REVENUE FACTS

2009 – 2012

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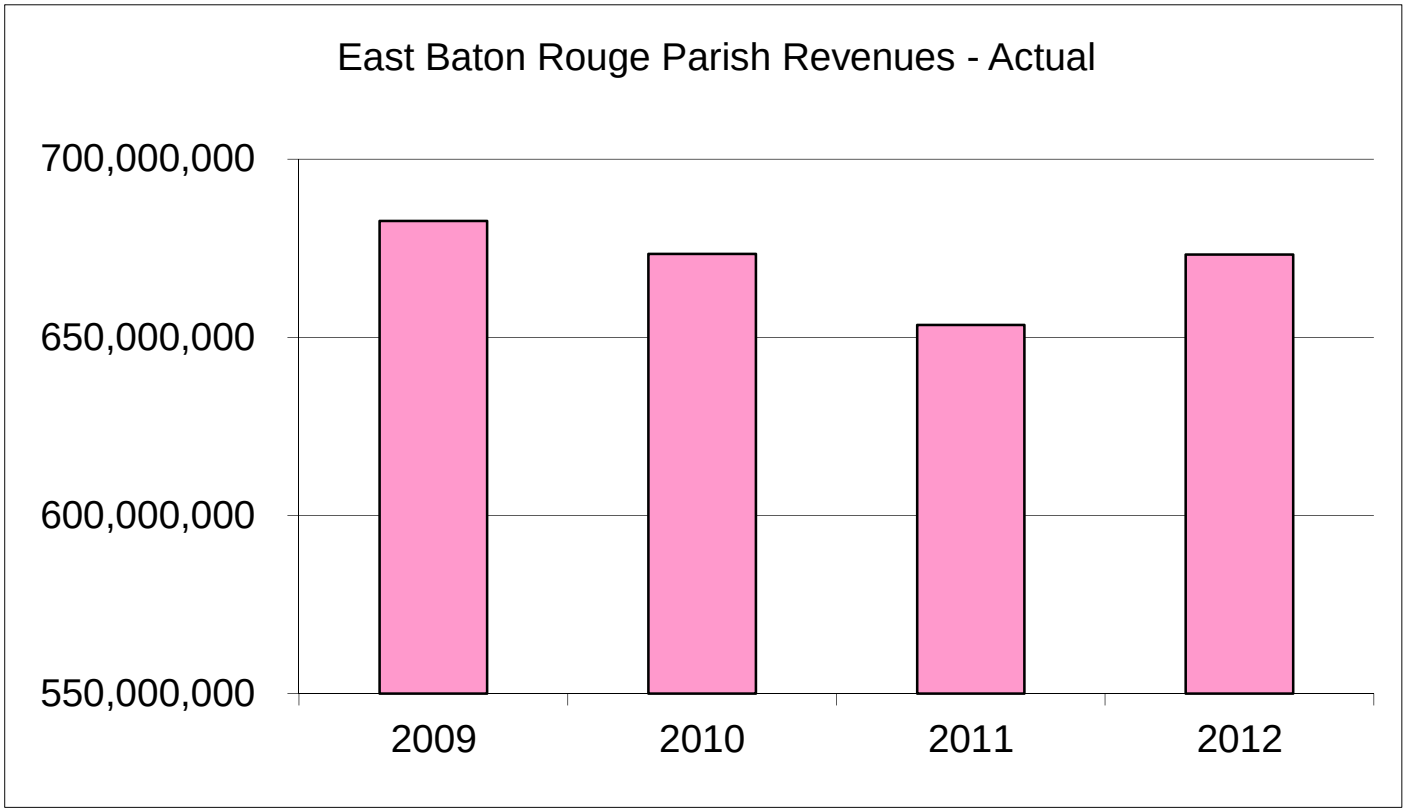

CITY OF BATON ROUGE
PARISH OF EAST BATON ROUGE

FOREWORD

Revenue Facts 2009–2012 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 2, 2013

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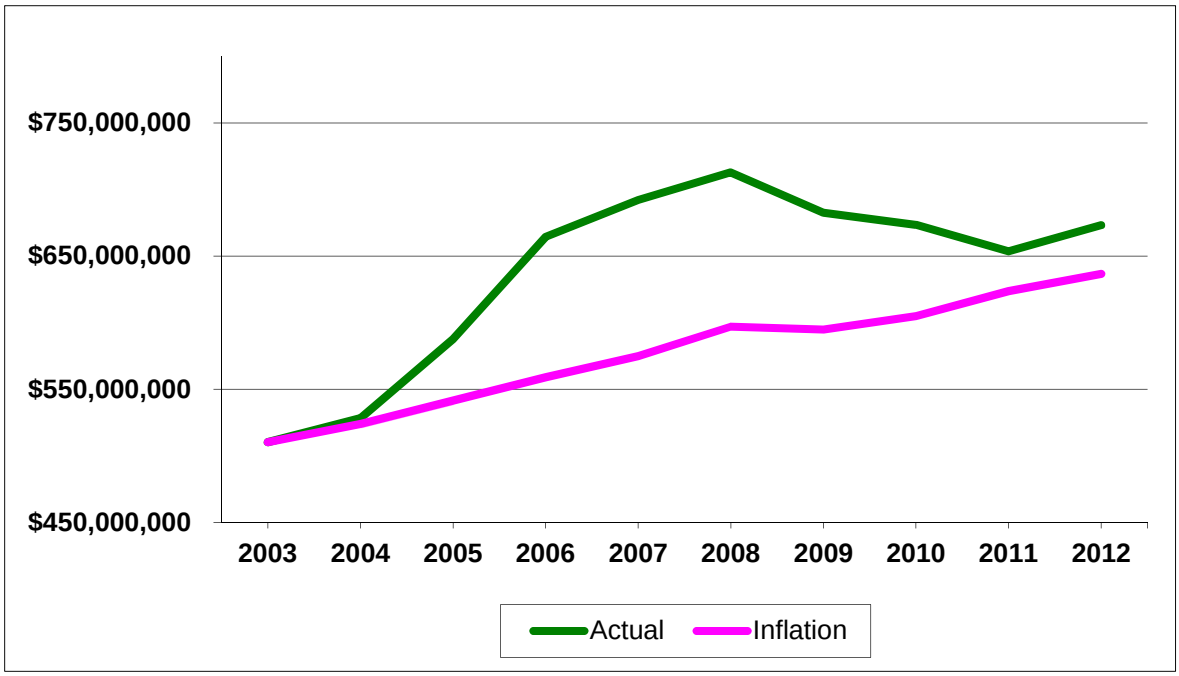
SUMMARY OF REVENUES

ALL FUNDS

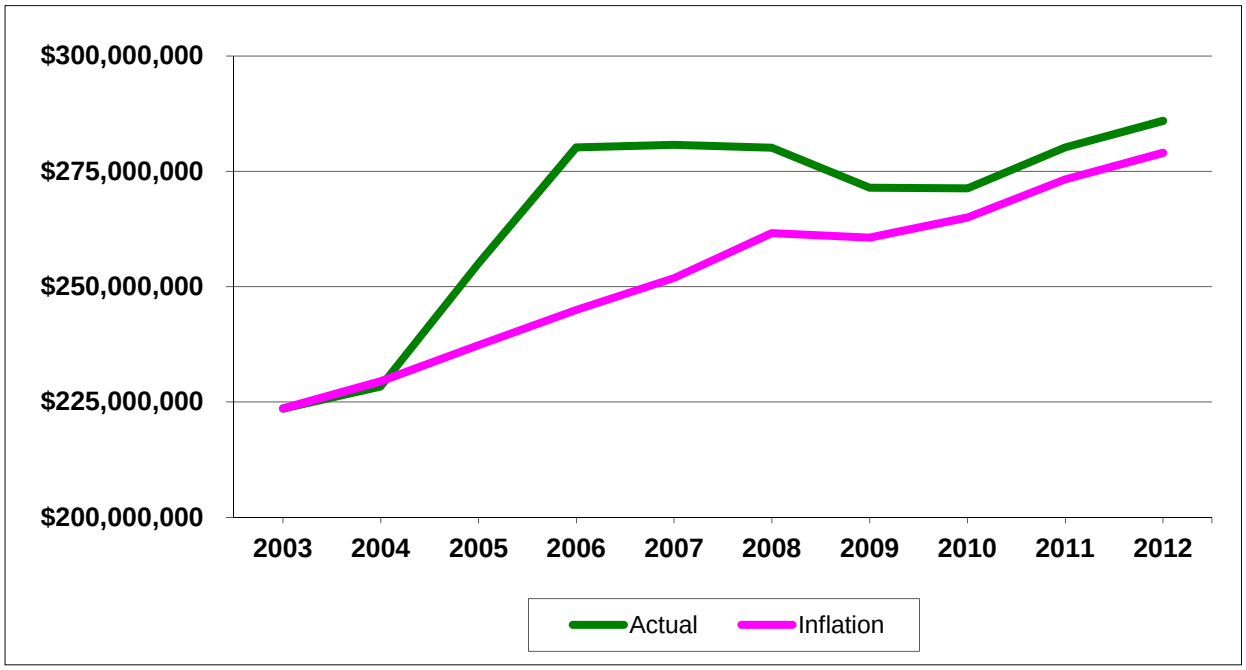


SUMMARY OF REVENUE COLLECTIONS BY REVENUE TYPE
ALL FUNDS COMBINED - BUDGET BASIS
(EXCLUDING INTERNAL SERVICE AND TRUST AGENCY FUNDS)

OPERATING REVENUES	2009	2010	2011	2012
TAXES				
General Property Tax	85,578,899	90,055,649	90,688,178	91,624,001
Gross Receipts Business Tax	22,192,194	24,513,768	23,302,535	20,495,817
General Sales & Use Tax	242,154,702	232,087,275	243,423,431	261,451,087
Gaming Taxes (Riverboats)	7,555,129	5,745,607	5,845,261	7,575,113
Other Taxes	15,179,681	14,982,879	15,054,608	15,357,444
TOTAL TAXES	**372,660,605**	**367,385,178**	**378,314,013**	**396,503,462**
LICENSES & PERMITS	**3,265,200**	**4,212,545**	**4,162,843**	**3,912,124**
INTERGOVERNMENTAL REVENUES				
Grants	54,661,806	47,144,653	41,481,962	44,412,165
River Center Capital Program	2,040,154	1,932,138	1,969,153	1,964,329
On-Behalf Payments	8,248,315	8,915,758	8,829,601	8,708,914
Other Intergovernmental (Operating)	38,134,422	61,634,397	30,810,782	24,835,987
TOTAL INTERGOVERNMENTAL	**103,084,697**	**119,626,946**	**83,091,498**	**79,921,395**
CHARGES FOR SERVICES				
Solid Waste / Landfill Fees	42,254,353	42,385,846	42,336,287	41,827,865
Sewer User Fees	67,558,363	68,945,982	71,080,290	71,907,355
SMG	12,410,259	5,879,328	5,803,716	7,417,576
Customer Facility Charge	1,040,005	1,145,760	1,208,854	1,782,130
Passenger Facility Charge	1,433,217	1,638,109	1,688,472	1,759,659
Other Charges For Services	48,236,574	55,311,503	53,680,271	52,882,882
TOTAL CHARGES FOR SERVICES	**172,932,771**	**175,306,528**	**175,797,890**	**177,577,467**
FINES & FORFEITS	**2,955,401**	**3,288,720**	**3,518,602**	**3,360,262**
MISCELLANEOUS REVENUES	**27,644,940**	**3,567,167**	**8,470,163**	**12,612,445**
OTHER FINANCING SOURCES	**144,836**	**53,607**	**163,111**	**(604,315)**
TOTAL REVENUES & OTHER FINANCING SOURCES	**682,688,450**	**673,440,691**	**653,518,120**	**673,282,840**

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

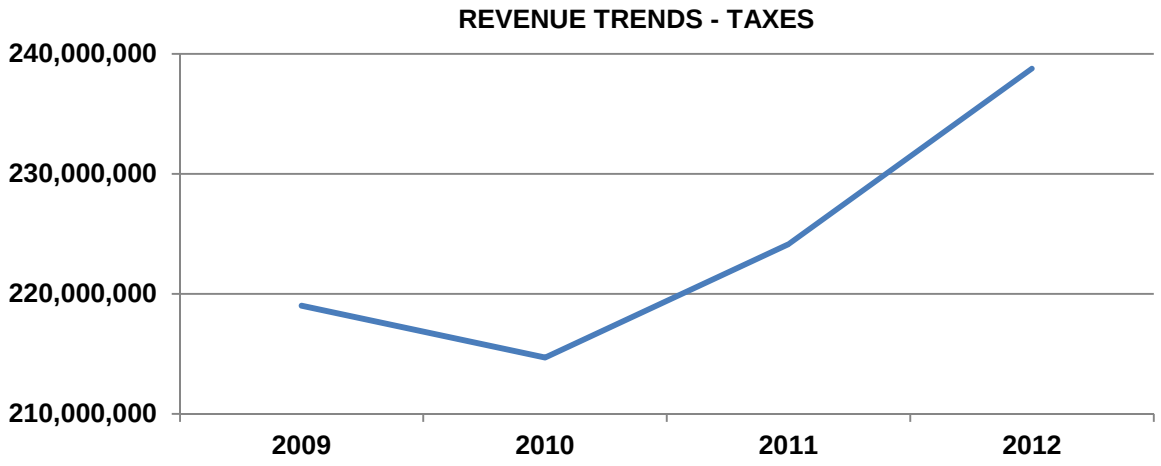


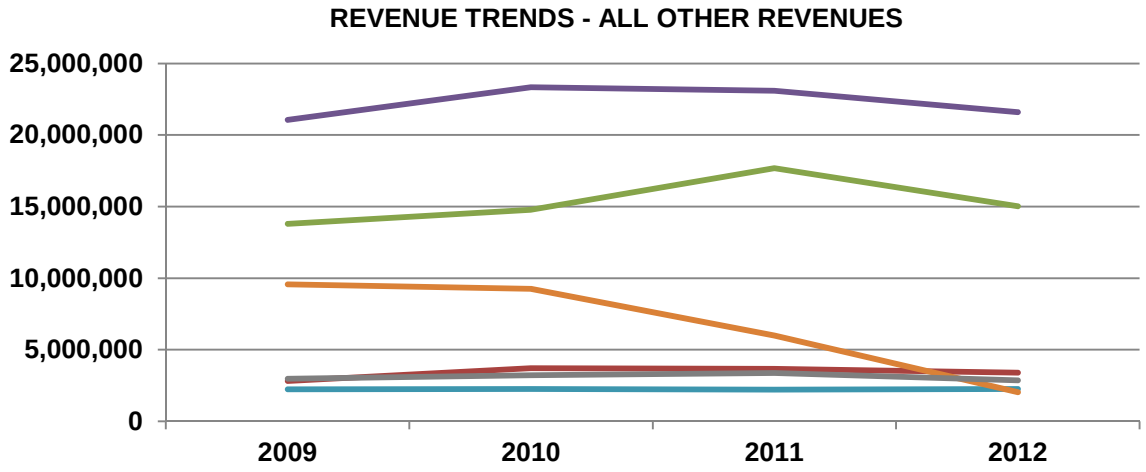
Year	Average CPI-U	Actual	Inflation
2003	184.0	$223,554,423	$223,554,423
2004	188.9	228,349,967	229,507,774
2005	195.3	255,079,728	237,283,580
2006	201.6	280,194,003	244,937,890
2007	207.3	280,744,101	251,863,217
2008	215.3	280,124,278	261,582,974
2009	214.5	271,450,984	260,610,999
2010	218.1	271,258,360	264,984,889
2011	224.9	280,151,833	273,246,683
2012	229.6	285,934,087	278,957,041

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	2009		2010		2011		2012	
	$	%	$	%	$	%	$	%
TAXES	219,016,093	80.68%	214,680,838	79.14%	224,141,382	80.01%	238,750,564	83.50%
LICENSES & PERMITS	2,813,945	1.04%	3,709,745	1.37%	3,669,323	1.31%	3,405,134	1.19%
INTERGOVERNMENTAL	13,788,868	5.08%	14,786,832	5.45%	17,681,917	6.31%	15,023,173	5.25%
CHARGES FOR SERVICES	21,063,123	7.76%	23,344,967	8.61%	23,094,365	8.24%	21,603,039	7.56%
FINES & FORFEITS	2,235,647	0.82%	2,261,756	0.83%	2,207,886	0.79%	2,268,173	0.79%
MISCELLANEOUS	9,566,322	3.52%	9,256,946	3.41%	5,984,966	2.14%	2,028,082	0.71%
TOTAL REVENUES	268,483,998	98.91%	268,041,084	98.81%	276,779,839	98.80%	283,078,165	99.00%
OTHER FINANCING SOURCES	2,966,986	1.09%	3,217,276	1.19%	3,371,994	1.20%	2,855,922	1.00%
TOTAL REVENUES AND OTHER FINANCING SOURCES	271,450,984	100.00%	271,258,360	100.00%	280,151,833	100.00%	285,934,087	100.00%





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

TAXES								
REVENUE	2009		2010		2011		2012	
DESCRIPTION	$	%	$	%	$	%	$	%
General Property Tax	23,244,953	8.56%	24,570,686	9.06%	24,671,073	8.81%	24,569,617	8.59%
Gross Receipts Business Tax	22,181,146	8.17%	24,509,799	9.04%	23,291,889	8.32%	20,488,174	7.17%
PEG Fees	0	0.00%	0	0.00%	41,724	0.01%	328,939	0.12%
General Sales & Use Tax (Gross)	162,699,667	59.94%	156,428,522	57.67%	163,245,624	58.29%	173,498,789	60.68%
Less Enterprise Zone Rebates	(2,155,012)	-0.79%	(710,650)	-0.26%	(659,349)	-0.24%	0	0.00%
Less Debt Service Fund Revs.	(11,581,423)	-4.27%	(11,457,394)	-4.22%	(8,208,407)	-2.93%	(4,769,691)	-1.67%
Less Tax Incremental Fin. Dist. (TIF)	(188,541)	-0.07%	(353,539)	-0.13%	(295,977)	-0.11%	819,892	0.29%
Adjustment	167,530	0.06%	103,011	0.04%	198,175	0.07%	111,786	0.04%
General Sales & Use Tax (Net)	148,942,221	54.87%	144,009,950	53.09%	154,280,066	55.09%	169,660,776	59.34%
Occupancy Tax	1,109,897	0.41%	1,096,209	0.40%	1,142,080	0.41%	1,431,289	0.50%
Occupational License Taxes	10,082,218	3.71%	9,869,346	3.64%	9,944,551	3.55%	9,687,374	3.39%
Insurance Premiums Tax	3,521,596	1.30%	3,590,209	1.32%	3,580,235	1.28%	3,588,791	1.26%
Gaming Taxes	7,542,077	2.78%	5,740,632	2.12%	5,845,261	2.09%	7,575,113	2.65%
Int. & Penalties-Gen. Property Tax	90,677	0.03%	95,244	0.04%	.	#VALUE!	86,325	0.03%
Int. & Pen.-Gross Rects. Bus. Tax	11,048	0.00%	3,969	0.00%	10,646	0.00%	7,643	0.00%
Int. & Pen.-Gen. Sales & Use Tax	1,811,238	0.67%	762,704	0.28%	884,532	0.32%	1,005,472	0.35%
Int. & Pen.-Occupancy Tax	4,611	0.00%	5,743	0.00%	3,067	0.00%	4,490	0.00%
Int. & Pen.-Occupational License Tax	429,497	0.16%	399,546	0.15%	326,602	0.12%	298,079	0.10%
Int. & Pen.-Insurance Premium Tax	31,862	0.01%	21,826	0.01%	16,349	0.01%	18,482	0.01%
Int. & Pen.-Gaming Admissions Tax	13,052	0.00%	4,975	0.00%	0	0.00%	0	0.00%
TOTAL Taxes/% of Total Revs. & OFS	219,016,093	80.68%	214,680,838	79.14%	224,038,075	80.00%	238,750,564	83.50%

LICENSES & PERMITS								
REVENUE	2009		2010		2011		2012	
DESCRIPTION	$	%	$	%	$	%	$	%
Use of Streets:								
Public Conveyances	11,664	0.00%	13,420	0.00%	14,833	0.01%	18,181	0.01%
Bicycle Registration Fees	43,665	0.02%	40,520	0.01%	37,015	0.01%	33,320	0.01%
Occupational & Professional:								
Air Conditioning & Heating Lic.	38,995	0.01%	37,175	0.01%	33,550	0.01%	40,070	0.01%
Electrical Contractors Licenses	50,785	0.02%	44,235	0.02%	36,883	0.01%	36,420	0.01%
Plumbers Licenses	36,325	0.01%	35,830	0.01%	28,815	0.01%	38,485	0.01%
House Moving Licenses	950	0.00%	400	0.00%	300	0.00%	100	0.00%
Garbage Collectors Licenses	29,000	0.01%	36,200	0.01%	41,000	0.01%	33,400	0.01%
Arborists Licenses	400	0.00%	100	0.00%	0	0.00%	200	0.00%
Classified Employees Licenses	130,300	0.05%	128,050	0.05%	138,325	0.05%	137,500	0.05%
ABC Duplicate / Temp. Licenses	2,670	0.00%	1,670	0.00%	1,710	0.00%	2,240	0.00%
Waiter/Waitress Licenses	250	0.00%	0	0.00%	75	0.00%	200	0.00%
Retail Clerk Licenses	66,950	0.02%	70,025	0.03%	63,025	0.02%	61,475	0.02%
Entertainers Licenses -- Dancers	8,525	0.00%	5,600	0.00%	4,400	0.00%	4,125	0.00%
Entertainers Licenses -- Models	0	0.00%	150	0.00%	0	0.00%	175	0.00%
Liquor & Beer Licenses	507,836	0.19%	530,646	0.20%	547,549	0.20%	542,478	0.19%
Restaurant Licenses	21,930	0.01%	22,695	0.01%	23,120	0.01%	22,780	0.01%
Restaurant After-Hours Cleanup	200	0.00%	450	0.00%	800	0.00%	700	0.00%
Restaurant After-Hours Permits	400	0.00%	350	0.00%	400	0.00%	250	0.00%
Gaming Licenses	12,090	0.00%	6,680	0.00%	6,230	0.00%	6,340	0.00%
Chauffeurs Licenses	2,700	0.00%	2,725	0.00%	3,045	0.00%	3,175	0.00%
Second-Hand Dealers Licenses	1,800	0.00%	1,660	0.00%	4,725	0.00%	2,695	0.00%
Peddler Permit Fee	0	0.00%	0	0.00%	0	0.00%	30	0.00%

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

REVENUE DESCRIPTION	2009		2010		2011		2012	
	$	%	$	%	$	%	$	%
Construction Permits:								
Air Cond. & Heating Permits	183,329	0.07%	269,694	0.10%	239,430	0.09%	263,263	0.09%
Electrical Permits	287,695	0.11%	332,087	0.12%	353,027	0.13%	336,538	0.12%
Building Permits	993,779	0.37%	1,603,090	0.59%	1,583,811	0.57%	1,332,642	0.47%
Plumbing & Gas Permits	229,433	0.08%	324,166	0.12%	325,919	0.12%	330,581	0.12%
House Moving Permits	1,890	0.00%	1,090	0.00%	3,002	0.00%	300	0.00%
Fence Permits	1,100	0.00%	1,100	0.00%	1,010	0.00%	850	0.00%
Other Licenses & Permits:								
Misc. Public Works Parking Permits	0	0.00%	3,132	0.00%	2,760	0.00%	2,220	0.00%
Special Event Permits	26,100	0.01%	31,300	0.01%	33,400	0.01%	38,300	0.01%
Alarm User Permits	87,740	0.03%	126,200	0.05%	101,200	0.04%	82,150	0.03%
Sign Permits	1,400	0.00%	1,350	0.00%	1,200	0.00%	1,050	0.00%
Miscellaneous Fire Permits	34,044	0.01%	37,955	0.01%	38,764	0.01%	32,901	0.01%
TOTAL Lic&Per./% of Total Revs. & OFS	2,813,945	1.04%	3,709,745	1.37%	3,669,323	1.31%	3,405,134	1.19%

INTERGOVERNMENTAL								
REVENUE DESCRIPTION	2009		2010		2011		2012	
	$	%	$	%	$	%	$	%
Federal Grants (FEMA)	0	0.00%	21,713	0.01%	51	0.00%	0	0.00%
State Grants:								
Traffic Signal Maintenance	612,440	0.23%	624,640	0.23%	639,280	0.23%	644,160	0.23%
Department of Military Affairs	140,330	0.05%	95,181	0.04%	179,515	0.06%	189,264	0.07%
La. Dept. Ed. (Juv. Det. Meals)	70,763	0.03%	62,627	0.02%	50,525	0.02%	53,637	0.02%
Street Maintenance	725,044	0.27%	521,490	0.19%	543,743	0.19%	536,325	0.19%
Dept. of Treas.- Riverfront Imprve.	446,260	0.16%	182,391	0.07%	0	0.00%	30,905	0.01%
State Shared Revenues:								
Beer Tax	440,694	0.16%	424,476	0.16%	404,585	0.14%	422,863	0.15%
Insurance Companies Tax	780,386	0.29%	780,449	0.29%	829,162	0.30%	821,000	0.29%
Louisiana Revenue Sharing	1,156,005	0.43%	1,143,939	0.42%	1,138,812	0.41%	1,125,530	0.39%
Mineral Royalties	118,261	0.04%	76,559	0.03%	91,837	0.03%	89,745	0.03%
Severance Tax	1,065,751	0.39%	815,901	0.30%	945,721	0.34%	970,657	0.34%
On-Behalf Pmts. for Sal. & Ben.	8,068,535	2.97%	8,713,603	3.21%	8,624,446	3.08%	8,512,990	2.98%
Medicare Drug Subsidy Rebate	162,908	0.06%	1,322,338	0.49%	160,525	0.06%	1,624,528	0.57%
Early Retiree Insurance Program	0	0.00%	0	0.00%	4,072,178	1.45%	0	0.00%
Payment in Lieu of Taxes:								
Federal Government	1,491	0.00%	1,525	0.00%	1,537	0.00%	1,569	0.00%
TOTAL Intergov./% of Total Revs. & OFS	13,788,868	5.08%	14,786,832	5.45%	17,681,917	6.31%	15,023,173	5.25%

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

CHARGES FOR SERVICES								
REVENUE	2009		2010		2011		2012	
DESCRIPTION	$	%	$	%	$	%	$	%
City Court Civil Fees	1,254,884	0.46%	1,248,636	0.46%	1,403,784	0.50%	1,157,420	0.40%
Judiciary Court Costs	1,052,417	0.39%	995,444	0.37%	1,040,047	0.37%	909,757	0.32%
City Court School Fees	215,315	0.08%	237,995	0.09%	189,230	0.07%	169,741	0.06%
City Court Bench Warrant Fees	1,034,065	0.38%	1,137,998	0.42%	1,176,899	0.42%	1,135,239	0.40%
City Court Miscellaneous Fees	325,827	0.12%	438,233	0.16%	460,670	0.16%	493,107	0.17%
City Court Credit Card Fees	112,232	0.04%	129,851	0.05%	101,666	0.04%	32,801	0.01%
City Court Civil Fees 2	49,787	0.02%	46,256	0.02%	59,401	0.02%	46,868	0.02%
City Court Expungements	37,800	0.01%	25,275	0.01%	31,500	0.01%	32,121	0.01%
Home Incarceration Monitoring Fees	10,432	0.00%	13,168	0.00%	5,650	0.00%	3,663	0.00%
City Court Bond Posting Fees	40,440	0.01%	0	0.00%	4,620	0.00%	4,250	0.00%
City Court Mortgage Recordation Fees	1,090	0.00%	11,100	0.00%	13,760	0.00%	12,400	0.00%
City Court Pre-Trial Admin. Fees	0	0.00%	28,600	0.01%	92,119	0.03%	64,710	0.02%
City Court Elec. Dispos. Extraction Fees	0	0.00%	0	0.00%	39,000	0.01%	33,000	0.01%
City Constable Civil Fees	772,464	0.28%	818,567	0.30%	988,039	0.35%	1,030,673	0.36%
City Prosecutor Discovery Fees	1,020	0.00%	1,075	0.00%	1,670	0.00%	5,090	0.00%
City Prosecutor Bond Posting Fees	143,306	0.05%	0	0.00%	18,844	0.01%	12,201	0.00%
MetroNet Services	15,123	0.01%	10,965	0.00%	15,550	0.01%	7,260	0.00%
Fiscal Management Fees	7,875,063	2.90%	8,551,990	3.15%	8,579,096	3.06%	8,325,131	2.91%
Fiscal Mgt. Fees - Inventory	106,857	0.04%	(30,298)	-0.01%	60,069	0.02%	(35,639)	-0.01%
Fiscal Mgt. Fees - Auction Facility	55,859	0.02%	29,364	0.01%	34,928	0.01%	21,478	0.01%
Fiscal Mgt. Fees - In-House Projects	0	0.00%	504,824	0.19%	36,380	0.01%	0	0.00%
Sales Tax Collection Charges	2,387,134	0.88%	2,615,233	0.96%	2,823,715	1.01%	2,536,580	0.89%
Legal Costs	0	0.00%	40,092	0.01%	17,780	0.01%	0	0.00%
Occupancy Tax Collect. Chg.	12,000	0.00%	12,000	0.00%	12,000	0.00%	24,000	0.01%
NSF Check Fees - Finance	3,371	0.00%	3,646	0.00%	2,395	0.00%	1,180	0.00%
Credit Card Processing Fees	28,295	0.01%	44,568	0.02%	44,220	0.02%	51,122	0.02%
Online Permitting Technology Fees	0	0.00%	0	0.00%	0	0.00%	35,230	0.01%
Bench Advertising	13,740	0.01%	15,844	0.01%	16,670	0.01%	16,886	0.01%
Board of Adjustment Fees	4,956	0.00%	4,630	0.00%	5,355	0.00%	4,225	0.00%
Sale of Construction Codes	6,611	0.00%	10,050	0.00%	8,292	0.00%	1,585	0.00%
Sale of Construction Plans	45,568	0.02%	36,386	0.01%	31,024	0.01%	9,470	0.00%
Adult DWI Pretrial Fees	0	0.00%	0	0.00%	125,168	0.04%	163,789	0.06%
Pretrial Diversion Fees	404,456	0.15%	466,308	0.17%	412,799	0.15%	331,929	0.12%
Notice of Intent	68,808	0.03%	63,732	0.02%	74,448	0.03%	50,754	0.02%
Adjudicated Property	46,421	0.02%	47,110	0.02%	30,150	0.01%	27,160	0.01%
ABC Subpoenas	280	0.00%	0	0.00%	1,149	0.00%	0	0.00%
Misc. Planning Comm. Charges	2,144	0.00%	1,612	0.00%	327	0.00%	1,178	0.00%
Zoning Fees	145,565	0.05%	74,625	0.03%	84,988	0.03%	74,200	0.03%
Planning Fees	61,894	0.02%	76,906	0.03%	83,750	0.03%	90,875	0.03%
Planning Advertising Fees	30,100	0.01%	30,456	0.01%	30,150	0.01%	30,105	0.01%
Geographical Info. System Fees	6,164	0.00%	8,281	0.00%	14,947	0.01%	4,896	0.00%
Public Safety:								
Subdivision Inspect. & Testing Fees	11,175	0.00%	7,800	0.00%	15,375	0.01%	27,230	0.01%
Flood Determination Fees	21,345	0.01%	16,935	0.01%	18,380	0.01%	16,915	0.01%
Commercial & Res. Plan Review	249,612	0.09%	329,122	0.12%	383,909	0.14%	340,497	0.12%
Sale of Reports & Photos	276,137	0.10%	244,913	0.09%	267,447	0.10%	243,034	0.08%
Police Collection Fees	139	0.00%	66	0.00%	48	0.00%	57	0.00%
Sobriety Tests	25,959	0.01%	21,816	0.01%	37,186	0.01%	36,154	0.01%
False Alarm Fees	54,151	0.02%	53,055	0.02%	45,820	0.02%	74,396	0.03%
Sex Offender Registration Fees	8,823	0.00%	7,860	0.00%	6,750	0.00%	2,040	0.00%
Police -- Reimburse. for Overtime	220,657	0.08%	739,147	0.27%	538,462	0.19%	532,406	0.19%

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

CHARGES FOR SERVICES *(Continued)*								
REVENUE	2009		2010		2011		2012	
DESCRIPTION	$	%	$	%	$	%	$	%
Traffic Safety Fees	3,089,121	1.14%	3,448,279	1.27%	2,878,113	1.03%	2,693,109	0.94%
Traffic Safety Hearing Fees	100	0.00%	0	0.00%	150	0.00%	421	0.00%
Code Enforcement Fees	218	0.00%	10,142	0.00%	10,411	0.00%	3,651	0.00%
Prison Medical Charges	74,401	0.03%	68,744	0.03%	56,141	0.02%	46,868	0.02%
Coroner's Report Fee	3,295	0.00%	10,395	0.00%	11,368	0.00%	13,810	0.00%
Coroner's Emergency Certif. Fee	187,450	0.07%	156,900	0.06%	187,750	0.07%	153,830	0.05%
Coroner's Cremation Fees	33,815	0.01%	33,015	0.01%	41,365	0.01%	49,585	0.02%
Coroner's Autopsy Fees	0	0.00%	0	0.00%	0	0.00%	1,000	0.00%
Juvenile Services Supervision Fees	100	0.00%	750	0.00%	455	0.00%	230	0.00%
Transportation:								
Parking Meter Fees	287,315	0.11%	279,138	0.10%	268,794	0.10%	267,119	0.09%
Sanitation:								
Weed Cutting Charges	35,484	0.01%	35,233	0.01%	41,376	0.01%	60,615	0.02%
Culture & Recreation:								
Summer Prog. - Jewel J. Newman	13,620	0.01%	15,427	0.01%	15,802	0.01%	11,256	0.00%
Summer Prog. - MLK Jr	0	0.00%	15,933	0.01%	0	0.00%	0	0.00%
Riverfront Docking Fees	50	0.00%	0	0.00%	0	0.00%	0	0.00%
Conservation & Development:								
Leo S. Butler Community Center	21,877	0.01%	20,632	0.01%	14,568	0.01%	11,958	0.00%
Jewel J. Newman Comm. Center	9,010	0.00%	21,370	0.01%	25,458	0.01%	39,414	0.01%
Dr. Martin L. King Comm. Center	31,995	0.01%	21,172	0.01%	21,940	0.01%	31,875	0.01%
Chaneyville Community Center	4,276	0.00%	3,786	0.00%	3,846	0.00%	2,498	0.00%
Delmont Service Center	31,510	0.01%	32,815	0.01%	31,202	0.01%	26,636	0.01%
TOTAL Chgs/% of Total Revs. & OFS	21,063,123	7.76%	23,344,967	8.61%	23,094,365	8.24%	21,603,039	7.56%

FINES & FORFEITS								
REVENUE	2009		2010		2011		2012	
DESCRIPTION	$	%	$	%	$	%	$	%
City Court Criminal Fines	388,064	0.14%	412,115	0.15%	342,911	0.12%	349,515	0.12%
City Court Forfeitures	17,486	0.01%	29,984	0.01%	33,940	0.01%	131,588	0.05%
City Court Traffic Fines	1,737,074	0.64%	1,754,756	0.65%	1,775,963	0.63%	1,745,002	0.61%
Parish Parking Fines	22,798	0.01%	5,550	0.00%	0	0.00%	0	0.00%
ABC Board Fines	70,225	0.03%	59,351	0.02%	55,072	0.02%	42,068	0.01%
TOTAL Fines/% of Total Revs. & OFS	2,235,647	0.82%	2,261,756	0.83%	2,207,886	0.79%	2,268,173	0.79%

MISCELLANEOUS								
REVENUE	2009		2010		2011		2012	
DESCRIPTION	$	%	$	%	$	%	$	%
Interest Earned on Investments:								
General Fund	437,771	0.16%	235,753	0.09%	124,695	0.04%	122,417	0.04%
Health & Dental Managerial Fund	17,244	0.01%	8,431	0.00%	11,253	0.00%	12,538	0.00%
Postemployment Benefits Fund	4,742	0.00%	2,650	0.00%	(40)	0.00%	2,270	0.00%
Insurance Reserve Fund	187,260	0.07%	85,207	0.03%	60,756	0.02%	70,651	0.02%
Total Interest on Investments	647,017	0.24%	332,041	0.12%	196,664	0.07%	207,876	0.07%
Interest Earned on Assessments	1,498	0.00%	(105)	0.00%	0	0.00%	0	0.00%
Rentals - Land	17,944	0.01%	21,206	0.01%	19,575	0.01%	19,575	0.01%
Rentals - Buildings	237,892	0.09%	254,250	0.09%	255,647	0.09%	261,052	0.09%
Rentals - Training Center	57,862	0.02%	57,862	0.02%	53,341	0.02%	37,336	0.01%
Oil, Gas, & Mineral Royalties	36,547	0.01%	52,197	0.02%	39,620	0.01%	165,500	0.06%
Oil, Gas, & Mineral Bonus & Rentals	64,132	0.02%	44,049	0.02%	29,823	0.01%	6,526	0.00%

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

MISCELLANEOUS *(Continued)*								
REVENUE	2009		2010		2011		2012	
DESCRIPTION	$	%	$	%	$	%	$	%
Airport 2001 PFC Note	415,292	0.15%	400,280	0.15%	444,673	0.16%	408,950	0.14%
EBR Sewerage Commission Note	7,019,135	2.59%	7,048,842	2.60%	4,040,080	1.44%	0	0.00%
Emergency Operations Recoveries	2,796	0.00%	0	0.00%	0	0.00%	0	0.00%
Contingent Receipts	72,237	0.03%	103,862	0.04%	119,600	0.04%	91,111	0.03%
Juv. Serv. Vending Mach. Comm.	1,499	0.00%	1,734	0.00%	1,530	0.00%	1,178	0.00%
Subrogation Recovery & Restitution	14,346	0.01%	1,100	0.00%	517	0.00%	3,003	0.00%
Condemnations	98,601	0.04%	149,287	0.06%	52,560	0.02%	87,700	0.03%
Special Assessment - Paving	834	0.00%	105	0.00%	0	0.00%	0	0.00%
Juvenile Detention Meals	5,492	0.00%	8,476	0.00%	6,657	0.00%	4,241	0.00%
DPW Miscellaneous Revenues	2,210	0.00%	5,541	0.00%	8,102	0.00%	(1,001)	0.00%
Confiscated Funds - Police	138,028	0.05%	125,119	0.05%	161,599	0.06%	206,687	0.07%
Abandoned or Impounded Bicycles	12,575	0.00%	0	0.00%	14,744	0.01%	0	0.00%
Police Miscellaneous Revenues	363,638	0.13%	319,997	0.12%	291,819	0.10%	323,107	0.11%
Juvenile Detention Reimbursement	237,101	0.09%	249,642	0.09%	127,732	0.05%	93,991	0.03%
Contributions from Private Business	84,000	0.03%	32,000	0.01%	88,500	0.03%	80,000	0.03%
Donations	35,646	0.01%	49,461	0.02%	32,183	0.01%	31,250	0.01%
TOTAL Misc./% of Total Revs. & OFS	9,566,322	3.52%	9,256,946	3.41%	5,984,966	2.14%	2,028,082	0.71%

TOTAL REVENUES	268,483,998	98.91%	268,041,084	98.81%	276,779,839	98.80%	283,078,165	99.00%

OTHER FINANCING SOURCES								
REVENUE	2009		2010		2011		2012	
DESCRIPTION	$	%	$	%	$	%	$	%
Sale of Gen. Fixed Asset Disp.	308,575	0.11%	220,479	0.08%	266,388	0.10%	124,556	0.04%
Sale of Adjudicated Prop.	49,631	0.02%	381,347	0.14%	74,839	0.03%	93,966	0.03%
Operating Transfers In:								
EBRP Communications District	0	0.00%	0	0.00%	403,167	0.14%	0	0.00%
Emergency Medical Services	90,000	0.03%	90,000	0.03%	90,000	0.03%	90,000	0.03%
Solid Waste Disposal Facility	2,516,780	0.93%	2,525,450	0.93%	2,537,600	0.91%	2,547,400	0.89%
Central Garage Fleet Rental	2,000	0.00%	0	0.00%	0	0.00%	0	0.00%
TOTAL OFS/% of Total Revs. & OFS	2,966,986	1.09%	3,217,276	1.19%	3,371,994	1.20%	2,855,922	1.00%

TOTAL REVENUES AND OTHER FINANCING SOURCES	271,450,984	100.00%	271,258,360	100.00%	280,151,833	100.00%	285,934,087	100.00%
TOTAL/% CHANGE	271,450,984	-3.10%	271,258,360	-0.07%	280,151,833	3.28%	285,934,087	2.06%

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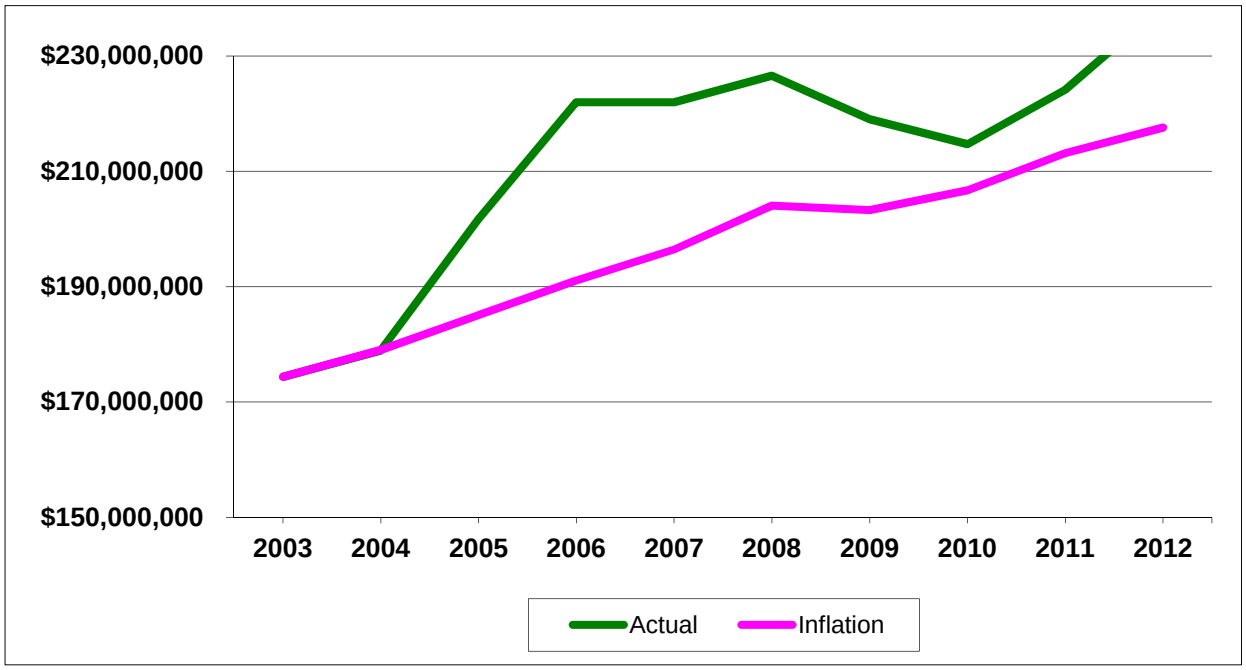
TAXES



Year	Average CPI-U	Actual	Inflation
2003	184.0	$174,380,214	$174,380,214
2004	188.9	178,882,310	179,024,035
2005	195.3	201,689,465	185,089,434
2006	201.6	221,932,722	191,060,061
2007	207.3	221,962,822	196,462,056
2008	215.3	226,571,757	204,043,805
2009	214.5	219,016,093	203,285,630
2010	218.1	214,680,838	206,697,417
2011	224.9	224,141,382	213,141,903
2012	229.6	238,750,564	217,596,180

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

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GENERAL PROPERTY TAX

REVENUE TYPE	FUND . . OBJECT	
Taxes	City 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: 14452, 07/23/08 14554, 11/25/08 14831, 12/09/09 15035, 11/23/10 15215, 11/09/11 15350, 07/25/12 15418, 11/28/12 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
2012**	6.22	15350	07/25/12	.90	15350	07/25/12	3.44	15350	07/25/12
2013	6.22	15418	11/28/12	.90	15418	11/2/12	3.44	15418	11/28/12

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

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

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

COLLECTION AND TRANSMITTAL OF FUNDS:

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

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

DISTRIBUTION OF PROCEEDS:

The 6.22-mill tax and additional 0.90-mill tax are levied on **all taxable property, real and personal, within the corporate limits and boundaries of the City of Baton Rouge**. The 3.44-mill tax is levied on **all taxable property, real and personal, within the Parish of East Baton Rouge**, including all such taxable property within the corporate limits and boundaries of the City of Baton Rouge. "Real" property means immovable property and includes not only land but also all things thereunto appertaining, and all such structures and other appurtenances thereto as pass to the vendee by the conveyance of the land or lot. "Personal" property means movable property and includes all things other than real estate which have any monetary value.

COMPUTATION OF TAX:

Beginning in 2012, the rates are **7.12 mills** on the dollar of assessed valuation of all taxable property, real and personal, within the city limits and **3.44 mills** on the dollar of assessed valuation of all taxable property, real and personal, within the city and parish limits.

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

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

REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:

The **proceeds of the 0.90 mill tax** on all taxable property within the corporate limits and boundaries of the City of Baton Rouge are to be used **solely for** the purpose of **operating and maintaining a three-platoon police system** in the Police Department of the City of Baton Rouge.

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

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

GENERAL PROPERTY TAX (CITY)					ACCOUNT NUMBER		001 . . 411000	
REVENUE	2009		2010		2011		2012	
TYPE	$	%	$	%	$	%	$	%
Taxes from Prior Years' Levies	85,858	0.72%	132,174	1.04%	89,608	0.71%	98,685	0.79%
Refunds	(6,033)	-0.05%	(23,215)	-0.18%	(13,683)	-0.11%	(9,829)	-0.08%
Reversal of Prior Year Deferral	830,005	6.97%	935,544	7.39%	601,992	4.76%	288,438	2.32%
Closing of Prior Year Levy	(107,323)	-0.90%	(1,949)	-0.02%	37,176	0.29%	159,383	1.28%
Record Current Year Levy	12,047,567	101.12%	12,216,514	96.52%	12,213,200	96.62%	12,443,686	100.16%
Current Year Deferral	(935,544)	-7.85%	(601,992)	-4.76%	(288,438)	-2.28%	(556,453)	-4.48%
TOTAL	11,914,530		12,657,076		12,639,855		12,423,910	

GENERAL PROPERTY TAX (PARISH)					ACCOUNT NUMBER		002 . . 411000	
REVENUE	2009		2010		2011		2012	
TYPE	$	%	$	%	$	%	$	%
Taxes from Prior Years' Levies	64,469	0.57%	70,044	0.59%	53,581	0.45%	76,183	0.63%
Refunds	(28,068)	-0.25%	(31,049)	-0.26%	(41,943)	-0.35%	(41,543)	-0.34%
Reversal of Prior Year Deferral	596,824	5.27%	747,247	6.27%	421,110	3.50%	253,538	2.09%
Closing of Prior Year Levy	(1,705)	-0.02%	(10,895)	-0.09%	69,176	0.57%	89,481	0.74%
Record Current Year Levy	11,446,150	101.02%	11,559,373	97.03%	11,782,830	97.94%	12,094,933	99.58%
Current Year Deferral	(747,247)	-6.60%	(421,110)	-3.53%	(253,536)	-2.11%	(326,885)	-2.69%
TOTAL	11,330,423		11,913,610		12,031,218		12,145,707	
COMB/% Chg	23,244,953	3.30%	24,570,686	5.70%	24,671,073	0.41%	24,569,617	-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: 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 15281, 03/28/12 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	15281	03/28/12	10.5 Years	12/31/23
BellSouth Telecommunications dba AT&T Louisiana	46128	03/26/08	9 years	12/31/17
Eatel Video, LLC dba EATEL	48895	10/12/11	10 years	12/31/21

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

COLLECTION AND TRANSMITTAL OF FUNDS:

Collector: Finance Department–Revenue Division.

Transmittal: Recorded as received.

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

PAYOR OF TAX:

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

COMPUTATION OF TAX:

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

Name of Company	Percentage of the Gross Receipts
Dixie Electric Membership Corporation	4%
Entergy (formerly Gulf States)[1] (Elec. & Gas)	5%
AT&T Louisiana (cable service)[2]	5.5%
BellSouth Telecommunications / AT&T	5%
Baton Rouge Water Works	5%
Parish Water Company, Inc.	5%
Red Oak Water Company	5%
Cox Communications Central II[2,3]	5.5%
Atmos Energy	5%
Eatel[2]	5.5%

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

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

[2]Of gross revenues collected, .5% is remitted to the City-Parish to support the capital costs incurred for the construction and operation of Public, Educational, and Governmental Programming access channel content and facilities. It is recorded in account 001..412100.

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

RESTRICTIONS ON USE AND LIMITATIONS ON RATE:

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

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

GROSS RECEIPTS BUSINESS TAX (CITY)						ACCOUNT NUMBER		001 . . 412000
	2009		2010		2011		2012	
MONTH	$	%	$	%	$	%	$	%
January	(5,283,597)	-23.82%	(4,025,248)	-16.42%	(4,638,802)	-19.92%	(4,207,126)	-20.53%
February	5,283,438	0.00%	4,025,248	0.00%	4,638,802	0.00%	4,207,126	0.00%
March	970,457	4.37%	486,967	1.99%	513,424	2.20%	533,443	2.60%
April	428,221	6.30%	486,112	3.97%	472,855	4.23%	478,068	4.94%
May	5,035,101	29.00%	5,139,451	24.94%	4,557,705	23.80%	4,202,391	25.45%
June	449,063	31.03%	519,253	27.06%	555,072	26.19%	447,016	27.63%
July	473,256	33.16%	469,606	28.97%	941,678	30.23%	502,771	30.08%
August	4,204,630	52.12%	5,038,147	49.53%	4,053,063	47.63%	3,746,634	48.37%
September	80,089	52.48%	494,894	51.55%	891,633	51.46%	151,513	49.11%
October	476,675	54.63%	469,955	53.47%	515,352	53.67%	993,831	53.96%
November	5,113,328	77.68%	5,402,463	75.51%	5,550,110	77.50%	4,303,696	74.97%
December	4,950,485	100.00%	6,002,951	100.00%	5,240,997	100.00%	5,128,811	100.00%
TOTAL/% Chg	22,181,146	-20.94%	24,509,799	10.50%	23,291,889	-4.97%	20,488,174	-12.04%

NOTE: Some companies pay this tax on a monthly basis, while others pay quarterly or annually. Each month's collections above apply to the companies' gross receipts for the **preceding** month, quarter, or year. December collections for the previous year were deposited in February and the accrual was reversed in January for years above.

PUBLIC, EDUCATIONAL & GOVERNMENTAL PROGRAMMING ACCESS FEES

REVENUE	FUND . . OBJECT	
Taxes	City	001 . . 412100

LEGAL AUTHORIZATION

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

INTERPRETATION OF LEGAL AUTHORIZATION:

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

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

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

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

COLLECTION AND TRANSMITTAL OF FUNDS:

Collector: Finance Department–Revenue Division.

Transmittal: Recorded as received.

PAYOR OF TAX:

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

COMPUTATION OF TAX:

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

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

RESTRICTIONS ON USE AND LIMITATIONS ON RATE:

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

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

PUBLIC, EDUCATIONAL & GOVERNMENTAL (PEG) PROGRAMMING ACCESS FEES (CITY)						ACCOUNT NUMBER		001 . . 412100
	2009		2010		2011		2012	
MONTH	$	%	$	%	$	%	$	%
January	0	0.00%	0	0.00%	2,466	5.91%	0	0.00%
February	0	0.00%	0	0.00%	2,633	12.22%	0	0.00%
March	0	0.00%	0	0.00%	2,749	18.81%	13,894	4.22%
April	0	0.00%	0	0.00%	2,221	24.13%	4,511	5.60%
May	0	0.00%	0	0.00%	3,969	33.64%	5,931	7.40%
June	0	0.00%	0	0.00%	3,425	41.85%	5,003	8.92%
July	0	0.00%	0	0.00%	3,039	49.14%	0	8.92%
August	0	0.00%	0	0.00%	3,777	58.19%	5,649	10.64%
September	0	0.00%	0	0.00%	4,690	69.43%	47,568	25.10%
October	0	0.00%	0	0.00%	4,131	79.33%	53,003	41.21%
November	0	0.00%	0	0.00%	4,339	89.73%	46,256	55.27%
December	0	0.00%	0	0.00%	4,285	100.00%	147,124	100.00%
TOTAL/% Chg	0	0.00%	0	0.00%	41,724	100.00%	328,939	688.37%

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

GENERAL SALES & USE TAX

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

LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	Louisiana Constitution, 1974 Article VI, §29 (A) - 29(B) Louisiana Revised Statutes 33:2711 33:2738.51 33:2741 47:303B (3) (b) 33:2721.6	Ordinances 10127, 12/14/94 10904, 05/28/97 12303, 04/24/02 14771, 08/27/08 14533, 11/25/08 14684, 06/10/09 15440, 01/23/13 Resolutions 36035, 07/26/95 44190, 06/08/05

THIS ITEM IS SUBJECT TO CONFIDENTIALITY STATUTES

INTERPRETATION OF LEGAL AUTHORIZATION:

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

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

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

44190 of June 8, 2005, called for a special election in which voters approved the ½ of 1% road tax for an additional 23 years to be used 70% for road construction, 27% to continue the program of road repairs, and 3% for road beautification projects. For additional information on the sewer tax and the road tax, see those Fact Sheets under the Enterprise Funds and Special Revenue Funds sections of this book. **Ordinance 14771** of August 27, 2008, created La Vie Economic Development District. **Ordinance 14533** of November 25, 2008, designated the 2% (City) local sales tax which is used to determine the initial local sales tax baseline tax collection rate and the monthly baseline sales tax rate within the La Vie Economic Development District. **Ordinance 15440** of January 23, 2013, provided for the abolishment of the La Vie Economic Development District and stated that all funds on deposit in the La Vie Economic Development District fund shall be transferred to the general fund of the Parish.

COLLECTION AND TRANSMITTAL OF FUNDS:

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

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

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

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

DISTRIBUTION OF PROCEEDS:

In addition to the sales and use taxes imposed under Ordinance 10127, the Finance Department–Revenue Division also collects the sales and use taxes levied by the East Baton Rouge Parish School Board Educational Facilities Improvement District, BR Convention & Visitors Bureau, the municipalities of Baker, Zachary, and Central and the Baker, Zachary and Central School Board Districts. The taxes collected for these other entities are remitted to them in four payments. The first payment is remitted on the 20th of each month; the second payment is remitted on the 25th; the third payment is remitted on the last day of the month; and the net due, less a 1.02% (2012 rate) collection fee, is remitted on the 10th of the month following collections. The collection rate for 2013 is estimated at 1.08%. The following schedule shows 1st, 2nd, and 3rd payment amounts as of February 2012:

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

PAYOR OF TAX:

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

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

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

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

The sales and use taxes are levied upon the following:

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

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

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

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

COMPUTATION OF TAXES:

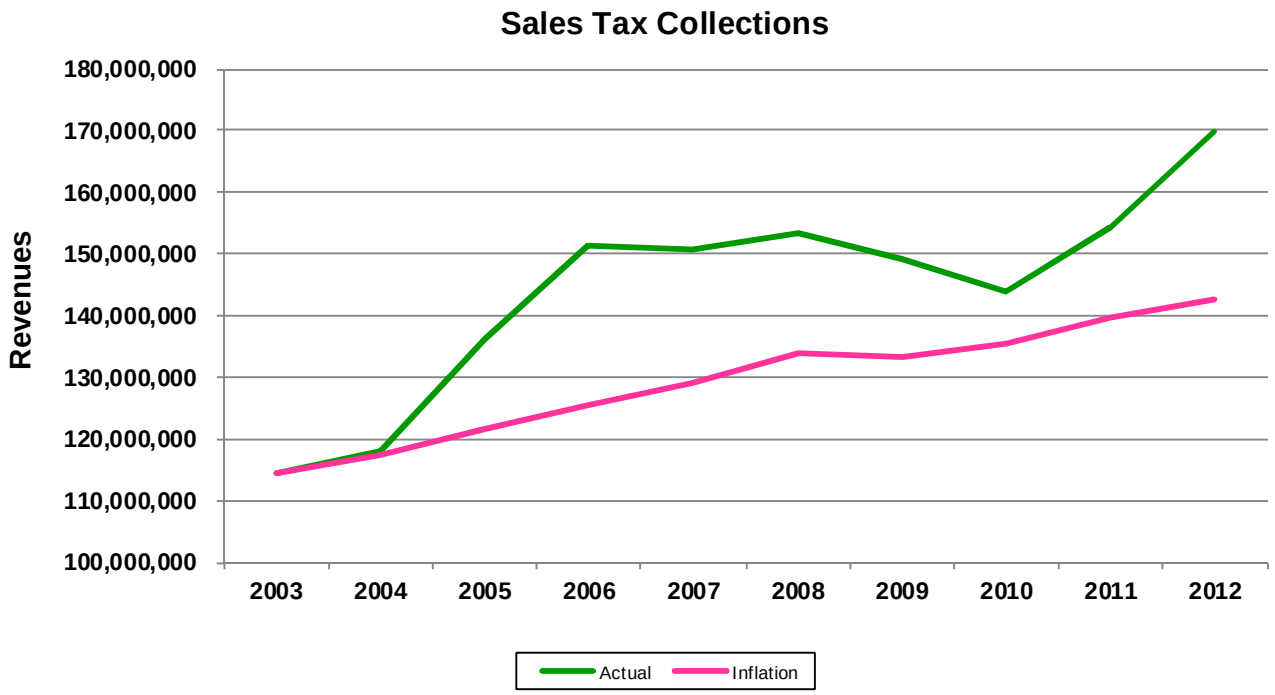
The sales and use tax imposed by **Ordinance 10127** is levied at the rate of 3% of the retail sales price or of the cost price or of the sales of services. Every dealer, at the time of making the required return to the City-Parish Department of Finance, computes and remits the required tax due for the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

REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:

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

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

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



NOTE: Although collections of the General Fund Sales and Use Tax, the largest single City-Parish revenue, have increased by approximately 48% over ten years when stated in actual dollars, when the effects of inflation have been removed, the increase is seen to be only 25%.

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

GROSS GENERAL SALES & USE TAX								
	2009		2010		2011		2012	
MONTH	$	%	$	%	$	%	$	%
January	13,511,624	8.39%	11,891,026	7.61%	12,269,899	7.55%	13,102,032	7.58%
February	12,747,365	16.30%	11,827,010	15.18%	12,417,732	15.19%	13,453,414	15.37%
March	14,346,714	25.21%	14,204,819	24.26%	14,424,297	24.06%	15,487,148	24.33%
April	13,489,691	33.59%	13,116,866	32.66%	13,096,055	32.12%	14,374,922	32.65%
May	13,160,873	41.76%	12,545,680	40.68%	13,293,564	40.30%	15,104,063	41.39%
June	13,963,301	50.43%	13,395,492	49.25%	13,784,759	48.78%	15,080,297	50.12%
July	13,064,749	58.54%	12,525,611	57.27%	12,804,395	56.66%	13,858,648	58.14%
August	13,525,881	66.93%	13,054,566	65.62%	13,847,870	65.18%	13,919,927	66.20%
September	13,047,623	75.03%	12,859,476	73.85%	13,582,091	73.53%	13,662,189	74.10%
October	12,477,865	82.78%	12,551,100	81.88%	13,144,618	81.62%	14,134,255	82.28%
November	12,766,255	90.71%	12,681,102	89.99%	13,493,354	89.92%	14,455,940	90.65%
December	14,967,989	100.00%	15,638,087	100.00%	16,383,887	100.00%	16,153,714	100.00%
TOTAL/% Chg	161,069,930	-6.01%	156,290,835	-2.97%	162,542,521	4.00%	172,786,549	6.30%

GROSS GENERAL SALES & USE TAX (LESS VEHICLE TAX) (CITY) ACCOUNT NUMBER 001 . . 413000								
	2009		2010		2011		2012	
MONTH	$	%	$	%	$	%	$	%
January	6,434,510	7.89%	6,136,936	7.72%	6,365,537	7.81%	6,408,526	7.61%
February	6,599,452	15.98%	6,090,511	15.37%	6,318,326	15.55%	6,965,342	15.89%
March	7,544,341	25.24%	6,982,657	24.15%	7,351,188	24.57%	7,778,204	25.13%
April	6,825,200	33.61%	6,576,093	32.42%	6,636,660	32.71%	6,750,509	33.14%
May	6,653,376	41.77%	6,680,595	40.82%	6,543,957	40.73%	7,098,494	41.58%
June	6,928,018	50.26%	6,686,716	49.23%	6,895,609	49.19%	7,210,849	50.14%
July	6,565,274	58.32%	6,381,844	57.25%	6,326,828	56.95%	6,685,490	58.08%
August	6,526,717	66.32%	6,723,700	65.71%	6,818,250	65.31%	6,742,499	66.09%
September	6,761,792	74.61%	6,636,935	74.05%	7,040,433	73.95%	6,949,084	74.35%
October	6,702,086	82.83%	6,399,847	82.10%	6,768,010	82.25%	6,967,481	82.62%
November	6,494,983	90.80%	6,358,879	90.10%	6,555,581	90.28%	6,801,080	90.70%
December	7,503,183	100.00%	7,877,288	100.00%	7,921,877	100.00%	7,829,067	100.00%
TOTAL/% Chg	81,538,932	-10.49%	79,532,001	-2.46%	81,542,256	2.53%	84,186,625	3.24%

GROSS GEN. SALES & USE TAX (LESS VEHICLE TAX) (PARISH) ACCOUNT NUMBER 002 . . 413000								
	2009		2010		2011		2012	
MONTH	$	%	$	%	$	%	$	%
January	6,137,962	8.89%	4,899,592	7.39%	4,937,417	7.09%	5,619,013	7.40%
February	5,267,237	16.52%	5,009,842	14.95%	5,280,125	14.67%	5,571,320	14.75%
March	5,898,146	25.06%	6,250,522	24.37%	6,043,978	23.35%	6,547,134	23.37%
April	5,782,887	33.44%	5,599,458	32.82%	5,505,996	31.26%	6,520,207	31.97%
May	5,619,046	41.58%	5,033,859	40.41%	5,798,631	39.58%	6,902,470	41.06%
June	6,141,072	50.47%	5,851,785	49.24%	5,988,173	48.18%	6,710,028	49.90%
July	5,599,588	58.58%	5,243,370	57.14%	5,493,024	56.07%	6,066,402	57.90%
August	6,090,718	67.40%	5,395,484	65.28%	6,001,505	64.69%	6,176,962	66.04%
September	5,300,763	75.08%	5,270,879	73.23%	5,518,820	72.61%	5,726,965	73.58%
October	4,988,822	82.30%	5,285,457	81.20%	5,454,402	80.44%	5,987,294	81.47%
November	5,536,849	90.32%	5,553,739	89.58%	6,065,292	89.15%	6,650,062	90.24%
December	6,680,439	100.00%	6,910,119	100.00%	7,555,164	100.00%	7,409,409	100.00%
TOTAL/% Chg	69,043,529	1.67%	66,304,106	-3.97%	69,642,527	5.04%	75,887,266	8.97%

GENERAL SALES & USE TAX - VEHICLES (CITY)					ACCOUNT NUMBER		001 . . 413000	
	2009		2010		2011		2012	
MONTH	$	%	$	%	$	%	$	%
January	487,031	9.05%	413,408	7.87%	448,163	8.00%	482,779	7.89%
February	474,800	17.87%	397,304	15.43%	391,833	14.99%	461,657	15.44%
March	503,334	27.23%	519,950	25.32%	519,035	24.25%	602,206	25.28%
April	456,782	35.72%	487,540	34.60%	477,515	32.77%	550,047	34.27%
May	456,997	44.21%	422,909	42.65%	464,669	41.06%	534,985	43.01%
June	447,163	52.52%	431,068	50.85%	493,145	49.86%	568,054	52.30%
July	443,126	60.75%	451,373	59.45%	494,400	58.68%	539,847	61.12%
August	448,494	69.09%	449,517	68.00%	530,500	68.14%	469,931	68.80%
September	511,490	78.59%	464,545	76.84%	513,911	77.31%	474,967	76.56%
October	389,328	85.83%	460,218	85.60%	467,415	85.65%	534,896	85.30%
November	376,270	92.82%	373,646	92.71%	408,328	92.93%	479,362	93.14%
December	386,293	100.00%	383,028	100.00%	396,054	100.00%	419,757	100.00%
TOTAL/% Chg	5,381,108	-16.75%	5,254,506	-2.35%	5,604,968	6.67%	6,118,488	9.16%

GENERAL SALES & USE TAX - VEHICLES (PARISH)					ACCOUNT NUMBER		002 . . 413000	
	2009		2010		2011		2012	
MONTH	$	%	$	%	$	%	$	%
January	452,121	8.85%	441,090	8.48%	518,782	9.02%	591,714	8.97%
February	405,876	16.80%	329,353	14.82%	427,448	16.45%	455,095	15.87%
March	400,893	24.65%	451,690	23.50%	510,096	25.32%	559,604	24.36%
April	424,822	32.97%	453,775	32.23%	475,884	33.59%	554,159	32.76%
May	431,454	41.42%	408,317	40.08%	486,307	42.04%	568,114	41.38%
June	447,048	50.18%	425,923	48.27%	407,832	49.13%	591,366	50.35%
July	456,761	59.12%	449,024	56.90%	490,143	57.65%	566,909	58.95%
August	459,952	68.13%	485,865	66.25%	497,615	66.30%	530,535	66.99%
September	473,578	77.40%	487,117	75.62%	508,927	75.15%	511,173	74.74%
October	397,629	85.19%	405,578	83.41%	454,791	83.05%	644,584	84.52%
November	358,153	92.20%	394,838	91.01%	464,153	91.12%	525,436	92.49%
December	398,074	100.00%	467,652	100.00%	510,792	100.00%	495,481	100.00%
TOTAL/% Chg	5,106,361	-13.59%	5,200,222	1.84%	5,752,770	10.63%	6,594,170	14.63%

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	2009		2010		2011		2012	
	$	%	$	%	$	%	$	%
Sales Tax	81,538,932	108.28%	79,532,001	108.23%	81,542,256	102.90%	84,186,625	97.89%
Prior Year Refunds	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Vehicle Tax	5,381,108	7.15%	5,254,506	7.15%	5,604,968	7.07%	6,118,488	7.11%
Audit Collections	1,184,935	1.57%	291,234	0.40%	327,293	0.41%	477,617	0.56%
Debt Service Fund Revenues:								
Refunding Bonds/Planetarium	(8,302,754)	-11.03%	(4,862,490)	-6.62%	0	0.00%	0	0.00%
Refunding Bonds/Capital Proj. Fd.	(1,715,084)	-2.28%	(5,294,193)	-7.20%	(6,987,948)	-8.82%	(3,163,800)	-3.68%
City Buildings 1993	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Airport Terminal / Landfill Improve.	(250)	0.00%	0	0.00%	0	0.00%	0	0.00%
Refunding Bonds/Airport	0	0.00%	(235,555)	-0.32%	(1,220,459)	-1.54%	(1,605,891)	-1.87%
River Center Expansion	(1,563,335)	-2.08%	(1,065,156)	-1.45%	0	0.00%	0	0.00%
Enterprise Zone:								
Rebates Escrowed	(1,861,262)	-2.47%	(135,069)	-0.18%	0	0.00%	0	0.00%
Close Accounts	625,432	0.83%	0	0.00%	0	0.00%	0	0.00%
Tax Incremental Finance District (TIF)								
TIF Adjustment	0	0.00%	0	0.00%	(18,164)	-0.02%	0	0.00%
Adjustment for Capitol House Revs	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Reimbursement for Over/(Under) Payment								
of Vehicle Taxes:								
City of Baton Rouge	13,540	0.02%	0	0.00%	0	0.00%	(16,088)	-0.02%
TOTAL	75,301,262	100.00%	73,485,278	100.00%	79,247,946	100.00%	85,996,951	100.00%

NOTE: Periodic audits on Vehicle Sales Tax will be performed for subsequent years resulting in adjustments between the City-Parish and the three other cities. 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	2009		2010		2011		2012	
	$	%	$	%	$	%	$	%
Sales Tax	69,043,529	93.76%	66,304,106	94.02%	69,642,527	92.82%	75,887,266	90.70%
Prior Year Refunds	0	0.00%	(445,088)	-0.63%	0	0.00%	0	0.00%
Vehicle Tax	5,106,361	6.93%	5,200,222	7.37%	5,752,770	7.67%	6,594,170	7.88%
Audit Collections	431,262	0.59%	291,541	0.41%	375,810	0.50%	250,711	0.30%
Debt Service Fund Revenues:								
Refunding Bonds - 1998	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Enterprise Zone:								
Rebates Escrowed	(1,511,055)	-2.05%	(575,581)	-0.82%	(659,349)	-0.88%	0	0.00%
Close Accounts	591,873	0.80%	0	0.00%	0	0.00%	0	0.00%
Tax Incremental Finance District (TIF)	(188,541)	-0.26%	(430,684)	-0.61%	(277,813)	-0.37%	(190,660)	-0.23%
TIF Adjustment	0	0.00%	77,145	0.11%	0	0.00%	1,010,552	1.21%
Reimbursement for Over/(Under) Payment								
of Vehicle Taxes:								
Baker/Zachary	167,530	0.23%	167,530	0.24%	167,530	0.22%	167,528	0.20%
Parish of EBR	0	0.00%	(64,519)	-0.09%	30,645	0.04%	(55,742)	-0.07%
TOTAL	73,640,959	100.00%	70,524,672	100.00%	75,032,120	100.00%	83,663,825	100.00%
COMB/% Chg	148,942,221	-2.80%	144,009,950	-3.31%	154,280,066	7.13%	169,660,776	9.97%

NOTE: Periodic audits on Vehicle Sales Tax will be performed for subsequent years resulting in adjustments between the City- Parish and the three other cities. During 2008, the City of Zachary and the City of Baker began to remit reimbursement payments for an overpayment of Vehicle Sales Tax distributed between 1996 and 2005. Beginning in 2009, the La Vie Economic Development District was created from which the increase of sales taxes generated inside the district will be used to fund revenue bonds for district improvements. Sales taxes collected that exceeded the baseline amount were $77,145 for 2008 and $ 111,396 for 2009. These funds have been placed in the La Vie Economic Development District escrow account. In 2010, an adjustment was made in the amount of $77,145 to reduce the amount in the La Vie Economic Development District escrow account since it was erroneously escrowed for the 2008 year. Ordinance 15440 in 2013 abolished the La Vie Economic Development District. The $1,010,552 adjustment was made in order to transfer the funds in the La Vie Economic Development District account into the General Fund of the parish.

OCCUPANCY TAX

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

LEGAL AUTHORIZATION

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

THIS ITEM IS SUBJECT TO CONFIDENTIALITY STATUTES

INTERPRETATION OF LEGAL AUTHORIZATION:

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

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

Local: The **Intergovernmental Agreement, City-Parish and BR Area Convention & Visitors Bureau, 7/1/96**, provided for the collection of the 3% occupancy tax levied by the BRACVB. The **First Amendment to the Intergovernmental Agreement, 1/1/99**, provides for an additional 1% occupancy tax to be used for capital improvements and the expansion of the Baton Rouge River Center. The **Resolution of the BRACVB of 12/3/98** levied the additional 1% occupancy tax. Ordinance **15407** of 10/24/12, changed the name of the BRACVB to **Visit Baton Rouge**.

COLLECTION AND TRANSMITTAL OF FUNDS:

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

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

DISTRIBUTION OF PROCEEDS:

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

PAYOR OF TAX:

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

COMPUTATION OF TAX:

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

REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:

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

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

OCCUPANCY TAX (CITY)					ACCOUNT NUMBER		001 . . 414000	
	2009		2010		2011		2012	
MONTH	$	%	$	%	$	%	$	%
January	87,277	7.86%	69,520	6.34%	84,171	7.37%	86,824	6.07%
February	105,197	17.34%	83,399	13.95%	88,702	15.14%	103,352	13.29%
March	109,711	27.23%	108,843	23.88%	107,202	24.52%	142,920	23.27%
April	97,873	36.04%	82,950	31.45%	92,432	32.62%	122,197	31.81%
May	91,966	44.33%	96,503	40.25%	103,638	41.69%	135,656	41.29%
June	98,366	53.19%	104,335	49.77%	100,498	50.49%	130,982	50.44%
July	95,742	61.82%	110,382	59.84%	96,069	58.90%	119,288	58.77%
August	84,572	69.44%	88,997	67.96%	93,366	67.08%	115,115	66.82%
September	82,853	76.90%	75,379	74.83%	88,419	74.82%	152,624	77.48%
October	111,776	86.98%	109,142	84.79%	112,447	84.67%	132,170	86.71%
November	91,290	95.20%	98,487	93.77%	102,404	93.63%	113,911	94.67%
December	53,274	100.00%	68,272	100.00%	72,732	100.00%	76,250	100.00%
TOTAL/% Chg	1,109,897	-18.89%	1,096,209	-1.23%	1,142,080	4.18%	1,431,289	25.32%

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 and subsequent decrease in 2009.

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

OCCUPATIONAL LICENSE TAX

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

LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	Louisiana Constitution, 1974 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	
	2009		2010		2011		2012	
MONTH	$	%	$	%	$	%	$	%
January	100	0.00%	0	0.00%	95	0.00%	100	0.00%
February	621,867	9.75%	1,314,303	21.37%	1,163,997	18.73%	833,209	13.07%
March	2,723,253	52.44%	2,552,464	62.87%	2,390,649	57.19%	2,511,302	52.46%
April	2,178,366	86.59%	1,389,436	85.47%	1,767,520	85.63%	2,167,699	86.46%
May	214,116	89.95%	188,047	88.52%	233,830	89.39%	389,292	92.56%
June	90,010	91.36%	197,306	91.73%	168,823	92.10%	177,586	95.35%
July	32,932	91.87%	203,795	95.04%	118,822	94.02%	86,398	96.70%
August	100,307	93.45%	60,106	96.02%	51,555	94.85%	44,788	97.40%
September	78,736	94.68%	31,119	96.53%	48,009	95.62%	41,605	98.06%
October	144,101	96.94%	67,642	97.63%	49,421	96.41%	35,879	98.62%
November	80,352	98.20%	48,708	98.42%	34,661	96.97%	41,799	99.28%
December	114,823	100.00%	97,187	100.00%	188,306	100.00%	46,207	100.00%
TOTAL	6,378,963		6,150,113		6,215,688		6,375,864	

OCCUPATIONAL LICENSE TAX (PARISH)					ACCOUNT NUMBER		002 . . 415100	
	2009		2010		2011		2012	
MONTH	$	%	$	%	$	%	$	%
January	0	0.00%	0	0.00%	0	0.00%	0	0.00%
February	330,508	8.92%	759,243	20.41%	674,468	18.09%	491,895	14.85%
March	1,614,262	52.52%	1,615,497	63.85%	1,436,900	56.62%	1,495,731	60.02%
April	1,276,789	86.99%	790,356	85.10%	1,045,935	84.67%	1,048,091	91.67%
May	123,780	90.34%	122,662	88.40%	116,648	87.80%	124,220	95.42%
June	42,581	91.48%	97,733	91.03%	135,389	91.43%	66,774	97.44%
July	61,599	93.15%	133,603	94.62%	68,427	93.27%	24,267	98.17%
August	64,521	94.89%	45,894	95.85%	27,621	94.01%	(2,803)	98.09%
September	24,433	95.55%	45,470	97.08%	27,741	94.75%	24,534	98.83%
October	74,100	97.55%	22,408	97.68%	27,143	95.48%	1,828	98.88%
November	28,808	98.33%	28,576	98.45%	30,661	96.30%	21,683	99.54%
December	61,874	100.00%	57,791	100.00%	137,930	100.00%	15,290	100.00%
TOTAL	3,703,255		3,719,233		3,728,863		3,311,510	
COMB/% Chg	10,082,218	3.40%	9,869,346	-2.11%	9,944,551	0.76%	9,687,374	-2.59%

INSURANCE PREMIUMS TAX

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

LEGAL AUTHORIZATION

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

THIS ITEM IS SUBJECT TO CONFIDENTIALITY STATUTES

INTERPRETATION OF LEGAL AUTHORIZATION:

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

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

COLLECTION AND TRANSMITTAL OF FUNDS:

Collector: Finance Department–Revenue Division.

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

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

PAYOR OF TAX:

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

COMPUTATION OF TAX:

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

(a) On any insurer engaged in the business of issuing life, accident, or health insurance policies, or issuing endowment or annuity policies or contracts, or other similar forms of contract obligations in consideration of the payment of a premium, whether such insurer is operating in Louisiana through an agent or other representative, the amount of tax is not more than $10 on gross annual premiums up to two thousand dollars, and the additional tax thereafter is not more than $70 on each ten thousand dollars or fraction thereof of gross annual premiums in excess of two thousand dollars. The maximum tax payable by any one insurer of the above named types of insurance policies or contracts cannot exceed $21,000 payable to the city and $21,000 payable to the parish.

(b) On any insurer engaged in the business of issuing policies, contracts, or other forms of obligations covering the risk of fire, marine, transportation, surety, fidelity, indemnity, guaranty, workers' compensation, employers' liability, property damage, livestock, vehicle, automatic sprinkler, burglary, or insurance business of any other kind whatsoever in the state, whether such insurer is operating in Louisiana through agents or other representatives or otherwise, not more than the following:

1st Class: When the gross receipts are not more than $2,000, the license tax may not exceed **$40**;

2nd Class: When the gross receipts are more than $2,000, and not more than $4,000, the tax may not exceed **$60**;

3rd Class: When the gross receipts are more than $4,000, and not more than $6,000, the tax may not exceed **$80**;

4th Class: When the gross receipts exceed $6,000, the additional tax thereafter may not be more than **$70** for each $10,000, or fraction thereof, in excess of $6,000.

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

REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:

See COMPUTATION OF TAX section.

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

INSURANCE PREMIUMS TAX (CITY)					ACCOUNT NUMBER		001 . . 415200	
	2009		2010		2011		2012	
MONTH	$	%	$	%	$	%	$	%
January	0	0.00%	0	0.00%	0	0.00%	0	0.00%
February	62	0.00%	7,178	0.25%	16,706	0.61%	17,442	0.64%
March	329,635	11.88%	0	0.25%	219,759	8.67%	579,435	22.02%
April	1,069,683	50.43%	1,587,316	55.62%	884,420	41.09%	972,438	57.89%
May	156,759	56.08%	(430)	55.61%	594,922	62.90%	94,599	61.37%
June	716,794	81.91%	359,196	68.14%	27,913	63.93%	426,452	77.10%
July	417,918	96.97%	818,456	96.69%	914,744	97.46%	582,637	98.60%
August	36,012	98.27%	91,361	99.88%	58,149	99.60%	566	98.62%
September	27,714	99.27%	15,547	100.42%	13,218	100.08%	70	98.62%
October	4,050	99.41%	6,775	100.66%	320	100.09%	29,266	99.70%
November	20,038	100.13%	(918)	100.63%	(16,006)	99.51%	8,162	100.00%
December	(3,732)	100.00%	(17,926)	100.00%	13,474	100.00%	0	100.00%
TOTAL	2,774,933		2,866,555		2,727,619		2,711,067	

INSURANCE PREMIUMS TAX (PARISH)					ACCOUNT NUMBER		002 . . 415200	
	2009		2010		2011		2012	
MONTH	$	%	$	%	$	%	$	%
January	0	0.00%	0	0.00%	0	0.00%	0	0.00%
February	36	0.00%	1,225	0.17%	1,840	0.22%	980	0.11%
March	104,660	14.02%	(6,890)	-0.78%	75,020	9.01%	229,683	26.28%
April	343,197	59.99%	479,659	65.50%	332,158	47.97%	377,872	69.33%
May	17,244	62.30%	0	65.50%	162,527	67.03%	25,033	72.18%
June	136,694	80.60%	42,241	71.34%	3,923	67.49%	130,121	87.01%
July	124,724	97.31%	187,696	97.27%	268,927	99.04%	110,675	99.62%
August	101	97.32%	10,706	98.75%	10,198	100.23%	4	99.62%
September	4,668	97.95%	7,976	99.86%	53	100.24%	(440)	99.57%
October	878	98.06%	1,261	100.03%	0	100.24%	3,656	99.98%
November	5,473	98.80%	162	100.05%	(1,697)	100.04%	140	100.00%
December	8,988	100.00%	(382)	100.00%	(333)	100.00%	0	100.00%
TOTAL	746,663		723,654		852,616		877,724	
COMB/% Chg	3,521,596	1.85%	3,590,209	1.95%	3,580,235	-0.28%	3,588,791	0.24%

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 TAXES

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 the commencement date, which was in September 2012, to remit a contractual fee not to exceed 4.5% of the monthly net gaming proceeds.

COLLECTION AND TRANSMITTAL OF FUNDS:

Collector: Department of Finance–Revenue Division.

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

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

PAYOR OF TAX:

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

COMPUTATION OF TAX:

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

Belle of Baton Rouge:

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

Hollywood Casino:

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

Pinnacle:

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

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

REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:

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

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

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

GAMING TAXES (CITY)							ACCOUNT NUMBER	001 . . 416000
	2009		2010		2011		2012	
MONTH	$	%	$	%	$	%	$	%
January	682,100	9.04%	507,524	8.84%	464,881	7.95%	440,307	5.81%
February	728,506	18.70%	620,248	19.65%	516,976	16.80%	561,971	13.23%
March	659,813	27.45%	586,362	29.86%	523,593	25.76%	567,312	20.72%
April	627,741	35.77%	569,965	39.79%	490,378	34.14%	506,053	27.40%
May	652,783	44.43%	577,905	49.86%	466,970	42.13%	489,651	33.86%
June	564,134	51.91%	530,787	59.10%	469,130	50.16%	492,196	40.36%
July	610,993	60.01%	587,288	69.33%	516,542	59.00%	477,684	46.67%
August	567,196	67.53%	529,350	78.55%	456,426	66.80%	445,995	52.56%
September	540,956	74.70%	515,841	87.54%	433,793	74.23%	944,624	65.03%
October	657,701	83.42%	533,906	96.84%	442,366	81.79%	838,186	76.09%
November	601,542	91.40%	591,061	107.14%	516,758	90.63%	900,558	87.98%
December	648,612	100.00%	656,705	118.57%	547,448	100.00%	910,576	100.00%
Adjustment	0	100.00%	(1,066,310)	100.00%	0	100.00%	0	100.00%
TOTAL/% Chg	7,542,077	31.40%	5,740,632	-23.89%	5,845,261	1.82%	7,575,113	29.59%

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

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

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

In 2012, the Belle of Baton Rouge did not meet its revenue benchmark. The 2012 increase is partially due to the opening of L'auberge Casino.

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	
	2009		2010		2011		2012	
MONTH	$	%	$	%	$	%	$	%
January	0	0.00%	0	0.00%	0	0.00%	2,831	6.09%
February	363	0.70%	1,351	2.40%	2,677	4.67%	0	6.09%
March	5,716	11.78%	2,949	7.65%	7,687	18.06%	6,101	19.23%
April	3,654	18.86%	5,824	18.01%	4,376	25.69%	12,100	45.28%
May	5,587	29.69%	11,692	38.81%	7,273	38.36%	4,777	55.56%
June	6,621	42.53%	4,260	46.39%	5,484	47.92%	4,764	65.82%
July	17,148	75.76%	16,652	76.02%	16,984	77.52%	9,932	87.20%
August	699	77.12%	9,097	92.20%	2,957	82.68%	(265)	86.63%
September	869	78.80%	924	93.85%	2,313	86.71%	1,524	89.91%
October	4,042	86.64%	769	95.21%	1,939	90.09%	1,451	93.04%
November	2,378	91.25%	2,252	99.22%	2,758	94.89%	1,178	95.57%
December	4,517	100.00%	438	100.00%	2,930	100.00%	2,056	100.00%
TOTAL	51,594		56,208		57,378		46,449	

INTEREST & PENALTIES - GENERAL PROPERTY TAX (PARISH)					ACCOUNT NUMBER		002 . . 419100	
	2009		2010		2011		2012	
MONTH	$	%	$	%	$	%	$	%
January	0	0.00%	0	0.00%	0	0.00%	2,584	6.48%
February	300	0.77%	923	2.36%	1,574	3.43%	0	6.48%
March	3,904	10.76%	2,405	8.53%	5,092	14.51%	4,280	17.21%
April	2,455	17.04%	4,001	18.77%	4,596	24.52%	9,289	40.51%
May	4,267	27.96%	7,498	37.98%	4,997	35.40%	4,030	50.61%
June	4,652	39.86%	3,548	47.07%	4,710	45.66%	5,438	64.25%
July	15,320	79.06%	13,517	81.70%	13,057	74.08%	10,071	89.51%
August	567	80.51%	4,395	92.96%	4,529	83.94%	(1,944)	84.63%
September	389	81.50%	695	94.74%	1,893	88.07%	1,533	88.48%
October	2,011	86.65%	563	96.18%	1,405	91.13%	1,004	90.99%
November	1,765	91.16%	1,159	99.15%	1,766	94.97%	895	93.24%
December	3,453	100.00%	332	100.00%	2,310	100.00%	2,696	100.00%
TOTAL	39,083		39,036		45,929		39,876	
COMB/% Chg	90,677	28.90%	95,244	5.04%	103,307	8.47%	86,325	-16.44%

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 $11,048 in 2009, $3,969 in 2010, $10,646 in 2011, and $7,643 in 2012.

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

INTEREST & PENALTIES - GENERAL SALES & USE TAX (CITY)					ACCOUNT NUMBER		001 . . 419300	
	2009		2010		2011		2012	
MONTH	$	%	$	%	$	%	$	%
January	(29,688)	-2.19%	(29,780)	-6.23%	(47,097)	-7.99%	(34,916)	-4.92%
February	29,688	0.00%	29,780	0.00%	47,097	0.00%	34,916	0.00%
March	72,013	5.30%	47,168	9.87%	39,137	6.64%	39,223	5.52%
April	35,504	7.91%	32,621	16.70%	47,458	14.70%	49,471	12.49%
May	132,022	17.63%	43,102	25.72%	22,728	18.55%	17,757	14.99%
June	64,426	22.37%	91,736	44.93%	24,388	22.69%	33,528	19.71%
July	42,499	25.50%	0	44.93%	115,896	42.36%	70,945	29.70%
August	82,706	31.59%	32,373	51.70%	32,469	47.87%	23,817	33.06%
September	43,023	34.76%	36,113	59.26%	24,471	52.03%	47,947	39.81%
October	69,394	39.86%	35,905	66.78%	35,074	57.98%	59,551	48.20%
November	88,527	46.38%	31,859	73.45%	92,833	73.74%	28,465	52.20%
December	728,492	100.00%	126,864	100.00%	154,752	100.00%	339,395	100.00%
TOTAL	1,358,606		477,741		589,206		710,099	

INTEREST & PENALTIES - GENERAL SALES & USE TAX (PARISH)					ACCOUNT NUMBER		002 . . 419300	
	2009		2010		2011		2012	
MONTH	$	%	$	%	$	%	$	%
January	(152,684)	-33.73%	(23,480)	-8.24%	(24,788)	-8.39%	(16,344)	-5.53%
February	152,684	0.00%	23,480	0.00%	24,788	0.00%	16,344	0.00%
March	42,872	9.47%	37,757	13.25%	8,868	3.00%	22,901	7.75%
April	50,995	20.74%	19,467	20.08%	43,123	17.60%	11,339	11.59%
May	25,350	26.34%	17,025	26.06%	15,070	22.71%	20,877	18.66%
June	19,705	30.69%	33,264	37.73%	50,891	39.94%	19,657	25.32%
July	21,085	35.35%	0	37.73%	33,093	51.15%	14,208	30.13%
August	21,715	40.15%	48,508	54.75%	12,052	55.23%	14,036	34.88%
September	17,973	44.12%	32,924	66.31%	11,892	59.25%	15,839	40.24%
October	26,023	49.87%	14,912	71.54%	25,765	67.98%	9,346	43.40%
November	50,886	61.11%	16,037	77.17%	7,719	70.59%	32,543	54.42%
December	176,028	100.00%	65,069	100.00%	86,853	100.00%	134,627	100.00%
TOTAL	452,632		284,963		295,326		295,373	
COMB/% Chg	1,811,238	2.43%	762,704	-57.89%	884,532	15.97%	1,005,472	13.67%

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 $4,611 in 2009, $5,743 in 2010, $3,067 in 2011, and $4,490 in 2012.

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

INTEREST & PENALTIES - OCCUPATIONAL LICENSE TAXES (CITY) ACCOUNT NUMBER 001 . . 419500								
	2009		2010		2011		2012	
MONTH	$	%	$	%	$	%	$	%
January	0	0.00%	0	0.00%	0	0.00%	0	0.00%
February	4,532	1.63%	11,301	4.53%	11,288	5.32%	5,243	2.37%
March	24,204	10.35%	10,409	8.71%	11,841	10.91%	11,552	7.61%
April	18,216	16.92%	22,932	17.90%	27,139	23.70%	27,599	20.11%
May	23,495	25.38%	18,947	25.50%	27,799	36.81%	35,131	36.02%
June	22,496	33.49%	42,094	42.38%	24,916	48.56%	39,581	53.95%
July	11,193	37.52%	42,371	59.38%	26,168	60.89%	23,663	64.67%
August	34,142	49.83%	21,792	68.12%	18,896	69.80%	12,799	70.47%
September	30,127	60.68%	18,050	75.36%	13,314	76.08%	13,649	76.65%
October	44,864	76.85%	18,019	82.58%	20,904	85.94%	14,703	83.31%
November	20,491	84.23%	21,461	91.19%	9,088	90.22%	20,435	92.57%
December	43,765	100.00%	21,966	100.00%	20,740	100.00%	16,404	100.00%
TOTAL	277,525		249,342		212,093		220,759	

INTEREST & PENALTIES - OCCUPATIONAL LICENSE TAXES (PARISH) ACCOUNT NUMBER 002 . . 419500								
	2009		2010		2011		2012	
MONTH	$	%	$	%	$	%	$	%
January	0	0.00%	0	0.00%	0	0.00%	0	0.00%
February	9,954	6.55%	15,969	10.63%	3,112	2.72%	6,670	8.63%
March	8,843	12.37%	7,184	15.41%	4,287	6.46%	4,819	14.86%
April	13,474	21.23%	14,793	25.26%	10,737	15.84%	9,828	27.57%
May	14,087	30.50%	13,382	34.17%	13,150	27.32%	12,182	43.33%
June	8,847	36.33%	16,573	45.21%	19,544	44.39%	13,831	61.21%
July	19,907	49.42%	26,386	62.77%	20,015	61.87%	4,208	66.66%
August	17,537	60.96%	12,581	71.15%	9,444	70.12%	2,729	70.18%
September	7,701	66.03%	12,899	79.74%	7,756	76.89%	7,009	79.25%
October	22,728	80.99%	9,188	85.85%	11,728	87.13%	5,310	86.12%
November	10,927	88.18%	11,070	93.22%	9,234	95.20%	6,844	94.97%
December	17,967	100.00%	10,179	100.00%	5,502	100.00%	3,890	100.00%
TOTAL	151,972		150,204		114,509		77,320	
COMB/% Chg	429,497	4.75%	399,546	-6.97%	326,602	-18.26%	298,079	-8.73%

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

INTEREST & PENALTIES - INSURANCE PREMIUM TAXES (CITY)					ACCOUNT NUMBER		001 . . 419600	
	2009		2010		2011		2012	
MONTH	$	%	$	%	$	%	$	%
January	0	0.00%	0	0.00%	0	0.00%	0	0.00%
February	20	0.08%	97	0.50%	3,205	21.84%	1,103	6.41%
March	2,700	10.67%	0	0.50%	0	21.84%	4,004	29.68%
April	754	13.62%	408	2.62%	38	22.10%	0	29.68%
May	0	13.62%	0	2.62%	103	22.80%	0	29.68%
June	537	15.73%	2,613	16.16%	3,263	45.03%	55	30.00%
July	3,196	28.26%	3,170	32.59%	1,287	53.80%	5,898	64.29%
August	4,890	47.43%	7,493	71.43%	263	55.59%	507	67.23%
September	2,771	58.30%	3,926	91.78%	584	59.57%	0	67.23%
October	3,248	71.03%	1,246	98.24%	847	65.34%	2,435	81.39%
November	4,962	90.49%	62	98.56%	1,042	72.44%	3,202	100.00%
December	2,425	100.00%	277	100.00%	4,044	100.00%	0	100.00%
TOTAL	25,503		19,292		14,676		17,204	

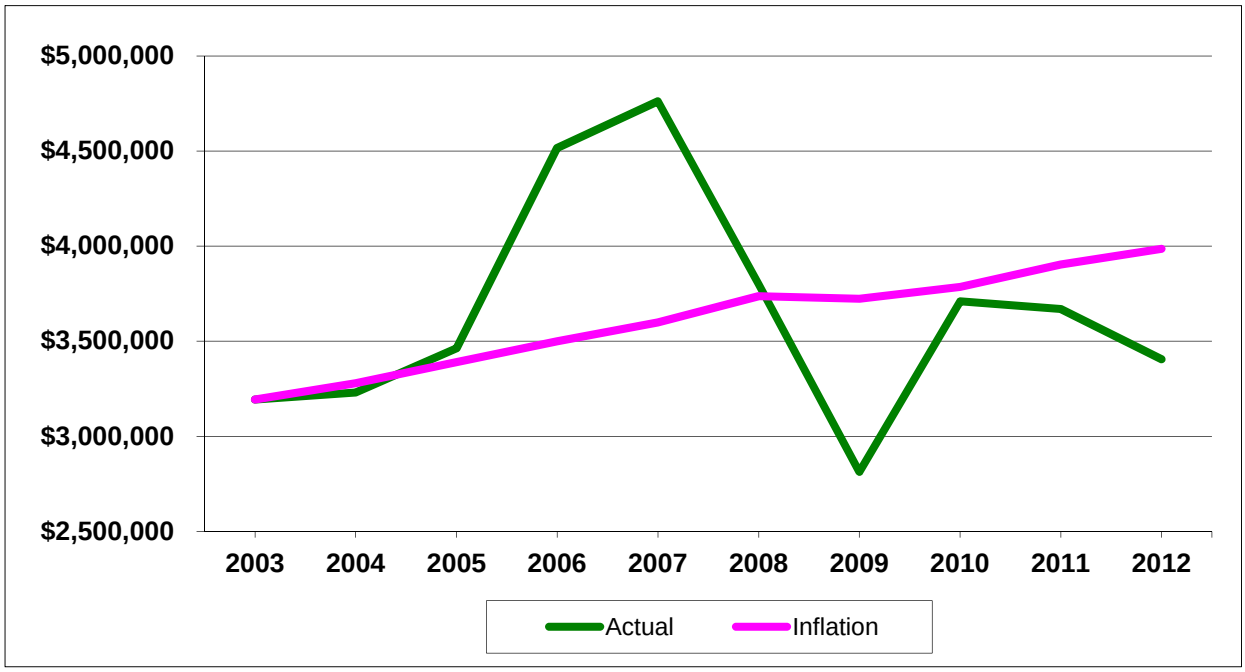
INTEREST & PENALTIES - INSURANCE PREMIUM TAXES (PARISH)					ACCOUNT NUMBER		002 . . 419600	
	2009		2010		2011		2012	
MONTH	$	%	$	%	$	%	$	%
January	0	0.00%	0	0.00%	0	0.00%	0	0.00%
February	12	0.19%	660	26.05%	599	35.80%	0	0.00%
March	0	0.19%	0	26.05%	0	35.80%	0	0.00%
April	207	3.44%	28	27.15%	90	41.18%	0	0.00%
May	0	3.44%	0	27.15%	0	41.18%	0	0.00%
June	14	3.66%	108	31.41%	0	41.18%	0	0.00%
July	3,049	51.61%	474	50.12%	614	77.88%	50	3.91%
August	21	51.94%	928	86.74%	106	84.22%	108	12.36%
September	304	56.72%	240	96.21%	65	88.11%	0	12.36%
October	556	65.47%	203	104.22%	0	88.11%	289	34.98%
November	2,120	98.80%	29	105.37%	199	100.00%	831	100.00%
December	76	100.00%	(136)	100.00%	0	100.00%	0	100.00%
TOTAL	6,359		2,534		1,673		1,278	
COMB/% Chg	31,862	10.44%	21,826	-31.50%	16,349	-25.09%	18,482	13.05%

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 2011 and 2012, 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
2003	184.0	$3,193,759	$3,193,759
2004	188.9	3,229,970	3,278,810
2005	195.3	3,461,943	3,389,897
2006	201.6	4,515,188	3,499,249
2007	207.3	4,760,584	3,598,186
2008	215.3	3,799,295	3,737,045
2009	214.5	2,813,945	3,723,159
2010	218.1	3,709,745	3,785,646
2011	224.9	3,669,323	3,903,676
2012	229.6	3,405,134	3,985,256

Amounts are shown above for actual collections from Licenses and Permits as well as for the amounts that would have been collected if inflation had been the only factor. As reflected above, actual collections from these sources increased slightly from 2000 through 2004, after which they rose sharply as construction increased in the aftermath of Hurricane Katrina, and decreased in 2008 as collections stabilized once more. The decline in 2009 can be attributed to the recession and the increase in 2010 represents a rebounding economy.

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PUBLIC CONVEYANCES

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

LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	Louisiana Constitution, 1974 Article VI, § 30	Code of Ordinances: Title 9, § 60 Title 10, Chapter 3 Title 10, Chapter 6 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	
	2009		2010		2011		2012	
MONTH	$	%	$	%	$	%	$	%
January	8,683	74.44%	8,345	62.18%	9,549	64.38%	11,945	65.70%
February	87	75.19%	375	64.98%	937	70.69%	2,595	79.97%
March	1,401	87.20%	1,800	78.39%	1,360	79.86%	545	82.97%
April	150	88.49%	150	79.51%	725	84.75%	160	83.85%
May	75	89.13%	245	81.33%	245	86.40%	406	86.08%
June	671	94.88%	1,050	89.16%	225	87.92%	150	86.91%
July	0	94.88%	0	89.16%	37	88.17%	0	86.91%
August	0	94.88%	30	89.38%	0	88.17%	(150)	86.08%
September	0	94.88%	0	89.38%	385	90.76%	760	90.26%
October	55	95.35%	150	90.50%	160	91.84%	150	91.09%
November	47	95.76%	300	92.73%	150	92.85%	0	91.09%
December	495	100.00%	975	100.00%	1,060	100.00%	1,620	100.00%
TOTAL/% Chg	11,664	-25.61%	13,420	15.05%	14,833	10.53%	18,181	22.57%

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
	2009		2010		2011		2012	
MONTH	$	%	$	%	$	%	$	%
January	2,110	4.83%	2,645	6.53%	1,775	4.80%	2,180	6.54%
February	655	6.33%	745	8.37%	1,270	8.23%	2,360	13.63%
March	3,215	13.70%	790	10.32%	3,795	18.48%	2,335	20.63%
April	2,795	20.10%	4,585	21.63%	1,020	21.23%	740	22.85%
May	2,695	26.27%	4,500	32.74%	3,345	30.27%	2,630	30.75%
June	4,940	37.58%	225	33.29%	2,020	35.73%	325	31.72%
July	715	39.22%	2,065	38.39%	3,625	45.52%	2,630	39.62%
August	5,215	51.16%	2,675	44.99%	950	48.09%	3,040	48.74%
September	2,115	56.01%	4,365	55.76%	4,830	61.14%	1,775	54.07%
October	1,350	59.10%	2,320	61.49%	1,075	64.04%	2,705	62.18%
November	6,110	73.09%	10,735	87.98%	10,195	91.58%	8,660	88.18%
December	11,750	100.00%	4,870	100.00%	3,115	100.00%	3,940	100.00%
TOTAL/% Chg	43,665	-3.49%	40,520	-7.20%	37,015	-8.65%	33,320	-9.98%

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

AIR CONDITIONING & HEATING LICENSES

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

LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	Louisiana Constitution, 1974 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	
	2009		2010		2011		2012	
MONTH	$	%	$	%	$	%	$	%
January	10,220	26.21%	6,760	18.18%	6,780	20.21%	8,130	20.29%
February	1,945	31.20%	3,030	26.33%	2,660	28.14%	4,590	31.74%
March	1,740	35.66%	1,785	31.14%	2,070	34.31%	2,440	37.83%
April	1,350	39.12%	1,800	35.98%	1,275	38.11%	2,225	43.39%
May	750	41.04%	750	38.00%	1,645	43.01%	1,025	45.94%
June	950	43.48%	1,125	41.02%	1,125	46.36%	450	47.07%
July	750	45.40%	750	43.04%	1,200	49.94%	1,125	49.88%
August	600	46.94%	1,275	46.47%	1,050	53.07%	750	51.75%
September	550	48.35%	300	47.28%	450	54.41%	600	53.24%
October	150	48.74%	800	49.43%	690	56.47%	870	55.42%
November	1,850	53.48%	4,560	61.69%	300	57.36%	3,935	65.24%
December	18,140	100.00%	14,240	100.00%	14,305	100.00%	13,930	100.00%
TOTAL/% Chg	38,995	2.52%	37,175	-4.67%	33,550	-9.75%	40,070	19.43%

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	
	2009		2010		2011		2012	
MONTH	$	%	$	%	$	%	$	%
January	14,580	28.71%	9,605	21.71%	8,670	23.51%	9,745	26.76%
February	3,035	34.69%	3,300	29.17%	2,975	31.57%	4,760	39.83%
March	2,200	39.02%	2,040	33.79%	2,360	37.97%	1,950	45.18%
April	2,020	42.99%	2,040	38.40%	1,050	40.82%	1,910	50.43%
May	1,650	46.24%	2,100	43.14%	1,950	46.11%	1,000	53.17%
June	1,650	49.49%	1,200	45.86%	1,000	48.82%	1,280	56.69%
July	1,050	51.56%	875	47.84%	1,650	53.29%	1,300	60.26%
August	1,650	54.81%	1,525	51.28%	1,100	56.27%	625	61.97%
September	1,000	56.78%	750	52.98%	1,262	59.69%	775	64.10%
October	1,500	59.73%	450	54.00%	756	61.74%	550	65.61%
November	2,100	63.87%	4,225	63.55%	100	62.02%	2,325	71.99%
December	18,350	100.00%	16,125	100.00%	14,010	100.00%	10,200	100.00%
TOTAL/% Chg	50,785	24.05%	44,235	-12.90%	36,883	-16.62%	36,420	-1.26%

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
	2009		2010		2011		2012	
MONTH	$	%	$	%	$	%	$	%
January	7,600	20.92%	7,670	21.41%	8,410	29.19%	11,950	31.05%
February	4,600	33.59%	3,590	31.43%	2,890	39.22%	4,400	42.48%
March	1,575	37.92%	2,470	38.32%	2,350	47.37%	1,900	47.42%
April	1,450	41.91%	1,150	41.53%	1,030	50.95%	860	49.66%
May	650	43.70%	1,100	44.60%	450	52.51%	1,200	52.77%
June	1,000	46.46%	1,450	48.65%	960	55.84%	1,250	56.02%
July	450	47.69%	800	50.88%	1,050	59.48%	1,000	58.62%
August	850	50.03%	600	52.55%	1,050	63.13%	600	60.18%
September	800	52.24%	1,400	56.46%	950	66.42%	350	61.09%
October	450	53.48%	1,050	59.39%	475	68.07%	1,275	64.40%
November	2,400	60.08%	3,400	68.88%	850	71.02%	600	65.96%
December	14,500	100.00%	11,150	100.00%	8,350	100.00%	13,100	100.00%
TOTAL/% Chg	36,325	21.01%	35,830	-1.36%	28,815	-19.58%	38,485	33.56%

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	
	2009		2010		2011		2012	
MONTH	$	%	$	%	$	%	$	%
January	0	0.00%	27,400	75.69%	4,600	11.22%	2,400	7.19%
February	0	0.00%	0	75.69%	28,200	80.00%	24,400	80.24%
March	1,000	3.45%	0	75.69%	800	81.95%	0	80.24%
April	0	3.45%	0	75.69%	200	82.44%	0	80.24%
May	0	3.45%	0	75.69%	0	82.44%	0	80.24%
June	800	6.21%	1,200	79.01%	0	82.44%	0	80.24%
July	0	6.21%	6,600	97.24%	0	82.44%	0	80.24%
August	0	6.21%	1,000	100.00%	0	82.44%	0	80.24%
September	27,200	100.00%	0	100.00%	0	82.44%	0	80.24%
October	0	100.00%	0	100.00%	0	82.44%	0	80.24%
November	0	100.00%	0	100.00%	0	82.44%	6,200	98.80%
December	0	100.00%	0	100.00%	7,200	100.00%	400	100.00%
TOTAL/% Chg	29,000	30.63%	36,200	24.83%	41,000	13.26%	33,400	-18.54%

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

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

LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	Louisiana State Constitution, 1974, Article VI, Section 30 Louisiana Revised Statutes 26:493	Ordinance 14472, 8/27/08 15425, 12/12/12

INTERPRETATION OF LEGAL AUTHORIZATION:

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

Local: **Ordinance 14472** (Wine, Beer and Liquor Ordinance) of August 27, 2008, states that any person employed or used in a class A or B licensed retail business who, as a function of his duties, dispenses, sells, or serves any alcoholic beverage must hold a permit. This includes, but is not restricted to, bartenders, barmaids, waiters, waitresses, cocktail waitresses, doormen, bouncers, disc jockeys, and managers, excepting persons holding a dealer's license. Any person employed or used in a Class B licensed retail business who, as a function of his duties, dispenses, sells, or serves any alcoholic beverages (including but not restricted to sales clerks, retail clerks, and check-out counter clerks) is required to hold a Retail Clerk Alcoholic Beverage Permit. Any person employed or used in a Class A licensed retail business whose primary function is to take orders for and serve alcoholic beverages in conjunction with serving meals is required to obtain a waiter/waitress alcoholic beverage permit. The ordinance also regulates the licensing of fashion models and exotic dancers, provides for duplicate and temporary licenses, and sets fees for the various licenses. This ordinance adds chauffeurs employed by a licensed limousine service who, as a function of their duties, dispense, sell, or serve alcoholic beverages to the list of persons required to obtain a classified employee license. **Ordinance 15425** updates the fees.

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 **$30** 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 **$30 fee** for issuance of a permit effective for the duration of employment in that particular business. The fee for all duplicate licenses and permits is **$15**. Class Fee is **$20**. This includes name changes and lost, stolen, or damaged licenses.

REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:

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

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

CLASSIFIED EMPLOYEES LICENSES (CITY)						ACCOUNT NUMBER		001 . . 422310
	2009		2010		2011		2012	
MONTH	$	%	$	%	$	%	$	%
January	14,925	11.45%	9,675	7.56%	13,100	9.47%	11,325	8.24%
February	10,950	19.86%	8,450	14.15%	9,150	16.09%	11,300	16.45%
March	11,050	28.34%	12,600	23.99%	12,175	24.89%	11,400	24.75%
April	8,900	35.17%	9,350	31.30%	10,700	32.62%	9,875	31.93%
May	11,775	44.21%	14,125	42.33%	18,700	46.14%	15,950	43.53%
June	14,775	55.54%	14,775	53.87%	13,625	55.99%	11,350	51.78%
July	11,650	64.49%	12,425	63.57%	10,750	63.76%	12,625	60.96%
August	11,775	73.52%	10,075	71.44%	11,725	72.24%	13,075	70.47%
September	9,850	81.08%	11,625	80.52%	11,025	80.21%	10,525	78.13%
October	8,775	87.82%	9,250	87.74%	10,975	88.14%	11,225	86.29%
November	8,250	94.15%	8,275	94.20%	7,300	93.42%	9,000	92.84%
December	7,625	100.00%	7,425	100.00%	9,100	100.00%	9,850	100.00%
TOTAL/% Chg	130,300	3.97%	128,050	-1.73%	138,325	8.02%	137,500	-0.60%

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	
	2009		2010		2011		2012	
MONTH	$	%	$	%	$	%	$	%
January	340	12.73%	170	10.18%	100	5.85%	260	11.61%
February	220	20.97%	90	15.57%	60	9.36%	150	18.30%
March	260	30.71%	260	31.14%	90	14.62%	170	25.89%
April	230	39.33%	120	38.32%	100	20.47%	100	30.36%
May	110	43.45%	110	44.91%	280	36.84%	280	42.86%
June	280	53.93%	220	58.08%	200	48.54%	220	52.68%
July	250	63.30%	140	66.47%	100	54.39%	310	66.52%
August	260	73.03%	100	72.46%	160	63.74%	220	76.34%
September	190	80.15%	200	84.43%	130	71.35%	180	84.38%
October	180	86.89%	70	88.62%	120	78.36%	150	91.07%
November	160	92.88%	90	94.01%	110	84.80%	80	94.64%
December	190	100.00%	100	100.00%	260	100.00%	120	100.00%
TOTAL/% Chg	2,670	42.02%	1,670	-37.45%	1,710	2.40%	2,240	30.99%

WAITER/WAITRESS LICENSES (CITY)					ACCOUNT NUMBER		001 . . 422320	
	2009		2010		2011		2012	
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%	25	12.50%
April	25	10.00%	0	0.00%	0	0.00%	25	25.00%
May	50	30.00%	0	0.00%	50	66.67%	25	37.50%
June	0	30.00%	0	0.00%	0	66.67%	25	50.00%
July	25	40.00%	0	0.00%	25	100.00%	0	50.00%
August	25	50.00%	0	0.00%	0	100.00%	50	75.00%
September	50	70.00%	0	0.00%	0	100.00%	0	75.00%
October	25	80.00%	0	0.00%	0	100.00%	0	75.00%
November	25	90.00%	0	0.00%	0	100.00%	50	100.00%
December	25	100.00%	0	0.00%	0	100.00%	0	100.00%
TOTAL/% Chg	250	233.33%	0	0.00%	75	100.00%	200	166.67%

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	2009		2010		2011		2012	
	$	%	$	%	$	%	$	%
January	5,450	8.14%	4,350	6.21%	4,000	6.35%	4,225	6.87%
February	5,025	15.65%	3,650	11.42%	3,525	11.94%	3,875	13.18%
March	6,875	25.91%	8,550	23.63%	6,050	21.54%	4,825	21.02%
April	6,700	35.92%	9,850	37.70%	6,000	31.06%	5,275	29.61%
May	5,575	44.25%	6,375	46.80%	6,775	41.81%	5,675	38.84%
June	4,550	51.05%	5,750	55.02%	6,950	52.84%	7,175	50.51%
July	5,975	59.97%	4,525	61.48%	5,625	61.76%	5,475	59.41%
August	6,225	69.27%	4,700	68.19%	4,850	69.46%	4,500	66.73%
September	6,250	78.60%	5,550	76.12%	5,300	77.87%	4,325	73.77%
October	4,750	85.70%	5,250	83.61%	3,975	84.17%	6,275	83.98%
November	5,175	93.43%	5,425	91.36%	5,350	92.66%	5,175	92.40%
December	4,400	100.00%	6,050	100.00%	4,625	100.00%	4,675	100.00%
TOTAL/% Chg	66,950	-12.40%	70,025	4.59%	63,025	-10.00%	61,475	-2.46%

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

MONTH	2009		2010		2011		2012	
	$	%	$	%	$	%	$	%
January	550	6.45%	525	9.38%	200	4.55%	175	4.24%
February	600	13.49%	500	18.30%	158	8.14%	275	10.91%
March	900	24.05%	775	32.14%	275	14.39%	200	15.76%
April	725	32.55%	500	41.07%	375	22.91%	350	24.24%
May	825	42.23%	550	50.89%	825	41.66%	675	40.61%
June	875	52.49%	600	61.61%	400	50.75%	350	49.09%
July	700	60.70%	475	70.09%	225	55.86%	300	56.36%
August	525	66.86%	450	78.13%	250	61.55%	575	70.30%
September	700	75.07%	600	88.84%	600	75.18%	250	76.36%
October	650	82.70%	250	93.30%	300	82.00%	325	84.24%
November	775	91.79%	150	95.98%	275	88.25%	400	93.94%
December	700	100.00%	225	100.00%	517	100.00%	250	100.00%
TOTAL/% Chg	8,525	32.17%	5,600	-34.31%	4,400	-21.43%	4,125	-6.25%

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

MONTH	2009		2010		2011		2012	
	$	%	$	%	$	%	$	%
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%	75	42.86%
June	0	0.00%	0	0.00%	0	0.00%	0	42.86%
July	10	0.00%	125	83.33%	0	0.00%	50	71.43%
August	(10)	0.00%	25	100.00%	0	0.00%	50	100.00%
September	0	0.00%	0	100.00%	0	0.00%	0	100.00%
October	0	0.00%	0	100.00%	0	0.00%	0	100.00%
December	0	0.00%	0	100.00%	0	0.00%	0	100.00%
TOTAL/% Chg	0	0.00%	150	100.00%	0	0.00%	175	100.00%

LIQUOR & BEER LICENSES

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

LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	Louisiana Revised Statutes 47:341, 26:493	Ordinances: 14472, 8/27/08 14991, 9/8/10 15425, 12/12/12 15462, 3/13/13

INTERPRETATION OF LEGAL AUTHORIZATION:

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

Local: **Ordinance 14472** (the Wine, Beer, and Liquor Ordinance) of August 27, 2008, requires all persons or entities in or employed for the purpose of furthering the manufacture, sale, dispensing, and/or serving for use or consumption of alcoholic beverages to obtain a license prior to engaging in business. In addition to this license, every retail and wholesale dealer is required to obtain an annual permit. **Ordinance 14991** of September 8, 2010, allows Sunday sales of alcoholic beverages at motels, hotels, restaurants, convention facilities, private clubs, and golf courses. **Ordinance 15425** updated the fees for licenses and permits. **Ordinance 15462 of March 13, 2013** allows for riverboat casinos to serve alcohol twenty-hours a day on the gaming floor and in restricted locations.

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 15425, dealers in alcoholic beverages pay license fees as follows:

Class "A" (Beer): Permits the retail dealer to sell beer, porter, ale, fruit juice, or wine for consumption on the licensed premises at an annual permit fee of **$90**. **Class "A" (Liquor):** Permits the retail dealer to sell any malt, vinous, spirituous, alcoholic, or intoxicating liquors for consumption on the licensed premises at an annual excise or license tax of **$505**. **Class "A" (Beer Caterer):** Permits the retail dealer to sell beer, porter, ale, fruit juice, or wine for consumption off of the licensed premises at a catered function at an annual permit fee of **$90**. **Class "A" (Liquor Caterer):** Permits the retail dealer to sell any malt, vinous, spirituous,

alcoholic, or intoxicating liquors for consumption off of the licensed premises at catered functions at an annual excise or license tax of **$505**.

Class "B" (Beer): Permits the retail dealer to sell any beer, porter, ale, fruit juice, or wine for use or consumption off the licensed property at an annual permit fee of **$75**. **Class "B" (Liquor):** Permits the retail dealer to sell any malt, vinous, spirituous, alcoholic, or intoxicating liquor for use or consumption off the licensed property at an annual excise or license tax of **$505**. In addition, any retail dealer holding a Class "B" license and who also meets all other legal qualifications, may also conduct wine tastings. The fee for the wine tasting permit is **$500** per year per location and the permit fee for a one-time event is **$100**.

Class "C" (Beer): Permits the wholesale dealer to sell beer, porter, ale, fruit juices, or wine at wholesale at an annual permit fee of **$120**. **Class "C" (Liquor):** Permits the wholesale dealer to sell any malt, vinous, spirituous, alcoholic, or intoxicating liquors at wholesale at an annual permit fee of **$505**.

In addition, every Class A, B, and C liquor dealer is required to obtain an annual permit to conduct such business during the appropriate year for the sum of **$5**. Any Class A, B, or C beer and/or liquor dealer who, on or after July 1 of any year, acquires a business currently licensed for that year, pays a license or excise tax of **65%** of the annual amount for the remainder of that year and a **$5** permit fee, in the case of a liquor dealer, for the balance of the appropriate year. The fee for a duplicate license is **$15**.

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

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

LIQUOR & BEER LICENSES (CITY)					ACCOUNT NUMBER		001 . . 422360	
	2009		2010		2011		2012	
MONTH	$	%	$	%	$	%	$	%
January	241,428	69.50%	232,671	62.44%	266,360	67.64%	284,110	74.90%
February	79,110	92.28%	91,910	87.10%	78,755	87.64%	69,785	93.30%
March	3,465	93.28%	17,755	91.87%	12,180	90.73%	5,220	94.68%
April	1,740	93.78%	7,525	93.89%	1,130	91.02%	3,985	95.73%
May	4,550	95.09%	1,840	94.38%	3,465	91.90%	4,030	96.79%
June	2,365	95.77%	3,460	95.31%	5,930	93.40%	1,235	97.11%
July	2,104	96.37%	2,604	96.01%	2,305	93.99%	1,707	97.56%
August	2,900	97.21%	2,744	96.74%	1,695	94.42%	1,318	97.91%
September	2,870	98.03%	3,484	97.68%	5,539	95.83%	3,155	98.74%
October	2,089	98.63%	3,937	98.73%	9,055	98.13%	2,094	99.30%
November	1,908	99.18%	3,229	99.60%	2,215	98.69%	1,160	99.60%
December	2,834	100.00%	1,486	100.00%	5,162	100.00%	1,514	100.00%
TOTAL	347,363		372,645		393,791		379,313	

LIQUOR & BEER LICENSES (PARISH)					ACCOUNT NUMBER		002 . . 422360	
	2009		2010		2011		2012	
MONTH	$	%	$	%	$	%	$	%
January	108,405	67.55%	104,449	66.11%	107,215	69.73%	130,430	79.94%
February	43,145	94.44%	41,505	92.38%	36,480	93.46%	22,800	93.91%
March	2,870	96.23%	5,725	96.00%	1,710	94.57%	2,395	95.38%
April	565	96.58%	580	96.37%	1,725	95.69%	1,785	96.47%
May	1,785	97.69%	0	96.37%	580	96.07%	1,130	97.17%
June	580	98.05%	1,740	97.47%	1,740	97.20%	2,885	98.93%
July	0	98.05%	580	97.83%	1,145	97.94%	0	98.93%
August	0	98.05%	580	98.20%	680	98.39%	0	98.93%
September	565	98.41%	580	98.57%	580	98.76%	580	99.29%
October	0	98.41%	1,328	99.41%	959	99.39%	1,160	100.00%
November	580	98.77%	565	99.77%	0	99.39%	0	100.00%
December	1,978	100.00%	369	100.00%	944	100.00%	0	100.00%
TOTAL	160,473		158,001		153,758		163,165	
COMB/% Chg	507,836	1.81%	530,646	4.49%	547,549	3.19%	542,478	-0.93%

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

RESTAURANT LICENSES
AFTER HOURS CLEAN UP LICENSES
RESTAURANT AFTER HOURS PERMITS

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

LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	Louisiana Constitution, 1974 Article VI, § 30 Louisiana Revised Statutes 26:493	Ordinance 14472, 8/27/08 15190, 10/12/11 15425, 12/12/12

INTERPRETATION OF LEGAL AUTHORIZATION:

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

Local: **Ordinance 14472** (Wine, Beer, and Liquor Ordinance) of August 27, 2008, states that a restaurant that holds a Class A beer and/or liquor license and that serves alcoholic beverages along with food, food items, and non-alcoholic beverages on Sunday is required to have a Restaurant License (Class R). The After-Hours Cleanup permit allows the holder to hire employees to be in or on the premises for the sole purpose of cleaning the premises, between 2:30 a.m. and 6:00 a.m., Monday through Saturday. The Restaurant After-Hours Permit (RAH) is issued to a restaurant that holds a Class R permit and is open after 2:30 a.m. for the sale of food, food items, and non-alcoholic beverages only. All alcoholic beverages must be locked up during this period (from 2:30 a.m. to 6:00 a.m.). **Ordinance 15190** of October 12, 2011, amends Ordinance 14472 to change the percentage of food sales to alcohol sales required for classification as a restaurant from 60% to 51%. **Ordinance 15425** updates the fees for licenses and permits.

COLLECTION AND TRANSMITTAL OF FUNDS:

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

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

PAYOR OF FEE:

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

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

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

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

(c) Serve food on all days of operation.

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

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

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

(g) Maintain separate sales figures for alcoholic beverages.

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

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

COMPUTATION OF FEE:

The annual permit fee for a Restaurant License (Class R) is **$105**. In addition, anyone who, on or after July 1 of any year, acquires a business currently licensed for that year must pay a fee or excise tax of the annual amount for the remainder of that year. The annual fee for a Restaurant After-Hours Permit (Class RAH) or an After-Hours Cleanup Permit is **$60**; the Cleanup Permit can be updated for new personnel for an additional fee of **$20**. The fee for all duplicate licenses and permits is **$15**.

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

RESTAURANT LICENSES (CITY)					ACCOUNT NUMBER		001 . . 422370	
	2009		2010		2011		2012	
MONTH	$	%	$	%	$	%	$	%
January	8,075	62.50%	7,480	52.07%	9,520	61.88%	10,880	70.33%
February	3,655	90.79%	4,420	82.84%	3,400	83.98%	3,485	92.86%
March	0	90.79%	765	88.17%	765	88.95%	170	93.96%
April	0	90.79%	0	88.17%	0	88.95%	0	93.96%
May	85	91.45%	255	89.94%	255	90.61%	170	95.05%
June	85	92.11%	85	90.53%	255	92.27%	85	95.60%
July	85	92.76%	85	91.12%	0	92.27%	85	96.15%
August	255	94.74%	170	92.31%	0	92.27%	85	96.70%
September	255	96.71%	340	94.67%	85	92.82%	255	98.35%
October	85	97.37%	340	97.04%	425	95.58%	170	99.45%
November	255	99.34%	340	99.41%	85	96.13%	85	100.00%
December	85	100.00%	85	100.00%	595	100.00%	0	100.00%
TOTAL	12,920		14,365		15,385		15,470	

RESTAURANT LICENSES (PARISH)					ACCOUNT NUMBER		002 . . 422370	
	2009		2010		2011		2012	
MONTH	$	%	$	%	$	%	$	%
January	6,035	66.98%	5,015	60.20%	5,270	68.13%	5,440	74.42%
February	2,295	92.45%	2,465	89.80%	1,700	90.11%	1,530	95.35%
March	170	94.34%	340	93.88%	85	91.21%	255	98.84%
April	0	94.34%	0	93.88%	85	92.31%	0	98.84%
May	85	95.28%	0	93.88%	85	93.41%	0	98.84%
June	85	96.23%	85	94.90%	170	95.60%	85	100.00%
July	0	96.23%	85	95.92%	85	96.70%	0	100.00%
August	0	96.23%	85	96.94%	85	97.80%	0	100.00%
September	0	96.23%	255	100.00%	0	97.80%	0	100.00%
October	0	96.23%	0	100.00%	85	98.90%	0	100.00%
November	85	97.17%	0	100.00%	0	98.90%	0	100.00%
December	255	100.00%	0	100.00%	85	100.00%	0	100.00%
TOTAL	9,010		8,330		7,735		7,310	
TOTAL/% Chg	21,930	5.74%	22,695	3.49%	23,120	1.87%	22,780	-1.47%

RESTAURANT AFTER-HOURS CLEANUP LICENSES (CITY)					ACCOUNT NUMBER		001 . . 422380	
	2009		2010		2011		2012	
MONTH	$	%	$	%	$	%	$	%
January	0	0.00%	200	44.44%	200	25.00%	300	42.86%
February	150	75.00%	100	66.67%	0	25.00%	100	57.14%
March	0	75.00%	0	66.67%	450	81.25%	0	57.14%
April	0	75.00%	100	88.89%	50	87.50%	0	57.14%
May	0	75.00%	0	88.89%	0	87.50%	50	64.29%
June	0	75.00%	0	88.89%	0	87.50%	100	78.57%
July	0	75.00%	0	88.89%	100	100.00%	50	85.71%
August	0	75.00%	0	88.89%	0	100.00%	50	92.86%
September	0	75.00%	0	88.89%	0	100.00%	50	100.00%
October	0	75.00%	0	88.89%	0	100.00%	0	100.00%
November	0	75.00%	50	100.00%	0	100.00%	0	100.00%
December	50	100.00%	0	100.00%	0	100.00%	0	100.00%
TOTAL/% Chg	200	11.11%	450	125.00%	800	77.78%	700	-12.50%

RESTAURANT AFTER-HOURS PERMITS (CITY)					ACCOUNT NUMBER		001 . . 422390	
	2009		2010		2011		2012	
MONTH	$	%	$	%	$	%	$	%
January	350	87.50%	200	57.14%	300	75.00%	0	0.00%
February	50	100.00%	100	85.71%	100	100.00%	250	100.00%
March	0	100.00%	0	85.71%	0	100.00%	0	100.00%
April	0	100.00%	0	85.71%	0	100.00%	0	100.00%
May	0	100.00%	0	85.71%	0	100.00%	0	100.00%
June	0	100.00%	0	85.71%	0	100.00%	0	100.00%
July	0	100.00%	0	85.71%	0	100.00%	0	100.00%
August	0	100.00%	0	85.71%	0	100.00%	0	100.00%
September	0	100.00%	50	100.00%	0	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	400	14.29%	350	-12.50%	400	14.29%	250	-37.50%

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	
	2009		2010		2011		2012	
MONTH	$	%	$	%	$	%	$	%
January	1,280	10.59%	(400)	-5.99%	100	1.61%	0	0.00%
February	150	11.83%	60	-5.09%	0	1.61%	200	3.15%
March	170	13.23%	170	-2.54%	200	4.82%	200	6.31%
April	200	14.89%	100	-1.05%	170	7.54%	0	6.31%
May	1,750	29.36%	10	-0.90%	100	9.15%	1,390	28.23%
June	4,850	69.48%	5,350	79.19%	0	9.15%	2,300	64.51%
July	1,930	85.44%	650	88.92%	4,200	76.57%	1,200	83.44%
August	10	85.53%	0	88.92%	600	86.20%	50	84.23%
September	100	86.35%	360	94.31%	150	88.60%	250	88.17%
October	310	88.92%	100	95.81%	260	92.78%	100	89.75%
November	150	90.16%	100	97.31%	150	95.18%	600	99.21%
December	1,190	100.00%	180	100.00%	300	100.00%	50	100.00%
TOTAL/% Chg	12,090	7.95%	6,680	-44.75%	6,230	-6.74%	6,340	1.77%

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	
	2009		2010		2011		2012	
MONTH	$	%	$	%	$	%	$	%
January	5,760	6.49%	9,276	7.05%	9,721	7.86%	10,776	6.43%
February	8,795	16.41%	6,424	11.93%	8,422	14.67%	7,812	11.09%
March	7,251	24.59%	5,558	16.15%	15,772	27.42%	43,355	36.96%
April	8,485	34.15%	14,066	26.84%	7,364	33.37%	9,580	42.68%
May	4,982	39.77%	5,939	31.35%	8,483	40.23%	13,791	50.91%
June	6,754	47.39%	18,175	45.16%	11,991	49.92%	12,073	58.12%
July	7,968	56.37%	14,491	56.17%	11,372	59.12%	13,570	66.21%
August	6,291	63.46%	6,779	61.32%	13,640	70.14%	15,425	75.42%
September	12,328	77.36%	14,506	72.34%	7,094	75.88%	16,655	85.36%
October	6,317	84.49%	20,224	87.70%	12,996	86.39%	11,257	92.07%
November	4,411	89.46%	9,799	95.15%	8,304	93.10%	8,516	97.16%
December	9,347	100.00%	6,388	100.00%	8,536	100.00%	4,765	100.00%
TOTAL	88,689		131,625		123,695		167,575	

AIR CONDITIONING & HEATING PERMITS (PARISH)					ACCOUNT NUMBER		002 . . 423210	
	2009		2010		2011		2012	
MONTH	$	%	$	%	$	%	$	%
January	5,366	5.67%	6,051	4.38%	7,377	6.37%	6,410	6.70%
February	5,423	11.40%	9,334	11.14%	6,381	11.89%	9,678	16.81%
March	10,569	22.57%	9,018	17.67%	7,710	18.55%	10,260	27.54%
April	10,004	33.14%	10,771	25.48%	5,823	23.58%	8,040	35.94%
May	9,569	43.25%	6,708	30.33%	7,608	30.15%	7,845	44.14%
June	14,284	58.34%	10,568	37.99%	12,219	40.71%	10,944	55.57%
July	7,716	66.50%	38,110	65.59%	9,616	49.02%	7,835	63.76%
August	7,176	74.08%	10,646	73.30%	7,897	55.84%	7,661	71.77%
September	5,376	79.76%	8,379	79.37%	10,036	64.52%	5,530	77.55%
October	5,429	85.49%	7,588	84.87%	26,792	87.66%	7,973	85.88%
November	7,825	93.76%	7,771	90.49%	9,735	96.08%	7,220	93.42%
December	5,903	100.00%	13,125	100.00%	4,541	100.00%	6,292	100.00%
TOTAL	94,640		138,069		115,735		95,688	
COMB/% Chg	183,329	-44.95%	269,694	47.11%	239,430	-11.22%	263,263	9.95%

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
	2009		2010		2011		2012	
MONTH	$	%	$	%	$	%	$	%
January	11,539	8.38%	9,905	6.34%	9,729	5.00%	21,691	13.42%
February	16,023	20.01%	11,591	13.76%	13,389	11.89%	14,439	22.35%
March	15,102	30.97%	15,077	23.41%	20,796	22.58%	8,638	27.69%
April	11,773	39.52%	16,557	34.01%	15,004	30.29%	10,775	34.35%
May	8,816	45.92%	15,982	44.24%	9,804	35.33%	13,463	42.68%
June	10,962	53.88%	18,251	55.92%	18,253	44.72%	14,835	51.86%
July	11,486	62.21%	14,020	64.89%	19,590	54.79%	14,330	60.72%
August	9,955	69.44%	11,547	72.28%	16,392	63.22%	14,138	69.47%
September	11,441	77.75%	13,935	81.20%	8,960	67.83%	13,388	77.75%
October	11,028	85.75%	10,760	88.09%	21,395	78.83%	19,689	89.92%
November	9,668	92.77%	9,270	94.02%	31,959	95.26%	10,012	96.12%
December	9,960	100.00%	9,335	100.00%	9,224	100.00%	6,277	100.00%
TOTAL	137,753		156,230		194,495		161,675	

ELECTRICAL PERMITS (PARISH)						ACCOUNT NUMBER		002 . . 423220
	2009		2010		2011		2012	
MONTH	$	%	$	%	$	%	$	%
January	15,425	10.29%	6,006	3.42%	17,297	10.91%	9,483	5.42%
February	10,797	17.49%	11,269	9.82%	8,480	16.26%	10,563	11.46%
March	15,095	27.56%	16,456	19.18%	10,652	22.98%	12,167	18.42%
April	10,236	34.38%	23,618	32.61%	12,016	30.56%	13,975	26.41%
May	14,765	44.23%	14,202	40.69%	11,291	37.68%	12,796	33.73%
June	13,273	53.08%	16,188	49.89%	14,528	46.84%	22,715	46.72%
July	14,297	62.62%	27,364	65.45%	14,387	55.92%	28,062	62.77%
August	14,842	72.51%	6,882	69.37%	18,622	67.67%	10,559	68.81%
September	11,546	80.22%	19,174	80.27%	18,388	79.27%	8,253	73.53%
October	10,768	87.40%	13,902	88.17%	11,844	86.74%	23,499	86.97%
November	9,054	93.43%	8,005	92.73%	13,470	95.23%	15,052	95.57%
December	9,844	100.00%	12,791	100.00%	7,557	100.00%	7,739	100.00%
TOTAL	149,942		175,857		158,532		174,863	
COMB/% Chg	287,695	-41.60%	332,087	15.43%	353,027	6.31%	336,538	-4.67%

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
	2009		2010		2011		2012	
MONTH	$	%	$	%	$	%	$	%
January	28,935	6.01%	39,123	5.97%	34,721	4.19%	35,125	5.70%
February	42,599	14.86%	45,379	12.89%	60,904	11.53%	77,204	18.22%
March	45,817	24.38%	68,639	23.35%	58,907	18.63%	47,166	25.86%
April	27,188	30.03%	51,121	31.15%	35,214	22.87%	39,441	32.26%
May	34,052	37.11%	45,358	38.07%	127,339	38.22%	52,172	40.72%
June	47,492	46.98%	70,253	48.78%	51,225	44.40%	86,766	54.79%
July	35,309	54.31%	107,025	65.10%	35,148	48.64%	55,366	63.77%
August	59,726	66.72%	33,843	70.26%	67,074	56.72%	46,286	71.27%
September	40,576	75.16%	36,504	75.83%	43,470	61.96%	47,278	78.94%
October	71,836	90.08%	35,775	81.28%	234,063	90.18%	41,282	85.63%
November	21,271	94.50%	32,241	86.20%	41,339	95.16%	55,613	94.65%
December	26,462	100.00%	90,495	100.00%	40,157	100.00%	32,981	100.00%
TOTAL	481,263		655,756		829,561		616,680	

BUILDING PERMITS (PARISH)							ACCOUNT NUMBER	002 . . 423230
	2009		2010		2011		2012	
MONTH	$	%	$	%	$	%	$	%
January	37,277	7.27%	30,666	3.24%	36,820	4.88%	37,049	5.17%
February	39,328	14.95%	43,023	7.78%	38,878	10.04%	58,179	13.30%
March	50,476	24.80%	37,234	11.71%	51,639	16.88%	63,340	22.15%
April	30,059	30.66%	66,728	18.75%	63,806	25.34%	60,123	30.55%
May	38,694	38.21%	59,082	24.99%	47,374	31.62%	87,636	42.79%
June	37,717	45.57%	95,083	35.03%	78,357	42.01%	51,870	50.03%
July	42,318	53.83%	322,850	69.11%	115,510	57.33%	66,412	59.31%
August	40,737	61.77%	75,352	77.06%	58,430	65.07%	48,541	66.09%
September	39,820	69.54%	100,895	87.71%	109,443	79.58%	42,485	72.02%
October	45,399	78.40%	31,628	91.05%	73,362	89.31%	56,627	79.93%
November	51,172	88.39%	55,686	96.93%	28,863	93.14%	87,058	92.09%
December	59,519	100.00%	29,107	100.00%	51,768	100.00%	56,642	100.00%
TOTAL	512,516		947,334		754,250		715,962	
COMB/% Chg	993,779	-34.46%	1,603,090	61.31%	1,583,811	-1.20%	1,332,642	-15.86%

NOTE: The decrease in 2009 is due to a decline in construction as a result of the recession. The 2012 decrease is due to less construction projects during the year.

PLUMBING & GAS PERMITS

REVENUE TYPE	FUND . . OBJECT	
Licenses and Permits	City 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
	2009		2010		2011		2012	
MONTH	$	%	$	%	$	%	$	%
January	7,267	7.71%	8,553	6.47%	24,728	13.71%	10,858	7.09%
February	7,967	16.16%	11,142	14.89%	8,222	18.27%	8,921	12.92%
March	7,750	24.38%	11,680	23.73%	12,706	25.31%	13,948	22.04%
April	8,060	32.93%	10,876	31.95%	10,126	30.93%	9,820	28.45%
May	5,680	38.96%	13,343	42.04%	13,040	38.16%	15,047	38.29%
June	9,755	49.31%	17,320	55.14%	10,338	43.89%	10,413	45.09%
July	7,428	57.19%	9,973	62.68%	8,196	48.43%	10,880	52.20%
August	7,347	64.98%	6,353	67.48%	9,616	53.77%	25,289	68.72%
September	7,997	73.47%	11,857	76.45%	11,316	60.04%	8,375	74.19%
October	10,257	84.35%	9,016	83.27%	39,931	82.18%	20,744	87.75%
November	7,740	92.56%	12,657	92.84%	10,443	87.97%	10,583	94.66%
December	7,015	100.00%	9,467	100.00%	21,697	100.00%	8,167	100.00%
TOTAL	94,263		132,237		180,359		153,045	

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
	2009		2010		2011		2012	
MONTH	$	%	$	%	$	%	$	%
January	8,593	6.36%	11,567	6.03%	9,508	6.53%	23,576	13.28%
February	11,286	14.71%	19,141	16.00%	11,565	14.48%	11,450	19.73%
March	13,235	24.50%	23,589	28.29%	14,395	24.37%	16,496	29.02%
April	11,731	33.18%	18,770	38.07%	12,895	33.23%	13,047	36.37%
May	11,520	41.70%	10,885	43.74%	9,940	40.05%	13,473	43.96%
June	11,967	50.55%	11,045	49.50%	14,287	49.87%	17,727	53.94%
July	14,178	61.04%	16,540	58.11%	13,035	58.82%	16,723	63.36%
August	11,559	69.59%	18,937	67.98%	13,285	67.95%	11,282	69.72%
September	10,414	77.30%	17,458	77.08%	11,814	76.07%	13,374	77.25%
October	10,388	84.98%	8,720	81.62%	13,616	85.42%	11,205	83.56%
November	9,885	92.30%	14,542	89.20%	13,196	94.49%	19,046	94.29%
December	10,414	100.00%	20,735	100.00%	8,024	100.00%	10,137	100.00%
TOTAL	135,170		191,929		145,560		177,536	
COMB/% Chg	229,433	-34.49%	324,166	41.29%	325,919	0.54%	330,581	1.43%

NOTE: The decrease in 2009 is 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 15425, 12/12/12

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. **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. **Ordinance 15425** of December 12, 2012, increases the fees.

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 $360, or $120 for beer only.

REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:

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

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

SPECIAL EVENTS PERMITS (CITY)					ACCOUNT NUMBER		001 . . 424310	
	2009		2010		2011		2012	
MONTH	$	%	$	%	$	%	$	%
January	0	0.00%	0	0.00%	200	0.60%	1,000	2.61%
February	2,900	11.51%	4,000	13.56%	800	2.99%	4,800	15.14%
March	2,200	20.24%	4,300	28.14%	7,300	24.85%	3,800	25.07%
April	2,100	28.57%	2,100	35.25%	4,200	37.43%	2,000	30.29%
May	1,700	35.32%	2,000	42.03%	1,900	43.11%	3,500	39.43%
June	400	36.90%	200	42.71%	800	45.51%	1,400	43.08%
July	1,000	40.87%	500	44.41%	800	47.90%	600	44.65%
August	100	41.27%	1,300	48.81%	2,300	54.79%	2,400	50.91%
September	4,800	60.32%	5,700	68.14%	3,400	64.97%	5,200	64.49%
October	6,400	85.71%	5,400	86.44%	8,700	91.02%	6,100	80.42%
November	3,300	98.81%	3,800	99.32%	2,700	99.10%	6,700	97.91%
December	300	100.00%	200	100.00%	300	100.00%	800	100.00%
TOTAL	25,200		29,500		33,400		38,300	

SPECIAL EVENTS PERMITS (PARISH)					ACCOUNT NUMBER		002 . . 424310	
	2009		2010		2011		2012	
MONTH	$	%	$	%	$	%	$	%
January	0	0.00%	0	0.00%	0	0.00%	0	0.00%
February	0	0.00%	300	16.67%	0	0.00%	0	0.00%
March	300	33.33%	300	33.33%	0	0.00%	0	0.00%
April	0	33.33%	300	50.00%	0	0.00%	0	0.00%
May	0	33.33%	(300)	33.33%	0	0.00%	0	0.00%
June	100	44.44%	0	33.33%	0	0.00%	0	0.00%
July	300	77.78%	0	33.33%	0	0.00%	0	0.00%
August	0	77.78%	0	33.33%	0	0.00%	0	0.00%
September	0	77.78%	600	66.67%	0	0.00%	0	0.00%
October	100	88.89%	0	66.67%	0	0.00%	0	0.00%
November	0	88.89%	600	100.00%	0	0.00%	0	0.00%
December	100	100.00%	0	100.00%	0	0.00%	0	0.00%
TOTAL	900		1,800		0		0	
COMB/% Chg	26,100	16.52%	31,300	19.92%	33,400	6.71%	38,300	14.67%

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, 429

INTERPRETATION OF LEGAL AUTHORIZATION:

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

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

COLLECTION AND TRANSMITTAL OF FUNDS:

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

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

PAYOR OF FEE:

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

COMPUTATION OF FEE:

The permit fee is **$25**. There is no fee for renewals except that any applicant for renewal must have paid in full, at the time of the renewal, any and all penalties that may have been assessed during the previous calendar year exclusive of those penalties which may be under appeal. Penalties are assessed for excessive false alarms responded to, as follows: $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
	2009		2010		2011		2012	
MONTH	$	%	$	%	$	%	$	%
January	7,000	7.98%	6,850	5.43%	9,125	9.02%	8,950	10.89%
February	6,150	14.99%	6,800	10.82%	8,150	17.07%	11,125	24.44%
March	8,775	24.99%	6,850	16.24%	11,025	27.96%	8,500	34.78%
April	6,425	32.31%	6,150	21.12%	5,225	33.13%	8,675	45.34%
May	7,675	41.06%	7,850	27.34%	6,700	39.75%	8,725	55.96%
June	7,675	49.81%	12,500	37.24%	8,425	48.07%	6,250	63.57%
July	6,210	56.88%	15,425	49.47%	7,850	55.83%	7,850	73.13%
August	10,165	68.47%	9,475	56.97%	10,200	65.91%	5,425	79.73%
September	3,520	72.48%	14,175	68.21%	6,900	72.73%	3,850	84.42%
October	8,850	82.57%	15,850	80.76%	9,450	82.07%	2,950	88.01%
November	6,945	90.48%	13,300	91.30%	6,825	88.81%	5,175	94.31%
December	8,350	100.00%	10,975	100.00%	11,325	100.00%	4,675	100.00%
TOTAL/% Chg	87,740	-13.27%	126,200	43.83%	101,200	-19.81%	82,150	-18.82%

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
	2009		2010		2011		2012	
MONTH	$	%	$	%	$	%	$	%
January	2,990	8.78%	3,440	9.06%	3,425	8.84%	2,660	8.08%
February	2,925	17.37%	2,525	15.72%	2,950	16.45%	3,725	19.41%
March	2,650	25.16%	3,635	25.29%	3,766	26.16%	2,740	27.73%
April	2,659	32.97%	3,550	34.65%	2,675	33.06%	2,875	36.47%
May	2,675	40.83%	3,490	43.84%	3,800	42.86%	2,731	44.77%
June	3,265	50.42%	3,000	51.75%	2,900	50.35%	3,125	54.27%
July	12,228	86.34%	2,645	58.71%	2,775	57.50%	2,920	63.15%
August	2,720	94.32%	2,500	65.30%	3,670	66.97%	2,000	69.23%
September	2,765	102.45%	3,660	74.94%	2,853	74.33%	1,840	74.82%
October	3,625	113.09%	3,375	83.84%	3,325	82.91%	3,285	84.80%
November	2,325	119.92%	3,070	91.92%	2,830	90.21%	3,175	94.45%
December	(6,783)	100.00%	3,065	100.00%	3,795	100.00%	1,825	100.00%
TOTAL/% Chg	34,044	-14.67%	37,955	11.49%	38,764	2.13%	32,901	-15.12%

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						
			2009	2010	2011	2012
DESCRIPTION	NOTE	ACCOUNT	$	$	$	$
House Moving Licenses	1	002..422250	950	400	300	100
Arborists Licenses	2	001..422270	400	100	0	200
Chauffeurs Licenses	3	001..422510	2,700	2,725	3,045	3,175
Second Hand Dealers Licenses	4	001..422540	1,800	1,660	4,725	2,695
Peddler Permit Fee	5	001..422610	0	0	0	30
House Moving Permits	6	001.. 002..423250	1,890	1,090	3,001	300
Fence Permits	7	002..423281	1,100	1,100	1,010	850
Misc. Public Works Parking Permits	8	001..424110	0	3,132	2,760	2,220
Sign Permits	9	002..424610	1,400	1,350	1,200	1,050

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

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

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

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

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

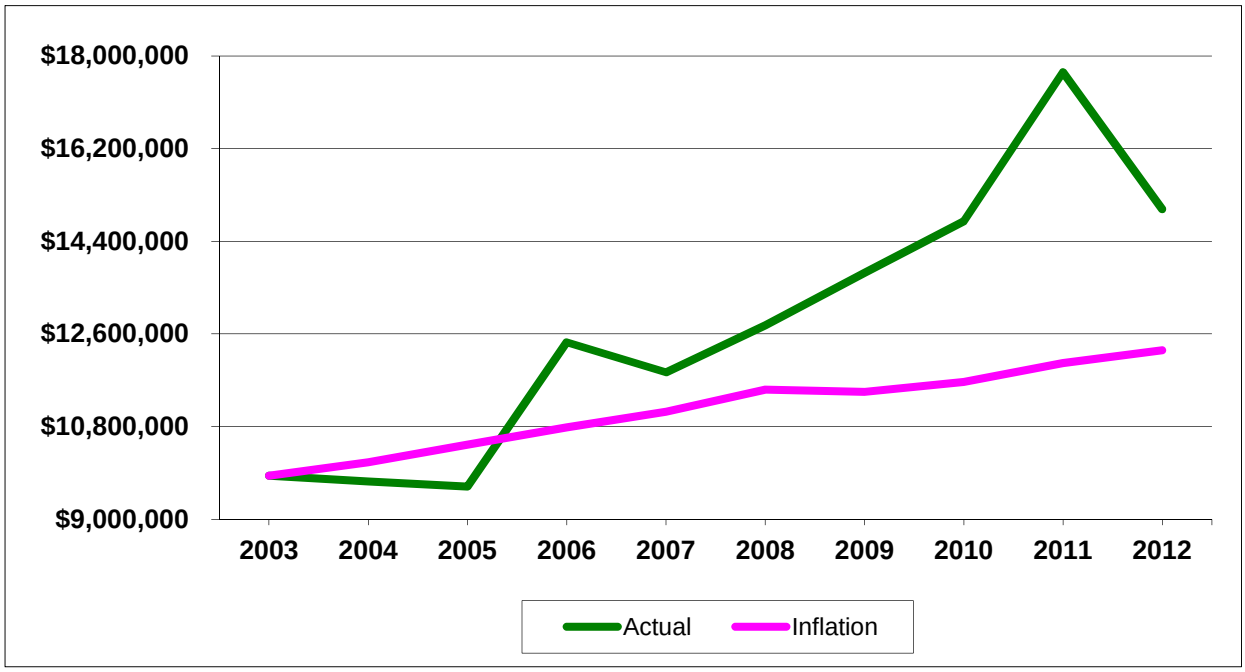
(6) This permit must be obtained before a building can be moved. Cost of the fee is $100 per load per day, plus the cost of any officers who accompany the moving, if required.

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

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

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

INTERGOVERNMENTAL



Year	Average CPI-U	Actual	Inflation
2003	184.0	$9,843,671	$9,843,671
2004	188.9	9,734,390	10,105,812
2005	195.3	9,634,194	10,448,201
2006	201.6	12,438,175	10,785,240
2007	207.3	11,853,649	11,090,179
2008	215.3	12,765,213	11,518,165
2009	214.5	13,788,868	11,475,366
2010	218.1	14,786,832	11,667,960
2011	224.9	17,681,917	12,031,748
2012	229.6	15,023,173	12,283,189

The spike in 2006 was primarily the result of FEMA reimbursements associated with Hurricane Katrina. In 2007, there was an increase of $1 million in supplemental pay and a one-time payment of $224,000 for tobacco tax. There were increases in supplemental pay in 2008, 2009, and 2010. Also in 2010, there was a Medicare drug subsidy rebate of over $1.3 million. In 2011, $4 million in revenues were collected for the Early Retiree Reinsurance Program.

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LOUISIANA DOTD - TRAFFIC SIGNAL MAINTENANCE

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

LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	Louisiana Revised Statutes 48:193	Agreement between the Louisiana DOTD, Office of Engineering, and the Parish of East Baton Rouge, effective 07/01/12. Resolution 494504, 07/27/12

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, 2012**, 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, 2013. **Resolution 494504**, dated July 27, 2012, authorizes the Mayor to sign the 2012-13 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, 2012, 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	
	2009		2010		2011		2012	
MONTH	$	%	$	%	$	%	$	%
January	(305,000)	-49.80%	(307,440)	-49.22%	0	0.00%	0	0.00%
February	0	-49.80%	0	-49.22%	0	0.00%	0	0.00%
March	305,000	0.00%	307,440	0.00%	0	0.00%	0	0.00%
June	0	0.00%	307,440	49.22%	317,200	49.62%	322,080	50.00%
July	305,000	49.80%	0	49.22%	0	49.62%	0	50.00%
December	307,440	100.00%	317,200	100.00%	322,080	100.00%	322,080	100.00%
TOTAL/% Chg	612,440	1.21%	624,640	1.99%	639,280	2.34%	644,160	0.76%

NOTE: The number of signals 2008-09, 250; 2009-10, 252; 2010-11, 260, 2011-2012, 264; and 2012-2013, 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	
	2009		2010		2011		2012	
MONTH	$	%	$	%	$	%	$	%
June	50,439	35.98%	0	0.00%	179,515	100.00%	0	0.00%
October	44,867	67.99%	0	0.00%	0	100.00%	189,264	100.00%
November	44,867	100.00%	0	0.00%	0	100.00%	0	100.00%
December	0	100.00%	95,181	100.00%	0	100.00%	0	100.00%
TOTAL/% Chg	140,173	-9.66%	95,181	-32.10%	179,515	88.60%	189,264	5.43%

GOVERNOR'S OFFICE OF HOMELAND SEC & EMERGENCY PREP (CITY)							ACCOUNT NO. 001 . . 432103	
	2009		2010		2011		2012	
MONTH	$	%	$	%	$	%	$	%
December	157	100.00%	0	-100.00%	0	-----	0	-----

STAFFORD DISASTER RELIEF (PARISH)							ACCOUNT NO. 002 . . 432103.111X005	
	2009		2010		2011		2012	
MONTH	$	%	$	%	$	%	$	%
December	0	-----	21,713	-----	51	-99.77%	0	-100.00%
COMB/% Chg	0	-100.00%	21,713	100.00%	51	-99.77%	0	-100.00%

TOTAL DEPARTMENT OF MILITARY AFFAIRS								
	2009		2010		2011		2012	
MONTH	$	%	$	%	$	%	$	%
COMB/% Chg	140,330	-9.62%	116,894	-16.70%	179,566	53.61%	189,264	5.40%

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. The continued increase in 2012 was also due to the 50% federal cost share requirement from the 2011 grant.

LOUISIANA DEPARTMENT OF EDUCATION — JUVENILE MEAL REIMBURSEMENT

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

LEGAL AUTHORIZATION

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

INTERPRETATION OF LEGAL AUTHORIZATION:

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

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

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

COLLECTION AND TRANSMITTAL OF FUNDS:

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

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

PAYOR OF FEE:

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

COMPUTATION OF FEE:

The City-Parish is reimbursed for the number of meals served to eligible children, according to rates assigned by the Department of Education. As shown below, the current rates for children eligible for free meals are **$1.55 for breakfast** and **$2.86 for lunch**. There is no reimbursement for supper because it is considered to be part of the normal school day.

Period	Breakfast	Lunch
07/01/12 – 06/30/13	$1.55	$2.86
07/01/11 – 06/30/12	$1.51	$2.77
07/01/10 – 06/30/11	1.22	2.46
07/01/09 – 06/30/10	1.20	2.43

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

LOUISIANA DEPARTMENT OF EDUCATION (CITY)							ACCOUNT NUMBER 001 . . 432106.1014326	
	2009		2010		2011		2012	
MONTH	$	%	$	%	$	%	$	%
January	0	0.00%	0	0.00%	0	0.00%	0	0.00%
February	4,609	6.51%	0	0.00%	0	0.00%	4,132	7.70%
March	8,962	19.18%	10,504	16.77%	0	0.00%	0	7.70%
April	5,822	27.41%	5,173	25.03%	8,980	17.77%	10,192	26.71%
May	5,328	34.93%	4,804	32.70%	0	17.77%	0	26.71%
June	4,854	41.79%	0	32.70%	9,976	37.52%	0	26.71%
July	6,086	50.39%	12,084	52.00%	4,564	46.55%	8,379	42.33%
August	0	50.39%	0	52.00%	0	46.55%	4,626	50.95%
September	13,190	69.03%	9,016	66.39%	9,624	65.60%	7,941	65.76%
October	6,128	77.69%	5,138	74.60%	4,033	73.58%	3,711	72.68%
November	0	77.69%	5,761	83.80%	3,962	81.42%	4,281	80.66%
December	15,784	100.00%	10,147	100.00%	9,386	100.00%	10,375	100.00%
TOTAL/% Chg	70,763	25.33%	62,627	-11.50%	50,525	-19.32%	53,637	6.16%

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

LOUISIANA DOTD—STREET MAINTENANCE

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

LEGAL AUTHORIZATION

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

INTERPRETATION OF LEGAL AUTHORIZATION:

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

Local: **An agreement between the State of Louisiana, Department of Transportation and Development, Office of Engineering, and the Parish of East Baton Rouge effective July 1, 2012**, 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, 2012, through June 30, 2013.

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, 2012, 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 2012-2013 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
	2009		2010		2011		2012	
MONTH	$	%	$	%	$	%	$	%
January	0	0.00%	(260,745)	-50.00%	0	0.00%	0	0.00%
February	0	0.00%	0	-50.00%	0	0.00%	0	0.00%
March	0	0.00%	260,745	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%	260,745	50.00%	275,580	50.68%	268,163	50.00%
July	464,299	64.04%	0	50.00%	0	50.68%	0	50.00%
August	0	64.04%	0	50.00%	0	50.68%	0	50.00%
September	0	64.04%	0	50.00%	0	50.68%	0	50.00%
October	0	64.04%	0	50.00%	0	50.68%	0	50.00%
November	0	64.04%	0	50.00%	0	50.68%	0	50.00%
December	260,745	100.00%	260,745	100.00%	268,163	100.00%	268,162	100.00%
TOTAL/% Chg	725,044	314.76%	521,490	-28.07%	543,743	4.27%	536,325	-1.36%

NOTE: Revenues are posted in the month they are collected. The amounts shown for January and March 2010 are the posting and reversal to accrue the October-December 2009 payment back to December 2009. Since the posting and reversal were not done in the same month, they do not net to zero in 2009 as they normally would. Typically this revenue is received in two payments. Because it was too late to accrue back to the prior year, 2009 appears to have a significant increase and 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) Other Adj. & Debt Costs	(001..414000) (001..419400) Less Occupancy Tax Collections	(001..432504) Net State Rebate
1998	36,153.65			36,153.65	-	-	36,153.65
1999	166,306.77			166,306.77	-	-	166,306.77
2000	200,620.83			200,620.83	-	-	200,620.83
2001	279,120.84	498,851.57		777,972.41	(28,842.65)	-	749,129.76
2002	337,182.29	1,198,577.08		1,535,759.37	-	(773,424.47)	762,334.90
2003	335,279.17	1,200,343.75		1,535,622.92	-	(730,484.17)	805,138.75
2004	331,242.70	1,199,860.42		1,531,103.12	250.00	(766,877.49)	764,475.63
2005	332,857.30	1,199,710.42		1,532,567.72	(26,837.36)	(1,032,114.15)	473,616.21
2006	332,926.04	1,200,310.42		1,533,236.46	250.00	(1,346,432.20)	187,054.26
2007	332,469.78	1,202,401.04		1,534,870.82	250.00	(1,150,767.21)	384,353.61
2008	331,712.50	1,213,147.92		1,544,860.42	250.00	(1,372,989.72)	172,120.70
2009	328,670.83	1,231,847.92		1,560,518.75	250.00	(1,114,508.57)	446,260.18
2010	324,160.42	830,920.82	129,012.26	1,284,093.50	250.00	(1,101,952.19)	182,391.31
2011	319,783.33	-	775,344.71	1,095,128.04	2,500.00	(1,097,628.04)	-
2012	314,157.29	-	1,198,045.83	1,512,203.12	(45,519.66)	(1,435,778.53)	30,904.93
2013	311,076.05	-	1,265,420.83	1,576,496.88			
2014	309,553.13	-	1,276,883.33	1,586,436.46			
2015	310,312.51	-	1,285,212.50	1,595,525.01			
2016	181,117.71	-	1,293,804.17	1,474,921.88			
2017	-	-	1,305,308.33	1,305,308.33			
2018	-	-	1,315,062.50	1,315,062.50			
2019	-	-	1,328,312.50	1,328,312.50			
2020	-	-	1,338,229.17	1,338,229.17			
2021	-	-	1,346,945.83	1,346,945.83			
2022	-	-	1,362,721.88	1,362,721.88			
2023	-	-	1,375,508.33	1,375,508.33			
2024	-	-	1,385,831.25	1,385,831.25			
2025	-	-	1,395,935.42	1,395,935.42			
2026	-	-	818,081.25	818,081.25			
	5,414,703.14	10,975,971.36	20,195,660.09	36,586,334.59	(97,199.67)	(11,922,956.74)	5,360,861.49

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

LA DEPT OF TREASURY - RIVERFRONT IMPROVEMENTS (CITY)							ACCOUNT NUMBER 001 . . 432504	
	2009		2010		2011		2012	
MONTH	$	%	$	%	$	%	$	%
October	0	0.00%	0	0.00%	0	0.00%	0	0.00%
December	446,260	100.00%	182,391	100.00%	0	0.00%	30,905	100.00%
TOTAL/% Chg	446,260	159.27%	182,391	-59.13%	0	-100.00%	30,905	100.00%

NOTE: 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. As a result, an adjustment was made in 2012 to reduce the revenue recognized in the General Fund and return the funding to the River Center.

BEER TAX

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

LEGAL AUTHORIZATION

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

INTERPRETATION OF LEGAL AUTHORIZATION:

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

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

COLLECTION AND TRANSMITTAL OF FUNDS:

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

Transmittal: Remitted to Finance Department–Accounting Division quarterly.

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

DISTRIBUTION OF PROCEEDS:

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

PAYOR OF FEE:

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

COMPUTATION OF FEE:

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

This tax has not been increased since 1946.

REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:

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

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

BEER TAX (CITY)							ACCOUNT NUMBER 001 . . 433100	
	2009		2010		2011		2012	
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%	51,587	22.25%
May	60,486	23.55%	56,153	23.02%	51,904	24.62%	0	22.25%
June	0	23.55%	0	23.02%	0	24.62%	0	22.25%
July	0	23.55%	0	23.02%	40,792	43.97%	61,868	48.92%
August	68,139	50.09%	64,878	49.61%	0	43.97%	0	48.92%
September	0	50.09%	0	49.61%	0	43.97%	0	48.92%
October	0	50.09%	0	49.61%	60,385	72.62%	58,756	74.26%
November	67,630	76.43%	63,943	75.82%	0	72.62%	0	74.26%
December	60,534	100.00%	58,978	100.00%	57,727	100.00%	59,689	100.00%
TOTAL	256,789		243,952		210,808		231,900	

BEER TAX (PARISH)							ACCOUNT NUMBER 002 . . 433100	
	2009		2010		2011		2012	
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%	41,010	21.48%
May	42,610	23.17%	39,902	22.10%	68,309	35.25%	0	21.48%
June	0	23.17%	0	22.10%	0	35.25%	0	21.48%
July	0	23.17%	0	22.10%	32,314	51.93%	51,709	48.55%
August	50,055	50.39%	48,254	48.83%	0	51.93%	0	48.55%
September	0	50.39%	0	48.83%	0	51.93%	0	48.55%
October	0	50.39%	0	48.83%	47,254	76.31%	48,924	74.17%
November	48,642	76.84%	47,726	75.27%	0	76.31%	0	74.17%
December	42,598	100.00%	44,642	100.00%	45,900	100.00%	49,320	100.00%
TOTAL	183,905		180,524		193,777		190,963	
COMB/% Chg	440,694	-1.75%	424,476	-3.68%	404,585	-4.69%	422,863	4.52%

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
	2009		2010		2011		2012	
MONTH	$	%	$	%	$	%	$	%
June	0	0.00%	0	0.00%	775,853	93.57%	821,000	100.00%
July	0	0.00%	0	0.00%	0	93.57%	0	100.00%
August	780,386	100.00%	696,764	89.28%	0	93.57%	0	100.00%
September	0	100.00%	0	89.28%	53,309	100.00%	0	100.00%
November	0	100.00%	83,685	100.00%	0	100.00%	0	100.00%
TOTAL/% Chg	780,386	2.29%	780,449	0.01%	829,162	6.24%	821,000	-0.98%

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 516 of Regular Session, 2012 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 h omestead**. Act 516 of the Regular Session of the 2012 Legislature** provides the distribution allocation for the 2012-13 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	
	2009		2010		2011		2012	
MONTH	$	%	$	%	$	%	$	%
Second 1/3 Pmt. (Mar)	387,015	33.48%	381,975	33.39%	379,989	33.37%	378,834	33.66%
Third 1/3 Pmt. (May)	387,015	66.96%	381,975	66.78%	379,989	66.73%	378,834	67.32%
First 1/3 Pmt. (Dec)	381,975	100.00%	379,989	100.00%	378,834	100.00%	367,862	100.00%
TOTAL/% Chg	1,156,005	-4.56%	1,143,939	-1.04%	1,138,812	-0.45%	1,125,530	-1.17%

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	
	2009		2010		2011		2012	
MONTH	$	%	$	%	$	%	$	%
April	48,144	40.71%	24,931	32.56%	15,732	17.13%	33,763	37.62%
July	25,794	62.52%	21,643	60.83%	18,453	37.22%	20,135	60.06%
October	21,102	80.36%	13,792	78.85%	26,869	66.48%	17,185	79.21%
December	23,221	100.00%	16,193	100.00%	30,783	100.00%	18,662	100.00%
TOTAL/% Chg	118,261	-54.94%	76,559	-35.26%	91,837	19.96%	89,745	-2.28%

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	
	2009		2010		2011		2012	
MONTH	$	%	$	%	$	%	$	%
January	0	0.00%	(255,872)	-31.36%	0	0.00%	(6,345)	-0.65%
February	0	0.00%	0	-31.36%	0	0.00%	6,345	0.00%
March	0	0.00%	136,346	-14.65%	0	0.00%	0	0.00%
April	0	0.00%	358,189	29.25%	0	0.00%	338,492	34.87%
May	0	0.00%	0	29.25%	311,625	32.95%	0	34.87%
June	249,066	23.37%	0	29.25%	0	32.95%	0	34.87%
July	0	23.37%	0	29.25%	0	32.95%	0	34.87%
August	255,566	47.35%	268,364	62.14%	314,999	66.26%	303,103	66.10%
September	0	47.35%	0	62.14%	0	66.26%	0	66.10%
October	0	47.35%	0	62.14%	312,752	99.33%	0	66.10%
November	305,247	75.99%	296,744	98.51%	0	99.33%	318,560	98.92%
December	255,872	100.00%	12,130	100.00%	6,345	100.00%	10,502	100.00%
TOTAL/% Chg	1,065,751	15.47%	815,901	-23.44%	945,721	15.91%	970,657	2.64%

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			
	2009		2010		2011		2012	
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	1,431,279	21.05%	1,713,039	23.11%	1,709,670	23.34%	1,930,834	27.00%
April	0	21.05%	0	23.11%	0	23.34%	0	27.00%
May	0	21.05%	0	23.11%	0	23.34%	0	27.00%
June	0	21.05%	1,978,656	49.79%	1,975,933	50.32%	1,645,311	50.00%
July	1,687,036	45.85%	0	49.79%	0	50.32%	0	50.00%
August	0	45.85%	0	49.79%	0	50.32%	0	50.00%
September	0	45.85%	0	49.79%	0	50.32%	0	50.00%
October	0	45.85%	1,712,809	72.90%	1,963,419	77.12%	1,908,188	76.68%
November	1,709,774	70.99%	1,154	72.91%	0	77.12%	0	76.68%
December	1,972,771	100.00%	2,008,425	100.00%	1,675,788	100.00%	1,667,480	100.00%
TOTAL	6,800,860		7,414,083		7,324,810		7,151,813	

ON-BEHALF PAYMENTS FOR SALARIES AND BENEFITS (PARISH)					ACCOUNT NUMBER 002. . 433900			
	2009		2010		2011		2012	
MONTH	$	%	$	%	$	%	$	%
January	800	0.06%	1,200	0.09%	1,200	0.09%	1,200	0.09%
February	1,200	0.16%	1,200	0.18%	1,200	0.18%	1,200	0.18%
March	106,670	8.57%	94,904	7.49%	4,523	0.53%	4,977	0.54%
April	1,100	8.66%	1,200	7.58%	1,475	0.65%	1,268	0.64%
May	1,852	8.81%	1,475	7.69%	1,200	0.74%	1,000	0.71%
June	1,200	8.90%	106,322	15.88%	5,723	1.18%	3,323	0.95%
July	98,206	16.65%	1,395	15.98%	0	1.18%	1,229	1.04%
August	1,200	16.74%	0	15.98%	1,475	1.29%	0	1.04%
September	1,200	16.84%	1,280	16.08%	1,200	1.38%	2,230	1.21%
October	1,368	16.94%	118,519	25.20%	7,199	1.94%	5,508	1.61%
November	99,410	24.79%	1,200	25.29%	0	1.94%	1,000	1.68%
December	953,469	100.00%	970,825	100.00%	1,274,441	100.00%	1,338,242	100.00%
TOTAL	1,267,675		1,299,520		1,299,636		1,361,177	
COMB/% Chg	8,068,535	9.44%	8,713,603	7.99%	8,624,446	-1.02%	8,512,990	-1.29%

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	2009	2010	2011	2012
GENERAL FUND:				
State Supplemental Pay				
Parish Attorney	40,811	43,385	46,154	39,692
City Constable	189,010	207,000	208,385	190,616
Police	3,410,283	3,752,551	3,783,474	3,741,151
Fire	2,980,514	3,230,088	3,105,933	2,996,548
Total General Fund State Supplemental Pay	6,620,618	7,233,024	7,143,946	6,968,007
Judicial Supplemental Pay - City Court	196,567	196,567	196,925	197,282
Registrar of Voters State Pay	402,695	422,403	402,977	394,976
Justice of the Peace State Pay	15,889	15,502	15,502	13,364
Municipal Employees' Retirement System	832,766	846,107	865,096	939,361
Total General Fund On-Behalf Payments	8,068,535	8,713,603	8,624,446	8,512,990
SPECIAL FUNDS:				
State Supplemental Pay				
City Constable Court Cost	11,100	12,000	12,000	12,000
Gaming Enforcement Division	5,619	5,769	1,385	0
Brownsfield Fire Protection District	22,200	24,000	24,000	24,000
Greater Baton Rouge Airport District	140,861	160,385	167,770	159,924
Total Special Funds State Supplemental Pay	179,780	202,154	205,155	195,924
Total All Funds State Supplemental Pay	6,800,398	7,435,178	7,349,101	7,163,931
TOTAL ALL FUNDS ON-BEHALF PAYMENTS	8,248,315	8,915,757	8,829,601	8,708,914

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 2012 payment was limited to $3,324,500 (based on population).

COLLECTIONS FOR THE LAST FOUR YEARS:

PAYMENTS IN LIEU OF TAXES - FEDERAL GOVERNMENT (PARISH) ACCOUNT NUMBER 002..436101								
	2009		2010		2011		2012	
MONTH	$	%	$	%	$	%	$	%
June	0	0.00%	1,525	100.00%	1,537	100.00%	0	0.00%
August	1,491	100.00%	0	100.00%	0	100.00%	0	0.00%
October	0	100.00%	0	100.00%	0	100.00%	0	0.00%
December	0	100.00%	0	100.00%	0	100.00%	1,569	100.00%
TOTAL/% Chg	1,491	2.40%	1,525	2.28%	1,537	0.79%	1,569	2.08%

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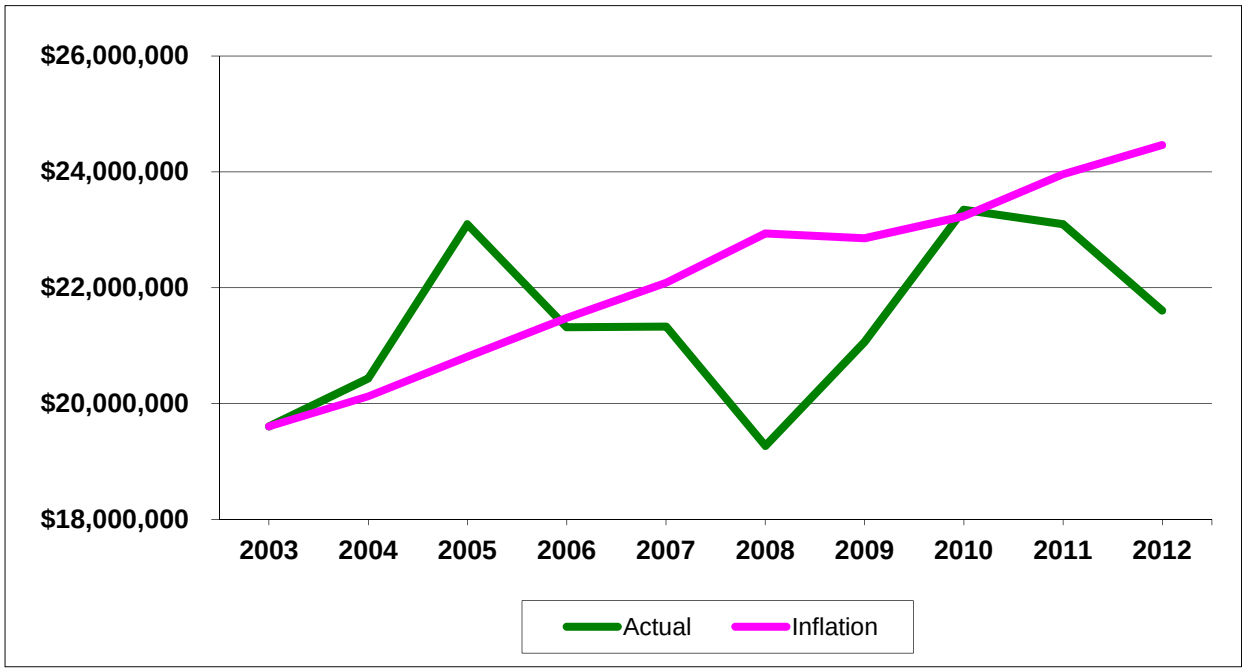
CHARGES FOR SERVICES



Year	Average CPI-U	Actual	Inflation
2003	184.0	$19,601,189	$19,601,189
2004	188.9	20,432,910	20,123,177
2005	195.3	23,093,747	20,804,958
2006	201.6	21,316,297	21,476,085
2007	207.3	21,324,655	22,083,296
2008	215.3	19,267,454	22,935,522
2009	214.5	21,063,123	22,850,299
2010	218.1	23,344,967	23,233,801
2011	224.9	23,094,365	23,958,192
2012	229.6	21,603,039	24,458,875

In 2005, the City of Central was formed from a previously unincorporated area of the parish. The City-Parish entered into an agreement with the Central Transition District to provide certain city services until the new city is able to provide them for itself, and revenues of over $1.9 million were received for those services in that year. In 2006 and 2007, over $4.5 million was received in each year from the City of Central. The Central Transition District was dissolved as of February 29, 2008, so no further revenues will be forthcoming from that source. Increases in 2009 and 2010 are mostly due to the implementation of traffic safety fees collected from red light cameras as well as accounting for in-house projects in indirect cost calculations.

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CITY COURT CIVIL FEES
CITY COURT CIVIL FEES 2

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

LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	Louisiana Revised Statutes 13:1898 13:2002 B	*Plan of Government* Section 11.04 City Court *En Banc* Order, 07/01/12

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 July 1, 2012**, 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
	2009		2010		2011		2012	
MONTH	$	%	$	%	$	%	$	%
January	123,914	9.87%	115,388	9.24%	202,633	14.43%	100,164	8.65%
February	99,516	17.80%	73	9.25%	105,700	21.96%	110,495	18.20%
March	72,196	23.56%	196,839	25.01%	110,818	29.86%	119,435	28.52%
April	118,833	33.03%	127,765	35.24%	59	29.86%	99,549	37.12%
May	105,514	41.44%	111,804	44.20%	85	29.87%	93,186	45.17%
June	115,088	50.61%	107,706	52.82%	78	29.87%	98,611	53.69%
July	101,924	58.73%	126,158	62.93%	146	29.88%	35	53.69%
August	85,693	65.56%	90	62.93%	213,690	45.11%	110,515	63.24%
September	118,520	75.00%	229,280	81.30%	2,463	45.28%	85,190	70.60%
October	104,866	83.36%	133	81.31%	311,619	67.48%	108,383	79.97%
November	112,280	92.31%	2,105	81.48%	93	67.49%	126,813	90.92%
December	96,540	100.00%	231,295	100.00%	456,400	100.00%	105,044	100.00%
TOTAL/% Chg	1,254,884	-7.03%	1,248,636	-0.50%	1,403,784	12.43%	1,157,420	-17.55%

CITY COURT CIVIL FEES 2 (CITY)						ACCOUNT NUMBER		001 . . 440016
	2009		2010		2011		2012	
MONTH	$	%	$	%	$	%	$	%
January	4,176	8.39%	3,681	7.96%	7,834	13.19%	4,496	9.59%
February	3,739	15.90%	0	7.96%	4,880	21.40%	3,933	17.98%
March	3,352	22.63%	7,412	23.98%	3,978	28.10%	4,563	27.72%
April	4,536	31.74%	5,004	34.80%	0	28.10%	4,023	36.30%
May	4,369	40.52%	3,550	42.47%	0	28.10%	4,536	45.98%
June	4,189	48.93%	4,621	52.46%	0	28.10%	4,519	55.62%
July	4,500	57.97%	4,910	63.08%	0	28.10%	0	55.62%
August	4,226	66.46%	0	63.08%	8,163	41.84%	4,230	64.65%
September	4,415	75.32%	8,240	80.89%	0	41.84%	3,767	72.69%
October	4,257	83.88%	0	80.89%	13,099	63.89%	4,320	81.90%
November	4,244	92.40%	0	80.89%	0	63.89%	4,608	91.74%
December	3,784	100.00%	8,838	100.00%	21,447	100.00%	3,873	100.00%
TOTAL/% Chg	49,787	3.63%	46,256	-7.09%	59,401	28.42%	46,868	-21.10%

NOTE: Beginning in January 1, 2002, the cost for filing certain pleadings increased by $4.50; this additional amount is segregated in this account for capital purchases for City Court. In addition, funds from this fee are received by City Court immediately when a suit is filed rather than being disbursed after the suit has been closed.

CITY COURT JUDICIARY COURT COSTS

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

LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	Louisiana Revised Statutes 13:1872-1902 32:393 F (1)	Code of Ordinances Title 11, § 401 Resolution 38937, 9/9/98 *City Court En Banc Order,* 07/02/12

INTERPRETATION OF LEGAL AUTHORIZATION:

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

Local: **Code of Ordinances Title 11, Sec. 401**, makes the city judges "responsible for the adjudication of parking infractions and the assessment and actual collection of monetary penalties therefor." Effective January 1, 1999, all funds collected as court costs, fines, penalties or other assessments are to be deposited into the General Fund as established by **Resolution 38937**, adopted September 9, 1998. The ***En Banc Order*** effective **July 2, 2012**, sets the most recent Criminal/Traffic Court Cost Collection and Distribution Schedule.

COLLECTION AND TRANSMITTAL OF FUNDS:

Collector: The Clerk of City Court

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

PAYOR OF FEE:

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

COMPUTATION OF FEE:

Court costs are assessed at the discretion of the sentencing judge and established by en banc orders. City Court *En Banc Order* effective July 2, 2012, sets the most recent court costs. These include:

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

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

JUDICIARY COURT COSTS (CITY)						ACCOUNT NUMBER		001 . . 440011
	2009		2010		2011		2012	
MONTH	$	%	$	%	$	%	$	%
January	93,231	8.86%	71,228	7.16%	67,244	6.47%	71,308	7.84%
February	105,028	18.84%	94,635	16.66%	100,853	16.16%	98,384	18.65%
March	107,750	29.08%	115,936	28.31%	118,741	27.58%	87,538	28.27%
April	93,172	37.93%	94,816	37.83%	77,018	34.98%	82,796	37.38%
May	88,406	46.33%	83,666	46.24%	82,893	42.95%	76,958	45.83%
June	82,390	54.16%	77,926	54.07%	80,834	50.73%	93,321	56.09%
July	93,318	63.03%	84,516	62.56%	93,943	59.76%	75,623	64.40%
August	79,713	70.60%	78,473	70.44%	93,639	68.76%	70,930	72.20%
September	79,170	78.12%	82,466	78.72%	84,933	76.93%	66,532	79.51%
October	77,157	85.45%	75,051	86.26%	94,670	86.03%	73,541	87.60%
November	73,677	92.45%	57,198	92.01%	72,440	93.00%	54,711	93.61%
December	79,405	100.00%	79,533	100.00%	72,839	100.00%	58,115	100.00%
TOTAL/% Chg	1,052,417	-10.08%	995,444	-5.41%	1,040,047	4.48%	909,757	-12.53%

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
	2009		2010		2011		2012	
MONTH	$	%	$	%	$	%	$	%
January	14,950	6.94%	17,860	7.50%	15,035	7.95%	14,215	8.37%
February	15,150	13.98%	20,325	16.04%	18,250	17.59%	16,565	18.13%
March	20,400	23.45%	20,435	24.63%	19,000	27.63%	16,917	28.10%
April	17,070	31.38%	21,370	33.61%	15,290	35.71%	14,541	36.67%
May	18,515	39.98%	18,675	41.46%	15,670	43.99%	14,820	45.40%
June	16,915	47.84%	20,670	50.14%	15,375	52.12%	14,635	54.02%
July	19,183	56.75%	22,290	59.51%	14,855	59.97%	13,940	62.23%
August	18,602	65.39%	20,550	68.14%	14,965	67.88%	15,510	71.37%
September	17,950	73.72%	26,290	79.19%	15,590	76.11%	12,461	78.71%
October	19,745	82.89%	19,635	87.44%	18,250	85.76%	13,960	86.93%
November	19,830	92.10%	15,495	93.95%	14,587	93.47%	12,775	94.46%
December	17,005	100.00%	14,400	100.00%	12,363	100.00%	9,402	100.00%
TOTAL/% Chg	215,315	26.57%	237,995	10.53%	189,230	-20.49%	169,741	-10.30%

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, 05/01/12

INTERPRETATION OF LEGAL AUTHORIZATION:

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

Local: **Section 11.04** of *The Plan of Government* grants the court full power to make and promulgate its own rules of court. Effective January 1, 1999, all funds collected as court costs, fines, penalties or other assessments are to be deposited into the General Fund as established by **Resolution 38937** of September 9, 1998. The **City Court *En Banc* Order**, effective May 1, 2012, sets out the most recent bench warrant fees.

COLLECTION AND TRANSMITTAL OF FUNDS:

Collector: The Clerk of City Court

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

PAYOR OF FEE:

Any person convicted of criminal, traffic, and parking violations who has been ordered by the court to pay bench warrant fees.

COMPUTATION OF FEE:

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

Failure to appear timely for court, then:

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

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

- Bench warrant is issued	25.00

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

CITY COURT BENCH WARRANT FEES (CITY)					ACCOUNT NUMBER		001 . . 440013	
	2009		2010		2011		2012	
MONTH	$	%	$	%	$	%	$	%
January	88,937	8.60%	75,433	6.63%	69,887	5.94%	74,055	6.52%
February	109,058	19.15%	140,663	18.99%	169,097	20.31%	162,760	20.86%
March	98,258	28.65%	148,194	32.01%	160,202	33.92%	115,096	31.00%
April	75,821	35.98%	111,634	41.82%	78,083	40.55%	114,112	41.05%
May	76,797	43.41%	84,776	49.27%	85,234	47.80%	82,324	48.30%
June	69,431	50.12%	79,207	56.23%	78,168	54.44%	139,934	60.63%
July	117,130	61.45%	85,579	63.75%	113,369	64.07%	84,623	68.08%
August	84,945	69.66%	71,626	70.05%	97,337	72.34%	75,751	74.76%
September	81,832	77.58%	91,829	78.11%	84,860	79.55%	78,946	81.71%
October	73,580	84.69%	83,691	85.47%	97,293	87.82%	86,851	89.36%
November	75,695	92.01%	68,948	91.53%	70,211	93.78%	57,916	94.46%
December	82,581	100.00%	96,418	100.00%	73,158	100.00%	62,871	100.00%
TOTAL/% Chg	1,034,065	-1.11%	1,137,998	10.05%	1,176,899	3.42%	1,135,239	-3.54%

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
	2009		2010		2011		2012	
MONTH	$	%	$	%	$	%	$	%
January	24,902	7.64%	17,996	4.11%	46,200	10.03%	33,647	6.82%
February	28,000	16.24%	37,066	12.56%	112,007	34.34%	157,898	38.84%
March	38,931	28.18%	48,017	23.52%	1,842	34.74%	96,854	58.49%
April	28,579	36.96%	38,162	32.23%	71,631	50.29%	(70,868)	44.11%
May	28,252	45.63%	137,223	63.54%	55,424	62.32%	37,293	51.68%
June	23,237	52.76%	45,206	73.86%	55,526	74.38%	41,421	60.08%
July	26,048	60.75%	30,430	80.80%	65,413	88.58%	33,723	66.92%
August	24,491	68.27%	21,901	85.80%	67,541	103.24%	24,863	71.96%
September	27,086	76.58%	41,652	95.30%	11,460	105.73%	37,978	79.66%
October	25,476	84.40%	50,422	106.81%	33,321	112.96%	30,353	85.82%
November	23,303	91.55%	43,698	116.78%	(12,293)	110.29%	33,434	92.60%
December	27,522	100.00%	(73,540)	100.00%	(47,402)	100.00%	36,511	100.00%
TOTAL/% Chg	325,827	-8.18%	438,233	34.50%	460,670	5.12%	493,107	7.04%

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, 07/01/12

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 July 1, 2012, 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	
	2009		2010		2011		2012	
MONTH	$	%	$	%	$	%	$	%
January	9,881	8.80%	9,423	7.26%	21,007	20.66%	2,642	8.05%
February	18,055	24.89%	12,069	16.55%	(16,264)	4.67%	2,314	15.11%
March	11,913	35.51%	13,279	26.78%	12,845	17.30%	2,889	23.92%
April	10,001	44.42%	8,924	33.65%	9,078	26.23%	2,285	30.88%
May	9,332	52.73%	9,337	40.84%	10,480	36.54%	2,615	38.86%
June	8,903	60.66%	9,131	47.87%	9,489	45.87%	3,078	48.24%
July	8,858	68.56%	9,617	55.28%	12,022	57.70%	3,342	58.43%
August	8,377	76.02%	8,705	61.98%	11,502	69.01%	3,035	67.68%
September	7,967	83.12%	10,321	69.93%	12,410	81.22%	2,647	75.75%
October	8,520	90.71%	8,822	76.72%	12,327	93.34%	3,002	84.90%
November	9,735	99.39%	7,139	82.22%	4,286	97.56%	2,598	92.82%
December	690	100.00%	23,084	100.00%	2,484	100.00%	2,354	100.00%
TOTAL/% Chg	112,232	3.78%	129,851	15.70%	101,666	-21.71%	32,801	-67.74%

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, 05/01/2012

INTERPRETATION OF LEGAL AUTHORIZATION:

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

Local: **Section 11.04 of *The Plan of Government*** grants the court full power to make and promulgate its own rules of court. Effective January 1, 1999, all funds collected as court costs, fines, penalties or other assessments are to be deposited into the General Fund as established by **Resolution 38937** of September 9, 1998. The **City Court *En Banc* Order** effective May 1, 2012, imposes the charges and sets the fees.

COLLECTION AND TRANSMITTAL OF FUNDS:

Collector: The Clerk of City Court

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

PAYOR OF FEE:

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

COMPUTATION OF FEE:

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

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

CITY COURT EXPUNGEMENT FEE (CITY)							ACCOUNT NUMBER	001 . . 440017
	2009		2010		2011		2012	
MONTH	$	%	$	%	$	%	$	%
January	4,000	10.58%	1,400	5.54%	3,100	9.84%	4,000	12.45%
February	3,200	19.05%	1,600	11.87%	2,000	16.19%	3,320	22.79%
March	3,300	27.78%	2,900	23.34%	4,200	29.52%	3,000	32.13%
April	2,700	34.92%	2,300	32.44%	2,700	38.10%	1,600	37.11%
May	2,000	40.21%	(275)	31.36%	3,400	48.89%	2,600	45.20%
June	3,100	48.41%	3,204	44.03%	2,600	57.14%	1,400	49.56%
July	3,800	58.47%	3,121	56.38%	2,200	64.13%	3,320	59.90%
August	2,400	64.81%	2,500	66.27%	2,800	73.02%	2,300	67.06%
September	3,800	74.87%	1,825	73.49%	2,700	81.59%	2,400	74.53%
October	3,800	84.92%	2,450	83.18%	2,500	89.52%	3,680	85.99%
November	2,600	91.80%	2,550	93.27%	1,600	94.60%	2,200	92.84%
December	3,100	100.00%	1,700	100.00%	1,700	100.00%	2,301	100.00%
TOTAL/% Chg	37,800	-20.65%	25,275	-33.13%	31,500	24.63%	32,121	1.97%

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, 05/01/12

INTERPRETATION OF LEGAL AUTHORIZATION:

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

Local: **Section 11.04** of *The Plan of Government* grants the court full power to make and promulgate its own rules of court. Effective January 1, 1999, all funds collected as court costs, fines, penalties or other assessments are to be deposited into the General Fund as established by **Resolution 38937** of September 9, 1998. The **City Court *En Banc Order***, effective May 1, 2012, imposes this revenue.

COLLECTION AND TRANSMITTAL OF FUNDS:

Collector: The Clerk of City Court

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

PAYOR OF FEE:

Any person who has been ordered by the court to participate in the Home Incarceration Monitoring Program.

COMPUTATION OF FEE:

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

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

HOME INCARCERATION MONITORING FEES (CITY)							ACCOUNT NUMBER	001 . . 440018
	2009		2010		2011		2012	
MONTH	$	%	$	%	$	%	$	%
January	1,001	9.60%	600	4.56%	320	5.66%	300	8.19%
February	834	17.59%	550	8.73%	800	19.82%	0	8.19%
March	1,242	29.50%	644	13.62%	900	35.75%	700	27.30%
April	495	34.24%	1,760	26.99%	800	49.91%	521	41.52%
May	670	40.66%	736	32.58%	700	62.30%	300	49.71%
June	1,120	51.40%	978	40.01%	200	65.84%	100	52.44%
July	840	59.45%	1,020	47.75%	400	72.92%	112	55.50%
August	1,094	69.94%	400	50.79%	0	72.92%	400	66.42%
September	676	76.42%	4,050	81.55%	100	74.69%	200	71.88%
October	820	84.28%	200	83.07%	600	85.31%	200	77.34%
November	511	89.18%	620	87.77%	250	89.73%	100	80.07%
December	1,129	100.00%	1,610	100.00%	580	100.00%	730	100.00%
TOTAL/% Chg	10,432	-23.22%	13,168	26.23%	5,650	-57.09%	3,663	-35.17%

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, 07/01/12

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 July 1, 2012, imposes the charges and sets the fees.

COLLECTION AND TRANSMITTAL OF FUNDS:

Collector: The Clerk of City Court

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

PAYOR OF FEE:

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	
	2009		2010		2011		2012	
MONTH	$	%	$	%	$	%	$	%
January	0	0.00%	930	8.38%	2,410	17.51%	960	7.74%
February	0	0.00%	0	8.38%	1,200	26.24%	650	12.98%
March	0	0.00%	1,750	24.14%	1,150	34.59%	1,590	25.81%
April	0	0.00%	1,490	37.57%	0	34.59%	1,110	34.76%
May	0	0.00%	1,030	46.85%	0	34.59%	1,070	43.39%
June	0	0.00%	1,060	56.40%	0	34.59%	1,150	52.66%
July	0	0.00%	1,150	66.76%	0	34.59%	0	52.66%
August	0	0.00%	0	66.76%	1,980	48.98%	890	59.84%
September	0	0.00%	1,640	81.53%	0	48.98%	970	67.66%
October	40	0.00%	0	81.53%	2,940	70.35%	1,000	75.73%
November	40	0.00%	0	81.53%	0	70.35%	1,110	84.68%
December	1,010	0.00%	2,050	100.00%	4,080	100.00%	1,900	100.00%
TOTAL/% Chg	1,090	0.00%	11,100	100.00%	13,760	23.96%	12,400	-9.88%

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, 05/01/12

INTERPRETATION OF LEGAL AUTHORIZATION:

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

Local: **Section 11.04 of *The Plan of Government*** grants the court full power to make and promulgate its own rules of court. Effective January 1, 1999, all funds collected as court costs, fines, penalties or other assessments are to be deposited into the General Fund as established by **Resolution 38937** of September 9, 1998. The **City Court *En Banc* Order** effective May 1, 2012, authorizes this fee and sets the amount..

COLLECTION AND TRANSMITTAL OF FUNDS:

Collector: The Clerk of City Court

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

PAYOR OF FEE:

Any City Court 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	
	2009		2010		2011		2012	
MONTH	$	%	$	%	$	%	$	%
January	0	0.00%	0	0.00%	9,446	10.25%	9,539	14.74%
February	0	0.00%	0	0.00%	9,603	20.68%	8,046	27.18%
March	0	0.00%	0	0.00%	7,775	29.12%	6,700	37.53%
April	0	0.00%	0	0.00%	7,292	37.03%	5,401	45.88%
May	0	0.00%	0	0.00%	6,737	44.35%	6,360	55.70%
June	0	0.00%	0	0.00%	7,320	52.29%	4,565	62.76%
July	0	0.00%	1,020	3.57%	6,841	59.72%	5,245	70.86%
August	0	0.00%	1,920	10.28%	8,000	68.40%	3,925	76.93%
September	0	0.00%	3,950	24.09%	6,370	75.32%	4,815	84.37%
October	0	0.00%	4,990	41.54%	8,145	84.16%	4,240	90.92%
November	0	0.00%	8,340	70.70%	7,585	92.40%	3,020	95.59%
December	0	0.00%	8,380	100.00%	7,005	100.00%	2,854	100.00%
TOTAL/% Chg	0	0.00%	28,600	100.00%	92,119	222.09%	64,710	-29.75%

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

CITY COURT ELECTRONIC DISPOSITION EXTRACTION FEE

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

LEGAL AUTHORIZATION

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

INTERPRETATION OF LEGAL AUTHORIZATION:

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

COLLECTION AND TRANSMITTAL OF FUNDS:

Collector: Department of Finance-Administration Division.

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

PAYOR OF FEE:

Explore Information Services, LLC

COMPUTATION OF FEE:

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

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

CITY COURT ELECTRONIC DISPOSITION EXTRACTION FEE (CITY) ACCOUNT NUMBER 001 . . 440025								
	2009		2010		2011		2012	
MONTH	$	%	$	%	$	%	$	%
January	0	0.00%	0	0.00%	0	0.00%	(3,000)	-9.09%
February	0	0.00%	0	0.00%	0	0.00%	3,000	0.00%
March	0	0.00%	0	0.00%	0	0.00%	3,000	9.09%
April	0	0.00%	0	0.00%	0	0.00%	3,000	18.18%
May	0	0.00%	0	0.00%	0	0.00%	3,000	27.27%
June	0	0.00%	0	0.00%	0	0.00%	3,000	36.36%
July	0	0.00%	0	0.00%	10,000	25.64%	3,000	45.45%
August	0	0.00%	0	0.00%	0	25.64%	3,000	54.55%
September	0	0.00%	0	0.00%	0	25.64%	0	54.55%
October	0	0.00%	0	0.00%	17,000	69.23%	6,000	72.73%
November	0	0.00%	0	0.00%	3,000	76.92%	6,000	90.91%
December	0	0.00%	0	0.00%	9,000	100.00%	3,000	100.00%
TOTAL/% Chg	0	0.00%	0	0.00%	39,000	100.00%	33,000	-15.38%

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, 07/01/12

INTERPRETATION OF LEGAL AUTHORIZATION:

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

Local: **Section 11.04** of *The Plan of Government* grants the court full power to make and promulgate its own rules of court, including the right to set and collect civil fees. The ***En Banc* Order** effective July 1, 2012, 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	
	2009		2010		2011		2012	
MONTH	$	%	$	%	$	%	$	%
January	72,372	9.37%	68,048	8.31%	77,543	7.85%	82,815	8.04%
February	57,753	16.85%	43,844	13.67%	73,198	15.26%	90,713	16.84%
March	54,545	23.91%	83,203	23.83%	91,869	24.55%	55,779	22.25%
April	64,092	32.20%	76,390	33.17%	50,228	29.64%	114,623	33.37%
May	64,768	40.59%	69,796	41.69%	68,181	36.54%	87,375	41.85%
June	76,265	50.46%	64,726	49.60%	55,830	42.19%	22,074	43.99%
July	22,060	53.32%	19,126	51.94%	1,226	42.31%	76,136	51.38%
August	57,305	60.74%	46,637	57.63%	104,009	52.84%	108,737	61.93%
September	60,771	68.60%	48,699	63.58%	60,505	58.96%	48,904	66.67%
October	59,823	76.35%	2,398	63.88%	129,937	72.12%	76,098	74.05%
November	67,869	85.13%	(376)	63.83%	59,103	78.10%	111,186	84.84%
December	114,841	100.00%	296,076	100.00%	216,410	100.00%	156,233	100.00%
TOTAL/% Chg	772,464	27.76%	818,567	5.97%	988,039	20.70%	1,030,673	4.32%

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. After March 2012 the **Sheriff's Office** will provide their own internet services and will no longer be charged.

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	
	2009		2010		2011		2012	
MONTH	$	%	$	%	$	%	$	%
January	0	0.00%	0	0.00%	678	7.27%	678	15.56%
February	420	4.63%	1,356	18.45%	0	7.27%	678	31.13%
March	1,872	25.26%	678	27.68%	678	14.53%	258	37.05%
April	258	28.10%	678	36.90%	936	24.57%	678	52.62%
May	1,521	44.86%	1,041	51.07%	420	29.07%	258	58.54%
June	678	52.33%	678	60.29%	936	39.10%	258	64.46%
July	258	55.17%	420	66.01%	258	41.86%	0	64.46%
August	258	58.02%	0	66.01%	2,712	70.93%	516	76.31%
September	258	60.86%	420	71.72%	678	78.20%	0	76.31%
October	516	66.55%	420	77.44%	678	85.47%	516	88.15%
November	258	69.39%	1,400	96.49%	420	89.97%	258	94.08%
December	2,778	100.00%	258	100.00%	936	100.00%	258	100.00%
TOTAL	9,075		7,349		9,330		4,356	

METRONET SERVICES (PARISH)					ACCOUNT NUMBER		002 . . 440050	
	2009		2010		2011		2012	
MONTH	$	%	$	%	$	%	$	%
January	0	0.00%	0	0.00%	452	7.27%	452	15.56%
February	280	4.63%	904	25.00%	0	7.27%	452	31.13%
March	1,248	25.26%	452	37.50%	452	14.53%	172	37.05%
April	172	28.11%	452	50.00%	624	24.57%	452	52.62%
May	1,012	44.84%	344	59.51%	280	29.07%	172	58.54%
June	452	52.31%	452	72.01%	624	39.10%	172	64.46%
July	172	55.16%	280	79.76%	172	41.86%	0	64.46%
August	172	58.00%	0	79.76%	1,808	70.93%	344	76.31%
September	172	60.85%	280	87.50%	452	78.20%	0	76.31%
October	344	66.53%	280	95.24%	452	85.47%	344	88.15%
November	172	69.38%	0	95.24%	280	89.97%	172	94.08%
December	1,852	100.00%	172	100.00%	624	100.00%	172	100.00%
TOTAL	6,048		3,616		6,220		2,904	
COMB/% Chg	15,123	15.29%	10,965	-27.49%	15,550	41.81%	7,260	-53.31%

NOTE: 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. The decrease in 2012 was due to the fact that the Sheriff's Office was no longer charged after March 2012 because they started to provide their own internet services.

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	2009	2010	2011	2012
Grant Funds:				
BRACA	300,034.02	222,086.90	280,136.51	136,681.00
WIA	287,374.22	295,184.15	240,874.84	224,047.37
Community Development	356,638.20	434,091.21	442,254.59	302,496.30
Summer Food	8,232.79	2,178.74	0.00	0.00
LEAP	49,202.73	62,819.57	67,382.63	9,424.14
LIHEAP	0.00	0.00	0.00	2,272.32
UASI	73,748.30	67,170.00	(103,644.12)	0.00
Miscellaneous Grants	4,927.74	22,909.01	53,805.46	28,484.88
Total Grant Funds	1,080,158.00	1,106,439.58	980,809.91	703,406.01
Total Special Fund Types	6,794,904.64	7,445,550.13	7,598,286.49	7,621,724.58
Grand Total	7,875,062.64	8,551,989.71	8,579,096.40	8,325,130.59

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

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

COMPUTATION OF FEE:

Various General Fund departments provide support services to other departments, agencies, and programs. These include personnel services; purchasing services; legal services of the parish attorney; financial services, such as accounting, auditing, and budgeting; management information services; and building maintenance. Maximus, Inc., conducts annual studies to determine the allocation of these services and the proper rate or amounts to be charged therefor. These consultants then provide two cost allocation plans. For fiscal management fee charges in 2012, the two plans are:

(A) a plan based on actual expenditures for the fiscal year ending December 31, 2010; and

(B) a plan based on beginning budgeted expenditures for the year ending December 31, 2011.

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 2012. 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 2012.

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	
	2009		2010		2011		2012	
MONTH	$	%	$	%	$	%	$	%
January	296,146	7.53%	126,998	2.97%	123,669	2.89%	123,157	2.96%
February	314,192	15.52%	695,196	19.24%	728,760	19.90%	714,092	20.14%
March	350,210	24.42%	171,486	23.26%	230,425	25.28%	199,692	24.94%
April	292,287	31.85%	136,134	26.45%	148,267	28.74%	156,460	28.70%
May	312,523	39.79%	714,739	43.17%	712,017	45.36%	709,061	45.76%
June	334,503	48.30%	16,632	43.56%	192,072	49.85%	172,274	49.90%
July	282,757	55.49%	37,947	44.45%	151,319	53.38%	122,046	52.84%
August	303,644	63.21%	557,041	57.49%	712,195	70.01%	670,526	68.97%
September	299,675	70.82%	548,155	70.32%	179,064	74.19%	157,407	72.75%
October	314,395	78.82%	129,609	73.35%	99,878	76.52%	167,667	76.78%
November	327,306	87.14%	758,769	91.11%	718,323	93.29%	735,964	94.49%
December	505,970	100.00%	379,597	100.00%	287,520	100.00%	229,253	100.00%
TOTAL	3,933,608		4,272,303		4,283,509		4,157,599	

FISCAL MANAGEMENT FEES (PARISH)					ACCOUNT NUMBER		002 . . 440101	
	2009		2010		2011		2012	
MONTH	$	%	$	%	$	%	$	%
January	296,146	7.51%	126,998	2.97%	123,669	2.88%	125,133	3.00%
February	315,348	15.51%	695,922	19.23%	734,097	19.97%	714,092	20.14%
March	350,579	24.41%	171,873	23.24%	230,563	25.34%	199,808	24.93%
April	292,653	31.83%	136,763	26.44%	148,589	28.80%	156,706	28.69%
May	312,739	39.77%	715,781	43.17%	712,209	45.38%	709,755	45.72%
June	334,552	48.26%	17,081	43.56%	192,345	49.85%	172,360	49.86%
July	283,209	55.44%	38,509	44.46%	151,682	53.38%	122,348	52.79%
August	303,644	63.15%	557,053	57.48%	711,881	69.96%	670,495	68.88%
September	299,675	70.75%	548,205	70.29%	179,110	74.13%	157,445	72.66%
October	314,400	78.73%	129,653	73.32%	99,838	76.45%	167,676	76.68%
November	327,312	87.03%	758,998	91.05%	718,330	93.17%	735,982	94.34%
December	511,198	100.00%	382,851	100.00%	293,274	100.00%	235,732	100.00%
TOTAL	3,941,455		4,279,687		4,295,587		4,167,532	
COMB/% Chg	7,875,063	11.73%	8,551,990	8.60%	8,579,096	0.32%	8,325,131	-2.96%

FISCAL MANAGEMENT FEES - INVENTORY (CITY)					ACCOUNT NUMBER		001 . . 440102	
	2009		2010		2011		2012	
MONTH	$	%	$	%	$	%	$	%
January	2,389	3.72%	514	-2.83%	1,917	5.42%	1,668	-7.80%
February	3,014	8.41%	2,987	-19.25%	1,835	10.60%	1,760	-16.03%
March	2,634	12.52%	2,446	-32.71%	2,336	17.20%	1,798	-24.44%
April	2,922	17.07%	0	-32.71%	2,196	23.40%	2,139	-34.44%
May	2,968	21.69%	5,490	-62.90%	1,705	28.22%	1,966	-43.63%
June	2,707	25.91%	2,019	-74.00%	1,823	33.37%	2,634	-55.95%
July	2,956	30.51%	2,360	-86.98%	0	33.37%	0	-55.95%
August	2,733	34.77%	2,684	-101.74%	1,923	38.80%	1,892	-64.79%
September	2,564	38.76%	0	-101.74%	4,641	51.92%	3,100	-79.29%
October	2,254	42.27%	5,486	-131.91%	2,732	59.63%	2,966	-93.15%
November	0	42.27%	0	-131.91%	1,647	64.29%	4,922	-116.17%
December	37,066	100.00%	(42,169)	100.00%	12,641	100.00%	(46,232)	100.00%
TOTAL	64,207		(18,183)		35,396		(21,387)	

FISCAL MANAGEMENT FEES - INVENTORY (PARISH)					ACCOUNT NUMBER		002 . . 440102	
	2009		2010		2011		2012	
MONTH	$	%	$	%	$	%	$	%
January	1,593	3.74%	343	-2.83%	1,278	5.18%	1,112	-7.80%
February	2,010	8.45%	1,991	-19.27%	1,224	10.14%	1,174	-16.04%
March	1,756	12.57%	1,631	-32.73%	1,557	16.45%	1,199	-24.45%
April	1,948	17.13%	0	-32.73%	1,464	22.38%	1,426	-34.46%
May	1,978	21.77%	3,660	-62.94%	1,137	26.99%	1,311	-43.66%
June	1,805	26.00%	1,346	-74.05%	1,215	31.92%	1,756	-55.98%
July	1,971	30.62%	1,573	-87.03%	0	31.92%	0	-55.98%
August	1,822	34.90%	1,790	-101.81%	1,282	37.11%	1,261	-64.83%
September	1,709	38.90%	0	-101.81%	3,094	49.65%	2,067	-79.33%
October	1,502	42.42%	3,657	-131.99%	1,821	57.03%	1,977	-93.20%
November	0	42.42%	0	-131.99%	1,098	61.48%	3,281	-116.22%
December	24,556	100.00%	(28,106)	100.00%	9,503	100.00%	(30,816)	100.00%
TOTAL	42,650		(12,115)		24,673		(14,252)	
COMB/% Chg	106,857	-41.67%	(30,298)	-128.35%	60,069	-298.26%	(35,639)	-159.33%

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 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. The year-end inventory adjustment was less in 2011 than in 2012 and caused the decrease.

FISCAL MANAGEMENT FEES - AUCTION FACILITY (CITY)					ACCOUNT NUMBER		001 . . 440103	
	2009		2010		2011		2012	
MONTH	$	%	$	%	$	%	$	%
June	0	0.00%	17,012	94.40%	21,197	100.00%	0	0.00%
July	13,415	39.89%	0	94.40%	0	100.00%	3,740	28.72%
August	0	39.89%	1,010	100.00%	0	100.00%	6,699	80.16%
September	0	39.89%	0	100.00%	0	100.00%	273	82.25%
October	0	39.89%	0	100.00%	0	100.00%	0	82.25%
November	20,212	100.00%	0	100.00%	0	100.00%	2,243	99.48%
December	0	100.00%	0	100.00%	0	100.00%	68	100.00%
TOTAL	33,627		18,022		21,197		13,023	

FISCAL MANAGEMENT FEES - AUCTION FACILITY (PARISH)					ACCOUNT NUMBER		002 . . 440103	
	2009		2010		2011		2012	
MONTH	$	%	$	%	$	%	$	%
June	0	0.00%	11,342	100.00%	13,731	100.00%	0	0.00%
July	8,944	40.23%	0	100.00%	0	100.00%	2,494	29.50%
August	0	40.23%	0	100.00%	0	100.00%	4,466	82.32%
September	0	40.23%	0	100.00%	0	100.00%	(46)	81.77%
October	0	40.23%	0	100.00%	0	100.00%	0	81.77%
November	13,288	100.00%	0	100.00%	0	100.00%	1,495	99.46%
December	0	100.00%	0	100.00%	0	100.00%	46	100.00%
TOTAL	22,232		11,342		13,731		8,455	
COMB/% Chg	55,859	-12.13%	29,364	-47.43%	34,928	18.95%	21,478	-38.51%

NOTE: The auction facility was constructed for storing and safeguarding equipment until it is sold at public auction, with participating departments and agencies paying a percentage of gross proceeds for storage and maintenance costs at the facility. In 2009, two auctions were held, but in 2010 and 2011 only one auction was held. Because of budget constraints, many departments are postponing replacement of equipment and vehicles. This results in fewer items to be sold. In 2012, this revenue decreased because no public auctions were held because the City-Parish was transitioning to an online auction service through Municibid.

FISCAL MANAGEMENT FEES - IN-HOUSE PROJECTS (CITY)					ACCOUNT NUMBER		001 . . 440104	
	2009		2010		2011		2012	
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%	1,425	0.56%	7,218	39.68%	0	0.00%
April	0	0.00%	265	0.67%	0	39.68%	0	0.00%
May	0	0.00%	42,267	17.41%	0	39.68%	0	0.00%
June	0	0.00%	0	17.41%	0	39.68%	0	0.00%
July	0	0.00%	0	17.41%	0	39.68%	0	0.00%
August	0	0.00%	0	17.41%	6,846	77.32%	0	0.00%
September	0	0.00%	40,408	33.42%	0	77.32%	0	0.00%
October	0	0.00%	0	33.42%	0	77.32%	0	0.00%
November	0	0.00%	0	33.42%	0	77.32%	0	0.00%
December	0	0.00%	168,047	100.00%	4,126	100.00%	0	0.00%
TOTAL	0		252,412		18,190		0	

FISCAL MANAGEMENT FEES - IN-HOUSE PROJECTS (PARISH)					ACCOUNT NUMBER		002 . . 440104	
	2009		2010		2011		2012	
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%	1,425	0.56%	7,218	39.68%	0	0.00%
April	0	0.00%	265	0.67%	0	39.68%	0	0.00%
May	0	0.00%	42,267	17.41%	0	39.68%	0	0.00%
June	0	0.00%	0	17.41%	0	39.68%	0	0.00%
July	0	0.00%	0	17.41%	0	39.68%	0	0.00%
August	0	0.00%	0	17.41%	6,846	77.32%	0	0.00%
September	0	0.00%	40,408	33.42%	0	77.32%	0	0.00%
October	0	0.00%	0	33.42%	0	77.32%	0	0.00%
November	0	0.00%	0	33.42%	0	77.32%	0	0.00%
December	0	0.00%	168,047	100.00%	4,126	100.00%	0	0.00%
TOTAL	0		252,412		18,190		0	
COMB/% Chg	0	0.00%	504,824	100.00%	36,380	-92.79%	0	-100.00%

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

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 2009, 1.10%; for 2010, 1.11%; 2011, 1.18% and for 2012, 1.02%. The estimated collection cost for 2013 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	
	2009		2010		2011		2012	
MONTH	$	%	$	%	$	%	$	%
January	(110,944)	-9.30%	(106,610)	-8.15%	(111,432)	-7.90%	(126,881)	-10.00%
February	110,944	0.00%	106,610	0.00%	130,644	1.36%	146,955	1.58%
March	83,233	6.97%	96,950	7.41%	102,715	8.64%	114,308	10.60%
April	79,178	13.61%	97,180	14.85%	107,761	16.27%	119,140	19.99%
May	173,903	28.18%	116,399	23.75%	123,993	25.06%	135,845	30.70%
June	96,362	36.25%	140,945	34.53%	95,847	31.85%	126,090	40.64%
July	93,127	44.05%	76,966	40.41%	117,583	40.18%	(51,420)	36.59%
August	97,693	52.24%	115,968	49.28%	122,445	48.86%	120,521	46.09%
September	91,257	59.88%	108,545	57.58%	113,966	56.93%	111,015	54.84%
October	93,651	67.73%	112,290	66.17%	120,750	65.49%	111,515	63.64%
November	91,515	75.40%	110,337	74.61%	119,880	73.98%	112,474	72.50%
December	293,648	100.00%	332,037	100.00%	367,206	100.00%	348,728	100.00%
TOTAL	1,193,567		1,307,617		1,411,358		1,268,290	

SALES TAX COLLECTION CHARGES (PARISH)					ACCOUNT NUMBER		002 . . 440111	
	2009		2010		2011		2012	
MONTH	$	%	$	%	$	%	$	%
January	(110,943)	-9.30%	(106,610)	-8.15%	(111,432)	-7.89%	(126,881)	-10.00%
February	110,943	0.00%	106,610	0.00%	130,644	1.36%	146,955	1.58%
March	83,233	6.97%	96,949	7.41%	102,715	8.63%	114,308	10.60%
April	79,178	13.61%	97,180	14.85%	107,761	16.26%	119,140	19.99%
May	173,903	28.18%	116,399	23.75%	123,993	25.04%	135,845	30.70%
June	96,362	36.25%	140,945	34.53%	95,847	31.83%	126,090	40.64%
July	93,127	44.05%	76,966	40.41%	117,583	40.15%	(51,420)	36.59%
August	97,693	52.24%	115,968	49.28%	122,445	48.82%	120,521	46.09%
September	91,257	59.88%	108,545	57.58%	113,966	56.89%	111,015	54.84%
October	93,651	67.73%	112,290	66.17%	120,750	65.44%	111,515	63.64%
November	91,515	75.40%	110,337	74.61%	119,880	73.93%	112,474	72.50%
December	293,648	100.00%	332,037	100.00%	368,205	100.00%	348,728	100.00%
TOTAL	1,193,567		1,307,616		1,412,357		1,268,290	
COMB/% Chg	2,387,134	11.73%	2,615,233	9.56%	2,823,715	7.97%	2,536,580	-10.17%

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

	2009	2010	2011	2012
EBRP School Board	$812,270	$820,828	$871,911	$800,652
EBRP School System EFID *	715,190	712,280	766,960	704,746
Parish Sewer Sales Tax Fund	388,328	394,134	416,751	391,335
City of Baker	44,147	50,782	45,776	38,962
City of Zachary	73,120	78,149	83,602	82,634
City of Central	53,091	56,022	59,262	51,807
Baker School Board	30,206	34,727	30,986	26,546
Zachary School Board	77,117	75,449	85,653	113,890
Central School Board	52,452	62,497	65,387	58,229
Subtotal	2,245,921	2,284,868	2,426,288	2,268,801
Adjustments for under-collections or (overpayments) in prior year	*141,213*	*330,365*	*397,427*	*267,779*
TOTAL SALES TAX COLLECTION CHARGES	$2,387,134	$2,615,233	$2,823,715	$2,536,580

* 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.

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 48680, 0 6/22/11 49292, 03/14/12

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. . **Resolution 48680** of June 22, 2011 authorized the mayor to contract with the King Hotel Special Taxing District for the collection of the hotel-motel occupancy tax levied by the district and allows a collection fee of $500. **Resolution 49292** of March 14, 2012 authorized the mayor to contract with the Blue Bonnet Convention Hotel Taxing District for the collection of the hotel-motel occupancy tax levied by the district and allows a collection fee of $500.

COLLECTION AND TRANSMITTAL OF FUNDS:

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

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

PAYOR OF FEE:

A 4% tax is levied upon the occupancy of hotel and motel rooms located within the City-Parish. The tax is paid by the **person who is entitled to occupancy of the hotel or motel room** to the owner, operator, manager, or controller of the hotel at the time the rent or fee for occupancy is paid 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, and beginning in 2012, **$500** for the occupancy tax collected for the King Hotel Special Taxing District and **$500** for the Bluebonnet Hotel Taxing District.

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

OCCUPANCY TAX COLLECTION CHARGES (CITY)					ACCOUNT NUMBER		001 . . 440114	
	2009		2010		2011		2012	
MONTH	$	%	$	%	$	%	$	%
January	(750)	-8.33%	(750)	-8.33%	(750)	-8.33%	(750)	-5.00%
February	750	0.00%	750	0.00%	750	0.00%	1,250	3.33%
March	250	2.78%	750	8.33%	750	8.33%	1,250	11.67%
April	1,250	16.67%	750	16.67%	750	16.67%	1,250	20.00%
May	750	25.00%	750	25.00%	750	25.00%	1,250	28.33%
June	750	33.33%	750	33.33%	750	33.33%	1,250	36.67%
July	750	41.67%	750	41.67%	750	41.67%	1,250	45.00%
August	750	50.00%	750	50.00%	750	50.00%	1,250	53.33%
September	750	58.33%	750	58.33%	750	58.33%	1,250	61.67%
October	750	66.67%	750	66.67%	750	66.67%	1,250	70.00%
November	750	75.00%	750	75.00%	750	75.00%	1,250	78.33%
December	2,250	100.00%	2,250	100.00%	2,250	100.00%	3,250	100.00%
TOTAL	9,000		9,000		9,000		15,000	

OCCUPANCY TAX COLLECTION CHARGES (PARISH)					ACCOUNT NUMBER		002 . . 440114	
	2009		2010		2011		2012	
MONTH	$	%	$	%	$	%	$	%
January	(250)	-8.33%	(250)	-8.33%	(250)	-8.33%	(250)	-2.78%
February	250	0.00%	250	0.00%	250	0.00%	750	5.56%
March	250	8.33%	250	8.33%	250	8.33%	750	13.89%
April	250	16.67%	250	16.67%	250	16.67%	750	22.22%
May	250	25.00%	250	25.00%	250	25.00%	750	30.56%
June	250	33.33%	250	33.33%	250	33.33%	750	38.89%
July	250	41.67%	250	41.67%	250	41.67%	750	47.22%
August	250	50.00%	250	50.00%	250	50.00%	750	55.56%
September	250	58.33%	250	58.33%	250	58.33%	750	63.89%
October	250	66.67%	250	66.67%	250	66.67%	750	72.22%
November	250	75.00%	250	75.00%	250	75.00%	750	80.56%
December	750	100.00%	750	100.00%	750	100.00%	1,750	100.00%
TOTAL	3,000		3,000		3,000		9,000	
COMB/% Chg	12,000	0.00%	12,000	0.00%	12,000	0.00%	24,000	100.00%

NOTE: Revenue increased in 2012 due to fees assessed for two new tax increment financing projects.

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
	2009		2010		2011		2012	
MONTH	$	%	$	%	$	%	$	%
January	135	4.00%	165	4.53%	105	4.38%	210	17.80%
February	105	7.12%	924	29.87%	240	14.41%	75	24.15%
March	276	15.31%	154	34.09%	295	26.72%	198	40.93%
April	115	18.72%	557	49.37%	165	33.61%	140	52.80%
May	3,929	135.27%	220	55.40%	165	40.50%	105	61.69%
June	234	142.21%	375	65.69%	115	45.30%	125	72.29%
July	513	157.43%	243	72.35%	315	58.46%	30	74.83%
August	3,009	246.69%	447	84.61%	250	68.89%	15	76.10%
September	315	256.04%	195	89.96%	250	79.33%	50	80.34%
October	355	266.57%	90	92.43%	135	84.97%	112	89.83%
November	288	275.11%	135	96.13%	210	93.74%	60	94.92%
December	(5,903)	100.00%	141	100.00%	150	100.00%	60	100.00%
TOTAL/% Chg	3,371	86.55%	3,646	8.16%	2,395	-34.31%	1,180	-50.73%

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 Parish	001 . . 440116 002 . . 440116

LEGAL AUTHORIZATION

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

INTERPRETATION OF LEGAL AUTHORIZATION:

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

COLLECTION AND TRANSMITTAL OF FUNDS:

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

Transmittal: Remitted to Finance Department – Accounting Division.

PAYOR OF FEE:

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

COMPUTATION OF FEE:

The fee is 5% of the payment made.

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

CREDIT CARD PROCESSING FEES (CITY)							ACCOUNT NUMBER	001 . . 440116
	2009		2010		2011		2012	
MONTH	$	%	$	%	$	%	$	%
January	0	0.00%	1,173	5.72%	1,444	6.82%	1,833	8.54%
February	0	0.00%	1,338	12.25%	1,432	13.58%	1,607	16.02%
March	0	0.00%	1,715	20.62%	1,996	23.00%	2,140	25.99%
April	1,486	11.77%	1,997	30.37%	1,596	30.54%	1,850	34.60%
May	1,305	22.10%	1,350	36.95%	1,750	38.80%	1,770	42.84%
June	1,759	36.03%	2,466	48.99%	1,754	47.08%	1,843	51.43%
July	1,321	46.49%	1,775	57.65%	1,905	56.07%	1,549	58.64%
August	1,527	58.58%	1,137	63.20%	2,062	65.81%	2,301	69.36%
September	1,222	68.26%	2,492	75.36%	1,322	72.05%	1,510	76.39%
October	1,555	80.57%	2,160	85.90%	2,066	81.80%	2,471	87.90%
November	1,176	89.89%	1,651	93.95%	1,860	90.58%	1,455	94.67%
December	1,277	100.00%	1,239	100.00%	1,995	100.00%	1,144	100.00%
TOTAL	12,628		20,493		21,182		21,473	

CREDIT CARD PROCESSING FEES (PARISH)					ACCOUNT NUMBER		002 . . 440116	
	2009		2010		2011		2012	
MONTH	$	%	$	%	$	%	$	%
January	0	0.00%	1,535	6.38%	2,029	8.81%	2,579	8.70%
February	0	0.00%	2,130	15.22%	1,820	16.71%	2,588	17.43%
March	0	0.00%	2,088	23.90%	1,721	24.18%	2,164	24.73%
April	1,873	11.96%	2,868	35.81%	1,775	31.88%	2,278	32.41%
May	2,155	25.71%	1,590	42.41%	1,790	39.65%	1,679	38.07%
June	1,614	36.01%	2,204	51.57%	2,385	50.00%	2,687	47.13%
July	2,087	49.33%	1,605	58.23%	1,910	58.29%	2,734	56.36%
August	1,727	60.36%	1,533	64.60%	2,532	69.29%	2,199	63.77%
September	1,395	69.26%	2,728	75.93%	1,878	77.44%	1,833	69.96%
October	1,818	80.86%	1,471	82.04%	2,152	86.78%	3,310	81.12%
November	1,491	90.38%	1,740	89.27%	1,569	93.59%	3,098	91.57%
December	1,507	100.00%	2,583	100.00%	1,477	100.00%	2,500	100.00%
TOTAL	15,667		24,075		23,038		29,649	
COMB/% Chg	28,295	100.00%	44,568	57.51%	44,220	-0.78%	51,122	15.61%

ONLINE PERMITTING TECHNOLOGY FEES

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

LEGAL AUTHORIZATION

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

INTERPRETATION OF LEGAL AUTHORIZATION:

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

COLLECTION AND TRANSMITTAL OF FUNDS:

Collector: Department of Public Works-Inspection Division

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

PAYOR OF FEE:

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

COMPUTATION OF FEE:

The fee is $15.00 for each permit issued.

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

ONLINE PERMITTING TECHNOLOGY FEES (CITY)					ACCOUNT NUMBER		001 . . 440117	
	2009		2010		2011		2012	
MONTH	$	%	$	%	$	%	$	%
January	0	0.00%	0	0.00%	0	0.00%	0	0.00%
February	0	0.00%	0	0.00%	0	0.00%	570	3.41%
March	0	0.00%	0	0.00%	0	0.00%	1,680	13.47%
April	0	0.00%	0	0.00%	0	0.00%	1,395	21.82%
May	0	0.00%	0	0.00%	0	0.00%	1,380	30.08%
June	0	0.00%	0	0.00%	0	0.00%	1,635	39.87%
July	0	0.00%	0	0.00%	0	0.00%	1,845	50.91%
August	0	0.00%	0	0.00%	0	0.00%	1,410	59.35%
September	0	0.00%	0	0.00%	0	0.00%	1,035	65.55%
October	0	0.00%	0	0.00%	0	0.00%	2,160	78.48%
November	0	0.00%	0	0.00%	0	0.00%	2,205	91.68%
December	0	0.00%	0	0.00%	0	0.00%	1,390	100.00%
TOTAL	0		0		0		16,705	

ONLINE PERMITTING TECHNOLOGY FEES (PARISH)					ACCOUNT NUMBER		002 . . 440117	
	2009		2010		2011		2012	
MONTH	$	%	$	%	$	%	$	%
January	0	0.00%	0	0.00%	0	0.00%	0	0.00%
February	0	0.00%	0	0.00%	0	0.00%	855	4.62%
March	0	0.00%	0	0.00%	0	0.00%	1,530	12.87%
April	0	0.00%	0	0.00%	0	0.00%	1,950	23.40%
May	0	0.00%	0	0.00%	0	0.00%	1,785	33.04%
June	0	0.00%	0	0.00%	0	0.00%	1,545	41.38%
July	0	0.00%	0	0.00%	0	0.00%	2,115	52.79%
August	0	0.00%	0	0.00%	0	0.00%	1,785	62.43%
September	0	0.00%	0	0.00%	0	0.00%	1,140	68.58%
October	0	0.00%	0	0.00%	0	0.00%	2,205	80.49%
November	0	0.00%	0	0.00%	0	0.00%	1,845	90.45%
December	0	0.00%	0	0.00%	0	0.00%	1,770	100.00%
TOTAL	0		0		0		18,525	
COMB/% Chg	0	0.00%	0	0.00%	0	0.00%	35,230	100.00%

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	
	2009		2010		2011		2012	
MONTH	$	%	$	%	$	%	$	%
January	0	0.00%	0	0.00%	1,195	7.17%	1,345	7.97%
February	1,373	9.99%	1,550	9.78%	1,341	15.21%	2,237	21.21%
March	965	17.02%	1,581	19.76%	1,504	24.24%	1,251	28.62%
April	0	17.02%	1,462	28.99%	1,393	32.59%	1,455	37.24%
May	1,575	28.48%	751	33.73%	1,098	39.18%	942	42.82%
June	2,059	43.46%	1,386	42.48%	1,798	49.96%	1,637	52.51%
July	1,070	51.25%	1,700	53.21%	1,238	57.39%	1,444	61.06%
August	1,120	59.40%	979	59.39%	1,466	66.18%	985	66.90%
September	1,695	71.74%	1,806	70.78%	1,287	73.91%	1,330	74.77%
October	976	78.84%	1,990	83.34%	1,648	83.79%	1,804	85.46%
November	1,095	86.81%	1,116	90.39%	954	89.51%	1,047	91.66%
December	1,812	100.00%	1,523	100.00%	1,748	100.00%	1,409	100.00%
TOTAL/% Chg	13,740	-18.55%	15,844	15.31%	16,670	5.21%	16,886	1.30%

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

Year	Amount	Total/% Chg.
2009	14,675	-7.87%
2010	16,468	12.22%
2011	16,456	-0.07%
2012	16,730	1.67%

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.

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.

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	
	2009		2010		2011		2012	
MONTH	$	%	$	%	$	%	$	%
January	225	7.96%	270	9.17%	225	6.25%	180	6.41%
February	245	16.63%	360	21.39%	185	11.39%	225	14.41%
March	161	22.33%	315	32.09%	200	16.94%	360	27.22%
April	360	35.07%	180	38.20%	360	26.94%	270	36.83%
May	225	43.03%	270	47.37%	245	33.75%	315	48.04%
June	225	50.99%	290	57.22%	360	43.75%	405	62.46%
July	465	67.45%	405	70.97%	360	53.75%	65	64.77%
August	225	75.41%	405	84.72%	495	67.50%	360	77.58%
September	90	78.59%	180	90.83%	270	75.00%	135	82.38%
October	200	85.67%	66	93.07%	405	86.25%	225	90.39%
November	225	93.63%	90	96.13%	315	95.00%	180	96.80%
December	180	100.00%	114	100.00%	180	100.00%	90	100.00%
TOTAL	2,826		2,945		3,600		2,810	

BOARD OF ADJUSTMENT FEES (PARISH)					ACCOUNT NUMBER		002 . . 440201	
	2009		2010		2011		2012	
MONTH	$	%	$	%	$	%	$	%
January	155	7.28%	225	13.35%	45	2.56%	135	9.54%
February	315	22.07%	45	16.02%	180	12.82%	45	12.72%
March	245	33.57%	65	19.88%	405	35.90%	180	25.44%
April	180	42.02%	45	22.55%	225	48.72%	135	34.98%
May	200	51.41%	135	30.56%	45	51.28%	45	38.16%
June	270	64.08%	180	41.25%	135	58.97%	135	47.70%
July	45	66.20%	135	49.26%	135	66.67%	110	55.48%
August	225	76.76%	90	54.60%	45	69.23%	180	68.20%
September	135	83.10%	315	73.29%	135	76.92%	45	71.38%
October	180	91.55%	360	94.66%	0	76.92%	135	80.92%
November	45	93.66%	90	100.00%	270	92.31%	135	90.46%
December	135	100.00%	0	100.00%	135	100.00%	135	100.00%
TOTAL	2,130		1,685		1,755		1,415	
COMB/% Chg	4,956	-35.05%	4,630	-6.58%	5,355	15.66%	4,225	-21.10%

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
	2009		2010		2011		2012	
MONTH	$	%	$	%	$	%	$	%
January	514	7.77%	445	4.43%	837	10.09%	189	11.92%
February	606	16.94%	1,211	16.48%	1,499	28.17%	148	21.26%
March	614	26.23%	897	25.40%	820	38.06%	191	33.31%
April	715	37.04%	492	30.30%	1,194	52.46%	85	38.68%
May	698	47.60%	1,131	41.55%	636	60.13%	55	42.15%
June	402	53.68%	936	50.87%	970	71.83%	186	53.88%
July	664	63.73%	565	56.49%	578	78.80%	84	59.18%
August	456	70.62%	793	64.38%	844	88.98%	90	64.86%
September	543	78.84%	1,447	78.78%	286	92.43%	25	66.44%
October	483	86.14%	969	88.42%	390	97.13%	128	74.51%
November	455	93.03%	519	93.58%	123	98.61%	286	92.56%
December	461	100.00%	645	100.00%	115	100.00%	118	100.00%
TOTAL/% Chg	6,611	-13.12%	10,050	52.02%	8,292	-17.49%	1,585	-80.89%

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
	2009		2010		2011		2012	
MONTH	$	%	$	%	$	%	$	%
January	460	1.01%	120	0.33%	95	0.31%	835	8.82%
February	6,694	15.70%	6,932	19.38%	2,135	7.19%	220	11.14%
March	1,829	19.71%	2,650	26.66%	315	8.20%	1,094	22.69%
April	3,635	27.69%	2,410	33.29%	4,450	22.55%	930	32.51%
May	2,990	34.25%	3,085	41.77%	2,560	30.80%	1,430	47.61%
June	3,520	41.98%	665	43.59%	3,855	43.22%	1,135	59.60%
July	3,590	49.86%	2,597	50.73%	1,930	49.45%	245	62.19%
August	5,205	61.28%	3,200	59.53%	995	52.65%	710	69.68%
September	7,140	76.95%	6,197	76.56%	4,345	66.66%	60	70.32%
October	4,015	85.76%	2,101	82.33%	4,255	80.37%	2,066	92.13%
November	3,205	92.79%	3,194	91.11%	3,214	90.73%	525	97.68%
December	3,285	100.00%	3,235	100.00%	2,875	100.00%	220	100.00%
TOTAL/% Chg	45,568	38.56%	36,386	-20.15%	31,024	-14.74%	9,470	-69.48%

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. In 2012 the overall volume of plans sold decreased. The option of electronic bidding instead of paper helped to the decrease.

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
	2009		2010		2011		2012	
MONTH	$	%	$	%	$	%	$	%
January	0	0.00%	0	0.00%	0	0.00%	18,050	11.02%
February	0	0.00%	0	0.00%	33,680	26.91%	15,816	20.68%
March	0	0.00%	0	0.00%	11,055	35.74%	10,605	27.15%
April	0	0.00%	0	0.00%	10,645	44.24%	9,829	33.15%
May	0	0.00%	0	0.00%	10,980	53.02%	17,192	43.65%
June	0	0.00%	0	0.00%	11,460	62.17%	6,465	47.60%
July	0	0.00%	0	0.00%	6,440	67.32%	5,234	50.79%
August	0	0.00%	0	0.00%	5,240	71.50%	28,614	68.26%
September	0	0.00%	0	0.00%	2,460	73.47%	15,914	77.98%
October	0	0.00%	0	0.00%	12,575	83.52%	14,224	86.66%
November	0	0.00%	0	0.00%	5,895	88.23%	8,584	91.90%
December	0	0.00%	0	0.00%	14,738	100.00%	13,262	100.00%
TOTAL/% Chg	0	0.00%	0	0.00%	125,168	100.00%	163,789	30.86%

Note: The amount collected fluctuates due to the number of participants in the program at any given time. Also, there is a lag between the time the funds are deposited and when they are actually recorded, which explains why January 2011 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
	2009		2010		2011		2012	
MONTH	$	%	$	%	$	%	$	%
January	42,099	10.41%	38,388	8.23%	41,466	10.05%	34,055	10.26%
February	30,888	18.05%	38,290	16.44%	39,555	19.63%	36,430	21.23%
March	34,871	26.67%	50,029	27.17%	34,735	28.04%	34,806	31.72%
April	33,312	34.90%	38,184	35.36%	29,626	35.22%	24,746	39.18%
May	29,047	42.09%	33,561	42.56%	32,869	43.18%	30,492	48.36%
June	26,576	48.66%	44,723	52.15%	34,769	51.60%	26,909	56.47%
July	30,603	56.22%	37,624	60.22%	35,342	60.17%	30,079	65.53%
August	28,302	63.22%	32,765	67.24%	39,584	69.75%	21,073	71.88%
September	28,579	70.29%	39,111	75.63%	31,392	77.36%	24,323	79.21%
October	35,155	78.98%	32,967	82.70%	34,830	85.80%	27,910	87.62%
November	40,577	89.01%	39,216	91.11%	30,996	93.31%	23,012	94.55%
December	44,447	100.00%	41,450	100.00%	27,635	100.00%	18,094	100.00%
TOTAL/% Chg	404,456	8.57%	466,308	15.29%	412,799	-11.48%	331,929	-19.59%

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 15425, 12/12/12

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 15425** 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, C, 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
	2009		2010		2011		2012	
MONTH	$	%	$	%	$	%	$	%
January	6,204	12.50%	8,460	17.05%	3,948	6.60%	3,948	10.00%
February	3,948	20.45%	2,820	22.73%	3,948	13.21%	3,384	18.57%
March	2,256	25.00%	3,384	29.55%	3,384	18.87%	3,384	27.15%
April	1,692	28.41%	3,384	36.36%	3,948	25.47%	3,948	37.15%
May	3,384	35.23%	2,820	42.05%	3,948	32.08%	4,248	47.91%
June	3,948	43.18%	3,384	48.86%	6,204	42.45%	4,098	58.29%
July	3,948	51.14%	1,128	51.14%	3,384	48.11%	3,684	67.62%
August	3,948	59.09%	5,076	61.36%	2,256	51.89%	4,662	79.43%
September	3,948	67.05%	6,768	75.00%	5,640	61.32%	0	79.43%
October	3,384	73.86%	4,512	84.09%	10,716	79.25%	1,278	82.67%
November	8,460	90.91%	3,384	90.91%	5,640	88.68%	2,856	89.91%
December	4,512	100.00%	4,512	100.00%	6,768	100.00%	3,984	100.00%
TOTAL	49,632		49,632		59,784		39,474	

NOTICE OF INTENT (PARISH)							ACCOUNT NUMBER	002 . . 440331
	2009		2010		2011		2012	
MONTH	$	%	$	%	$	%	$	%
January	1,128	5.88%	1,692	12.00%	1,128	7.69%	2,820	25.00%
February	1,692	14.71%	1,128	20.00%	564	11.54%	564	30.00%
March	564	17.65%	2,820	40.00%	2,256	26.92%	564	35.00%
April	2,256	29.41%	564	44.00%	1,692	38.46%	1,692	50.00%
May	2,256	41.18%	1,128	52.00%	564	42.31%	3,384	80.00%
June	1,692	50.00%	1,128	60.00%	0	42.31%	1,128	90.00%
July	564	52.94%	1,692	72.00%	2,256	57.69%	564	95.00%
August	564	55.88%	0	72.00%	1,128	65.38%	564	100.00%
September	564	58.82%	1,128	80.00%	564	69.23%	0	100.00%
October	2,256	70.59%	2,256	96.00%	2,820	88.46%	0	100.00%
November	3,384	88.24%	564	100.00%	0	88.46%	0	100.00%
December	2,256	100.00%	0	100.00%	1,692	100.00%	0	100.00%
TOTAL	19,176		14,100		14,664		11,280	
COMB/% Chg	68,808	23.86%	63,732	-7.38%	74,448	16.81%	50,754	-31.83%

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	
	2009		2010		2011		2012	
MONTH	$	%	$	%	$	%	$	%
January	4,585	9.88%	4,455	9.46%	3,030	10.05%	4,565	16.81%
February	6,210	23.25%	9,025	28.61%	1,040	13.50%	2,100	24.54%
March	6,495	37.25%	2,125	33.12%	3,510	25.14%	14,055	76.29%
April	3,585	44.97%	6,160	46.20%	1,650	30.61%	500	78.13%
May	8,471	63.22%	(1,010)	44.06%	1,500	35.59%	2,005	85.51%
June	7,040	78.38%	3,510	51.51%	500	37.25%	3,525	98.49%
July	3,075	85.01%	3,030	57.94%	4,750	53.00%	2,000	105.85%
August	(1,945)	80.82%	4,200	66.85%	1,170	56.88%	2,000	113.22%
September	4,950	91.48%	8,995	85.95%	3,000	66.83%	2,500	122.42%
October	590	92.75%	4,090	94.63%	4,000	80.10%	2,500	131.63%
November	8,635	111.35%	6,950	109.38%	4,000	93.37%	5,000	150.04%
December	(5,270)	100.00%	(4,420)	100.00%	2,000	100.00%	(13,590)	100.00%
TOTAL/% Chg	46,421	-5.74%	47,110	1.48%	30,150	-36.00%	27,160	-9.92%

NOTE: In 2011, the decrease is assumed to be due to the current state of the economy. In 2012, the economy continued to led to revenue decreasing. The Redevelopment Authority also held 30 properties during the year. This also led to the decrease.

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	
	2009		2010		2011		2012	
MONTH	$	%	$	%	$	%	$	%
January	122	5.69%	29	1.80%	95	29.05%	53	4.50%
February	100	10.35%	137	10.30%	0	29.05%	154	17.57%
March	256	22.29%	3	10.48%	3	29.97%	55	22.24%
April	20	23.23%	88	15.94%	48	44.65%	0	22.24%
May	240	34.42%	64	19.91%	0	44.65%	2	22.41%
June	16	35.17%	708	63.83%	6	46.48%	470	62.31%
July	50	37.50%	11	64.52%	13	50.46%	60	67.40%
August	97	42.02%	5	64.83%	13	54.43%	173	82.09%
September	43	44.03%	132	73.01%	0	54.43%	10	82.94%
October	242	55.32%	182	84.31%	0	54.43%	187	98.81%
November	510	79.10%	110	91.13%	129	93.88%	4	99.15%
December	448	100.00%	143	100.00%	20	100.00%	10	100.00%
TOTAL/% Chg	2,144	28.69%	1,612	-24.81%	327	-79.71%	1,178	260.24%

NOTE: 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. In 2012, the services used increased from the previous year.

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
	2009		2010		2011		2012	
MONTH	$	%	$	%	$	%	$	%
January	3,000	6.53%	675	1.77%	2,150	6.00%	3,275	7.66%
February	1,125	8.98%	3,850	11.85%	3,575	15.99%	2,425	13.33%
March	5,775	21.55%	3,275	20.42%	2,050	21.71%	1,900	17.77%
April	3,625	29.44%	(150)	20.03%	4,775	35.05%	4,150	27.47%
May	10,700	52.73%	1,925	25.07%	4,250	46.92%	3,025	34.54%
June	3,300	59.92%	6,250	41.43%	1,500	51.11%	1,950	39.10%
July	825	61.71%	6,375	58.12%	2,008	56.71%	3,550	47.40%
August	4,750	72.05%	4,100	68.85%	4,450	69.14%	6,925	63.59%
September	3,900	80.54%	3,700	78.53%	3,000	77.52%	2,100	68.50%
October	3,790	88.79%	1,875	83.44%	2,450	84.36%	1,775	72.65%
November	1,725	92.54%	1,975	88.61%	2,175	90.44%	7,650	90.53%
December	3,425	100.00%	4,350	100.00%	3,425	100.00%	4,050	100.00%
TOTAL	45,940		38,200		35,808		42,775	

ZONING FEES (PARISH)							ACCOUNT NUMBER	002 . . 440402
	2009		2010		2011		2012	
MONTH	$	%	$	%	$	%	$	%
January	50	0.05%	3,050	8.37%	8,000	16.27%	1,900	6.05%
February	575	0.63%	1,575	12.70%	3,325	23.03%	4,500	20.37%
March	650	1.28%	4,175	24.16%	9,300	41.94%	0	20.37%
April	65,800	67.33%	6,875	43.03%	8,450	59.12%	3,475	31.42%
May	0	67.33%	475	44.34%	2,375	63.95%	11,300	67.38%
June	1,450	68.78%	0	44.34%	900	65.78%	2,350	74.86%
July	2,550	71.34%	0	44.34%	950	67.71%	1,175	78.60%
August	25,675	97.11%	0	44.34%	5,255	78.40%	1,050	81.94%
September	0	97.11%	2,150	50.24%	1,275	80.99%	2,400	89.58%
October	375	97.49%	1,675	54.84%	7,250	95.73%	1,825	95.39%
November	1,125	98.62%	0	54.84%	500	96.75%	1,000	98.57%
December	1,375	100.00%	16,450	100.00%	1,600	100.00%	450	100.00%
TOTAL	99,625		36,425		49,180		31,425	
COMB/% Chg	145,565	42.38%	74,625	-48.73%	84,988	13.89%	74,200	-12.69%

NOTE: Rezoning fees are based partially on number of acres being rezoned. Total acreage rezoned in 2009 was 904.03 acres; in 2010 it was 420.63 acres; in 2011 it was 371.2661 acres; and in 2012 it was 235.644 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
	2009		2010		2011		2012	
MONTH	$	%	$	%	$	%	$	%
January	2,300	7.69%	2,475	5.29%	800	2.25%	1,475	3.60%
February	2,975	17.65%	3,750	13.32%	2,125	8.23%	3,050	11.05%
March	2,500	26.01%	3,175	20.11%	4,775	21.67%	6,050	25.82%
April	1,625	31.44%	6,050	33.05%	2,750	29.42%	1,425	29.30%
May	3,925	44.57%	3,175	39.84%	1,750	34.34%	2,825	36.20%
June	3,575	56.53%	4,125	48.66%	3,400	43.91%	1,837	40.68%
July	2,175	63.81%	5,975	61.44%	1,075	46.94%	3,625	49.53%
August	1,369	68.39%	1,550	64.76%	4,650	60.03%	3,050	56.98%
September	825	71.15%	5,550	76.63%	1,250	63.55%	4,175	67.18%
October	4,050	84.70%	3,850	84.87%	6,525	81.91%	3,900	76.70%
November	1,150	88.54%	2,025	89.20%	2,950	90.22%	5,068	89.07%
December	3,425	100.00%	5,050	100.00%	3,475	100.00%	4,475	100.00%
TOTAL	29,894		46,750		35,525		40,955	

PLANNING FEES (PARISH)						ACCOUNT NUMBER		002 . . 440403
	2009		2010		2011		2012	
MONTH	$	%	$	%	$	%	$	%
January	2,050	6.41%	2,425	8.04%	1,825	3.78%	3,450	6.91%
February	950	9.38%	5,750	27.11%	1,675	7.26%	2,400	11.72%
March	5,425	26.33%	2,400	35.07%	4,350	16.28%	3,625	18.98%
April	350	27.42%	3,975	48.25%	3,175	22.86%	5,025	29.05%
May	1,100	30.86%	2,600	56.87%	4,100	31.36%	3,125	35.31%
June	2,125	37.50%	1,750	62.67%	6,575	45.00%	1,925	39.16%
July	1,650	42.66%	0	62.67%	4,450	54.22%	3,475	46.12%
August	4,300	56.09%	550	64.50%	3,925	62.36%	100	46.32%
September	2,925	65.23%	2,575	73.04%	2,675	67.91%	3,675	53.69%
October	5,500	82.42%	3,575	84.89%	4,250	76.72%	9,650	73.02%
November	3,200	92.42%	3,125	95.25%	7,650	92.59%	3,700	80.43%
December	2,425	100.00%	1,431	100.00%	3,575	100.00%	9,770	100.00%
TOTAL	32,000		30,156		48,225		49,920	
COMB/% Chg	61,894	-52.73%	76,906	24.25%	83,750	8.90%	90,875	8.51%

NOTE: Revenue 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	
	2009		2010		2011		2012	
MONTH	$	%	$	%	$	%	$	%
January	1,400	6.09%	800	3.85%	700	3.81%	1,700	11.11%
February	1,100	10.87%	2,200	14.45%	2,100	15.26%	1,000	17.65%
March	2,100	20.00%	2,150	24.81%	900	20.16%	1,300	26.14%
April	2,400	30.43%	300	26.26%	2,500	33.79%	1,300	34.64%
May	5,000	52.17%	2,306	37.37%	2,150	45.50%	1,600	45.10%
June	1,900	60.43%	2,000	47.00%	800	49.86%	1,600	55.56%
July	1,300	66.09%	2,350	58.33%	1,100	55.86%	1,700	66.67%
August	2,000	74.78%	1,900	67.48%	1,600	64.58%	1,300	75.16%
September	1,300	80.43%	1,800	76.15%	1,400	72.21%	1,100	82.35%
October	2,400	90.87%	800	80.01%	1,800	82.02%	700	86.93%
November	600	93.48%	1,100	85.31%	1,100	88.01%	700	91.50%
December	1,500	100.00%	3,050	100.00%	2,200	100.00%	1,300	100.00%
TOTAL	23,000		20,756		18,350		15,300	

PLANNING ADVERTISING FEES (PARISH)					ACCOUNT NUMBER		002 . . 440404	
	2009		2010		2011		2012	
MONTH	$	%	$	%	$	%	$	%
January	0	0.00%	1,000	10.31%	500	4.24%	1,200	8.11%
February	600	8.45%	1,000	20.62%	1,000	12.71%	700	12.83%
March	600	16.90%	1,100	31.96%	1,600	26.27%	700	17.56%
April	0	16.90%	1,400	46.39%	1,900	42.37%	1,200	25.67%
May	0	16.90%	400	50.52%	1,200	52.54%	3,000	45.93%
June	400	22.54%	200	52.58%	400	55.93%	1,600	56.74%
July	600	30.99%	0	52.58%	900	63.56%	700	61.47%
August	2,400	64.79%	0	52.58%	1,000	72.03%	500	64.84%
September	400	70.42%	1,400	67.01%	1,200	82.20%	1,100	72.27%
October	400	76.06%	2,100	88.66%	700	88.14%	1,800	84.43%
November	900	88.73%	0	88.66%	600	93.22%	500	87.81%
December	800	100.00%	1,100	100.00%	800	100.00%	1,805	100.00%
TOTAL	7,100		9,700		11,800		14,805	
COMB/% Chg	30,100	-15.69%	30,456	1.18%	30,150	-1.00%	30,105	-0.15%

NOTE: 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	
	2009		2010		2011		2012	
MONTH	$	%	$	%	$	%	$	%
January	255	4.14%	0	0.00%	100	0.67%	40	0.82%
February	444	11.34%	266	3.49%	2,140	14.99%	800	17.16%
March	2,311	48.83%	653	12.04%	140	15.92%	182	20.87%
April	0	48.83%	180	14.40%	585	19.84%	530	31.70%
May	220	52.40%	100	15.71%	295	21.81%	0	31.70%
June	0	52.40%	295	19.58%	3,247	43.53%	40	32.52%
July	0	52.40%	2,150	47.75%	8,190	98.33%	397	40.63%
August	177	55.27%	7	47.84%	210	99.73%	300	46.75%
September	35	55.84%	360	52.56%	40	100.00%	100	48.79%
October	333	61.24%	0	52.56%	0	100.00%	170	52.27%
November	1,479	85.24%	3,100	93.19%	0	100.00%	2,337	100.00%
December	910	100.00%	520	100.00%	0	100.00%	0	100.00%
TOTAL/% Chg	6,164		7,631		14,947		4,896	

GEOGRAPHICAL INFORMATION SYSTEM (GIS) FEES (PARISH)					ACCOUNT NUMBER		002 . . 440405	
	2009		2010		2011		2012	
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%	600	92.31%	0	0.00%	0	0.00%
May	0	0.00%	0	92.31%	0	0.00%	0	0.00%
June	0	0.00%	50	100.00%	0	0.00%	0	0.00%
July	0	0.00%	0	100.00%	0	0.00%	0	0.00%
August	0	0.00%	0	100.00%	0	0.00%	0	0.00%
September	0	0.00%	0	100.00%	0	0.00%	0	0.00%
October	0	0.00%	0	100.00%	0	0.00%	0	0.00%
November	0	0.00%	0	100.00%	0	0.00%	0	0.00%
December	0	0.00%	0	100.00%	0	0.00%	0	0.00%
TOTAL	0		650		0		0	
COMB/% Chg	6,164	-32.38%	8,281	34.34%	14,947	80.50%	4,896	-67.24%

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	
	2009		2010		2011		2012	
MONTH	$	%	$	%	$	%	$	%
January	1,050	14.53%	650	11.02%	0	0.00%	650	12.94%
February	1,625	37.02%	0	11.02%	3,025	64.36%	125	15.42%
March	0	37.02%	2,775	58.05%	0	64.36%	125	17.91%
April	100	38.41%	225	61.86%	0	64.36%	1,350	44.78%
May	125	40.14%	150	64.41%	675	78.72%	125	47.26%
June	125	41.87%	1,275	86.02%	125	81.38%	0	47.26%
July	1,500	62.63%	0	86.02%	125	84.04%	125	49.75%
August	0	62.63%	275	90.68%	125	86.70%	400	57.71%
September	125	64.36%	425	97.88%	125	89.36%	125	60.20%
October	0	64.36%	0	97.88%	0	89.36%	0	60.20%
November	450	70.59%	0	97.88%	125	92.02%	2,000	100.00%
December	2,125	100.00%	125	100.00%	375	100.00%	0	100.00%
TOTAL/% Chg	7,225		5,900		4,700		5,025	

SUBDIVISION INSPECTION AND TESTING FEES (PARISH)					ACCOUNT NUMBER		002 . . 441203	
	2009		2010		2011		2012	
MONTH	$	%	$	%	$	%	$	%
January	0	0.00%	0	0.00%	975	9.13%	1,755	7.90%
February	0	0.00%	0	0.00%	0	9.13%	3,350	22.99%
March	0	0.00%	0	0.00%	150	10.54%	4,950	45.28%
April	0	0.00%	0	0.00%	250	12.88%	250	46.41%
May	100	2.53%	450	23.68%	125	14.05%	125	46.97%
June	(100)	0.00%	0	23.68%	875	22.25%	4,125	65.55%
July	900	22.78%	0	23.68%	1,150	33.02%	0	65.55%
August	0	22.78%	0	23.68%	700	39.58%	0	65.55%
September	125	25.95%	0	23.68%	275	42.15%	5,075	88.40%
October	0	25.95%	225	35.53%	0	42.15%	1,275	94.15%
November	0	25.95%	0	35.53%	3,875	78.45%	1,300	100.00%
December	2,925	100.00%	1,225	100.00%	2,300	100.00%	0	100.00%
TOTAL	3,950		1,900		10,675		22,205	
COMB/% Chg	11,175	-43.76%	7,800	-30.20%	15,375	97.12%	27,230	77.11%

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

FLOOD DETERMINATION FEES

REVENUE TYPE	FUND . . OBJECT	
Charges for Services	City 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	
	2009		2010		2011		2012	
MONTH	$	%	$	%	$	%	$	%
January	790	9.94%	450	6.74%	485	7.46%	650	11.37%
February	510	16.35%	465	13.70%	550	15.92%	595	21.78%
March	765	25.97%	775	25.30%	415	22.31%	550	31.41%
April	475	31.95%	505	32.86%	880	35.85%	425	38.85%
May	515	38.43%	545	41.02%	550	44.31%	475	47.16%
June	805	48.55%	550	49.25%	670	54.62%	390	53.98%
July	835	59.06%	400	55.24%	715	65.62%	350	60.10%
August	620	66.86%	580	63.92%	340	70.85%	410	67.28%
September	560	73.90%	965	78.37%	535	79.08%	310	72.70%
October	670	82.33%	440	84.96%	660	89.23%	305	78.04%
November	615	90.06%	480	92.14%	360	94.77%	855	93.00%
December	790	100.00%	525	100.00%	340	100.00%	400	100.00%
TOTAL	7,950		6,680		6,500		5,715	

FLOOD DETERMINATION FEES (PARISH)					ACCOUNT NUMBER		002 . . 441206	
	2009		2010		2011		2012	
MONTH	$	%	$	%	$	%	$	%
January	850	6.35%	880	8.58%	780	6.57%	610	5.45%
February	2,130	22.25%	550	13.94%	785	13.17%	540	10.27%
March	895	28.93%	1,115	24.82%	1,330	24.37%	975	18.97%
April	925	35.83%	1,085	35.40%	1,605	37.88%	1,145	29.20%
May	860	42.25%	765	42.86%	1,025	46.51%	830	36.61%
June	1,446	53.05%	770	50.37%	1,095	55.72%	1,480	49.82%
July	1,295	62.72%	1,463	64.63%	810	62.54%	985	58.62%
August	1,764	75.89%	825	72.68%	1,050	71.38%	1,310	70.31%
September	525	79.81%	845	80.92%	730	77.53%	445	74.29%
October	945	86.86%	825	88.96%	1,145	87.16%	1,425	87.01%
November	900	93.58%	855	97.30%	645	92.59%	570	92.10%
December	860	100.00%	277	100.00%	880	100.00%	885	100.00%
TOTAL	13,395		10,255		11,880		11,200	
COMB/% Chg	21,345	-28.12%	16,935	-20.66%	18,380	8.53%	16,915	-7.97%

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

COMMERCIAL & RESIDENTIAL PLAN REVIEW

REVENUE TYPE	FUND . . OBJECT
Charges for Services	City 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 15238, 01/11/12

INTERPRETATION OF LEGAL AUTHORIZATION:

Local: **Title 8, Chapter 1 (Building Code), Part 1, Section 8:2**, of the Code of Ordinances provides for both commercial and residential plan review fees. **Ordinances 13453 and 13863** set new rates for these fees, and **Ordinance 14496** of September 24, 2008 removed the second-tier fee for additions and rehabilitations of less than 400 square feet, so that all additions and rehabilitations to residential dwellings now require a plan review fee of $60. **Ordinance 15238** of January 11, 2012 amended the rates for these fees.

COLLECTION AND TRANSMITTAL OF FUNDS:

Collector: Department of Public Works–Inspection Division.

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

PAYOR OF FEE:

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

COMPUTATION OF FEE:

The residential plan review fee is $60 for each single-family residential unit (including duplexes) and for additions/rehabilitations of any size. The commercial plan review fee is $0.04 per square foot with a minimum of $70. All fees are payable before plans are reviewed.

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

COMMERCIAL & RESIDENTIAL PLAN REVIEW (CITY)					ACCOUNT NUMBER		001 . . 441208	
	2009		2010		2011		2012	
MONTH	$	%	$	%	$	%	$	%
January	10,277	7.41%	9,242	4.75%	14,492	5.28%	10,313	5.01%
February	8,540	13.56%	9,306	9.53%	71,550	31.35%	10,726	10.22%
March	9,561	20.45%	17,291	18.42%	30,124	42.33%	31,897	25.71%
April	13,389	30.10%	16,791	27.05%	12,848	47.01%	13,944	32.48%
May	10,779	37.87%	27,956	41.42%	15,267	52.57%	31,185	47.63%
June	12,671	47.00%	18,198	50.77%	27,200	62.48%	12,569	53.73%
July	18,572	60.39%	18,308	60.18%	14,556	67.78%	17,289	62.13%
August	12,628	69.49%	12,669	66.69%	24,405	76.67%	14,301	69.08%
September	11,225	77.58%	9,325	71.48%	13,155	81.47%	6,709	72.34%
October	10,899	85.43%	14,921	79.15%	15,596	87.15%	23,314	83.66%
November	8,851	91.81%	21,214	90.05%	24,834	96.20%	14,249	90.58%
December	11,361	100.00%	19,358	100.00%	10,433	100.00%	19,393	100.00%
TOTAL/% Chg	138,753		194,579		274,460		205,889	

COMMERCIAL & RESIDENTIAL PLAN REVIEW (PARISH)					ACCOUNT NUMBER		002 . . 441208	
	2009		2010		2011		2012	
MONTH	$	%	$	%	$	%	$	%
January	5,394	4.87%	5,549	4.12%	5,798	5.30%	11,521	8.56%
February	9,319	13.27%	20,001	18.99%	6,444	11.19%	6,111	13.10%
March	6,529	19.16%	8,694	25.45%	8,670	19.11%	11,843	21.90%
April	7,849	26.24%	8,636	31.87%	10,330	28.54%	8,804	28.44%
May	8,954	34.32%	8,164	37.94%	14,907	42.16%	12,020	37.37%
June	11,303	44.51%	11,357	46.38%	10,524	51.78%	9,447	44.39%
July	8,946	52.58%	6,109	50.92%	8,197	59.27%	10,727	52.35%
August	13,793	65.03%	10,040	58.38%	8,310	66.86%	10,625	60.25%
September	7,557	71.84%	11,420	66.87%	11,243	77.13%	6,201	64.85%
October	7,919	78.99%	8,350	73.08%	9,141	85.49%	30,631	87.61%
November	18,581	95.75%	28,124	93.98%	6,970	91.85%	7,705	93.33%
December	4,715	100.00%	8,099	100.00%	8,915	100.00%	8,973	100.00%
TOTAL	110,859		134,543		109,449		134,608	
COMB/% Chg	249,612	-31.24%	329,122	31.85%	383,909	16.65%	340,497	-11.31%

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 and 2011, revenues began to increase once again as construction increased following a national recession and greater availability of financing for large residential and commercial projects. In 2012, review fees decreased based on the economic factors affecting the development and construction industry.

SALE OF REPORTS & PHOTOS

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

LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	Louisiana Revised Statutes 32:398 § F	Police Procedural Instruction No. 75-11, 05/01/75 Amended, 09/01/85 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
	2009		2010		2011		2012	
MONTH	$	%	$	%	$	%	$	%
January	17,945	6.50%	19,341	7.90%	18,985	7.10%	15,722	6.47%
February	25,945	15.89%	18,249	15.35%	12,246	11.68%	21,542	15.33%
March	27,031	25.68%	22,740	24.63%	25,126	21.07%	24,813	25.54%
April	20,173	32.99%	27,027	35.67%	26,075	30.82%	18,875	33.31%
May	30,387	43.99%	15,584	42.03%	21,537	38.87%	24,133	43.24%
June	17,803	50.44%	21,334	50.74%	22,476	47.28%	15,774	49.73%
July	27,386	60.36%	25,500	61.15%	32,237	59.33%	14,753	55.80%
August	29,485	71.04%	10,762	65.55%	24,786	68.60%	31,698	68.84%
September	7,371	73.70%	17,949	72.88%	12,580	73.30%	19,735	76.96%
October	23,207	82.11%	22,870	82.22%	27,861	83.72%	10,755	81.39%
November	27,102	91.92%	18,653	89.83%	15,112	89.37%	30,878	94.09%
December	22,302	100.00%	24,904	100.00%	28,426	100.00%	14,356	100.00%
TOTAL/% Chg	276,137	-0.17%	244,913	-11.31%	267,447	9.20%	243,034	-9.13%

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
	2009		2010		2011		2012	
MONTH	$	%	$	%	$	%	$	%
January	2,382	9.18%	1,424	6.53%	1,802	4.85%	1,314	3.63%
February	1,532	15.08%	1,559	13.67%	1,082	7.76%	9,680	30.41%
March	2,608	25.12%	2,930	27.10%	2,680	14.96%	3,485	40.05%
April	1,621	31.37%	1,845	35.56%	1,488	18.96%	2,210	46.16%
May	1,899	38.68%	1,484	42.36%	1,116	21.97%	2,246	52.37%
June	2,731	49.20%	2,196	52.43%	14,080	59.83%	5,557	67.74%
July	1,879	56.44%	1,610	59.81%	4,141	70.96%	1,264	71.24%
August	2,055	64.36%	1,424	66.34%	3,160	79.46%	1,228	74.64%
September	2,173	72.73%	2,001	75.51%	3,176	88.00%	4,692	87.61%
October	2,595	82.73%	1,968	84.53%	4,683	100.60%	1,500	91.76%
November	3,000	94.28%	1,493	91.37%	2,377	106.99%	1,460	95.80%
December	1,484	100.00%	1,882	100.00%	(2,599)	100.00%	1,518	100.00%
TOTAL/% Chg	25,959	9.85%	21,816	-15.96%	37,186	70.45%	36,154	-2.78%

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, 03/14/12 Ordinance 15302, 04/25/12

INTERPRETATION OF LEGAL AUTHORIZATION:

Local: A false alarm is defined by the **Code of Ordinances § 9:413** as "the activation of an alarm system under circumstances where no police emergency exists at the alarm site and which activation results in a response by a law enforcement agency." **Ordinance 15302** of April 25, 2012 amends Title 9 **§ 9:423** by providing for the division of alarm user permit fees between the East Baton Rouge Sheriff's Office and the Baton Rouge Police Department based on location of user, and related matters**.** In 1988, the Baton Rouge Police Department began collecting a fee for responding to false alarms pursuant to the **Code of Ordinances § 9:423**. **Ordinance 15272** of March 14, 2012 sets the fees for each false alarm.

COLLECTION AND TRANSMITTAL OF FUNDS:

Collector: Baton Rouge Police Department

Transmittal: Remitted to Revenue Division–Finance Department.

PAYOR OF FEE:

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

COMPUTATION OF FEE:

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

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

Prior to March 14, 2012, a fee of $10 was charged for the sixth through the tenth false alarm in any permit year and a fee of $25 for each false alarm after the tenth.

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

FALSE ALARM FEES (CITY)						ACCOUNT NUMBER		001 . . 441505
	2009		2010		2011		2012	
MONTH	$	%	$	%	$	%	$	%
January	5,155	9.52%	4,950	9.33%	4,225	9.22%	3,725	5.01%
February	2,845	14.77%	5,045	18.84%	3,495	16.85%	4,876	11.56%
March	6,248	26.31%	6,000	30.15%	7,550	33.33%	3,910	16.82%
April	5,595	36.64%	2,880	35.58%	3,815	41.65%	5,345	24.00%
May	7,827	51.10%	6,425	47.69%	5,980	54.70%	6,900	33.28%
June	4,365	59.16%	5,810	58.64%	5,930	67.65%	4,610	39.47%
July	1,840	62.56%	2,685	63.70%	1,940	71.88%	3,285	43.89%
August	3,146	68.37%	1,100	65.77%	2,555	77.46%	6,675	52.86%
September	990	70.19%	1,305	68.23%	1,490	80.71%	3,320	57.32%
October	2,290	74.42%	2,595	73.12%	2,020	85.12%	870	58.49%
November	4,485	82.71%	3,675	80.05%	2,465	90.50%	9,575	71.36%
December	9,365	100.00%	10,585	100.00%	4,355	100.00%	21,305	100.00%
TOTAL/% Chg	54,151	4.54%	53,055	-2.02%	45,820	-13.64%	74,396	62.37%

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

SEX OFFENDER REGISTRATION FEES

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

LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	Louisiana Revised Statutes 15:542, 15:544	Ordinance 15309 – 5/9/12

INTERPRETATION OF LEGAL AUTHORIZATION:

State: **L.R.S. 15:542 (D)** requires that every convicted sex offender register annually with the sheriff and with the police department and pay a registration fee of sixty dollars to help defray the costs of maintaining the record of the sex offender. He shall pay such fee upon the initial registration and on each annual registration update. **L.R.S. 15.544** creates three tiers regarding duration of registration, based on the offense as well as the prior record of the offender. A tier 3 offender must maintain his registration for life, while a tier 2 offender must register annually for twenty-five years. All other convicted offenders must maintain their registration for fifteen years from the date of his initial registration. However, under certain circumstances, offenders on all tiers may be required to register for life. **Ordinance 15309** deletes Title 13 that requires all persons convicted of felonies to report to the chief of police or the sheriff within forty-eight (48) hours of his/her arrival within the boundaries of the City-Parish or a change of residence.

COLLECTION AND TRANSMITTAL OF FUNDS:

Collector: Baton Rouge Police Department.

Transmittal: Remitted to Revenue Division–Finance Department.

PAYOR OF FEE:

Convicted sex offenders are required to pay annually upon registration.

COMPUTATION OF FEE:

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

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

SEX OFFENDER REGISTRATION FEES (CITY)					ACCOUNT NUMBER		001 . . 441506	
	2009		2010		2011		2012	
MONTH	$	%	$	%	$	%	$	%
January	900	10.20%	1,020	12.98%	660	9.78%	480	23.53%
February	1,448	26.61%	780	22.90%	1,080	25.78%	780	61.76%
March	1,500	43.61%	2,975	60.75%	840	38.22%	720	97.06%
April	900	53.81%	2,135	87.91%	660	48.00%	60	100.00%
May	1,810	74.33%	1,675	109.22%	630	57.33%	0	100.00%
June	1,100	86.80%	1,255	125.19%	420	63.56%	0	100.00%
July	720	94.96%	480	131.30%	480	70.67%	0	100.00%
August	645	102.27%	480	137.40%	480	77.78%	0	100.00%
September	695	110.14%	1,080	151.15%	360	83.11%	0	100.00%
October	480	115.58%	1,020	164.12%	540	91.11%	0	100.00%
November	480	121.02%	560	171.25%	180	93.78%	0	100.00%
December	(1,855)	100.00%	(5,600)	100.00%	420	100.00%	0	100.00%
TOTAL/% Chg	8,823	15.64%	7,860	-10.91%	6,750	-14.12%	2,040	-69.78%

NOTE: This revenue account was set up in response to statutory amendments that became effective in mid-2002. Negative amounts in December of each year reflect corrections to posting errors occurring earlier in the year. Since recent legislation increases the number of years that offenders must maintain their registration, revenues are expected to increase over time. In 2012, the prior Police Chief verbally cancelled the collection of these fees causing a decrease of 54.52%. The current Police Chief is in the process of reinstating the collection of these fees.

POLICE – REIMBURSEMENT FOR OVERTIME

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

LEGAL AUTHORIZATION

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

INTERPRETATION OF LEGAL AUTHORIZATION:

Local: An **agreement between the U.S. Marshals Service (USMS) and the City of Baton Rouge** authorizes reimbursement for overtime for any officer that is assigned to the Joint Law Enforcement Operations Task Force from 10/1/12 through 9/30/13. An **agreement with Louisiana State University** authorizes reimbursement for Police overtime related to home football games and game day events from 9/1/12 through 12/31/12. A new agreement with LSU is not expected until the fall of 2013. There is no current written agreement with **Southern University, US Department of Justice, Drug Enforcement Administration (DEA), or the Bureau of Alcohol, Tobacco, Firearms and Explosives (ATF).**

COLLECTION AND TRANSMITTAL OF FUNDS:

Collector: Baton Rouge Police Department.

Transmittal: Remitted to Finance Department–Revenue Division.

PAYOR OF FEE:

See current contracts on file in 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	
	2009		2010		2011		2012	
MONTH	$	%	$	%	$	%	$	%
January	23,943	10.85%	1,991	0.27%	15,260	2.83%	2,780	0.52%
February	1,800	11.67%	22,822	3.36%	14,712	5.57%	5,435	1.54%
March	12,669	17.41%	17,544	5.73%	25,736	10.35%	4,521	2.39%
April	3,802	19.13%	11,053	7.23%	32,594	16.40%	28,189	7.69%
May	51,591	42.51%	6,333	8.08%	52,341	26.12%	42,371	15.65%
June	4,357	44.49%	15,039	10.12%	34,131	32.46%	11,911	17.88%
July	31,533	58.78%	8,288	11.24%	44,834	40.78%	16,364	20.96%
August	5,575	61.30%	288,248	50.24%	9,808	42.61%	8,017	22.46%
September	19,034	69.93%	10,452	51.65%	14,628	45.32%	20,591	26.33%
October	2,900	71.24%	26,717	55.26%	11,255	47.41%	21,941	30.45%
November	29,108	84.44%	10,189	56.64%	237,432	91.51%	0	30.45%
December	34,345	100.00%	320,471	100.00%	45,731	100.00%	370,286	100.00%
TOTAL/% Chg	220,657	-58.66%	739,147	234.98%	538,462	-27.15%	532,406	-1.12%

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	2009 *	2010 *	2011	2012
Court Appearance	$ 9,244.72	$ 12,216.40	$ 18,604.88	$ 25,149.19
ATF	0.00	21,064.38	20,609.06	4,588.80
FBI/US Marshals Service/USSS	40,904.10	83,454.20	83,934.34	61,299.91
HIDTA/DEA/OCDETF	152,011.58	80,612.33	92,546.45	52,496.86
LSU & SU Football	289,396.53	270,900.00	313,904.52	388,871.32
Miscellaneous Overtime	0.00	0.00	8,862.86	0.00
TOTAL	$ 491,556.93	$ 468,247.31	$ 538,462.11	$ 532,406.08
% Change	12.87%	-4.74%	15.00%	-1.12%

* 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 Resolution 49975, 02/13/13

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. This contract was extended to December 31, 2013 with **Resolution 49975**, adopted February 13, 2013.

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	
	2009		2010		2011		2012	
MONTH	$	%	$	%	$	%	$	%
January	319,149	10.33%	248,661	7.21%	278,897	9.69%	226,298	8.40%
February	269,673	19.06%	312,442	16.27%	334,869	21.33%	176,994	14.97%
March	310,256	29.10%	301,796	25.02%	307,485	32.01%	172,590	21.38%
April	197,299	35.49%	221,644	31.45%	206,383	39.18%	185,650	28.28%
May	228,022	42.87%	241,905	38.47%	272,677	48.65%	253,926	37.71%
June	290,979	52.29%	287,115	46.79%	270,842	58.06%	231,771	46.31%
July	246,544	60.27%	304,625	55.63%	225,002	65.88%	244,227	55.38%
August	232,836	67.81%	359,198	66.04%	212,979	73.28%	283,382	65.90%
September	233,126	75.36%	327,729	75.55%	196,216	80.10%	181,338	72.64%
October	266,250	83.98%	291,661	84.01%	209,243	87.37%	340,038	85.26%
November	245,931	91.94%	302,484	92.78%	194,008	94.11%	180,347	91.96%
December	249,056	100.00%	249,019	100.00%	169,512	100.00%	216,548	100.00%
TOTAL/% Chg	3,089,121	147.69%	3,448,279	11.63%	2,878,113	-16.53%	2,693,109	-6.43%

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:

	2009	2010	2011	2012
Gross revenue	3,089,121	3,448,279	2,878,113	2,693,109
ATS collection costs*	1,147,373	1,290,078	1,072,735	1,024,433
Net revenue to city	1,941,748	2,158,201	1,805,378	1,668,676

*Does not include costs related to administrative hearing function.

CODE ENFORCEMENT FEES

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

LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	N/A	Ordinances 14681, 06/10/09 14682, 06/10/09 14683, 06/10/09 15252, 02/08/12

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 15252** amends the position, powers, and duties of the administrative hearing officer. **Ordinance 14683** defines the various requirements for disposal of garbage as well as for cleaning up accumulations of junk, trash, and debris, and provides the penalty therefor.

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	
	2009		2010		2011		2012	
MONTH	$	%	$	%	$	%	$	%
January	0	0.00%	167	1.65%	668	6.42%	254	11.01%
February	0	0.00%	1,188	13.36%	2,443	29.88%	0	11.01%
March	0	0.00%	936	22.59%	539	35.06%	167	18.26%
April	0	0.00%	517	27.69%	234	37.31%	284	30.57%
May	0	0.00%	1,285	40.36%	2,017	56.68%	50	32.74%
June	0	0.00%	501	45.30%	167	58.28%	117	37.81%
July	0	0.00%	2,578	70.72%	2,512	82.41%	167	45.06%
August	0	0.00%	921	79.80%	150	83.85%	0	45.06%
September	0	0.00%	534	85.06%	0	83.85%	232	55.12%
October	0	0.00%	347	88.48%	167	85.46%	551	79.01%
November	0	0.00%	734	95.72%	0	85.46%	284	91.33%
December	218	100.00%	434	100.00%	1,514	100.00%	200	100.00%
TOTAL/% Chg	218	100.00%	10,142	4552.29%	10,411	2.65%	2,306	-77.85%

CODE ENFORCEMENT FEES (PARISH)					ACCOUNT NUMBER		002 . . 441510	
	2009		2010		2011		2012	
MONTH	$	%	$	%	$	%	$	%
January	0	0.00%	0	0.00%	0	0.00%	13	0.97%
February	0	0.00%	0	0.00%	0	0.00%	0	0.97%
March	0	0.00%	0	0.00%	0	0.00%	178	14.20%
April	0	0.00%	0	0.00%	0	0.00%	128	23.72%
May	0	0.00%	0	0.00%	0	0.00%	54	27.73%
June	0	0.00%	0	0.00%	0	0.00%	94	34.72%
July	0	0.00%	0	0.00%	0	0.00%	127	44.16%
August	0	0.00%	0	0.00%	0	0.00%	578	87.14%
September	0	0.00%	0	0.00%	0	0.00%	112	95.46%
October	0	0.00%	0	0.00%	0	0.00%	61	100.00%
November	0	0.00%	0	0.00%	0	0.00%	0	100.00%
December	0	0.00%	0	0.00%	6	100.00%	0	100.00%
TOTAL	0		0		6		1,345	
COMB/% Chg	218	100.00%	10,142	4552.29%	10,417	2.71%	3,651	-64.95%

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

PRISON MEDICAL CHARGES

REVENUE TYPE	FUND . . OBJECT
Charges for Services	City 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 assessed at time Rx is ordered
Non-emergency fee	$ 12.00
Follow-up visit	No charge when ordered by prescribing provider
Medical record fee	Varies by pages to be copies/printed – contact medical office for specifics.
Tennis shoe fee	$14 (by prescription only)

REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:

No fee may be charged for the following services:

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

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

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

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

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

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

PRISON MEDICAL CHARGES (CITY)							ACCOUNT NUMBER	001 . . 441604
	2009		2010		2011		2012	
MONTH	$	%	$	%	$	%	$	%
August	0	0.00%	41,246	100.00%	33,685	100.00%	28,121	100.00%
November	0	0.00%	0	100.00%	0	100.00%	0	100.00%
December	44,641	100.00%	0	100.00%	0	100.00%	0	100.00%
TOTAL	44,641		41,246		33,685		28,121	

PRISON MEDICAL CHARGES (PARISH)							ACCOUNT NUMBER	002 . . 441604
	2009		2010		2011		2012	
MONTH	$	%	$	%	$	%	$	%
August	0	0.00%	27,498	100.00%	22,456	100.00%	18,747	100.00%
November	0	0.00%	0	100.00%	0	100.00%	0	100.00%
December	29,760	100.00%	0	100.00%	0	100.00%	0	100.00%
TOTAL	29,760		27,498		22,456		18,747	
COMB/% Chg	74,401	10.90%	68,744	-7.60%	56,141	-18.33%	46,868	-16.52%

CORONERS FEES

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

LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	Louisiana Revised Statutes 33:1556	Various parish agreements filed in the Coroner's Office.

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 *(first copy at no cost to next of kin)* *(Includes coroner's report and toxicology report)*	$150
If no autopsy is performed:	
Coroner's Report *(first copy at no cost to next of kin)*	$50
Toxicology Report	$50
Cremation Permit	$50
Coroner's Emergency Certificate	$100
Archived Record Search (records before year 2000)	$100
Public Funds Reimbursement for Pauper Cremains	$412
Attendance/Testimony in Court per Case per Day	$75
Private Autopsy Facility Fee	$250
Replacement Body Bag	$60
Regional Autopsy Fee	Per Contract

Regional Autopsy Program:

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

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

CORONER'S REPORT FEES (PARISH)					ACCOUNT NUMBER		002 . . 441701	
	2009		2010		2011		2012	
MONTH	$	%	$	%	$	%	$	%
January	65	1.97%	1,530	14.72%	1,045	9.19%	0	0.00%
February	100	5.01%	130	15.97%	225	11.17%	15	0.11%
March	0	5.01%	5,145	65.46%	30	11.44%	155	1.23%
April	60	6.83%	205	67.44%	1,095	21.07%	100	1.96%
May	265	14.87%	150	68.88%	3,000	47.46%	515	5.68%
June	180	20.33%	1,695	85.19%	1,125	57.35%	1,800	18.72%
July	0	20.33%	110	86.24%	90	58.15%	1,050	26.32%
August	0	20.33%	1,065	96.49%	65	58.72%	800	32.11%
September	0	20.33%	95	97.40%	2,240	78.42%	1,950	46.23%
October	0	20.33%	225	99.57%	0	78.42%	500	49.86%
November	0	20.33%	45	100.00%	2,303	98.68%	6,000	93.30%
December	2,625	100.00%	0	100.00%	150	100.00%	925	100.00%
TOTAL/% Chg	3,295	180.19%	10,395	215.48%	11,368	9.36%	13,810	21.48%

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. The increase in 2012 is due to $9,630 being deposited for the Regional Autopsy Program that should be reflected in 441704. Starting in 2013 all autopsies related to the Regional Autopsy Program will be deposited in revenue account 441704.

CORONER'S EMERGENCY CERTIFICATE FEES (PARISH)					ACCOUNT NUMBER		002 . . 441702	
	2009		2010		2011		2012	
MONTH	$	%	$	%	$	%	$	%
January	28,950	15.44%	8,900	5.67%	17,600	9.37%	2,200	1.43%
February	24,500	28.51%	11,300	12.87%	18,000	18.96%	8,500	6.96%
March	3,400	30.33%	19,000	24.98%	11,200	24.93%	18,700	19.11%
April	16,300	39.02%	4,700	27.98%	8,900	29.67%	8,200	24.44%
May	14,100	46.55%	18,300	39.64%	15,800	38.08%	13,500	33.22%
June	9,600	51.67%	11,600	47.04%	19,700	48.58%	13,200	41.80%
July	0	51.67%	11,200	54.17%	25,200	62.00%	8,600	47.39%
August	0	51.67%	12,900	62.40%	7,100	65.78%	5,400	50.90%
September	0	51.67%	14,900	71.89%	20,800	76.86%	19,700	63.71%
October	0	51.67%	21,500	85.60%	0	76.86%	9,150	69.65%
November	0	51.67%	22,600	100.00%	13,300	83.94%	24,330	85.47%
December	90,600	100.00%	0	100.00%	30,150	100.00%	22,350	100.00%
TOTAL/% Chg	187,450	-6.76%	156,900	-16.30%	187,750	19.66%	153,830	-18.07%

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	
	2009		2010		2011		2012	
MONTH	$	%	$	%	$	%	$	%
January	3,800	11.24%	3,200	9.69%	5,100	12.33%	2,450	4.94%
February	3,250	20.85%	2,800	18.17%	5,300	25.14%	2,250	9.48%
March	1,850	26.32%	2,500	25.75%	2,750	31.79%	3,450	16.44%
April	3,500	36.67%	2,700	33.92%	2,650	38.20%	1,900	20.27%
May	2,500	44.06%	4,000	46.04%	2,000	43.03%	5,030	30.41%
June	2,800	52.34%	2,600	53.91%	4,115	52.98%	7,020	44.57%
July	0	52.34%	2,400	61.18%	2,800	59.75%	3,590	51.81%
August	0	52.34%	2,750	69.51%	3,050	67.12%	3,190	58.24%
September	0	52.34%	3,300	79.51%	3,650	75.95%	5,935	70.21%
October	0	52.34%	2,965	88.49%	0	75.95%	5,820	81.95%
November	0	52.34%	3,800	100.00%	3,800	85.13%	1,940	85.86%
December	16,115	100.00%	0	100.00%	6,150	100.00%	7,010	100.00%
TOTAL/% Chg	33,815	-0.04%	33,015	-2.37%	41,365	25.29%	49,585	19.87%

CORONER'S AUTOPSY FEES (PARISH)					ACCOUNT NUMBER		002 . . 441704	
	2009		2010		2011		2012	
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%	1,000	100.00%
October	0	0.00%	0	0.00%	0	0.00%	0	100.00%
November	0	0.00%	0	0.00%	0	0.00%	0	100.00%
December	0	0.00%	0	0.00%	0	0.00%	0	100.00%
TOTAL/% Chg	0	0.00%	0	0.00%	0	0.00%	1,000	100.00%

NOTE: Beginning in September 2012, the Coroner's office began collecting revenue for performing autopsies for the Regional Autopsy Program. Individual parish agreements are kept at the Coroner's office. In 2012, revenues of $9,630 were deposited into revenue account 441701. All revenues for the Regional Autopsy Program will be deposited into 441704 starting in 2013.

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	
	2009		2010		2011		2012	
MONTH	$	%	$	%	$	%	$	%
January	0	0.00%	15	2.00%	20	4.40%	0	0.00%
February	0	0.00%	50	8.67%	0	4.40%	40	17.39%
March	10	10.00%	315	50.67%	120	30.77%	0	17.39%
April	0	10.00%	0	50.67%	0	30.77%	60	43.48%
May	0	10.00%	0	50.67%	120	57.14%	0	43.48%
June	10	20.00%	300	90.67%	130	85.71%	0	43.48%
July	0	20.00%	60	98.67%	0	85.71%	110	91.30%
August	0	20.00%	0	98.67%	0	85.71%	0	91.30%
September	50	70.00%	0	98.67%	15	89.01%	0	91.30%
October	30	100.00%	10	100.00%	35	96.70%	20	100.00%
November	0	100.00%	0	100.00%	15	100.00%	0	100.00%
December	0	100.00%	0	100.00%	0	100.00%	0	100.00%
TOTAL/% Chg	100	-61.54%	750	650.00%	455	-39.33%	230	-49.45%

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
	2009		2010		2011		2012	
MONTH	$	%	$	%	$	%	$	%
January	24,871	8.66%	18,251	6.54%	20,602	7.66%	15,819	5.92%
February	19,356	15.39%	19,881	13.66%	19,297	14.84%	22,905	14.50%
March	26,755	24.71%	27,269	23.43%	25,641	24.38%	26,218	24.31%
April	26,533	33.94%	27,457	33.27%	22,972	32.93%	23,592	33.14%
May	24,899	42.61%	24,902	42.19%	25,580	42.45%	27,074	43.28%
June	25,356	51.43%	23,560	50.63%	24,078	51.40%	24,721	52.53%
July	25,906	60.45%	23,660	59.10%	23,069	59.99%	22,080	60.80%
August	23,836	68.74%	24,357	67.83%	23,623	68.77%	22,517	69.23%
September	22,876	76.71%	23,193	76.14%	22,474	77.14%	18,259	76.07%
October	26,013	85.76%	23,375	84.51%	19,401	84.35%	23,762	84.96%
November	20,025	92.73%	19,111	91.36%	22,135	92.59%	20,665	92.70%
December	20,889	100.00%	24,122	100.00%	19,922	100.00%	19,507	100.00%
TOTAL/% Chg	287,315	-7.94%	279,138	-2.85%	268,794	-3.71%	267,119	-0.62%

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	
	2009		2010		2011		2012	
MONTH	$	%	$	%	$	%	$	%
January	1,398	3.94%	1,976	5.61%	2,402	5.81%	7,827	12.91%
February	7,237	24.33%	2,051	11.43%	6,430	21.35%	1,667	15.66%
March	4,234	36.27%	2,000	17.11%	3,786	30.50%	4,257	22.69%
April	1,082	39.32%	1,885	22.46%	2,386	36.26%	2,259	26.41%
May	1,232	42.79%	1,789	27.53%	2,729	42.86%	3,691	32.50%
June	1,276	46.38%	1,663	32.25%	3,090	50.33%	4,483	39.90%
July	4,576	59.28%	4,483	44.98%	3,519	58.83%	6,400	50.46%
August	1,196	62.65%	2,943	53.33%	1,022	61.30%	3,431	56.12%
September	2,345	69.26%	3,920	64.46%	2,218	66.66%	2,101	59.58%
October	2,231	75.55%	4,145	76.22%	1,907	71.27%	2,176	63.17%
November	1,967	81.09%	2,693	83.86%	1,781	75.58%	939	64.72%
December	6,710	100.00%	5,685	100.00%	10,106	100.00%	21,384	100.00%
TOTAL/% Chg	35,484	-26.57%	35,233	-0.71%	41,376	17.44%	60,615	46.50%

NOTE: The large amount in April 2008 was from the sale of several properties and the accompanying satisfaction of weed liens. The large amount in December 2012 is due to the collection of several weed liens.

SUMMER PROGRAMS — COMMUNITY CENTERS

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

LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	N/A	Various Resolutions

INTERPRETATION OF LEGAL AUTHORIZATION:

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

COLLECTION AND TRANSMITTAL OF FUNDS:

Collector: Jewel J. Newman Community Center and Dr. Martin Luther King, Jr., Community Center.

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

PAYOR OF FEE:

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

COMPUTATION OF FEE:

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

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

REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:

Refunds may be made to persons who pay the fee but are subsequently unable to attend the camp.

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

SUMMER PROGRAM - JEWEL J. NEWMAN COMM CTR (CITY) ACCOUNT NUMBER 001 . . 445102								
	2009		2010		2011		2012	
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%	32	0.21%	0	0.00%	0	0.00%
April	0	0.00%	0	0.21%	0	0.00%	0	0.00%
May	0	0.00%	2,490	16.35%	1,200	7.59%	1,850	16.44%
June	9,520	69.90%	6,536	58.72%	11,236	78.70%	5,035	61.17%
July	3,150	93.02%	3,622	82.19%	3,366	100.00%	3,917	95.97%
August	950	100.00%	1,512	91.99%	0	100.00%	300	98.63%
September	0	100.00%	0	91.99%	0	100.00%	154	100.00%
October	0	100.00%	0	91.99%	0	100.00%	0	100.00%
November	0	100.00%	0	91.99%	0	100.00%	0	100.00%
December	0	100.00%	1,235	100.00%	0	100.00%	0	100.00%
TOTAL/% Chg	13,620	-5.35%	15,427	13.27%	15,802	2.43%	11,256	-28.77%

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								
	2009		2010		2011		2012	
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%	7,612	47.78%	0	0.00%	0	0.00%
July	0	0.00%	3,680	70.87%	0	0.00%	0	0.00%
August	0	0.00%	3,344	91.86%	0	0.00%	0	0.00%
September	0	0.00%	0	91.86%	0	0.00%	0	0.00%
October	0	0.00%	227	93.28%	0	0.00%	0	0.00%
November	0	0.00%	0	93.28%	0	0.00%	0	0.00%
December	0	0.00%	1,070	100.00%	0	0.00%	0	0.00%
TOTAL/% Chg	0	0.00%	15,933	100.00%	0	0.00%	0	0.00%

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	
	2009		2010		2011		2012	
MONTH	$	%	$	%	$	%	$	%
January	0	0.00%	0	0.00%	0	0.00%	0	0.00%
February	50	100.00%	0	0.00%	0	0.00%	0	0.00%
March	0	100.00%	0	0.00%	0	0.00%	0	0.00%
April	0	100.00%	0	0.00%	0	0.00%	0	0.00%
May	0	100.00%	0	0.00%	0	0.00%	0	0.00%
June	0	100.00%	0	0.00%	0	0.00%	0	0.00%
July	0	100.00%	0	0.00%	0	0.00%	0	0.00%
August	0	100.00%	0	0.00%	0	0.00%	0	0.00%
September	0	100.00%	0	0.00%	0	0.00%	0	0.00%
October	0	100.00%	0	0.00%	0	0.00%	0	0.00%
November	0	100.00%	0	0.00%	0	0.00%	0	0.00%
December	0	100.00%	0	0.00%	0	0.00%	0	0.00%
TOTAL/% Chg	50	-98.51%	0	-100.00%	0	0.00%	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. In 2012 docking fees were waived by Administration.

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
	2009		2010		2011		2012	
MONTH	$	%	$	%	$	%	$	%
January	648	2.96%	1,949	9.45%	545	3.74%	369	3.09%
February	0	2.96%	2,420	21.18%	1,739	15.68%	923	10.80%
March	5,303	27.20%	1,155	26.77%	1,424	25.45%	835	17.79%
April	99	27.65%	998	31.61%	392	28.14%	950	25.73%
May	714	30.92%	1,210	37.48%	1,299	37.06%	66	26.28%
June	1,072	35.82%	6,182	67.44%	1,837	49.67%	380	29.46%
July	1,106	40.87%	520	69.96%	1,761	61.76%	1,400	41.17%
August	499	43.15%	199	70.92%	0	61.76%	1,742	55.74%
September	8,386	81.49%	3,396	87.38%	914	68.03%	2,352	75.41%
October	2,221	91.64%	407	89.36%	2,039	82.03%	2,068	92.70%
November	1,157	96.93%	860	93.52%	1,606	93.05%	39	93.03%
December	672	100.00%	1,336	100.00%	1,012	100.00%	834	100.00%
TOTAL/% Chg	21,877	-1.72%	20,632	-5.69%	14,568	-29.39%	11,958	-17.92%

NOTE: Revenues for this center fluctuate normally with the number of private rentals and tenant turnovers.

JEWEL J. NEWMAN COMMUNITY CENTER (CITY)					ACCOUNT NUMBER		001 . . 446102	
	2009		2010		2011		2012	
MONTH	$	%	$	%	$	%	$	%
January	350	3.88%	500	2.34%	1,200	4.71%	0	0.00%
February	0	3.88%	1,441	9.08%	0	4.71%	5,253	13.33%
March	4,626	55.23%	650	12.12%	4,044	20.60%	8,470	34.82%
April	850	64.66%	0	12.12%	470	22.44%	3,399	43.44%
May	850	74.10%	5,400	37.39%	2,450	32.07%	4,650	55.24%
June	1,858	94.72%	3,795	55.15%	1,250	36.98%	2,410	61.35%
July	378	98.91%	1,650	62.87%	500	38.94%	2,640	68.05%
August	(3,562)	59.38%	1,700	70.83%	1,400	44.44%	0	68.05%
September	850	68.81%	700	74.10%	0	44.44%	2,200	73.63%
October	1,700	87.68%	887	78.25%	6,540	70.13%	2,100	78.96%
November	850	97.11%	1,172	83.74%	3,049	82.11%	4,442	90.23%
December	260	100.00%	3,475	100.00%	4,555	100.00%	3,850	100.00%
TOTAL/% Chg	9,010	-38.36%	21,370	137.18%	25,458	19.13%	39,414	54.82%

NOTE: 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	
	2009		2010		2011		2012	
MONTH	$	%	$	%	$	%	$	%
January	4,320	13.50%	550	2.60%	0	0.00%	1,390	4.36%
February	893	16.29%	2,508	14.44%	3,034	13.83%	550	6.09%
March	3,353	26.77%	3,450	30.74%	2,865	26.89%	1,310	10.20%
April	1,345	30.98%	685	33.97%	1,420	33.36%	3,366	20.76%
May	3,462	41.80%	1,402	40.60%	575	35.98%	1,750	26.25%
June	1,875	47.66%	257	41.81%	3,694	52.82%	3,042	35.79%
July	1,937	53.71%	0	41.81%	0	52.82%	2,725	44.34%
August	780	56.15%	2,054	51.51%	2,350	63.53%	4,490	58.43%
September	0	56.15%	0	51.51%	2,877	76.64%	3,151	68.31%
October	5,287	72.67%	4,616	73.31%	2,164	86.50%	3,895	80.53%
November	1,598	77.67%	1,072	78.38%	1,116	91.59%	3,561	91.70%
December	7,145	100.00%	4,578	100.00%	1,845	100.00%	2,645	100.00%
TOTAL/% Chg	31,995	21.37%	21,172	-33.83%	21,940	3.63%	31,875	45.28%

NOTE: The large increase in 2012 is due to the result of steady rentals for special events and consistent tenants.

CHANEYVILLE COMMUNITY CENTER (PARISH)					ACCOUNT NUMBER		002 . . 446104	
	2009		2010		2011		2012	
MONTH	$	%	$	%	$	%	$	%
January	275	6.43%	360	9.51%	0	0.00%	0	0.00%
February	375	15.20%	0	9.51%	0	0.00%	0	0.00%
March	391	24.35%	500	22.72%	755	19.63%	625	25.02%
April	375	33.12%	0	22.72%	250	26.13%	0	25.02%
May	0	33.12%	0	22.72%	250	32.63%	616	49.68%
June	25	33.70%	875	45.83%	425	43.68%	125	54.68%
July	1,185	61.41%	0	45.83%	75	45.63%	302	66.77%
August	375	70.18%	100	48.47%	300	53.43%	75	69.78%
September	250	76.03%	1,000	74.88%	250	59.93%	755	100.00%
October	0	76.03%	0	74.88%	730	78.91%	0	100.00%
November	125	78.95%	250	81.48%	250	85.41%	0	100.00%
December	900	100.00%	701	100.00%	561	100.00%	0	100.00%
TOTAL/% Chg	4,276	-16.24%	3,786	-11.46%	3,846	1.58%	2,498	-35.05%

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	
	2009		2010		2011		2012	
MONTH	$	%	$	%	$	%	$	%
January	2,360	7.49%	2,010	6.13%	1,573	5.04%	1,835	6.89%
February	3,305	17.98%	2,260	13.01%	2,810	14.05%	2,360	15.75%
March	3,130	27.91%	4,685	27.29%	1,985	20.41%	1,910	22.92%
April	1,820	33.69%	2,515	34.95%	1,610	25.57%	1,710	29.34%
May	1,410	38.16%	2,195	41.64%	2,935	34.98%	1,385	34.54%
June	6,040	57.33%	6,065	60.12%	5,095	51.30%	5,390	54.78%
July	2,160	64.19%	2,835	68.76%	3,360	62.07%	1,821	61.61%
August	1,645	69.41%	1,610	73.67%	1,885	68.11%	1,560	67.47%
September	1,885	75.39%	1,610	78.58%	1,785	73.84%	2,285	76.05%
October	2,835	84.39%	2,035	84.78%	2,070	80.47%	3,110	87.72%
November	2,360	91.88%	1,585	89.61%	2,135	87.31%	1,160	92.08%
December	2,560	100.00%	3,410	100.00%	3,959	100.00%	2,110	100.00%
TOTAL/% Chg	31,510	-6.07%	32,815	4.14%	31,202	-4.92%	26,636	-14.63%

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. In 2012, Delmont lost two tenants and had fewer rentals causing a decrease in revenues.

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						
			2009	2010	2011	2012
DESCRIPTION	NOTE	ACCOUNT	$	$	$	$
City Court Bond Posting Fees From EBRSO	1	001..440022	40,440	0	4,620	4,250
City Prosecutor Discovery Fees	2	001..440032	1,020	1,075	1,670	5,090
City Pros. Bond Posting Fees From EBRSO	1	001..440033	143,306	0	18,844	12,201
Legal Costs - Sales Tax	3	001..440113	0	40,092	17,780	0
ABC Subpoenas	4	001/002..440350	280	0	1,149	0
Police Collection Fees	5	001..441502	139	66	48	57
Traffic Safety Fees - Hearing Fees	6	001..441509	100	0	150	421

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.

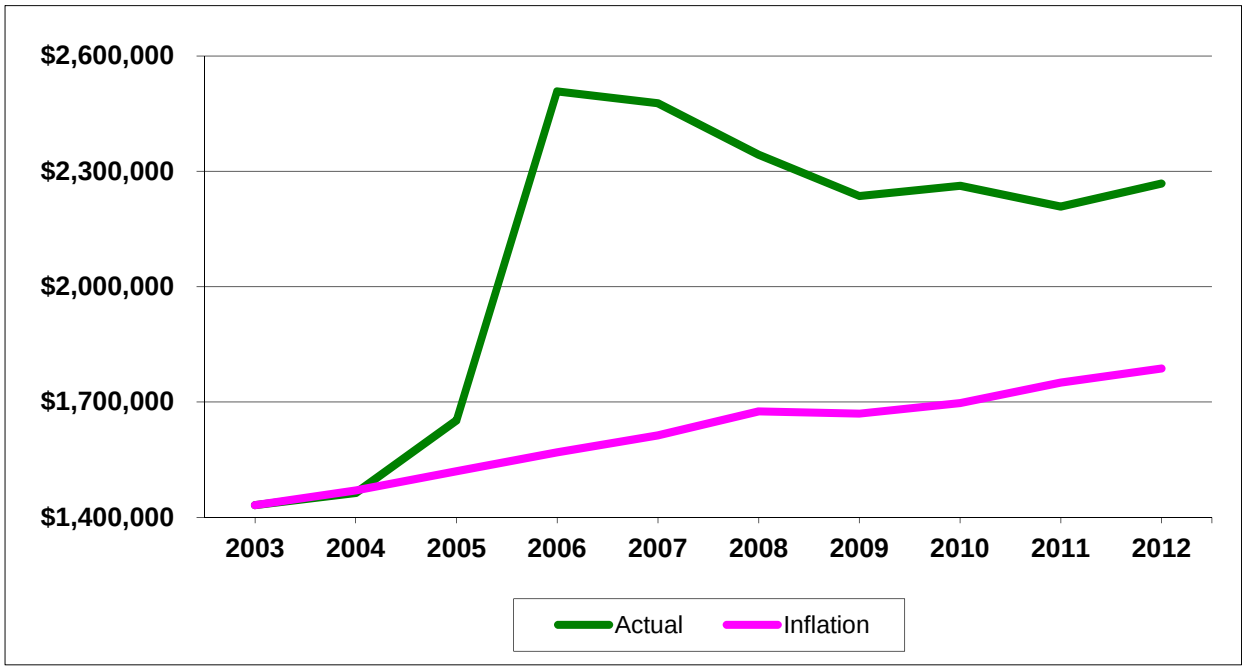
(3) This credit in December of each year results from the closing out of the court costs escrow account (001..240011). The December 2009 amount ($26,079.60) was credited in error to the Contingent Receipts account.

(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
2003	184.0	$1,431,893	$1,431,893
2004	188.9	1,463,484	1,470,025
2005	195.3	1,652,475	1,519,830
2006	201.6	2,507,568	1,568,857
2007	207.3	2,476,517	1,613,214
2008	215.3	2,342,771	1,675,470
2009	214.5	2,235,647	1,669,245
2010	218.1	2,261,756	1,697,260
2011	224.9	2,207,886	1,750,178
2012	229.6	2,268,173	1,786,753

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.

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CITY COURT CRIMINAL FINES
CITY COURT FORFEITURES

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

LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	Louisiana Revised Statutes 13:1872, et seq. 13:2002 15:571.11 L (3) 15:571.11 O	*Plan of Government* Section 11:04

INTERPRETATION OF LEGAL AUTHORIZATION:

State: **L.R.S. 13:1872-1902** contains general provisions for city courts. **L.R.S. 13:2002** states that fines, forfeitures, costs, and penalties imposed in criminal prosecutions by the City Court of Baton Rouge are to be paid into the City General Fund. **L.R.S. 15:571.11 L (3)** provides that, as of June 22, 1993, proceeds of bond forfeitures would be divided equally among the prosecutor, the court, the law enforcement agency involved, and the indigent defender program. **L.R.S. 15:571.11 O** allows the payment of fines by credit card.

Local: **Section 11.04 of *The Plan of Government*** of the City of Baton Rouge and the Parish of East Baton Rouge creates a City Court of the City of Baton Rouge, which has jurisdiction over the territorial area of the City of Baton Rouge. The criminal jurisdiction of the City Court includes cases involving the violation of any city or parochial ordinance and is limited to offenses not punishable by imprisonment at hard labor.

COLLECTION AND TRANSMITTAL OF FUNDS:

Collector: The Clerk of City Court.

Transmittal: Remitted daily to Finance Department–Revenue Division.

DISTRIBUTION OF PROCEEDS:

From 6/22/93 through 12/31/98, bond forfeitures were distributed 25% each to the City General Fund, the City Court Judicial Expense Fund, the City Constable Court Costs Fund, and the indigent defender program. Beginning 1/1/99 the City Court Judicial Expense Fund was eliminated, and its portion is deposited into the General Fund.

PAYOR OF FEE:

Criminal fines may be imposed by the City Court judges on **persons convicted of criminal offenses** in the City Court of Baton Rouge. Persons who post bonds **but fail to appear in court** forfeit the amount posted.

COMPUTATION OF FEE:

The City Court criminal fines are set at the discretion of the judges of City Court, within the limitations of state statutes and local ordinances.

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

CITY COURT CRIMINAL FINES (CITY)						ACCOUNT NUMBER		001 . . 450101
	2009		2010		2011		2012	
MONTH	$	%	$	%	$	%	$	%
January	29,556	7.62%	26,716	6.48%	27,723	8.08%	25,778	7.38%
February	36,253	16.96%	40,453	16.30%	45,631	21.39%	44,095	19.99%
March	28,740	24.36%	47,442	27.81%	62,540	39.63%	30,150	28.62%
April	31,126	32.39%	53,305	40.74%	15,411	44.12%	43,725	41.13%
May	28,580	39.75%	37,610	49.87%	28,135	52.33%	27,741	49.06%
June	23,725	45.86%	29,362	57.00%	17,436	57.41%	36,992	59.65%
July	51,253	59.07%	28,982	64.03%	29,211	65.93%	27,234	67.44%
August	37,997	68.86%	24,442	69.96%	22,994	72.64%	20,681	73.36%
September	31,911	77.09%	35,415	78.55%	27,096	80.54%	25,503	80.65%
October	31,138	85.11%	26,652	85.02%	29,615	89.18%	23,814	87.47%
November	32,246	93.42%	25,677	91.25%	18,197	94.48%	23,537	94.20%
December	25,539	100.00%	36,059	100.00%	18,922	100.00%	20,265	100.00%
TOTAL	388,064	29.82%	412,115	6.20%	342,911	-16.79%	349,515	1.93%

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
	2009		2010		2011		2012	
MONTH	$	%	$	%	$	%	$	%
January	750	4.29%	3,975	13.26%	1,516	4.47%	10,853	8.25%
February	1,101	10.59%	1,850	19.43%	1,553	9.04%	14,625	19.36%
March	4,676	37.33%	3,619	31.50%	1,250	12.73%	13,190	29.39%
April	938	42.69%	1,014	34.88%	6,802	32.77%	14,138	40.13%
May	739	46.92%	1,113	38.59%	0	32.77%	8,671	46.72%
June	446	49.47%	500	40.26%	1,550	37.33%	3,067	49.05%
July	1,775	59.62%	1,250	44.43%	500	38.81%	9,859	56.54%
August	2,204	72.22%	0	44.43%	0	38.81%	5,333	60.60%
September	625	75.80%	800	47.10%	4,555	52.23%	1,575	61.79%
October	3,319	94.78%	11,956	86.97%	3,592	62.81%	28,439	83.40%
November	328	96.65%	2,923	96.72%	2,250	69.44%	7,316	88.96%
December	585	100.00%	984	100.00%	10,372	100.00%	14,522	100.00%
TOTAL	17,486	-73.14%	29,984	71.47%	33,940	13.19%	131,588	287.71%

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

CITY COURT TRAFFIC FINES

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

LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	Louisiana Revised Statutes 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.

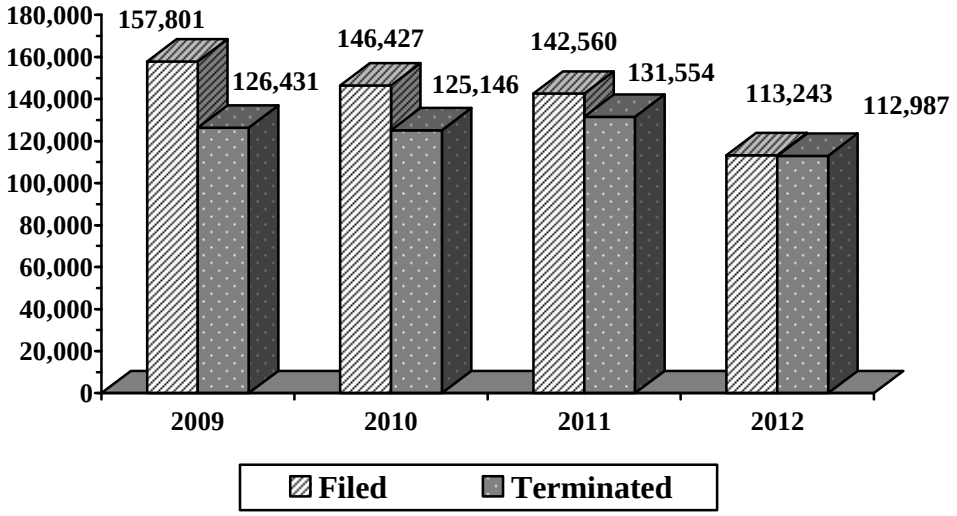
COMPUTATION OF FEE:

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
	2009		2010		2011		2012	
MONTH	$	%	$	%	$	%	$	%
January	146,275	8.42%	120,869	6.89%	124,234	7.00%	127,277	7.29%
February	163,538	17.84%	163,845	16.23%	167,306	16.42%	178,760	17.54%
March	172,297	27.75%	197,518	27.48%	211,189	28.31%	159,933	26.70%
April	144,570	36.08%	173,722	37.38%	123,022	35.23%	157,937	35.75%
May	148,244	44.61%	150,370	45.95%	137,801	42.99%	151,276	44.42%
June	140,130	52.68%	147,535	54.36%	140,251	50.89%	172,553	54.31%
July	162,100	62.01%	146,566	62.71%	156,866	59.72%	144,500	62.59%
August	123,930	69.14%	127,866	70.00%	148,938	68.11%	152,714	71.34%
September	138,485	77.12%	147,501	78.40%	149,576	76.53%	142,864	79.53%
October	129,013	84.54%	133,306	86.00%	160,381	85.56%	136,260	87.34%
November	141,394	92.68%	105,820	92.03%	123,615	92.52%	107,228	93.48%
December	127,098	100.00%	139,838	100.00%	132,784	100.00%	113,700	100.00%
TOTAL	1,737,074	-7.17%	1,754,756	1.02%	1,775,963	1.21%	1,745,002	-1.74%

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	
	2009		2010		2011		2012	
MONTH	$	%	$	%	$	%	$	%
January	3,610	15.83%	0	0.00%	0	0.00%	0	0.00%
February	2,646	27.44%	0	0.00%	0	0.00%	0	0.00%
March	2,500	38.41%	0	0.00%	0	0.00%	0	0.00%
April	1,210	43.71%	0	0.00%	0	0.00%	0	0.00%
May	1,322	49.51%	0	0.00%	0	0.00%	0	0.00%
June	1,460	55.92%	5,060	91.17%	0	0.00%	0	0.00%
July	0	55.92%	0	91.17%	0	0.00%	0	0.00%
August	1,230	61.31%	470	99.64%	0	0.00%	0	0.00%
September	2,720	73.24%	0	99.64%	0	0.00%	0	0.00%
October	0	73.24%	0	99.64%	0	0.00%	0	0.00%
November	1,590	80.22%	0	99.64%	0	0.00%	0	0.00%
December	4,510	100.00%	20	100.00%	0	0.00%	0	0.00%
TOTAL	22,798	-14.87%	5,550	-75.66%	0	0.00%	0	0.00%

NOTE: The Sheriff began issuing parking tickets in 2007, and this account was set up at that time to receive the City-Parish's 40% share of the fines from tickets issued by the Sheriff. Fluctuations in revenues from traffic fines result in part from number of tickets issued. As a result of **Ordinance 15036** of **11/23/10** parish parking fines are no longer collected.

ABC BOARD FINES

REVENUE TYPE	FUND . . OBJECT	
Fines and Forfeits	City 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.

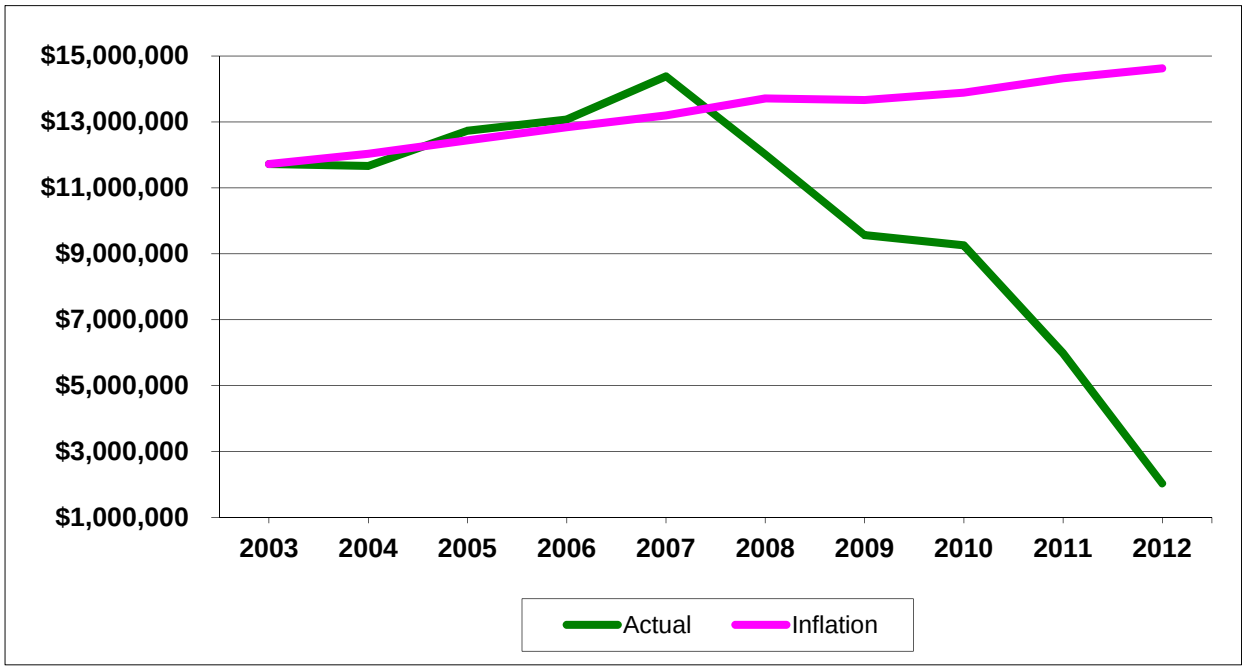
MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

ABC BOARD FINES (CITY)							ACCOUNT NUMBER	001 . . 451300
	2009		2010		2011		2012	
MONTH	$	%	$	%	$	%	$	%
January	5,820	9.60%	5,200	9.13%	10,977	20.73%	3,600	9.20%
February	15,685	35.47%	9,225	25.33%	8,524	36.84%	9,485	33.45%
March	6,200	45.70%	2,917	30.45%	5,848	47.88%	3,600	42.66%
April	5,300	54.44%	3,050	35.81%	5,850	58.93%	1,628	46.82%
May	3,000	59.39%	2,750	40.64%	250	59.40%	2,040	52.04%
June	10,600	76.88%	4,500	48.54%	7,042	72.71%	1,995	57.14%
July	2,666	81.28%	3,550	54.77%	2,275	77.00%	3,050	64.93%
August	3,750	87.46%	2,805	59.70%	3,800	84.18%	715	66.76%
September	1,500	89.94%	7,125	72.21%	1,850	87.67%	2,750	73.79%
October	2,050	93.32%	3,000	77.48%	3,250	93.81%	1,350	77.25%
November	1,800	96.29%	7,200	90.12%	2,000	97.59%	5,150	90.41%
December	2,250	100.00%	5,625	100.00%	1,275	100.00%	3,750	100.00%
TOTAL	60,621		56,947		52,941		39,113	

ABC BOARD FINES (PARISH)							ACCOUNT NUMBER	002 . . 451300
	2009		2010		2011		2012	
MONTH	$	%	$	%	$	%	$	%
January	750	7.81%	0	0.00%	0	0.00%	0	0.00%
February	1,923	27.83%	1,843	76.66%	1,824	85.59%	1,455	49.24%
March	3,166	60.80%	311	89.60%	141	92.21%	0	49.24%
April	750	68.61%	0	89.60%	0	92.21%	0	49.24%
May	265	71.37%	0	89.60%	166	100.00%	0	49.24%
June	0	71.37%	0	89.60%	0	100.00%	0	49.24%
July	1,000	81.78%	0	89.60%	0	100.00%	0	49.24%
August	0	81.78%	0	89.60%	0	100.00%	0	49.24%
September	1,000	92.19%	0	89.60%	0	100.00%	0	49.24%
October	0	92.19%	0	89.60%	0	100.00%	0	49.24%
November	750	100.00%	0	89.60%	0	100.00%	750	74.62%
December	0	100.00%	250	100.00%	0	100.00%	750	100.00%
TOTAL	9,604		2,404		2,131		2,955	
COMB/% Chg	70,225	-13.08%	59,351	-15.48%	55,072	-7.21%	42,068	-23.61%

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

MISCELLANEOUS



Year	Average CPI-U	Actual	Inflation
2003	184.0	$11,715,404	$11,715,404
2004	188.9	11,662,849	12,027,390
2005	195.3	12,725,348	12,434,883
2006	201.6	13,066,323	12,836,008
2007	207.3	14,378,643	13,198,931
2008	215.3	12,009,008	13,708,296
2009	214.5	9,566,322	13,657,360
2010	218.1	9,256,946	13,886,574
2011	224.9	5,984,966	14,319,535
2012	229.6	2,028,082	14,618,787

Fluctuations in these revenues occur primarily in interest earnings, which follow changes in the economy, and increases and decreases in the amounts owed to the General Fund for debt service on bonds sold for the benefit of the Baton Rouge Airport District and the EBR Sewerage Commission. In addition, certain police revenues are erractic and affect the total each year.

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INTEREST EARNINGS ON INVESTMENTS

REVENUE TYPE	FUND . . OBJECT	
Miscellaneous Revenues	City Parish	001 . . 481000 002 . . 481000

LEGAL AUTHORIZATION

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

INTERPRETATION OF LEGAL AUTHORIZATION:

State: **L.R.S. 33:425** provides that the treasurer of the local government shall receive, safely keep, and pay out according to law all monies belonging to the municipality and perform all other duties that may be prescribed by ordinance. **L.R.S. 39:1271** provides that any municipality, parish, school board, police jury, and any and all other political subdivisions of the state must invest in certain specified federal and bank securities such monies in any general or specific fund of the respective subdivision as they, in their discretion, may determine to be available for investment.

Local: **Section 8.02 of *The Plan of Government*** provides for a Parish and City Treasurer who shall have custody of all funds belonging to the parish, the city, and districts, and shall deposit the same in such banks as may be designated by the Metropolitan Council, on such conditions as are provided by law for the deposit of public money.

COLLECTION AND TRANSMITTAL OF FUNDS:

Collector: Council Administrator–Treasurer.

Transmittal: Remitted to and recorded quarterly by Finance Department–Accounting Division.

DISTRIBUTION OF PROCEEDS:

Each quarter, the Financial Accounting Information System (FAIS) computes the average daily balance of all fund types affected by each investment and distributes earnings based upon this balance. Different rates are used for mature investments and for those investments that are still accruing interest. The computations made by the FAIS are checked for accuracy by Accounting Division personnel.

The interest earned in the City Court Receipts Suspense Fund and the City Court Appearance Bond Fund is added to interest earned in the City General Fund. Interest earned by the Sales Tax Suspense Fund is distributed to the City and Parish General Funds, the Sewer Sales Tax Fund, and the Parish Street Maintenance Fund based upon actual sales tax collections in each of the funds in the previous years. Beginning January 1, 2001, interest earned on amounts held in escrow for enterprise zone rebates in the Sales Tax Suspense Fund are distributed only to the City and Parish General Fund.

PAYOR OF FEE:

The City-Parish is required by law to invest in United States bonds, treasury notes or certificates, or time certificates of deposit of state banks organized under the laws of Louisiana and national banks having their principal office in the state of Louisiana such monies in any general or special fund of the City-Parish as might constitute a surplus or the expenditure of which is deemed inadvisable by the City-Parish at the time. Interest on the investments is paid by the institutions in which the funds are invested.

Interest earnings are earned when investments mature and depend on the amount invested, type of investment, and term of the investment. Quarterly accruals are recorded for interest earned during the year.

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

INTEREST EARNINGS ON INVESTMENTS (CITY)					ACCOUNT NUMBER 001 . . 481000			
	2009		2010		2011		2012	
QUARTER	$	%	$	%	$	%	$	%
1st	107,751	47.64%	19,470	14.40%	21,043	24.79%	16,152	22.16%
2nd	68,307	77.85%	22,454	31.01%	25,350	54.66%	25,953	57.77%
3rd	32,262	92.11%	29,985	53.20%	15,457	72.87%	16,678	80.66%
4th	18,103	100.12%	30,048	75.42%	20,109	96.56%	14,096	100.00%
Other	(263)	100.00%	33,222	100.00%	2,916	100.00%	0	100.00%
TOTAL	226,160		135,179		84,875		72,879	

INTEREST EARNINGS ON INVESTMENTS (PARISH)					ACCOUNT NUMBER 002 . . 481000			
	2009		2010		2011		2012	
QUARTER	$	%	$	%	$	%	$	%
1st	95,848	45.29%	25,120	24.98%	9,181	23.06%	7,615	15.37%
2nd	59,460	73.39%	13,518	38.42%	11,559	52.08%	18,030	51.77%
3rd	31,397	88.23%	16,140	54.47%	6,926	69.48%	11,715	75.42%
4th	24,906	100.00%	15,724	70.10%	9,391	93.06%	12,178	100.00%
Other	0	100.00%	30,072	100.00%	2,763	100.00%	0	100.00%
TOTAL	211,611		100,574		39,820		49,538	
COMB/% Chg	437,771	-79.28%	235,753	-46.15%	124,695	-47.11%	122,417	-1.83%

NOTE: Amounts noted above under "Other" include interest earnings on solid waste user fees, amounts earned on funds held in escrow for payment of property taxes, and other miscellaneous amounts. Interest rates, along with certain revenues decreased substantially in 2009, 2010, 2011, and 2012 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	2009	2010	2011	2012
General Fund:				
Interest Earnings	437,771	235,753	124,695	122,417
Interest Earnings on Assessments-Paving	1,498	(105)	0	0
Health & Dental Managerial Fund	17,244	8,431	11,253	12,538
Postemployment Benefits Fund	4,742	2,650	(40)	2,270
Insurance Reserve Fund	187,260	85,207	60,756	70,651
TOTAL CAFR	648,515	331,936	196,664	207,876

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
	2009		2010		2011		2012	
MONTH	$	%	$	%	$	%	$	%
January	0	0.00%	3,263	15.39%	1,631	8.33%	0	0.00%
February	3,263	18.18%	0	15.39%	0	8.33%	1,631	8.33%
March	1,631	27.27%	3,263	30.77%	3,263	25.00%	3,263	25.00%
April	0	27.27%	1,631	38.47%	1,631	33.33%	1,631	33.33%
May	3,262	45.45%	1,631	46.16%	0	33.33%	1,631	41.67%
June	1,631	54.54%	1,631	53.85%	3,263	50.00%	1,631	50.00%
July	0	54.54%	1,631	61.54%	0	50.00%	0	50.00%
August	3,263	72.73%	1,631	69.23%	3,263	66.67%	3,263	66.67%
September	0	72.73%	1,631	76.92%	1,631	75.00%	1,631	75.00%
October	3,263	90.91%	1,631	84.61%	1,631	83.34%	0	75.00%
November	0	90.91%	0	84.61%	1,631	91.67%	1,631	83.33%
December	1,631	100.00%	3,263	100.00%	1,631	100.00%	3,263	100.00%
TOTAL/% Chg	17,944	-15.38%	21,206	18.18%	19,575	-7.69%	19,575	0.00%

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

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

Effective June 8, 1997, the Office of Community Development has rented space at the Attorneys' Building at a monthly charge of $6,758.33.

Effective June 15, 2009, the East Baton Rouge Parish Sheriff's Office rented space in the Emergency Operations Center building; rental rate is $14,097 per year. See a copy of the lease on file in the Budgeting Division.

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

RENTALS - BUILDINGS (CITY)					ACCOUNT NUMBER		001 . . 482200	
	2009		2010		2011		2012	
MONTH	$	%	$	%	$	%	$	%
January	0	0.00%	0	0.00%	0	0.00%	0	0.00%
February	12,900	5.45%	13,138	5.20%	13,138	5.16%	13,287	5.11%
March	33,176	19.48%	35,865	19.38%	33,712	18.40%	34,463	18.36%
April	12,900	24.94%	0	19.38%	13,288	23.62%	13,738	23.64%
May	12,900	30.39%	13,138	24.58%	13,288	28.83%	13,738	28.93%
June	33,176	44.42%	40,372	40.54%	47,660	47.55%	48,110	47.43%
July	12,900	49.88%	13,138	45.74%	13,288	52.77%	13,738	52.71%
August	12,900	55.33%	13,138	50.93%	13,287	57.99%	13,738	57.99%
September	12,900	60.79%	13,138	56.13%	33,562	71.17%	13,738	63.28%
October	33,763	75.06%	13,137	61.33%	13,287	76.38%	34,013	76.36%
November	12,901	80.52%	63,783	86.55%	13,287	81.60%	13,738	81.64%
December	46,076	100.00%	34,003	100.00%	46,850	100.00%	47,751	100.00%
TOTAL	236,492		252,850		254,647		260,052	

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	
	2009		2010		2011		2012	
MONTH	$	%	$	%	$	%	$	%
January	117	8.36%	350	25.00%	0	0.00%	0	0.00%
February	117	16.71%	0	25.00%	250	25.00%	250	25.00%
March	116	25.00%	0	25.00%	0	25.00%	0	25.00%
April	117	33.36%	350	50.00%	0	25.00%	0	25.00%
May	117	41.71%	0	50.00%	250	50.00%	250	50.00%
June	116	50.00%	0	50.00%	0	50.00%	0	50.00%
July	117	58.36%	350	75.00%	0	50.00%	0	50.00%
August	117	66.71%	0	75.00%	250	75.00%	250	75.00%
September	116	75.00%	0	75.00%	0	75.00%	0	75.00%
October	117	83.36%	350	100.00%	0	75.00%	0	75.00%
November	117	91.71%	0	100.00%	250	100.00%	250	100.00%
December	116	100.00%	0	100.00%	0	100.00%	0	100.00%
TOTAL	1,400		1,400		1,000		1,000	
COMB/% Chg	237,892	0.94%	254,250	6.88%	255,647	0.55%	261,052	2.11%

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

ANALYSIS OF RENTAL REVENUE:

	LESSEE	2009	2010	2011	2012
CITY	Public Defender	154,805	157,653	159,450	164,855
	Sheriff's Office	587	14,097	14,097	14,097
	Community Development	81,100	81,100	81,100	81,100
	TOTAL CITY	**236,492**	**252,850**	**254,647**	**260,052**
PARISH	Gaming Control	1,400	1,400	1,000	1,000
	TOTAL PARISH	**1,400**	**1,400**	**1,000**	**1,000**
GRAND TOTAL		**237,892**	**254,250**	**255,647**	**261,052**

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
	2009		2010		2011		2012	
MONTH	$	%	$	%	$	%	$	%
January	4,822	8.33%	4,822	8.33%	4,176	7.83%	0	0.00%
February	4,822	16.67%	4,822	16.67%	4,176	15.66%	0	0.00%
March	4,822	25.00%	4,822	25.00%	4,822	24.70%	0	0.00%
April	4,822	33.33%	4,822	33.33%	4,822	33.74%	12,528	33.55%
May	4,822	41.67%	4,822	41.67%	4,822	42.78%	0	33.55%
June	4,821	50.00%	4,822	50.00%	4,822	51.82%	0	33.55%
July	4,822	58.33%	4,822	58.34%	4,822	60.86%	0	33.55%
August	4,822	66.67%	4,822	66.67%	0	60.86%	0	33.55%
September	4,822	75.00%	4,822	75.00%	0	60.86%	0	33.55%
October	4,822	83.33%	4,821	83.33%	0	60.86%	0	33.55%
November	4,821	91.67%	0	83.33%	0	60.86%	0	33.55%
December	4,822	100.00%	9,643	100.00%	20,879	100.00%	24,809	100.00%
TOTAL/% Chg	57,862	0.00%	57,862	0.00%	53,341	-7.81%	37,336	-30.00%

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

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 2012:

State Lease #9192, dated January 19, 1981, leased to **Millie Loggins Fehlman** (**assignees are Hilcorp Energy II, L.P. and Samson Petroleum Company - payments by Hilcorp Energy Company, and Sampson Petroleum Company**), 44.50 acres in the Comite Field. A portion of the lease has terminated, and the only portion remaining in effect is that within the Cobb unit.

State Lease #18482, dated February 9, 2005, leased to **Alpine Exploration Companies, Inc.** (**Lamar Oil & Gas, Inc.,** is assignee of 84% interest, and operator of the lease the other 16% has been assigned to Angel Oil, L.L.C., and others, but the City-Parish has not recognized the assignment, with the consequence that the City-Parish still recognizes Alpine Exploration Companies, Inc., as the owner of the 16% interest), 21.36 acres of South Sewage Treatment Plant. **Lamar Oil & Gas should pay 100% of royalty payments.**

Lease dated May 30, 1977, streets and rights-of-way for **Oak Cluster Subdivision and Oak Cluster Drive**, originally granted to **Amoco Production Company and now owned by Hilcorp Energy Company**. The City-Parish acquired ownership of this property subject to the pre-existing lease. The property is now in the Tommy J. Strain No. 1 unit.

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

State Lease #20138, dated August 12, 2009, leased to Mark A. O'Neal & Associates, Inc., 1.84 acres in Section 44, T5S, R1W.

State Lease #20243, dated January 13, 2010, leased to Hilcorp Energy Company, 31 acres, approximately, in the Comite Field.

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

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

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

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

Unleased working interest in the **Port Hudson Field** (**operator is Hilcorp Energy Company**).

The terms of the various leases provide for revenues to the parish at the amounts and rates for **bonuses, annual rentals, semiannual shut-in payments, and royalties** listed below. A bonus is an amount paid in cash at the inception of the lease and usually consists of the first year's rental payment plus an additional amount of up to one year's rental as actual bonus. Rental payments are made to keep the lease in effect until production is achieved. Shut-in payments are made when there is a well capable of producing gas in paying quantities but gas is not being used or marketed because of a lack of a reasonable market or marketing facilities or governmental restrictions. In such cases the well is shut in, and the lease is kept in effect by semiannual payments to the lessor. Royalties are calculated as a percentage of the value of actual production.

State Lease #9192:

Bonus	$114,231.50
Rental	$57,115.75
Shut-in	$3.00 per acre for a six-month period ($200 minimum)
Royalties	26 1/2% of the value of all oil, gas, and other minerals

State Lease #18482:

Bonus	$3,738.00
Rental	$1,869.00
Shut-in	$25.00 per acre for a six-month period ($500 minimum)
Royalties	20% of the value of all oil, gas, and other minerals

May 30, 1977, lease of Oak Cluster:

Bonus	unknown
Rental	$25.00 per acre
Shut-in	$25.00 per acre
Royalties	1/6 of the value of all oil, gas, and other minerals

State Lease #20137:

Bonus	$711.45
Rental	$355.73
Shut-in	$25.00 per acre for a six-month period ($500 minimum)
Royalties	25% of the value of oil, gas, and other minerals

State Lease #20138:

Bonus	$1,426.00
Rental	$713.00
Shut-in	$25.00 per acre for a six-month period ($500 minimum)
Royalties	25% of the value of oil, gas, and other minerals

State Lease #20243:

Bonus	$31,372.00
Rental	$15,686.00
Shut-in	$25.00 per acre for a six-month period ($500 minimum)
Royalties	26% of the value of oil, gas, and other minerals

State Lease #20244:

Bonus	$12,048.00
Rental	$ 6,024.00
Shut-in	$25.00 per acre for a six-month period ($500 minimum)
Royalties	25% of the value of oil, gas, and other minerals

State Lease #20245

Bonus	$18,574.00
Rental	$ 9,287.00
Shut-in	$25.00 per acre for a six-month period ($500.00)
Royalties	25% of the value of oil, gas, and other minerals

State Lease #20347

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

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

OIL, GAS, & MINERAL ROYALTIES (PARISH)					ACCOUNT NUMBER		002 . . 482310	
	2009		2010		2011		2012	
MONTH	$	%	$	%	$	%	$	%
January	0	0.00%	0	0.00%	0	0.00%	0	0.00%
February	199	0.54%	103	0.20%	101	0.25%	0	0.00%
March	(16,488)	-44.57%	9,572	18.54%	3,905	10.11%	5,323	3.22%
April	7,735	-23.41%	4,611	27.37%	4,510	21.49%	286	3.39%
May	257	-22.70%	2,218	31.62%	146	21.86%	3,378	5.43%
June	5,757	-6.95%	8,774	48.43%	3,831	31.53%	97,869	64.57%
July	4,284	4.77%	3,363	54.87%	7,525	50.52%	1,036	65.19%
August	4,999	18.45%	11,616	77.13%	4,008	60.64%	0	65.19%
September	3,919	29.17%	4,280	85.32%	3,354	69.11%	11,289	72.01%
October	4,835	42.40%	802	86.86%	343	69.97%	12,728	79.70%
November	3,409	51.73%	8,188	102.55%	6,159	85.52%	1,902	80.85%
December	17,641	100.00%	(1,330)	100.00%	5,738	100.00%	31,689	100.00%
TOTAL	36,547		52,197		39,620		165,500	

NOTE: Revenues are shown in the month in which they are actually received rather than in the month to which they apply. Royalty payments are made by several different companies, each operating on a different schedule. There is usually a lag of from one to four months between the month of production and the payment of royalties. The revenue may vary from year to year depending on the production of oil and gas fields. June 2012 included payments for several months.

OIL, GAS, & MINERAL BONUS & RENTALS (PARISH)					ACCOUNT NUMBER		002 . . 482320	
	2009		2010		2011		2012	
MONTH	$	%	$	%	$	%	$	%
TOTAL	64,132		44,049		29,823		6,526	
COMB/% Chg	100,679	-31.13%	96,246	-4.40%	69,443	-27.85%	172,026	147.72%

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. In 2012, a well was completed which explains the increase in 2012.

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	
	2009		2010		2011		2012	
MONTH	$	%	$	%	$	%	$	%
February	16,295	3.92%	0	0.00%	10,506	2.36%	9,766	2.39%
April	0	3.92%	15,578	3.89%	0	2.36%	0	2.39%
August	223,188	57.67%	230,555	61.49%	264,500	61.84%	227,767	58.08%
December	175,809	100.00%	154,147	100.00%	169,667	100.00%	171,417	100.00%
TOTAL/% Chg	415,292	2.17%	400,280	-3.61%	444,673	11.09%	408,950	-8.03%

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	
	2009		2010		2011		2012	
MONTH	$	%	$	%	$	%	$	%
June	646,039	9.20%	410,198	5.82%	153,711	3.80%	0	0.00%
December	6,373,096	100.00%	6,638,644	100.00%	3,886,369	100.00%	0	0.00%
TOTAL/% Chg	7,019,135	0.38%	7,048,842	0.42%	4,040,080	-42.68%	0	-100.00%

NOTE: The final payment was made in 2011.

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	
	2009		2010		2011		2012	
MONTH	$	%	$	%	$	%	$	%
March	0	0.00%	0	0.00%	0	0.00%	0	0.00%
September	2,796	100.00%	0	0.00%	0	0.00%	0	0.00%
November	0	100.00%	173	0.00%	0	0.00%	0	0.00%
December	0	100.00%	(173)	0.00%	0	0.00%	0	0.00%
TOTAL/% Chg	2,796	-20.86%	0	0.00%	0	0.00%	0	0.00%

NOTE: 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
	2009		2010		2011		2012	
MONTH	$	%	$	%	$	%	$	%
January	465	0.80%	7,543	22.71%	(6,730)	-7.72%	(73,274)	-84.62%
February	339	1.38%	54	22.87%	12,117	6.18%	73,497	0.26%
March	828	2.79%	231	23.57%	510	6.76%	11,748	13.82%
April	(4,515)	-4.94%	1,063	26.77%	3,933	11.27%	274	14.14%
May	2,293	-1.01%	1,896	32.48%	573	11.93%	452	14.66%
June	521	-0.12%	11,475	67.03%	615	12.63%	1,251	16.11%
July	22,221	37.92%	523	68.60%	247	12.91%	312	16.47%
August	3,088	43.21%	406	69.83%	33,323	51.12%	3,862	20.93%
September	(1,751)	40.21%	2,800	78.26%	485	51.67%	298	21.27%
October	5,432	49.51%	85	78.51%	7,960	60.80%	937	22.35%
November	169	49.80%	173	79.03%	241	61.07%	1,046	23.56%
December	29,323	100.00%	6,963	100.00%	33,954	100.00%	66,188	100.00%
TOTAL	58,413		33,212		87,228		86,591	

CONTINGENT RECEIPTS (PARISH)					ACCOUNT NUMBER		002 . . 484200	
	2009		2010		2011		2012	
MONTH	$	%	$	%	$	%	$	%
January	0	0.00%	184	0.26%	0	0.00%	3,742	82.79%
February	7	0.05%	(181)	0.00%	0	0.00%	0	82.79%
May	0	0.05%	0	0.00%	0	0.00%	0	82.79%
June	0	0.05%	0	0.00%	0	0.00%	40	83.67%
July	0	0.05%	0	0.00%	32,370	99.99%	0	83.67%
August	0	0.05%	0	0.00%	2	100.00%	100	85.88%
September	0	0.05%	34,143	48.33%	0	100.00%	0	85.88%
October	0	0.05%	104	48.48%	0	100.00%	0	85.88%
November	0	0.05%	36,400	100.00%	0	100.00%	0	85.88%
December	13,817	100.00%	0	100.00%	0	100.00%	638	100.00%
TOTAL	13,824		70,650		32,372		4,520	
COMB/% Chg	72,237	351.96%	103,862	43.78%	119,600	15.15%	91,111	-23.82%

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 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.

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

JUVENILE SERVICES VENDING MACHINE COMMISSIONS

REVENUE TYPE	FUND . . OBJECT	
Miscellaneous Revenues	City	001 . . 484210

LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	N/A	Resolution 36031, 07/26/95

INTERPRETATION OF LEGAL AUTHORIZATION:

Local: Metropolitan Council **Resolution 36031** of July 26, 1995, created this revenue to receive the proceeds of vending-machine sales at Juvenile Services and authorized their expenditure for items such as food, clothing, school supplies, and tickets to movies and sporting events for children certified as needy. Expenditures are limited to $50 for any single item or function.

COLLECTION AND TRANSMITTAL OF FUNDS:

Collector: Department of Juvenile Services.

Transmittal: Remitted as received to Finance Department–Revenue Division.

DISTRIBUTION OF PROCEEDS:

An appropriation is included in the annual operating budget for the Probation and Family Services Division of Juvenile Services, funded from estimated vending machine commissions.

PAYOR OF FEE:

The **vending machine companies** pay a commission on items sold from their machines located in the Juvenile Court / Juvenile Services buildings.

COMPUTATION OF FEE:

Until October 2005, the commission paid by the soft drink and snack vendors was 5% of total vending machine sales. The commission was increased to 10% of net sales.

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

JUVENILE SERVICES VENDING MACHINE COMMISSIONS (CITY)							ACCOUNT NUMBER 001 . . 484210	
	2009		2010		2011		2012	
MONTH	$	%	$	%	$	%	$	%
January	(722)	-48.17%	0	0.00%	0	0.00%	(95)	-8.06%
February	0	-48.17%	143	8.25%	132	8.63%	95	0.00%
March	1,015	19.55%	120	15.17%	87	14.31%	91	7.72%
April	0	19.55%	154	24.05%	255	30.98%	156	20.97%
May	153	29.75%	185	34.72%	0	30.98%	94	28.95%
June	173	41.29%	144	43.02%	232	46.14%	83	35.99%
July	145	50.97%	299	60.27%	0	46.14%	120	46.18%
August	0	50.97%	0	60.27%	145	55.62%	0	46.18%
September	171	62.37%	266	75.61%	110	62.81%	186	61.97%
October	129	70.98%	0	75.61%	130	71.31%	62	67.23%
November	136	80.05%	156	84.60%	156	81.50%	107	76.32%
December	299	100.00%	267	100.00%	283	100.00%	279	100.00%
TOTAL/% Chg	1,499	-11.46%	1,734	15.68%	1,530	-11.76%	1,178	-23.01%

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	
	2009		2010		2011		2012	
MONTH	$	%	$	%	$	%	$	%
January	12,922	13.11%	1,741	1.17%	7,039	13.39%	3,383	3.86%
February	7,608	20.82%	4,247	4.01%	6,432	25.63%	2,532	6.74%
March	7,939	28.87%	20,288	17.60%	7,874	40.61%	4,825	12.25%
April	7,846	36.83%	9,373	23.88%	4,908	49.95%	2,215	14.77%
May	2,760	39.63%	6,856	28.47%	7,604	64.42%	3,620	18.90%
June	10,975	50.76%	9,797	35.03%	(2,574)	59.52%	17,897	39.31%
July	13,830	64.79%	12,076	43.12%	4,464	68.01%	15,211	56.65%
August	5,441	70.30%	14,772	53.02%	3,825	75.29%	18,572	77.83%
September	9,113	79.55%	8,723	58.86%	3,617	82.17%	4,877	83.39%
October	2,471	82.05%	7,396	63.82%	6,178	93.93%	9,172	93.85%
November	5,764	87.90%	6,413	68.11%	1,800	97.35%	4,576	99.06%
December	11,932	100.00%	47,605	100.00%	1,393	100.00%	820	100.00%
TOTAL/% Chg	98,601	-20.45%	149,287	51.41%	52,560	-64.79%	87,700	66.86%

NOTE: 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
	2009		2010		2011		2012	
MONTH	$	%	$	%	$	%	$	%
January	372	6.77%	386	4.55%	357	5.36%	145	3.42%
February	509	16.04%	463	10.02%	577	14.03%	682	19.50%
March	551	26.07%	1,039	22.27%	1,523	36.91%	557	32.63%
April	226	30.19%	631	29.72%	736	47.96%	126	35.60%
May	383	37.16%	775	38.86%	470	55.02%	378	44.52%
June	551	47.20%	894	49.41%	429	61.47%	329	52.28%
July	592	57.98%	392	54.03%	608	70.60%	0	52.28%
August	366	64.64%	710	62.41%	643	80.26%	536	64.91%
September	499	73.73%	764	71.43%	382	86.00%	689	81.16%
October	437	81.68%	495	77.27%	227	89.41%	177	85.33%
November	481	90.44%	851	87.31%	251	93.18%	0	85.33%
December	525	100.00%	1,076	100.00%	454	100.00%	622	100.00%
TOTAL/% Chg	5,492	-42.06%	8,476	54.33%	6,657	-21.46%	4,241	-36.29%

NOTE: In 2012, two months are zero because the revenue was posted in the following month.

CONFISCATED FUNDS — POLICE

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

LEGAL AUTHORIZATION

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

INTERPRETATION OF LEGAL AUTHORIZATION:

Federal: **Title 21, United States Code (USC)**, Section 881 (e) and **Title 19, USC** 1616a, as made applicable by 21 USC 881 (D), and other statutes, authorizes the Attorney General to transfer forfeited property to any federal agency or to any state or local law enforcement agency that directly participated in the acts leading to the seizure or forfeiture.

State: **L.R.S. 40:2602–2616** establishes the types of conduct that give rise to forfeiture, the properties subject to forfeiture, the requirements of forfeiture proceedings, and judicial disposition of the seized property.

COLLECTION AND TRANSMITTAL OF FUNDS:

Collector: City of Baton Rouge Police Department.

Transmittal: Transmitted upon receipt to Finance Department–Revenue Division.

COMPUTATION OF FEE:

Any federal, state, or local law enforcement agency that participates in the acts leading to a seizure or forfeiture may file a request for an equitable transfer of the property. Once seized property has been sold at public sale, the interests of anyone holding a bona fide security interest and the expenses for the proceedings of forfeiture and sale are satisfied. Thereafter, the remaining funds are distributed as follows:

(1) Sixty percent to the law enforcement agency or agencies making the seizure (*it is this portion that is accounted for in this revenue item*);

(2) Twenty percent to the Criminal Court Fund; and

(3) Twenty percent to the district attorney's office that employs the attorneys who handled the forfeiture action for the state.

REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:

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

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

CONFISCATED FUNDS - POLICE (CITY)					ACCOUNT NUMBER		001 . . 488510	
	2009		2010		2011		2012	
MONTH	$	%	$	%	$	%	$	%
January	18,530	13.42%	36,047	28.81%	20	0.01%	(50)	-0.02%
February	12,460	22.45%	(5,765)	24.20%	75	0.06%	10,183	4.90%
March	75	22.51%	28,589	47.05%	8,625	5.40%	14,282	11.81%
April	19,540	36.66%	16,261	60.05%	4,768	8.35%	0	11.81%
May	939	37.34%	7,876	66.34%	19,144	20.19%	0	11.81%
June	0	37.34%	75	66.40%	15,983	30.08%	33,213	27.88%
July	11,970	46.02%	1,110	67.29%	2,753	31.79%	4,546	30.08%
August	20,351	60.76%	75	67.35%	8,615	37.12%	21,679	40.57%
September	3,611	63.38%	8,877	74.45%	200	37.24%	41,277	60.54%
October	10,728	71.15%	17,055	88.08%	225	37.38%	200	60.64%
November	24,273	88.73%	150	88.20%	195	37.50%	44,822	82.32%
December	15,551	100.00%	14,769	100.00%	100,996	100.00%	36,535	100.00%
TOTAL/% Chg	138,028	-18.72%	125,119	-9.35%	161,599	29.16%	206,687	27.90%

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	
	2009		2010		2011		2012	
MONTH	$	%	$	%	$	%	$	%
January	3,427	0.94%	205	0.06%	383	0.13%	(158,947)	-49.19%
February	369	1.04%	16	0.07%	107	0.17%	158,947	0.00%
March	8,369	3.35%	14,211	4.51%	92	0.20%	30,256	9.36%
April	24,729	10.15%	562	4.69%	4,869	1.87%	13,687	13.60%
May	260	10.22%	93	4.71%	78	1.89%	605	13.79%
June	13,036	13.80%	310	4.81%	165	1.95%	739	14.02%
July	156	13.85%	1,008	5.13%	96	1.98%	20,469	20.35%
August	204	13.90%	54	5.14%	3,365	3.14%	12	20.35%
September	110,827	44.38%	227	5.21%	13	3.14%	54,977	37.37%
October	53,449	59.08%	176,476	60.36%	70,058	27.15%	61,304	56.34%
November	151	59.12%	313	60.46%	3,713	28.42%	57,191	74.04%
December	148,661	100.00%	126,522	100.00%	208,880	100.00%	83,867	100.00%
TOTAL/% Chg	363,638	-7.74%	319,997	-12.00%	291,819	-8.81%	323,107	10.72%

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

	2009	2010	2011	2012
AFIS	326,633.48	302,406.64	268,657.32	291,708.13
Training	20,500.00	14,084.00	9,528.00	40.00
Other	16,504.96	3,506.81	13,633.71	31,358.16
	363,638.44	**319,997.45**	**291,819.03**	**323,106.29**

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	
	2009		2010		2011		2012	
MONTH	$	%	$	%	$	%	$	%
January	(54,967)	-23.18%	(16,977)	-6.80%	(19,416)	-15.20%	(4,119)	-4.38%
February	14,069	-17.25%	16,977	0.00%	19,416	0.00%	12,563	8.98%
March	57,569	7.03%	44,753	17.93%	15,645	12.25%	8,368	17.89%
April	130	7.09%	31,798	30.66%	15,410	24.31%	0	17.89%
May	90	7.12%	22,130	39.53%	17,185	37.77%	6,440	24.74%
June	0	7.12%	0	39.53%	16,025	50.31%	0	24.74%
July	12,041	12.20%	43,255	56.86%	22,693	68.08%	17,228	43.07%
August	78,057	45.12%	0	56.86%	10,852	76.57%	0	43.07%
September	12,710	50.48%	25,755	67.17%	10,030	84.43%	8,320	51.92%
October	20,300	59.05%	20,246	75.28%	0	84.43%	7,501	59.90%
November	27,972	70.84%	25,995	85.70%	0	84.43%	10,335	70.90%
December	69,130	100.00%	35,710	100.00%	19,892	100.00%	27,355	100.00%
TOTAL/% Chg	237,101	-6.44%	249,642	5.29%	127,732	-48.83%	93,991	-26.42%

NOTE: In addition to reimbursement from the state, this account also receives payments from other parishes for housing juveniles from those parishes. These juveniles can be accepted only if the Center has vacancies.

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

OTHER MISCELLANEOUS REVENUES

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

OTHER MISCELLANEOUS REVENUES						
			2009	2010	2011	2012
DESCRIPTION	NOTE	ACCOUNT	$	$	$	$
Interest Earnings on Assessments-Paving	1	002..481120	1,498	(105)	0	0
Subrogation Recovery and Restitution	2	001..485500	14,346	1,100	517	3,003
Special Assessments-Paving	3	002..487120	834	105	0	0
DPW Miscellaneous Revenenues	4	001..488200	2,210	5,541	8,102	(1,001)
Abandoned or Impounded Bicycles	5	001..488520	12,575	0	14,744	0
Contributions from Private Business	6	001/002..489100	84,000	32,000	88,500	80,000
Donations	7	001/002..489200	35,646	49,461	32,183	31,250

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, 2011 and 2012 represents restitution in a case of employee theft.

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

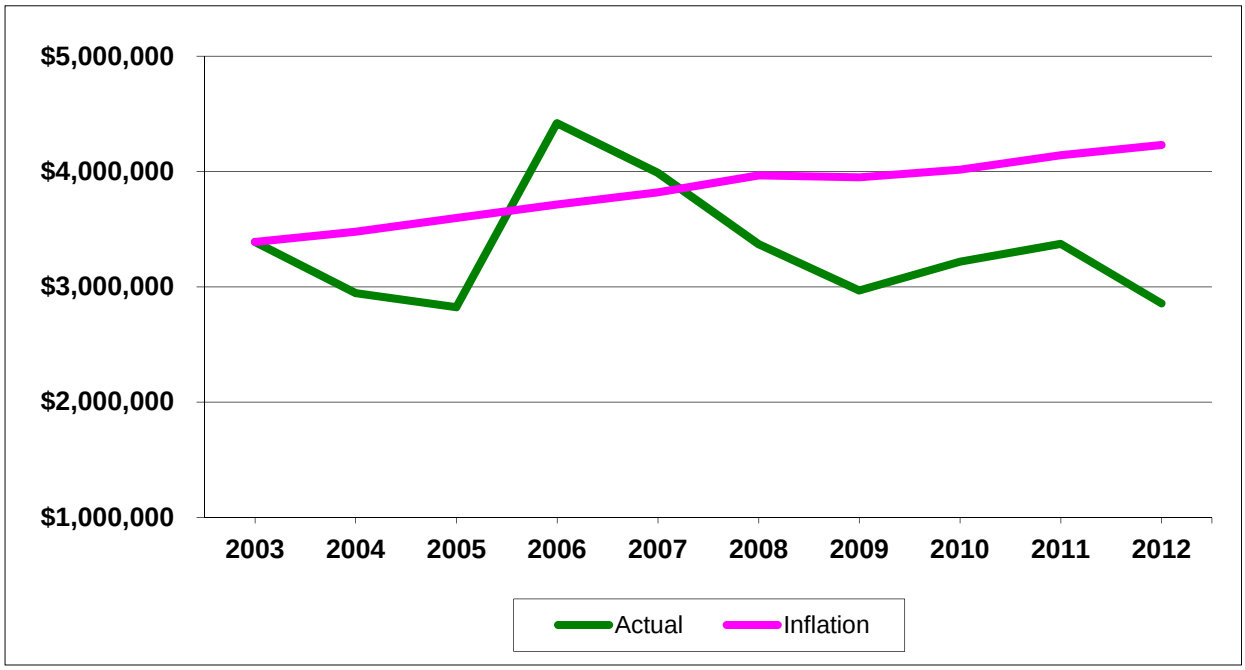
(4) In 2006, DPW began offering classes to teach customers about the various codes (plumbing, electrical, etc.) and charging a fee for those classes. The code-class fees totaled $2,210 in 2009, and $0 in 2010, 2011, and 2012. Revenue from the sale of scrap metal is also credited to this revenue. In 2011 they received $4,826.72 from the State of Louisiana Department of Revenue for Off-Road Diesel, this should have been posted to the Central Garage Operations & Maintenance Fund; a correcting entry was made in 2012. This explains the large decrease between 2011 and 2012.

(5) This account was created to receive the proceeds of the sale of abandoned or impounded bicycles. The Police department is no longer impounding non-registered bicycles. It does impound abandoned bicycles; however, most of them are in poor condition and are donated to non-profit organizations. In some years, no auctions are held and no revenues collected.

(6) The City-Parish has intergovernmental agreements with these entities that will bring in tournament sponsorship contributions totaling $395,000 over the period 2006 through 2012. In 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. In 2012, $25,000 was received from Hollywood Casino, $25,000 from Catfish Queen Partnership, $15,000 from other parishes, and $2,000 from the LA Restaurant Association BR Chapter for the Bowling Congress. $13,000 was received from Pinnacle for the road lighting agreement.

(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
2003	184.0	$3,388,293	$3,388,293
2004	188.9	2,944,054	3,478,525
2005	195.3	2,822,556	3,596,378
2006	201.6	4,417,730	3,712,391
2007	207.3	3,987,231	3,817,354
2008	215.3	3,368,780	3,964,671
2009	214.5	2,966,986	3,949,939
2010	218.1	3,217,276	4,016,232
2011	224.9	3,371,994	4,141,452
2012	229.6	2,855,922	4,228,000

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SALE OF GENERAL FIXED ASSETS

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

LEGAL AUTHORIZATION

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

INTERPRETATION OF LEGAL AUTHORIZATION:

Local: **Section 710 of Title I, Chapter 4, Part III of the Code of Ordinances** of the City of Baton Rouge and Parish of East Baton Rouge provides for the sale of surplus moveable property, sale or lease of public buildings or immovable property owned by the city and/or parish. **Section 4.08 of *The Plan of Government*** authorizes the purchasing agent to sell materials, supplies, and equipment with the approval of the Mayor-President.

COLLECTION AND TRANSMITTAL OF FUNDS:

Collector: Purchasing Division

Transmittal: Recorded as received by Finance Department–Accounting Division.

DISTRIBUTION OF PROCEEDS:

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

PAYOR OF FEE:

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

Any person desiring to purchase a building or tract of land owned by the City-Parish must first apply to the Planning Commission, which submits its recommendation thereon to the Metropolitan Council, after which the Council may authorize the purchasing agent to advertise for bids. Bids received are submitted to the Metropolitan Council, which then makes a decision on acceptance. No buildings or immovable property belonging to the city or parish may be sold except pursuant to a resolution or ordinance of the Metropolitan Council authorizing the Mayor-President to execute the sale.

COMPUTATION OF FEE:

The sale of fixed assets belonging to the city and/or parish is made to the highest responsible bidder who has bid in accordance with the required conditions and procedures. All assets must be advertised prior to being sold.

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

SALE OF GENERAL FIXED ASSETS (CITY)					ACCOUNT NUMBER		001 . . 491001	
	2009		2010		2011		2012	
MONTH	$	%	$	%	$	%	$	%
January	0	0.00%	0	0.00%	0	0.00%	0	0.00%
February	0	0.00%	10,000	4.65%	5,500	2.12%	0	0.00%
March	0	0.00%	0	4.65%	9,481	5.79%	377	0.33%
April	0	0.00%	0	4.65%	0	5.79%	0	0.33%
May	68,216	22.81%	0	4.65%	0	5.79%	0	0.33%
June	0	22.81%	205,849	100.47%	240,381	98.65%	0	0.33%
July	10,500	26.32%	0	100.47%	0	98.65%	16,075	14.47%
August	0	26.32%	(1,010)	100.00%	0	98.65%	65,666	72.22%
September	10,500	29.83%	0	100.00%	3,500	100.00%	0	72.22%
October	11,500	33.68%	0	100.00%	0	100.00%	0	72.22%
November	202,080	101.25%	0	100.00%	0	100.00%	30,485	99.02%
December	(3,729)	100.00%	0	100.00%	0	100.00%	1,109	100.00%
TOTAL	299,067		214,839		258,862		113,712	

SALE OF GENERAL FIXED ASSETS (PARISH)					ACCOUNT NUMBER		002 . . 491001	
	2009		2010		2011		2012	
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	7,923	83.33%	0	0.00%	0	0.00%	0	0.00%
June	0	83.33%	5,640	100.00%	7,526	100.00%	0	0.00%
July	0	83.33%	0	100.00%	0	100.00%	1,548	14.28%
August	0	83.33%	0	100.00%	0	100.00%	12,154	126.36%
September	0	83.33%	0	100.00%	0	100.00%	(4,322)	86.50%
October	0	83.33%	0	100.00%	0	100.00%	0	86.50%
November	1,585	100.00%	0	100.00%	0	100.00%	735	93.28%
December	0	100.00%	0	100.00%	0	100.00%	729	100.00%
TOTAL	9,508		5,640		7,526		10,844	
COMB/% Chg	308,575	-40.82%	220,479	-28.55%	266,388	20.82%	124,556	-53.24%

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

Much of the revenue in these accounts comes from auctioning off surplus equipment. There were 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. In 2012, there were not any live auctions, only online auctions through Municibid. This is expected to continue until a live auction is needed.

PROCEEDS FROM SALE OF ADJUDICATED PROPERTY

REVENUE TYPE	FUND . . OBJECT	
Other Financing Sources	Parish	002 . . 491101

LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	Act 48 of the Third Extraordinary Session of the Legislature, 1994 Act 819 of the Regular Session of the Legislature, 2008	Resolution 36873, 05/22/96 Ordinance 14344, 03/12/08

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	
	2009		2010		2011		2012	
MONTH	$	%	$	%	$	%	$	%
January	16,048	32.33%	9,742	2.55%	16,859	22.53%	2,433	2.59%
February	834	34.02%	99,683	28.69%	13,092	40.02%	267	2.87%
March	0	34.02%	48,648	41.45%	0	40.02%	2,980	6.04%
April	0	34.02%	11,174	44.38%	12,833	57.17%	7,955	14.51%
May	0	34.02%	67,061	61.97%	17,836	81.00%	167	14.69%
June	0	34.02%	47,764	74.49%	5,634	88.53%	34,177	51.06%
July	0	34.02%	37,338	84.28%	6,802	97.62%	11,443	63.24%
August	0	34.02%	833	84.50%	0	97.62%	0	63.24%
September	0	34.02%	5,157	85.85%	900	98.82%	0	63.24%
October	0	34.02%	36,130	95.33%	533	99.53%	0	63.24%
November	0	34.02%	17,817	100.00%	333	99.98%	34,544	100.00%
December	32,749	100.00%	0	100.00%	17	100.00%	0	100.00%
TOTAL/% Chg	49,631	-78.37%	381,347	668.36%	74,839	-80.38%	93,966	25.56%

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

SPECIAL REVENUE FUNDS

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

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

LEGAL AUTHORIZATION

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

INTERPRETATION OF LEGAL AUTHORIZATION:

State: **L.R.S. 13: 3049(B)(2)(a)** provides that jurors in civil cases may demand and receive $25 per day, plus a mileage allowance of $0.16 per mile. The party requesting a jury in a civil matter must pay a deposit to cover the costs of the jury.

COLLECTION AND TRANSMITTAL OF FUNDS:

Collector: Clerk of Court

Transmittal: Remitted to the Finance Department.

PAYOR OF FEE:

The party requesting a jury trial in a civil case pays a deposit and/or posts a bond. The cost of the jury may be ultimately borne by the other party, depending on the outcome of the case or on the terms of a settlement.

COMPUTATION OF FEE:

The amount assessed in civil cases is the amount actually required to pay the jurors.

REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:

Amounts collected in this fund may be used only to pay the fees of jurors in civil trials in the 19th Judicial District Court.

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

19TH JDC CIVIL JUROR FEES							ACCOUNT NUMBER	102 . . 440062
	2009		2010		2011		2012	
MONTH	$	%	$	%	$	%	$	%
January	11,849	14.53%	0	0.00%	(4,045)	-5.04%	(11,614)	-24.00%
February	0	14.53%	8,547	11.45%	7,343	4.11%	12,274	1.36%
March	12,650	30.05%	0	11.45%	3,573	8.57%	4,071	9.78%
April	11,419	44.05%	6,512	20.18%	13,614	25.55%	1,059	11.97%
May	968	45.24%	4,919	26.77%	0	25.55%	0	11.97%
June	3,016	48.94%	4,452	32.74%	7,257	34.60%	7,733	27.95%
July	4,660	54.65%	11,528	48.19%	2,389	37.58%	6,352	41.07%
August	0	54.65%	10,758	62.60%	9,663	49.63%	0	41.07%
September	4,921	60.69%	32,182	105.73%	0	49.63%	10,874	63.54%
October	12,458	75.97%	(16,493)	83.63%	6,524	57.77%	0	63.54%
November	19,597	100.00%	0	83.63%	1,920	60.16%	6,647	77.28%
December	0	100.00%	12,218	100.00%	31,942	100.00%	10,994	100.00%
TOTAL	81,538	7.89%	74,623	-8.48%	80,180	7.45%	48,390	-39.65%

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

SUMMARY OF REVENUES								FUND 102
REVENUE	2009		2010		2011		2012	
TYPE	$	%	$	%	$	%	$	%
Charges For Services								
19th JDC Civil Juror Fees	81,538	100.00%	74,623	100.00%	80,180	100.00%	48,390	99.32%
Miscellaneous Revenues								
Interest Earnings	0	0.00%	0	0.00%	0	0.00%	331	0.68%
TOTAL	81,538	7.89%	74,623	-8.48%	80,180	7.45%	48,721	-39.24%

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

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

LEGAL AUTHORIZATION

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

INTERPRETATION OF LEGAL AUTHORIZATION:

State: **L.R.S. 13: 3049(B)(1)(a)** states that jurors in criminal cases may demand and receive from the parish treasury compensation and an allowance for mileage necessarily traveled going to and from the courthouse. **L.R.S. 13: 3049(B)(1)(b)** provides that the compensation shall be $25 per day, and the mileage allowance shall be not less than $0.16 per mile. **L.R.S. 13: 3049(B)(1)(e)(i)** states that the compensation of jurors in criminal matters shall be paid from costs of court collected from every criminal defendant who is convicted after trial or who pleads guilty or no contest, or who forfeits bond in each district or parish court or in any court exercising juvenile jurisdiction, which shall be assessed as a part of the costs of court to be collected in such cases. The district judges shall adopt a schedule of costs and all of such costs shall be placed in a special fund that shall be maintained and be administered by the governing authority, and the governing authority shall pay out of said fund the compensation for jurors in criminal matters.

Local: A 19th Judicial District Court ***En Banc* order** effective September 22, 2003, increased the court costs for all criminal offenses by $15 for felonies, $10 for misdemeanors, and $5 for traffic offenses. By ***En Banc* order** effective September 1, 2004, the court increased these fees again by the same amounts.

COLLECTION AND TRANSMITTAL OF FUNDS:

Collector: 19th Judicial District Court

Transmittal: Remitted to the Finance Department.

PAYOR OF FEE:

Every defendant who is convicted after trial or who pleads guilty or no contest, or who forfeits bond in the 19th Judicial District Court, will have this fee assessed as a part of the costs of court to be collected in such cases.

COMPUTATION OF FEE:

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

REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:

Amounts collected in this fund may be used only to pay the fees of jurors in criminal trials in the 19th Judicial District Court.

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

19TH JDC CRIMINAL JUROR FEES							ACCOUNT NUMBER	103 . . 440061
	2009		2010		2011		2012	
MONTH	$	%	$	%	$	%	$	%
January	0	0.00%	0	0.00%	0	0.00%	(18,942)	-6.60%
February	30,850	9.54%	0	0.00%	0	0.00%	18,942	0.00%
March	0	9.54%	51,925	19.49%	22,525	7.86%	53,157	18.51%
April	65,902	29.91%	32,503	31.69%	0	7.86%	30,815	29.24%
May	30,598	39.38%	24,455	40.87%	0	7.86%	18,793	35.78%
June	27,112	47.76%	0	40.87%	48,779	24.89%	20,666	42.98%
July	29,520	56.89%	43,809	57.32%	37,652	38.04%	23,715	51.24%
August	27,405	65.36%	0	57.32%	33,470	49.72%	0	51.24%
September	0	65.36%	0	57.32%	27,149	59.20%	49,496	68.47%
October	48,108	80.23%	42,373	73.22%	30,406	69.82%	22,050	76.15%
November	23,730	87.57%	17,339	79.73%	21,404	77.29%	25,334	84.97%
December	40,199	100.00%	53,989	100.00%	65,047	100.00%	43,157	100.00%
TOTAL	323,424	4.15%	266,393	-17.63%	286,432	7.52%	287,183	0.26%

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

SUMMARY OF REVENUES								FUND 103
REVENUE	2009		2010		2011		2012	
TYPE	$	%	$	%	$	%	$	%
Charges For Services								
19th JDC Crim. Juror Fees	323,424	99.54%	266,393	99.63%	286,432	99.74%	287,183	99.85%
Miscellaneous Revenues								
Interest Earnings	1,498	0.46%	983	0.37%	743	0.26%	437	0.15%
TOTAL	324,922	3.06%	267,376	-17.71%	287,175	7.40%	287,620	0.15%

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
	2009		2010		2011		2012	
MONTH	$	%	$	%	$	%	$	%
January	58,160	8.96%	44,024	7.23%	41,355	6.42%	41,416	7.33%
February	65,430	19.04%	60,863	17.22%	63,628	16.29%	62,590	18.41%
March	65,205	29.09%	70,817	28.85%	74,223	27.81%	54,569	28.07%
April	57,599	37.97%	56,547	38.14%	46,941	35.09%	54,854	37.78%
May	53,208	46.16%	50,058	46.36%	51,006	43.01%	46,363	45.98%
June	51,105	54.04%	47,074	54.09%	49,948	50.76%	58,853	56.40%
July	58,043	62.98%	52,006	62.63%	58,980	59.91%	46,847	64.69%
August	49,673	70.64%	48,016	70.52%	59,313	69.12%	43,562	72.40%
September	48,199	78.06%	50,502	78.81%	53,072	77.35%	40,830	79.63%
October	47,487	85.38%	45,236	86.24%	57,956	86.35%	46,300	87.82%
November	46,950	92.61%	35,465	92.06%	44,203	93.21%	33,482	93.75%
December	47,941	100.00%	48,335	100.00%	43,772	100.00%	35,307	100.00%
TOTAL	649,000	-8.66%	608,943	-6.17%	644,397	5.82%	564,974	-12.33%

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
	2009		2010		2011		2012	
MONTH	$	%	$	%	$	%	$	%
January	1,905	7.77%	2,020	7.69%	1,680	8.04%	1,650	8.95%
February	1,835	15.26%	2,280	16.37%	1,855	16.92%	1,885	19.18%
March	2,335	24.79%	2,300	25.13%	2,195	27.43%	1,720	28.51%
April	1,870	32.42%	2,440	34.42%	1,740	35.76%	1,615	37.27%
May	2,055	40.81%	2,050	42.22%	1,835	44.54%	1,650	46.22%
June	1,920	48.64%	2,235	50.73%	1,705	52.70%	1,595	54.87%
July	2,220	57.70%	2,400	59.87%	1,650	60.60%	1,500	63.01%
August	2,120	66.35%	2,270	68.51%	1,670	68.60%	1,685	72.15%
September	1,955	74.33%	2,815	79.23%	1,737	76.91%	1,365	79.55%
October	2,140	83.06%	2,060	87.07%	1,908	86.05%	1,510	87.74%
November	2,255	92.27%	1,720	93.62%	1,495	93.20%	1,290	94.74%
December	1,895	100.00%	1,675	100.00%	1,420	100.00%	970	100.00%
TOTAL	24,505	16.61%	26,265	7.18%	20,890	-20.46%	18,435	-11.75%

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

CONSTABLE BENCH WARRANT FEES (CITY)							ACCOUNT NUMBER	109 . . 441001
	2009		2010		2011		2012	
MONTH	$	%	$	%	$	%	$	%
January	801	9.24%	1,250	11.84%	495	3.09%	1,075	5.28%
February	724	17.59%	750	18.95%	167	4.13%	900	9.69%
March	456	22.85%	1,224	30.54%	1,304	12.28%	1,275	15.95%
April	300	26.31%	232	32.74%	250	13.84%	871	20.23%
May	674	34.08%	800	40.32%	246	15.38%	1,792	29.03%
June	676	41.88%	200	42.22%	262	17.01%	9,730	76.79%
July	1,231	56.08%	949	51.21%	4,955	47.96%	2,155	87.37%
August	981	67.39%	200	53.10%	5,818	84.30%	300	88.84%
September	600	74.31%	1,051	63.06%	775	89.14%	750	92.52%
October	941	85.17%	1,275	75.14%	706	93.55%	750	96.20%
November	811	94.52%	950	84.14%	695	97.90%	225	97.31%
December	475	100.00%	1,674	100.00%	337	100.00%	549	100.00%
TOTAL	8,670	2.22%	10,555	21.74%	16,010	51.68%	20,372	27.25%

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	
	2009		2010		2011		2012	
MONTH	$	%	$	%	$	%	$	%
January	873	7.47%	190	1.87%	450	5.67%	1,100	8.26%
February	1,150	17.31%	200	3.84%	1,764	27.87%	775	14.07%
March	1,250	28.01%	130	5.12%	1,396	45.45%	1,325	24.02%
April	650	33.58%	143	6.53%	600	53.00%	1,172	32.81%
May	1,029	42.38%	3,495	40.96%	300	56.78%	1,179	41.66%
June	150	43.67%	692	47.77%	900	68.11%	875	48.23%
July	1,486	56.38%	302	50.75%	840	78.69%	1,322	58.15%
August	1,048	65.35%	1,000	60.60%	275	82.15%	1,025	65.85%
September	1,212	75.73%	950	69.96%	199	84.65%	925	72.79%
October	995	84.24%	924	79.06%	375	89.37%	1,300	82.55%
November	1,081	93.50%	607	85.04%	308	93.25%	1,025	90.24%
December	760	100.00%	1,519	100.00%	536	100.00%	1,300	100.00%
TOTAL	11,684	-19.07%	10,152	-13.11%	7,943	-21.76%	13,323	67.73%

NOTE: In 2001, the legislature amended Article 887 of the Code of Criminal Procedure to allow a $50 fee to be assessed when a bench warrant is served but no arrest is made. As in the account above, fluctuations are the result of the number of warrants served and the number of cases in which the judges assess the fee.

EVIDENCE TESTING (CITY)					ACCOUNT NUMBER		109 . . 441003	
	2009		2010		2011		2012	
MONTH	$	%	$	%	$	%	$	%
January	10,255	9.22%	9,550	7.87%	12,519	9.37%	14,018	16.40%
February	8,720	17.06%	10,125	16.21%	10,911	17.54%	11,146	29.43%
March	8,700	24.88%	13,050	26.96%	9,157	24.39%	9,554	40.61%
April	9,262	33.21%	10,680	35.76%	10,304	32.10%	6,315	48.00%
May	11,125	43.21%	8,900	43.09%	9,930	39.54%	7,675	56.97%
June	7,995	50.40%	11,055	52.19%	11,595	48.21%	7,270	65.48%
July	8,555	58.09%	9,785	60.26%	10,455	56.04%	6,710	73.33%
August	8,415	65.66%	7,435	66.38%	12,847	65.66%	6,020	80.37%
September	7,535	72.43%	10,545	75.07%	9,773	72.97%	5,325	86.60%
October	9,020	80.54%	10,895	84.04%	13,970	83.43%	4,534	91.90%
November	10,730	90.19%	10,165	92.42%	11,396	91.96%	3,631	96.15%
December	10,910	100.00%	9,206	100.00%	10,745	100.00%	3,295	100.00%
TOTAL	111,222	17.12%	121,391	9.14%	133,602	10.06%	85,493	-36.01%

NOTE: This fee was first imposed at the end of 2002. Increases have occurred because greater efforts have been made to collect the fee and because the City Court judges have been assessing the fee more often. As in the account above, fluctuations are the result of the number of cases and the number of cases in which the judges assess the fee.

CITY COURT FORFEITURES (CITY)					ACCOUNT NUMBER 109 . . 450102			
	2009		2010		2011		2012	
MONTH	$	%	$	%	$	%	$	%
January	375	4.42%	1,988	13.19%	758	4.42%	5,426	8.35%
February	551	10.90%	975	19.67%	776	8.94%	7,313	19.60%
March	2,338	38.43%	1,809	31.67%	625	12.58%	6,595	29.74%
April	469	43.95%	507	35.04%	3,401	32.41%	7,069	40.62%
May	144	45.65%	582	38.90%	0	32.41%	4,336	47.29%
June	223	48.28%	250	40.56%	775	36.92%	1,533	49.64%
July	1,004	60.10%	625	44.71%	250	38.38%	4,930	57.23%
August	1,102	73.07%	0	44.71%	0	38.38%	2,666	61.33%
September	287	76.45%	400	47.36%	2,278	51.66%	788	62.54%
October	1,660	96.00%	5,978	87.04%	1,796	62.13%	13,432	83.20%
November	47	96.55%	1,461	96.73%	1,312	69.77%	3,658	88.83%
December	293	100.00%	492	100.00%	5,186	100.00%	7,261	100.00%
TOTAL	8,493	-73.91%	15,067	77.40%	17,157	13.87%	65,007	278.89%

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

SUMMARY OF REVENUES								FUND 109
REVENUE	2009		2010		2011		2012	
TYPE	$	%	$	%	$	%	$	%
Intergovernmental Revenues								
On-Behalf Payments	11,100	1.34%	12,000	1.45%	12,000	1.35%	12,000	1.43%
Charges For Services								
Judiciary Court Costs	649,000	78.44%	608,943	73.39%	644,397	72.60%	564,974	67.26%
Constable School Security Fee	24,505	2.96%	26,265	3.17%	20,890	2.35%	18,435	2.19%
Bench Warrant Fees	8,670	1.05%	10,555	1.27%	16,010	1.80%	20,372	2.43%
Bench Warrant Clearance Fee	11,684	1.41%	10,152	1.22%	7,943	0.89%	13,323	1.59%
Evidence Testing	111,222	13.44%	121,391	14.63%	133,602	15.05%	85,493	10.18%
Service of Eviction Notices	660	0.08%	0	0.00%	0	0.00%	0	0.00%
Total Charges For Services	805,741	97.38%	777,306	93.68%	822,842	92.70%	702,597	83.64%
Fines & Forfeits								
City Court Forfeitures	8,493	1.03%	15,067	1.82%	17,157	1.93%	65,007	7.74%
Miscellaneous Revenues								
Interest Earnings	2,076	0.25%	651	0.08%	165	0.02%	101	0.01%
Donations	0	0.00%	24,726	2.98%	0	0.00%	0	0.00%
Total Miscellaneous Revenues	2,076	0.25%	25,377	3.06%	165	0.02%	101	0.01%
Other Financing Sources								
Transfer From General Fund	0	0.00%	0	0.00%	35,485	4.00%	60,316	7.18%
TOTAL	827,410	-8.27%	829,750	0.28%	887,649	6.98%	840,021	-5.37%

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

MOSQUITO ABATEMENT AND RODENT CONTROL
GENERAL PROPERTY TAX

REVENUE TYPE	FUND . . OBJECT
Taxes	110 . . 411000

LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	Louisiana Constitution, 1974 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; 14554, 11/25/08; 14831, 12/09/09; 15035, 11/23/10; 15215, 11/09/11; 15351, 07/25/12; 15418, 11/28/12 Resolutions 41880, 07/24/02; 44966, 08/09/06 49373, 04/25/12

INTERPRETATION OF LEGAL AUTHORIZATION:

State: **Article 6, Section 19** of the Louisiana Constitution of 1974 authorizes the creation of special districts; defines the power of such districts; and grants to those special districts such rights, powers, and authorities as it deems proper, including but not limited to the power of taxation. **Article 7, Section 18 (D)** authorizes each assessor to determine the fair market value of all property subject to taxation within his or her parish. **Article 7, Section 20(A)**, as amended by **Act 929** of the 2004 Legislature, provides for a homestead exemption of $7,500. **L.R.S. 33:7721, et seq.**, outlines the creation, purpose, and powers of mosquito abatement districts. **L.R.S. 47:2051** designates the sheriffs of the several parishes to be ex-officio tax collectors who collect all parish and district taxes and have the same power to enforce the collection of parish taxes as of state taxes.

Local: **Parish Ordinance 5275** of January 10, 1979, created the East Baton Rouge Parish Mosquito Abatement and Rodent Control District. **Resolution 41880** of July 24, 2002, called a special election to authorize the continuation of the 1.23-mill existing tax for a period of 10 years beginning in 2004; the renewal was approved by voters. **Resolution 44966** of August 09, 2006 called a special election to authorize an additional 1.00-mill tax for a period of 10 years beginning in 2007; this additional tax was approved by the voters. **Resolution 49373** of April 25, 2012 called a special election to authorize the continuation of the 1.23-mill existing tax for a period of 10 years beginning in 2014; the renewal was approved by voters.

	Original 1.23 Mills *Resolution 41880, 07/24/02* *10 years – 2004 to 2013*			**Additional 1.00 Mills** *Resolution 44966, 08/09/06* *10 years – 2007 to 2016*		
Tax Year	**Mills**	**Ord.**	**Date**	**Mills**	**Ord.**	**Date**
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
2012 *	1.12	15351	07/25/12	0.29	15351	07/25/12
2013	1.12	15418	11/28/12	0.29	15418	11/28/12

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

COLLECTION AND TRANSMITTAL OF FUNDS:

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

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

Comments: Collections are cyclical in nature. Due to tax payment deadline of December 31, the majority of collections are made in late November and December of each year.

PAYOR OF FEE:

Owners of all taxable property, real and personal, within the limits of East Baton Rouge Parish Mosquito Abatement District pay this tax.

COMPUTATION OF FEE:

As the result of high costs associated with combating West Nile virus and other mosquito-borne diseases, an increase from **1.14 mills** to **1.23 mills** was approved beginning with the 2004 tax year. In 2006, an **additional 1.00 mill** was approved beginning with the 2007 tax year. 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.** In 2012, the original millage was lowered to **1.12 mills** and the additional millage was lowered to **.29 mills.** For the tax year 2013, the millage will remain the same.

Homeowners are allowed a $7,500 exemption on this property tax. Details of assessment rates can be found under the "General Property Tax" item in the General Fund section of this book.

REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:

This tax millage is levied to pay the expenses of purchasing, maintaining, and operating machinery, facilities, and equipment necessary or useful in the eradication, abatement, or control of mosquitoes, other arthropods of public health importance, and rodents, and maintaining an adequate administrative staff for a mosquito and rodent abatement district.

The election held November 5, 2002, approved the continuation of the tax to commence with the tax collection for 2004. In accordance with **Article VII, Section 23**, of the Constitution of the State of Louisiana, all property subject to taxation is reappraised and valued at intervals of not more than four years. The City-Parish is then required to adjust property tax millages in a reassessment year to an amount that generates the same taxes as the year preceding reassessment. The Metropolitan Council by a two-thirds vote can increase the millage in the reassessment year to the millage rate which is not in excess of the maximum authorized millage rate authorized in the preceding year. Any new tax levies or tax renewals that become effective in the year of reappraisal are not subject to the millage adjustment requirement. The 2004 millage rate was increased from 1.14 mills to 1.23 mills, and a 1-mill increase was authorized beginning with the 2007 tax year. The 2008 millage rate was decreased from 2.23 mills to 2.09 mills in accordance with **Ordinance 14452** of July 23, 2008, as a result of reassessment of property in the parish. The 2012 millage rate was decreased from 1.45 mills to 1.41 mills in accordance with **Ordinance 15351** of July 25, 2012, as a result of reassessment of property in the parish. These rates include the initial and the additional millages.

YEAR	ACTUAL ASSESSED VALUATION	% INCREASE OVER PRIOR YEAR	MILLAGE ASSESSED
2003	2,669,274,000	-----	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
2012	4,256,055,846	4.64%	1.41

GENERAL PROPERTY TAX					ACCOUNT NUMBER		110 . . 411000	
REVENUE	2009		2010		2011		2012	
TYPE	$	%	$	%	$	%	$	%
Taxes from Prior years' Levies	35,534	0.75%	24,850	0.51%	21,103	0.43%	31,416	0.63%
Refunds	(14,850)	0.44%	(15,249)	0.20%	(18,977)	0.04%	(17,214)	0.29%
Reversal of Prior Year Deferral	352,408	7.85%	305,851	6.47%	172,437	3.54%	103,739	2.37%
Closing of Prior Year Levy	(1,053)	7.83%	(4,238)	6.39%	28,366	4.12%	36,787	3.11%
Record Current Year Levy	4,688,170	106.43%	4,734,556	103.54%	4,826,300	102.11%	4,957,520	102.69%
Current Year Deferral	(305,851)	100.00%	(172,437)	100.00%	(103,739)	100.00%	(133,983)	100.00%
TOTAL	4,754,358	-25.61%	4,873,333	2.50%	4,925,490	1.07%	4,978,265	1.07%

SUMMARY OF REVENUES								FUND 110
REVENUE	2009		2010		2011		2012	
TYPE	$	%	$	%	$	%	$	%
Taxes								
General Property Taxes	4,754,358	98.84%	4,873,333	98.82%	4,925,490	99.12%	4,978,265	99.41%
Interest & Penalties - Taxes	21,060	0.44%	15,076	0.31%	14,387	0.29%	12,929	0.26%
Total Taxes	4,775,418	99.28%	4,888,409	99.13%	4,939,877	99.41%	4,991,194	99.67%
Charges For Services								
Aerial Spraying	0	0.00%	8,349	0.17%	0	0.00%	0	0.00%
Miscellaneous Revenues								
Interest Earnings	29,825	0.62%	34,161	0.69%	13,447	0.27%	14,770	0.29%
Contingent Receipts	2,580	0.05%	515	0.01%	389	0.01%	946	0.02%
Total Miscellaneous Revenues	32,405	0.67%	34,676	0.70%	13,836	0.28%	15,716	0.31%
Other Financing Sources								
Sale of Fixed Assets	2,175	0.05%	0	0.00%	15,550	0.31%	885	0.02%
TOTAL	4,809,998	-26.35%	4,931,434	2.52%	4,969,263	0.77%	5,007,795	0.78%

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 15418, 11/28/12

INTERPRETATION OF LEGAL AUTHORIZATION:

State: **Article 6, Section 19** of the Louisiana Constitution of 1974 authorizes the creation of special districts; defines the power of such districts; and grants to those special districts such rights, powers, and authorities as it deems proper, including but not limited to the power of taxation. **Article 7, Section 18 (D)** of the Louisiana Constitution of 1974 authorizes each assessor to determine the fair market value of all property subject to taxation within his or her parish. **Article 7, Section 20 (A)** of the Louisiana Constitution of 1974 provides for a homestead exemption of $7,500 for certain ad valorem taxes levied and collectible for the calendar year 1982 and thereafter. **L.R.S. 47:2051** designates the sheriffs of the several parishes to be ex-officio tax collectors who collect all parish and district taxes and have the same power to enforce the collection of parish taxes as of state taxes.

Local: **Section 11.03** of *The Plan of Government* states that there shall continue to be a parish library for East Baton Rouge Parish with such branches and other services as may be established by the Board of Control. The Board of Control consists of the Mayor-President, ex-officio, and seven citizens of the parish appointed by the Metropolitan Council for 4 years. The Board of Control shall have the powers and duties conferred by the general laws of the State Boards of Control of Parish Public Libraries. **Resolution 36139** adopted August 9, 1995, ratified the results of the July 15, 1995 election that authorized the levy of a special tax of 11.10 mills on the dollar of assessed valuation on all property subject to taxation in East Baton Rouge Parish annually for a period of ten years, beginning with the tax collection year 1996, for the purpose of acquiring, constructing, improving, maintaining, and operating the public library of the Parish of East Baton Rouge and its branches, with the proceeds of said tax to be administered by the East Baton Rouge Parish Library Board of Control. **Resolution 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; the renewal was approved by voters on October 15, 2005; **Ordinance 15418** of November 28, 2012, adopted the rate of 10.78 mills for 2013.

COLLECTION AND TRANSMITTAL OF FUNDS:

Collector: Sheriff of East Baton Rouge Parish (contact Octave Anthaume at 389-4817).

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

Comments: Collections are cyclical in nature. Due to tax payment deadline of December 31, the great majority of collections are made in late November and December of each year.

PAYOR OF FEE:

Owners of all taxable property, real and personal, within the limits of EBR Parish pay this tax.

COMPUTATION OF FEE:

The 2012 rate of **10.78 mills** was adopted on the dollar of assessed valuation of all taxable property, real and personal, within the Parish of East Baton Rouge. Homeowners are allowed a $7,500 exemption on this property tax. Details of assessment rates can be found under the "General Property Tax" item in the General Fund section of this book.

REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:

This tax millage is levied to pay the expenses of acquiring, constructing, improving, maintaining, and operating the public library system of the Parish of East Baton Rouge.

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

MONTHLY COLLECTIONS WITH PERCENTAGES FOR THE LAST FOUR YEARS:

GENERAL PROPERTY TAX					ACCOUNT NUMBER		111 . . 411000	
REVENUE	2009		2010		2011		2012	
TYPE	$	%	$	%	$	%	$	%
Taxes from Prior Years' Levies	198,852	0.56%	205,527	0.55%	158,245	0.42%	236,280	0.62%
Refunds	(83,200)	-0.23%	(93,410)	-0.25%	(131,222)	-0.35%	(130,318)	-0.34%
Reversal of Prior Year Deferral	1,871,316	5.27%	2,342,980	6.27%	1,320,233	3.50%	794,424	2.09%
Closing of Prior Year Levy	(5,268)	-0.01%	(34,081)	-0.09%	216,630	0.57%	281,164	0.74%
Record Current Year Levy	35,890,391	101.02%	36,245,412	97.05%	36,946,172	97.96%	37,902,140	99.59%
Current Year Deferral	(2,342,980)	-6.59%	(1,320,233)	-3.54%	(794,424)	-2.11%	(1,024,362)	-2.69%
TOTAL/% Change	35,529,111	4.93%	37,346,195	5.11%	37,715,634	0.99%	38,059,328	0.91%

YEAR	ACTUAL ASSESSED VALUATION	% INCREASE OVER PRIOR YEAR	MILLAGE ASSESSED
2003	2,669,274,000	5.35%	10.72
2004	2,885,035,660	8.08%	9.97
2005	3,012,031,780	4.40%	9.97
2006	3,233,131,740	7.34%	11.10
2007	3,466,560,930	7.22%	11.10
2008	3,810,975,559	9.93%	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
2012	4,256,055,846	4.67%	10.78

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

Tax Year	Mills	Ordinance	Date
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
2012 *	10.78	15351	07/25/12
2013	10.78	15418	11/28/12

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

LIBRARY BOARD OF CONTROL
LIBRARY COPIER
LIBRARY FINES

REVENUE TYPE	FUND . . OBJECT	
Charges for Services	111 . . 440701	Copier
Fines and Forfeits	111 . . 451700	Fines

LEGAL AUTHORIZATION

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

COLLECTION AND TRANSMITTAL OF FUNDS:

Collector: Revenues are collected by every branch of the Library System.

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

PAYOR OF FEE:

Copies: **Library patrons who desire copies of library materials** pay for the pages copied by means of coin-operated photocopying machines. They are also assessed a charge for computer printing if the amount for the day exceeds $2.00. This includes a combination of black and white or color pages.

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

COMPUTATION OF FEE:

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

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

REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:

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

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

LIBRARY COPIER							ACCOUNT NUMBER	111 . . 440701
	2009		2010		2011		2012	
MONTH	$	%	$	%	$	%	$	%
January	(15)	-0.02%	(9,832)	-25.64%	1	0.00%	(2,726)	-9.94%
February	(58)	-0.10%	9,829	-0.01%	(5)	-0.01%	2,725	0.00%
March	(38)	-0.15%	7	0.01%	5,804	14.53%	0	0.00%
April	(34)	-0.19%	6,591	17.20%	7,268	32.75%	2,254	8.22%
May	13,669	17.87%	1	17.20%	(5)	32.74%	(4)	8.20%
June	13,874	36.21%	8,485	39.33%	(3)	32.73%	(2)	8.20%
July	16,827	58.44%	(1)	39.33%	(7)	32.71%	8,117	37.81%
August	64	58.53%	31	39.41%	(7)	32.69%	3,236	49.61%
September	9,946	71.67%	9,350	63.80%	(1)	32.69%	(1)	49.61%
October	209	71.95%	6,995	82.04%	12,841	64.87%	(4)	49.59%
November	3,798	76.97%	(1)	82.04%	(5)	64.86%	(1)	49.59%
December	17,431	100.00%	6,887	100.00%	14,023	100.00%	13,819	100.00%
TOTAL	75,673	-14.16%	38,342	-49.33%	39,904	4.07%	27,413	-31.30%

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

LIBRARY FINES							ACCOUNT NUMBER	111 . . 451700
	2009		2010		2011		2012	
MONTH	$	%	$	%	$	%	$	%
January	29,232	10.47%	12,163	4.91%	20,480	7.83%	22,007	9.58%
February	28,430	20.66%	17,600	12.02%	21,720	16.14%	24,017	20.04%
March	31,393	31.90%	24,200	21.79%	24,060	25.34%	22,262	29.73%
April	26,818	41.51%	19,638	29.72%	19,489	32.80%	17,130	37.19%
May	25,272	50.56%	18,607	37.24%	20,711	40.72%	19,558	45.70%
June	28,236	60.68%	25,975	47.72%	25,271	50.38%	18,932	53.95%
July	30,332	71.55%	21,007	56.21%	23,946	59.54%	18,774	62.12%
August	27,829	81.52%	24,469	66.09%	25,940	69.46%	19,161	70.46%
September	18,919	88.29%	15,111	72.19%	21,556	77.71%	18,528	78.53%
October	9,389	91.66%	28,289	83.61%	21,844	86.06%	20,617	87.50%
November	13,024	96.32%	15,795	89.99%	19,793	93.63%	16,551	94.71%
December	10,266	100.00%	24,781	100.00%	16,650	100.00%	12,149	100.00%
TOTAL	279,140	-16.00%	247,635	-11.29%	261,460	5.58%	229,686	-12.15%

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

SUMMARY OF REVENUES								FUND 111
REVENUE TYPE	2009		2010		2011		2012	
	$	%	$	%	$	%	$	%
Taxes								
General Property Taxes	35,529,111	97.36%	37,346,195	98.02%	37,715,634	98.36%	38,059,328	98.48%
Interest & Penalties - Taxes	118,487	0.32%	118,359	0.31%	108,794	0.28%	97,583	0.25%
Total Taxes	35,647,598	97.68%	37,464,554	98.33%	37,824,428	98.64%	38,156,911	98.74%
Charges For Services								
Library Copier	75,673	0.21%	38,342	0.10%	39,904	0.10%	27,413	0.07%
Fines & Forfeits								
Library Fines	279,140	0.76%	247,635	0.65%	261,460	0.68%	229,686	0.59%
Miscellaneous Revenues								
Interest Earnings	451,811	1.24%	326,817	0.86%	195,078	0.51%	207,424	0.54%
Contingent Receipts	8,913	0.02%	19,658	0.05%	14,462	0.04%	16,162	0.04%
Donations	2,096	0.01%	4,981	0.01%	2,984	0.01%	4,000	0.01%
Total Miscellaneous Revenues	462,820	1.27%	351,456	0.92%	212,524	0.55%	227,586	0.59%
Other Financing Sources								
Sale of Fixed Assets	28,727	0.08%	20	0.00%	7,305	0.02%	3,847	0.01%
TOTAL/% Change	36,493,958	0.37%	38,102,007	4.41%	38,345,621	0.64%	38,645,443	0.78%

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 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; 15418, 11/28/12;

INTERPRETATION OF LEGAL AUTHORIZATION:

State: **Article 6, Section 19** of the Louisiana Constitution of 1974 authorizes the creation of special districts; defines the power of such districts; and grants to those special districts such rights, powers, and authorities as it deems proper, including but not limited to the power of taxation. **Article 7, Section 18 (D)** 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 15215** of November 09, 2011, continued the millage rate of ten mills for the year 2012. **Ordinance 15418** of November 28, 2012, continued the millage rate of ten mills for the year 2013.

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

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

* In 2008, East Baton Rouge Parish was reassessed and all property tax millage rates were adjusted.

COLLECTION AND TRANSMITTAL OF FUNDS:

Collector: Sheriff of East Baton Rouge Parish (contact Octave Anthaume at 389-4817).

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

Comments: Collections are cyclical in nature. Due to tax payment deadline of December 31, the great majority of collections are made in late November and December of each year.

PAYOR OF FEE:

Owners of all taxable real property within the Downtown Development District pay this tax.

COMPUTATION OF FEE:

10.00 mills on the dollar of assessed valuation of all taxable real property within the Downtown Development District. Homeowners are allowed a $7,500 exemption on property tax. Details of assessment rates can be found under the "General Property Tax" item in the General Fund section of this book.

REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:

The proceeds of this tax must be used to provide funding for planning, development, management, operations and improvement purposes within the boundaries of the Downtown Development District.

In accordance with **Article VII, Section 23**, of the Constitution of the State of Louisiana, all property subject to taxation must be reappraised and valued at intervals of not more than four years. The City-Parish is then required to adjust property tax millages in a reassessment year to a rate that generates the same dollar amount of taxes as in the year preceding reassessment. The Metropolitan Council by a two-thirds vote can increase the millage in the reassessment year to the millage rate which is not in excess of the maximum authorized millage rate authorized in the preceding year. Any new tax levies or tax renewals which become effective in the year of reappraisal are not subject to the millage adjustment requirement. The 2004 millage rate was decreased due to reassessment.

YEAR	ACTUAL ASSESSED VALUATION	% INCREASE OVER PRIOR YEAR	MILLAGE ASSESSED
2003	35,492,890	0.86%	10.00
2004	35,645,460	0.43%	9.44
2005	37,987,288	6.57%	9.44
2006	38,981,630	2.62%	10.00
2007	40,771,430	4.59%	10.00
2008	46,654,160	14.43%	10.00
2009	46,048,690	-1.30%	10.00
2010	49,804,790	6.75%	10.00
2011	49,686,870	-0.24%	10.00
2012	50,210,780	1.05%	10.00

COLLECTIONS AND PERCENTAGES FOR THE LAST FOUR YEARS:

GENERAL PROPERTY TAX							ACCOUNT NUMBER	113 . . 411000
REVENUE	2009		2010		2011		2012	
TYPE	$	%	$	%	$	%	$	%
Taxes from Prior years' Levies	0	0.00%	1,160	0.22%	7,195	1.46%	1,742	0.37%
Refunds	(388)	-0.10%	(232)	0.18%	(1,169)	1.22%	(530)	0.25%
Reversal of Prior Year Deferral	47,882	12.14%	75,113	14.69%	28,197	6.94%	9,614	2.28%
Closing of Prior Year Levy	(16,960)	7.80%	(263)	14.64%	2,485	7.44%	16,472	5.74%
Record Current Year Levy	435,910	119.19%	470,070	105.45%	466,329	101.95%	479,914	106.69%
Current Year Deferral	(75,113)	100.00%	(28,197)	100.00%	(9,614)	100.00%	(31,804)	100.00%
TOTAL/% Change	391,331	-5.99%	517,651	32.28%	493,423	-4.68%	475,408	-3.65%

SUMMARY OF REVENUES								FUND 113
REVENUE	2009		2010		2011		2012	
TYPE	$	%	$	%	$	%	$	%
Taxes								
General Property Taxes	391,331	70.90%	517,651	77.52%	493,423	77.28%	475,408	75.26%
Interest & Penalties - Taxes	949	0.17%	2,093	0.31%	2,422	0.38%	1,710	0.27%
Total Taxes	392,280	71.07%	519,744	77.83%	495,845	77.66%	477,118	75.53%
Miscellaneous Revenues								
Interest Earnings	(313)	-0.06%	1,027	0.15%	149	0.02%	399	0.06%
Contingent Receipts	0	0.00%	0	0.00%	0	0.00%	10,000	1.58%
Donations	10,000	1.81%	1,500	0.22%	0	0.00%	1,642	0.26%
Total Miscellaneous Revenues	9,687	1.75%	2,527	0.38%	149	0.02%	12,041	1.91%
Other Financing Sources								
Transfer From Other Funds	150,000	27.18%	145,500	21.79%	142,500	22.32%	142,500	22.56%
TOTAL/% Change	551,967	-3.65%	667,771	20.98%	638,494	-4.38%	631,659	-1.07%

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 and all subsequent years. It also changes the rebate provisions (see below under REFUND PROCEDURE). **Ordinance 11826** of August 23, 2000, decreases the regulatory fee to 1.5% of gross bingo receipts and net pull tab receipts on a monthly basis effective September 1, 2000. **Ordinance 14100** of August 8, 2007, continues the 1.5% regulatory fee on gross bingo receipts and pull tab net receipts and assesses a 5% fee on electronic video bingo gross profits.

COLLECTION AND TRANSMITTAL OF FUNDS:

Collector: Gaming Enforcement Division.

Transmittal: Transmitted to the Department of Finance as received.

Comment: This special revenue fund was established January 1, 1990. Before that date the bingo (gaming) fees were accounted for in the General Fund.

PAYOR OF FEE:

All bona fide non-profit **veterans', charitable, educational, or religious organizations licensed to conduct the specific kind of game of chance known as bingo** pay this fee.

COMPUTATION OF FEE:

Each organization licensed to conduct games of chance pays the regulatory fee of 1.5% of gross bingo receipts and net pull tab receipts. Distributors of video bingo machines pay a regulatory fee of 5% on their gross profits after prizes are awarded.

REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:

At the end of each year surplus funds from this regulatory fee in excess of 3 months' operating expenses of the Gaming Enforcement Division must be refunded to the gaming organizations on a pro-rata basis. Gaming fees may be used only to regulate and/or supervise charitable gaming.

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

GAMING FEES							ACCOUNT NUMBER	114 . . 440333
	2009		2010		2011		2012	
MONTH	$	%	$	%	$	%	$	%
January	19,779	9.40%	14,166	7.48%	7,513	4.32%	0	0.00%
February	11,635	14.92%	11,425	13.52%	9,156	9.58%	6,014	3.96%
March	25,462	27.02%	23,956	26.17%	18,552	20.25%	4,881	7.18%
April	18,807	35.96%	7,318	30.03%	11,434	26.82%	6,232	11.28%
May	17,645	44.34%	25,453	43.48%	10,347	32.77%	43,044	39.64%
June	14,160	51.07%	20,244	54.17%	0	32.77%	14,142	48.95%
July	21,949	61.49%	5,237	56.93%	23,460	46.26%	21,985	63.44%
August	13,246	67.79%	0	56.93%	16,171	55.56%	13,616	72.41%
September	19,144	76.88%	32,104	73.89%	15,728	64.60%	16,049	82.98%
October	19,796	86.29%	6,455	77.30%	20,325	76.28%	6,725	87.41%
November	4,563	88.46%	22,135	88.99%	7,865	80.80%	7,221	92.17%
December	24,298	100.00%	20,851	100.00%	33,388	100.00%	11,893	100.00%
TOTAL	210,484	6.80%	189,344	-10.04%	173,939	-8.14%	151,802	-12.73%

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

SUMMARY OF REVENUES								FUND 114
REVENUE	2009		2010		2011		2012	
TYPE	$	%	$	%	$	%	$	%
Intergovernmental Revenues								
On-Behalf Payments	5,619	2.59%	5,769	2.95%	1,385	0.78%	0	0.00%
Charges For Services								
Gaming Fees	210,484	97.15%	189,344	96.86%	173,939	97.56%	151,802	98.51%
Miscellaneous Revenues								
Interest Earnings	546	0.25%	367	0.19%	259	0.15%	302	0.20%
Other Financing Sources								
Sale of Fixed Assets	0	0.00%	0	0.00%	2,700	1.51%	2,000	1.30%
TOTAL	216,649	8.31%	195,480	-9.77%	178,283	-8.80%	154,104	-13.56%

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

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

REVENUE TYPE	FUND . . OBJECT
Charges for Services	115 . . 440019 City Court Civil Fees 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	
	2009		2010		2011		2012	
MONTH	$	%	$	%	$	%	$	%
January	0	0.00%	0	0.00%	0	0.00%	12,620	8.55%
February	11,340	7.90%	0	0.00%	12,300	8.38%	10,690	15.80%
March	11,050	15.60%	21,450	14.73%	11,350	16.11%	12,850	24.51%
April	13,040	24.69%	13,470	23.97%	0	16.11%	11,400	32.23%
May	12,150	33.16%	10,530	31.20%	0	16.11%	13,040	41.07%
June	11,250	41.00%	13,540	40.50%	0	16.11%	12,640	49.63%
July	12,870	49.96%	13,340	49.65%	0	16.11%	0	49.63%
August	12,170	58.44%	0	49.65%	22,930	31.73%	11,490	57.42%
September	13,320	67.73%	24,920	66.76%	0	31.73%	11,330	65.10%
October	12,930	76.74%	0	66.76%	37,060	56.98%	12,660	73.68%
November	11,980	85.08%	0	66.76%	0	56.98%	13,860	83.07%
December	21,404	100.00%	48,420	100.00%	63,150	100.00%	24,980	100.00%
TOTAL	143,504	-5.01%	145,670	1.51%	146,790	0.77%	147,560	0.52%

NOTE: The civil fees were collected beginning in the last quarter of 2005.

CITY COURT TRAFFIC FEES - JUDICIAL BUILDING FUND					ACCOUNT NUMBER		115 . . 440021	
	2009		2010		2011		2012	
MONTH	$	%	$	%	$	%	$	%
January	25,450	7.18%	26,234	7.36%	24,060	6.28%	25,284	7.77%
February	31,500	16.08%	34,008	16.89%	36,688	15.86%	35,424	18.65%
March	35,333	26.05%	41,311	28.48%	42,827	27.05%	31,365	28.28%
April	32,260	35.16%	30,917	37.15%	28,651	34.53%	29,319	37.29%
May	30,818	43.86%	30,150	45.61%	31,260	42.69%	26,691	45.49%
June	30,280	52.40%	28,674	53.65%	31,017	50.79%	33,313	55.72%
July	29,970	60.86%	31,687	62.53%	34,644	59.83%	27,237	64.09%
August	27,774	68.70%	29,190	70.72%	35,576	69.12%	26,032	72.09%
September	28,316	76.70%	29,150	78.89%	30,935	77.20%	24,217	79.53%
October	27,293	84.40%	26,190	86.24%	34,983	86.34%	27,208	87.88%
November	26,560	91.90%	19,878	91.81%	25,759	93.06%	18,640	93.61%
December	28,703	100.00%	29,193	100.00%	26,570	100.00%	20,800	100.00%
TOTAL	354,257	100.00%	356,582	0.66%	382,970	7.40%	325,530	-15.00%

NOTE: The traffic fees were collected beginning in January of 2009. The decrease in 2012 is partially due to the 23% decrease in the number of traffic filings with the court. Also, it has become more difficult to garnish income tax refunds for money owed to the court.

SUMMARY OF REVENUES								FUND 115
REVENUE	2009		2010		2011		2012	
TYPE	$	%	$	%	$	%	$	%
Charges for Services								
City Court Civil Fees-Jud Bldg Fd	143,504	28.65%	145,670	28.91%	146,790	27.65%	147,560	31.13%
City Court Traffic Fees-Jud Bldg Fd	354,257	70.72%	356,582	70.76%	382,970	72.14%	325,530	68.67%
Total Charges for Services	497,761	99.36%	502,252	99.67%	529,760	99.79%	473,090	99.80%
Miscellaneous Revenues								
Interest Earnings	3,197	0.64%	1,682	0.33%	1,098	0.21%	936	0.20%
TOTAL / % Change	500,958	211.07%	503,934	0.59%	530,858	5.34%	474,026	-10.71%

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.

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	
	2009		2010		2011		2012	
MONTH	$	%	$	%	$	%	$	%
January	28,666	6.35%	13,980	2.78%	1,880	0.38%	43,724	8.62%
February	43,040	15.89%	30,308	8.81%	36,274	7.73%	44,518	17.41%
March	31,277	22.82%	79,874	24.69%	91,625	26.30%	46,688	26.61%
April	50,413	33.99%	37,880	32.23%	19,805	30.31%	45,039	35.50%
May	47,156	44.44%	49,998	42.17%	47,269	39.89%	49,856	45.33%
June	42,931	53.96%	37,914	49.71%	51,320	50.29%	48,508	54.90%
July	37,973	62.37%	74,201	64.47%	36,632	57.71%	41,678	63.12%
August	36,388	70.44%	17,540	67.96%	70,454	71.98%	52,251	73.43%
September	(12)	70.43%	57,528	79.40%	41,028	80.30%	37,433	80.81%
October	39,077	79.09%	32,562	85.88%	36,689	87.73%	37,753	88.26%
November	53,432	90.93%	20,241	89.90%	33,662	94.55%	35,274	95.21%
December	40,914	100.00%	50,774	100.00%	26,883	100.00%	24,268	100.00%
TOTAL	451,255	-0.91%	502,800	11.42%	493,521	-1.85%	506,990	2.73%

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 Cooperative Endeavor Agreement with Companion Animal Alliance (CAA)

INTERPRETATION OF LEGAL AUTHORIZATION:

State: **L.R.S. 33:361** vests a municipality with all powers, rights, privileges, immunities, authorities, and duties possessed in accordance with all constitutional and statutory provisions. A municipality is further authorized to exercise any power and perform any function necessary, requisite, or proper for the management of its affairs not denied by law. This includes the power to levy and collect taxes to assume indebtedness as provided by law. **L.R.S. 3:2731** provides that the governing body of the parish may adopt ordinances regulating dogs; enforce said ordinances; and use the proceeds of dog and cat license fees and fines for the operation of the animal control program. **L.R.S. 3:2778** provides for the setting of fees and fines sufficient for the operation of an animal control program. **Act 108** of the 2010 Regular Legislative Session repealed and reenacted certain statutes relative to the regulation by local authorities of dogs; provided for the adoption of ordinances; provided for the imposition of fees and fines; and repealed certain other provisions of animal-control statutes, including the requirement that license fees be credited to parish school funds.

Local: **Title 14** of the Code of Ordinances contains the ordinances dealing with animals in East Baton Rouge Parish. **Sections 14:205-504** provide the procedures and penalties for animal ownership. **Section 14:600** sets miscellaneous fees. **Ordinance 15237** dated January 11, 2012, amends and reenacts Title 14 of the Code of Ordinances to harmonize it with the agreement between the City-Parish and the Companion Animal Alliance (CAA). This agreement transferred the responsibility of animal adoption and sheltering services to this agency for the period of August 1, 2011 thru December 31, 2013.

COLLECTION AND TRANSMITTAL OF FUNDS:

Collector: Animal Control and Rescue Center (contact Hilton Cole at 774-7700).

Transmittal: Collections are deposited in the bank by the Animal Control and Rescue Center five times a week. A copy of the deposit slip is sent to the Finance Department–Revenue Division.

PAYOR OF FEE:

Any pet owner or livestock owner whose animal is impounded must pay impoundment fees. Animal establishments (e.g., pet shops) pay an animal inspection and permit fee.

COMPUTATION OF FEE:

Any person who interferes with any officer or agent of the animal control center in the performance of any duty shall, upon conviction by a court of competent jurisdiction, be deemed guilty of a misdemeanor and may be fined any amount up to **$500** or imprisoned for not more than one hundred eighty days, or both fined and imprisoned, in the discretion of the court. A fine of up to **$200** or imprisonment of up to sixty days, or both will apply if it relates to livestock.

The owner of an animal at large that severely harms any person shall, upon conviction by a court of competent jurisdiction, be deemed guilty of a misdemeanor and shall be fined no less than **$500,** or imprisoned for not more than thirty days, or both fined and imprisoned, in the discretion of the court.

1st infraction by owner requiring impoundment of any animal for running at large:
Infertile: 30 Fertile: 40
2nd infraction within a two-year period:
Infertile: 60 Fertile: 80
3rd infraction within a two-year period:
Infertile: 120 Fertile: 160
Each subsequent infraction within a two-year period 160
Failure to license or vaccinate for rabies 50
Litter pick-up 15
Adult animal pick-up 15
Fee for vaccination 6
Impoundment fee for potentially dangerous or threaten, bite, attach: Unaltered: $75
First Offense, per animal Spayed or Neutered: $50 Unaltered: $300
Second Offense, per animal Spayed or Neutered: $250 100
Fee for animal establishment permit Third off.: 120
Impoundment of livestock: First offense: 40 Second offense: 60 30
Release of all other types of animals seized 100
Permits for exotic animals 40
Forfeited trap deposits

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

SHELTER INCOME							ACCOUNT NUMBER	116 . . 448100
	2009		2010		2011		2012	
MONTH	$	%	$	%	$	%	$	%
January	7,797	7.14%	8,418	8.81%	4,182	5.58%	5,111	10.45%
February	9,687	16.01%	7,424	16.59%	8,265	16.61%	3,983	18.60%
March	9,188	24.42%	13,824	31.06%	10,473	30.58%	3,657	26.07%
April	9,458	33.08%	7,750	39.17%	4,839	37.04%	3,074	32.36%
May	11,525	43.63%	6,093	45.55%	8,053	47.79%	3,759	40.05%
June	8,946	51.82%	5,917	51.75%	7,430	57.70%	3,333	46.86%
July	6,980	58.21%	7,378	59.47%	8,285	68.75%	3,213	53.43%
August	7,659	65.23%	2,151	61.72%	5,718	76.38%	3,089	59.75%
September	(23)	65.21%	10,272	72.48%	2,823	80.15%	4,343	68.63%
October	14,816	78.77%	5,264	77.99%	3,723	85.12%	4,475	77.78%
November	9,882	87.82%	4,843	83.06%	6,558	93.87%	5,486	89.00%
December	13,303	100.00%	16,180	100.00%	4,594	100.00%	5,379	100.00%
TOTAL	109,218	7.72%	95,514	-12.55%	74,943	-21.54%	48,902	-34.75%

NOTE: The City-Parish entered into a cooperative endeavor agreement transferring responsibility of animal adoption and sheltering services to the Companion Animal Alliance as of August 1, 2011. Therefore, a portion of this revenue will no longer be recorded as City-Parish revenue as it is related to said services.

VETERINARY SERVICES							ACCOUNT NUMBER	116 . . 448310
	2009		2010		2011		2012	
MONTH	$	%	$	%	$	%	$	%
January	2,640	6.81%	2,895	6.62%	1,622	5.87%	0	0.00%
February	3,123	14.87%	3,905	15.56%	4,418	21.86%	0	0.00%
March	2,536	21.41%	5,120	27.28%	5,127	40.41%	0	0.00%
April	3,278	29.87%	2,831	33.76%	3,383	52.66%	0	0.00%
May	3,032	37.70%	3,991	42.89%	3,647	65.85%	0	0.00%
June	2,841	45.03%	3,219	50.25%	4,062	80.56%	0	0.00%
July	1,905	49.94%	3,567	58.42%	4,000	95.03%	0	0.00%
August	2,951	57.56%	1,392	61.60%	1,424	100.18%	0	0.00%
September	(35)	57.47%	5,038	73.13%	35	100.31%	0	0.00%
October	6,381	73.93%	2,735	79.39%	0	100.31%	0	0.00%
November	3,559	83.11%	2,074	84.14%	0	100.31%	0	0.00%
December	6,544	100.00%	6,933	100.00%	(86)	100.00%	0	0.00%
TOTAL	38,755	22.22%	43,700	12.76%	27,632	-36.77%	0	-100.00%

NOTE: The City-Parish entered into a cooperative endeavor agreement transferring responsibility of animal adoption and sheltering services to the Companion Animal Alliance as of August 1, 2011. Therefore, this revenue will no longer be recorded as City-Parish revenue as it is related to said services.

ANIMAL CONTROL AND RESCUE CENTER
OUTSIDE SALES

REVENUE TYPE	FUND . . OBJECT
Charges for Services	116 . . 448200

LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	Louisiana Revised Statutes 3:2731 Attorney General Opinion, 02/19/74	Code of Ordinances Title 14, §14:600 Ordinance 15237, 01/11/12 Cooperative Endeavor Agreement with Companion Animal Alliance (CAA)

INTERPRETATION OF LEGAL AUTHORIZATION:

State: **Attorney General Opinion** issued February 19, 1974, authorizes parishes and municipalities to determine the humane disposition of animals. Opinion may be found in Notes of Decision, Section 1 (Construction and Application), under **L.R.S. 3:2731**.

Local: **Title 14** of the Code of Ordinances, **Section 14:600** provides that fees for outside sales of animals are to be established by the Director of the Animal Control and Rescue Center. **Ordinance 15237 dated January 11, 2012** amends and reenacts Title 14 of the Code of Ordinances to harmonize it with the agreement between the City-Parish and the Companion Animal Alliance.

COLLECTION AND TRANSMITTAL OF FUNDS:

Collector: Companion Animal Alliance as of August 1, 2011.

Transmittal: No longer transmitted to the City-Parish.

PAYOR OF FEE:

Any licensed institution, usually a college or university veterinary school or other appropriate agency, may purchase animals or reptiles.

COMPUTATION OF FEE:

Negotiable

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

OUTSIDE SALES							ACCOUNT NUMBER	116 . . 448200
	2009		2010		2011		2012	
MONTH	$	%	$	%	$	%	$	%
January	351	3.40%	110	1.12%	75	1.88%	0	0.00%
February	446	7.73%	130	2.45%	280	8.89%	0	0.00%
March	646	13.99%	2,117	24.08%	555	22.79%	0	0.00%
April	1,118	24.83%	783	32.08%	120	25.80%	0	0.00%
May	585	30.51%	291	35.05%	1,161	54.87%	0	0.00%
June	1,125	41.41%	627	41.45%	702	72.45%	0	0.00%
July	1,539	56.34%	1,021	51.88%	440	83.47%	0	0.00%
August	734	63.45%	100	52.91%	660	100.00%	0	0.00%
September	0	63.45%	1,740	70.68%	0	100.00%	0	0.00%
October	2,493	87.63%	1,615	87.18%	0	100.00%	0	0.00%
November	231	89.87%	780	95.15%	0	100.00%	0	0.00%
December	1,045	100.00%	475	100.00%	0	100.00%	0	0.00%
TOTAL	10,313	-58.49%	9,789	-5.08%	3,993	-59.21%	0	-100.00%

NOTE: The City-Parish entered into a cooperative endeavor agreement transferring responsibility of animal adoption and sheltering services to the Companion Animal Alliance as of August 1, 2011.

ANIMAL CONTROL AND RESCUE CENTER
CONTRIBUTIONS FROM GOVERNMENT AGENCIES

REVENUE TYPE	FUND . . OBJECT
Miscellaneous Revenues	116 . . 489101

LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	N/A	Intergovernmental Agreement 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 operated by Companion Animal Alliance.

Actual contributions are as follows:

	2009	2010	2011	2012	Anticipated 2013 Contributions
City of Baker	44,897	47,540	47,540	56,690	59,190
City of Zachary	46,011	48,720	48,321	61,040	63,730
City of Central	87,750	93,150	90,450	109,610	114,440
LSU	13,750	12,500	5,000	0	0
Total	192,408	201,910	191,311	227,340	237,360

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

CONTRIBUTIONS FROM GOVERNMENT AGENCIES					ACCOUNT NUMBER		116 . . 489101	
	2009		2010		2011		2012	
MONTH	$	%	$	%	$	%	$	%
January	16,313	8.48%	27,000	13.37%	0	0.00%	0	0.00%
February	10,250	13.81%	8,563	17.61%	7,537	3.94%	9,134	4.02%
March	8,563	18.26%	65,340	49.97%	7,537	7.88%	65,824	32.97%
April	9,813	23.36%	0	49.97%	10,037	13.13%	9,134	36.99%
May	8,563	27.81%	7,537	53.71%	56,328	42.57%	9,134	41.01%
June	7,312	31.61%	15,075	61.17%	8,787	47.16%	9,134	45.03%
July	44,459	54.71%	53,720	87.78%	7,538	51.10%	9,134	49.04%
August	8,562	59.16%	8,788	92.13%	55,859	80.30%	0	49.04%
September	7,312	62.96%	(16,763)	83.83%	7,538	84.24%	9,134	53.06%
October	44,324	86.00%	7,538	87.56%	7,538	88.18%	18,268	61.10%
November	7,312	89.80%	7,537	91.30%	7,538	92.12%	9,134	65.11%
December	19,625	100.00%	17,575	100.00%	15,074	100.00%	79,308	100.00%
TOTAL	192,408	179.38%	201,910	4.94%	191,311	-5.25%	227,340	18.83%

NOTE: In January 2010, an accrual in the amount of $2,700 was posted incorrectly as $27,000. It was corrected in September 2010. The City-Parish entered into a cooperative endeavor agreement transferring responsibility of animal adoption and sheltering services to the Companion Animal Alliance as of August 1, 2011. For 2011, a portion of this revenue from the LSU contract was no longer recorded as City-Parish revenue as it is related to said services. Revenues fluctuate based on actual operating expenses for Animal Control.

SUMMARY OF REVENUES								FUND 116
REVENUE	2009		2010		2011		2012	
TYPE	$	%	$	%	$	%	$	%
Licenses & Permits								
Animal Control Center Licenses	451,255	21.03%	502,800	21.99%	493,521	22.34%	506,990	22.56%
Charges For Services								
Credit Card Processing Fees	2,811	0.13%	3,096	0.14%	3,058	0.14%	3,655	0.16%
Shelter Income	109,218	5.09%	95,514	4.18%	74,943	3.39%	48,902	2.18%
Outside Sales	10,313	0.48%	9,789	0.43%	3,993	0.18%	0	0.00%
Veterinary Services	38,755	1.81%	43,700	1.91%	27,632	1.25%	0	0.00%
Total Charges For Services	161,097	7.51%	152,099	6.65%	109,626	4.96%	52,557	2.34%
Miscellaneous Revenues								
Interest Earnings	2,167	0.10%	795	0.03%	341	0.02%	218	0.01%
Contingent Receipts	19	0.00%	1	0.00%	(20)	0.00%	0	0.00%
Contrib. from Gov't Agencies	192,408	8.97%	201,910	8.83%	191,311	8.66%	227,340	10.12%
Donations	14,965	0.70%	26,337	1.15%	12,089	0.55%	292	0.01%
Total Miscellaneous Revenues	209,559	9.77%	229,043	10.02%	203,721	9.22%	227,850	10.14%
Other Financing Sources								
Sale of Fixed Assets	5,975	0.28%	2,560	0.11%	1,865	0.08%	0	0.00%
Transfer From General Fund	1,318,100	61.42%	1,400,000	61.23%	1,400,000	63.38%	1,460,000	64.96%
Total Other Financing Sources	1,324,075	61.70%	1,402,560	61.34%	1,401,865	63.47%	1,460,000	64.96%
TOTAL	2,145,986	-5.34%	2,286,502	6.55%	2,208,733	-3.40%	2,247,397	1.75%

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
	2009		2010		2011		2012	
MONTH	$	%	$	%	$	%	$	%
January	65,532	15.20%	97,886	12.82%	447,892	43.62%	0	0.00%
February	2,105	15.68%	840	12.93%	38,010	47.32%	0	0.00%
March	2,050	16.16%	0	12.93%	0	47.32%	232,956	29.21%
April	23,270	21.55%	0	12.93%	0	47.32%	0	29.21%
May	12,622	24.48%	14,455	14.82%	0	47.32%	448,831	85.50%
June	131,586	54.99%	390,072	65.89%	22,963	49.56%	36,487	90.08%
July	0	54.99%	0	65.89%	0	49.56%	0	90.08%
August	0	54.99%	1,600	66.10%	5,379	50.08%	31,477	94.03%
September	4,097	55.94%	17,075	68.33%	197	50.10%	0	94.03%
October	17,790	60.07%	0	68.33%	(197)	50.08%	0	94.03%
November	167,603	98.93%	168,626	90.41%	0	50.08%	0	94.03%
December	4,606	100.00%	73,232	100.00%	512,613	100.00%	47,644	100.00%
TOTAL/% CHG	431,261	19.20%	763,786	77.11%	1,026,857	34.44%	797,395	-22.35%

NOTE: Collections fluctuate as they depend on the amounts seized in federal narcotics investigations.

SUMMARY OF REVENUES								FUND 117
REVENUE	2009		2010		2011		2012	
TYPE	$	%	$	%	$	%	$	%
Fines & Forfeits								
Fed Forfeited Prop-Justice	431,261	98.44%	763,786	99.55%	1,026,857	99.20%	797,395	99.66%
Fed Forfeited Prop-Treasury	0	0.00%	0	0.00%	5,000	0.48%	0	0.00%
Total Fines & Forfeits	431,261	98.44%	763,786	99.55%	1,031,857	99.69%	797,395	99.66%
Miscellaneous Revenues								
Interest Earnings	6,842	1.56%	3,485	0.45%	3,257	0.31%	2,725	0.34%
TOTAL	438,103	11.81%	767,271	75.13%	1,035,114	34.91%	800,120	-22.70%

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	
	2009		2010		2011		2012	
MONTH	$	%	$	%	$	%	$	%
January	160	0.01%	0	0.00%	(13,490)	-0.65%	(136,113)	-7.38%
February	173,329	7.67%	8,944	0.39%	170,958	7.56%	172,067	1.95%
March	199,399	16.49%	336,071	15.09%	184,487	16.42%	168,169	11.07%
April	196,759	25.19%	192,261	23.49%	176,123	24.88%	161,976	19.86%
May	193,603	33.76%	169,942	30.92%	177,316	33.40%	86,072	24.53%
June	195,999	42.42%	186,190	39.07%	178,358	41.97%	241,663	37.64%
July	59,044	45.03%	103,346	43.58%	166,462	49.96%	171,078	46.92%
August	183,431	53.15%	279,951	55.83%	179,344	58.57%	168,049	56.03%
September	181,933	61.19%	181,772	63.77%	161,741	66.34%	153,492	64.36%
October	189,171	69.56%	186,944	71.95%	176,330	74.81%	174,132	73.80%
November	194,338	78.15%	297,502	84.96%	166,855	82.83%	164,733	82.74%
December	493,961	100.00%	344,050	100.00%	357,589	100.00%	318,198	100.00%
TOTAL	2,261,127	-1.82%	2,286,973	1.14%	2,082,073	-8.96%	1,843,516	-11.46%

WIRELESS ENHANCED 911 SERVICE CHARGES					ACCOUNT NUMBER		118 . . 441605	
	2009		2010		2011		2012	
MONTH	$	%	$	%	$	%	$	%
January	0	0.00%	0	0.00%	(89,549)	-2.78%	(105,544)	-3.20%
February	182,220	5.43%	644	0.02%	273,781	5.71%	293,643	5.70%
March	175,562	10.66%	184,278	5.78%	185,121	11.45%	202,646	11.83%
April	154,450	15.26%	523,748	22.14%	335,078	21.84%	153,534	16.49%
May	466,293	29.15%	287,354	31.12%	280,886	30.55%	297,949	25.51%
June	163,341	34.01%	193,876	37.18%	186,976	36.34%	411,607	37.98%
July	436,468	47.02%	293,170	46.34%	319,670	46.25%	335,262	48.13%
August	356,960	57.65%	285,676	55.27%	280,605	54.95%	292,435	56.99%
September	183,140	63.10%	187,254	61.12%	196,071	61.03%	214,490	63.48%
October	55,722	64.76%	325,644	71.29%	322,303	71.02%	328,207	73.42%
November	541,544	80.90%	281,975	80.11%	287,500	79.94%	269,930	81.60%
December	641,320	100.00%	636,703	100.00%	647,213	100.00%	607,486	100.00%
TOTAL	3,357,020	13.63%	3,200,322	-4.67%	3,225,655	0.79%	3,301,645	2.36%

PREPAID WIRELESS E911 SERVICE CHARGES							ACCOUNT NUMBER	118 . . 441607
	2009		2010		2011		2012	
MONTH	$	%	$	%	$	%	$	%
January	0	0.00%	0	0.00%	0	0.00%	102,175	23.99%
February	0	0.00%	0	0.00%	0	0.00%	0	23.99%
March	0	0.00%	0	0.00%	0	0.00%	0	23.99%
April	0	0.00%	0	0.00%	96,439	31.71%	101,679	47.86%
May	0	0.00%	0	0.00%	0	31.71%	0	47.86%
June	0	0.00%	0	0.00%	0	31.71%	0	47.86%
July	0	0.00%	0	0.00%	0	31.71%	0	47.86%
August	0	0.00%	0	0.00%	106,426	66.70%	110,638	73.84%
September	0	0.00%	0	0.00%	0	66.70%	0	73.84%
October	0	0.00%	0	0.00%	0	66.70%	0	73.84%
November	0	0.00%	0	0.00%	0	66.70%	111,421	100.00%
December	0	0.00%	102,859	100.00%	101,262	100.00%	0	100.00%
TOTAL	0	0.00%	102,859	100.00%	304,127	195.67%	425,913	40.04%

SUMMARY OF REVENUES								FUND 118
REVENUE	2009		2010		2011		2012	
TYPE	$	%	$	%	$	%	$	%
Charges For Services								
Enhanced 911	2,261,127	29.52%	2,286,973	36.19%	2,082,073	32.73%	1,843,516	29.05%
Wireless Enhanced 911	3,357,020	43.83%	3,200,322	50.65%	3,225,655	50.71%	3,301,645	52.03%
Prepaid Wireless E911	0	0.00%	102,859	1.63%	304,127	4.78%	425,913	6.71%
Total Charges For Services	5,618,147	73.35%	5,590,154	88.47%	5,611,855	88.22%	5,571,074	87.79%
Miscellaneous Revenues								
Interest Earnings	45,758	0.60%	20,111	0.32%	16,852	0.26%	18,785	0.30%
Contingent Receipts	1,293,153	16.88%	992	0.02%	0	0.00%	6,415	0.10%
Total Miscellaneous Revs.	1,338,911	17.48%	21,103	0.33%	16,852	0.26%	25,200	0.40%
Other Financing Sources								
Transfer From EMS	702,200	9.17%	707,300	11.19%	732,500	11.52%	749,600	11.81%
TOTAL	7,659,258	25.52%	6,318,557	-17.50%	6,361,207	0.67%	6,345,874	-0.24%

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; 15351, 07/25/12 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. **Ordinance 15351** of July 25, 2012, adopted 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 389-4810).

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

Comments: Collections are cyclical in nature. Due to tax payment deadline of December 31, the majority of collections are made in late November and December of each year.

PAYOR OF FEE:

Owners of all taxable property, real and personal, within the Parish of East Baton Rouge pay this tax.

COMPUTATION OF FEE:

The rate for 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	2009		2010		2011		2012	
	$	%	$	%	$	%	$	%
Taxes from Prior Years' Levies	55,851	0.56%	55,799	0.53%	44,615	0.42%	35,570	0.32%
Refunds	(23,487)	-0.23%	(24,968)	-0.24%	(37,010)	-0.35%	(5,677)	-0.05%
Reversal of Prior Year Deferral	528,049	5.27%	661,045	6.28%	372,280	3.50%	224,116	2.03%
Closing of Prior Year Levy	(1,857)	-0.02%	(9,978)	-0.09%	61,170	0.58%	79,181	0.72%
Record Current Year Levy	10,120,811	101.02%	10,220,921	97.06%	10,418,154	97.96%	11,004,983	99.68%
Current Year Deferral	(661,045)	-6.60%	(372,280)	-3.54%	(224,116)	-2.11%	(297,423)	-2.69%
TOTAL/% Change	10,018,322	4.94%	10,530,539	5.11%	10,635,093	0.99%	11,040,750	3.81%

Year	Actual Assessed Valuation	% Increase Over Prior Yr	Millage Assessed
2003	2,669,274,000	9.51%	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
2012	4,256,055,846	4.64%	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 15285, 03/28/12

INTERPRETATION OF LEGAL AUTHORIZATION:

Local: **Ordinance 11180** dated July 8, 1998, ratified and approved all actions on behalf on the Department of Emergency Medical Services in assessing and collecting fees for services rendered. **Resolution 39016** dated October 14, 1998, authorizes the Director of Emergency Medical Services to enter into managed care contracts with health plan providers for reimbursement of services rendered by the department of EMS. **Ordinance 14722** dated July 22, 2009, amended and re-enacted section 10:415 of the *Code of Ordinances* relative to the rate structure for ambulance services provided by EMS. **Ordinance 15285** dated March 28, 2012, amended Title 10, Chapter 6 of the *Code of Ordinances* regarding escorts for oversized vehicles.

COLLECTION AND TRANSMITTAL OF FUNDS:

Collector: Emergency Medical Services.

Transmittal: As checks are received, they are submitted to the Finance Department–Revenue Division.

PAYOR OF FEE:

The **person requiring service** is responsible for this fee. In most cases, that person's insurance company is billed and pays the fee.

COMPUTATION OF FEE:

A base rate and mileage plus separate charges for covered specialized services, supplies, and drugs. The current fee for an emergency transport is **$575**. Other charges are made for services rendered, such as oxygen, airway management, medication, EKG monitoring, IV's, spine boards, and mast trousers. There is also a mileage charge fee of **$14/mile**. Amount of insurance company reimbursement depends on the provisions of the patient's policy. A complete fee schedule can be obtained by contacting Renee' Cashio, EMS Business Manager, at 389-5155.

	Maximum	Current
Emergency Transfer Fee	$577	$575
Mileage Fee	$15/mile	$14/mile

REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:

Funds are dedicated to the operation of the Emergency Medical Services for the City of Baton Rouge, Parish of East Baton Rouge.

With **Ordinance 14722** of July 22, 2009, the Metropolitan Council set the maximum rates that can be charged by any public or private ambulance service provider within the parish. Both the maximum and the current rates charged by EMS are provided above. With **Ordinance 15285** of March 28, 2012, the Metropolitan Council based the maximum rates on private provider customary rates within the State of Louisiana. On January 1st of each year, private ambulance services and EMS may adjust rates in an amount not to exceed private provider customary rates within the State of Louisiana.

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

EMERGENCY TRANSPORT CHARGES							ACCOUNT NUMBER	119 . . 441601
	2009		2010		2011		2012	
MONTH	$	%	$	%	$	%	$	%
January	(456,947)	-5.79%	(691,824)	-5.75%	(572,479)	-6.49%	(691,911)	-8.54%
February	456,947	0.00%	691,833	0.00%	572,439	0.00%	750,810	0.73%
March	651,551	8.25%	585,930	4.87%	753,022	8.54%	785,110	10.41%
April	500,760	14.59%	560,500	9.54%	762,991	17.20%	554,525	17.26%
May	698,095	23.43%	474,282	13.48%	496,922	22.83%	848,498	27.73%
June	659,941	31.78%	778,859	19.96%	423,882	27.64%	427,991	33.01%
July	510,006	38.24%	1,342,526	31.13%	510,602	33.43%	425,494	38.26%
August	721,093	47.37%	1,299,636	41.94%	873,277	43.34%	917,037	49.57%
September	652,635	55.63%	1,374,143	53.37%	915,046	53.72%	596,518	56.93%
October	650,168	63.87%	1,043,382	62.05%	828,320	63.12%	755,383	66.25%
November	750,519	73.37%	1,360,562	73.36%	920,407	73.56%	491,101	72.31%
December	2,103,365	100.00%	3,202,436	100.00%	2,331,091	100.00%	2,243,953	100.00%
TOTAL	7,898,133	50.33%	12,022,265	52.22%	8,815,520	-26.67%	8,104,509	-8.07%

NOTE: In December of each year, an accrual is recorded for revenues earned in that year but not expected to be received until the following year. In January, that accrual is reversed. The increase in 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	2009		2010		2011		2012	
TYPE	$	%	$	%	$	%	$	%
Taxes								
General Property Taxes	10,018,322	55.54%	10,530,539	46.38%	10,635,093	54.35%	11,040,750	57.26%
Int & Pen - Delinquent Taxes	33,256	0.18%	33,189	0.15%	31,119	0.16%	27,590	0.14%
Total Taxes	10,051,578	55.72%	10,563,728	46.53%	10,666,212	54.50%	11,068,340	57.40%
Charges for Services								
Emergency Transport Charges	7,898,133	43.79%	12,022,265	52.95%	8,815,520	45.05%	8,104,509	42.03%
Miscellaneous Revenues								
Interest Earnings	54,032	0.30%	46,223	0.20%	24,934	0.13%	20,083	0.10%
Contingent Receipts	34,570	0.19%	71,719	0.32%	62,855	0.32%	90,164	0.47%
Total Miscellaneous Revenues	88,602	0.49%	117,942	0.52%	87,789	0.45%	110,247	0.57%
TOTAL/% Change	18,038,313	18.93%	22,703,935	25.87%	19,569,521	-13.81%	19,283,096	-1.46%

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 14554, 11/25/08;14831, 12/09/09 15035, 11/23/10;15215, 11/09/11 15350, 07/25/12;15351, 07/25/12 15418, 11/28/12;

INTERPRETATION OF LEGAL AUTHORIZATION:

State: **Article 6, Section 19** of the Louisiana Constitution of 1974 authorizes the creation of special districts; defines the power of such districts; and grants to those special districts such rights, powers, and authorities as it deems proper, including but not limited to the power of taxation. **Article 7, Section 18 (D)** of the Louisiana Constitution of 1974 authorizes each assessor to determine the fair market value of all property subject to taxation within his or her parish. **Article 7, Section 20 (A)** of the Louisiana Constitution of 1974 provides for a homestead exemption of $7,500 for certain ad valorem taxes levied and collectible for the calendar year 1982 and thereafter. **L.R.S. 47:2051** designates the sheriffs of the several parishes to be ex-officio tax collectors who collect all parish and district taxes and have the same power to enforce the collection of parish taxes as of state taxes.

Local: **City Resolution 13115** of August 25, 1982, authorizes the Mayor-President to enter into an agreement with the sheriff of East Baton Rouge providing for the collection by the sheriff of all city ad valorem taxes, among other taxes, for an indefinite term, the sheriff to be compensated by a 4.50% commission on all ad valorem taxes collected. **Resolution 40517** of September 13, 2000, called a special election to authorize the levy and collection of a special ad valorem tax of 6 mills on property within the boundaries of the City of Baton Rouge for a period of ten years. The purpose of this tax is to provide funds for increasing salaries and benefits for all employees of the fire department of the City of Baton Rouge who are members of the Municipal Fire and Police Civil Service System. On November 7, 2000, the voters approved the 6-mill property tax, and on November 21, 2000, with **Resolution 40690**, the Metropolitan Council approved the results of the election. **Ordinance 14554** of November 25, 2008 continued the rate for 2009. **Ordinance 14831** of December 09, 2009 continued the rate for 2010. On May 1, 2010, the voters approved the 6-mill property tax, and on May 12, 2010, with **Resolution 47896**, the Metropolitan Council approved the results of the election. **Ordinance 15035** of November 23, 2010 adopted the maximum authorized levy of 6.00 mills. **Ordinance 15215** of November 9, 2011 maintains the rate at 6.00 mills for 2012. **Ordinance 15350** of July 25, 2012, adjusted the 2012 rate downward to 5.75 due to reassessment. **Ordinance 15351** of July 25, 2012 adopted the maximum authorized levy of 6.00 mills. **Ordinance 15418** of November 28, 2012 maintains the rate at 6.00 mills for 2013.

COLLECTION AND TRANSMITTAL OF FUNDS:

Collector: Sheriff of East Baton Rouge Parish (contact Octave Anthaume at 389-4817).

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

Comments: Property tax collections are cyclical in nature. Due to the property tax payment deadline of December 31, the great majority of collections are made in late November and December of each year.

PAYOR OF FEE:

Owners of all taxable property, real and personal, within the limits of the City of Baton Rouge are assessed a property tax of 6.00 mills on the dollar of assessed valuation.

COMPUTATION OF FEE:

6.00 mills on the dollar of assessed valuation of all taxable property, real and personal, within the limits of the City of Baton Rouge. Details of assessment rates can be found under the "General Property Tax" item in the General Fund section of this book.

REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:

In 2011, the Baton Rouge Fire Pay Enhancement Fund accounted for 24.7% of the salaries and benefits of the City of Baton Rouge Municipal Fire personnel, with the remainder of salaries and benefits funded from the General Fund budget.

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

YEAR	ACTUAL ASSESSED VALUATION	% INCREASE OVER PRIOR YEAR	MILLAGE ASSESSED
2002	1,153,809,550	----	6.00
2003	1,204,843,070	4.42%	6.00
2004	1,284,097,910	6.58%	6.00
2005	1,324,384,833	3.14%	6.00
2006	1,409,802,850	6.45%	6.00
2007	1,501,385,710	6.50%	6.00
2008	1,607,767,250	7.09%	6.00
2009	1,649,399,606	2.59%	6.00
2010	1,674,911,990	1.55%	6.00
2011	1,675,472,330	0.03%	6.00
2012	1,768,041,160	5.52%	6.00

COLLECTIONS WITH PERCENTAGES FOR THE PAST FOUR YEARS:

GENERAL PROPERTY TAX					ACCOUNT NUMBER		121 . . 411000	
REVENUE	2009		2010		2011		2012	
TYPE	$	%	$	%	$	%	$	%
Taxes from Prior years' Levies	61,126	0.64%	84,472	0.83%	67,115	0.66%	78,955	0.76%
Refunds	(7,281)	-0.08%	(12,953)	-0.13%	(9,991)	-0.10%	(7,940)	-0.08%
Reversal of Prior Year Deferral	665,384	6.91%	750,575	7.35%	484,914	4.75%	233,299	2.23%
Closing of Prior Year Levy	(81,001)	-0.84%	4,358	0.04%	32,117	0.31%	128,875	1.23%
Record Current Year Levy	9,736,080	101.17%	9,876,621	96.66%	9,875,904	96.66%	10,486,252	100.34%
Current Year Deferral	(750,575)	-7.80%	(484,914)	-4.75%	(233,299)	-2.28%	(468,920)	-4.49%
TOTAL	9,623,733	2.40%	10,218,159	6.18%	10,216,760	-0.01%	10,450,521	2.29%

SUMMARY OF REVENUES								FUND 121
REVENUE	2009		2010		2011		2012	
TYPE	$	%	$	%	$	%	$	%
Taxes								
General Property Taxes	9,623,733	99.70%	10,218,159	99.43%	10,216,760	99.66%	10,450,521	99.71%
Interest & Penalties - Taxes	36,662	0.38%	40,791	0.40%	38,055	0.37%	33,655	0.32%
Total Taxes	9,660,395	100.08%	10,258,950	99.82%	10,254,815	100.03%	10,484,176	100.03%
Miscellaneous Revenues								
Interest Earnings	(8,018)	-0.08%	18,055	0.18%	(3,268)	-0.03%	(3,359)	-0.03%
TOTAL	9,652,377	2.63%	10,277,005	6.47%	10,251,547	-0.25%	10,480,817	2.24%

NOTE: Since these tax revenues are not collected until approximately one year after the expenses are incurred, interest expense is assessed against the proceeds of the tax. The positive Interest Earnings in 2010 are the result of a check from the Sheriff's Office in the amount of $25,534.45 for interest earned on property taxes collected in 2008 and 2009.

6.00 mills
10 years -- 01/01/00 -- 12/31/10
Resolution 40517, 09/13/2000
6.00 mills
01/01/11 -- Perpetuity
Resolution 47896 05/12/2010

Tax Year	Mills	Ordinance	Date
2009	6.00	14554	11/25/08
2010	6.00	14831	12/09/09
2011	6.00	15035	11/23/10
2012	6.00	15215	11/09/11
2012	5.75	15350	07/25/12
2012	6.00	15351	07/25/12
2013	6.00	15418	11/28/12

FIRE PROTECTION DISTRICTS
GENERAL PROPERTY TAX
INSURANCE COMPANIES (STATE SHARED REVENUE)
LOUISIANA REVENUE SHARING (STATE SHARED REVENUE)
FIRE PROTECTION SERVICE CHARGE

DISTRICT NAME	FUND	DISTRICT NAME	FUND
District 1 Fire Protection District	120	Pride Fire Protection District	128
Brownsfield Fire Protection District	123	Alsen- St. Irma Lee Fire Protection District	129

REVENUE TYPE	OBJECT	
Taxes	411000	General Property Tax
Intergovernmental Revenues	433200	Insurance Companies
Intergovernmental Revenues	433300	Louisiana Revenue Sharing
Charges for Services	441802	Fire Protection Service Charge

LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	Louisiana Constitution, 1974 Article 6, § 19 Article 7, § 18 (D) Article 7, § 20 (A) Article 7, § 26 Louisiana Revised Statutes: 47:2051 40:1502.1 22:343–347 Act 844 of the 1980 Legislature Act 516 of the 2012 Legislature	Ordinances 9705–9707, 09/08/93; 14831, 12/09/09; 15035, 11/23/10; 15215, 11/09/11; 15350, 07/25/12 15351, 07/25/12; 15418, 11/28/12 15498, 05/22/13 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; 50190, 05/22/13

INTERPRETATION OF LEGAL AUTHORIZATION:

State: **General Property Taxes: Article 6, Section 19** of the Louisiana Constitution of 1974 authorizes the creation of special districts; defines the powers of such districts; and grants to those districts such rights, powers, and authorities as it deems proper, including, but not limited to, the power of taxation. **Article 7, Section 18 (D)** of the Louisiana Constitution of 1974 authorizes each assessor to determine the fair market value of all property subject to taxation within their respective parish. **Article 7, Section 20 (A)** of the Louisiana Constitution of 1974, as amended by **Act 844 of the 1980 Legislature**, provides for a homestead exemption from state, parish, and special ad valorem taxes to the extent of $7,500 of the assessed valuation. **L.R.S. 47:2051** designates the sheriffs of the parishes to be ex-officio collectors who collect all parish and district taxes and have the same power to enforce the collection of parish taxes as of state taxes.

Insurance Companies (State Shared Revenue): L.R.S. 22:345 requires every foreign or alien insurer, other than a life insurer, that carries on business in the State of Louisiana to pay to the Commissioner of Insurance 2% of the fire insurance premiums collected by said company during the 12 months ending December 31 of each year. **L.R.S. 22:343** and **L.R.S. 22:344** require every such insurer desiring to engage in or carry on business in the State of Louisiana to keep accurate records of and return to the state treasurer a just and true account of all premiums received from business in the state that insures property of all nature or description against loss or damage by fire during the year ending December 31. **L.R.S. 22:346** if the returns required are apparently fraudulent or dishonest, the commissioner of insurance shall investigate and collect the amount he finds due. **L.R.S. 22:347** provides for the disposition of the tax money. This section states that all money

collected, except for an amount that goes to the Volunteer Firefighter Insurance Premium Fund, is to be credited to a special fund for distribution to the parishes. The state treasurer pays over to the treasurer of each parish governing authority the amount of money due as determined by the state treasurer. These funds are then allocated and paid by the governing authority to each regularly constituted fire department of the municipality or district, or active volunteer fire department certified by the parish governing authority, based on the population within the area served by the fire department.

Louisiana Revenue Sharing (State Shared Revenue): Article 7, § 26 of the Louisiana Constitution of 1974 states that a minimum of $90,000,000 will be allocated annually from the state general fund to the revenue sharing fund. **Act 516 of the 2012 Legislature** provides for the distribution for the state fiscal year 2012-13.

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 28, 2012 the Metropolitan Council adopted the following property tax millages for the 2013 calendar year for the respective districts:

Fire Protection District	Ordinance No.	Mills Levied
District One Fire Protection District	15418	9.00
Brownsfield Fire Protection District	15418	10.00, 5.00, 10.00
Pride Fire Protection District	15418	10.00
Alsen–St. Irma Lee Fire Protection District	15418	10.00, 5.00

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**
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
2013	9.00	15418	11/28/12

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. This millage expired in 2012. **Resolution 50190** calls for a special election to be held October 19, 2013 for its renewal. **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**
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
2012	9.45	15350	07/25/12	4.73	15350	07/25/12	9.45	15350	07/25/12
2012	10.00	15351	07/25/12	5.00	15351	07/25/12	10.00	15351	07/25/12
2013	10.00	15418	11/28/12	5.00	15418	11/28/12	10.00	15418	11/28/12

* In 2012 East Baton Rouge Parish was reassessed and all property tax millage rates were adjusted. During the meeting of July 25 2012, the Metropolitan Council, with **Ordinances 15350 and 1535**, adopted the decreased and increased ad valorem tax millage rates to be levied during 2012.

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**
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
2013	10.00	15418	11/28/12

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**
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
2012 *	9.98	15350	07/25/12	4.99	15350	07/25/12
2012 *	10.00	15351	07/25/12	5.00	15351	07/25/12
2013	10.00	15418	11/28/12	5.00	15418	11/28/12

* In 2012 East Baton Rouge Parish was reassessed and all property tax millage rates were adjusted. During the meeting of July 25 2012, the Metropolitan Council, with **Ordinances 15350 and 1535**, adopted the decreased and increased ad valorem tax millage rates to be levied during 2012.

Fire Protection Service Charge: The Metropolitan Council adopted the following resolutions which either called for an election or canvassed the return of an election in order to authorize the collection of a service charge for ten years, up to a maximum of $32, from the owners of each residential or commercial structure located within the respective fire districts for the purpose of fire protection services:

Fire Protection District	Resolution Number	Date of Resolution	Service Fee Collection Pd.
District One Fire Protection District	45856	11/14/07	2008-2017
Brownsfield Fire Protection District	48333	11/23/10	2012-2021
Chaneyville Fire Protection District **	48440	01/26/11	2012-2021
Pride Fire Protection District	48227	10/13/10	2012-2021
Alsen–St. Irma Lee Fire Protection District	49076	12/14/11	2012-2021

Resolution 42095 of October 9, 2002, requires that the Pride and Alsen-St. Irma Lee Districts place their fire protection service charges on the property tax rolls beginning with the 2003 tax year, and that Brownsfield do the same beginning with the 2004 tax year.

COLLECTION AND TRANSMITTAL OF FUNDS:

Collector: **General Property Tax:** Sheriff of EBR Parish (Contact Octave Anthaume, Tax Director, at 389-4817).
Insurance Companies (State Shared Revenue): Treasurer of the State of Louisiana.
Louisiana Revenue Sharing (State Shared Revenue): Finance Department–Accounting Division.
Fire Protection Service Charge: Sheriff of EBR Parish.

Transmittal: **General Property Tax:** Remitted monthly to the Finance Department–Accounting Division.
Comments: Collections of the General Property Tax are cyclical in nature. Due to the payment deadline of December 31, the great majority of collections are made in November and December of each year.
Insurance Companies (State Shared Revenue): Remitted annually in June to the City-Parish Treasurer.
Louisiana Revenue Sharing (State Shared Revenue): Remitted by the state in three installments.
Fire Protection Service Charge: The payments are collected and remitted by the Sheriff along with the property taxes.

Comments: Collections of the Fire Protection Service Charge are cyclical in nature. Due to the payment deadline of December 31, the great majority of collections are made in November and December of each year.

DISTRIBUTION OF PROCEEDS:

Insurance Companies (State Shared Revenue): Beginning in state fiscal year 1990–1991, a portion of the 2% fire insurance rebate collected by the state has been credited to the Volunteer Firefighter Insurance Premium Fund. The state treasurer then distributes the remainder of the fire insurance rebate to the parishes on the basis of the population of each parish. **L.R.S. 22:347** states that those regularly paid fire departments of any incorporated municipality, or fire and waterworks district in any unincorporated municipality, or active volunteer fire departments first receive an annual sum based upon the population within the geographical area serviced by that fire department, as follows:

Population	Amount
1–2,500	$ 750
2,501–5,000	$1,000
5,001 or more	$1,250

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

Population	Amount for each inhabitant
24,000 or less	$ 0.34
24,001–55,000	.37
55,001–100,000	.40
100,00– 250,000	.44
250,001–425,000	.47
425,001 and over	.50

Any balance that remains after making the distributions as stated above is allocated on an equal per capita basis until all of the total collected funds are utilized. If, however, the total amount of the 2% tax collected on fire insurance premiums is less than the amount required to fully implement the formulas above, the amount collected is prorated equally among the formula categories by the state treasurer prior to distribution to each parish governing authority.

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

(1) Total population served by all certified fire units of the parish divided into the total monies received by the parish equals the per capita available for distribution to certified local fire units.

(2) Total population serviced by each certified local fire unit in the parishes multiplied by the per capita available as determined in (1) above equals the funds due each certified local fire unit in the parish.

Within 30 days of receipt of money, the City-Parish Treasurer is required to pay the fiscal representatives of the fire departments the amounts due them.

Louisiana Revenue Sharing: Louisiana Revenue Sharing funds are distributed on December 15, March 15, and May 15 to each parish on the basis of population and number of homesteads in that parish in proportion to population and number of homesteads throughout the state. These funds are distributed to the taxing districts in the parish to offset current losses due to homestead exemption.

PAYOR OF TAX OR FEE:

General Property Taxes: Owners of all taxable property, real and personal, within the limits of each representative fire protection district of East Baton Rouge Parish pays this tax to cover the expenses of operating and maintaining fire protection facilities in the fire district.

Insurance Companies (State Shared Revenue): Every foreign or alien insurer, other than a life insurer, engaging in or carrying on business in the State of Louisiana must pay this tax.

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

Fire Protection Service Charge: All persons owning residential and commercial structures, whether occupied or unoccupied.

COMPUTATION OF TAX OR FEE:

General Property Taxes: The property tax is based on the approved number of mills on the dollar of assessed valuation of all taxable property, real and personal, within the limits of each fire protection district.
Comments: Homeowners are allowed a $7,500 exemption on all state, parish, and special ad valorem taxes. Details of assessment rates can be found under the "General Property Tax" item in the General Fund Section of this book.

Insurance Companies (State Shared Revenue): The amount paid by the insurance companies is 2% of the amount of premiums received from any business that insures property of any nature or description against loss or damage by fire as shown by the insurer on the required return.

Louisiana Revenue Sharing (State Shared Revenue): The annual payment is equal to that percentage of 80% of the total fund ($90,000,000) which is equal to the ratio which the population of the parish bears to the total state population plus an amount equal to that percentage of 20% of the total fund which is equal to the ratio which the number of homesteads in the parish bears to the total number of homesteads in the state. An act is passed each year during the Legislative Session that determines the distribution allocation. **Act 516 of the 2012 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	2009	2010	2011	2012
District One Fire Protection District	9.00	9.00	9.00	9.00
Brownsfield Fire Protection District	25.00	25.00	25.00	25.00
Chaneyville Fire Protection District	10.00	10.00	10.00	20.00
Pride Fire Protection District	10.00	10.00	10.00	10.00
Alsen–St. Irma Lee Fire Protection District	14.97	14.97	14.97	15.00

These maximum property tax millages are levied as follows:

Fire District	Tax Collection Period
District One Fire Protection District (orig. 9.00)	2011-2015
Brownsfield Fire Protection District (orig. 10.00)	2005-2014
Brownsfield Fire Protection District (add'l 5.00)	2009-2018
Brownsfield Fire Protection District (add'l 10.00) *	2003-2012
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

* This millage expired in 2012. **Resolution 50190** calls for a special election that will be held October 19, 2013 for its renewal.

Louisiana Revenue Sharing (State Shared Revenue): State revenue sharing is distributed based on the population and number of homesteads in the district relative to the following millage property tax:

Fire Protection District	2009	2010	2011	2012
St. George Fire Protection District	4.00	4.00	4.00	4.00
Brownsfield Fire Protection District	9.91	10.00	10.00	10.00
Central Fire Protection District	10.00	n/a	n/a	10.00
District 6 Fire Protection District	10.00	10.00	10.00	10.00

Fire Protection Service Charge: The service charge is limited to a maximum of $32 per service unit.

** All funds are to be used for the sole purpose of operating and maintaining fire protection facilities in each of the fire protection districts.

COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

DISTRICT 1 FIRE PROTECTION DISTRICT
GENERAL PROPERTY TAX **ACCOUNT NUMBER 120 . . 411000**

REVENUE TYPE	2009		2010		2011		2012	
	$	%	$	%	$	%	$	%
Taxes from Prior years' Levies	195	0.07%	661	0.25%	996	0.35%	1,302	0.44%
Refunds	(270)	-0.03%	(352)	0.12%	(1,515)	-0.18%	(1,861)	-0.19%
Reversal of Prior Year Deferral	29,326	9.93%	31,274	12.13%	23,666	8.02%	4,804	1.45%
Closing of Prior Year Levy	4,770	11.55%	(13,480)	6.95%	3,753	9.33%	7,672	4.06%
Record Current Year Levy	291,786	110.62%	265,978	109.09%	266,372	101.67%	291,800	103.59%
Current Year Deferral	(31,274)	100.00%	(23,666)	100.00%	(4,804)	100.00%	(10,527)	100.00%
TOTAL	294,533	71.83%	260,415	-11.58%	288,468	10.77%	293,190	1.64%

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

REVENUE TYPE	2009		2010		2011		2012	
	$	%	$	%	$	%	$	%
Taxes from Prior years' Levies	1,570	0.33%	1,562	0.32%	4,093	0.82%	2,319	0.47%
Refunds	(149)	0.30%	(563)	0.20%	(4,047)	0.01%	(1,228)	0.22%
Reversal of Prior Year Deferral	28,162	6.24%	43,801	9.06%	22,178	4.45%	8,774	1.98%
Closing of Prior Year Levy	3,510	6.98%	(4,232)	8.20%	7,847	6.02%	10,002	3.99%
Record Current Year Levy	484,746	109.24%	476,264	104.48%	478,220	101.76%	501,951	104.81%
Current Year Deferral	(43,801)	100.00%	(22,178)	100.00%	(8,773)	100.00%	(23,943)	100.00%
TOTAL	474,038	0.61%	494,654	4.35%	499,518	0.98%	497,875	-0.33%

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

REVENUE TYPE	2009		2010		2011		2012	
	$	%	$	%	$	%	$	%
Taxes from Prior years' Levies	503	0.57%	700	0.75%	791	0.81%	556	0.59%
Refunds	0	0.57%	(40)	0.71%	(1,301)	-0.52%	(3,134)	-2.74%
Reversal of Prior Year Deferral	3,583	4.65%	6,899	8.13%	5,925	5.52%	3,321	0.79%
Closing of Prior Year Levy	5,721	11.16%	(423)	7.68%	728	6.27%	(2,043)	-1.38%
Record Current Year Levy	84,976	107.85%	91,751	106.37%	95,214	103.39%	98,341	103.13%
Current Year Deferral	(6,899)	100.00%	(5,925)	100.00%	(3,321)	100.00%	(2,943)	100.00%
TOTAL	87,884	42.98%	92,962	5.78%	98,036	5.46%	94,098	-4.02%

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

REVENUE TYPE	2009		2010		2011		2012	
	$	%	$	%	$	%	$	%
Taxes from Prior years' Levies	176	0.07%	891	0.44%	478	0.24%	2,058	0.92%
Refunds	(256)	-0.03%	(609)	0.14%	(23)	0.23%	(1,846)	0.09%
Reversal of Prior Year Deferral	46,868	18.07%	5,489	2.82%	34,978	17.89%	0	0.09%
Closing of Prior Year Levy	3,578	19.45%	2,805	4.19%	(32,374)	1.54%	8,553	3.92%
Record Current Year Levy	214,048	102.12%	231,183	117.08%	194,990	100.00%	215,070	100.00%
Current Year Deferral	(5,489)	100.00%	(34,978)	100.00%	0	100.00%	0	100.00%
TOTAL	258,925	12.46%	204,781	-20.91%	198,049	-3.29%	223,835	13.02%

2% INSURANCE REBATE					ACCOUNT NUMBER		12X . . 433200	
REVENUE TYPE	2009		2010		2011		2012	
	$	%	$	%	$	%	$	%
Brownsfield FPD-Fd 123	26,173	2.18%	26,176	0.01%	27,735	5.96%	27,474	-0.94%
Pride FPD-Fd 128	14,038	2.13%	14,039	0.01%	14,852	5.79%	14,716	-0.92%
Alsen/St. Irma Lee FPD-Fd 129	7,290	2.06%	7,290	0.00%	7,698	5.60%	7,629	-0.90%

BROWNSFIELD FIRE PROTECTION DISTRICT LOUISIANA REVENUE SHARING					ACCOUNT NUMBER		123 . . 433300	
REVENUE TYPE	2009		2010		2011		2012	
	$	%	$	%	$	%	$	%
Second 1/3 Payment (March)	27,763	33.51%	27,327	33.42%	27,107	33.43%	26,883	33.32%
Third 1/3 Payment (May)	27,763	67.02%	27,327	66.85%	27,107	66.85%	26,882	66.63%
First 1/3 Payment (December)	27,327	100.00%	27,108	100.00%	26,883	100.00%	26,921	100.00%
TOTAL	82,853	0.62%	81,762	-1.32%	81,097	-0.81%	80,686	-0.51%

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

DISTRICT 1 FIRE PROTECTION DISTRICT FIRE PROTECTION SERVICE CHARGE					ACCOUNT NUMBER		120 . . 441802	
MONTH	2009		2010		2011		2012	
	$	%	$	%	$	%	$	%
January	(11,589)	-21.02%	(8,006)	-14.47%	(24,322)	-39.50%	(1,919)	-3.91%
February	8,810	-5.04%	6,260	-3.16%	23,067	-2.04%	0	-3.91%
March	2,780	0.00%	1,746	0.00%	1,255	0.00%	1,919	0.00%
April	1,409	2.56%	1,186	2.14%	1,287	2.09%	1,837	3.74%
May	1,741	5.72%	2,385	6.46%	1,598	4.69%	640	5.04%
June	772	7.12%	579	7.50%	642	5.73%	535	6.13%
July	1,058	9.03%	914	9.15%	1,221	7.71%	1,048	8.26%
August	111	9.24%	0	9.15%	36	7.77%	0	8.26%
September	128	9.47%	64	9.27%	128	7.98%	(64)	8.13%
October	192	9.82%	67	9.39%	225	8.34%	64	8.26%
November	64	9.93%	224	9.80%	32	8.39%	0	8.26%
December	49,656	100.00%	49,899	100.00%	56,406	100.00%	45,073	100.00%
TOTAL	55,132	15.61%	55,318	0.34%	61,575	11.31%	49,133	-20.21%

BROWNSFIELD FIRE PROTECTION DISTRICT FIRE PROTECTION SERVICE CHARGE					ACCOUNT NUMBER		123 . . 441802	
MONTH	2009		2010		2011		2012	
	$	%	$	%	$	%	$	%
January	(21,703)	-20.21%	(14,259)	-12.64%	(50,983)	-48.52%	(2,992)	-3.72%
February	15,590	-5.69%	13,456	-0.71%	47,744	-3.08%	0	-3.72%
March	6,114	0.00%	3,760	2.62%	3,114	-0.12%	2,992	0.00%
April	2,193	2.04%	3,438	5.67%	1,992	1.78%	2,231	2.78%
May	3,813	5.59%	3,633	8.89%	4,444	6.01%	1,475	4.61%
June	1,839	7.31%	1,411	10.14%	1,123	7.08%	578	5.33%
July	3,302	10.38%	3,463	13.21%	2,299	9.26%	1,120	6.72%
August	32	10.41%	796	13.91%	1	9.26%	0	6.72%
September	128	10.53%	551	14.40%	32	9.29%	0	6.72%
October	4,275	14.51%	649	14.98%	320	9.60%	1,035	8.01%
November	96	14.60%	448	15.37%	160	9.75%	73,951	100.00%
December	91,689	100.00%	95,475	100.00%	94,828	100.00%	0	100.00%
TOTAL	107,368	-12.04%	112,821	5.08%	105,074	-6.87%	80,390	-23.49%

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

MONTH	2009		2010		2011		2012	
	$	%	$	%	$	%	$	%
January	(8,445)	-17.90%	(6,625)	-13.92%	(19,201)	-39.34%	(1,445)	-3.73%
February	6,373	-4.39%	5,480	-2.41%	18,235	-1.98%	0	-3.73%
March	2,072	0.00%	1,145	0.00%	966	0.00%	1,445	0.00%
April	544	1.15%	927	1.95%	959	1.96%	1,747	4.51%
May	1,758	4.88%	1,754	5.63%	1,568	5.18%	610	6.09%
June	591	6.13%	685	7.07%	612	6.43%	687	7.86%
July	823	7.88%	640	8.42%	737	7.94%	770	9.85%
August	0	7.88%	(64)	8.28%	32	8.01%	(96)	9.61%
September	128	8.15%	(237)	7.78%	32	8.07%	0	9.61%
October	64	8.28%	(46)	7.69%	55	8.18%	0	9.61%
November	34	8.36%	74	7.84%	0	8.18%	96	9.85%
December	43,229	100.00%	43,868	100.00%	44,817	100.00%	34,891	100.00%
TOTAL	47,171	0.26%	47,601	0.91%	48,812	2.54%	38,705	-20.71%

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

MONTH	2009		2010		2011		2012	
	$	%	$	%	$	%	$	%
January	(3,816)	-30.75%	(2,971)	-23.09%	(4,765)	-35.87%	(1,409)	-20.36%
February	2,496	-10.64%	2,376	-4.62%	4,160	-4.55%	0	-20.36%
March	1,320	0.00%	595	0.00%	605	0.00%	1,409	0.00%
April	288	2.32%	448	3.48%	615	4.63%	512	7.40%
May	1,088	11.09%	672	8.71%	542	8.71%	64	8.32%
June	416	14.44%	306	11.08%	289	10.89%	192	11.10%
July	352	17.27%	914	18.19%	352	13.54%	225	14.35%
August	32	17.53%	64	18.69%	3	13.56%	96	15.74%
September	128	18.56%	0	18.69%	32	13.80%	0	15.74%
October	128	19.60%	64	19.18%	0	13.80%	0	15.74%
November	32	19.85%	128	20.18%	128	14.76%	18	16.00%
December	9,947	100.00%	10,269	100.00%	11,322	100.00%	5,813	100.00%
TOTAL	12,411	-7.97%	12,865	3.66%	13,283	3.25%	6,920	-47.90%

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

REVENUE TYPE	2009		2010		2011		2012	
	$	%	$	%	$	%	$	%
Tax Revenues								
General Property Tax	294,533	83.49%	260,415	81.97%	288,468	81.86%	293,190	85.18%
Interest & Penalty-Deliq. Tax	1,763	0.50%	1,191	0.37%	1,442	0.41%	944	0.27%
Total Tax Revenues	296,296	83.99%	261,606	82.34%	289,910	82.27%	294,134	85.46%
Charges For Services								
Fire Protection Service Chg.	55,132	15.63%	55,318	17.41%	61,575	17.47%	49,133	14.27%
Miscellaneous Revenues								
Interest Earnings	1,102	0.31%	473	0.15%	326	0.09%	447	0.13%
Interest-Fire Prot. Svc Chg.	252	0.07%	317	0.10%	560	0.16%	481	0.14%
Total Miscellaneous Revenues	1,354	0.38%	790	0.25%	886	0.25%	928	0.27%
TOTAL	352,782	100.00%	317,714	-9.94%	352,371	10.91%	344,195	-2.32%

NOTE: 2010 Interest Earnings includes $89.26 received from the Sheriff's Office for interest earned on property taxes collected in 2008 and 2009.

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

REVENUE TYPE	2009		2010		2011		2012	
	$	%	$	%	$	%	$	%
Tax Revenues								
General Property Tax	474,038	64.63%	494,654	64.44%	499,518	64.17%	497,875	67.85%
Interest & Penalty-Deliq. Tax	1,758	0.24%	1,921	0.25%	2,022	0.26%	1,608	0.22%
Total Tax Revenues	475,796	64.87%	496,575	64.69%	501,540	64.43%	499,483	68.07%
Intergovernmental Revenues								
Insurance Rebate	26,173	3.57%	26,176	3.41%	27,735	3.56%	27,474	3.74%
Louisiana Revenue Sharing	82,853	11.30%	81,762	10.65%	81,097	10.42%	80,686	11.00%
On-Behalf Pmt-Sal & Benefit	22,200	3.03%	24,000	3.13%	24,000	3.08%	24,000	3.27%
Other	0	0.00%	2,930	0.38%	17,058	2.19%	0	0.00%
Total Intergov. Revenues	131,226	17.89%	134,868	17.57%	149,890	19.26%	132,160	18.01%
Charges For Services								
Fire Protection Service Chg.	107,368	14.64%	112,821	14.70%	105,074	13.50%	80,390	10.96%
Miscellaneous Revenues								
Interest Earnings	753	0.10%	1,857	0.24%	68	0.01%	165	0.02%
Interest-Fire Prot. Svc. Chg.	621	0.08%	689	0.09%	1,081	0.14%	522	0.07%
Contingent Receipts	606	0.08%	3,555	0.46%	4,539	0.58%	4,812	0.66%
Total Miscellaneous Revenues	1,980	0.27%	6,101	0.79%	5,688	0.73%	5,499	0.75%
Other Financing Sources								
Sale of Fixed Assets	0	0.00%	100	0.01%	0	0.00%	0	0.00%
Transfer Fm. Parish Gen. Fd.	17,100	2.33%	17,100	2.23%	16,250	2.09%	16,250	2.21%
Total Other Financing Sources	17,100	2.33%	17,200	2.24%	16,250	2.09%	16,250	2.21%
TOTAL	733,470	-6.36%	767,565	4.65%	778,442	1.42%	733,782	-5.74%

NOTE: Revenues received from the Parish General Fund represent supplemental appropriations for operations and capital needs. 2010 Interest Earnings includes $1,448.09 received from the Sheriff's Office for interest earned on property taxes collected in 2008 and 2009.

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

REVENUE TYPE	2009		2010		2011		2012	
	$	%	$	%	$	%	$	%
Tax Revenues								
General Property Tax	87,884	45.95%	92,962	20.44%	98,036	50.17%	94,098	21.59%
Interest & Penalty-Deliq. Tax	375	0.20%	359	0.08%	527	0.27%	383	0.09%
Total Tax Revenues	88,259	46.15%	93,321	20.52%	98,563	50.44%	94,481	21.68%
Intergovernmental Revenues								
Insurance Rebate	14,038	7.34%	14,039	3.09%	14,852	7.60%	14,716	3.38%
Other	14,271	7.46%	274,050	60.27%	7,160	3.66%	0	0.00%
Total Intergov. Revenues	28,309	14.80%	288,089	63.36%	22,012	11.27%	14,716	3.38%
Charges For Services								
Fire Protection Service Chg.	47,171	24.66%	47,601	10.47%	48,812	24.98%	38,705	8.88%
Miscellaneous Revenues								
Interest Earnings	671	0.35%	378	0.08%	403	0.21%	405	0.09%
Interest-Fire Prot. Svc. Chg.	262	0.14%	219	0.05%	375	0.19%	476	0.11%
Contingent Receipts	5,186	2.71%	5,113	1.12%	5,974	3.06%	920	0.21%
Donations	175	0.09%	0	0.00%	250	0.13%	2,400	0.55%
Total Miscellaneous Revenues	6,294	3.29%	5,710	1.26%	7,002	3.58%	4,201	0.96%
Other Financing Sources								
Sale of Fixed Assets	1,225	0.64%	0	0.00%	0	0.00%	0	0.00%
Transfer Fm. Parish Gen. Fd.	20,000	10.46%	20,000	4.40%	19,000	9.72%	19,000	4.36%
Proceeds from Long Term Dt.	0	0.00%	0	0.00%	0	0.00%	264,713	60.74%
Total Other Financing Sources	21,225	11.10%	20,000	4.40%	19,000	9.72%	19,000	4.36%
TOTAL	191,258	28.81%	454,721	137.75%	195,389	-57.03%	435,816	123.05%

NOTE: Revenues received from the Parish General Fund represent supplemental appropriations for operations and capital needs. Unless otherwise noted, significant increases and decreases are directly related to grant awards. 2010 Interest Earnings includes $149.10 received from the Sheriff's Office for interest earned on property taxes collected in 2008 and 2009. 2012 revenue increased due to receiving loan proceeds that are being used to finance a truck purchased that year.

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

REVENUE TYPE	2009		2010		2011		2012	
	$	%	$	%	$	%	$	%
Tax Revenues								
General Property Tax	258,925	77.28%	204,781	80.45%	198,049	79.72%	223,835	84.14%
Interest & Penalty-Deliq. Tax	2,052	0.61%	585	0.23%	258	0.10%	214	0.08%
Total Tax Revenues	260,977	77.89%	205,366	80.68%	198,307	79.82%	224,049	84.22%
Intergovernmental Revenues								
Insurance Rebate	7,290	2.18%	7,290	2.86%	7,698	3.10%	7,629	2.87%
Other	24,050	7.18%	0	0.00%	0	0.00%	0	0.00%
Total Intergov. Revenues	31,340	9.35%	7,290	2.86%	7,698	3.10%	7,629	2.87%
Charges For Services								
Fire Protection Service Chg.	12,411	3.70%	12,865	5.05%	13,283	5.35%	6,920	2.60%
Miscellaneous Revenues								
Interest Earnings	1,755	0.52%	1,658	0.65%	794	0.32%	829	0.31%
Interest-Fire Prot. Svc. Chg.	176	0.05%	209	0.08%	291	0.12%	340	0.13%
Contingent Receipts	1,705	0.51%	1,347	0.53%	1,948	0.78%	1,736	0.65%
Donations	0	0.00%	0	0.00%	500	0.20%	7	0.00%
Total Miscellaneous Revenues	3,636	1.09%	3,214	1.26%	3,533	1.42%	2,912	1.09%
Other Financing Sources								
Sale of Fixed Assets	900	0.27%	0	0.00%	1,100	0.44%	0	0.00%
Transfer Fm. Parish Gen. Fd.	25,800	7.70%	25,800	10.14%	24,510	9.87%	24,510	9.21%
Total Other Financing Sources	26,700	7.97%	25,800	10.14%	25,610	10.31%	24,510	9.21%
TOTAL	335,064	16.27%	254,535	-24.03%	248,431	-2.40%	266,020	7.08%

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

2010 Interest Earnings includes $696.99 received from the Sheriff's Office for interest earned on property taxes collected in 2008 and 2009.

CONSOLIDATED ROAD LIGHTING DISTRICT
GENERAL PROPERTY TAX
LOUISIANA REVENUE SHARING

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

LEGAL AUTHORIZATION

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

INTERPRETATION OF LEGAL AUTHORIZATION:

State: **Article 6, Section 19** of the Louisiana Constitution of 1974 authorizes the creation of special districts; defines the power of such districts; and grants to those special districts such rights, powers, and authorities as it deems proper, including but not limited to the power of taxation. **Article 7, Section 18 (D)** authorizes each assessor to determine the fair market value of all property subject to taxation within his or her parish. **Article 7, Section 20 (A)**, as amended by **Act 844** of the 1980 Legislature, provides for a homestead exemption of $7,500 for all ad valorem property taxes levied and collectible for the calendar year 1982 and thereafter. **L.R.S. 47:2051** designates the sheriffs of the several parishes to be ex-officio tax collectors who collect all parish and district taxes and have the same power to enforce the collection of parish taxes as of state taxes. **Article 7, Section 26**, of the Louisiana Constitution of 1974 states that a minimum of $90,000,000 will be allocated annually from the state general fund to the revenue sharing fund. The revenue sharing fund will then be distributed to each parish on the basis of population and number of homesteads in that parish in proportion to population and number of homesteads throughout the state. These funds are distributed to the taxing district in the parish to offset current losses due to homestead exemptions. **Act 516** of the 2012 Legislature provides the Louisiana Revenue Sharing distribution allocation for the state fiscal year July 1, 2012, to June 30, 2013.

Local: **Section 1.08 (c)** of *The Plan of Government* provides that street lighting shall be provided only through the medium of districts established by the Metropolitan Council. **Resolution 14584** of September 27, 1978, proposed the levy and collection of a special tax not to exceed 7 mills on the dollar of assessed valuation on all property subject to taxation in the Consolidated Road Lighting District annually for a period of 10 years, beginning with the year 1979. On October 1, 1988, the voters of the District rejected a proposition to levy a 17.0-mill ad valorem tax for a period of ten years. However, on January 21, 1989, the voters accepted a proposition to levy an ad valorem property tax not to exceed 17.0 mills for a period of 10 years beginning in 1989 for the object and purpose of continuing to provide, maintain, and operate electric lights on the streets, roads, highways, alleys, and public places of the District. **Resolution 39057** of October 14, 1998, authorized the levy and collection of a special property tax not to exceed 16.19 mills for a period of 10 years beginning in 1999 for the object and purpose of continuing to provide, maintain, and operate electric lights on the streets, roads, highways, alleys, and public places of the District. **Resolution 46583** of October 22, 2008, declared the result of the special election of October 4, 2008, in which voters authorized the levy and collection of a special property tax not to exceed 7.0 mills for a period of ten years beginning in 2009 and ending **December 31, 2018**. **Ordinance 14554** of November 25, 2008; **Ordinance 14831** of December 9, 2009; **Ordinance 15035** of November 23, 2010, and **Ordinance 15215 of November 9, 2011,** set a rate of four mills for the years 2009, 2010, 2011, and 2012, respectively. **Ordinance 15350** of July 25, 2012, adjusted the 2012 rate downward to 3.84 due to reassessment. **Ordinance 15351** of July 25, 2012 adopted the maximum authorized levy of 3.84 mills. **Ordinance 15418** of November 28, 2012 maintains the rate of 3.84 mills for 2013.

COLLECTION AND TRANSMITTAL OF FUNDS:

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

Transmittal: Property Tax: Transmitted monthly to the Finance Department–Revenue Division.
Louisiana Revenue Sharing: Remitted by the state in three installments during the year.

Comments: Property tax collections are cyclical in nature. Due to the property tax payment deadline of December 31, the great majority of collections are made in late November and December.

PAYOR OF FEE:

Owners of all taxable property, real and personal, within the limits of the Consolidated Road Lighting District are assessed this ad valorem tax.

COMPUTATION OF FEE:

Property Tax: **3.84 mills** on the dollar of assessed valuation of all taxable property, real and personal, within the limits of the Consolidated Road Lighting District. Homeowners are allowed a $7,500 exemption on property tax. Details of assessment rates can be found under the "General Property Tax" item in the General Fund section of this book.

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

REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:

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

GENERAL PROPERTY TAX					ACCOUNT NUMBER		141 . . 411000	
REVENUE	2009		2010		2011		2012	
TYPE	$	%	$	%	$	%	$	%
Taxes from Prior years' Levies	2,397	0.45%	4,226	0.75%	3,211	0.57%	3,908	0.73%
Refunds	(1,627)	-0.31%	(1,024)	-0.18%	(2,192)	-0.39%	(2,931)	-0.54%
Reversal of Prior Year Deferral	24,015	4.52%	36,203	6.44%	17,764	3.13%	10,185	1.89%
Closing of Prior Year Levy	1,991	0.37%	(2,048)	-0.36%	4,632	0.82%	6,941	1.29%
Record Current Year Levy	540,547	101.77%	542,751	96.52%	553,545	97.67%	564,407	104.73%
Current Year Deferral	(36,203)	-6.82%	(17,764)	-3.16%	(10,185)	-1.80%	(43,576)	-8.09%
TOTAL / % Change	531,120	7.33%	562,344	5.88%	566,775	0.79%	538,934	-4.91%

LOUISIANA REVENUE SHARING					ACCOUNT NUMBER		141 . . 433300	
REVENUE	2009		2010		2011		2012	
TYPE	$	%	$	%	$	%	$	%
Second 1/3 Payment (March)	18,251	33.53%	17,923	33.47%	17,707	33.50%	17,438	33.62%
Third 1/3 Payment (May)	18,252	33.54%	17,923	33.47%	17,707	33.50%	17,438	33.62%
First 1/3 Payment (December)	17,923	32.93%	17,707	33.06%	17,438	32.99%	16,998	32.77%
TOTAL / % Change	54,426	-19.38%	53,553	-1.60%	52,852	-1.31%	51,874	-1.85%

SUMMARY OF REVENUES								FUND 141
REVENUE	2009		2010		2011		2012	
TYPE	$	%	$	%	$	%	$	%
Taxes								
General Property Taxes	531,120	87.46%	562,344	89.36%	566,775	89.97%	538,934	89.86%
Int & Pen - Delinquent Taxes	1,426	0.23%	2,162	0.34%	3,218	0.51%	1,460	0.24%
Total Taxes	532,546	87.69%	564,506	89.71%	569,993	90.48%	540,394	90.10%
Intergovernmental Revenues								
Louisiana Revenue Sharing	54,426	8.96%	53,553	8.51%	52,852	8.39%	51,874	8.65%
Miscellaneous Revenues								
Interest Earnings	20,334	3.35%	11,225	1.78%	7,118	1.13%	7,512	1.25%
TOTAL / % Change	607,306	-8.14%	629,284	3.62%	629,963	0.11%	599,780	-4.79%

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

Tax Year	Mills	Ordinance	Date
2009	4.00	14554	11/25/08
2010	4.00	14831	12/09/09
2011	4.00	15035	12/23/10
2012	4.00	15215	11/09/11
2012*	3.84	15350	07/25/12
2012	3.84	15351	07/25/12
2013	3.84	15418	11/28/12

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

PARISH TRANSPORTATION FUND

REVENUE TYPE	FUND . . OBJECT
Intergovernmental Revenues	145 . . 433810 Road 145 . . 433820 Transit

LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	Louisiana Constitution, 1974 Article VII, § 27 Louisiana Revised Statutes 48:751–762 Act 13, 2012 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 13** of the 2012 Legislative Session (General Appropriations Bill) stipulates funding levels for the 2012-2013 fiscal year.

Local: **Resolution 22188** of March 28, 1984, authorizes the creation of the Parish Transportation Fund as a new special revenue fund, dedicating thereto all monies received from the state Parish Transportation Fund to be used for the purpose currently set forth by state law (L.R.S. 48:751, et seq.).

COLLECTION AND TRANSMITTAL OF FUNDS:

Collector: Treasurer for the State of Louisiana.

Transmittal: Remitted to the Finance Department–Accounting Division monthly.

DISTRIBUTION OF PROCEEDS:

The monies in the state Parish Transportation Fund are distributed to the several parish governing authorities on a per capita basis in population categories as follows:

Class	Parish Population	Per Capita Distribution
1	1 to 16,000	13.32
2	16,0001 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
	2009		2010		2011		2012	
MONTH	$	%	$	%	$	%	$	%
January	0	0.00%	0	0.00%	0	0.00%	(204,651)	-9.39%
February	0	0.00%	0	0.00%	209,406	9.47%	204,651	0.00%
March	0	0.00%	0	0.00%	0	9.47%	208,185	9.55%
April	181,138	7.66%	168,034	7.94%	184,845	17.83%	198,203	18.65%
May	177,880	15.17%	152,034	15.13%	130,305	23.72%	322,894	33.47%
June	198,518	23.57%	351,093	31.73%	225,420	33.91%	188,927	42.14%
July	190,128	31.60%	206,803	41.51%	194,465	42.71%	166,367	49.78%
August	260,199	42.60%	89,312	45.73%	232,960	53.24%	166,714	57.43%
September	343,985	57.14%	214,323	55.86%	163,120	60.62%	0	57.43%
October	0	57.14%	184,435	64.58%	155,323	67.64%	356,710	73.80%
November	363,122	72.49%	216,284	74.81%	311,782	81.74%	0	73.80%
December	650,959	100.00%	532,899	100.00%	403,794	100.00%	570,821	100.00%
TOTAL	2,365,929	-7.04%	2,115,217	-10.60%	2,211,420	4.55%	2,178,821	-1.47%

PARISH TRANSPORTATION FUND - TRANSIT PORTION							ACCOUNT NUMBER	145 . . 433820
	2009		2010		2011		2012	
MONTH	$	%	$	%	$	%	$	%
January	0	0.00%	0	0.00%	0	0.00%	(51,025)	-9.64%
February	0	0.00%	0	0.00%	59,387	10.04%	51,025	0.00%
March	0	0.00%	0	0.00%	0	10.04%	51,906	9.81%
April	63,517	7.58%	61,654	9.06%	52,421	18.90%	49,417	19.15%
May	63,735	15.18%	55,783	17.26%	36,954	25.14%	80,505	34.36%
June	66,039	23.06%	128,820	36.19%	63,928	35.94%	47,104	43.27%
July	62,464	30.51%	75,878	47.34%	55,149	45.26%	41,479	51.10%
August	84,094	40.55%	32,770	52.16%	66,068	56.43%	41,566	58.96%
September	126,212	55.61%	60,781	61.09%	46,197	64.24%	0	58.96%
October	0	55.61%	52,305	68.78%	33,199	69.85%	83,514	74.74%
November	133,233	71.50%	61,337	77.79%	77,735	82.99%	0	74.74%
December	238,845	100.00%	151,127	100.00%	100,676	100.00%	133,642	100.00%
TOTAL	838,139	-21.52%	680,455	-18.81%	591,714	-13.04%	529,133	-10.58%
COMBINED	3,204,068	-11.32%	2,795,672	-12.75%	2,803,134	0.27%	2,707,954	-3.40%

NOTE: 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.

Act 13 of the 2012 Legislative Session (General Appropriations Bill) stated that the total funding for the transit portion during fiscal 2012-2013 would be $4,955,000. The EBRP award was $543,876.

SUMMARY OF REVENUES								FUND 145
REVENUE	2009		2010		2011		2012	
TYPE	$	%	$	%	$	%	$	%
Intergovernmental Revenues								
State Shared Revenue:								
Road Portion	2,365,929	72.68%	2,115,217	74.99%	2,211,420	78.36%	2,178,821	79.83%
Transit Portion	838,139	25.75%	680,455	24.13%	591,714	20.97%	529,133	19.39%
Parish Transportation Fund	3,204,068	98.43%	2,795,672	99.12%	2,803,134	99.32%	2,707,954	99.22%
Miscellaneous Revenues								
Interest Earnings	51,180	1.57%	24,815	0.88%	19,159	0.68%	21,206	0.78%
TOTAL	3,255,248	-15.01%	2,820,487	-13.36%	2,822,293	0.06%	2,729,160	-3.30%

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
	2009		2010		2011		2012	
MONTH	$	%	$	%	$	%	$	%
January	83,405	8.37%	72,096	7.47%	73,719	7.38%	79,423	7.46%
February	78,859	16.29%	72,705	15.01%	76,465	15.03%	82,887	15.24%
March	89,745	25.30%	87,581	24.09%	89,311	23.97%	95,387	24.19%
April	82,851	33.61%	80,347	32.42%	78,385	31.81%	88,402	32.49%
May	81,412	41.79%	77,184	40.42%	82,039	40.02%	92,849	41.21%
June	87,124	50.53%	83,354	49.06%	85,129	48.54%	93,134	49.95%
July	79,967	58.56%	77,226	57.07%	78,168	56.36%	84,997	57.93%
August	82,430	66.83%	80,082	65.37%	84,726	64.84%	85,226	65.93%
September	79,561	74.82%	78,679	73.52%	83,067	73.15%	85,214	73.93%
October	76,635	82.51%	77,197	81.53%	80,905	81.25%	85,821	81.99%
November	79,403	90.49%	78,734	89.69%	83,514	89.60%	89,921	90.43%
December	94,785	100.00%	99,461	100.00%	103,891	100.00%	101,894	100.00%
TOTAL	996,177	-6.49%	964,646	-3.17%	999,319	3.59%	1,065,155	6.59%

VEHICLE SALES & USE TAX						ACCOUNT NUMBER		146 . . 413000
	2009		2010		2011		2012	
MONTH	$	%	$	%	$	%	$	%
January	7,013	8.96%	6,388	8.16%	7,231	8.51%	8,021	8.44%
February	6,589	17.37%	5,430	15.10%	6,134	15.72%	6,844	15.65%
March	6,758	26.00%	7,255	24.37%	7,683	24.76%	8,672	24.78%
April	6,572	34.39%	7,027	33.35%	7,141	33.16%	8,243	33.46%
May	6,643	42.87%	6,215	41.30%	7,201	41.64%	8,234	42.13%
June	6,681	51.40%	6,423	49.51%	6,721	49.54%	8,659	51.25%
July	6,682	59.94%	6,771	58.16%	7,361	58.20%	8,283	59.97%
August	6,805	68.63%	7,030	67.14%	7,684	67.24%	7,461	67.82%
September	7,356	78.02%	7,125	76.25%	7,648	76.24%	7,363	75.57%
October	5,873	85.52%	6,474	84.52%	6,895	84.35%	8,803	84.84%
November	5,484	92.52%	5,750	91.87%	6,519	92.02%	7,548	92.79%
December	5,857	100.00%	6,362	100.00%	6,781	100.00%	6,849	100.00%
TOTAL	78,313	-15.13%	78,250	-0.08%	84,999	8.62%	94,980	11.74%
COMBINED	1,074,490	-7.18%	1,042,896	-2.94%	1,084,318	3.97%	1,160,135	6.99%

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	2009		2010		2011		2012	
TYPE	$	%	$	%	$	%	$	%
Taxes								
City-Parish								
General Sales & Use Tax	996,177	41.62%	964,646	90.81%	999,319	90.55%	1,065,155	90.31%
Prior-year refunds	0	0.00%	(3,338)	-0.31%	0	0.00%	0	0.00%
Vehicle Sales & Use Tax	78,313	3.27%	78,250	7.37%	84,999	7.70%	94,980	8.05%
Audit Collections	12,118	0.51%	4,371	0.41%	5,273	0.48%	5,462	0.46%
Int & Pen - Deliquent Taxes	13,204	0.55%	5,722	0.54%	6,636	0.60%	7,542	0.64%
Total Taxes	1,099,812	45.95%	1,049,651	98.82%	1,096,227	99.33%	1,173,139	99.47%
Miscellaneous Revenues								
Interest Earnings	20,119	0.84%	12,561	1.18%	7,393	0.67%	6,306	0.53%
Transfer from General Fund	1,273,520	53.21%	0	0.00%	0	0.00%	0	0.00%
Total Miscellaneous Revenues	1,293,639	54.05%	12,561	1.18%	7,393	0.67%	6,306	0.53%
TOTAL	2,393,451	91.45%	1,062,212	-55.62%	1,103,620	3.90%	1,179,445	6.87%

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
	2009		2010		2011		2012	
MONTH	$	%	$	%	$	%	$	%
January	750,643	8.37%	648,859	7.47%	663,468	7.38%	714,804	7.46%
February	709,733	16.29%	654,345	15.01%	688,190	15.03%	745,986	15.24%
March	807,708	25.30%	788,233	24.09%	803,796	23.97%	858,489	24.19%
April	745,663	33.61%	723,122	32.42%	705,463	31.81%	795,619	32.49%
May	732,706	41.79%	694,652	40.42%	738,356	40.02%	835,644	41.21%
June	784,113	50.53%	750,187	49.06%	766,158	48.54%	838,201	49.95%
July	719,703	58.56%	695,036	57.07%	703,516	56.36%	764,976	57.93%
August	741,869	66.83%	720,739	65.37%	762,532	64.84%	767,029	65.93%
September	716,048	74.82%	708,108	73.52%	747,608	73.15%	766,926	73.93%
October	689,717	82.51%	694,769	81.53%	728,144	81.25%	772,390	81.99%
November	714,623	90.49%	708,610	89.69%	751,623	89.60%	809,284	90.43%
December	853,062	100.00%	895,149	100.00%	935,016	100.00%	917,049	100.00%
TOTAL/ % chg	8,965,588	-6.59%	8,681,809	-3.17%	8,993,870	3.59%	9,586,397	6.59%
PLUS								
Baker	552,342	4.91%	606,662	5.51%	508,993	4.48%	507,846	4.20%
Zachary	1,060,307	9.43%	1,049,315	9.53%	1,120,855	9.86%	1,268,946	10.51%
Central	662,893	5.90%	673,612	6.12%	746,442	6.56%	715,856	5.93%
TOTAL	11,241,130	-7.54%	11,011,398	-2.04%	11,370,160	3.26%	12,079,045	6.23%

VEHICLE SALES & USE TAX							ACCOUNT NUMBER	147 . . 413000
	2009		2010		2011		2012	
MONTH	$	%	$	%	$	%	$	%
January	63,115	8.95%	57,491	8.16%	65,075	8.51%	72,188	8.44%
February	59,299	17.37%	48,868	15.10%	55,207	15.72%	61,598	15.65%
March	60,819	26.00%	65,291	24.37%	69,150	24.76%	78,050	24.78%
April	59,152	34.39%	63,243	33.35%	64,270	33.16%	74,188	33.46%
May	59,790	42.87%	55,933	41.30%	64,811	41.64%	74,108	42.13%
June	60,125	51.40%	57,807	49.50%	60,490	49.54%	77,931	51.25%
July	60,134	59.93%	60,940	58.16%	66,245	58.20%	74,542	59.97%
August	61,245	68.62%	63,277	67.14%	69,160	67.24%	67,145	67.82%
September	66,202	78.02%	64,128	76.25%	68,828	76.24%	66,267	75.57%
October	52,861	85.52%	58,264	84.52%	62,052	84.35%	79,228	84.84%
November	49,355	92.52%	51,754	91.87%	58,673	92.02%	67,927	92.79%
December	52,724	100.00%	57,254	100.00%	61,032	100.00%	61,644	100.00%
TOTAL/ % chg	704,821	-15.13%	704,250	-0.08%	764,993	8.63%	854,816	11.74%
PLUS								
Baker	94,195	8.00%	73,109	6.24%	98,078	7.84%	107,270	7.73%
Zachary	141,067	11.99%	132,184	11.28%	134,525	10.75%	155,027	11.17%
Central	236,730	20.12%	262,488	22.40%	253,795	20.28%	270,989	19.52%
TOTAL	1,176,813	-11.98%	1,172,031	-0.41%	1,251,391	6.77%	1,388,102	10.92%
COMBINED	12,417,943	-7.98%	12,183,429	-1.89%	12,621,551	3.60%	13,467,147	6.70%

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	2009		2010		2011		2012	
TYPE	$	%	$	%	$	%	$	%
Taxes								
City-Parish								
General Sales & Use Tax	8,965,588	70.47%	8,681,809	71.54%	8,993,870	70.43%	9,586,397	70.42%
Prior Year Refunds	0	0.00%	(173,985)	-1.43%	0	0.00%	0	0.00%
Vehicle Sales & Use Tax	704,821	5.54%	704,250	5.80%	764,993	5.99%	854,816	6.28%
Audit Collections	109,058	0.86%	39,338	0.32%	47,459	0.37%	49,162	0.36%
Int & Pen - Deliquent Tax	118,834	0.93%	51,502	0.42%	59,720	0.47%	67,879	0.50%
Total City-Parish	9,898,301	77.80%	9,302,914	76.66%	9,866,042	77.26%	10,558,254	77.55%
Baker								
General Sales & Use Tax	552,342	4.34%	606,662	5.00%	508,993	3.99%	507,846	3.73%
Vehicle Sales & Use Tax	94,195	0.74%	73,109	0.60%	98,078	0.77%	107,270	0.79%
Audit Collections	110	0.00%	1,624	0.01%	3,349	0.03%	137	0.00%
Int & Pen - Deliquent Tax	1,859	0.01%	2,132	0.02%	13,743	0.11%	1,375	0.01%
Total Baker	648,506	5.10%	683,527	5.63%	624,163	4.89%	616,628	4.53%
Zachary								
General Sales & Use Tax	1,060,307	8.33%	1,049,315	8.65%	1,120,855	8.78%	1,268,946	9.32%
Vehicle Sales & Use Tax	141,067	1.11%	132,184	1.09%	134,525	1.05%	155,027	1.14%
Audit Collections	2,018	0.02%	1,414	0.01%	1,989	0.02%	1,709	0.01%
Int & Pen - Deliquent Tax	5,128	0.04%	4,348	0.04%	3,268	0.03%	5,354	0.04%
Total Zachary	1,208,520	9.50%	1,187,261	9.78%	1,260,637	9.87%	1,431,036	10.51%
Central								
General Sales & Use Tax	662,893	5.21%	673,612	5.55%	746,442	5.85%	715,856	5.26%
Vehicle Sales & Use Tax	236,730	1.86%	262,488	2.16%	253,795	1.99%	270,989	1.99%
Audit Collections	2,706	0.02%	1,039	0.01%	1,519	0.01%	1,907	0.01%
Int & Pen - Deliquent Tax	4,456	0.04%	2,975	0.02%	3,422	0.03%	3,712	0.03%
Total Central	906,785	7.13%	940,114	7.75%	1,005,178	7.87%	992,464	7.29%
Total Taxes	12,662,112	99.53%	12,113,816	99.82%	12,756,020	99.89%	13,598,382	99.89%
Miscellaneous Revenues								
Interest Earnings	60,026	0.47%	21,699	0.18%	13,914	0.11%	15,511	0.11%
Total Miscellaneous Revenues	60,026	0.47%	21,699	0.18%	13,914	0.11%	15,511	0.11%
TOTAL/ % CHANGE	12,722,138	-9.34%	12,135,515	-4.61%	12,769,934	5.23%	13,613,893	6.61%

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

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

LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	Louisiana Constitution, 1974 Article VI, §29 (A) - 29(B) L.R.S. 33:9038.52 Act 47 of the 1st Extraordinary Session of the 2002 Legislature Act 419 of the 2003 Legislature Act 850 of the 2006 Legislature	Ordinances 10127, 12/14/94 13441, 10/26/05 13442, 10/26/05 14684, 06/10/09 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. **Ordinance 14684** of June 10, 2009, authorized the Director of Finance to make refunds not in excess of $50,000 for fees, taxes, permits, or any other collections paid erroneously, with such refunds to be made out of current year revenues. A separate revenue account was created to reflect all extraordinary or material refund amounts.

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

GENERAL SALES & USE TAX							ACCOUNT NUMBER	150 . . 413000
	2009		2010		2011		2012	
MONTH	$	%	$	%	$	%	$	%
January	(16,166)	-12.55%	(18,149)	-15.37%	(16,086)	-12.19%	(14,993)	-13.21%
February	16,166	0.00%	18,149	0.00%	16,086	0.00%	14,993	0.00%
March	157	0.12%	9,060	7.67%	8,505	6.44%	11,663	10.28%
April	22,513	17.60%	8,748	15.08%	7,765	12.33%	10,449	19.48%
May	11,223	26.32%	7,503	21.43%	12,515	21.81%	10,990	29.16%
June	11,359	35.14%	11,078	30.81%	12,704	31.44%	8,102	36.30%
July	10,653	43.41%	9,892	39.19%	11,387	40.06%	13,716	48.39%
August	8,375	49.91%	10,295	47.90%	8,166	46.25%	7,945	55.39%
September	8,415	56.44%	6,648	53.53%	11,028	54.61%	6,751	61.33%
October	9,091	63.50%	8,225	60.50%	9,829	62.05%	8,606	68.92%
November	7,881	69.62%	9,162	68.25%	10,500	70.01%	5,973	74.18%
December	39,123	100.00%	37,495	100.00%	39,580	100.00%	29,307	100.00%
TOTAL	128,790	5.77%	118,106	-8.30%	131,979	11.75%	113,502	-14.00%

CAPITOL HOUSE OCCUPANCY TAX							ACCOUNT NUMBER	150 . . 413100
	2009		2010		2011		2012	
MONTH	$	%	$	%	$	%	$	%
January	(58,182)	-6.91%	(51,688)	-6.01%	(55,142)	-5.98%	(50,988)	-5.30%
February	58,182	0.00%	51,688	0.00%	55,142	0.00%	50,988	0.00%
March	0	0.00%	57,478	6.68%	76,459	8.29%	69,168	7.19%
April	146,161	17.36%	65,274	14.27%	83,065	17.30%	86,191	16.15%
May	87,475	27.75%	72,195	22.66%	83,367	26.34%	90,511	25.56%
June	66,996	35.71%	70,877	30.91%	81,998	35.24%	79,957	33.87%
July	68,100	43.79%	76,732	39.83%	87,594	44.74%	93,426	43.58%
August	67,631	51.83%	79,012	49.01%	69,659	52.29%	76,238	51.50%
September	58,749	58.80%	59,872	55.97%	67,326	59.60%	78,815	59.70%
October	63,698	66.37%	65,572	63.60%	66,077	66.76%	80,821	68.10%
November	67,947	74.44%	76,437	72.48%	78,218	75.25%	75,148	75.91%
December	215,199	100.00%	236,678	100.00%	228,236	100.00%	231,777	100.00%
TOTAL	841,956	-21.61%	860,127	2.16%	921,999	7.19%	962,052	4.34%

NOTE: The revenue charts above show amounts in the months when they were credited to these accounts.

SUMMARY OF REVENUES								FUND 150
REVENUE	2009		2010		2011		2012	
TYPE	$	%	$	%	$	%	$	%
Taxes								
General Sales & Use Tax	128,790	13.26%	118,106	12.07%	131,979	12.52%	113,502	10.55%
Capitol House Occupancy Tax	841,956	86.73%	860,127	87.92%	921,999	87.48%	962,052	89.45%
Int & Pen - Deliquent Tax	75	0.01%	136	0.01%	0	0.00%	0	0.00%
Total Taxes	970,821	100.00%	978,369	100.00%	1,053,978	100.00%	1,075,554	100.00%
TOTAL	970,821	-18.82%	978,369	0.78%	1,053,978	7.73%	1,075,554	2.05%

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CAPITAL PROJECTS FUNDS

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TRAFFIC IMPACT FEES

REVENUE TYPE	FUND . . OBJECT. PROJECT
Capital Contributions	337 . . 489210 . 1017021

LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	N/A	Administrative Policy

INTERPRETATION OF LEGAL AUTHORIZATION:

Local: **Administrative Policy** relates to the imposition of an impact fee on land development in the City-Parish in order to make improvements to major roadway facilities when these improvements are necessitated by such new development. These fees should not be in excess of the amount necessary to offset demands generated by that development. It provides a fee schedule, as well as regulations and procedures for expending the fees.

COLLECTION AND TRANSMITTAL OF FUNDS:

Collector: The traffic impact fee is collected by the Department of Public Works.

Transmittal: The Department of Public Works deposits the impact fees and remits the deposit slip, along with a cash receipt form, to the Finance Department.

PAYOR OF FEE:

Any person who commences an impact-generating development, except those exempted.

COMPUTATION OF FEE:

The Traffic Impact Fee schedule is as follows:

Land Use Type	Unit	Fee per Unit
Residential		
< 1,000 Sq Ft	Dwelling	596
1,000-1499 Sq Ft	Dwelling	660
1,500-1,999 Sq Ft	Dwelling	708
2,000-2,999 Sq Ft	Dwelling	760
3,000-3,999 Sq Ft	Dwelling	813
4,000 + Sq Ft	Dwelling	855
Single Family Average		732
Townhome	Dwelling	423
Multi-Family	Dwelling	485
Mobile Home Park	Pad	203
Hotel	Room	590
Motel	Room	407
Nursing Home	Bed	139
Adult Cong Living Facility	Dwelling	146
Office		
Office, Medical	1000 Sq FT	2,117
Bank	1000 Sq FT	1,656
Bank, Drive-in	1000 Sq FT	1,304
Office, General	1000 Sq FT	795

Land Use Type	Unit	Fee per Unit
Retail/Commercial		
Discount Superstore	1000 Sq FT	926
Specialty Retailer	1000 Sq FT	1,077
Shopping Center	1000 Sq FT	1,044
Wholesale Market	1000 Sq FT	211
Discount Club	1000 Sq FT	1,311
Apparel Store	1000 Sq FT	1,614
Furniture Store	1000 Sq FT	40
Gas Station	Pump	464
Convenience Store w/Gas	Pump	384
Pharmacy w/o Drive-Thru	1000 Sq FT	1,447
Pharmacy w/ Drive-Thru	1000 Sq FT	1,313
Home Improvement Superstore	1000 Sq FT	374
Auto Sales	1000 Sq FT	1,176
Restaurant, Quality	1000 Sq FT	1,340
Restaurant, Fastfood	1000 Sq FT	2,927
Convenience Store 24 hour	1000 Sq FT	3,483
Convenience Store 16 hour	1000 Sq FT	1,532
Recreation		
Golf Course	Acre	178
Racquet Club	Court	1,363

Land Use Type	Unit	Fee per Unit
Recreation (cont)		
Tennis Court	Court	1,094
Miscellaneous		
Day Care Center	1000 Sq FT	846
Hospital	1000 Sq FT	1,030
Church	1000 Sq FT	402
Movie Theater	1000 Sq FT	2,451
School, Elementary	Student	44
School, Middle	Student	55

Land Use Type	Unit	Fee per Unit
Miscellaneous (cont)		
School, High	Student	58
School, University	Student	80
Industrial		
Manufacturing	1000 Sq FT	275
Warehouse	1000 Sq FT	358
Mini-Warehouse	1000 Sq FT	110
Light Industrial	1000 Sq FT	503
Heavy Industrial	1000 Sq FT	108

NOTE: If the type of impact-generating development is not specified above, the impact fee administrator shall determine the fee on the basis of the fee applicable to the most nearly comparable type of land use on the fee schedule.

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

TRAFFIC IMPACT FEES					ACCOUNT NUMBER		337 . . 489210 . 1017021	
	2009		2010		2011		2012	
MONTH	$	%	$	%	$	%	$	%
January	(74,316)	-12.09%	(65,120)	-9.85%	(49,037)	-6.47%	(38,208)	-5.71%
February	74,316	0.00%	65,120	0.00%	56,865	1.03%	39,730	0.23%
March	37,405	6.08%	22,043	3.33%	17,247	3.31%	13,835	2.30%
April	28,930	10.79%	52,759	11.31%	11,385	4.81%	24,500	5.96%
May	34,839	16.46%	16,316	13.78%	72,055	14.33%	63,930	15.52%
June	17,288	19.27%	70,862	24.49%	64,247	22.81%	28,255	19.75%
July	75,481	31.55%	40,353	30.59%	36,405	27.62%	17,523	22.37%
August	16,804	34.28%	40,899	36.77%	93,582	39.97%	113,861	39.39%
September	39,530	40.71%	57,993	45.54%	67,321	48.86%	33,564	44.41%
October	61,728	50.75%	19,248	48.45%	42,760	54.51%	67,340	54.48%
November	20,420	54.08%	53,594	56.55%	20,564	57.22%	53,465	62.48%
December	282,317	100.00%	287,372	100.00%	323,970	100.00%	250,898	100.00%
TOTAL/% Chg	614,742	-34.71%	661,439	7.60%	757,364	14.50%	668,693	-11.71%

NOTE: From 2007 to 2011, these revenues were deposited into 002 . . 240108 in the General Fund. Before that they were deposited into 337..489100.1014891.

ROAD AND STREET IMPROVEMENT FUND
GENERAL SALES AND USE TAX

REVENUE TYPE	FUND . . OBJECT
Taxes	339 . . 413000

LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	Louisiana Constitution, 1974 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	
	2009		2010		2011		2012	
MONTH	$	%	$	%	$	%	$	%
January	1,946,111	8.37%	1,682,228	7.47%	1,720,102	7.38%	1,853,196	7.46%
February	1,840,049	16.29%	1,696,451	15.01%	1,784,196	15.03%	1,934,038	15.24%
March	2,094,058	25.30%	2,043,567	24.09%	2,083,916	23.97%	2,225,704	24.19%
April	1,933,201	33.61%	1,874,761	32.42%	1,828,979	31.81%	2,062,716	32.49%
May	1,899,608	41.79%	1,800,949	40.42%	1,914,255	40.02%	2,166,484	41.21%
June	2,032,885	50.53%	1,944,930	49.06%	1,986,335	48.54%	2,173,114	49.95%
July	1,865,896	58.56%	1,801,944	57.07%	1,823,930	56.36%	1,983,272	57.93%
August	1,923,365	66.83%	1,868,583	65.37%	1,976,934	64.84%	1,988,594	65.93%
September	1,856,421	74.82%	1,835,836	73.52%	1,938,244	73.15%	1,988,328	73.93%
October	1,788,155	82.51%	1,801,252	81.53%	1,887,782	81.25%	2,002,493	81.99%
November	1,852,727	90.49%	1,837,138	89.69%	1,948,652	89.60%	2,098,146	90.43%
December	2,211,640	100.00%	2,320,756	100.00%	2,424,117	100.00%	2,377,536	100.00%
TOTAL	23,244,116	-6.49%	22,508,395	-3.17%	23,317,442	3.59%	24,853,621	6.59%

VEHICLES SALES & USE TAX							ACCOUNT NUMBER	339 . . 413000
	2009		2010		2011		2012	
MONTH	$	%	$	%	$	%	$	%
January	163,632	8.95%	149,051	8.16%	168,712	8.51%	187,154	8.44%
February	153,738	17.37%	126,695	15.10%	143,129	15.72%	159,698	15.65%
March	157,679	26.00%	169,272	24.37%	179,278	24.76%	202,351	24.78%
April	153,358	34.39%	163,963	33.35%	166,626	33.16%	192,340	33.46%
May	155,010	42.87%	145,011	41.30%	168,026	41.64%	192,131	42.13%
June	155,880	51.40%	149,871	49.50%	156,827	49.54%	202,044	51.25%
July	155,903	59.93%	157,994	58.16%	171,746	58.20%	193,257	59.97%
August	158,782	68.62%	164,053	67.14%	179,304	67.24%	174,081	67.82%
September	171,635	78.02%	166,258	76.25%	178,443	76.24%	171,805	75.57%
October	137,047	85.52%	151,054	84.52%	160,876	84.35%	205,405	84.84%
November	127,958	92.52%	134,177	91.87%	152,116	92.02%	176,106	92.79%
December	136,693	100.00%	148,436	100.00%	158,231	100.00%	159,818	100.00%
TOTAL	1,827,315	-15.13%	1,825,835	-0.08%	1,983,314	8.63%	2,216,190	11.74%

SUMMARY OF REVENUES								FUNDS 338 & 339
REVENUE	2009		2010		2011		2012	
TYPE	$	%	$	%	$	%	$	%
Taxes								
City Parish								
Sales & Use Tax	23,244,116	219.94%	22,508,395	305.90%	23,317,442	285.26%	24,853,621	381.83%
Prior Year Refunds	0	0.00%	(293,804)	-3.99%	0	0.00%	0	0.00%
Vehicle Tax	1,827,315	17.30%	1,825,835	24.81%	1,983,314	24.26%	2,216,190	34.05%
Subtotal	25,071,431	237.23%	24,040,426	326.73%	25,300,756	309.51%	27,069,811	415.88%
Audit Collections	282,743	2.68%	101,986	1.39%	123,042	1.51%	127,457	1.96%
Debt Service Fund Revenues								
2006A $32.7M Rd & St Impro.	(4,525,825)	-42.82%	(4,501,329)	-61.18%	(4,495,954)	-55.00%	(4,512,813)	-69.33%
2008B $92.2M/2008A 93.4M.	(5,077,606)	-48.05%	(4,477,041)	-60.85%	(4,735,813)	-57.94%	(8,582,102)	-131.85%
2009A $110M Rd & St Impro.	(6,017,863)	-56.94%	(8,582,914)	-116.65%	(8,581,748)	-104.99%	(4,728,071)	-72.64%
2012 $340M LCDA Rd Impro.	0	0.00%	0	0.00%	0	0.00%	(3,279,314)	-50.38%
Subtotal	(15,621,294)	-147.81%	(17,561,284)	-238.67%	(17,813,515)	-217.94%	(17,822,986)	-273.82%
Int & Pen - Deliquent Tax	308,087	2.92%	133,525	1.81%	154,828	1.89%	175,982	2.70%
Total Taxes	10,040,967	95.01%	6,714,653	91.26%	7,765,111	95.00%	6,270,950	96.34%
Miscellaneous Revenues								
Interest Earnings	527,380	4.99%	189,573	2.58%	138,827	1.70%	112,841	1.73%
Contributions from Private Bus.	55	0.00%	453,750	6.17%	41,267	0.50%	125,205	1.92%
Total Miscellaneous Revenues	527,435	4.99%	643,323	8.74%	180,094	2.20%	238,046	3.66%
Other Financing Sources								
Sale of Fixed Assets	0	0.00%	0	0.00%	228,893	2.80%	0	0.00%
TOTAL/% CHANGE	10,568,402	-48.10%	7,357,976	-30.38%	8,174,098	11.09%	6,508,996	-20.37%

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ENTERPRISE FUNDS

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GREATER BATON ROUGE PARKING AUTHORITY

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

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

LEGAL AUTHORIZATION

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

INTERPRETATION OF LEGAL AUTHORIZATION:

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

COLLECTION AND TRANSMITTAL OF FUNDS:

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

PAYOR OF FEE:

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

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

COMPUTATION OF FEE:

First hour or portion thereof	$1.00
In excess of 1 hour up to 3 hours	2.00
In excess of 3 hours up to maximum (all day)	3.00
Events	5.00
Monthly Rental—Part Time (less than 29hours)	10.00
Monthly Rental—City-Parish employees	20.00
Monthly Rental—others	30.00

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

AUTO PARKING FEES - CONTRACT						ACCOUNT NUMBER		407 . . 440801
	2009		2010		2011		2012	
MONTH	$	%	$	%	$	%	$	%
January	(12,945)	-4.15%	38,211	12.60%	(14,243)	-5.43%	17,746	7.16%
February	60,652	15.30%	19,705	19.10%	28,839	5.57%	35,435	21.45%
March	23,092	22.70%	28,390	28.46%	14,353	11.04%	20,624	29.77%
April	46,422	37.59%	0	28.46%	17,532	17.72%	23,037	39.06%
May	24,674	45.50%	22,259	35.80%	45,686	35.14%	10,293	43.21%
June	0	45.50%	24,105	43.74%	10,596	39.18%	23,647	52.75%
July	14,737	50.22%	19,803	50.27%	25,470	48.89%	0	52.75%
August	33,055	60.82%	25,106	58.55%	24,672	58.30%	14,157	58.46%
September	26,619	69.36%	25,596	66.99%	16,615	64.64%	18,128	65.77%
October	15,701	74.39%	42,041	80.85%	27,427	75.09%	25,748	76.16%
November	30,216	84.08%	0	80.85%	8,326	78.27%	8,197	79.46%
December	49,656	100.00%	58,068	100.00%	56,994	100.00%	50,917	100.00%
TOTAL/%Chg	311,879	13.39%	303,284	-2.76%	262,267	-13.52%	247,929	-5.47%

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
	2009		2010		2011		2012	
MONTH	$	%	$	%	$	%	$	%
January	(667)	-0.18%	19,606	5.09%	(492)	-0.13%	25,748	5.06%
February	30,908	8.37%	39,120	15.23%	55,417	14.00%	44,268	13.76%
March	40,828	19.67%	71,830	33.86%	43,555	25.10%	73,693	28.24%
April	80,502	41.95%	0	33.86%	55,307	39.19%	59,670	39.97%
May	41,267	53.38%	30,917	41.88%	29,977	46.83%	82,587	56.20%
June	0	53.38%	67,685	59.44%	59,255	61.94%	48,491	65.73%
July	15,936	57.79%	36,712	68.96%	16,170	66.06%	0	65.73%
August	4,584	59.06%	14,230	72.65%	24,069	72.19%	13,596	68.40%
September	16,596	63.65%	17,876	77.29%	5,463	73.58%	33,449	74.97%
October	8,289	65.95%	41,648	88.09%	8,839	75.84%	10,298	77.00%
November	57,245	81.79%	0	88.09%	36,110	85.04%	45,010	85.84%
December	65,783	100.00%	45,909	100.00%	58,706	100.00%	72,043	100.00%
TOTAL/%Chg	361,271	10.68%	385,533	6.72%	392,376	1.77%	508,853	29.69%

AUTO PARKING FEES - REGULAR						ACCOUNT NUMBER		407 . . 440803
	2009		2010		2011		2012	
MONTH	$	%	$	%	$	%	$	%
January	0	0.00%	16,440	8.34%	(1,316)	-0.70%	15,194	6.81%
February	16,002	8.13%	15,121	16.02%	16,975	8.33%	15,586	13.80%
March	14,232	15.37%	19,061	25.69%	14,626	16.11%	24,004	24.56%
April	37,718	34.54%	0	25.69%	18,992	26.22%	25,889	36.16%
May	17,021	43.19%	17,623	34.63%	15,280	34.35%	26,639	48.10%
June	0	43.19%	15,348	42.42%	15,215	42.44%	27,447	60.41%
July	15,376	51.00%	15,735	50.40%	14,449	50.13%	0	60.41%
August	15,988	59.13%	18,033	59.56%	16,963	59.15%	16,847	67.96%
September	16,157	67.34%	17,486	68.43%	16,393	67.87%	13,073	73.82%
October	16,883	75.92%	31,515	84.42%	15,929	76.35%	16,885	81.39%
November	18,626	85.39%	0	84.42%	21,485	87.78%	16,805	88.92%
December	28,755	100.00%	30,699	100.00%	22,974	100.00%	24,712	100.00%
TOTAL/%Chg	196,758	13.32%	197,061	0.15%	187,965	-4.62%	223,081	18.68%

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; 13688, 07/26/06 City 3843 & Parish 5123, 01/11/78

INTERPRETATION OF LEGAL AUTHORIZATION:

Local: **City Ordinance 3843** and **Parish Ordinance 5123** of January 11, 1978, levy a fee to be collected at parking meters on designated streets. **Ordinance 7504** of April 25, 1984, amends Title 11 of the Code of Ordinances to enact Chapter 28 "Parking." **Ordinance 8519** adopted November 10, 1987, amends Title 11 of the Code of Ordinances to increase parking meter rates effective January 1, 1988. **Ordinance 13688** of July 26, 2006, amends Title 11 of the Code of Ordinances to enact Chapter 28 “Parking.”

COLLECTION AND TRANSMITTAL OF FUNDS:

Collector: Finance Department–Revenue Division

Transmittal: Deposits are made twice a week.

PAYOR OF FEE:

Anyone using a metered parking space on the following four streets located within Zone A will pay this fee. (South side of North Blvd. between River Road and St. Ferdinand St., St. Louis St. between Government St. and North Blvd., St. Ferdinand St. between Government St. and North Blvd., and Louisiana Ave. between St. Louis St. and St. Ferdinand St.). The fees collected from this area are deposited in the Parking Garage Enterprise Fund (407..442001). All other parking meter fees are deposited into the General Fund (001..442001). The City-Parish picks up the cost for emergency vehicles of the Baton Rouge Police Department, the East Baton Rouge Parish Sheriff's Office, the Baton Rouge City Constable’s Office, and the Emergency Medical Services.

COMPUTATION OF FEE:

Parking meter fees within the area defined in PAYOR OF FEE above are:

5 cents for 6 minutes
10 cents for 12 minutes
25 cents for 30 minutes
50 cents for 1 hour

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

PARKING METERS							ACCOUNT NUMBER	407 . . 442001
	2009		2010		2011		2012	
MONTH	$	%	$	%	$	%	$	%
January	0	0.00%	2,917	7.56%	0	0.00%	4,210	10.81%
February	2,937	7.27%	2,953	15.22%	3,031	10.90%	3,121	18.83%
March	3,237	15.28%	4,030	25.66%	2,459	19.73%	3,143	26.90%
April	7,632	34.16%	0	25.66%	1,818	26.27%	3,185	35.09%
May	3,043	41.69%	3,070	33.62%	1,791	32.71%	3,325	43.63%
June	0	41.69%	3,268	42.09%	1,852	39.37%	3,126	51.66%
July	4,276	52.27%	4,767	54.45%	1,578	45.04%	0	51.66%
August	3,180	60.14%	2,174	60.08%	1,683	51.09%	3,608	60.92%
September	3,236	68.14%	3,881	70.14%	2,140	58.78%	2,883	68.33%
October	3,665	77.21%	5,460	84.29%	2,390	67.37%	2,407	74.51%
November	3,256	85.27%	0	84.29%	2,917	77.86%	3,971	84.71%
December	5,954	100.00%	6,060	100.00%	6,160	100.00%	5,952	100.00%
TOTAL/%Chg	40,416	-9.95%	38,580	-4.54%	27,819	-27.89%	38,931	39.94%

NOTE: Negative or zero amounts shown in January are due to the reversal of the December accruals. The decrease in revenue in 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. In 2012, the previous construction was completed, thus allowing the unavailable meters to be used.

SUMMARY OF REVENUES								FUND 407
REVENUE	2009		2010		2011		2012	
TYPE	$	%	$	%	$	%	$	%
Charges For Services								
Auto Parking Fees:								
Contract	311,879	22.87%	303,284	26.45%	262,267	23.93%	247,929	19.91%
Events	361,271	26.50%	385,533	33.63%	392,376	35.81%	508,853	40.87%
Regular	196,758	14.43%	197,061	17.19%	187,965	17.15%	223,081	17.92%
Parking Meters	40,416	2.96%	38,580	3.36%	27,819	2.54%	38,931	81.83%
Total Charges For Services	910,324	66.76%	924,458	80.63%	870,427	79.43%	1,018,794	81.83%
Miscellaneous Revenues								
Vendors' Compensation	825	0.06%	821	0.07%	803	0.07%	925	0.07%
Interest Earnings	21,231	1.56%	10,134	0.88%	7,516	0.69%	8,163	0.66%
Cash Discount	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Total Miscellaneous Revenues	22,056	1.62%	10,955	0.96%	8,319	0.76%	9,088	0.73%
Other Financing Sources								
Gain (Loss) on Joint Venture	178,372	13.08%	211,123	18.41%	217,075	19.81%	217,164	17.44%
Transfer From General Fund	252,730	18.54%	0	0.00%	0	0.00%	0	0.00%
Total Other Financing Sources	431,102	31.62%	211,123	18.41%	217,075	19.81%	217,164	17.44%
TOTAL/% Change	1,363,482	-15.63%	1,146,536	-15.91%	1,095,821	-4.42%	1,245,046	13.62%

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	
	2009		2010		2011		2012	
MONTH	$	%	$	%	$	%	$	%
January	600,000	25.00%	600,000	100.00%	0	0.00%	0	0.00%
April	600,000	50.00%	0	100.00%	0	0.00%	0	0.00%
July	600,000	75.00%	0	100.00%	0	0.00%	0	0.00%
October	600,000	100.00%	0	100.00%	0	0.00%	0	0.00%
TOTAL	2,400,000		600,000		0		0	

TRANSFER FROM PARISH GENERAL FUND					ACCOUNT NUMBER		410 . . 499002 . 1019002	
	2009		2010		2011		2012	
MONTH	$	%	$	%	$	%	$	%
January	400,000	25.00%	400,000	100.00%	0	0.00%	0	0.00%
April	400,000	50.00%	0	100.00%	0	0.00%	0	0.00%
July	400,000	75.00%	0	100.00%	0	0.00%	0	0.00%
October	400,000	100.00%	0	100.00%	0	0.00%	0	0.00%
TOTAL	1,600,000		400,000		0		0	
TOTAL/% Chg	4,000,000	0.00%	1,000,000	-75.00%	0	-100.00%	0	0.00%

NOTE: As of July 1, 1994, this transfer was funded through gaming revenues and was contingent upon their receipt prior to transfer. This General Fund subsidy was eliminated effective the second quarter of 2010.

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

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

LEGAL AUTHORIZATION

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

INTERPRETATION OF LEGAL AUTHORIZATION:

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

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

Local: **Ordinance 7853** of May 15, 1985, placed a sewer service user fee into effect commencing July 1, 1985. The user fee must be used solely for the purpose of paying reasonable and necessary costs of administration, operation, maintenance, replacement, and improvement of the sewer system. **Ordinance 7902** passed June 26, 1985, created **Title 2, Section 275** of the Code of Ordinances. This ordinance established regulations and fees for disposal of liquid domestic waste within the Parish of East Baton Rouge. **Ordinance 9239**, adopted February 27, 1991, amended section 275 to establish regulations and fees for disposal of liquid domestic waste and for the disposal of liquid grease trap waste from facilities within the Parish of East Baton Rouge. **Resolution 33776** of March 24, 1993, authorized the Department of Public Works to establish fees for the evaluation and review of plans and drawings for proposed tie-ins into the new force main sewer system. **Ordinance 11542** adopted August 25, 1999, amended Ordinance 7853 and 8417 so as to authorize a 95% increase in sewer user fees over a three-year period beginning January 1, 2000, with a 32% increase; continuing January 1, 2001, with an additional 32% increase; and concluding January 1, 2002, with a 31% increase. **Resolution 39786** adopted September 22, 1999, rescinded Resolution 33776 in its entirety. **Ordinance 12304** adopted April 24, 2002, amended and readopted Ordinance 7853 and amended by Ordinance 9245, so as to amend various sections relative to the transfer of the directorship to the Finance Department of the City of Baton Rouge and Parish of East Baton Rouge. **Ordinance 12334** adopted June 12, 2002, amended and readopted Ordinance 7853, as amended, including, but not limited to, Ordinance 11542, so as to consolidate all previous sewer user fee ordinances; amending the sewer user fee ordinance so as to provide for increases in sewer user fee charges, effective January 1, 2003 (10% increase on January 1, 2003, and 4% on each January 1 thereafter); amending the sewer user fee ordinance so as to delete and rescind the requirement that the sewer user fee charge be increased by 54% on July 1, 2002; and providing for other matters related thereto. **Ordinance 12647**

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

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, 2012:

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			
	2009		2010		2011		2012	
MONTH	$	%	$	%	$	%	$	%
January	5,459,112	8.08%	5,741,029	8.33%	5,871,910	8.26%	5,964,427	8.29%
February	5,525,580	16.26%	5,611,042	16.47%	5,933,162	16.61%	5,952,883	16.57%
March	5,560,961	24.49%	5,684,225	24.71%	5,762,625	24.72%	5,907,213	24.79%
April	5,624,579	32.82%	5,688,474	32.96%	5,883,538	32.99%	5,996,014	33.13%
May	5,390,553	40.80%	6,114,844	41.83%	5,768,259	41.11%	5,883,418	41.31%
June	5,568,297	49.04%	5,217,264	49.40%	0	41.11%	0	41.31%
July	0	49.04%	0	49.40%	5,905,789	49.42%	5,963,380	49.60%
August	5,721,385	57.51%	5,876,009	57.92%	6,051,848	57.93%	6,067,265	58.04%
September	5,742,412	66.01%	5,846,901	66.40%	6,038,662	66.43%	6,037,518	66.44%
October	5,712,651	74.46%	5,817,176	74.84%	6,012,540	74.88%	6,153,905	74.99%
November	5,701,553	82.90%	5,748,429	83.17%	5,971,890	83.29%	5,999,656	83.34%
December	11,551,280	100.00%	11,600,589	100.00%	11,880,067	100.00%	11,981,676	100.00%
TOTAL	67,558,363	5.56%	68,945,982	2.05%	71,080,290	3.10%	71,907,355	1.16%

DISCONNECT / RECONNECT FEES					ACCOUNT NUMBER		411 . . 443310 . 1014433	
	2009		2010		2011		2012	
MONTH	$	%	$	%	$	%	$	%
January	52,522	7.27%	46,781	6.12%	59,788	6.35%	51,798	6.24%
February	37,419	12.46%	37,219	10.99%	49,605	11.62%	46,828	11.88%
March	65,732	21.56%	62,106	19.12%	81,865	20.31%	70,859	20.42%
April	65,196	30.59%	66,922	27.88%	73,352	28.10%	68,044	28.62%
May	58,588	38.70%	67,603	36.73%	91,870	37.86%	71,525	37.24%
June	63,783	47.53%	69,101	45.77%	0	37.86%	0	37.24%
July	0	47.53%	0	45.77%	87,393	47.14%	83,986	47.36%
August	56,359	55.34%	61,564	53.83%	72,539	54.85%	68,015	55.56%
September	57,245	63.26%	67,119	62.61%	77,370	63.06%	70,217	64.02%
October	69,326	72.86%	74,708	72.39%	91,909	72.83%	66,809	72.07%
November	72,902	82.96%	74,419	82.13%	100,616	83.51%	91,730	83.12%
December	123,048	100.00%	136,539	100.00%	155,240	100.00%	140,088	100.00%
TOTAL	722,120	3.96%	764,081	5.81%	941,547	23.23%	829,899	-11.86%

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	2009		2010		2011		2012	
PLANT AREA	$	%	$	%	$	%	$	%
North TP Area	464,059	22.96%	237,053	16.15%	229,894	12.85%	242,446	12.92%
Baker Area	34,120	1.69%	18,941	17.44%	11,609	13.50%	6,563	13.27%
Zachary Area	116,487	5.76%	255,799	34.86%	312,899	30.98%	316,644	30.14%
Central City	215,934	10.69%	67,689	39.47%	54,870	34.05%	1,111	30.20%
Central TP Area	128,888	6.38%	125,516	48.02%	225,120	46.63%	184,335	40.02%
South TP Area	1,061,297	52.52%	763,008	100.00%	955,152	100.00%	1,125,628	100.00%
TOTAL / % Chg	2,020,785	-63.62%	1,468,006	-27.35%	1,789,544	21.90%	1,876,727	4.87%

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	
	2009		2010		2011		2012	
MONTH	$	%	$	%	$	%	$	%
January	2,968,615	8.37%	2,574,681	7.46%	2,618,193	7.34%	2,837,635	7.47%
February	2,815,987	16.30%	2,599,985	15.00%	2,729,074	14.98%	2,964,391	15.27%
March	3,188,481	25.29%	3,134,079	24.09%	3,186,680	23.91%	3,407,551	24.24%
April	2,971,241	33.66%	2,875,830	32.42%	2,808,277	31.78%	3,153,790	32.54%
May	2,912,285	41.87%	2,763,931	40.43%	2,925,809	39.98%	3,305,393	41.24%
June	3,092,585	50.59%	2,966,504	49.03%	3,044,539	48.51%	3,320,347	49.97%
July	2,845,897	58.61%	2,768,067	57.06%	2,820,398	56.42%	3,035,081	57.96%
August	2,925,949	66.85%	2,868,747	65.37%	3,012,073	64.86%	3,034,925	65.95%
September	2,826,274	74.82%	2,824,724	73.56%	2,962,600	73.16%	3,047,745	73.97%
October	2,733,532	82.52%	2,772,531	81.60%	2,879,772	81.23%	3,065,098	82.04%
November	2,825,563	90.49%	2,819,311	89.77%	3,002,069	89.64%	3,203,139	90.47%
December	3,375,265	100.00%	3,528,978	100.00%	3,697,622	100.00%	3,622,842	100.00%
Adjustment	0	100.00%	0	100.00%	0	100.00%	0	100.00%
TOTAL	35,481,674	90.00%	34,497,368	90.97%	35,687,106	90.51%	37,997,937	90.16%

VEHICLE TAX COLLECTIONS					ACCOUNT NUMBER		415 . . 413000 . 1014130	
	2009		2010		2011		2012	
MONTH	$	%	$	%	$	%	$	%
January	269,699	8.75%	246,045	8.00%	278,890	8.40%	306,328	8.28%
February	258,820	17.15%	219,785	15.14%	239,146	15.60%	264,112	15.42%
March	263,713	25.70%	278,270	24.19%	303,377	24.74%	337,584	24.55%
April	261,920	34.20%	274,245	33.10%	279,978	33.18%	320,956	33.22%
May	261,684	42.69%	271,113	41.92%	280,844	41.64%	324,168	41.99%
June	265,726	51.31%	252,925	50.14%	269,438	49.75%	337,149	51.10%
July	263,191	59.85%	264,013	58.72%	287,567	58.42%	321,624	59.79%
August	277,802	68.86%	273,021	67.60%	301,883	67.51%	298,079	67.85%
September	285,207	78.11%	276,305	76.58%	298,780	76.51%	291,041	75.72%
October	231,447	85.62%	253,098	84.81%	269,841	84.64%	344,247	85.02%
November	213,408	92.54%	222,912	92.06%	246,997	92.08%	291,012	92.89%
December	229,825	100.00%	244,386	100.00%	262,965	100.00%	262,971	100.00%
TOTAL	3,082,442	7.82%	3,076,118	8.11%	3,319,706	8.42%	3,699,271	8.78%
Audit Collection	408,753	1.04%	149,771	0.39%	182,636	0.46%	185,836	0.44%
Int. & Pen.	451,948	1.15%	200,154	0.53%	241,558	0.61%	261,779	0.62%
TOTAL/% Chg	39,424,817	-6.94%	37,923,411	-3.81%	39,431,006	3.98%	42,144,823	6.88%

SUMMARY OF REVENUES								FUND 4XX
REVENUE	2009		2010		2011		2012	
TYPE	$	%	$	%	$	%	$	%
OPERATING REVENUES								
Charges For Services								
Sewer User Fee	67,558,363	57.56%	68,945,982	60.13%	71,080,290	61.06%	71,907,355	60.17%
Disconnect/Reconnect Fee	722,120	0.62%	765,706	0.67%	948,072	0.81%	1,379,777	1.15%
Total Charges For Services	68,280,483	58.18%	69,711,688	60.80%	72,028,362	61.88%	73,287,132	61.32%
Miscellaneous Revenues								
Other	25,880	0.02%	75,360	0.07%	502,681	0.43%	22,490	0.02%
TOTAL OPERATING REVENUES	68,306,363	58.20%	69,787,048	60.87%	72,531,043	62.31%	73,309,622	61.34%
NON-OPERATING REVENUES								
Taxes								
General Property Tax	560	0.00%	966	0.00%	503	0.00%	0	0.00%
General Sales & Use Tax	39,424,817	33.59%	37,923,411	33.08%	39,431,006	33.87%	42,144,823	35.26%
Prior Year Refunds	0	0.00%	(483,956)	-0.42%	0	0.00%	0	0.00%
Total Taxes	39,425,377	33.59%	37,440,421	32.65%	39,431,509	33.87%	42,144,823	35.26%
Miscellaneous Revenues								
Operating Grants	45,061	0.04%	0	0.00%	11,898	0.01%	0	0.00%
Interest Earnings	3,490,215	2.97%	1,858,945	1.62%	2,481,112	2.13%	1,826,415	1.53%
Swap Earnings	0	0.00%	0	0.00%	139,815	0.12%	337,932	0.28%
Sewer Impact Fees	2,020,785	1.72%	1,468,006	1.28%	1,789,544	1.54%	1,876,727	1.53%
Total Miscellaneous Revenues	3,535,276	3.01%	1,858,945	1.62%	2,493,010	2.14%	4,041,074	3.38%
TOTAL NON-OPERATING REV	44,981,438	38.33%	40,767,372	35.56%	43,853,878	37.67%	46,185,897	38.65%
OTHER FINANCING SOURCES								
Gain/(Loss)-Sale of Fixed Assets	68,553	0.06%	100,970	0.09%	23,790	0.02%	14,273	0.01%
Operating Transfers In								
City General Fund	2,400,000	2.04%	2,400,000	2.09%	0	0.00%	0	0.00%
Parish General Fund	1,600,000	1.36%	1,600,000	1.40%	0	0.00%	0	0.00%
Capital Improvements Projects	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Other	4,219	0.00%	0	0.00%	0	0.00%	0	0.00%
TOTAL OTHER FIN SOURCES	4,068,553	3.47%	4,100,970	3.58%	23,790	0.02%	14,273	0.01%
TOTAL/% CHANGE	117,360,573	-8.57%	114,655,390	-2.31%	116,408,711	1.53%	119,509,792	2.66%

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; 49909, 01/23/13; Management Agreement between City-Parish and Spectacor Management Group (SMG)

INTERPRETATION OF LEGAL AUTHORIZATION:

Local: On March 24, 1982, by **City Resolution 12420** and **Parish Resolution 18674**, the City-Parish Councils transferred all operational and administrative control of the Riverside Centroplex to the Office of the Mayor-President effective July 11, 1982. **Resolution 36654**, dated March 13, 1996, authorized the Mayor-President to enter into an agreement with Spectacor Management Group (SMG) for management of the Centroplex for a period of five years beginning April 1, 1996. **Resolution 40552**, dated September 13, 2000, extended the term of the agreement with SMG for 9 months, or until December 31, 2001. **Resolution 41454**, dated December 12, 2001, authorized the Mayor-President to execute an addendum with SMG for management of the Centroplex to incorporate a new three year term ending December 31, 2004 with a two year renewal. **Resolution 43027**, dated January 28, 2004 authorized the execution of a rental waiver agreement that is not to exceed $50,000 in any given year. **Resolution 44472**, dated November 9, 2005, amended Resolution 43027 so as to increase the rental waiver amount to $350,000 annually for the period 1/1/06 through 12/31/08. This agreement is between the Baton Rouge Area Convention and Visitors Bureau and SMG. **Resolution 43132**, dated March 10, 2004, changed the name of the Riverside Centroplex to the Baton Rouge River Center. **Resolution 45152**, dated November 10, 2006 authorized the Mayor to enter into the current **Management Agreement** which is effective from January 1, 2007 through December 31, 2011. **Resolution 46733**, dated January 14, 2009, authorized the Mayor to execute a renewal agreement with the Baton Rouge Area Convention and Visitors Bureau and SMG from January 1, 2009 through December 31, 2012. Included in the Management Agreement is a renewal term continuing the contract from January 1, 2012 through December 31, 2016. **Resolution 49909**, dated January 23, 2013 authorized the Mayor to execute a renewal to an agreement with the Baton Rouge Area Convention and Visitors Bureau and SMG from January 1, 2013 through December 31, 2016.

COLLECTION AND TRANSMITTAL OF FUNDS:

Collector: These funds are collected by SMG and recorded on their books.

Comment: Revenues shown here are not recorded on City-Parish books and are presented for informational purposes only.

PAYOR OF FEE:

Various event promoters, users of equipment, tenants of office space in the Centroplex, concessionaires, and users of miscellaneous equipment pay fees to SMG.

COMPUTATION OF FEE:

Computation of proceeds varies by contract.

REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:

Pursuant to payors' contracts with SMG.

On April 1, 1996, the management of the Baton Rouge River Center was contracted to Spectacor Management Group, Inc. (SMG). The terms of that contract provided for the payment of management fees based upon the firm's ability to reduce the deficit incurred by the facility. Resolution 43741, dated November 23, 2004, authorized the Mayor-President to execute the third addendum to the contract, which exercised its renewal term option, extending the management term to December 31, 2006. Resolution 45152, dated November 8, 2006 authorized the Mayor-President to execute the contract which 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).

GROSS COLLECTIONS	2009	2010	2011	2012
Rentals - Arena	629,073	721,322	674,541	791,231
Rentals - Exhibit Hall	547,455	548,969	487,382	33,459
Rentals - Theatre	275,833	297,167	260,840	331,135
Rentals - Ballroom	108,997	31,437	278,952	435,822
Rentals - Meeting Rooms	375	1,125	1,360	11,369
Food & Beverage Sales	1,800,655	1,689,615	1,640,394	2,844,180
Service Income	1,525,855	1,561,284	1,356,768	1,814,419
Novelty Sales	71,656	53,277	60,757	56,153
Advertising, Parking, & Other	892,938	975,132	1,042,722	1,099,808
Total	5,852,837	5,879,328	5,803,716	7,417,576

NOTE: The increase in 2012 is primarily due to the US Bowling Congress, it was held at the Baton Rouge River Center from February through July.

BATON ROUGE RIVER CENTER & RIVERFRONT
CAPITAL PROGRAM

REVENUE TYPE	FUND . . OBJECT
Taxes	345 . . 532504 . 1014325 451 . . 532504 . 1014325

LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	Louisiana Revised Statutes 47:301 (14) (a) 47:331–332.2 47:322.9 Act 1072, 1997 Legislature	Resolution 43132, 03/10/04

INTERPRETATION OF LEGAL AUTHORIZATION:

State: **L.R.S. 47:331** levies an additional tax of ninety-seven one hundredths of one percent (.97%) tax derived from the sale of services as defined by L.R.S. 47:301 (14) (a). **L.R.S. 47:332.2** creates the East Baton Rouge Parish Centroplex Fund and stipulates that an annual appropriation shall be made by the legislature based upon the avails of the tax imposed by L.R.S. 47:331 from the sale of services as defined by L.R.S. 47:301 (14) (a). Prior to the 1997 legislative session this tax was dedicated exclusively for capital improvements at the Centroplex. **Act 1072** of the 1997 Legislature amended L.R.S. 47:332.2 to include capital improvements for the Louisiana Arts and Science Center, Riverfront Promenade, and related projects in the Riverfront Development Plan in the City of Baton Rouge effective July 1, 1997. Also in 1997, **L.R.S. 47:322.9** created the East Baton Rouge Parish Enhancement Fund.

Local: **Resolution 43132**, dated March 10, 2004, changed the name of the Riverside Centroplex to the Baton Rouge River Center.

COMPUTATION OF FEE:

The state treasurer remits to the Baton Rouge River Center Capital Program the following:

1) The avails of the tax imposed by L.R.S. 47:331 and 47:322 paid within East Baton Rouge Parish;

2) Less an amount designated by the legislature “to pay all the obligations secured by the full faith and credit of the state which become due and payable within any fiscal year”;

3) Limited to the appropriation designated by the legislature each fiscal year.

State Fiscal Year	Centroplex Fund *(BR River Center Fund)*	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 345 & 451 . . 532504.1014325								
	2009		2010		2011		2012	
MONTH	$	%	$	%	$	%	$	%
ENHANCEMENT FUND								
May	37,897	1.86%	25,764	1.33%	239,794	12.18%	0	0.00%
July	0	1.86%	0	1.33%	0	12.18%	233,594	10.32%
August	0	1.86%	0	1.33%	0	12.18%	233,772	20.64%
September	0	1.86%	0	1.33%	203,666	22.52%	0	20.64%
November	630,087	32.74%	661,343	35.56%	175,000	31.41%	202,395	29.58%
December	269,150	45.93%	195,197	45.66%	282,633	45.76%	351,624	45.11%
Total	937,134	45.93%	882,304	45.66%	901,093	45.76%	1,021,385	45.11%
BATON ROUGE RIVER CENTER FUND								
May	162,760	53.91%	184,740	55.23%	232,599	57.57%	0	45.11%
July	0	53.91%	0	55.23%	0	57.57%	226,587	55.11%
August	0	53.91%	0	55.23%	375,901	76.66%	438,854	74.50%
November	679,185	87.20%	577,610	85.12%	185,405	86.08%	236,428	84.94%
December	261,075	100.00%	287,484	100.00%	274,155	100.00%	341,076	100.00%
Total	1,103,020	54.07%	1,049,834	54.34%	1,068,060	54.24%	1,242,945	54.89%
TOTAL	2,040,154	-21.73%	1,932,138	-5.29%	1,969,153	1.92%	2,264,330	14.99%

	2009	2010	2011	2012
Revenue Recognized for Operations	222,972	12,967	162,382	328,147
Capital Acquired	0	49,351	97,836	163,640
Debt Service Payments	446,260	182,391	0	579,743
Capital Commitments:				
Riverfront Development Plan:				
N. Blvd./Galvez Plaza Expansion	0	2,000,000	500,000	80,000
Repentance Park Expansion	0	3,000,000	1,000,000	325,000
River Center Expansion	0	0	20,519	0
Capital Outlay (Available Balance)	(222,972)	(62,318)	(260,218)	(491,787)
Change in Capital Reserve	1,593,894	(3,250,253)	448,634	979,587
Total Revenue Received from State	2,040,154	1,932,138	1,969,153	2,264,330
Interest on Reserve	68,447	32,309	19,450	18,293
Accumulated Capital Reserve	9,143,782	5,925,838	6,393,922	7,391,802

	2009	2010	2011	2012
Dedicated for River Front	5,407,266	1,139,771	2,370,864	2,561,422
Dedicated for River Center	3,736,516	4,786,067	4,070,577	4,830,380
Excess for Future Debt Payments	0	0	(47,519)	0
Accumulated Capital Reserve	9,143,782	5,925,838	6,393,922	7,391,802

NOTE: For explanation of debt service expenditures, see section for Acct. 001..432504, Louisiana Department of the Treasury — Riverfront Improvements. Excess 2011 State Sales Tax Rebate funds in the amount of $48,020 were returned to this fund in 2012 by reducing the amount of revenue recognized in the General Fund for River Center debt service by the like amount.

BATON ROUGE RIVER CENTER								FUNDS 345, 450, 451
REVENUE	2009		2010		2011		2012	
TYPE	$	%	$	%	$	%	$	%
Operating Revenues (SMG)								
Arena	629,073	6.55%	721,322	6.79%	674,541	7.34%	791,231	7.11%
Exhibit Hall	547,455	5.70%	548,969	5.17%	487,382	5.30%	33,459	0.30%
Theatre	275,833	2.87%	297,167	2.80%	260,840	2.84%	331,135	2.98%
Other	108,997	1.13%	31,437	0.30%	278,952	3.03%	435,822	3.92%
Meeting Rooms	375	0.00%	1,125	0.01%	1,360	0.01%	11,369	0.10%
Food & Beverage Sales	1,800,655	18.74%	1,689,615	15.91%	1,640,394	17.85%	2,844,180	25.56%
Service Income	1,525,855	15.88%	1,561,284	14.70%	1,356,768	14.76%	1,814,419	16.30%
Novelty Sales	71,656	0.75%	53,277	0.50%	60,757	0.66%	56,153	0.50%
Advertising, Parking, & Other	892,938	9.29%	975,132	9.18%	1,042,722	11.34%	1,099,808	9.88%
Total Operating Revenues	5,852,837	60.91%	5,879,328	55.36%	5,803,716	63.14%	7,417,576	66.65%
Non-Operating Revenues								
Interest	312,982	3.26%	31,925	0.30%	18,952	0.21%	18,512	0.17%
Capital Program	2,040,154	21.23%	1,932,138	18.19%	1,969,153	21.42%	2,264,330	20.35%
Total Non-Operating Reveneus	2,353,136	24.49%	1,964,063	18.49%	1,988,105	21.63%	2,282,842	20.51%
Other Financing Sources								
Gain (Loss)/Sale of Fixed Assets	3,520	0.04%	0	0.00%	175	0.00%	4,081	0.04%
Operating Transfer In:								
General Fund	1,398,779	14.56%	1,125,560	10.60%	1,400,000	15.23%	1,425,000	12.80%
2001 City Bds-Centro. Cap. Proj. F	0	0.00%	1,651,866	15.55%	0	0.00%	0	0.00%
Total Other Financing Sources	1,402,299	14.59%	2,777,426	26.15%	1,400,175	15.23%	1,429,081	12.84%
TOTAL / % Change	9,608,272	N/A	10,620,817	10.54%	9,191,996	-13.45%	11,129,499	21.08%

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
	2009		2010		2011		2012	
MONTH	$	%	$	%	$	%	$	%
January	1,022,829	8.26%	963,049	7.74%	933,546	7.56%	1,014,190	8.61%
February	885,263	15.41%	918,352	15.13%	904,058	14.88%	991,757	17.03%
March	1,105,986	24.35%	1,175,798	24.58%	1,181,093	24.45%	1,152,569	26.82%
April	1,088,135	33.13%	1,117,413	33.56%	1,091,944	33.29%	1,014,674	35.43%
May	973,530	41.00%	1,058,368	42.07%	1,099,727	42.20%	1,018,651	44.08%
June	999,090	49.07%	1,068,255	50.66%	1,041,666	50.64%	34,052	44.37%
July	1,110,262	58.04%	1,074,981	59.30%	1,012,574	58.84%	972,327	52.63%
August	1,086,664	66.81%	1,073,764	67.94%	1,098,348	67.73%	1,990,574	69.53%
September	1,038,283	75.20%	8,804	68.01%	8,669	67.80%	1,011,349	78.11%
October	1,051,627	83.69%	1,995,363	84.05%	1,975,071	83.80%	949,241	86.17%
November	953,225	91.39%	17,645	84.19%	1,005,131	91.94%	827,216	93.20%
December	1,065,494	100.00%	1,966,115	100.00%	995,163	100.00%	801,256	100.00%
TOTAL	12,380,388	-6.64%	12,437,907	0.46%	12,346,990	-0.73%	11,777,856	-4.61%

SUMMARY OF REVENUES								FUND 461
REVENUE	2009		2010		2011		2012	
TYPE	$	%	$	%	$	%	$	%
Intergovernmental Revenues								
State of La. Dept. of Military	231,758	1.81%	0	0.00%	0	0.00%	0	0.00%
Charges For Services								
Fiscal Management Fees - In House	0	0.00%	8,334	0.07%	0	0.00%	0	0.00%
Tipping Fees	12,380,388	96.89%	12,437,907	98.29%	12,346,990	98.96%	11,777,856	91.36%
Total Charges for Services	12,380,388	96.89%	12,446,241	98.36%	12,346,990	98.96%	11,777,856	91.36%
Miscellaneous Revenues								
Interest Earnings	87,412	0.68%	45,556	0.36%	33,329	0.27%	35,104	0.27%
Oil, Gas, and Mineral Royalties	33,710	0.26%	152,122	1.20%	72,892	0.58%	66,572	0.52%
Contingent Receipts	86,093	0.67%	0	0.00%	10,090	0.08%	0	0.00%
Donations-Recycling Awareness	11,920	0.09%	11,350	0.09%	13,470	0.11%	11,921	0.09%
Legal Settlements	0	0.00%	0	0.00%	0	0.00%	1,000,000	7.76%
Total Miscellaneous Revenues	219,135	1.72%	209,028	1.65%	129,781	1.04%	1,113,597	8.64%
Other Financing Sources								
Gain (Loss)/Sale of Fixed Assets	(53,818)	-0.42%	(1,101)	-0.01%	0	0.00%	0	0.00%
TOTAL	12,777,463	-8.31%	12,654,168	-0.96%	12,476,771	-1.40%	12,891,453	3.32%

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. In 2012, the City-Parish received a $1 million settlement. This settlement relieved the former operator of the landfill from any liability for closure of cells opened while they operated the landfill. These funds will be utilized for closure expenses that will be incurred as the landfill matures.

SOLID WASTE COLLECTION FUND

SOLID WASTE USER FEES
SOLID WASTE REFUSE CONTAINER FEE

REVENUE TYPE	FUND . . OBJECT
Charges for Services	462 . . 44320X User Fee 462 . . 443250 SW Refuse Container Fee

LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	Louisiana Constitution, 1974 Article VI, § 30 Louisiana Revised Statutes 33:4169.1	Ordinances 9157, 10/10/90; 9188, 11/28/90; 9218, 12/12/90; 9271, 04/10/91; 10778, 12/04/96; 13473, 12/14/05; 13852, 12/13/06; 14266, 12/12/07 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 once per month.

Comment: Each month the Service Fee Business Office sends a summary of daily transactions for the preceding month to the Finance Department. This report summarizes the solid waste user fee billings for the month, along with the offsetting amounts for bad debts, and is used as the basis for recording this revenue in the City-Parish accounting records.

PAYOR OF FEE:

All residential and multi-family units within the parish of East Baton Rouge, excluding those within the city limits of Baker and Zachary, pay this fee. However, multi-family units of five or more dwellings may be

treated as commercial units not subject to this fee, if approved by the director of the Department of Public Works.

COMPUTATION OF FEE:

Until 2006, this fee was based on a 6-year average of the incremental cost of solid waste collection and disposal. The garbage collection contract was re-bid in 1996, with the new contract, along with new user-fee rates, to go into effect in March 1997. In March 2004 the contract was extended for an additional year at the same rates. In March 2005, it was renewed for an additional 6 months. In September 2005 a new 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:

Bin Rates as of January 1, 2006	
1 cu. yd.	$60.00
2 cu. yd.	70.00
4 cu. yd.	90.00
6 cu. yd.	120.00
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
	2009		2010		2011		2012	
MONTH	$	%	$	%	$	%	$	%
January	2,483,866	8.32%	2,489,538	8.32%	2,511,682	8.38%	2,496,495	8.31%
February	2,487,855	16.65%	2,482,417	16.61%	2,492,344	16.69%	2,448,564	16.46%
March	2,498,811	25.02%	2,493,951	24.94%	2,488,906	24.99%	2,500,070	24.78%
April	2,482,167	33.33%	2,492,778	33.26%	2,499,610	33.33%	2,506,903	33.13%
May	2,447,130	41.52%	2,503,586	41.63%	2,467,006	41.56%	2,511,508	41.49%
June	2,479,094	49.82%	2,468,257	49.87%	0	41.56%	0	41.49%
July	0	49.82%	0	49.87%	2,496,660	49.89%	2,503,625	49.82%
August	2,499,774	58.20%	2,496,499	58.21%	2,504,379	58.24%	2,518,742	58.21%
September	2,495,137	66.55%	2,507,647	66.59%	2,499,542	66.58%	2,522,603	66.60%
October	2,488,602	74.88%	2,497,083	74.93%	2,507,151	74.94%	2,520,942	74.99%
November	2,490,605	83.23%	2,492,736	83.25%	2,507,352	83.30%	2,496,974	83.31%
December	5,009,344	100.00%	5,013,787	100.00%	5,005,125	100.00%	5,015,123	100.00%
TOTAL	29,862,385	-0.54%	29,938,279	0.25%	29,979,757	0.14%	30,041,549	0.21%

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	
	2009		2010		2011		2012	
MONTH	$	%	$	%	$	%	$	%
January	1,200	10.36%	1,080	11.18%	1,020	10.69%	1,020	12.06%
February	1,440	22.80%	0	11.18%	1,200	23.27%	780	21.28%
March	0	22.80%	1,380	25.47%	720	30.82%	660	29.08%
April	(60)	22.28%	1,080	36.65%	660	37.74%	660	36.88%
May	660	27.98%	660	43.48%	600	44.03%	0	36.88%
June	1,020	36.79%	180	45.34%	0	44.03%	0	36.88%
July	0	36.79%	0	45.34%	960	54.09%	540	43.26%
August	3,840	69.95%	1,620	62.11%	960	64.15%	60	43.97%
September	(60)	69.43%	120	63.35%	780	72.33%	1,620	63.12%
October	2,580	91.71%	1,320	77.02%	840	81.13%	120	64.54%
November	(600)	86.53%	0	77.02%	840	89.94%	1,440	81.56%
December	1,560	100.00%	2,220	100.00%	960	100.00%	1,560	100.00%
TOTAL	11,580	-29.56%	9,660	-16.58%	9,540	-1.24%	8,460	-11.32%

SUMMARY OF REVENUES								FUND 462
REVENUE	2009		2010		2011		2012	
TYPE	$	%	$	%	$	%	$	%
Taxes								
General Property Tax	3,393	0.01%	3,775	0.01%	2,163	0.01%	1,387	0.00%
Interest & Penalties-Gen Prop Tax	5,120	0.02%	1,067	0.01%	3,921	0.01%	1,594	0.01%
Total Taxes	8,513	0.03%	4,842	0.02%	6,084	0.02%	2,981	0.01%
Charges For Services								
NSF Check Charges-User Fees	15	0.00%	0	0.00%	0	0.00%	0	0.00%
Solid Waste User Fees-All	29,862,385	99.58%	29,938,279	99.62%	29,979,757	99.70%	30,041,549	99.69%
SW Refuse Container Fees	11,580	0.04%	9,660	0.03%	9,540	0.03%	8,460	0.03%
Disconnect/Reconnect Fees	1,338	0.00%	1,054	0.00%	1,466	0.00%	1,221	0.00%
Total Charges For Services	29,875,318	99.62%	29,948,993	99.66%	29,990,763	99.74%	30,051,230	99.72%
Miscellaneous Revenues								
Interest Earnings	17,028	0.06%	10,727	0.04%	9,689	0.03%	10,668	0.04%
Legal Settlements	0	0.00%	0	0.00%	0	0.00%	568	0.00%
Total Miscellaneous Revenues	17,028	0.06%	10,727	0.04%	9,689	0.03%	11,236	0.04%
Other Financing Sources								
Transfer from City General Fund	87,687	0.29%	86,832	0.29%	63,548	0.21%	70,782	0.23%
Transfer from Consol. Garb. Dist.	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Total Other Financing Sources	87,687	0.29%	86,832	0.29%	63,548	0.21%	70,782	0.23%
TOTAL	29,988,546	-3.03%	30,051,394	0.21%	30,070,084	0.06%	30,136,229	0.22%

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
2013	$37.00

GREATER BATON ROUGE AIRPORT DISTRICT

LANDING FEES—SCHEDULED AIRLINES

LANDING FEES—CHARTERED AIRCRAFT

REVENUE TYPE	FUND . . OBJECT
Charges for Services	481 . . 442101 Scheduled 481 . . 442102 Chartered

LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	Act 151 of the 1969 Louisiana Legislature	Air Transportation Company Rates and Charges and Operating Requirements at the Baton Rouge Metropolitan Airport. Resolution 48353, 12/08/10

INTERPRETATION OF LEGAL AUTHORIZATION:

State: **Act 151** of the 1969 Louisiana Legislature authorized a procedure for the creation of an Airport District providing for its governing authority, territorial limits, powers, right to issue bonds, incur debt, and levy special taxes when authorized by special election.

Local: **Resolution 48353**, adopted on December 8, 2010 established and authorized the **Air Transportation Company Rates and Charges and Operating Requirements at the Baton Rouge Metropolitan Airport.** Section 3-1 (Terminal and Landing Fees) states that all Signatory Air Transportation Companies shall pay the rates, fees, and charges at the Airport as calculated in the exhibits to this Resolution.

COLLECTION AND TRANSMITTAL OF FUNDS:

Collector: The Airport collects and deposits proceeds in a designated bank.

PAYOR OF FEE:

Any airline or cargo carrier with scheduled arrival and departure times established by prearranged agreement pays this fee. There are currently four such airlines – Delta Air Lines, American Eagle, and United Airlines, and US Airways – and they pay landing fees at the schedule rate. Airlines or aircraft with non-scheduled arrival and departure times, including any chartered aircraft landing at the Greater Baton Rouge Airport, pay non-schedule rates.

COMPUTATION OF FEE:

The formulas used for computing the landing fees are based on weight. The District shall employ a modified airport residual approach to charging Landing Fees, employing the Total Maximum Landed Weight for calculating the Landing Fee Rate. The Rates and Charges Schedule provided in **Resolution 48353** reflects the Landing Fee calculation and methodology. Landing Fee Rates will be recalculated at least annually for each Fiscal Year, based on the Annual Operating Budget.

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

LANDING FEES-SCHEDULED AIRLINES						ACCOUNT NUMBER		481 . . 442101
	2009		2010		2011		2012	
MONTH	$	%	$	%	$	%	$	%
January	58,951	8.06%	55,919	8.14%	73,214	8.25%	83,697	7.69%
February	58,206	16.01%	48,832	15.25%	63,051	15.36%	82,130	15.24%
March	65,152	24.92%	56,175	23.43%	76,592	24.00%	93,301	23.81%
April	61,074	33.27%	56,970	31.72%	75,024	32.46%	87,366	31.84%
May	60,908	41.59%	57,490	40.09%	76,433	41.08%	96,620	40.72%
June	60,877	49.91%	59,219	48.72%	72,946	49.30%	107,489	50.60%
July	0	49.91%	59,976	57.45%	0	49.30%	0	50.60%
August	64,466	58.72%	0	57.45%	74,876	57.74%	93,025	59.15%
September	63,652	67.42%	59,528	66.11%	76,951	66.42%	86,915	67.14%
October	0	67.42%	60,424	74.91%	73,232	74.68%	87,117	75.14%
November	61,754	75.86%	60,915	83.78%	75,048	83.14%	94,204	83.80%
December	176,596	100.00%	111,409	100.00%	149,567	100.00%	176,246	100.00%
TOTAL	731,636	-23.64%	686,857	-6.12%	886,934	29.13%	1,088,110	22.68%

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
	2009		2010		2011		2012	
MONTH	$	%	$	%	$	%	$	%
January	359	2.70%	672	5.40%	2,684	14.88%	1,847	7.18%
February	1,643	15.04%	1,450	17.07%	1,450	22.93%	2,080	15.27%
March	2,346	32.67%	1,694	30.69%	3,515	42.42%	5,829	37.93%
April	647	37.53%	962	38.43%	851	47.14%	1,514	43.81%
May	732	43.03%	1,186	47.97%	1,534	55.65%	1,488	49.60%
June	1,629	55.27%	310	50.46%	819	60.19%	2,472	59.21%
July	0	55.27%	0	50.46%	(4,031)	37.83%	0	59.21%
August	1,017	62.91%	0	50.46%	1,613	46.78%	0	59.21%
September	184	64.29%	310	52.96%	0	46.78%	995	63.07%
October	0	64.29%	3,142	78.23%	3,326	65.22%	4,654	81.17%
November	1,694	77.02%	335	80.92%	2,455	78.84%	1,835	88.30%
December	3,059	100.00%	2,372	100.00%	3,816	100.00%	3,010	100.00%
TOTAL	13,310	-33.51%	12,433	-6.59%	18,032	45.03%	25,724	42.66%

NOTE: In 2009, there were fewer charters. The increases in 2011 and 2012 are from more charters and an increase in landing fees; 2012 is primarily due to the US Bowling Congress, it was held in Baton Rouge from February through July.

GREATER BATON ROUGE AIRPORT DISTRICT

FEES—AVIATION FUEL, OIL COMMISSIONS

FEES—ILEAV FUEL STATION REVENUES

REVENUE TYPE	FUND . . OBJECT	
Charges for Services	481 . . 442105	Aviation Fuel, Oil Commissions
	481 . . 442106	ILEAV Fuel Station Revenues

LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	Act 151 of the 1969 Louisiana Legislature	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: Louisiana Aircraft, Gulfwide Aviation, PAI-Aero, and Newtron Group Company.

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
	2009		2010		2011		2012	
MONTH	$	%	$	%	$	%	$	%
January	10,376	8.43%	10,363	6.83%	10,649	7.14%	9,887	6.52%
February	11,978	18.17%	12,574	15.12%	8,275	12.68%	10,528	13.46%
March	13,424	29.07%	13,338	23.91%	3,143	14.79%	13,017	22.05%
April	11,536	38.45%	12,891	32.40%	7,978	20.13%	12,014	29.97%
May	10,255	46.78%	12,307	40.52%	13,750	29.34%	15,145	39.96%
June	0	46.78%	14,960	50.38%	10,515	36.39%	12,620	48.28%
July	7,811	53.13%	0	50.38%	547	36.76%	315	48.49%
August	7,920	59.57%	10,857	57.53%	16,948	48.11%	11,416	56.02%
September	7,947	66.02%	10,438	64.41%	13,284	57.01%	11,200	63.40%
October	9,130	73.44%	13,718	73.45%	10,278	63.90%	12,315	71.53%
November	12,010	83.20%	8,124	78.81%	14,706	73.75%	16,834	82.63%
December	20,670	100.00%	32,155	100.00%	39,170	100.00%	26,344	100.00%
TOTAL	123,057	-24.40%	151,725	23.30%	149,243	-1.64%	151,635	1.60%

NOTE: 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
	2009		2010		2011		2012	
MONTH	$	%	$	%	$	%	$	%
January	1,920	9.81%	473	3.33%	0	0.00%	1,144	63.80%
February	2,094	20.50%	639	7.84%	0	0.00%	649	100.00%
March	2,504	33.29%	490	11.29%	0	0.00%	0	100.00%
April	2,834	47.76%	482	14.68%	0	0.00%	0	100.00%
May	2,661	61.35%	0	14.68%	1,900	12.69%	0	100.00%
June	0	61.35%	479	18.06%	2,823	31.54%	0	100.00%
July	2,042	71.78%	407	20.93%	0	31.54%	0	100.00%
August	1,184	77.83%	1,719	33.04%	2,103	45.59%	0	100.00%
September	916	82.51%	3,636	58.66%	1,976	58.78%	0	100.00%
October	2,205	93.77%	1,107	66.46%	2,565	75.91%	0	100.00%
November	821	97.96%	3,194	88.97%	2,249	90.93%	0	100.00%
December	399	100.00%	1,566	100.00%	1,358	100.00%	0	100.00%
TOTAL	19,580	7.31%	14,192	-27.52%	14,974	5.51%	1,793	-88.03%

NOTE: The decrease in 2010 is because CATS stopped using the facility in November 2009. For the first seven months of 2010, only the Airport was using the CNG station. Starting in August, AT&T started purchasing CNG for their new fleet. In 2012, the CNG compressor went out and has not been repaired as of May 2013.

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, Dow Chemical, and Baton Rouge Community College are on file at the Airport. (*Northeast Noise Abatement Corp. was contracted to finish Phase 12 of the Noise Mitigation Program and were operating on a month to month lease until April 2011.)*

Resolution 46903, dated 03/11/09 authorized the Mayor-President or the Chairman of the Airport Commission to execute a release of contract in the amount of $40,000 with Federal Express.

COMPUTATION OF FEE:

Proceeds are computed based on the appraisal value of leased land per square foot.

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

RENTAL OF HANGARS							ACCOUNT NUMBER	481 . . 442201
	2009		2010		2011		2012	
MONTH	$	%	$	%	$	%	$	%
January	7,887	7.59%	10,287	8.33%	10,287	8.33%	10,288	6.11%
February	7,887	15.18%	10,287	16.67%	10,287	16.67%	10,288	12.22%
March	7,887	22.76%	10,287	25.00%	10,287	25.00%	14,787	20.99%
April	8,037	30.49%	10,287	33.33%	10,287	33.33%	14,787	29.77%
May	7,887	38.08%	10,287	41.67%	10,287	41.67%	29,575	47.33%
June	8,037	45.81%	10,287	50.00%	10,287	50.00%	14,787	56.11%
July	7,887	53.40%	10,287	58.33%	10,287	58.33%	0	56.11%
August	7,887	60.99%	10,287	66.67%	10,287	66.67%	14,787	64.89%
September	12,387	72.91%	10,287	75.00%	10,287	75.00%	14,787	73.66%
October	9,388	81.94%	10,288	83.33%	10,288	83.33%	14,787	82.44%
November	9,388	90.97%	10,288	91.67%	10,288	91.67%	14,787	91.22%
December	9,388	100.00%	10,288	100.00%	10,288	100.00%	14,787	100.00%
TOTAL	103,947	18.78%	123,447	18.76%	123,447	0.00%	168,447	36.45%

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. In 2012, Baton Rouge Community College started renting space for an Aviation school.

RENTAL OF CARGO BUILDING							ACCOUNT NUMBER	481 . . 442202
	2009		2010		2011		2012	
MONTH	$	%	$	%	$	%	$	%
January	21,770	12.53%	5,875	7.15%	7,510	7.62%	4,864	4.22%
February	18,036	22.92%	5,875	14.30%	7,510	15.24%	4,864	8.43%
March	13,502	30.69%	5,875	21.44%	7,510	22.87%	17,364	23.48%
April	13,502	38.47%	5,875	28.59%	37,179	60.60%	15,364	36.80%
May	55,740	70.56%	5,875	35.74%	4,767	65.44%	30,729	63.43%
June	15,740	79.62%	5,875	42.89%	4,864	70.37%	15,365	76.75%
July	6,025	83.09%	5,875	50.04%	4,865	75.31%	0	76.75%
August	5,875	86.47%	7,875	59.62%	4,865	80.25%	15,365	90.07%
September	5,875	89.85%	7,875	69.20%	4,865	85.19%	2,865	92.55%
October	5,875	93.24%	7,875	78.78%	4,865	90.12%	2,865	95.03%
November	5,875	96.62%	7,876	88.36%	4,865	95.06%	2,865	97.52%
December	5,875	100.00%	9,565	100.00%	4,865	100.00%	2,865	100.00%
TOTAL	173,690	-34.95%	82,191	-52.68%	98,530	19.88%	115,375	17.10%

NOTE: The decrease in 2009 is the result of losing Integrated Airline Service. The decrease in 2010 was a continuation of losing Integrated Airline Service in June 2009. The rent stabilized for 12 months. In August 2010, Prince Express leased space and in December 2010 Northeast Noise Abatement Corp became a month to month tenant. In 2011, the U.S. Post Office exited their lease early and as a result, they paid $29,688.21 in April. From March through August 2012, Coca-Cola leased space to store their products. Currently, the only lessee is Total Delivery and Logistics.

RENTAL OF DOW HANGAR					ACCOUNT NUMBER		481 . . 442203	
	2009		2010		2011		2012	
MONTH	$	%	$	%	$	%	$	%
January	0	0.00%	0	0.00%	0	0.00%	34,900	8.33%
February	0	0.00%	0	0.00%	0	0.00%	34,900	16.67%
March	0	0.00%	0	0.00%	0	0.00%	34,900	25.00%
April	0	0.00%	0	0.00%	0	0.00%	34,900	33.33%
May	0	0.00%	0	0.00%	34,900	11.11%	69,800	50.00%
June	0	0.00%	0	0.00%	34,900	22.22%	34,900	58.33%
July	0	0.00%	0	0.00%	69,800	44.44%	0	58.33%
August	0	0.00%	0	0.00%	34,900	55.56%	34,900	66.67%
September	0	0.00%	0	0.00%	34,900	66.67%	34,900	75.00%
October	0	0.00%	0	0.00%	34,900	77.78%	34,900	83.33%
November	0	0.00%	0	0.00%	34,900	88.89%	34,900	91.67%
December	0	0.00%	0	0.00%	34,900	100.00%	34,900	100.00%
TOTAL	0	0.00%	0	0.00%	314,100	100.00%	418,800	33.33%

NOTE: Resolution 47623: In January 2010, Airport entered into agreement with Dow Chemical to rent a 35,050 sq ft of Hangar space. Payments for this lease started in April 2011. This lease is effective for 30 years with one (1), twenty-five year option to renew.

GREATER BATON ROUGE AIRPORT DISTRICT

RENTALS—AIRLINES

REVENUE TYPE	FUND . . OBJECT
Charges for Services	481 . . 442301

LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	Act 151 of the 1969 Louisiana Legislature	Air Transportation Company Rates and Charges and Operating Requirements at the Baton Rouge Metropolitan Airport. Resolution 48353, 12/08/10

INTERPRETATION OF LEGAL AUTHORIZATION:

State: **Act 151** of the 1969 Louisiana Legislature authorized a procedure for the creation of an Airport District providing for its governing authority, territorial limits, powers, right to issue bonds, incur debt, and levy special taxes when authorized by special election.

Local: **Resolution 48353**, adopted on December 8, 2010 established and authorized the **Air Transportation Company Rates and Charges and Operating Requirements at the Baton Rouge Metropolitan Airport.** Section 3-1 (Terminal and Landing Fees) states that all Signatory Air Transportation Companies shall pay the rates, fees, and charges at the Airport as calculated in the exhibits to this Resolution.

COLLECTION AND TRANSMITTAL OF FUNDS:

Collector: The Airport collects and deposits proceeds in a designated bank.

PAYOR OF FEE:

Currently this fee is paid by US Airways, Delta Air Lines, American Eagle, and United Airlines.

COMPUTATION OF FEE:

The current rate as of May 2013 is $46.58 per square foot for 75,344 square feet.

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

RENTALS-AIRLINES							ACCOUNT NUMBER	481 . . 442301
	2009		2010		2011		2012	
MONTH	$	%	$	%	$	%	$	%
January	206,460	8.35%	218,649	8.33%	257,594	8.33%	267,323	7.89%
February	206,460	16.69%	218,649	16.67%	257,594	16.67%	267,323	15.78%
March	206,460	25.04%	218,649	25.00%	257,594	25.00%	267,323	23.68%
April	206,460	33.39%	218,649	33.33%	257,594	33.33%	267,625	31.58%
May	205,974	41.71%	218,649	41.67%	257,594	41.67%	535,250	47.38%
June	205,974	50.04%	218,649	50.00%	257,594	50.00%	352,621	57.79%
July	205,974	58.37%	218,650	58.33%	257,595	58.33%	15,291	58.24%
August	205,974	66.69%	218,650	66.67%	257,595	66.67%	282,915	66.59%
September	205,974	75.02%	218,650	75.00%	257,595	75.00%	282,915	74.94%
October	205,974	83.35%	218,650	83.33%	257,595	83.33%	282,915	83.30%
November	205,974	91.67%	218,650	91.67%	257,595	91.67%	282,915	91.65%
December	205,975	100.00%	218,650	100.00%	257,595	100.00%	282,915	100.00%
TOTAL	2,473,633	-21.13%	2,623,794	6.07%	3,091,134	17.81%	3,387,331	9.58%

NOTE: From 2005 through May 2009 the airlines were charged for a total of 41,132 square feet of occupied space. May 2009 through December 2010 the airlines were charged for a total of 38,026 square feet of occupied space. This decrease is due to the merger of Delta and Northwest Airlines. The 2009 was $65 per square foot, 2010 was $69, 2011 was $81, and 2012 was $84.36.

REVENUE TYPE	FUND . . OBJECT
Charges for Services	481 . . 442302

LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	Act 151 of the 1969 Louisiana Legislature	Lease Agreements between SSP America, Inc. (Formerly Creative Host Services, Inc.) and the Airport

INTERPRETATION OF LEGAL AUTHORIZATION:

State: **Act 151** of the 1969 Louisiana Legislature authorized a procedure for the creation of an Airport District providing for its governing authority, territorial limits, powers, and right to issue bonds, incur debt, and levy special taxes when authorized by special election.

Local: The Airport entered into a **lease agreement with SSP America, Inc** (Formerly Creative Host Services, Inc.), effective June 1, 1999, to lease space in the terminal building for the purpose of operating a food and beverage concession. This contract has been amended twice and currently runs through December 21, 2022, and has a 5 year mutual option to renew.

COLLECTION AND TRANSMITTAL OF FUNDS:

Collector: The Airport collects and deposits proceeds in a designated bank.

PAYOR OF FEE:

The operator of the food and beverage concession at the Airport pays this fee, currently the operator is SSP America.

COMPUTATION OF FEE:

Fee and Charges: The following fees and charges are applicable during the term of the current lease agreement, which began November 17, 2000. Before that date and beginning December 22, 2012, modified rates were and will be in effect because of construction in the terminal.

A. Fixed Percentage Payment:

(1) Years 1-15 (11/17/00-12/21/15):
16.0% Food, beverage, seafood, vending machines, gaming devices, and all associated items;
11.5% In-flight catering and associated items;
20.0% Alcohol and associated items.

(2) Years 16-23 (12/22/15-12/21/22):
13.0% Food, beverage, seafood, vending machines, gaming devices, and all associated items;
13.0% In-flight catering and associated items;
13.0% Alcohol and associated items.

These rates apply to all sales from the leased areas.

B. Minimum Annual Guarantee:

Year	1	160,000
	2	162,000
	3	165,000
	4	167,000
	5	170,000
	6	173,000
	7-23	175,000

The minimum annual guarantee is prorated and paid monthly in advance on or before the 1st day of each and every month. A Statement of Gross Sales for the preceding month is due to the Airport on the 15th of the month. This statement is signed by an authorized officer of the concessionaire, who certifies the accuracy of such gross sales, in a format and detail satisfactory to the Airport. If the percentage payment due for the month is greater than the pro-rata share of the minimum annual guarantee, the concessionaire remits the difference to the Airport with the Statement of Gross Sales**.**

C. Minimum (Capital) Investment: The minimum investment to be provided by the concessionaire in an area that includes only improvements that will remain the property of the Airport at the expiration of the Agreement is to be no less than $650,000. With the agreement beginning 12/22/15 this will increase to $750,000.

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

RENTALS-RESTAURANT							ACCOUNT NUMBER	481 . . 442302
	2009		2010		2011		2012	
MONTH	$	%	$	%	$	%	$	%
January	15,834	8.44%	14,583	8.03%	14,583	7.54%	14,583	7.42%
February	15,834	16.89%	14,583	16.06%	14,583	15.08%	16,220	15.68%
March	15,834	25.33%	14,583	24.09%	14,583	22.62%	20,205	25.97%
April	15,834	33.78%	14,583	32.12%	20,129	33.03%	16,905	34.58%
May	15,833	42.22%	14,744	40.24%	18,742	42.72%	34,506	52.14%
June	15,833	50.67%	14,954	48.47%	17,577	51.81%	17,051	60.82%
July	15,833	59.11%	14,583	56.50%	14,583	59.35%	0	60.82%
August	15,833	67.56%	16,455	65.56%	16,328	67.79%	16,264	69.11%
September	15,833	76.00%	14,584	73.60%	14,583	75.33%	14,583	76.53%
October	15,833	84.44%	14,896	81.80%	15,897	83.55%	14,670	84.00%
November	14,583	92.22%	16,864	91.08%	16,693	92.19%	16,911	92.61%
December	14,583	100.00%	16,191	100.00%	15,113	100.00%	14,519	100.00%
TOTAL	187,500	-8.98%	181,603	-3.15%	193,394	6.49%	196,417	1.56%

GREATER BATON ROUGE AIRPORT DISTRICT

RENTALS—OFFICE TENANTS

REVENUE TYPE	FUND . . OBJECT
Charges for Services	481 . . 442303

LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	Act 151 of the 1969 Louisiana Legislature	Lease Agreements with Tenants

INTERPRETATION OF LEGAL AUTHORIZATION:

State: **Act 151** of the 1969 Louisiana Legislature authorized a procedure for the creation of an Airport District providing for its governing authority, territorial limits, powers, and right to issue bonds, incur debt, and levy special taxes when authorized by special election.

Local: The Airport enters into a lease agreement with each office tenant.

COLLECTION AND TRANSMITTAL OF FUNDS:

Collector: The Airport collects and deposits proceeds in a designated bank.

PAYOR OF FEE:

Tenants of office space in the terminal building area pay a rental fee. Tenants currently include General Services Administration, Mac's Shoe Shine, GAT Airline Ground Support, TSA, and Paradies Shops.

COMPUTATION OF FEE:

Fees are computed using the per-square-foot appraisal value of the leased area. Copies of the lease agreements are on file at the Airport.

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

RENTALS-OFFICE TENANTS							ACCOUNT NUMBER	481 . . 442303
	2009		2010		2011		2012	
MONTH	$	%	$	%	$	%	$	%
January	11,499	7.23%	13,512	8.33%	13,512	8.33%	15,512	5.38%
February	11,499	14.47%	13,512	16.67%	13,512	16.67%	13,513	10.08%
March	11,499	21.70%	13,512	25.00%	13,512	25.00%	13,513	14.77%
April	11,499	28.93%	13,513	33.33%	13,513	33.33%	27,169	24.20%
May	11,499	36.16%	13,513	41.67%	13,513	41.67%	54,337	43.06%
June	19,580	48.48%	13,513	50.00%	13,513	50.00%	27,169	52.49%
July	12,346	56.24%	13,513	58.33%	13,513	58.33%	0	52.49%
August	12,846	64.32%	13,513	66.67%	13,513	66.67%	27,168	61.92%
September	16,180	74.50%	13,513	75.00%	13,513	75.00%	27,168	71.35%
October	13,513	83.00%	13,513	83.33%	13,513	83.33%	27,168	80.78%
November	13,513	91.50%	13,513	91.67%	13,513	91.67%	27,268	90.25%
December	13,513	100.00%	13,513	100.00%	13,513	100.00%	28,085	100.00%
TOTAL	158,986	14.00%	162,153	1.99%	162,153	0.00%	288,070	77.65%

NOTE: The increase in 2012 is due to the TSA lease being moved from 481..442501, this lease is currently $165,980 annually.

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
	2009		2010		2011		2012	
MONTH	$	%	$	%	$	%	$	%
January	17,040	9.21%	15,096	8.36%	14,888	8.33%	14,889	8.30%
February	17,040	18.42%	15,096	16.72%	14,888	16.66%	14,889	16.60%
March	15,097	26.58%	15,096	25.09%	14,888	24.99%	14,889	24.91%
April	15,097	34.73%	15,096	33.45%	14,938	33.35%	14,889	33.21%
May	15,097	42.89%	15,096	41.81%	14,888	41.68%	29,777	49.81%
June	15,096	51.05%	15,096	50.17%	14,888	50.01%	15,559	58.49%
July	15,096	59.21%	15,097	58.53%	14,888	58.34%	0	58.49%
August	15,096	67.37%	15,097	66.90%	14,889	66.67%	14,888	66.79%
September	15,096	75.53%	15,097	75.26%	14,889	75.01%	14,888	75.09%
October	15,096	83.68%	14,888	83.51%	14,889	83.34%	14,888	83.40%
November	15,096	91.84%	14,888	91.75%	14,889	91.67%	14,888	91.70%
December	15,096	100.00%	14,889	100.00%	14,889	100.00%	14,888	100.00%
TOTAL	185,043	-9.53%	180,532	-2.44%	178,711	-1.01%	179,332	0.35%

GREATER BATON ROUGE AIRPORT DISTRICT
RENT FOR MODIFICATION OF CHECKPOINT AREA

REVENUE TYPE	FUND . . OBJECT
Charges for Services	481 . . 442305

LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	Act 151 of the 1969 Louisiana Legislature	Lease Agreements with Tenants

INTERPRETATION OF LEGAL AUTHORIZATION:

State: **Act 151** of the 1969 Louisiana Legislature authorized a procedure for the creation of an Airport District providing for its governing authority, territorial limits, powers, right to issue bonds, incur debt, and levy special taxes when authorized by special election.

Local: The Airport enters into a lease agreement with each tenant.

COLLECTION AND TRANSMITTAL OF FUNDS:

Collector: The Airport collects and deposits proceeds in a designated bank.

PAYOR OF FEE:

This fee is paid by Michael Baker, URS Corporation, W.D. Shock, and Aurora Associated Technologies Inc.

COMPUTATION OF FEE:

Proceeds are computed using the per-foot appraised value of leased of office space. Currently, the rental rate for office space is $48.

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

RENT FOR MODIFICATION OF CHECKPOINT AREA					ACCOUNT NUMBER		481 . . 442305	
	2009		2010		2011		2012	
MONTH	$	%	$	%	$	%	$	%
January	20,125	8.11%	21,085	8.76%	20,126	8.33%	21,258	8.96%
February	20,125	16.21%	21,085	17.52%	20,126	16.67%	20,126	17.45%
March	20,126	24.32%	20,126	25.89%	20,126	25.00%	20,126	25.94%
April	20,126	32.43%	20,126	34.25%	20,126	33.33%	20,126	34.42%
May	20,126	40.54%	20,126	42.61%	20,126	41.67%	40,251	51.39%
June	21,086	49.03%	20,126	50.97%	20,126	50.00%	11,486	56.24%
July	21,086	57.53%	20,126	59.34%	20,126	58.33%	0	56.24%
August	21,086	66.02%	20,126	67.70%	20,126	66.67%	20,126	64.72%
September	21,086	74.52%	20,126	76.06%	20,126	75.00%	20,126	73.21%
October	21,086	83.01%	20,126	84.43%	20,126	83.33%	21,178	82.14%
November	21,086	91.51%	17,354	91.64%	20,125	91.67%	21,178	91.07%
December	21,086	100.00%	20,126	100.00%	20,125	100.00%	21,178	100.00%
TOTAL	248,230	100.00%	240,658	-3.05%	241,510	0.35%	237,159	-1.80%

GREATER BATON ROUGE AIRPORT DISTRICT
COMMISSIONS—CAR RENTAL AGENCIES

REVENUE TYPE	FUND . . OBJECT
Charges for Services	481 . .442311

LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	Act 151 of the 1969 Louisiana Legislature	Agreements between Agencies and Airport

INTERPRETATION OF LEGAL AUTHORIZATION:

State: **Act 151** of the 1969 Louisiana Legislature authorized a procedure for the creation of an Airport District providing for its governing authority, territorial limits, powers, and right to issue bonds, incur debt, and levy special taxes when authorized by special election.

Local: An agreement is executed between the Airport and each agency.

COLLECTION AND TRANSMITTAL OF FUNDS:

Collector: The Airport collects and deposits proceeds in a designated bank.

PAYOR OF FEE:

On-site car rental agencies pay these commissions. Current agencies include Avis, Budget, Enterprise, Hertz, and National. Copies of the agreements are on file at the Airport.

COMPUTATION OF FEE:

Proceeds are computed as **10% of gross revenues or a minimum annual guarantee (MAG) that each car rental bids**, whichever is greater, as established by agreements between car rental agencies and the Airport. The total MAG for 2013 is $1,317,626.

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

COMMISSIONS-CAR RENTAL AGENCIES							ACCOUNT NUMBER 481 . . 442311	
	2009		2010		2011		2012	
MONTH	$	%	$	%	$	%	$	%
January	125,565	8.60%	109,923	7.44%	115,950	7.28%	122,187	6.56%
February	115,839	16.53%	100,322	14.23%	120,183	14.82%	121,364	13.07%
March	124,140	25.03%	128,896	22.95%	143,836	23.85%	156,208	21.45%
April	127,479	33.76%	123,270	31.29%	145,169	32.96%	158,032	29.93%
May	125,979	42.39%	109,802	38.72%	146,723	42.17%	269,787	44.41%
June	119,135	50.55%	121,626	46.96%	124,703	50.00%	165,643	53.30%
July	109,802	58.07%	129,166	55.70%	126,923	57.96%	0	53.30%
August	126,161	66.71%	128,291	64.38%	133,436	66.34%	138,991	60.76%
September	118,505	74.82%	129,591	73.15%	130,580	74.53%	137,304	68.13%
October	111,563	82.46%	123,736	81.52%	132,044	82.82%	164,811	76.97%
November	137,441	91.87%	132,801	90.51%	135,863	91.35%	233,921	89.53%
December	118,700	100.00%	140,226	100.00%	137,856	100.00%	195,129	100.00%
TOTAL	1,460,309	-11.83%	1,477,650	1.19%	1,593,266	7.82%	1,863,377	16.95%

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
	2009		2010		2011		2012	
MONTH	$	%	$	%	$	%	$	%
January	38	13.62%	12	3.67%	3	1.53%	32	14.95%
February	11	17.56%	33	13.76%	0	1.53%	0	14.95%
March	30	28.32%	20	19.88%	33	18.37%	0	14.95%
April	8	31.18%	17	25.08%	14	25.51%	61	43.46%
May	16	36.92%	0	25.08%	32	41.84%	0	43.46%
June	26	46.24%	30	34.25%	6	44.90%	0	43.46%
July	0	46.24%	65	54.13%	0	44.90%	0	43.46%
August	45	62.37%	13	58.10%	35	62.76%	26	55.61%
September	8	65.23%	34	68.50%	0	62.76%	0	55.61%
October	15	70.61%	26	76.45%	0	62.76%	38	73.36%
November	45	86.74%	37	87.77%	36	81.12%	0	73.36%
December	37	100.00%	40	100.00%	37	100.00%	57	100.00%
TOTAL	279	-123.58%	327	17.20%	196	-40.06%	214	9.18%

NOTE: Because of the growing popularity of cell phones, pay phone usage has decreased dramatically. In 2008 there was a write-off in the amount of $1,400 from the prior year; this is the reason for the apparent decrease in 2009. 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 which are currently A Affordable Bail Bonds, BJ & Polk Bail Bonds, and Anderson Bonding Company are paying fees.

COMPUTATION OF FEE:

The fee is a guaranteed payment from the bail bonding companies for the right to transact business on Airport property. The minimum annual guarantee is set at $15,000 per year. Currently, A Affordable Bail Bonding pays $30,060 annually, Anderson Bail Bonding pays $18,012 annually and BJ & Polk pays $12,000 annually. These amounts are reflective upon bids submitted by the bail bonding companies to obtain the space they are renting.

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

COMMISSIONS-BAIL BONDING							ACCOUNT NUMBER	481 . . 442313
	2009		2010		2011		2012	
MONTH	$	%	$	%	$	%	$	%
January	4,006	8.33%	4,006	8.33%	4,006	6.90%	5,006	8.33%
February	4,006	16.67%	4,006	16.67%	4,006	13.80%	5,006	16.67%
March	4,006	25.00%	4,006	25.00%	5,006	22.42%	5,006	25.00%
April	4,006	33.33%	4,006	33.33%	5,006	31.04%	5,006	33.33%
May	4,006	41.67%	4,006	41.67%	5,006	39.66%	10,012	50.00%
June	4,006	50.00%	4,006	50.00%	5,006	48.28%	5,006	58.33%
July	4,006	58.33%	4,006	58.33%	5,006	56.90%	0	58.33%
August	4,006	66.67%	4,006	66.67%	5,006	65.52%	5,006	66.67%
September	4,006	75.00%	4,006	75.00%	5,006	74.14%	5,006	75.00%
October	4,006	83.33%	4,006	83.33%	5,006	82.76%	5,006	83.33%
November	4,006	91.67%	4,006	91.67%	5,006	91.38%	5,006	91.67%
December	4,006	100.00%	4,006	100.00%	5,006	100.00%	5,006	100.00%
TOTAL	48,072	0.00%	48,072	0.00%	58,072	20.80%	60,072	3.44%

NOTE: The Airport decided to make available to bail bonding companies land directly across the street from the EBR Parish Prison. The lots were all the same size and each bonding company had to guarantee an annual minimum payment. The lots were assigned according to the highest guaranteed annual payment. The increase in 2011 is due to adding a new company, (BJ & Polk).

GREATER BATON ROUGE AIRPORT DISTRICT
COMMISSIONS—GROUND TRANSPORTATION SERVICE

REVENUE TYPE	FUND . . OBJECT
Charges for Services	481 . . 442315

LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	Act 151 of the 1969 Louisiana Legislature	Agreements between agencies and Airport

INTERPRETATION OF LEGAL AUTHORIZATION:

State: **Act 151** of the 1969 Louisiana Legislature authorized a procedure for the creation of an Airport District providing for its governing authority, territorial limits, powers, and right to issue bonds, incur debt, and levy special taxes when authorized by special election.

Local: An Agreement is executed between the Greater Baton Rouge Airport Commission and each agency.

COLLECTION AND TRANSMITTAL OF FUNDS:

Collector: The Airport collects and deposits proceeds in a designated bank.

PAYOR OF FEE:

Proceeds are paid by **companies providing ground transportation services** such as limousine services and taxicabs. In addition to the taxis, this fee is paid by Airport Shuttle, Shannon-Shamrock Sedans, and JPS Executive Car Service.

COMPUTATION OF FEE:

The fee is currently **$150 a month per for both limousine service merchants and shuttle companies. Taxicabs** pay a **$1.00 fee each time they enter the taxi lane** at the Airport. These fees are in addition to the permit fees required by the Code of Ordinances, which are deposited into the City General Fund.

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

COMMISSIONS-GROUND TRANSPORTATION SERVICE							ACCOUNT NUMBER	481 . . 442315
	2009		2010		2011		2012	
MONTH	$	%	$	%	$	%	$	%
January	1,333	7.95%	1,465	9.12%	1,236	8.24%	1,452	9.30%
February	1,559	17.24%	1,462	18.21%	1,081	15.45%	1,550	19.22%
March	1,598	26.76%	1,345	26.58%	1,157	23.17%	1,308	27.59%
April	1,780	37.37%	1,474	35.75%	1,082	30.38%	1,577	37.69%
May	892	42.69%	1,019	42.09%	1,183	38.27%	1,177	45.23%
June	617	46.37%	1,553	51.75%	1,208	46.33%	1,487	54.75%
July	1,424	54.86%	1,184	59.12%	1,377	55.51%	1,062	61.55%
August	1,330	62.79%	1,389	67.76%	1,471	65.32%	1,300	69.87%
September	1,516	71.82%	1,304	75.88%	1,198	73.31%	1,160	77.30%
October	1,674	81.80%	1,461	84.97%	1,627	84.16%	1,460	86.64%
November	1,402	90.16%	1,019	91.31%	1,210	92.22%	1,140	93.94%
December	1,651	100.00%	1,397	100.00%	1,166	100.00%	946	100.00%
TOTAL	16,776	40.33%	16,072	-4.20%	14,996	-6.69%	15,619	4.15%

GREATER BATON ROUGE AIRPORT DISTRICT
COMMISSIONS- GIFT SHOP

REVENUE TYPE	FUND . . OBJECT
Charges for Services	481 . . 442316

LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	Act 151 of the 1969 Louisiana Legislature	Agreement between the Paradies Shops, Inc., & Airport

INTERPRETATION OF LEGAL AUTHORIZATION:

State: **Act 151** of the 1969 Louisiana Legislature authorized a procedure for the creation of an Airport District providing for its governing authority, territorial limits, powers, and rights to issue bonds, incur debt, and levy special taxes when authorized by special election.

Local: An **agreement between the Greater Baton Rouge Airport and the Paradies Shop, Inc.**, took effect September 9, 1998, and leased the gift-shop premises through December 21, 2015, with one five-year option to renew. This contract will be amended effective December 22, 2015 due to their relocation in the Terminal. The primary term of the lease will run through December 21, 2025 after Paradies moves into their new space.

COLLECTION AND TRANSMITTAL OF FUNDS:

Collector: The Airport collects and deposits proceeds in a designated bank, which then remits copies of pay-in vouchers to the Finance Department.

PAYOR OF FEE:

The Paradies Shop, Inc., which operates the general merchandise, news, and sundries concession, pays this commission.

COMPUTATION OF FEE:

The following fees and charges are applicable during the term of the lease. These fees remain in effect at this time.

A. Fixed Percentage Payment:

10% Magazines, newspaper, candy, tobacco, and PGA tour shop merchandise; or
12% if passenger boardings exceed 600,000

12% Gifts and other items; or
14% if passenger boardings exceed 600,000.

B. Minimum Annual Guarantee: $122,000 per year.

The Minimum Annual Guarantee is prorated and paid monthly in advance on or before the 1st day of each month. A statement of gross sales for the proceeding month is due on the 20th day of the month. If the percentage payment due for the month is greater that the pro-rata share of the Minimum Annual Guarantee, the concessionaire must remit the difference to the Airport.

C. Minimum Capital Investment:

09/09/98-12/21/15 - $520,000
12/22/15-12/21/25 - $395,933

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

COMMISSIONS-GIFT SHOP							ACCOUNT NUMBER	481 . . 442316
	2009		2010		2011		2012	
MONTH	$	%	$	%	$	%	$	%
January	10,286	8.46%	10,167	7.07%	10,167	6.87%	10,706	5.87%
February	10,166	16.81%	15,538	17.89%	10,167	13.73%	13,416	13.24%
March	10,166	25.17%	11,317	25.76%	13,144	22.61%	16,621	22.36%
April	10,776	34.03%	11,369	33.67%	13,031	31.41%	24,450	35.77%
May	11,273	43.29%	10,167	40.75%	14,218	41.01%	27,686	50.97%
June	10,166	51.65%	10,951	48.37%	12,701	49.59%	23,822	64.04%
July	10,167	60.01%	13,784	57.96%	10,167	56.46%	0	64.04%
August	10,767	68.86%	12,617	66.74%	12,481	64.89%	14,016	71.73%
September	10,167	77.22%	10,784	74.24%	11,002	72.32%	11,699	78.15%
October	10,167	85.57%	11,416	82.19%	11,622	80.16%	11,517	84.47%
November	7,085	91.40%	12,347	90.78%	12,473	88.59%	13,870	92.08%
December	10,466	100.00%	13,252	100.00%	16,898	100.00%	14,436	100.00%
TOTAL	121,652	-19.41%	143,709	18.13%	148,071	3.04%	182,239	23.08%

NOTE: 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. The increase in 2012 is primarily due to the US Bowling Congress, it was held in Baton Rouge from February through July.

GREATER BATON ROUGE AIRPORT DISTRICT
COMMISSIONS- GROUND HANDLING SERVICES

REVENUE TYPE	FUND . . OBJECT
Charges for Services	481 . . 442317

LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	Act 151 of the 1969 Louisiana Legislature	Air Transportation Company Rates and Charges and Operating Requirements at the Baton Rouge Metropolitan Airport. Resolution 48353, 12/08/10

INTERPRETATION OF LEGAL AUTHORIZATION:

State: **Act 151** of the 1969 Louisiana Legislature authorized a procedure for the creation of an Airport District providing for its governing authority, territorial limits, powers, and rights to issue bonds, incur debt, and levy special taxes when authorized by special election.

Local: **Resolution 48353**, adopted on December 8, 2010 established and authorized the **Air Transportation Company Rates and Charges and Operating Requirements at the Baton Rouge Metropolitan Airport.** Section 3-1 (Terminal and Landing Fees) states that all Signatory Air Transportation Companies shall pay the rates, fees, and charges at the Airport as calculated in the exhibits to this Resolution.

COLLECTION AND TRANSMITTAL OF FUNDS:

Collector: The Airport collects and deposits proceeds in a designated bank, which then remits copies of pay-in vouchers to the Finance Department.

PAYOR OF FEE:

Currently American Airlines is the only company to pay this fee.

COMPUTATION OF FEE:

This fee is based on 10% of the revenue received for Ground Handling services. Currently American Eagle provides ground handling services for United and US Airways. American Eagle and Delta do their own ground service.

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

COMMISSIONS-GROUND HANDLING SERVICES							ACCOUNT NUMBER	481 . . 442317
	2009		2010		2011		2012	
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%	71,209	56.83%
September	0	0.00%	0	0.00%	0	0.00%	0	56.83%
October	0	0.00%	0	0.00%	0	0.00%	30,437	81.12%
November	0	0.00%	0	0.00%	0	0.00%	7,656	87.23%
December	0	0.00%	0	0.00%	0	0.00%	15,997	100.00%
TOTAL	0	0.00%	0	0.00%	0	0.00%	125,299	100.00%

NOTE: Of the $125,299 posted in 2012, $1,751.68 is from 2010, $49,284.09 from 2011, and $74,263.48 from 2012.

GREATER BATON ROUGE AIRPORT DISTRICT

AUTO PARKING FEES

REVENUE TYPE	FUND . . OBJECT
Charges for Services	481 . . 442331

LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	Act 151 of the 1969 Louisiana Legislature	Agreements between agencies and Airport

INTERPRETATION OF LEGAL AUTHORIZATION:

State: **Act 151** of the 1969 Louisiana Legislature authorized a procedure for the creation of the Airport District providing for its governing authority, territorial limits, powers, and right to issue bonds, incur debt, and levy special taxes when authorized by special election.

Local: **On-Site Parking:** An agreement was executed between the Greater Baton Rouge Airport Commission and Standard Parking Corporation for management of the parking facilities for the period 01/01/2010 through 12/31/2019.

COLLECTION AND TRANSMITTAL OF FUNDS:

Collector: The Airport collects and deposits proceeds in a designated bank.

PAYOR OF FEE:

Standard Parking Corporation manages the on-site parking facilities and parking meters and pays the appropriate fee to the Airport. A copy of the agreement with this company is on file at the Airport.

COMPUTATION OF FEE:

The commission for on-site parking is computed using a percentage of gross revenues. Both the new current rates beginning in 2010; and the rates that went into effect when the new parking garage opened in early 1998 are as follows:

% of Revenues/Gross Revenues				
Prior to 2010	79%	up to 1,375,000	94%	over 1,375,000
2010	79%	up to 2,635,000	94%	over 2,635,000
2011-2012	79%	up to 2,635,000	91%	over 2,635,000
2013	79%	up to 2,635,000	91%	over 2,635,000

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

AUTO PARKING FEES							ACCOUNT NUMBER	481 . . 442331
	2009		2010		2011		2012	
MONTH	$	%	$	%	$	%	$	%
January	164,433	6.80%	199,274	6.82%	214,736	7.09%	216,001	7.17%
February	165,845	13.65%	203,461	13.79%	200,556	13.71%	232,393	14.88%
March	185,320	21.31%	226,354	21.54%	50,181	15.37%	260,645	23.53%
April	190,970	29.20%	241,514	29.80%	462,574	30.64%	254,549	31.97%
May	198,198	37.39%	237,404	37.93%	275,416	39.73%	256,841	40.50%
June	216,934	46.36%	266,423	47.05%	57,544	41.63%	52,692	42.24%
July	59,800	48.83%	67,406	49.36%	271,465	50.59%	288,312	51.81%
August	196,584	56.95%	275,605	58.80%	56,311	52.45%	249,619	60.09%
September	195,945	65.05%	257,669	67.62%	466,928	67.87%	252,583	68.48%
October	226,758	74.42%	259,171	76.49%	275,338	76.96%	272,577	77.52%
November	262,008	85.25%	289,728	86.41%	267,012	85.77%	44,642	79.00%
December	357,008	100.00%	397,047	100.00%	430,968	100.00%	632,851	100.00%
TOTAL	2,419,803	-14.25%	2,921,056	20.71%	3,029,029	3.70%	3,013,705	-0.51%

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; Roadrunner Towing; BTR Doc, LLC; Avis, Budget, Enterprise, National and Hertz car rental agencies; ARNIC, Inc.; EBRP Sheriff's Office; Louisiana Department of Health & Hospitals (DHH); ROCO Rescue; 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
	2009		2010		2011		2012	
MONTH	$	%	$	%	$	%	$	%
January	20,203	7.10%	21,561	8.63%	20,730	8.14%	25,959	6.02%
February	20,203	14.19%	20,729	16.92%	20,730	16.27%	25,659	11.96%
March	25,275	23.07%	20,729	25.21%	21,330	24.65%	25,659	17.91%
April	20,591	30.30%	20,729	33.50%	20,879	32.84%	13,563	21.05%
May	20,591	37.53%	21,145	41.96%	20,729	40.98%	42,813	30.98%
June	34,192	49.54%	21,145	50.42%	21,179	49.29%	12,063	33.77%
July	21,423	57.07%	20,729	58.72%	21,329	57.66%	(18,778)	29.42%
August	21,158	64.50%	20,579	66.95%	22,379	66.45%	61,786	43.74%
September	21,158	71.93%	20,579	75.18%	21,179	74.76%	60,575	57.78%
October	21,008	79.31%	20,880	83.53%	21,808	83.32%	60,725	71.85%
November	34,908	91.57%	20,580	91.77%	21,408	91.73%	60,725	85.93%
December	23,996	100.00%	20,580	100.00%	21,078	100.00%	60,725	100.00%
TOTAL	284,706	-4.50%	249,965	-12.20%	254,758	1.92%	431,474	69.37%

NOTE: In 2012, the increases is from the East Baton Rouge Parish Sheriff's Office leasing two building to house their Administrative offices and their motor pool.

GREATER BATON ROUGE AIRPORT DISTRICT
LEASES—LAND

REVENUE TYPE	FUND . . OBJECT
Charges for Services	481 . . 442502

LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	Act 151 of the 1969 Louisiana Legislature	By Contracts or Agreements Between Lessees and Airport Authority

INTERPRETATION OF LEGAL AUTHORIZATION:

State: **Act 151** of the 1969 Louisiana Legislature authorized a procedure for the creation of an Airport District providing for its governing authority, territorial limits, powers, and right to issue bonds, incur debt, and levy special taxes when authorized by special election.

Local: Terms of each individual contract or agreement may be found on file at the Airport.

COLLECTION AND TRANSMITTAL OF FUNDS:

Collector: The Airport collects and deposits proceeds in a designated bank.

PAYOR OF FEE:

Tenants of land in the industrial area of the Airport pay rent. These agencies include Animal Control and Rescue Center, Mosquito Abatement; City-Parish (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; 9401 VMB LCC; Louisiana Division of Administration; Dow Chemical; Gulfwide Aviation; Lamar Advertising; Newtron Group Company; Vulcan Aero; PAI Aero; Roadrunner Towing; BTR Doc, LLC; W Resources; Averett Aircraft Services, LLC; Trafalgar Management LLC; Airport Hangars, LLC; Jenkins Hangars; Anderson Bonding Company; A Affordable Bail Bonds; Express Jet Maintenance; Coca Cola; The Word of Life Christian Center; BJ & Polk Bail Bonds; Dr. Shaw; Baton Rouge Community College; EBRP Sheriff's Office; Louisiana Department of Health & Hospitals (DHH); 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
	2009		2010		2011		2012	
MONTH	$	%	$	%	$	%	$	%
January	101,374	13.00%	110,131	12.52%	102,469	11.24%	104,889	11.21%
February	63,961	21.21%	69,609	20.44%	70,536	18.98%	64,118	18.06%
March	63,467	29.35%	71,071	28.52%	70,643	26.73%	76,820	26.26%
April	62,917	37.42%	71,658	36.67%	72,931	34.73%	75,575	34.34%
May	63,117	45.52%	69,609	44.59%	75,031	42.96%	152,758	50.66%
June	62,917	53.59%	69,609	52.50%	75,031	51.20%	75,575	58.74%
July	48,492	59.81%	69,610	60.42%	74,179	59.33%	(1,608)	58.56%
August	61,592	67.71%	69,610	68.34%	75,031	67.57%	77,942	66.89%
September	61,592	75.61%	69,610	76.25%	75,031	75.80%	77,975	75.22%
October	61,592	83.51%	69,610	84.17%	73,532	83.87%	77,975	83.55%
November	61,592	91.41%	69,610	92.08%	73,532	91.93%	76,966	91.78%
December	66,937	100.00%	69,610	100.00%	73,532	100.00%	76,966	100.00%
TOTAL	779,550	11.47%	879,347	12.80%	911,478	3.65%	935,951	2.68%

NOTE: The General Fund provides funding for the rent of the ASA Facility at the Airport.

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	
	2009		2010		2011		2012	
MONTH	$	%	$	%	$	%	$	%
January	(113,023)	-7.89%	(59,838)	-3.65%	(105,332)	-6.24%	(65,403)	-3.72%
February	84,835	-1.97%	96,565	2.24%	126,258	1.24%	134,307	3.92%
March	175,229	10.26%	127,655	10.03%	168,256	11.20%	156,129	12.79%
April	126,817	19.11%	130,982	18.03%	165,594	21.01%	130,887	20.23%
May	136,836	28.66%	149,452	27.15%	242,400	35.37%	164,048	29.55%
June	125,258	37.40%	137,404	35.54%	51,497	38.42%	146,899	37.90%
July	97,722	44.21%	140,121	44.10%	135,277	46.43%	145,280	46.15%
August	153,098	54.90%	145,348	52.97%	129,711	54.11%	124,697	53.24%
September	116,757	63.04%	128,567	60.82%	134,148	62.06%	151,309	61.84%
October	120,530	71.45%	156,936	70.40%	192,488	73.46%	137,336	69.64%
November	166,436	83.06%	134,225	78.59%	141,881	81.86%	191,233	80.51%
December	242,721	100.00%	350,692	100.00%	306,295	100.00%	342,938	100.00%
TOTAL	1,433,216	-20.28%	1,638,109	14.30%	1,688,473	3.07%	1,759,660	4.22%

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	
	2009		2010		2011		2012	
MONTH	$	%	$	%	$	%	$	%
January	0	0.00%	0	0.00%	0	0.00%	0	0.00%
February	75,192	7.23%	72,019	6.29%	79,954	6.61%	90,945	5.10%
March	87,116	15.61%	87,443	13.92%	104,737	15.28%	98,265	10.62%
April	90,526	24.31%	105,041	23.09%	107,861	24.20%	127,448	17.77%
May	86,115	32.59%	97,665	31.61%	107,407	33.09%	124,215	24.74%
June	96,607	41.88%	79,211	38.52%	114,510	42.56%	131,239	32.10%
July	87,810	50.32%	122,033	49.17%	103,879	51.15%	119,119	38.79%
August	88,633	58.85%	102,269	58.10%	102,529	59.63%	134,417	46.33%
September	80,141	66.55%	76,298	64.76%	98,809	67.81%	140,099	54.19%
October	77,554	74.01%	114,368	74.74%	98,550	75.96%	176,898	64.12%
November	109,594	84.55%	67,687	80.65%	106,328	84.75%	293,871	80.61%
December	160,717	100.00%	221,726	100.00%	184,290	100.00%	345,614	100.00%
TOTAL	1,040,005	-19.38%	1,145,760	10.17%	1,208,854	5.51%	1,782,130	47.42%

NOTE: The 2009 decrease is the result of a bad year for the airline industry, there were fewer people flying. The increase in 2012 is the result of two events; the US Bowling Congress held in Baton Rouge from February through July and the rate increasing from $3.75 to $4.90 per day in July.

SUMMARY OF REVENUES								FUND 48X / 49X
REVENUE	2009		2010		2011		2012	
TYPE	$	%	$	%	$	%	$	%
Operating Revenues:								
Airfield Services:								
Airline Landing Fees:								
Scheduled	731,636	5.95%	686,857	4.98%	886,934	6.01%	1,088,110	6.29%
Chartered	13,310	0.11%	12,433	0.09%	18,032	0.12%	25,724	0.15%
Aviation Fuel & Oil Commissions	123,057	1.00%	151,725	1.10%	149,243	1.01%	151,635	0.88%
ILEAV Fuel Station Revenues	19,580	0.16%	14,192	0.10%	14,974	0.10%	1,793	0.01%
Total Airfield Services	887,583	7.22%	865,207	6.28%	1,069,183	7.25%	1,267,262	7.32%
Hangar & Buildings:								
Hangar Rental	103,947	0.85%	123,447	0.90%	123,447	0.84%	168,447	0.97%
Cargo Building Rental	173,690	1.41%	82,191	0.60%	98,530	0.67%	115,375	0.67%
Rental of Dow Hangar	0	0.00%	0	0.00%	314,100	2.13%	418,800	2.42%
Total Hangar & Buildings	277,637	2.26%	205,638	1.49%	536,077	3.63%	702,622	4.06%
Terminal Building Area:								
Rentals:								
Airline	2,473,633	20.12%	2,623,794	19.04%	3,091,134	20.96%	3,387,331	19.58%
Restaurant	187,500	1.53%	181,603	1.32%	193,394	1.31%	196,417	1.14%
Office Tenants	158,986	1.29%	162,153	1.18%	162,153	1.10%	288,070	1.66%
Other	185,043	1.51%	180,532	1.31%	178,711	1.21%	179,332	1.04%
Office Rentals	248,230	2.02%	240,658	1.75%	241,510	1.64%	237,159	1.37%
Commissions:								
Car Rental	1,460,309	11.88%	1,477,650	10.72%	1,593,266	10.80%	1,863,377	10.77%
Coin-Operated Services	279	0.00%	327	0.00%	196	0.00%	214	0.00%
Bail Bonding	48,072	0.39%	48,072	0.35%	58,072	0.39%	60,072	0.35%
Ground Transportation Services	16,776	0.14%	16,072	0.12%	14,996	0.10%	15,619	0.09%
Gift Shop	121,652	0.99%	143,709	1.04%	148,071	1.00%	182,239	1.05%
Ground Handling Services	0	0.00%	0	0.00%	0	0.00%	125,299	0.72%
General:								
Auto Parking Fees	2,419,803	19.68%	2,921,056	21.20%	3,029,029	20.53%	3,013,705	17.42%
Other Revenues	310,749	2.53%	377,532	2.74%	272,545	1.85%	264,693	1.53%
Misc. Reimbursements	42,577	0.35%	40,835	0.30%	40,217	0.27%	40,217	0.23%
Total Terminal Building Area	7,673,609	62.42%	8,413,993	61.05%	9,023,294	61.17%	9,853,744	56.95%
Industrial Area Rentals:								
Buildings	284,706	2.32%	249,965	1.81%	254,758	1.73%	431,474	2.49%
Land	779,550	6.34%	879,347	6.38%	911,478	6.18%	935,951	5.41%
Noise Land	0	0.00%	11,858	0.09%	10,333	0.07%	0	0.00%
Total Industrial Area Rentals	1,064,256	8.66%	1,141,170	8.28%	1,176,569	7.98%	1,367,425	7.90%
Total Operating Revenues	9,903,085	80.56%	10,626,008	77.11%	11,805,123	80.03%	13,191,053	76.24%
Non-Operating Revenues:								
Intergovernmental Revenues:								
DHS-TSA Sec. CkPt. Reimb.	164,402	1.34%	170,449	1.24%	166,135	1.13%	133,055	0.77%
On-Behalf Payments	140,861	1.15%	160,385	1.16%	167,770	1.14%	159,924	0.92%
Other Revenues:								
Operating Grants	115,110	0.94%	876,272	6.36%	118,976	0.81%	0	0.00%
Interest Earnings (All Funds)	192,170	1.56%	75,857	0.55%	44,787	0.30%	42,697	0.25%
Passenger Facility Chgs (Fd 483):								
Passenger Facility Chgs	1,433,216	11.66%	1,638,109	11.89%	1,688,473	11.45%	1,759,660	10.17%
Customer Facility Chgs (Fd 487):								
Customer Facility Charges	1,040,005	8.46%	1,145,760	8.31%	1,208,854	8.20%	1,782,130	10.30%
Total Non-Operating Revenues	3,085,764	25.10%	4,035,999	29.29%	3,394,995	23.02%	3,877,466	22.41%
Other Financing Sources:								
Proceeds of General Fixed Assets Disp.	0	0.00%	(290,734)	-2.11%	(748,944)	-5.08%	225,888	1.31%
Gain/(Loss) on Disp. of Assets	(695,600)	-5.66%	(590,171)	-4.28%	29,595	0.20%	8,500	0.05%
Transfer from EMS	0	0.00%	0	0.00%	12,274	0.08%	0	0.00%
Transfer from Comp. Sewerage System	0	0.00%	0	0.00%	257,534	1.75%	0	0.00%
Total Other Financing Sources	(695,600)	-5.66%	(880,905)	-6.39%	(449,541)	-3.05%	234,388	1.35%
TOTAL	12,293,249	-26.55%	13,781,102	12.10%	14,750,577	7.03%	17,302,907	17.30%

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COMPONENT UNITS

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FIRE PROTECTION DISTRICTS
GENERAL PROPERTY TAX
INSURANCE COMPANIES (STATE SHARED REVENUE)
LOUISIANA REVENUE SHARING (STATE SHARED REVENUE)
FIRE PROTECTION SERVICE CHARGE

DISTRICT NAME	FUND	DISTRICT NAME	FUND
St. George Fire Protection District	702	District 6 Fire Protection District	706
Eastside Fire Protection District	705	Chaneyville Fire Protection District	707

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 516 of the 2012 Legislature	Ordinances 9705–9707, 09/08/93; 14831, 12/09/09; 15035, 11/23/10; 15215, 11/09/11; 15350, 07/25/12 15351, 07/25/12; 15418, 11/28/12 15498, 05/22/13 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 516 of the 2012 Legislature** provides for the distribution for the state fiscal year 2012-13.

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 28, 2012 the Metropolitan Council adopted the following property tax millages for the 2013 calendar year for the respective districts:

Fire Protection District	Ordinance No.	Mills Levied
St. George Fire Protection District	*	4.00, 6.00, 1.25, 1.50, 1.25
Eastside Fire Protection District	*	10.00, 5.00, 7.50
District 6 Fire Protection District	*	10.00, 10.00, 5.00, 15.00
Chaneyville Fire Protection District	**	10.00, 10.00

* During the meeting of September 8, 1993, the Metropolitan Council established Boards of Commissioners to be the governing bodies of these taxing districts and political subdivisions, effective January 1, 1994. **Ordinance 9705** referred to St. George Fire Protection District, **Ordinance 9706** to Eastside, and **Ordinance 9707** to District 6.

** During the meeting of May 16, 2007, the Metropolitan Council abolished the Advisory Board of the Chaneyville Fire Protection District and established a Board of Commissioners with **Resolution 45477** and **Ordinance 14022** respectively. **Ordinance 15498** repealed the previous ordinance, re-establishes an Advisory Board, and places the Metropolitan Council as the governing body of the fire district. The Metropolitan Council going forward will adopt ordinances relative to property taxes and service charges.

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**
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**
2013	10.00	N/A**	N/A**	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. **Ordinance 15498** repealed the previous ordinance, re-establishes an Advisory Board, and places the

Metropolitan Council as the governing body of the fire district. The Metropolitan Council going forward will adopt ordinances relative to property taxes and service charges.

Fire Protection Service Charge: The Metropolitan Council adopted the following resolutions which either called for an election or canvassed the return of an election in order to authorize the collection of a service charge for ten years, up to a maximum of $32, from the owners of each residential or commercial structure located within the respective fire districts for the purpose of fire protection services:

Fire Protection District	Resolution Number	Date of Resolution	Service Fee Collection Pd.
St. George Fire Protection District *	48693	06/22/11	2012-2021
Eastside Fire Protection District *	48372	01/12/11	2012-2021
District 6 Fire Protection District *	48370	01/12/11	2012-2021
Chaneyville Fire Protection District **	48440	01/26/11	2012-2021

* During the meeting of September 8, 1993, the Metropolitan Council established Boards of Commissioners to be the governing bodies of these taxing districts and political subdivisions, effective January 1, 1994. **Ordinance 9705** referred to St. George Fire Protection District, **Ordinance 9706** to Eastside, and **Ordinance 9707** to District 6.

** During the meeting of May 16, 2007, the Metropolitan Council abolished the Advisory Board of the Chaneyville Fire Protection District and established a Board of Commissioners with **Resolution 45477** and **Ordinance 14022** respectively. **Ordinance 15498** repealed the previous ordinance, re-establishes an Advisory Board, and places the Metropolitan Council as the governing body of the fire district. The Metropolitan Council going forward will adopt ordinances relative to property taxes and service charges.

Resolution 42095 of October 9, 2002, required that the Chaneyville Fire Protection District placed their fire protection service charges on the property tax rolls beginning with the 2003 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 516 of the 2012 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	2009	2010	2011	2012
St. George Fire Protection District	12.75	12.75	14.00	12.75
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	10.00	10.00	10.00	20.00

These maximum property tax millages are levied as follows:

Fire District	Tax Collection Period
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
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

* This millage expired in 2012. A special election will be held October 19, 2013 for its renewal

Louisiana Revenue Sharing (State Shared Revenue): State revenue sharing is distributed based on the population and number of homesteads in the district relative to the following millage property tax:

Fire Protection District	2009	2010	2011	2012
St. George Fire Protection District	4.00	4.00	4.00	4.00
Central Fire Protection District	10.00	n/a	n/a	10.00
District 6 Fire Protection District	10.00	10.00	10.00	10.00

Eastside and District 6 Fire Protection Districts are the recipients of funding from the Parish General Fund for the prorata share that they would receive if all taxing districts shared at their maximum millages.
Fire Protection Service Charge: The service charge is limited to a maximum of $32 per service unit.

** All funds are to be used for the sole purpose of operating and maintaining fire protection facilities in each of the fire protection districts.

COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

CHANEYVILLE FIRE PROTECTION DISTRICT GENERAL PROPERTY TAX						ACCOUNT NUMBER 707 . . 411000		
REVENUE	2009		2010		2011		2012	
TYPE	$	%	$	%	$	%	$	%
Taxes from Prior years' Levies	116	0.22%	554	0.83%	574	0.85%	315	0.23%
Refunds	0	0.22%	(181)	0.56%	(967)	-0.58%	(716)	-0.30%
Reversal of Prior Year Deferral	0	0.22%	7,178	11.34%	4,633	6.30%	3,760	2.50%
Closing of Prior Year Levy	0	0.22%	117	11.51%	867	7.58%	(78)	2.44%
Record Current Year Levy	60,109	113.53%	63,557	106.96%	65,993	105.58%	139,621	106.23%
Current Year Deferral	(7,178)	100.00%	(4,633)	100.00%	(3,760)	100.00%	(8,387)	100.00%
TOTAL	53,047	100.00%	66,592	25.53%	67,340	1.12%	134,515	99.75%

2% INSURANCE REBATE						ACCOUNT NUMBER 12X . . 433200		
REVENUE	2009		2010		2011		2012	
TYPE	$	%	$	%	$	%	$	%
Brownsfield FPD-Fd 123	26,173	2.18%	26,176	0.01%	27,735	5.96%	27,474	-0.94%

CHANEYVILLE FIRE PROTECTION DISTRICT FIRE PROTECTION SERVICE CHARGE						ACCOUNT NUMBER 707 . . 441802		
	2009		2010		2011		2012	
MONTH	$	%	$	%	$	%	$	%
January	(9,487)	-21.20%	(7,168)	-16.00%	(16,579)	-35.77%	(1,427)	-3.94%
February	7,293	-4.90%	5,600	-3.50%	14,924	-3.57%	0	-3.94%
March	2,194	0.00%	1,568	0.00%	1,656	0.00%	1,427	0.00%
April	769	1.72%	768	1.71%	804	1.74%	1,446	4.00%
May	1,786	5.71%	1,616	5.32%	1,890	5.81%	1,054	6.91%
June	835	7.58%	653	6.78%	544	6.99%	349	7.87%
July	1,191	10.24%	1,140	9.32%	545	8.16%	741	9.92%
August	81	10.42%	32	9.40%	33	8.24%	3	9.93%
September	96	10.63%	66	9.54%	32	8.30%	0	9.93%
October	192	11.06%	64	9.69%	64	8.44%	9	9.95%
November	420	12.00%	195	10.12%	64	8.58%	13	9.99%
December	39,377	100.00%	40,263	100.00%	42,373	100.00%	32,568	100.00%
TOTAL	44,747	5.59%	44,797	0.11%	46,350	3.47%	36,183	-21.94%

NOTE: 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	2009		2010		2011		2012	
	$	%	$	%	$	%	$	%
Taxes	11,582,984	87.28%	12,369,189	86.54%	12,400,186	87.29%	13,815,483	88.33%
Intergovernmental Revenues	590,229	4.45%	800,571	5.60%	647,987	4.56%	670,140	4.28%
Charges For Services	1,068,059	8.05%	1,076,939	7.53%	1,084,673	7.64%	1,091,691	6.98%
Miscellaneous Revenues	43,523	0.33%	46,413	0.32%	72,502	0.51%	62,759	0.40%
Other Financing Sources								
Sale of Fixed Assets	(13,100)	-0.10%	0	0.00%	0	0.00%	0	0.00%
TOTAL	13,271,695	1.24%	14,293,112	7.70%	14,205,348	-0.61%	15,640,073	10.10%

NOTE: **Ordinance 9705**, adopted by the Metropolitan Council during the meeting of September 8, 1993, established a Board of Commissioners as the governing body of the taxing district and political subdivision, effective January 1, 1994. In accordance with this Ordinance, the City-Parish ceased to act as the fiscal manager for the district as of January 1, 1994; and from that time forward no revenues for this agency have been recorded on the City-Parish books. The above figures were taken from the agency's audited financial reports and are presented here for informational purposes only. Copies of those audited financial reports are on file in the Accounting Division, and the agency is included as a component unit in the General Purpose Financial Statements of the City-Parish.

The Commissioners elected to change their year end to a fiscal year ending September 30, effective for the period ending September 30, 2002. The change to a fiscal year end would report most of the tax revenues in the same year they are collected.

EASTSIDE FIRE PROTECTION DISTRICT
SUMMARY OF REVENUES **FUND 705**

REVENUE TYPE	2009		2010		2011		2012	
	$	%	$	%	$	%	$	%
Taxes	1,538,279	72.48%	1,625,775	76.10%	1,740,180	78.37%	1,842,765	79.29%
Intergovernmental Revenues								
From Parish General Fund	70,000	3.30%	70,000	3.28%	70,000	3.15%	70,000	3.01%
Insurance Rebate	54,929	2.59%	49,169	2.30%	58,291	2.63%	57,729	2.48%
Other	229,569	10.82%	150,188	7.03%	85,401	3.85%	107,650	4.63%
Total Intergov. Revenues	354,498	16.70%	269,357	12.61%	213,692	9.62%	235,379	10.13%
Charges For Services	220,056	10.37%	225,260	10.54%	244,881	11.03%	229,602	9.88%
Miscellaneous Revenues	9,643	0.45%	16,063	0.75%	21,698	0.98%	16,203	0.70%
TOTAL	2,122,476	-9.63%	2,136,455	0.66%	2,220,451	3.93%	2,323,949	4.66%

NOTE: **Ordinance 9706**, adopted by the Metropolitan Council during the meeting of September 8, 1993, established a Board of Commissioners as the governing body of the taxing district and political subdivision, effective January 1, 1994. In accordance with this Ordinance, the City-Parish ceased to act as the fiscal manager of the district, since that time no revenues for this agency have been recorded on City-Parish books. The above figures were taken from the agency's audited financial report and are presented here for informational purposes only. Copies of those financial reports are on file in the Accounting Division, and the agency is included as a component unit in the City-Parish General Purpose Financial Statements.

Intergovernmental revenues received from the Parish General Fund represent the pro-rata share of the Louisiana Revenue Sharing Funds that the Eastside Fire Protection District would receive if all taxing districts shared at their maximum millages.

DISTRICT 6 FIRE PROTECTION DISTRICT SUMMARY OF REVENUES								FUND 706
REVENUE TYPE	2009		2010		2011		2012	
	$	%	$	%	$	%	$	%
Taxes	901,135	66.01%	911,247	66.19%	974,478	66.89%	0	0.00%
Intergovernmental Revenues								
From Parish General Fund	75,000	5.49%	75,000	5.45%	71,250	4.89%	71,250	100.00%
Other	215,173	15.76%	225,995	16.42%	241,588	16.58%	0	0.00%
Total Intergov. Revenues	290,173	21.26%	300,995	21.86%	312,838	21.47%	71,250	100.00%
Charges For Services	148,712	10.89%	138,800	10.08%	152,193	10.45%	0	0.00%
Miscellaneous Revenues	25,080	1.84%	25,659	1.86%	17,397	1.19%	0	0.00%
TOTAL	1,365,100	-0.55%	1,376,701	0.85%	1,456,906	5.83%	71,250	-95.11%

NOTE: **Ordinance 9707**, adopted by the Metropolitan Council during the meeting of September 8, 1993, established a Board of Commissioners as the governing body of the taxing district and political subdivision, effective January 1, 1994. In accordance with this Ordinance, the City-Parish ceased to act as the fiscal manager for the district effective January 1, 1994; and from that time forward no revenues for this agency have been recorded on City-Parish books. The above figures were taken from the agency's audited financial reports and are presented here for informational purposes only. Copies of those audited financial reports are on file in the Accounting Division, and the agency is included as a component unit in the General Purpose Financial Statements of the City-Parish.

The audit for 2012, at the time of publication, has not been made available to the Louisiana Legislative Auditor. They will receive it by the submission deadline, July 15th for the 2012 fiscal year. The only revenue available for information purposes is the amount paid from General Fund to this district.

CHANEYVILLE FIRE PROTECTION DISTRICT SUMMARY OF REVENUES								FUND 707
REVENUE TYPE	2009		2010		2011		2012	
	$	%	$	%	$	%	$	%
Tax Revenues								
General Property Tax	53,047	32.97%	66,592	30.24%	67,340	34.14%	134,515	57.09%
Interest & Penalty-Deliq. Tax	7	0.00%	560	0.25%	380	0.19%	281	0.12%
Total Tax Revenues	53,054	32.98%	67,152	30.50%	67,720	34.33%	134,796	57.21%
Intergovernmental Revenues								
Insurance Rebate	14,004	8.70%	14,005	6.36%	14,817	7.51%	14,680	6.23%
Other	2,725	1.69%	52,941	24.04%	29,644	15.03%	11,610	4.93%
Total Intergov. Revenues	16,729	10.40%	66,946	30.40%	44,461	22.54%	26,290	11.16%
Charges For Services								
Fire Protection Service Chg.	44,747	27.81%	44,797	20.34%	46,350	23.50%	36,183	15.36%
Miscellaneous Revenues								
Interest Earnings	99	0.06%	253	0.11%	94	0.05%	120	0.05%
Interest-Fire Prot. Svc. Chg.	917	0.57%	204	0.09%	337	0.17%	396	0.17%
Contingent Receipts	5,130	3.19%	3,088	1.40%	1,933	0.98%	1,989	0.84%
Donations	650	0.40%	0	0.00%	505	0.26%	0	0.00%
Total Miscellaneous Revenues	6,796	4.22%	3,545	1.61%	2,869	1.45%	2,505	1.06%
Other Financing Sources								
Sale of Fixed Assets	1,800	1.12%	0	0.00%	0	0.00%	0	0.00%
Transfer Fm. Parish Gen. Fd.	37,750	23.47%	37,750	17.14%	35,860	18.18%	35,860	15.22%
Total Other Financing Sources	39,550	24.58%	37,750	17.14%	35,860	18.18%	35,860	15.22%
TOTAL	160,876	12.28%	220,190	36.87%	197,260	-10.41%	235,634	19.45%

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.

CRIME PREVENTION DISTRICTS
CRIME PREVENTION DISTRICT FEES

DISTRICT NAME	FUND
South Burbank Crime Prevention & Development District	711
Concord Estates Crime Prevention District	712
Wedgewood Civic Association District	713
Hermitage/Cross Creek Crime Prevention & Development District	714
Greenwood Crime Prevention & Improvement District	715
Melrose Place Crime Prevention District	716
Park Forest East Crime Prevention & Improvement District	718

REVENUE TYPE	OBJECT	
Charges for Services	441810	Crime Prevention District Fees

LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	Louisiana Revised Statutes 33:9097.1 (F) 33:9097.2 (G) 33:9097.3 (F) 33:9097.6 (F) 33:9097.5 (F) 33:9097.4 (F) 33:9097.10 (F)	Resolutions 43817, 01/12/05; 43816, 01/12/05 47944, 06/09/10; 47969, 06/23/10 48027, 07/28/10; 48681, 06/22/11 50117, 04/24/13 Renewal of Parcel Fee 48207, 07/28/10; 47944, 06/09/10

INTERPRETATION OF LEGAL AUTHORIZATION:

State: **L.R.S. 33:9097.2 (G)** authorizes the governing authority of East Baton Rouge Parish to impose and collect a parcel fee within the South Burbank Crime Prevention & Development District. **L.R.S. 33:9097.1 (F)** authorizes the governing authority of East Baton Rouge Parish to impose and collect a parcel fee within the Concord Estates Crime Prevention District. **L.R.S. 33:9097.3 (F)** authorizes the governing authority of East Baton Rouge Parish to impose and collect a parcel fee within the Wedgewood Civic Association District. **L.R.S. 33:9097.6 (F)** authorizes the governing authority of East Baton rouge Parish to impose and collect a parcel fee within the Hermitage/Cross Creek Crime Prevention & Development District. **L.R.S. 33.9097.5 (F)** authorizes the governing authority of East Baton Rouge Parish to impose and collect a parcel fee within the Greenwood Crime Prevention and Improvement District. **L.R.S. 33.9097.4 (F)** authorizes the governing authority of East Baton Rouge Parish to impose and collect a parcel fee within the Melrose Place Crime Prevention District. **L.R.S. 33.9097.10 (F)** authorizes the governing authority of East Baton Rouge Parish to impose and collect a parcel fee within the Park Forest East Crime Prevention & Improvement District.

Local: **Resolution 48027** of July 28, 2010, renewed the imposition and collection of an annual fee in the amount of $100 on each residential or commercial parcel in the South Burbank Crime Prevention District or $25 for each unit in a condominium in the district for a period of four years, beginning with the year 2010. **Resolution 47944** of June 9, 2010, renewed the imposition and collection of an annual fee in the amount of $69.50 on each parcel in the Concord Estates Crime Prevention District for a period of four years, beginning with the year 2010. **Resolution 45356** of February 28, 2007, authorized the imposition and collection of an annual fee in the amount of $50 on each parcel in the Wedgewood Civic Association District for a period of ten years, beginning with the year 2007. **Resolution 47665** of February 10, 2010, authorized the imposition and collection of an annual fee in the amount of $100 on each parcel in the Hermitage/Cross Creek Crime Prevention and District for a period of ten years, beginning with the year 2010. **Resolution 47969** of June 23, 2010, authorized the imposition and collection of an annual fee in the amount of $125 on each parcel in the Greenwood Crime Prevention and Improvement District for a period of ten years, beginning with the year 2010. **Resolution 48681** of June 22, 2011, authorized the imposition and collection of an annual fee in the amount of $150 on each residential parcel in the Melrose Place Crime Prevention District and $750 on each commercial parcel in the district for a period of ten years, beginning with the year 2010. **Resolution 50117** of 04/24/13, authorized the imposition and collection of an annual fee in the amount of $70 on each approved parcel in the Park Forest East Crime Prevention & Improvement District for a period of ten years, beginning with the year 2012.

COLLECTION AND TRANSMITTAL OF FUNDS:

Collector: East Baton Rouge Parish Sheriff.

Transmittal: The payments are collected by the Sheriff along with the property taxes and remitted to the Finance Department monthly.

Comment: Collections of the Crime Prevention Fees are cyclical in nature. Due to the payment deadline of December 31, the great majority of collections are made in November and December of each year.

PAYOR OF FEE:

All persons owning a parcel of land within the district.

COMPUTATION OF FEE:

Crime District	Resolution	Max Fee Amount *(Per Parcel/Per Year)*	Authorized Fee Amount *(Per Parcel/Per Year)*	Term of Crime Fee
Concord Estates	47944, 06/09/10	$150.00	$69.50	2010-2013
South Burbank	48027, 07/28/10			2010-2013
Residential or Commercial Structure		$100.00	$100.00	
Each Condominium		$25.00	$25.00	
Wedgewood	45356, 02/28/07	$50.00	$50.00	2007-2016
Hermitage/Cross Creek	47665, 02/10/10	$100.00	$100.00	2010-2019
Greenwood	47969, 06/23/10	$125.00	$125.00	2010-2019
Melrose Place	48681, 06/22/11			2010-2019
Residential Structure		$200.00	$150.00	
Commercial Structure		$1000.00	$750.00	
Park Forest East	50117, 04/24/13	$70.00	$70.00	2012-2021

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	2009		2010		2011		2012	
	$	%	$	%	$	%	$	%
January	0	0.00%	0	0.00%	0	0.00%	41,078	21.30%
February	24,825	14.68%	15,574	11.22%	93,445	40.90%	0	21.30%
March	8,094	19.46%	5,472	15.16%	2,334	41.92%	2,198	22.44%
April	7,500	23.90%	8,871	21.55%	5,845	44.48%	4,400	24.72%
May	4,360	26.48%	20,462	36.28%	3,307	45.93%	13,354	31.65%
June	1,050	27.10%	8,944	42.72%	4,678	47.97%	1,425	32.38%
July	8,848	32.33%	10,878	50.56%	6,586	50.86%	5,151	35.06%
August	0	32.33%	200	50.70%	100	50.90%	0	35.06%
September	0	32.33%	925	51.37%	726	51.22%	500	35.31%
October	100	32.39%	800	51.94%	300	51.35%	100	35.37%
November	100	32.45%	4,000	54.83%	200	51.44%	150	35.44%
December	114,250	100.00%	62,725	100.00%	110,952	100.00%	124,500	100.00%
TOTAL/% CHG	169,127	-15.66%	138,851	-17.90%	228,473	64.55%	192,856	-15.59%

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	
	2009		2010		2011		2012	
MONTH	$	%	$	%	$	%	$	%
January	0	0.00%	0	0.00%	0	0.00%	4,030	19.43%
February	1,250	16.02%	800	27.80%	8,952	34.94%	0	19.43%
March	586	23.53%	(2,325)	-52.99%	680	37.59%	701	22.81%
April	180	25.84%	(3,696)	-181.41%	301	38.77%	737	26.36%
May	169	28.00%	0	-181.41%	932	42.40%	270	27.67%
June	74	28.95%	100	-177.94%	296	43.56%	300	29.11%
July	240	32.03%	25	-177.07%	716	46.35%	347	30.78%
August	0	32.03%	0	-177.07%	0	46.35%	0	30.78%
September	0	32.03%	0	-177.07%	0	46.35%	0	30.78%
October	0	32.03%	(25)	-177.94%	241	47.30%	0	30.78%
November	0	32.03%	0	-177.94%	0	47.30%	0	30.78%
December	5,304	100.00%	7,999	100.00%	13,504	100.00%	14,356	100.00%
TOTAL/% CHG	7,803	41.95%	2,878	-63.12%	25,622	790.27%	20,741	-19.05%

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	
	2009		2010		2011		2012	
MONTH	$	%	$	%	$	%	$	%
January	0	0.00%	0	0.00%	0	0.00%	4,194	16.64%
February	2,228	8.51%	1,305	11.50%	14,650	41.00%	0	16.64%
March	688	11.14%	300	14.15%	297	41.83%	225	17.53%
April	312	12.33%	200	15.91%	470	43.15%	300	18.72%
May	300	13.48%	390	19.35%	283	43.94%	251	19.72%
June	200	14.25%	50	19.79%	150	44.36%	50	19.92%
July	487	16.11%	500	24.20%	300	45.20%	100	20.31%
August	0	16.11%	0	24.20%	0	45.20%	0	20.31%
September	0	16.11%	50	24.64%	0	45.20%	0	20.31%
October	0	16.11%	0	24.64%	0	45.20%	0	20.31%
November	0	16.11%	(50)	24.20%	0	45.20%	0	20.31%
December	21,955	100.00%	8,600	100.00%	19,579	100.00%	20,087	100.00%
TOTAL/% CHG	26,170	24.35%	11,345	-56.65%	35,729	214.93%	25,207	-29.45%

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	
	2009		2010		2011		2012	
MONTH	$	%	$	%	$	%	$	%
January	0	0.00%	0	0.00%	0	0.00%	7,827	15.96%
February	0	0.00%	0	0.00%	28,349	41.29%	0	15.96%
March	0	0.00%	0	0.00%	1,163	42.98%	1,511	19.05%
April	0	0.00%	0	0.00%	843	44.21%	1,700	22.51%
May	0	0.00%	0	0.00%	1,395	46.24%	501	23.53%
June	0	0.00%	0	0.00%	700	47.26%	301	24.15%
July	0	0.00%	0	0.00%	1,150	48.94%	800	25.78%
August	0	0.00%	0	0.00%	0	48.94%	0	25.78%
September	0	0.00%	0	0.00%	0	48.94%	0	25.78%
October	0	0.00%	0	0.00%	0	48.94%	0	25.78%
November	0	0.00%	0	0.00%	0	48.94%	100	25.98%
December	0	0.00%	14,000	100.00%	35,059	100.00%	36,290	100.00%
TOTAL/% CHG	0	0.00%	14,000	100.00%	68,659	390.42%	49,030	-28.59%

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	
	2009		2010		2011		2012	
MONTH	$	%	$	%	$	%	$	%
January	0	0.00%	0	0.00%	0	0.00%	5,624	18.75%
February	0	0.00%	0	0.00%	16,374	40.31%	0	18.75%
March	0	0.00%	0	0.00%	509	41.56%	1,251	22.92%
April	0	0.00%	0	0.00%	616	43.07%	125	23.33%
May	0	0.00%	0	0.00%	626	44.62%	250	24.17%
June	0	0.00%	0	0.00%	0	44.62%	0	24.17%
July	0	0.00%	0	0.00%	500	45.85%	375	25.42%
August	0	0.00%	0	0.00%	0	45.85%	0	25.42%
September	0	0.00%	0	0.00%	0	45.85%	0	25.42%
October	0	0.00%	0	0.00%	125	46.15%	0	25.42%
November	0	0.00%	0	0.00%	0	46.15%	0	25.42%
December	0	0.00%	9,875	100.00%	21,875	100.00%	22,375	100.00%
TOTAL/% CHG	0	0.00%	9,875	100.00%	40,625	311.39%	30,000	-26.15%

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
	2009		2010		2011		2012	
MONTH	$	%	$	%	$	%	$	%
January	0	0.00%	0	0.00%	0	0.00%	17,349	26.21%
February	0	0.00%	0	0.00%	0	0.00%	0	26.21%
March	0	0.00%	0	0.00%	0	0.00%	2,345	29.75%
April	0	0.00%	0	0.00%	0	0.00%	3,342	34.80%
May	0	0.00%	0	0.00%	0	0.00%	596	35.70%
June	0	0.00%	0	0.00%	900	1.17%	(1,219)	33.86%
July	0	0.00%	0	0.00%	10,067	14.23%	(1,069)	32.25%
August	0	0.00%	0	0.00%	21,000	41.48%	2,700	36.32%
September	0	0.00%	0	0.00%	3,000	45.37%	0	36.32%
October	0	0.00%	0	0.00%	1,350	47.12%	0	36.32%
November	0	0.00%	0	0.00%	750	48.09%	0	36.32%
December	0	0.00%	0	0.00%	40,005	100.00%	42,149	100.00%
TOTAL/% CHG	0	0.00%	0	0.00%	77,072	100.00%	66,193	-14.12%

NOTE: This district did not begin collecting the fees until Resolution 48681 was adopted on June 22, 2011.

PARK FOREST EAST CRIME PREVENTION DISTRICT CRIME PREVENTION DISTRICT FEES						ACCOUNT NUMBER		718 . . 441810
	2009		2010		2011		2012	
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%	20,790	100.00%
TOTAL/% CHG	0	0.00%	0	0.00%	0	0.00%	20,790	100.00%

NOTE: This district did not begin collecting the fees until 2012.

SUMMARY OF REVENUES								FUND 711
REVENUE	2009		2010		2011		2012	
TYPE	$	%	$	%	$	%	$	%
Charges For Services								
Crime Prev. District Fee	169,127	98.78%	138,851	97.83%	228,473	98.81%	192,856	98.51%
Miscellaneous Revenues								
Interest Earnings	1,202	0.70%	1,088	0.77%	669	0.29%	1,003	0.51%
Interest on Crime Prev. Fee	887	0.52%	1,993	1.40%	2,092	0.90%	1,919	0.98%
Total Miscellaneous Revenues	2,089	1.22%	3,081	2.17%	2,761	1.19%	2,922	1.49%
TOTAL/% CHANGE	171,216	-17.93%	141,932	-17.10%	231,234	62.92%	195,778	-15.33%

SUMMARY OF REVENUES								FUND 712
REVENUE	2009		2010		2011		2012	
TYPE	$	%	$	%	$	%	$	%
Charges For Services								
Crime Prev. District Fee	7,803	98.63%	2,878	98.43%	25,622	99.25%	20,741	99.23%
Miscellaneous Revenues								
Interest Earnings	77	0.97%	45	1.54%	37	0.14%	70	0.33%
Interest on Crime Prev. Fee	31	0.39%	1	0.03%	156	0.60%	90	0.43%
Total Miscellaneous Revenues	108	1.37%	46	1.57%	193	0.75%	160	0.77%
TOTAL/% CHANGE	7,911	35.69%	2,924	-63.04%	25,815	782.87%	20,901	-19.04%

SUMMARY OF REVENUES								FUND 713
REVENUE	2009		2010		2011		2012	
TYPE	$	%	$	%	$	%	$	%
Charges For Services								
Crime Prev. District Fee	26,170	99.79%	11,345	99.54%	35,729	99.85%	25,207	99.87%
Miscellaneous Revenues								
Interest on Crime Prev. Fee	54	0.21%	52	0.46%	54	0.15%	32	0.13%
TOTAL/% CHANGE	26,224	24.27%	11,397	-56.54%	35,783	213.97%	25,239	-29.47%

SUMMARY OF REVENUES								FUND 714
REVENUE	2009		2010		2011		2012	
TYPE	$	%	$	%	$	%	$	%
Charges For Services								
Crime Prev. District Fee	0	0.00%	14,000	16.37%	68,659	99.58%	49,030	99.53%
Miscellaneous Revenues								
Interest Earnings	0	0.00%	93	0.11%	100	0.15%	45	0.09%
Contr. from Govt. Agencies	0	0.00%	71,421	83.52%	191	0.28%	187	0.38%
Total Miscellaneous Revenues	0	0.00%	71,514	83.63%	291	0.42%	232	0.47%
TOTAL/% CHANGE	0	0.00%	85,514	100.00%	68,950	-19.37%	49,262	-28.55%

SUMMARY OF REVENUES								FUND 715
REVENUE	2009		2010		2011		2012	
TYPE	$	%	$	%	$	%	$	%
Charges For Services								
Crime Prev. District Fee	0	0.00%	9,875	100.00%	40,625	99.69%	30,000	99.62%
Miscellaneous Revenues								
Interest Earnings	0	0.00%	0	0.00%	29	0.07%	44	0.15%
Interest on Crime Prev. Fee	0	0.00%	0	0.00%	99	0.24%	69	0.23%
Total Miscellaneous Revenues	0	0.00%	0	0.00%	128	0.31%	113	0.38%
TOTAL/% CHANGE	0	0.00%	9,875	100.00%	40,753	312.69%	30,113	-26.11%

SUMMARY OF REVENUES								FUND 716
REVENUE	2009		2010		2011		2012	
TYPE	$	%	$	%	$	%	$	%
Charges For Services								
Crime Prev. District Fee	0	0.00%	0	0.00%	77,072	99.63%	66,193	98.75%
Miscellaneous Revenues								
Interest on Crime Prev. Fee	0	0.00%	0	0.00%	286	0.37%	841	1.25%
Total Miscellaneous Revenues	0	0.00%	0	0.00%	286	0.37%	841	1.25%
TOTAL/% CHANGE	0	0.00%	0	0.00%	77,358	100.00%	67,034	-13.35%

SUMMARY OF REVENUES								FUND 718
REVENUE	2009		2010		2011		2012	
TYPE	$	%	$	%	$	%	$	%
Charges For Services								
Crime Prev. District Fee	0	0.00%	0	0.00%	0	0.00%	20,790	100.00%
TOTAL/% CHANGE	0	0.00%	0	0.00%	0	0.00%	20,790	100.00%

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
	2009		2010		2011		2012	
MONTH	$	%	$	%	$	%	$	%
January	0	0.00%	0	0.00%	0	0.00%	(3,377)	-5.21%
February	0	0.00%	0	0.00%	927	2.28%	3,377	0.00%
March	0	0.00%	0	0.00%	3,040	9.74%	4,197	6.48%
April	0	0.00%	0	0.00%	3,069	17.28%	5,436	14.87%
May	0	0.00%	0	0.00%	4,000	27.11%	6,208	24.46%
June	0	0.00%	0	0.00%	3,473	35.64%	5,309	32.65%
July	0	0.00%	0	0.00%	3,373	43.92%	5,663	41.40%
August	0	0.00%	0	0.00%	3,389	52.25%	4,701	48.65%
September	0	0.00%	0	0.00%	4,224	62.62%	4,712	55.93%
October	0	0.00%	0	0.00%	6,763	79.23%	4,883	63.47%
November	0	0.00%	0	0.00%	5,078	91.71%	6,753	73.89%
December	0	0.00%	0	0.00%	3,377	100.00%	16,909	100.00%
TOTAL	0	0.00%	0	0.00%	40,713	100.00%	64,771	59.09%

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
	2009		2010		2011		2012	
MONTH	$	%	$	%	$	%	$	%
January	0	0.00%	0	0.00%	0	0.00%	(3,532)	-4.57%
February	0	0.00%	0	0.00%	550	1.31%	3,532	0.00%
March	0	0.00%	0	0.00%	2,101	6.29%	4,541	5.87%
April	0	0.00%	0	0.00%	2,023	11.09%	5,702	13.24%
May	0	0.00%	0	0.00%	4,455	21.67%	7,194	22.54%
June	0	0.00%	0	0.00%	3,835	30.77%	6,137	30.47%
July	0	0.00%	0	0.00%	3,733	39.63%	6,865	39.35%
August	0	0.00%	0	0.00%	3,550	48.05%	5,547	46.52%
September	0	0.00%	0	0.00%	4,765	59.36%	5,665	53.84%
October	0	0.00%	0	0.00%	7,799	77.87%	5,790	61.32%
November	0	0.00%	0	0.00%	5,790	91.62%	8,810	72.71%
December	0	0.00%	0	0.00%	3,532	100.00%	21,109	100.00%
TOTAL	0	0.00%	0	0.00%	42,133	100.00%	77,360	83.61%

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	2009		2010		2011		2012	
TYPE	$	%	$	%	$	%	$	%
Taxes								
General Sales & Use Tax	0	0.00%	0	0.00%	40,713	49.14%	64,771	45.57%
TIF District Tax	0	0.00%	0	0.00%	42,133	50.86%	77,360	54.43%
Total Taxes	0	0.00%	0	0.00%	82,846	100.00%	142,131	100.00%
TOTAL	0	0.00%	0	0.00%	82,846	100.00%	142,131	71.56%

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	
	2009		2010		2011		2012	
MONTH	$	%	$	%	$	%	$	%
January	0	0.00%	0	0.00%	0	0.00%	(13,186)	-5.53%
February	0	0.00%	0	0.00%	0	0.00%	13,186	0.00%
March	0	0.00%	0	0.00%	0	0.00%	15,278	6.41%
April	0	0.00%	0	0.00%	0	0.00%	19,090	14.42%
May	0	0.00%	0	0.00%	0	0.00%	25,312	25.05%
June	0	0.00%	0	0.00%	0	0.00%	17,545	32.41%
July	0	0.00%	0	0.00%	0	0.00%	18,994	40.38%
August	0	0.00%	0	0.00%	0	0.00%	18,957	48.34%
September	0	0.00%	0	0.00%	0	0.00%	16,934	55.44%
October	0	0.00%	0	0.00%	0	0.00%	19,544	63.65%
November	0	0.00%	0	0.00%	0	0.00%	23,497	73.51%
December	0	0.00%	0	0.00%	33,089	100.00%	63,128	100.00%
TOTAL	0	0.00%	0	0.00%	33,089	100.00%	238,279	620.12%

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	
	2009		2010		2011		2012	
MONTH	$	%	$	%	$	%	$	%
January	0	0.00%	0	0.00%	0	0.00%	(6,078)	-2.25%
February	0	0.00%	0	0.00%	0	0.00%	6,078	0.00%
March	0	0.00%	0	0.00%	0	0.00%	8,721	3.23%
April	0	0.00%	0	0.00%	0	0.00%	11,218	7.40%
May	0	0.00%	0	0.00%	0	0.00%	14,398	12.74%
June	0	0.00%	0	0.00%	0	0.00%	23,215	21.35%
July	0	0.00%	0	0.00%	0	0.00%	25,357	30.75%
August	0	0.00%	0	0.00%	0	0.00%	24,883	39.98%
September	0	0.00%	0	0.00%	0	0.00%	22,358	48.28%
October	0	0.00%	0	0.00%	0	0.00%	25,753	57.83%
November	0	0.00%	0	0.00%	0	0.00%	31,670	69.58%
December	0	0.00%	0	0.00%	18,635	100.00%	82,019	100.00%
TOTAL	0	0.00%	0	0.00%	18,635	100.00%	269,592	1346.70%

SUMMARY OF REVENUES								FUND 741
REVENUE	2009		2010		2011		2012	
TYPE	$	%	$	%	$	%	$	%
Taxes								
General Sales & Use Tax	0	0.00%	0	0.00%	33,089	63.97%	238,279	46.92%
District Tax	0	0.00%	0	0.00%	18,635	36.03%	269,592	53.08%
Int & Pen - Deliquent Tax	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Total Taxes	0	0.00%	0	0.00%	51,724	100.00%	507,871	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%	51,724	100.00%	507,871	881.89%

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