fee in the amount of $69.50 on each parcel in the Concord Estates Crime Prevention District for a period of four years, beginning with the year 2010. **Resolution 45356** of February 28, 2007, authorized the imposition and collection of an annual fee in the amount of $50 on each parcel in the Wedgewood Civic Association District for a period of ten years, beginning with the year 2007. **Resolution 47665** of February 10, 2010, authorized the imposition and collection of an annual fee in the amount of $100 on each parcel in the Hermitage/Cross Creek Crime Prevention and District for a period of ten years, beginning with the year 2010. **Resolution 47969** of June 23, 2010, authorized the imposition and collection of an annual fee in the amount of $125 on each parcel in the Greenwood Crime Prevention and Improvement District for a period of ten years, beginning with the year 2010. **Resolution 48681** of June 22, 2011, authorized the imposition and collection of an annual fee in the amount of $150 on each residential parcel in the Melrose Place Crime Prevention District and $750 on each commercial parcel in the district for a period of ten years, beginning with the year 2010. **Resolution 48419** of January 26, 2011, authorized the imposition and collection of an annual fee in the amount of $100 on each approved parcel in the Westminster/Pine Park Crime Prevention District for a period of ten years, beginning with the year 2011.

COLLECTION AND TRANSMITTAL OF FUNDS:

Collector: East Baton Rouge Parish Sheriff.

Transmittal: The payments are collected by the Sheriff along with the property taxes and remitted to the Finance Department monthly.

Comment: Collections of the Crime Prevention Fees are cyclical in nature. Due to the payment deadline of December 31, the great majority of collections are made in November and December of each year.

PAYOR OF FEE:

All persons owning a parcel of land within the district.

COMPUTATION OF FEE:

Crime District	Resolution	Max Fee Amount *(Per Parcel/Per Year)*	Authorized Fee Amount *(Per Parcel/Per Year)*	Term of Crime Fee
Concord Estates	47944, 06/09/10	$150.00	$69.50	2010-2013
South Burbank	48027, 07/28/10			2010-2013
Residential or Commercial Structure		$100.00	$100.00	
Each Condominium		$25.00	$25.00	
Wedgewood	45356, 02/28/07	$50.00	$50.00	2007-2016
Hermitage/Cross Creek	47665, 02/10/10	$100.00	$100.00	2010-2019
Greenwood	47969, 06/23/10	$125.00	$125.00	2010-2019
Melrose Place	48681, 06/22/11			2010-2019
Residential Structure		$200.00	$150.00	
Commercial Structure		$1000.00	$750.00	
Westminster/Pine Park	48419, 01/26/11	$100.00	$100.00	2011-2020

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	2008		2009		2010		2011	
	$	%	$	%	$	%	$	%
January	0	0.00%	0	0.00%	0	0.00%	0	0.00%
February	30,091	15.01%	24,825	14.68%	15,574	11.22%	93,445	40.90%
March	6,418	18.21%	8,094	19.46%	5,472	15.16%	2,334	41.92%
April	3,982	20.19%	7,500	23.90%	8,871	21.55%	5,845	44.48%
May	4,166	22.27%	4,360	26.48%	20,462	36.28%	3,307	45.93%
June	4,450	24.49%	1,050	27.10%	8,944	42.72%	4,678	47.97%
July	9,200	29.08%	8,848	32.33%	10,878	50.56%	6,586	50.86%
August	100	29.13%	0	32.33%	200	50.70%	100	50.90%
September	125	29.19%	0	32.33%	925	51.37%	726	51.22%
October	(100)	29.14%	100	32.39%	800	51.94%	300	51.35%
November	(100)	29.09%	100	32.45%	4,000	54.83%	200	51.44%
December	142,203	100.00%	114,250	100.00%	62,725	100.00%	110,952	100.00%
TOTAL/% CHG	200,535	17.72%	169,127	-15.66%	138,851	-17.90%	228,473	64.55%

NOTE: In 2010, the Sheriff's office installed a new tax collection software system which caused a delay in processing the December tax & fee collections. Collections for December were posted in both December 2010 & February 2011.

CONCORD ESTATES CRIME PREVENTION DISTRICT								
CRIME PREVENTION DISTRICT FEES					ACCOUNT NUMBER		712 . . 441810	
	2008		2009		2010		2011	
MONTH	$	%	$	%	$	%	$	%
January	(1,497)	-27.23%	0	0.00%	0	0.00%	0	0.00%
February	1,111	-7.02%	1,250	16.02%	800	27.80%	8,952	34.94%
March	539	2.78%	586	23.53%	(2,325)	-52.99%	680	37.59%
April	158	5.66%	180	25.84%	(3,696)	-181.41%	301	38.77%
May	180	8.93%	169	28.00%	0	-181.41%	932	42.40%
June	116	11.04%	74	28.95%	100	-177.94%	296	43.56%
July	239	15.39%	240	32.03%	25	-177.07%	716	46.35%
August	0	15.39%	0	32.03%	0	-177.07%	0	46.35%
September	0	15.39%	0	32.03%	0	-177.07%	0	46.35%
October	0	15.39%	0	32.03%	(25)	-177.94%	241	47.30%
November	0	15.39%	0	32.03%	0	-177.94%	0	47.30%
December	4,651	100.00%	5,304	100.00%	7,999	100.00%	13,504	100.00%
TOTAL/% CHG	5,497	-32.44%	7,803	41.95%	2,878	-63.12%	25,622	790.27%

NOTE: Originally, this fee was collected from 2005-2008. Because the fee wasn't renewed until 2010, there should not have been any collections in 2009; therefore these collections were refunded in 2010. In 2010, the Sheriff's office installed a new tax collection software system which caused a delay in processing the December tax & fee collections. Collections for December were posted in both December 2010 & February 2011.

WEDGEWOOD CIVIC ASSOCIATION DISTRICT								
CRIME PREVENTION DISTRICT FEES					ACCOUNT NUMBER		713 . . 441810	
	2008		2009		2010		2011	
MONTH	$	%	$	%	$	%	$	%
January	(2,087)	-9.92%	0	0.00%	0	0.00%	0	0.00%
February	2,211	0.59%	2,228	8.51%	1,305	11.50%	14,650	41.00%
March	555	3.23%	688	11.14%	300	14.15%	297	41.83%
April	160	3.99%	312	12.33%	200	15.91%	470	43.15%
May	340	5.60%	300	13.48%	390	19.35%	283	43.94%
June	270	6.89%	200	14.25%	50	19.79%	150	44.36%
July	461	9.08%	487	16.11%	500	24.20%	300	45.20%
August	0	9.08%	0	16.11%	0	24.20%	0	45.20%
September	0	9.08%	0	16.11%	50	24.64%	0	45.20%
October	0	9.08%	0	16.11%	0	24.64%	0	45.20%
November	0	9.08%	0	16.11%	(50)	24.20%	0	45.20%
December	19,135	100.00%	21,955	100.00%	8,600	100.00%	19,579	100.00%
TOTAL/% CHG	21,045	-1.84%	26,170	24.35%	11,345	-56.65%	35,729	214.93%

NOTE: In 2010, the Sheriff's office installed a new tax collection software system which caused a delay in processing the December tax & fee collections. Collections for December were posted in both December 2010 & February 2011.

HERMITAGE/CROSS CREEK CRIME PREVENTION & DEVELOPMENT								
CRIME PREVENTION DISTRICT FEES					ACCOUNT NUMBER		714 . . 441810	
	2008		2009		2010		2011	
MONTH	$	%	$	%	$	%	$	%
January	0	0.00%	0	0.00%	0	0.00%	0	0.00%
February	0	0.00%	0	0.00%	0	0.00%	28,349	41.29%
March	0	0.00%	0	0.00%	0	0.00%	1,163	42.98%
April	0	0.00%	0	0.00%	0	0.00%	843	44.21%
May	0	0.00%	0	0.00%	0	0.00%	1,395	46.24%
June	0	0.00%	0	0.00%	0	0.00%	700	47.26%
July	0	0.00%	0	0.00%	0	0.00%	1,150	48.94%
August	0	0.00%	0	0.00%	0	0.00%	0	48.94%
September	0	0.00%	0	0.00%	0	0.00%	0	48.94%
October	0	0.00%	0	0.00%	0	0.00%	0	48.94%
November	0	0.00%	0	0.00%	0	0.00%	0	48.94%
December	0	0.00%	0	0.00%	14,000	100.00%	35,059	100.00%
TOTAL/% CHG	0	0.00%	0	0.00%	14,000	100.00%	68,659	490.42%

NOTE: In 2010, the Sheriff's office installed a new tax collection software system which caused a delay in processing the December tax & fee collections. Collections for December were posted in both December 2010 & February 2011.

GREENWOOD CRIME PREVENTION & IMPROVEMENT DISTRICT								
CRIME PREVENTION DISTRICT FEES					ACCOUNT NUMBER		715 . . 441810	
	2008		2009		2010		2011	
MONTH	$	%	$	%	$	%	$	%
January	0	0.00%	0	0.00%	0	0.00%	0	0.00%
February	0	0.00%	0	0.00%	0	0.00%	16,374	40.31%
March	0	0.00%	0	0.00%	0	0.00%	509	41.56%
April	0	0.00%	0	0.00%	0	0.00%	616	43.07%
May	0	0.00%	0	0.00%	0	0.00%	626	44.62%
June	0	0.00%	0	0.00%	0	0.00%	0	44.62%
July	0	0.00%	0	0.00%	0	0.00%	500	45.85%
August	0	0.00%	0	0.00%	0	0.00%	0	45.85%
September	0	0.00%	0	0.00%	0	0.00%	0	45.85%
October	0	0.00%	0	0.00%	0	0.00%	125	46.15%
November	0	0.00%	0	0.00%	0	0.00%	0	46.15%
December	0	0.00%	0	0.00%	9,875	100.00%	21,875	100.00%
TOTAL/% CHG	0	0.00%	0	0.00%	9,875	100.00%	40,625	411.39%

NOTE: In 2010, the Sheriff's office installed a new tax collection software system which caused a delay in processing the December tax & fee collections. Collections for December were posted in both December 2010 & February 2011.

MELROSE PLACE CRIME PREVENTION DISTRICT								
CRIME PREVENTION DISTRICT FEES					ACCOUNT NUMBER		716 . . 441810	
	2008		2009		2010		2011	
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%	900	1.17%
July	0	0.00%	0	0.00%	0	0.00%	10,067	14.23%
August	0	0.00%	0	0.00%	0	0.00%	21,000	41.48%
September	0	0.00%	0	0.00%	0	0.00%	3,000	45.37%
October	0	0.00%	0	0.00%	0	0.00%	1,350	47.12%
November	0	0.00%	0	0.00%	0	0.00%	750	48.09%
December	0	0.00%	0	0.00%	0	0.00%	40,005	100.00%
TOTAL/% CHG	0	0.00%	0	0.00%	0	0.00%	77,072	100.00%

NOTE: This district did not begin collecting the fees until Resolution 48681 was adopted on June 22, 2011.

SUMMARY OF REVENUES								FUND 711
REVENUE	2008		2009		2010		2011	
TYPE	$	%	$	%	$	%	$	%
Charges For Services								
Crime Prev. District Fee	200,535	96.12%	169,127	98.78%	138,851	97.83%	228,473	98.81%
Miscellaneous Revenues								
Interest Earnings	6,905	3.31%	1,202	0.70%	1,088	0.77%	669	0.29%
Interest on Crime Prev. Fee	1,183	0.57%	887	0.52%	1,993	1.40%	2,092	0.90%
Total Miscellaneous Revenues	8,088	3.88%	2,089	1.22%	3,081	2.17%	2,761	1.19%
TOTAL/% CHANGE	208,623	17.19%	171,216	-17.93%	141,932	-17.10%	231,234	62.92%

SUMMARY OF REVENUES								FUND 712
REVENUE	2008		2009		2010		2011	
TYPE	$	%	$	%	$	%	$	%
Charges For Services								
Crime Prev. District Fee	5,497	94.29%	7,803	98.63%	2,878	98.43%	25,622	99.25%
Miscellaneous Revenues								
Interest Earnings	304	5.21%	77	0.97%	45	1.54%	37	0.14%
Interest on Crime Prev. Fee	29	0.50%	31	0.39%	1	0.03%	156	0.60%
Total Miscellaneous Revenues	333	5.71%	108	1.37%	46	1.57%	193	0.75%
TOTAL/% CHANGE	5,830	-31.93%	7,911	35.69%	2,924	-63.04%	25,815	782.87%

SUMMARY OF REVENUES								FUND 713
REVENUE	2008		2009		2010		2011	
TYPE	$	%	$	%	$	%	$	%
Charges For Services								
Crime Prev. District Fee	21,045	99.73%	26,170	99.79%	11,345	99.54%	35,729	99.85%
Miscellaneous Revenues								
Interest on Crime Prev. Fee	57	0.27%	54	0.21%	52	0.46%	54	0.15%
TOTAL/% CHANGE	21,102	-1.58%	26,224	24.27%	11,397	-56.54%	35,783	213.97%

SUMMARY OF REVENUES								FUND 714
REVENUE	2008		2009		2010		2011	
TYPE	$	%	$	%	$	%	$	%
Charges For Services								
Crime Prev. District Fee	0	0.00%	0	0.00%	14,000	122.84%	68,659	99.58%
Miscellaneous Revenues								
Interest Earnings	0	0.00%	0	0.00%	93	0.82%	100	0.15%
Contr. from Govt. Agencies	0	0.00%	0	0.00%	71,421	626.66%	191	0.28%
Total Miscellaneous Revenues	0	0.00%	0	0.00%	71,514	627.48%	291	0.42%
TOTAL/% CHANGE	0	0.00%	0	0.00%	85,514	100.00%	68,950	-19.37%

SUMMARY OF REVENUES								FUND 715
REVENUE	2008		2009		2010		2011	
TYPE	$	%	$	%	$	%	$	%
Charges For Services								
Crime Prev. District Fee	0	0.00%	0	0.00%	9,875	86.65%	40,625	99.69%
Miscellaneous Revenues								
Interest Earnings	0	0.00%	0	0.00%	0	0.00%	29	0.07%
Interest on Crime Prev. Fee	0	0.00%	0	0.00%	0	0.00%	99	0.24%
Total Miscellaneous Revenues	0	0.00%	0	0.00%	0	0.00%	128	0.31%
TOTAL/% CHANGE	0	0.00%	0	0.00%	9,875	100.00%	40,753	312.69%

SUMMARY OF REVENUES								FUND 716
REVENUE	2008		2009		2010		2011	
TYPE	$	%	$	%	$	%	$	%
Charges For Services								
Crime Prev. District Fee	0	0.00%	0	0.00%	0	0.00%	77,072	99.63%
Miscellaneous Revenues								
Interest on Crime Prev. Fee	0	0.00%	0	0.00%	0	0.00%	286	0.37%
Total Miscellaneous Revenues	0	0.00%	0	0.00%	0	0.00%	286	0.37%
TOTAL/% CHANGE	0	0.00%	0	0.00%	0	0.00%	77,358	100.00%

NOTE: 2010 Interest Earnings includes amounts received from the Sheriff's Office for fees collected in 2008 and 2009 as follows: Fund 711 $564.64; Fund 712 $20.39; and Fund 713 $66.56.

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: The Agreement to Collect Sales and Use Tax provides that collections are due to the Finance Department-Revenue Division by the 10th business day of the month following the month of collection.

DISTRIBUTION OF PROCEEDS:

General Sales & Use Tax (740..413000)

Cyntreniks Group/King Hotel collects a General Sales & Use Tax on retail sales of 5% and they get 2% back. The remaining 3% is distributed to the East Baton Rouge School Board (2%), the sewer fund (½%), and the road fund (½%).

District Tax (740..413500)

Cyntreniks Group/King Hotel collects a District Tax of 3%.

Of the total revenues collected, a collection fee of $500 per month is deducted with the balance of the revenues being remitted to the Cyntreniks Group/King Hotel.

PAYOR OF TAX:

General Sales & Use Tax: The tax is collectible from all persons engaged as dealers, in the sale at retail, the use, consumption, distribution, and storage, and the lease or rental of tangible personal property and the sale of services; those dealers in turn collect from the purchaser or consumer. For more information please refer to revenue 001.. or 002 .. 413000.

District Tax: **L.R.S. 33:9038.61(G)(2)(b)** states that the tax shall be paid by the person who exercises or is entitled to occupancy of the hotel room.

COMPUTATION OF TAXES:

General Sales & Use Tax: The sales and use tax used in determining the sales tax increments to be pledged and dedicated to the payment of the bonds are the city's undedicated 2% share of the tax collected each year on the retail, the use, the lease or rental, the consumption and storage for use or consumption of tangible personal property, and on sales of services.

District Tax: The tax levied upon the occupancy of hotel rooms, motel rooms, and overnight camping facilities within the Cyntreniks Group/King Hotel Special Taxing District is 3% of the rent or fee charged for such occupancy.

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

GENERAL SALES & USE TAX							ACCOUNT NUMBER 740 . . 413000	
	2008		2009		2010		2011	
MONTH	$	%	$	%	$	%	$	%
January	0	0.00%	0	0.00%	0	0.00%	0	0.00%
February	0	0.00%	0	0.00%	0	0.00%	927	2.28%
March	0	0.00%	0	0.00%	0	0.00%	3,040	9.74%
April	0	0.00%	0	0.00%	0	0.00%	3,069	17.28%
May	0	0.00%	0	0.00%	0	0.00%	4,000	27.11%
June	0	0.00%	0	0.00%	0	0.00%	3,473	35.64%
July	0	0.00%	0	0.00%	0	0.00%	3,373	43.92%
August	0	0.00%	0	0.00%	0	0.00%	3,389	52.25%
September	0	0.00%	0	0.00%	0	0.00%	4,224	62.62%
October	0	0.00%	0	0.00%	0	0.00%	6,763	79.23%
November	0	0.00%	0	0.00%	0	0.00%	5,078	91.71%
December	0	0.00%	0	0.00%	0	0.00%	3,377	100.00%
TOTAL	0	0.00%	0	0.00%	0	0 0.00%	40,713	N/A

NOTE: The revenue shown above includes only the city's share of undedicated general sales and use tax. In 2011, collections are shown in the month in which the collection was originally posted rather than the month they were moved to this account. Prior to December 2011, they were posted to a different account. This is a result of an accounting policy change.

TIF DISTRICT TAX							ACCOUNT NUMBER 740 . . 413500	
	2008		2009		2010		2011	
MONTH	$	%	$	%	$	%	$	%
January	0	0.00%	0	0.00%	0	0.00%	0	0.00%
February	0	0.00%	0	0.00%	0	0.00%	550	1.31%
March	0	0.00%	0	0.00%	0	0.00%	2,101	6.29%
April	0	0.00%	0	0.00%	0	0.00%	2,023	11.09%
May	0	0.00%	0	0.00%	0	0.00%	4,455	21.67%
June	0	0.00%	0	0.00%	0	0.00%	3,835	30.77%
July	0	0.00%	0	0.00%	0	0.00%	3,733	39.63%
August	0	0.00%	0	0.00%	0	0.00%	3,550	48.05%
September	0	0.00%	0	0.00%	0	0.00%	4,765	59.36%
October	0	0.00%	0	0.00%	0	0.00%	7,799	77.87%
November	0	0.00%	0	0.00%	0	0.00%	5,790	91.62%
December	0	0.00%	0	0.00%	0	0.00%	3,532	100.00%
TOTAL	0	0.00%	0	0.00%	0	0.00%	42,133	N/A

NOTE: In 2011, collections are shown in the month in which the collection was originally posted rather than the month they were moved to this account. Prior to December 2011, they were posted to a different account. This is a result of an accounting policy change.

SUMMARY OF REVENUES								FUND 740
REVENUE	2008		2009		2010		2011	
TYPE	$	%	$	%	$	%	$	%
Taxes								
General Sales & Use Tax	0	0.00%	0	0.00%	0	0.00%	40,713	49.14%
TIF District Tax	0	0.00%	0	0.00%	0	0.00%	42,133	50.86%
Total Taxes	0	0.00%	0	0.00%	0	0.00%	82,846	100.00%
TOTAL	0	0.00%	0	0.00%	0	0.00%	82,846	N/A

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 parish is the tax collector/administrator of the levied taxes, that the parish will disburse collections monthly, and that a monthly collection fee may be withheld by the parish. This district is responsible for the redevelopment and improvement within the boundaries of their district.

COLLECTION AND TRANSMITTAL OF FUNDS:

Collector: The hotel and the businesses located inside the hotel collect taxes from the persons that occupy their rooms and purchase their goods and services. The collections (except for state sales tax) are then sent to the Finance Department-Revenue Division.

Transmittal: The Cooperative Endeavor Agreement and Collection Agreement provide that collections are due to the Finance Department-Revenue Division by the 20th of the month following the month of collection. The rebated funds are then issued to the district by 12th business day of the following month.

DISTRIBUTION OF PROCEEDS:

General Sales & Use Tax (741..413000)

Bluebonnet Convention Hotel collects a General Sales & Use Tax on retail sales of 9% and they get back 6%. The 6% consists of the 2% from the city and the 4% state sales tax. The 4% sales tax is not collected or disbursed by the city-parish. The remaining 3% is distributed to the East Baton Rouge School Board (2%), the sewer fund (½%), and the road fund (½%).

District Tax (741..413500)
Bluebonnet Convention Hotel collects a District Tax of 2% on the occupancy of hotel rooms. The full 2% is rebated to the district. Beginning April 1, 2012, the district tax was changed by the District Board from 2% on room rentals only to 3% on room rentals and 2% on food and beverage sales.

Of the total revenues collected a collection fee of $500 per month is deducted with the balance of the revenues being remitted to the Bluebonnet Convention Hotel.

PAYOR OF TAX:

General Sales & Use Tax: The tax is collectible from all persons engaged as dealers, in the sale at retail, the use, consumption, distribution, and storage, and the lease or rental of tangible personal property and the sale of services; those dealers in turn collect from the purchaser or consumer. For more information please refer to revenue 001 .. or 002 .. 413000.

District Tax: **L.R.S. 33:9038.63(F)(2)(b)** states that the tax shall be paid by the person who exercises or is entitled to occupancy of the hotel room. **L.R.S. 33:9038.63 (F)(2)(c)** states that the food and beverage tax shall be paid by the person who pays for the food and beverages at the point of sale.

COMPUTATION OF TAXES:

General Sales & Use Tax: The sales and use tax used in determining the sales tax increments to be pledged and dedicated to the payment of the bonds are the city's undedicated 2% share of the tax collected each year on the retail, the use, the lease or rental, the consumption and storage for use or consumption of tangible personal property, and on sales of services. The district also receives the state's 4% sales tax, but this is not collected by the city-parish.

District Tax: The tax levied upon the occupancy of hotel rooms, motel rooms, and overnight camping facilities within the Bluebonnet Convention Hotel Taxing District is 2% of the rent or fee charged for such occupancy. Beginning April 1, 2012, the district tax was changed by the District Board from 2% on room rentals only to 3% on room rentals and 2% on food and beverage sales.

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

GENERAL SALES & USE TAX							ACCOUNT NUMBER	741 . . 413000
	2008		2009		2010		2011	
MONTH	$	%	$	%	$	%	$	%
January	0	0.00%	0	0.00%	0	0.00%	0	0.00%
February	0	0.00%	0	0.00%	0	0.00%	0	0.00%
March	0	0.00%	0	0.00%	0	0.00%	0	0.00%
April	0	0.00%	0	0.00%	0	0.00%	0	0.00%
May	0	0.00%	0	0.00%	0	0.00%	0	0.00%
June	0	0.00%	0	0.00%	0	0.00%	0	0.00%
July	0	0.00%	0	0.00%	0	0.00%	0	0.00%
August	0	0.00%	0	0.00%	0	0.00%	0	0.00%
September	0	0.00%	0	0.00%	0	0.00%	0	0.00%
October	0	0.00%	0	0.00%	0	0.00%	0	0.00%
November	0	0.00%	0	0.00%	0	0.00%	0	0.00%
December	0	0.00%	0	0.00%	0	0.00%	33,089	100.00%
TOTAL	0	0.00%	0	0.00%	0	0.00%	33,089	N/A

NOTE: The revenue chart above reflects only the city's undedicated 2% share of sales and use tax collected. It does not include the state's sales tax. The Bluebonnet Convention Hotel Taxing District has a separate agreement with the state to receive the state sales tax collected.

TIF DISTRICT TAX							ACCOUNT NUMBER	741 . . 413500
	2008		2009		2010		2011	
MONTH	$	%	$	%	$	%	$	%
January	0	0.00%	0	0.00%	0	0.00%	0	0.00%
February	0	0.00%	0	0.00%	0	0.00%	0	0.00%
March	0	0.00%	0	0.00%	0	0.00%	0	0.00%
April	0	0.00%	0	0.00%	0	0.00%	0	0.00%
May	0	0.00%	0	0.00%	0	0.00%	0	0.00%
June	0	0.00%	0	0.00%	0	0.00%	0	0.00%
July	0	0.00%	0	0.00%	0	0.00%	0	0.00%
August	0	0.00%	0	0.00%	0	0.00%	0	0.00%
September	0	0.00%	0	0.00%	0	0.00%	0	0.00%
October	0	0.00%	0	0.00%	0	0.00%	0	0.00%
November	0	0.00%	0	0.00%	0	0.00%	0	0.00%
December	0	0.00%	0	0.00%	0	0.00%	18,635	100.00%
TOTAL	0	0.00%	0	0.00%	0	0.00%	18,635	N/A

SUMMARY OF REVENUES								FUND 741
REVENUE	2008		2009		2010		2011	
TYPE	$	%	$	%	$	%	$	%
Taxes								
General Sales & Use Tax	0	0.00%	0	0.00%	0	0.00%	33,089	63.97%
District Tax	0	0.00%	0	0.00%	0	0.00%	18,635	36.03%
Int & Pen - Deliquent Tax	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Total Taxes	0	0.00%	0	0.00%	0	0.00%	51,724	100.00%
Miscellaneous Revenues								
Interest Earnings	0	0.00%	0	0.00%	0	0.00%	0	0.00%
TOTAL	0	0.00%	0	0.00%	0	0.00%	51,724	N/A