

**COMPARISON OF GENERAL FUND EXPENDITURES
FOR THE YEARS 1996 TO 2003**

Department/Agency	1996 Actual	1997 Actual	1998 Actual	1999 Actual	2000 Actual
CURRENT YEAR:					
Metropolitan Council & Council Offices (a) (b)	6,554,120	7,124,210	7,459,420	7,459,060	8,026,410
Fire Protection Districts	311,390	140,390	240,390	152,890	173,820
Planning Commission	757,210	796,080	857,140	922,110	983,250
City Court (a) (c)	3,257,570	3,277,380	3,371,310	5,882,650	5,798,910
City Constable (a)	1,331,890	1,403,990	1,548,470	1,641,170	1,528,110
Justice of Peace & Ward Constable (a)	55,610	57,200	57,140	62,440	60,870
Constitutional Courts & Court Costs	5,306,450	5,470,690	5,763,350	6,111,800	6,271,350
Correctional Institution	3,422,450	3,524,450	3,617,470	3,360,570	3,841,450
District Attorney	2,840,630	2,962,570	3,045,770	3,171,240	3,094,250
Registrar of Voters (a)	364,600	393,340	370,410	416,090	442,540
Coroner	722,290	748,780	776,600	753,420	788,500
Mayor-President & Administrative Offices (b)	2,385,840	2,665,290	2,158,700	2,156,080	2,284,880
Finance Department	5,002,460	5,227,330	5,380,860	5,525,920	5,629,260
Collection of Funds	1,037,040	1,097,450	1,133,920	1,217,060	1,230,030
Service Fee Business Department (b)	343,670	327,130	340,060	352,490	362,850
Information Services & Computerized Systems	2,032,130	1,833,370	2,028,370	2,000,180	2,068,670
Purchasing	796,410	834,660	834,220	839,190	844,760
Human Resources	2,132,600	2,313,180	2,173,390	2,199,290	2,131,460
Risk Management (d)	5,430,100	5,871,100	4,762,300	7,531,030	6,644,460
Quality & Employee Development (b)	444,630	489,790	459,900	493,220	522,800
Police Department (a)	41,994,820	42,427,560	43,833,820	46,255,940	46,541,020
Fire Department (a)	26,622,890	26,879,230	29,258,900	30,230,150	30,569,090
EMS-Telecommunications	567,360	423,040	435,800	425,480	430,780
EMS-Prison Medical Services	1,454,280	1,539,650	1,778,470	2,023,470	2,245,050
Juvenile Services	2,598,120	2,771,190	2,842,180	2,955,320	2,907,860
Emergency Preparedness	294,780	243,880	230,470	235,690	222,930
Municipal Fire & Police Civil Service Board	0	0	41,470	44,350	44,030
Human Development & Services	654,140	494,360	515,230	528,230	542,600
Department of Public Works (b)	34,324,270	34,976,330	36,325,240	36,230,340	36,926,120
Solid Waste Collection Contract	9,088,810	10,212,270	10,502,460	10,610,260	11,208,170
Street Lighting	3,931,140	3,883,320	3,664,450	3,484,360	3,532,120
Demolition Program	440,110	398,370	234,260	224,570	225,960
Outside Agencies (e)	2,958,900	3,155,770	3,848,150	3,424,170	3,730,820
Non-Departmental Budgets (a)	629,400	657,360	706,900	715,450	712,040
Operating Transfers:					
City Constable Court Costs Fund	0	0	0	0	0
Downtown Development District	0	31,140	35,000	3,420	47,960
Animal Control Center	495,910	536,300	505,170	576,860	577,040
Fire Protection Districts	102,840	48,840	148,840	73,840	470,820
Limited Tax Bonds (f)	1,323,120	17,650	17,510	17,450	4,284,570
Capital Improvement/General Equipment (g)	10,476,640	10,013,870	10,761,430	7,250,970	3,821,210
Capital Transportation Corporation	953,890	1,240,340	1,072,240	1,114,580	1,109,250
Parking Garage	223,490	282,190	315,060	412,710	396,270
Comprehensive Sewerage System	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000
Riverside Centroplex	798,250	812,250	800,000	790,900	411,930
Insurance Reserve	1,447,820	1,555,120	2,311,770	4,695,050	0
Other	234,860	0	471,170	439,680	1,391,830
TOTAL CURRENT YEAR	190,144,930	193,158,410	201,035,180	209,011,140	209,078,100
PRIOR YEAR EXPENDITURES (h)	2,887,170	4,873,580	2,756,090	5,372,620	4,719,010
GRAND TOTAL	193,032,100	198,031,990	203,791,270	214,383,760	213,797,110

Refer to the notes on the following page.

**COMPARISON OF GENERAL FUND EXPENDITURES
FOR THE YEARS 1996 TO 2003**

Department/Agency	2001 Actual	2002 Budget	2002 Projection	2003 Budget	2003 to 2002 Budget Variance	
					\$ Amount	Percent
CURRENT YEAR:						
Metropolitan Council & Council Offices (a) (b)	7,329,800	7,545,870	7,494,610	8,175,270	629,400	8.34%
Fire Protection Districts	142,920	138,550	138,550	138,550	0	0.00%
Planning Commission	922,760	888,160	857,350	966,790	78,630	8.85%
City Court (a) (c)	5,597,290	5,647,090	5,695,730	6,108,440	461,350	8.17%
City Constable (a)	1,541,870	1,576,310	1,547,030	1,734,680	158,370	10.05%
Justice of Peace & Ward Constable (a)	61,580	60,360	61,750	60,360	0	0.00%
Constitutional Courts & Court Costs	5,976,830	6,195,300	6,024,240	6,714,510	519,210	8.38%
Correctional Institution	3,858,090	4,161,800	4,030,120	4,201,040	39,240	0.94%
District Attorney	2,931,670	3,015,320	3,015,320	3,255,250	239,930	7.96%
Registrar of Voters (a)	437,370	484,430	469,250	525,910	41,480	8.56%
Coroner	587,510	659,890	659,890	671,930	12,040	1.82%
Mayor-President & Administrative Offices (b)	2,107,170	2,308,920	2,262,080	2,184,460	(124,460)	-5.39%
Finance Department	5,623,560	5,828,340	5,710,330	6,352,510	524,170	8.99%
Collection of Funds	1,183,260	1,278,710	1,271,390	1,277,310	(1,400)	-0.11%
Service Fee Business Department (b)	0	0	0	0	0	N/A
Information Services & Computerized Systems	2,066,300	2,698,270	2,678,160	2,724,990	26,720	0.99%
Purchasing	745,730	747,670	688,240	776,450	28,780	3.85%
Human Resources	2,055,090	1,999,940	1,973,140	2,262,050	262,110	13.11%
Risk Management (d)	9,102,910	9,112,670	9,112,570	6,391,730	(2,720,940)	-29.86%
Quality & Employee Development (b)	448,730	468,490	463,610	569,420	100,930	21.54%
Police Department (a)	43,919,270	45,018,280	43,742,610	49,071,540	4,053,260	9.00%
Fire Department (a)	28,549,870	29,314,840	29,370,020	31,394,120	2,079,280	7.09%
EMS-Telecommunications	379,700	430,900	395,270	461,920	31,020	7.20%
EMS-Prison Medical Services	2,398,120	2,209,650	2,384,720	2,530,250	320,600	14.51%
Juvenile Services	2,915,290	3,025,560	3,010,100	3,305,590	280,030	9.26%
Emergency Preparedness	223,480	233,080	192,510	285,650	52,570	22.55%
Municipal Fire & Police Civil Service Board	42,510	44,550	43,550	48,390	3,840	8.62%
Human Development & Services	519,380	515,290	509,780	543,670	28,380	5.51%
Department of Public Works (b)	34,632,810	35,913,580	35,791,440	38,152,860	2,239,280	6.24%
Solid Waste Collection Contract	11,663,490	12,199,460	11,597,880	12,071,540	(127,920)	-1.05%
Street Lighting	3,902,730	4,032,420	3,827,940	4,035,000	2,580	0.06%
Demolition Program	281,560	275,940	245,680	278,700	2,760	1.00%
Outside Agencies (e)	3,356,490	3,258,370	3,258,370	3,164,740	(93,630)	-2.87%
Non-Departmental Budgets (a)	730,720	728,140	728,140	779,590	51,450	7.07%
Operating Transfers:						
City Constable Court Costs Fund	93,170	0	0	0	0	N/A
Downtown Development District	30,030	22,320	22,320	0	(22,320)	-100.00%
Animal Control Center	577,410	532,140	532,140	549,430	17,290	3.25%
Fire Protection Districts	78,560	76,150	76,150	103,150	27,000	35.46%
Limited Tax Bonds & Other Debt (f)	6,154,990	6,289,230	6,289,230	5,786,840	(502,390)	-7.99%
Capital Improvement/General Equipment (g)	323,500	5,961,170	5,961,170	7,026,230	1,065,060	17.87%
Capital Transportation Corporation	1,112,570	1,032,650	1,032,650	1,042,980	10,330	1.00%
Parking Garage	387,770	352,730	352,730	352,730	0	0.00%
Comprehensive Sewerage System	4,000,000	4,000,000	4,000,000	4,000,000	0	0.00%
Riverside Centroplex	444,280	595,000	595,000	595,000	0	0.00%
Insurance Reserve	901,980	0	0	0	0	N/A
Other	210,760	38,720	38,720	44,000	5,280	13.64%
TOTAL CURRENT YEAR	200,550,880	210,916,260	208,151,480	220,715,570	9,799,310	4.65%
PRIOR YEAR EXPENDITURES (h)	5,533,680	0	1,500,000	0	0	N/A
GRAND TOTAL	206,084,560	210,916,260	209,651,480	220,715,570	9,799,310	4.65%

Refer to the notes on the following page.

**NOTES TO COMPARISON OF GENERAL FUND EXPENDITURES
FOR THE YEARS 1996 TO 2003**

The following notes refer to the schedule on the preceding pages:

- (a) In 1995, the City-Parish implemented a requirement of the Governmental Accounting Standards Board related to salaries and benefits payments made by one governmental entity on behalf of another. This change has increased appropriations for several departments by the following amounts:

Department/Agency	1999 Actual	2000 Actual	2001 Actual	2002 Budget	2003 Budget
Parish Attorney:					
Investigations	\$ 13,850	\$ 14,400	\$ 14,400	\$ 14,400	\$ 14,400
City Prosecutor	3,600	6,780	6,920	7,200	7,200
ABC Board	25,200	25,200	25,750	21,600	21,600
City Court	146,560	146,550	150,220	157,750	163,600
City Constable	98,580	105,370	116,720	121,800	115,500
Justice of Peace & Ward Constables	10,800	10,800	10,800	10,800	10,800
Registrar of Voters	160,860	173,710	178,140	188,920	218,610
Police Department	2,114,830	2,133,120	2,097,750	2,086,850	2,179,800
Fire Department	1,930,140	1,900,630	1,900,940	1,971,160	1,960,200
Retirement System – Municipal					
Employees' Retirement System	408,060	431,550	458,190	448,090	477,520
TOTAL	<u>\$ 4,912,480</u>	<u>\$ 4,948,110</u>	<u>\$ 4,959,830</u>	<u>\$ 5,028,570</u>	<u>\$ 5,169,230</u>

- (b) On January 1, 1998, the Landscape & Forestry Department, formerly shown under the Mayor-President & Administrative Offices, became a division of the Department of Public Works. In 1999 funding for the legislative delegation, which had been partially funded in the Mayor-President's budget, was transferred to the Parish Attorney's office. Beginning January 1, 2002, most of the Citizens Service functions and employees were transferred to the Department of Public Works. During 2002 the Service Fee Business Department became a division of the Finance Department, and the Americans with Disabilities Division of the Public Information Office was transferred to the Quality and Employee Development Department.
- (c) Effective December 31, 1998, the City Court Judicial Expense Fund, a Special Revenue Fund, was abolished, and the budgets for City Court were consolidated in the General Fund.
- (d) Beginning with the 2003 budget, a charge for health insurance premiums for retirees is made to individual department budgets rather than to the General Fund Risk Management budget.
- (e) Funding for outside agencies fluctuates from year to year. Refer to individual budgets and the budget message for proposed funding and comparison between 2002 and 2003.
- (f) The Limited Tax Bonds debt service funding was reduced with the early retirement of one jail note in December 1996. The increase in 2000 was due to the inclusion of the 1999 Louisiana Community Development Authority Note for funding associated with the construction of the Advanced Traffic Management and Emergency Operations Center. The budgets for 2001 and later include funding for the 30-year note from the City of Baton Rouge to the Municipal Police Employees Retirement System (MPERS) executed in February 2000 and restructured in 2002.
- (g) The Capital Improvement Program, funded primarily from gaming revenues, was instituted in 1995. Budgets for this program are approved by means of budget supplements during each year after gaming revenues are received. Beginning January 1, 2002, General Fund capital expenditures with a unit cost of \$5,000 or more have been recorded in the General Capital Expenditure Fund.
- (h) The Prior Year Expenditures line reflects spending from appropriations carried forward from a prior year.