

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
STATISTICAL SECTION
DECEMBER 31, 2006**

This section which is composed of accounting and non-accounting data is presented in order to provide the reader with additional information as an aid to understanding the financial activities of the governmental unit.

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CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
NET ASSETS BY COMPONENT
LAST SIX FISCAL YEARS
(accrual basis of accounting)
(amounts expressed in thousands)

	FISCAL YEAR		
	2006	2005	2004
Governmental activities			
Invested in capital assets, net of related debt	\$ 402,159	\$ 388,589	\$ 365,576
Restricted	187,174	137,843	145,436
Unrestricted	78,292	50,683	13,838
Total governmental activities net assets	<u>667,625</u>	<u>577,115</u>	<u>524,850</u>
Business-type activities			
Invested in capital assets, net of related debt	402,395	394,066	386,187
Restricted	39,753	33,418	31,856
Unrestricted	275,872	219,744	168,876
Total business-type activities net assets	<u>718,020</u>	<u>647,228</u>	<u>586,919</u>
Primary government			
Invested in capital assets, net of related debt	804,554	782,655	751,763
Restricted	226,927	171,261	177,292
Unrestricted	354,164	270,427	182,714
Total primary government net assets	<u>\$ 1,385,645</u>	<u>\$ 1,224,343</u>	<u>\$ 1,111,769</u>

Source: Audited Comprehensive Annual Financial Reports
Information available for six years.

Notes:

- (1) During 2004 the City-Parish and CPERS determined that the CPERS Retirement System should be reported as a multiple-employer cost sharing pension employees' retirement system instead of a multiple-employer agent plan that had previously been reported. Net assets were restated for the prior year 2003.
- (2) City-Parish adopted GASB Statement No. 46, Net Assets Restricted by Enabling Legislation, during 2004 and restated restricted and unrestricted net assets for 2003.

FISCAL YEAR		
2003	2002	2001
\$ 334,171	\$ 261,953	\$ 241,882
148,600	151,557	139,229
20,138 (1)	3,810	(5,320)
<u>502,909</u>	<u>417,320</u>	<u>375,791</u>
335,010	308,261	286,324
31,933 (2)	71,664	61,869
143,228 (2)	79,897	70,362
<u>510,171</u>	<u>459,822</u>	<u>418,555</u>
669,181	570,214	528,206
180,533	223,221	201,098
163,366	83,707	65,042
<u>\$ 1,013,080</u>	<u>\$ 877,142</u>	<u>\$ 794,346</u>

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE

CHANGES IN NET ASSETS

LAST SIX FISCAL YEARS

(accrual basis of accounting)

(amounts expressed in thousands)

	FISCAL YEAR		
	2006	2005	2004
Expenses			
Governmental activities:			
General government	\$ 72,831	\$ 56,327	\$ 56,264
Public safety	146,539	159,310	136,280
Transportation	55,272	49,689	51,039
Sanitation	180	30,171	25,370
Health and welfare	7,742	8,190	7,049
Culture and recreation	23,531	21,926	19,960
Conservation and development	36,807	34,604	35,735
Intergovernmental	--	14,253	13,601
Interest and fiscal charges on long-term debt	9,092	6,046	6,064
Total governmental activities expenses	351,994	380,516	351,362
Business-type activities:			
Airport	19,269	16,418	13,561
Sewer	72,993	71,696	74,934
Civic center	15,767	7,422	3,483
Parking facilities	627	909	937
Solid waste collection and disposal	45,172	11,983	11,203
Total business-type activities	153,828	108,428	104,118
Total primary government expenses	505,822	488,944	455,480
Program Revenues			
Governmental activities			
Charges for services:			
General government	26,462	19,134	16,511
Public safety	18,816	15,814	13,786
Transportation	639	470	543
Sanitation	36	13,288	13,087
Health and welfare	627	586	579
Culture and recreation	436	464	463
Conservation and development	3,528	3,881	3,715
Operating grants and contributions	45,595	62,059	42,304
Capital grants and contributions	15,829	15,185	13,521
Total governmental activities program revenues	111,968	130,881	104,509
Business-type activities			
Charges for Services			
Airport	17,942	16,690	10,773
Sewer	61,085	55,865	52,811
Civic center	10,823	3,321	1,204
Parking facilities	888	843	675
Solid waste collection and disposal	30,857	8,238	8,588
Operating grants and contributions	2,189	415	79
Capital grants and contributions	24,285	28,722	52,059
Total business-type activities program revenues	148,069	114,094	126,189
Total primary government total revenues	260,037	244,975	230,698

FISCAL YEAR		
2003	2002	2001
\$ 50,856	\$ 64,108	\$ 54,946
128,134	120,255	118,701
46,892	29,078	42,965
23,641	23,155	22,797
7,088	8,068	6,843
18,548	16,871	15,980
36,623	35,485	29,489
13,139	12,053	11,871
6,013	6,137	6,903
<u>330,934</u>	<u>315,210</u>	<u>310,495</u>
13,578	12,236	10,982
68,144	66,156	66,937
3,486	3,330	3,412
804	817	836
11,456	12,596	10,660
<u>97,468</u>	<u>95,135</u>	<u>92,827</u>
<u>428,402</u>	<u>410,345</u>	<u>403,322</u>
14,238	13,666	12,825
13,414	14,201	12,591
447	420	386
12,995	12,884	12,749
522	548	533
457	440	417
2,983	2,954	2,322
40,280	38,169	33,405
22,936	18,160	15,951
<u>108,272</u>	<u>101,442</u>	<u>91,179</u>
8,848	8,644	8,200
51,821	48,138	40,455
1,421	1,412	1,791
688	617	622
9,500	9,893	9,651
1,134	362	400
25,039	25,605	20,883
<u>98,451</u>	<u>94,671</u>	<u>82,002</u>
<u>206,723</u>	<u>196,113</u>	<u>173,181</u>

Continued

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE

**CHANGES IN NET ASSETS
LAST SIX FISCAL YEARS
(accrual basis of accounting)
(amounts expressed in thousands)**

	FISCAL YEAR		
	2006	2005	2004
Net (expense)/revenue:			
Governmental activities	\$ (240,026)	\$ (249,635)	\$ (246,853)
Business-type activities	(5,759)	5,666	22,071
Total primary government net expense	<u>(245,785)</u>	<u>(243,969)</u>	<u>(224,782)</u>
General Revenues and Other Changes in Net Assets			
Governmental activities			
Taxes:			
Property	72,125	66,922	62,895
Gross receipts business	27,442	24,254	22,203
Sales	205,856	185,636	164,821
Occupancy	1,390	1,026	764
Occupational	8,916	8,687	8,124
Insurance premium	3,180	3,358	3,194
Gaming admissions	7,006	7,654	6,504
Interest and penalties - delinquent taxes	1,982	1,613	1,614
Unrestricted grants and contributions	4,688	4,404	4,219
Investment earnings	18,146	8,252	4,022
Gain (loss) on sale of capital assets	611	895	1,061
Transfers	(20,806)	(10,801)	(15,770)
Total governmental activities general revenues	<u>330,536</u>	<u>301,900</u>	<u>263,651</u>
Business-type activities			
Taxes:			
Sales	40,036	35,973	31,161
Miscellaneous	2,651	--	--
Investment earnings	13,666	7,767	3,630
Gain (loss) on sale of capital assets	78	102	129
Special item-change in engineering method	(10,341)	--	--
Transfers	20,806	10,801	15,770
Total business-type activities general revenues	<u>66,896</u>	<u>54,643</u>	<u>50,690</u>
Total primary government general revenues	<u>397,432</u>	<u>356,543</u>	<u>314,341</u>
Change in Net Assets			
Governmental activities	90,510	52,265	16,798
Business-type activities	61,137	60,309	72,761
Total primary government net expense	<u>\$ 151,647</u>	<u>\$ 112,574</u>	<u>\$ 89,559</u>

Source: Audited Comprehensive Annual Financial Reports
Information available for six years.

FISCAL YEAR		
2003	2002	2001
\$ (222,662)	\$ (213,768)	\$ (219,316)
983	(464)	(10,825)
<u>(221,679)</u>	<u>(214,232)</u>	<u>(230,141)</u>
60,671	57,875	54,778
21,848	20,508	22,836
160,620	154,905	150,688
730	772	--
7,983	7,344	7,093
3,054	3,072	2,947
6,820	7,131	7,054
1,343	1,329	1,307
4,545	4,125	4,816
3,793	5,222	10,242
1,738	486	700
(13,042)	(7,473)	(5,566)
<u>260,103</u>	<u>255,296</u>	<u>256,895</u>
30,760	29,954	29,844
--	--	--
3,030	4,173	6,493
130	132	(359)
--	--	--
13,041	7,473	5,566
<u>46,961</u>	<u>41,732</u>	<u>41,544</u>
<u>307,064</u>	<u>297,028</u>	<u>298,439</u>
37,441	41,528	37,579
47,944	41,268	30,719
<u>\$ 85,385</u>	<u>\$ 82,796</u>	<u>\$ 68,298</u>

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
 GOVERNMENTAL ACTIVITIES TAX REVENUES BY SOURCE
 LAST SIX FISCAL YEARS
 (accrual basis of accounting)
 (amounts expressed in thousands)**

EXHIBIT J - 3

	General Property Taxes	Gross Receipts Business Taxes	General Sales and Use Taxes	Occupancy Taxes	Occu- pational Taxes	Insurance Premiums Taxes	Gaming Admissions Taxes	Interest and Penalties- Delinquent Taxes	Total
2006	\$72,125	\$27,442	\$205,856	\$1,390	\$8,916	\$3,180	\$7,006	\$1,982	\$327,897
2005	66,921	24,254	185,636	1,026	8,687	3,358	7,654	1,613	299,149
2004	62,895	22,203	164,821	764	8,124	3,194	6,504	1,614	270,119
2003	60,671	21,848	160,620	730	7,983	3,054	6,820	1,343	263,069
2002	57,875	20,508	154,905	772	7,344	3,072	7,131	1,329	252,936
2001	54,778	22,836	150,687	--	7,093	2,947	7,054	1,307	246,702

Previous to year 2002, occupancy taxes were deposited in a proprietary fund.

Source: Audited Comprehensive Annual Financial Reports
 Information available for six years.



CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
FUND BALANCES OF GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(modified accrual basis of accounting)
(amounts expressed in thousands)

EXHIBIT J - 4

	GENERAL FUND			ALL OTHER GOVERNMENTAL FUNDS			
	Reserved	Unreserved	Total	Reserved*	Unreserved Reported in Special Revenue Funds	Unreserved Reported in Capital Projects Funds	Total all other Governmental Funds
2006	\$ 21,731	\$ 96,492	\$ 118,223	\$ 310,956	\$ 64,132	\$ 1,076	\$ 376,164
2005	15,372	74,494	89,866	155,492	49,317	--	204,809
2004	10,786	56,741	67,527	156,643	47,122	--	203,765
2003	12,834	58,760	71,594	151,111	57,734	--	208,845
2002	18,790	50,112	68,902	152,375	62,629	2,905	217,909
2001	17,579	55,904	73,483	135,120	57,300	2,905	195,325
2000	15,335	48,901	64,236	111,107	51,422	10,659	173,188
1999	20,547	43,313	63,860	115,816	50,230	3,249	169,295
1998	16,940	43,708	60,648	88,184	45,693	8,095	141,972
1997	16,547	41,823	58,370	73,290	40,228	1,164	114,682

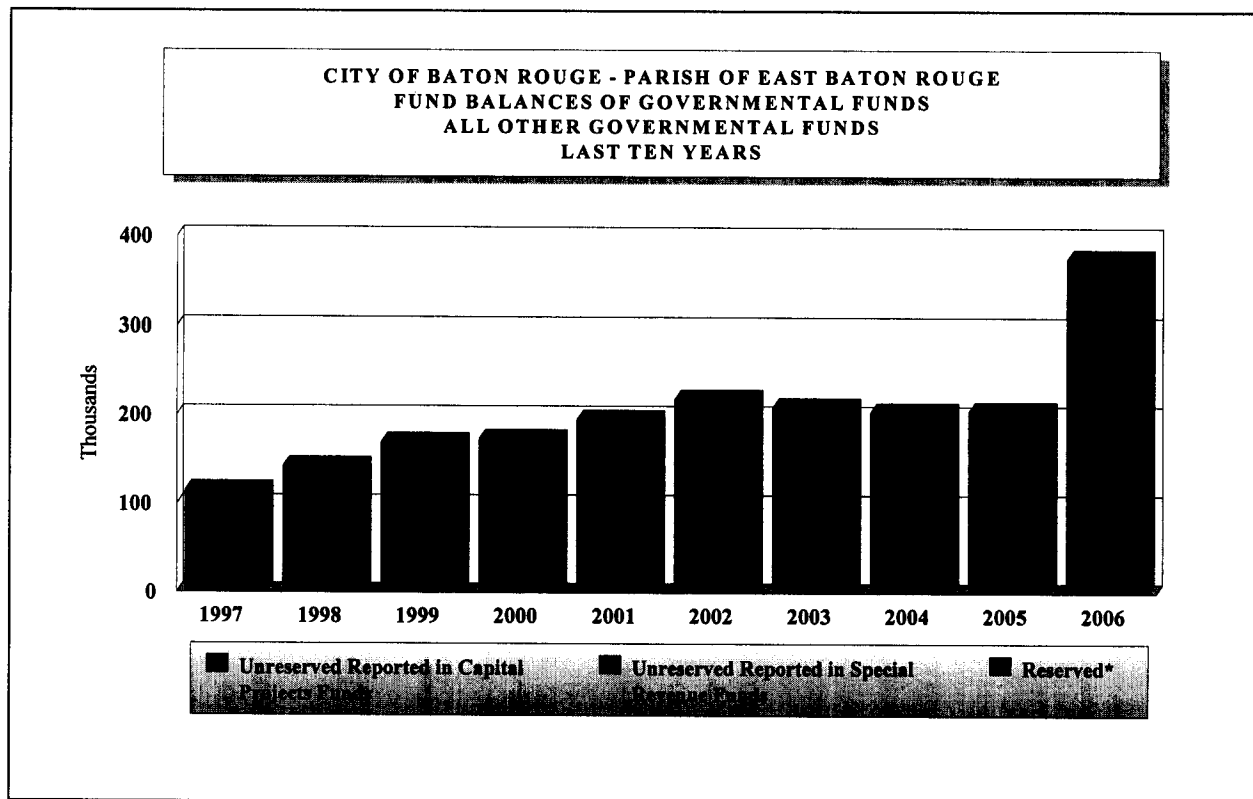
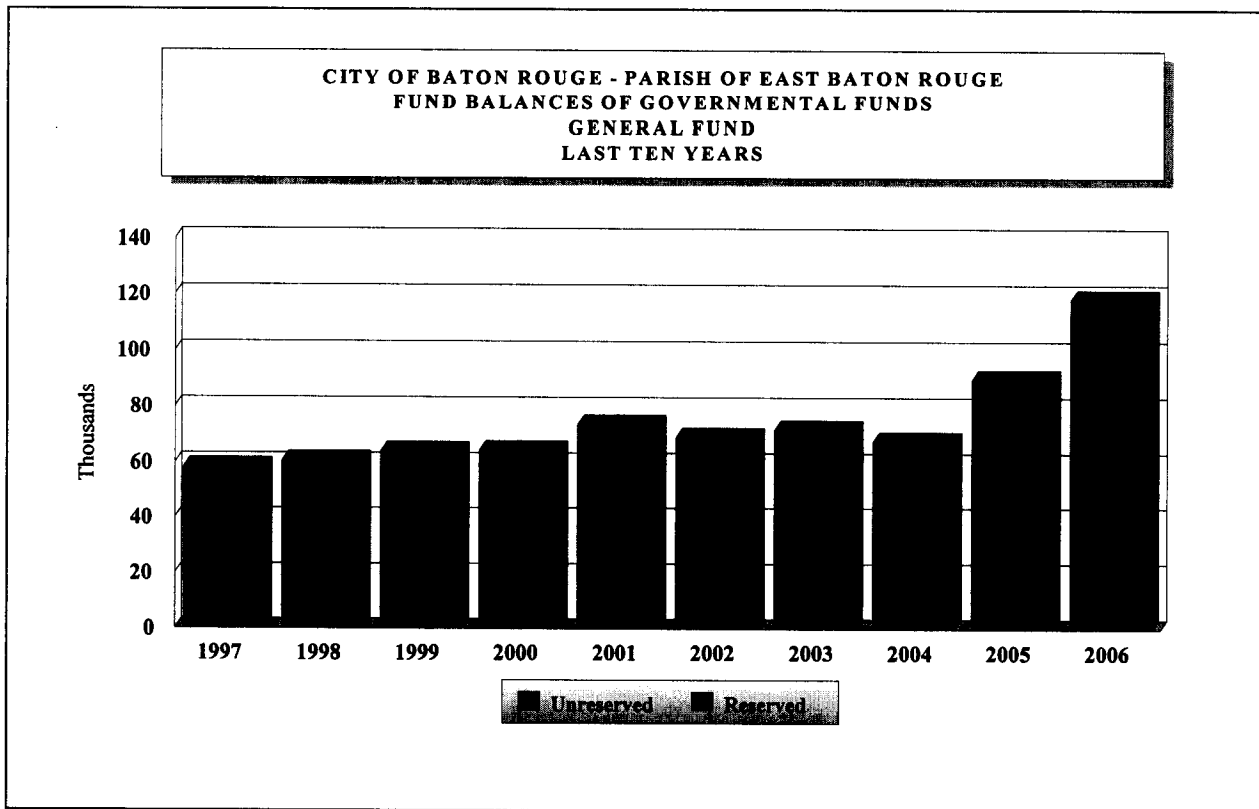
* Includes Special Revenue, Capital Projects and Debt Service Funds.
All fund balances in Debt Service Funds are reserved to pay future debt service.

Source: Audited Comprehensive Annual Financial Reports

Continued

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
 FUND BALANCES OF GOVERNMENTAL FUNDS
 LAST TEN FISCAL YEARS
 (modified accrual basis of accounting)
 (amounts expressed in thousands)**

EXHIBIT J - 4
 (Continued)



CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(modified accrual basis of accounting)
(in thousands)

	FISCAL YEAR			
	2006	2005	2004	2003
REVENUES				
Taxes	\$ 327,673	\$ 298,664	\$ 270,185	\$ 263,344
Licenses and permits	4,908	3,838	3,597	3,540
Intergovernmental	65,869	68,473	55,982	61,484
Charges for services	36,477	41,627	37,696	34,618
Fines and forfeits	3,211	2,300	2,006	2,263
Investment earnings	17,727	7,995	3,921	3,699
Miscellaneous revenues	12,850	14,771	14,944	14,260
Total revenues	<u>468,715</u>	<u>437,668</u>	<u>388,331</u>	<u>383,208</u>
EXPENDITURES				
Current:				
General government	59,280	54,824	52,944	49,508
Public safety	141,697	150,016	127,225	117,426
Transportation	35,694	38,438	37,261	35,131
Sanitation	598	26,600	24,721	23,911
Health and welfare	7,484	7,887	6,738	6,765
Culture and recreation	21,507	19,988	18,135	16,729
Conservation and development	36,138	33,917	34,959	35,754
Debt service:				
Principal retirement	12,195	12,827	12,258	14,130
Interest and fiscal charges	9,992	9,235	9,720	9,105
Other charges	1,787	--	--	355
Capital outlay	33,388	36,178	44,992	53,162
Intergovernmental	14,838	14,253	13,601	13,138
Total expenditures	<u>374,598</u>	<u>404,163</u>	<u>382,554</u>	<u>375,114</u>
Excess (deficiency) of revenues over (under) expenditures	<u>94,117</u>	<u>33,505</u>	<u>5,777</u>	<u>8,094</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	23,216	30,804	31,467	32,044
Transfers out	(44,021)	(41,605)	(47,237)	(45,085)
Refunding bonds issued	--	--	--	--
Long-term debt proceeds	125,000	--	--	--
Premium on debt issuance	912	--	--	--
Capital leases	--	--	27	132
Sale of capital assets	488	679	820	1,349
Payments to refunded bond escrow agent	--	--	--	--
Total other financing sources and uses	<u>105,595</u>	<u>(10,122)</u>	<u>(14,923)</u>	<u>(11,560)</u>
Net change in fund balances	\$ 199,712	\$ 23,383	\$ (9,146)	\$ (3,466)
Debt service as a percentage of noncapital expenditures	7.0%	6.0%	6.5%	7.3%

Source: Audited Comprehensive Annual Financial Reports

		FISCAL YEAR									
		2002	2001	2000	1999	1998	1997				
\$	252,816	\$	246,633	\$	234,263	\$	231,464	\$	221,052		
	3,260		3,106		3,176		3,333		3,066		
	54,545		46,953		50,364		45,757		47,596		
	34,759		32,500		33,420		31,275		30,273		
	1,895		1,886		2,331		2,042		1,975		
	5,060		9,899		11,216		8,201		6,261		
	14,716		14,144		14,376		14,108		13,089		
	<u>367,051</u>		<u>355,121</u>		<u>349,146</u>		<u>339,283</u>		<u>323,312</u>		
	57,641		51,846		50,625		54,017		46,994		
	108,261		106,812		100,598		98,944		90,871		
	30,456		32,773		33,896		36,891		44,626		
	22,542		22,495		21,840		20,702		19,269		
	7,760		6,469		5,919		6,210		5,490		
	15,360		14,562		12,094		11,346		10,481		
	34,616		28,719		24,052		23,416		21,523		
	10,956		11,230		7,439		7,179		8,882		
	11,029		11,179		10,298		5,715		8,133		
	1,927		--		--		--		26		
	34,333		40,313		61,163		40,819		32,523		
	12,052		11,871		13,145		11,572		11,594		
	<u>346,933</u>		<u>338,269</u>		<u>341,069</u>		<u>316,811</u>		<u>295,117</u>		
	20,118		16,852		8,077		22,472		25,657		
	46,144		40,873		32,305		29,376		33,929		
	(53,617)		(46,439)		(37,112)		(34,579)		(39,165)		
	73,450		--		--		--		94,840		
	--		23,625		--		12,000		9,083		
	--		--		--		--		--		
	--		--		160		39		109		
	485		830		693		1,599		672		
	<u>(71,483)</u>		<u>--</u>		<u>--</u>		<u>--</u>		<u>(95,449)</u>		
	<u>(5,021)</u>		<u>18,889</u>		<u>(3,954)</u>		<u>8,435</u>		<u>4,019</u>		
\$	15,097	\$	35,741	\$	4,123	\$	30,907	\$	29,676	\$	43,133
	7.6%		7.5%		6.3%		4.7%		6.2%		6.8%

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
TAX REVENUES BY SOURCE, GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(modified accrual basis of accounting)
(in thousands)

EXHIBIT J - 6

	<u>Property Taxes</u>	<u>Gross Receipts Business Taxes</u>	<u>General Sales and Use Taxes</u>	<u>Occupancy Taxes</u>	<u>Occu- pational Taxes</u>	<u>Insurance Premiums Taxes</u>	<u>Gaming Admissions Taxes</u>	<u>Interest and Penalties- Delinquent Taxes</u>	<u>Total</u>
2006	\$71,901	\$27,442	\$205,856	\$1,390	\$8,916	\$3,180	\$7,006	\$1,982	\$327,673
2005	66,436	24,254	185,636	1,026	8,687	3,358	7,654	1,613	298,664
2004	62,961	22,203	164,821	764	8,124	3,194	6,504	1,614	270,185
2003	60,946	21,848	160,620	730	7,983	3,054	6,820	1,343	263,344
2002	57,755	20,508	154,905	772	7,344	3,072	7,131	1,329	252,816
2001	54,710	22,836	150,687	--	7,092	2,947	7,054	1,307	246,633
2000	44,174	20,504	151,318	--	7,113	2,832	7,010	1,313	234,264
1999	45,007	18,541	151,410	--	7,101	2,955	8,216	1,338	234,568
1998	45,062	18,554	147,526	--	6,676	2,791	9,415	1,440	231,464
1997	42,864	18,298	138,774	--	6,612	2,816	10,029	1,658	221,051

Previous to year 2002, occupancy taxes were deposited in a proprietary fund.

Source: Audited Comprehensive Annual Financial Reports



**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
 ASSESSED AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY
 LAST TEN YEARS**

EXHIBIT J - 7

<u>Year</u>	<u>Assessed Value</u>	<u>Estimated Actual Value</u>	<u>Ratio of Total Assessed Value to Total Estimated Actual Value*</u>
<u>City of Baton Rouge</u>			
2006	\$1,409,802,853	\$12,816,389,573	11
2005	1,324,384,971	12,039,863,373	11
2004	1,284,097,909	11,673,617,355	11
2003	1,204,843,076	10,953,118,873	11
2002	1,153,809,550	10,489,177,727	11
2001	1,128,641,029	10,260,372,991	11
2000	1,107,123,367	10,064,757,882	11
1999	1,049,998,711	9,545,442,827	11
1998	1,019,135,241	9,264,865,827	11
1997	971,009,652	8,827,360,473	11
<u>Parish of East Baton Rouge</u>			
2006	\$3,233,131,740 **	\$29,392,106,727	11
2005	3,012,031,780	27,382,107,091	11
2004	2,885,035,660	26,227,596,909	11
2003	2,669,273,996	24,266,127,236	11
2002	2,533,605,400	23,032,776,364	11
2001	2,437,458,220	22,158,711,091	11
2000	2,324,089,310	21,128,084,636	11
1999	2,196,149,252	19,964,993,200	11
1998	2,110,523,938	19,186,581,255	11
1997	1,984,916,760	18,044,697,818	11

*Actual Valuation (Market Value) as Compared to Assessed Valuation

Residential properties are assessed at 10% of fair market value; other property and electric cooperative properties, excluding land, are to be assessed at 15%; and public service properties, excluding land, are to be assessed at 25% of fair market value. The overall assessed value is estimated to be 11% of actual market value.

**Exempt Properties

Does not include exempt assessed valuations as follows:

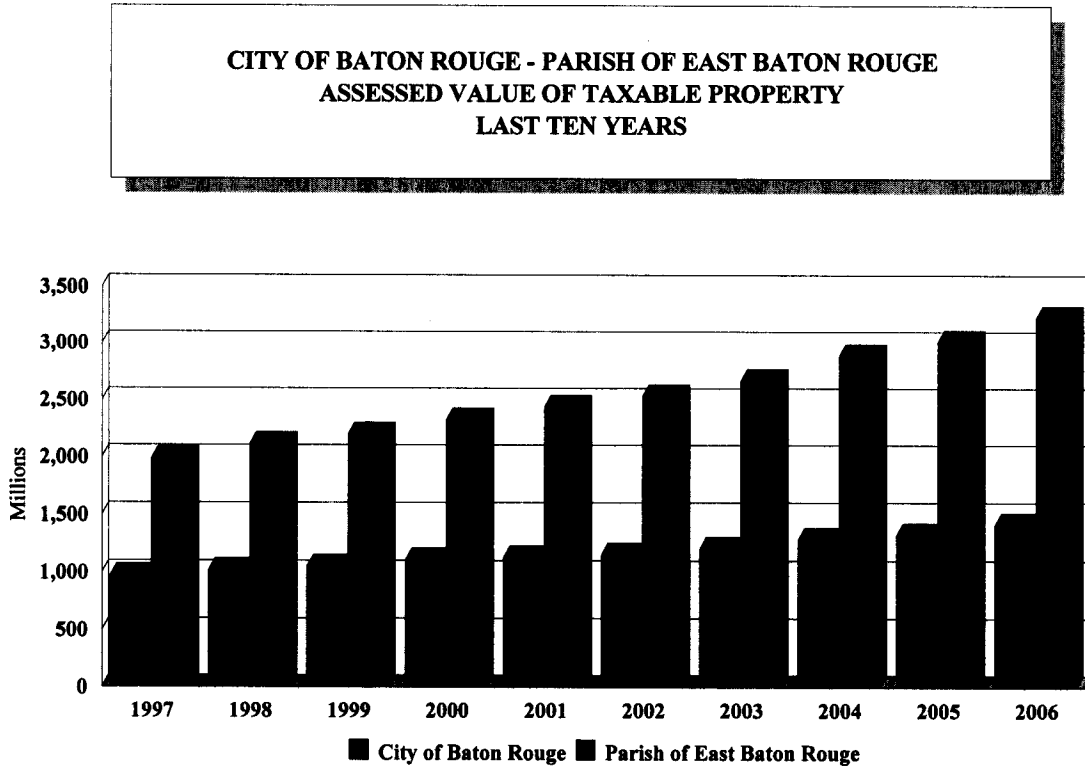
	<u>2006</u>	<u>2005</u>
(a) Manufacturing plants under a ten-year contract	\$474,375,423	\$517,971,429
(b) Churches, schools, and government buildings	74,284,288	66,713,950
Total Exempt Properties	<u>\$548,659,711</u>	<u>\$584,685,379</u>

Source: East Baton Rouge Parish Assessor's Grand Recapitulation of the Assessment Roll for the Parish of East Baton Rouge.

Continued

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
ASSESSED AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY
LAST TEN YEARS**

EXHIBIT J - 7
(Continued)



**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
PROPERTY TAX RATES AND TAX LEVIES - DIRECT AND OVERLAPPING GOVERNMENTS (1)
LAST TEN YEARS**

Year	City		Parish			
	Operating	Municipal Fire Salaries and Benefits	Operating	Debt Service (2)	Mosquito and Rodent Tax	Emergency Medical Services
<u>TAX RATES (mills per dollar)</u>						
2006	7.84	6.00	3.78	--	1.23	3.13
2005	7.84	6.00	3.78	--	1.23	3.13
2004	7.84	6.00	3.78	--	1.23	2.70
2003	8.34	6.00	4.06	--	1.14	2.90
2002	8.34	6.00	4.06	--	1.14	2.90
2001	8.34	6.00	4.06	--	1.14	2.90
2000	8.34	--	4.06	--	1.14	2.90
1999	8.50	--	4.20	--	1.18	3.00
1998	8.50	--	4.20	--	1.18	3.00
1997	8.50	--	4.20	0.63	1.18	3.00

<u>TAX LEVIES</u>							
2006	\$11,052,854	\$8,458,817	\$12,221,238	\$	--	\$3,976,752	\$10,119,702
2005	10,383,178	7,946,310	11,385,480	--	--	3,704,799	9,427,659
2004	10,067,328	7,704,587	10,905,435	--	--	3,548,594	7,789,596
2003	10,048,391	7,229,058	10,837,252	--	--	3,042,972	7,740,895
2002	9,622,772	6,922,857	10,286,438	--	--	2,888,310	7,347,456
2001	9,412,866	6,771,846	9,896,080	--	--	2,778,702	7,068,629
2000	9,233,409	--	9,435,803	--	--	2,649,462	6,739,859
1999	8,924,989	--	9,223,827	--	--	2,591,456	6,588,448
1998	8,662,650	--	8,864,201	--	--	2,490,418	6,331,572
1997	8,253,582	--	8,336,650	1,250,498	--	2,342,202	5,954,750

The tax levies represent the original levy of the Assessor and include the homestead exemption amount.

All taxes are billed when assessment rolls are filed during the month of November of the current tax year. Taxes become delinquent on January 1 of the following year. Penalty for delinquent taxes is 15% per annum. No discounts are allowed for taxes, and there is no provision for partial payments.

Taxpayers who have not paid their taxes by January 2 of each year are notified by the Sheriff through registered mail that all taxes must be paid within 20 days from the date of notice. After expiration of the 20th day, the Sheriff shall sell the least quantity of property of any debtor which any bidder will buy for the amount of taxes, interest and cost due.

By agreement, the East Baton Rouge Parish Sheriff is the tax collector for City property taxes and receives a commission of 4.5% of total taxes collected for the City. The Sheriff, as provided by State Law, is the official tax collector of general property taxes levied by the Parish and Parish Special Districts.

Library Board of Control	School District	Recreation and Park	Law Enforcement District	Assessor's Salary and Expense Fund	Total
<u>TAX RATES (mills per dollar)</u>					
11.10	43.45	14.46	14.99	1.38	107.36
9.97	43.45	14.46	14.99	1.38	106.23
9.97	43.45	10.95	14.99	1.38	102.29
10.72	43.45	10.95	14.99	1.48	104.03
10.72	43.45	10.95	14.99	1.48	104.03
10.72	43.45	10.95	14.99	1.48	104.03
10.72	43.45	10.95	14.99	1.48	98.03
11.10	43.45	10.95	14.99	1.53	98.90
11.10	43.45	10.95	14.99	1.53	98.90
11.10	43.45	10.95	14.99	1.53	99.53

TAX LEVIES

\$35,887,762	\$131,404,174	\$46,760,784	\$48,464,645	\$4,461,722	\$312,808,450
30,029,957	122,414,442	43,563,016	45,150,356	4,156,604	288,161,801
28,763,806	117,833,099	31,591,140	43,246,685	3,981,349	265,431,619
28,614,617	109,279,071	29,228,550	40,012,417	3,950,525	249,983,748
27,160,250	110,085,155	27,742,979	37,978,745	3,749,736	243,784,698
26,129,552	105,907,560	26,690,168	36,537,499	3,607,438	234,800,340
24,914,237	100,981,681	25,448,778	34,838,099	3,439,652	217,680,980
24,377,257	95,422,686	24,047,834	32,920,277	3,360,108	207,456,882
23,426,816	91,702,265	23,110,237	31,636,754	3,229,102	199,454,015
22,032,576	86,244,633	21,734,839	29,753,902	3,036,923	188,940,555

- (1) Not included are the following: Consolidated Road Lighting District No. 1, Consolidated Garbage District No. 1, St. George Fire Protection District, Alsen Fire Protection District, Brownsfield Fire Protection District, Central Fire Protection District, Eastside Fire Protection District, East Baton Rouge Parish Fire Protection District No. 6, Downtown Development District, Pontchartrain Levee District, Comite Diversion Canal, City of Baker and City of Zachary. These represent isolated areas that affect less than a majority of City-Parish residents.
- (2) Parishwide debt.

Source: East Baton Rouge Parish Assessor's Grand Recapitulation of the Assessment Roll for the Parish of East Baton Rouge

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
PRINCIPAL PROPERTY TAXPAYERS
CURRENT YEAR AND NINE YEARS AGO**

EXHIBIT J - 9

Taxpayer	Type of Business	2006			1997		
		Assessed Valuation (1)	Rank	Percentage of Total Assessed Valuation	Assessed Valuation (1)	Rank	Percentage of Total Assessed Valuation
ExxonMobil Corporation	Petroleum Products	\$259,175,400	1	8.02 %	\$157,632,090	1	7.94 %
Entergy, Inc.	Electric and Gas Utility	64,645,430	2	2.00	51,509,430	3	2.60
Georgia-Pacific Corporation	Pulp and Paper Products	49,814,300	3	1.54	28,740,740	4	1.45
Bellsouth Communications (South Central Bell-1997)	Telephone Utility	48,643,420	4	1.50	55,205,190	2	2.78
J P Morgan/Chase (Bank One-1997)	Bank	32,500,850	5	1.01	25,902,800	5	1.30
Hibernia National Bank	Bank	21,506,300	6	0.67	14,741,500	7	0.74
State Farm Insurance	Insurance	18,239,350	7	0.56	--	--	--
Wal-Mart	Retail Store	18,082,100	8	0.56	--	--	--
Baton Rouge Water Works	Water Utility	15,554,280	9	0.48	15,124,270	6	0.76
Formosa Plastics	Plastics Manufacturer	15,401,350	10	0.48	--	--	--
City National Bank (now Whitney National Bank)	Bank	--	--	--	14,295,200	8	0.72
Belle of Baton Rouge	Gaming Riverboat	--	--	--	10,524,900	9	0.53
Paxon Polymer	Plastic Manufacturer	--	--	--	8,602,250	10	0.43
		<u>\$543,562,780</u>		<u>16.82 %</u>	<u>\$382,278,370</u>		<u>19.25 %</u>

(1) Source: East Baton Rouge Parish Assessor's Office

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN YEARS**

EXHIBIT J - 10

<u>Year</u>	<u>Total Tax Levy</u>	<u>Collections</u>	<u>Percent of Levy Collected</u>	<u>Prior Year Tax Collections</u>	<u>Total Tax Collections</u>	<u>Ratio of Total Collections to Tax Levy</u>
<u>City of Baton Rouge Sub Fund</u>						
2006	\$11,052,854					
2005	10,383,178	\$10,191,515	98.15 %	\$76,080	\$10,267,595	98.89 %
2004	10,067,328	9,882,582	98.16	60,411	9,942,993	98.76
2003	10,048,391	9,826,910	97.80	98,434	9,925,344	98.78
2002	9,622,772	9,402,985	97.72	97,600	9,500,585	98.73
2001	9,412,866	9,171,828	97.44	107,678	9,279,506	98.58
2000	9,233,409	9,056,440	98.08	105,071	9,161,511	99.22
1999	8,924,989	8,782,957	98.41	136,608	8,919,565	99.94
1998	8,662,650	8,388,954	96.84	97,277	8,486,231	97.96
1997	8,253,582	8,063,699	97.70	140,344	8,204,043	99.40
<u>Parish of East Baton Rouge Sub Fund</u>						
2006	\$9,874,532					
2005	9,071,271	\$8,823,462	97.27 %	\$54,887	\$8,878,349	97.87 %
2004	8,626,282	8,423,541	97.65	47,887	8,471,428	98.20
2003	8,478,022	8,258,061	97.41	62,026	8,320,087	98.14
2002	7,946,684	7,680,424	96.65	40,301	7,720,725	97.16
2001	7,593,434	7,355,336	96.86	57,340	7,412,676	97.62
2000	7,172,500	6,939,318	96.75	67,904	7,007,222	97.70
1999	6,942,479	6,758,323	97.35	60,835	6,819,158	98.22
1998	6,635,226	6,422,070	96.79	52,132	6,474,202	97.57
1997	6,158,765	5,980,058	97.10	145,285	6,125,343	99.46

"Total Tax Levy" represents the taxpayer portion of the original levy of the Assessor and is the amount to be paid by the taxpayer. The amounts to be paid by the taxpayer are ultimately collected in full except for adjustments due to assessment errors or delayed homestead exemptions.

Source: East Baton Rouge Parish Assessor's Grand Recapitulation of the Assessment Roll for the Parish of East Baton Rouge.

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
SALES TAX REVENUES
LAST TEN FISCAL YEARS
(modified accrual basis of accounting)
(amounts expressed in thousands, except percentages)

EXHIBIT J - 11

	2% City-Parish General	1/2 % Roads Improvement and Maintenance	1/2 % Sewerage Improvement and Maintenance	Total
2006	\$165,765	\$40,030	\$40,035	\$245,830
2005	149,668	35,968	35,972	221,608
2004	133,662	31,158	31,160	195,980
2003	129,864	30,756	30,759	191,379
2002	124,955	29,950	29,953	184,858
2001	121,569	29,118	29,124	179,811
2000	121,887	29,431	29,441	180,759
1999	122,187	29,223	29,230	180,640
1998	118,904	28,622	28,667	176,193
1997	112,001	26,772	26,797	165,570

The following is a summary by area of sales and use taxes being levied within the Parish of East Baton Rouge as of December 31, 2006.

Entity/Area	Parish	School Board Operating	School Board Capital Improvement	Municipal	State	Total
East Baton Rouge	3.00%	1.00%	1.00%	--	4.00%	9.00%
Baton Rouge	1.00%	1.00%	1.00%	2.00%	4.00%	9.00%
Baker	1.00%	2.00%	--	2.50%	4.00%	9.50%
Zachary	1.00%	1.00%	1.00%	2.00%	4.00%	9.00%
Central Transition District	1.00%	1.00%	1.00%	2.00%	4.00%	9.00%



CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
TAXABLE SALES BY CATEGORY - GENERAL SALES AND USE TAX
LAST SEVEN FISCAL YEARS
(modified accrual basis of accounting)
(in thousands)

Standard Industrial Classification Code	FISCAL YEAR			
	2006	2005	2004	2003
Agriculture, Forestry, and Fishing	\$ 8,786	\$ 8,307	\$ 7,418	\$ 7,078
Mining	912	1,946	1,738	1,753
Construction	142,226	138,667	123,838	124,994
Manufacturing	727,543	601,441	537,121	661,657
Transportation and Public Utilities	112,803	114,346	102,118	76,165
Wholesale Trade	408,776	387,041	345,650	313,167
Other Retail Trade	4,750,824	4,187,261	3,739,462	3,479,707
Vehicle	748,015	698,725	624,001	645,294
Food Stores	382,171	443,616	396,174	403,942
Finance, Insurance, and Real Estate	30,335	37,941	33,883	42,530
Services	975,610	863,884	771,497	736,718
Public Administration	249	225	200	195
Total	\$ 8,288,250	\$ 7,483,400	\$ 6,683,100	\$ 6,493,200

Source: City-Parish Finance Revenue Division
Collector of EBR Parish-wide Sales & Use Taxes
Based on 2% general sales and use tax with no exemptions for food and drugs.
Only seven years of information is available as of December 31, 2006.

FISCAL YEAR		
<u>2002</u>	<u>2001</u>	<u>2000</u>
\$ 7,810	\$ 7,416	\$ 7,923
1,125	1,459	1,097
113,209	115,977	129,383
607,531	573,806	660,323
78,472	91,420	89,892
321,259	336,625	379,983
3,304,559	3,152,830	3,283,451
631,897	624,196	274,855
399,294	413,760	446,777
41,048	43,096	43,270
741,296	717,561	777,030
<u>250</u>	<u>304</u>	<u>366</u>
\$ <u>6,247,750</u>	\$ <u>6,078,450</u>	\$ <u>6,094,350</u>

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
RATIOS OF OUTSTANDING DEBT BY TYPE
LAST NINE FISCAL YEARS
(full accrual basis of accounting)
(in thousands, except per capita amount)

Year	Governmental Activities					
	Excess Revenue Contracts Loans and Notes	Revenue Bonds	Capital Leases	Compensated Absences Payable	Claims and Judgments Payable	Employee Benefits Payable
2006	\$67,826	\$181,585	\$1	\$16,903	\$29,174	\$4,477
2005	69,760	62,200	28	15,656	31,745	4,194
2004	72,520	67,114	82	15,130	29,735	3,938
2003	74,386	71,488	108	13,240	27,066	3,152
2002	78,791	75,646	141	10,606	26,438	4,960
2001	76,897	79,547	1,267	9,774	33,631	4,739
2000	84,181	63,839	890	8,198	30,491	4,082
1999	12,044	64,434	1,636	9,184	41,809	4,560
1998	56	65,767	2,424	9,141	40,507	5,453

Source:

- (1) Long-term debt note disclosures, Audited Comprehensive Annual Financial Reports. See Note 10.
- (2) See the Schedule of Demographic and Economic Statistics for personal income and population data.

Note: Entity-wide accrual information available for only nine years.

Business - Type Activities						
Excess Revenue Contracts Loans and Notes	Revenue Bonds	Compensated Absences Payable	Landfill Closure and Post- Closure Care	(1) Total Primary Government	(2) Percentage of Personal Income	(2) <i>(in dollars)</i> Debt Per Capita
\$24,685	\$291,470	\$1,664	\$3,870	\$621,655	4.39%	\$1,422
18,170	271,771	1,427	13,226	488,177	3.72%	1,170
11,737	277,113	1,295	12,165	490,829	3.85%	1,178
6,795	291,339	1,058	11,058	499,690	4.02%	1,199
4,896	300,426	974	9,860	512,738	4.26%	1,236
1,185	312,985	811	7,379	528,215	4.62%	1,276
--	292,222	2	6,320	490,225	4.46%	1,187
--	304,362	2	5,317	443,348	4.36%	1,111
--	272,674	4	4,380	400,406	4.04%	1,010

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
RATIOS OF GENERAL BONDED DEBT OUTSTANDING
LAST NINE FISCAL YEARS
(full accrual basis of accounting)
(in thousands, except per capita amount)

EXHIBIT J - 14

Year	Excess Revenue Contracts Loans and Notes (1)	Less: Amount Available In Debt Service Fund (4)	Total	Percentage of Estimated Actual Value of Property (2)	<i>(in dollars)</i> Debt Per Capita (3)
2006	\$67,826	\$ --	\$67,826	0.53%	\$155
2005	69,760	--	69,760	0.58%	167
2004	72,520	--	72,520	0.62%	174
2003	74,386	--	74,386	0.68%	178
2002	78,791	954 (5)	79,745	0.76%	192
2001	76,897	--	76,897	0.75%	186
2000	84,181	--	84,181	0.84%	204
1999	12,044	--	12,044	0.13%	30
1998	56	--	56	0.00%	0

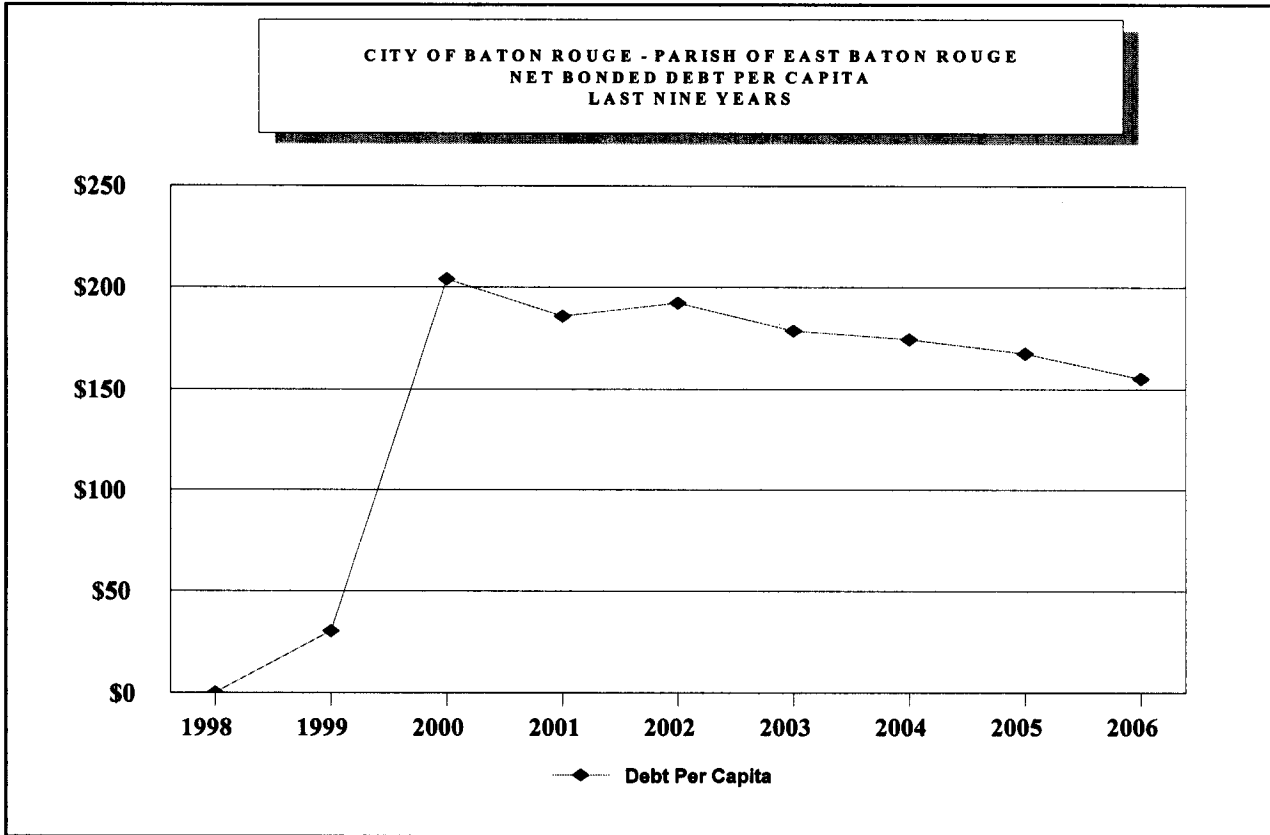
- (1) Long-term debt note disclosures, Audited Comprehensive Annual Financial Reports.
See Note 10 - Long-term debt.
- (2) See the Schedule of Assessed and Estimated Actual Value of Taxable Property.
- (3) Population data can be found in the Schedule of Demographic and Economic Statistics.
- (4) There is no general reserve fund requirement for excess revenue bonds in the State of Louisiana.
- (5) Reserve established for variable rate taxable bonds that were converted to a fixed rate in year 2003.

Note: Entity-wide accrual information available for only nine years.

Continued

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
RATIOS OF GENERAL BONDED DEBT OUTSTANDING
LAST EIGHT FISCAL YEARS
(full accrual basis of accounting)
(in thousands, except per capita amount)**

EXHIBIT J - 14
(Continued)



**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT
DECEMBER 31, 2006**

	<u>Gross Debt Outstanding</u>	<u>Amounts in Debt Service Fund For Principal</u>	<u>Net Debt Outstanding</u>
<u>City of Baton Rouge:</u>			
2002A Fixed Rate Taxable Refunding	\$ 23,305,000	\$ --	\$ 23,305,000
2002B Fixed Rate Taxable Refunding	43,420,000	--	43,420,000
LA Community Development Authority	18,228,441	--	18,228,441
 <u>Parish of East Baton Rouge:</u>			
LA Community Development Authority	<u>7,557,222</u>	<u>--</u>	<u>7,557,222</u>
Total direct debt	<u>92,510,663</u>	<u>--</u>	<u>92,510,663</u>
 <u>Overlapping Debt:</u>			
City of Baker	913,000	425,052	487,948
City of Zachary	2,111,812	--	2,111,812
Hospital Service District No. 1 (Lane Memorial Hospital)	5,419,587	1,781,390	3,638,197
St. George Fire Protection District	2,128,590	--	2,128,590
Central Fire Protection District No. 4	1,722,221	--	1,722,221
Eastside Fire Protection District	300,000	--	300,000
East Baton Rouge Parish School System	1,554,546	--	1,554,546
Port of Greater Baton Rouge	<u>6,870,000</u>	<u>791,737</u>	<u>6,078,263</u>
Total overlapping debt	<u>21,019,756</u>	<u>2,998,179</u>	<u>18,021,577</u>
Total direct and overlapping debt	<u>\$ 113,530,419</u>	<u>\$ 2,998,179</u>	<u>\$ 110,532,240</u>
 2006 Population			
Per Capita			

Sources: Assessed value data used to estimate applicable percentages provided by the East Baton Rouge Parish Assessor.
Debt outstanding provided by staff of the separate governmental organizations and their audited financial statements.

<u>Parish</u>		<u>City</u>	
<u>Percent</u>	<u>Share of Debt</u>	<u>Percent</u>	<u>Share of Debt</u>
100 %	\$ 23,305,000	100 %	\$ 23,305,000
100	43,420,000	100	43,420,000
100	18,228,441	100	18,228,441
100	<u>7,557,222</u>	44	<u>3,325,178</u>
	<u>92,510,663</u>		<u>88,278,619</u>
100	487,948	--	--
100	2,111,812	--	--
100	3,638,197	--	--
100	2,128,590	--	--
100	1,722,221	--	--
100	300,000	--	--
100	1,554,546	44	684,000
100	<u>6,078,263</u>	100	<u>6,078,263</u>
	<u>18,021,577</u>		<u>6,762,263</u>
	<u>\$ 110,532,240</u>		<u>\$ 95,040,882</u>
	<u>437,167</u>		<u>233,266</u>
	<u>\$253</u>		<u>\$407</u>

Net Overlapping Debt is computed to demonstrate the total property tax burden on the taxpayers within the reporting governments' geographic jurisdiction and the total debt that their property taxes will be expected to repay.

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
LEGAL DEBT MARGIN CALCULATION
GENERAL OBLIGATION DEBT
LAST TEN YEARS**

EXHIBIT J - 16

CITY OF BATON ROUGE

Year	Any One Purpose	Sewerage Purposes	Aggregate All Purposes	Debt Outstanding	Legal Debt Margin
2006	\$140,980,285	\$211,470,428	\$493,430,999	\$ --	\$493,430,999
2005	132,438,497	198,657,746	463,534,740	--	463,534,740
2004	128,409,791	192,614,686	449,434,268	--	449,434,268
2003	120,484,308	180,726,461	421,695,077	--	421,695,077
2002	115,380,955	173,071,433	403,833,343	--	403,833,343
2001	112,864,103	169,296,154	395,024,360	--	395,024,360
2000	110,712,337	166,068,505	387,493,178	--	387,493,178
1999	104,999,871	157,499,807	367,499,549	--	367,499,549
1998	101,913,524	152,870,286	356,697,334	--	356,697,334
1997	97,100,965	145,651,448	339,853,378	--	339,853,378

PARISH OF EAST BATON ROUGE

Year	Any One Purpose	Sewerage Purposes	Aggregate All Purposes	Debt Outstanding	Legal Debt Margin
2006	\$323,313,174	\$484,969,761	no limit	\$ --	\$484,969,761
2005	301,203,178	451,804,767	no limit	--	451,804,767
2004	288,503,566	432,755,349	no limit	--	432,755,349
2003	266,927,400	400,391,099	no limit	--	400,391,099
2002	253,360,540	380,040,810	no limit	--	380,040,810
2001	243,745,822	365,618,733	no limit	--	365,618,733
2000	232,408,931	348,613,397	no limit	--	348,613,397
1999	219,614,925	329,422,388	no limit	--	329,422,388
1998	211,052,394	316,578,591	no limit	--	316,578,591
1997	198,491,676	297,737,514	no limit	775,000 (1)	296,962,514

- (1) 1965 Capital Improvements Program - roads and street purposes.
There was also an outstanding drainage issue -- \$525,000 in 1997.
All general obligation debt was retired in 1998.

The Louisiana Constitution gives East Baton Rouge Parish, any municipal corporation in the parish and any sewerage district in the parish the power to incur debt and issue bonds for sewerage purposes up to a maximum of 15% of the assessed valuation of the taxable property in such subdivision. Louisiana Revised Statutes limit the Parish's bonded debt for other purposes to 10% of the assessed valuation of the taxable property for a single purpose. The City's limit includes a 35% maximum for all purposes.



**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
SUMMARY OF REVENUE BOND COVERAGE
LAST TEN YEARS**

EXHIBIT J - 17

SCHEDULE A - PUBLIC IMPROVEMENT SALES TAX - SEWER (1/2%)

<u>Year</u>	<u>Gross Revenue (2)</u>	<u>Expenses (3)</u>	<u>Available for Debt Service</u>	<u>Debt Service Requirements</u>			<u>Coverage</u>
				<u>Principal</u>	<u>Interest (1)</u>	<u>Total</u>	
2006	\$21,322,093 (6)	\$332,401	\$20,989,692	\$10,565,000	\$10,424,692	\$20,989,692	1.00
2005	37,031,493	358,351	36,673,142	9,380,000	10,821,825	20,201,825	1.82
2004	32,095,064	324,153	31,770,911	8,740,000	10,902,942	19,642,942	1.62
2003	31,739,091	284,602	31,454,489	7,785,000	12,185,787	19,970,787	1.58
2002	30,745,621	284,997	30,460,624	7,210,000	13,868,884	21,078,884	1.45
2001	30,417,224	265,929	30,151,295	6,630,000	13,408,005	20,038,005	1.50
2000	31,209,926	289,000	30,920,926	6,110,000	13,924,207	20,034,207	1.54
1999	30,466,913	323,639	30,143,274	4,810,000	11,604,018	16,414,018	1.84
1998	29,939,127	313,501	29,625,626	4,444,000	12,397,987	16,841,987	1.76
1997	28,111,049	310,592	27,800,457	4,080,000	12,752,811	16,832,811	1.65

SCHEDULE B - CITY SALES TAX (2%)

<u>Year</u>	<u>Gross Revenue (4)</u>	<u>Expenses (5)</u>	<u>Available for Debt Service</u>	<u>Debt Service Requirements</u>			<u>Coverage</u>
				<u>Principal</u>	<u>Interest (1)</u>	<u>Total</u>	
2006	\$98,807,202	\$ --	\$98,807,202	\$9,715,000	\$4,944,657	\$14,659,657	6.74
2005	88,998,396	--	88,998,396	10,395,000	5,405,585	15,800,585	5.63
2004	77,644,392	--	77,644,392	9,850,000	5,813,785	15,663,785	4.96
2003	78,348,495	--	78,348,495	9,210,000	6,274,835	15,484,835	5.06
2002	77,319,666	--	77,319,666	8,565,000	6,560,011	15,125,011	5.11
2001	78,508,665	--	78,508,665	7,035,000	5,903,227	12,938,227	6.07
2000	78,274,925	--	78,274,925	5,620,000	6,336,631	11,956,631	6.55
1999	79,171,844	--	79,171,844	6,000,000	5,421,613	11,421,613	6.93
1998	77,582,757	360,000	77,222,757	5,640,000	7,548,727	13,188,727	5.86
1997	80,565,270	--	80,565,270	5,860,000	7,312,606	13,172,606	6.12

SCHEDULE C - PARISH SALES TAX (2%)

<u>Year</u>	<u>Gross Revenue (4)</u>	<u>Expenses (5)</u>	<u>Available for Debt Service</u>	<u>Debt Service Requirements</u>			<u>Coverage</u>
				<u>Principal</u>	<u>Interest (1)</u>	<u>Total</u>	
2006	\$67,819,184	\$ --	\$67,819,184	\$575,000	\$73,723	\$648,723	104.54
2005	61,485,795	--	61,485,795	545,000	95,522	640,522	95.99
2004	56,756,746	--	56,756,746	525,000	116,522	641,522	88.47
2003	52,238,042	--	52,238,042	505,000	144,747	649,747	80.40
2002	48,233,190	--	48,233,190	470,000	156,952	626,952	76.93
2001	45,601,245	--	45,601,245	440,000	176,072	616,072	74.02
2000	44,821,104	--	44,821,104	320,000	189,993	509,993	87.89
1999	43,959,488	--	43,959,488	340,000	156,853	496,853	88.48
1998	42,429,476	88,591	42,340,885	315,000	340,777	655,777	64.57
1997	34,683,096	--	34,683,096	295,000	361,042	656,042	52.87

Continued

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
SUMMARY OF REVENUE BOND COVERAGE
LAST TEN YEARS**

EXHIBIT J - 17
(Continued)

SCHEDULE D - ROAD AND STREET IMPROVEMENT SALES TAX (1/2%)

<u>Year</u>	<u>Gross Revenue (7)</u>	<u>Expenses</u>	<u>Available for Debt Service</u>	<u>Debt Service Requirements</u>			<u>Coverage</u>
				<u>Principal</u>	<u>Interest (8)</u>	<u>Total</u>	
2006	\$26,240,847	\$ --	\$26,240,847	\$ --	\$1,363,451	\$1,363,451	19.25

SCHEDULE E - EAST BATON ROUGE SEWERAGE COMMISSION

<u>Year</u>	<u>Gross Revenue (9)</u>	<u>Expenses (10)</u>	<u>Available for Debt Service</u>	<u>Debt Service Requirements</u>			<u>Coverage</u>
				<u>Principal</u>	<u>Interest (1)</u>	<u>Total</u>	
2006	\$64,728,046	\$ 41,376,484	\$23,351,562	--	--	--	-- (11)

- (1) Fiscal charges included
- (2) Total sales tax revenues plus interest earnings on sales tax revenues
- (3) Total sales tax collection costs
- (4) Total general sales and use taxes in the general and debt service funds plus interest earnings on sales tax revenues in the City and Parish Sales Tax Bonds Debt Service Funds and operating transfers in
- (5) Refunding bond issuance costs
- (6) In 2006, the Parish pledged Sewer Sales Tax Revenues (after payment of Debt Service and expenses on the Outstanding Sewer Sales Tax Revenue Bonds) as security for and for the payment of debt service on the revenue bonds of the East Baton Rouge Sewerage Commission. The Parish is no longer authorized to issue additional 1/2% Sewer Sales Tax parity bonds
- (7) Total general sales and use taxes in the Road and Street Improvement capital projects and debt service funds
- (8) Includes liquidity fees, remarketing fees and transactions associated with the SWAP on the variable rate bonds
- (9) Total operating revenues plus interest earnings on these revenues plus Sewer Sales Tax Revenues pledged from the Parish
- (10) Total operating expenses less depreciation and sales tax collection costs plus debt-service on long-term obligation payable
- (11) No debt service requirement in 2006, debt service payments begin in 2007

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
DEMOGRAPHIC AND ECONOMIC STATISTICS
LAST TEN CALENDAR YEARS**

EXHIBIT J - 18

<u>Year</u>	<u>Popu- lation (1)</u>	<u>Personal Income (3)</u>	<u>Per Capita Personal Income (3)</u>	<u>Median Age (1)</u>	<u>Public School Enrollment (4)</u>	<u>EBR Parish Unemploy- ment Rate (5)</u>	<u>Labor Market Area Unemploy- ment Rate (6)</u>
2006	437,167	\$14,169,456,804	\$32,412	33.5	55,033	3.4 (7)	3.4 (7)
2005	417,218	13,129,016,024	31,468	31.9	52,952	5.6	5.3
2004	416,492	12,761,731,372	30,641	31.5	46,675	5.0	5.4
2003	416,881	12,417,217,466	29,786	30.4	52,309	5.8	6.5
2002	414,833	12,034,305,330	29,010	31.5	52,570	5.0	5.6
2001	414,040	11,428,332,080	27,602	31.5	51,258	4.9	5.5
2000	412,852 (2)	10,995,487,316	26,633	31.5	52,213	4.2	4.8
1999	399,105	10,161,612,405	25,461	29.9	54,443	3.7	4.0
1998	396,556	9,911,917,220	24,995	29.9	55,507	4.3	4.6
1997	396,331	9,268,993,097	23,387	29.9	53,379	5.1	5.3

Source: All information is parish-wide.

- (1) Estimates - Louisiana Tech University for the U.S. Bureau of Census
- (2) Official U.S. Census
- (3) Estimates - Bureau of Economic Analysis
- (4) East Baton Rouge Parish School Board, Baker School Board, and Zachary School Board
- (5) Louisiana Department of Labor - Benchmark rates for East Baton Rouge Parish only - These data are disaggregated using claims for unemployment compensation and population sharing ratios which are applied to present market area estimates and are valid only for the allocation of manpower revenue sharing funds.
- (6) Louisiana Department of Labor - Baton Rouge Metropolitan Statistical Area (MSA).
Year 2004 and prior the MSA included East Baton Rouge, Livingston, Ascension, and West Baton Rouge Parishes.
In 2005 the MSA was expanded to include East Feliciana, Iberville, Pointe Coupee, St. Helena, and West Feliciana Parishes..
Baton Rouge serves as the focus of employment for many of the parishes that border it.
- (7) Preliminary figures

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
PRINCIPAL EMPLOYERS
CURRENT YEAR AND NINE YEARS AGO**

EXHIBIT J - 19

2006		1997	
Employer	Industry Type	Employer	Industry Type
ExxonMobil Corporation	Petroleum Products Chemical Products Plastic Products	ExxonMobil Corporation	Petroleum Products Chemical Products Plastic Products
Abide Home Care SVC, LLC	Home Health Care	Louisiana State Government	Government
West Telemarketing	Telemarketing	Louisiana State University-Baton Rouge	University
Southern University-Baton Rouge	University	East Baton Rouge Parish School Board	Government
Port Hudson Pulp Mill	Paper Mill	City-Parish Government	Government
Louisiana State University Medical Center	Hospital	Baton Rouge General Medical Center	Hospital
Baton Rouge General Medical Center	Hospital	Our Lady of the Lake Regional Medical Center	Hospital
Our Lady of the Lake Regional Medical Center	Hospital	Walmart Stores, Inc.	Retail
Performance Contractors	Construction	Harmony Corporation	Construction
Casino Rouge	Riverboat Gaming	U. S. Post Office	Government

Includes firms with 1,000 or more employees.

Source: Louisiana Department of Labor

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
FULL-TIME EQUIVALENT CITY-PARISH EMPLOYEES
BY FUND/DEPARTMENT
LAST TEN FISCAL YEARS**

	Full-time Equivalent Employees Allotted in Annual Budget			
	<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>
<u>GENERAL FUND:</u>				
Anti-Drug Task Force	--	4.00	4.00	4.00
Citizens Service	--	--	1.00	1.00
City Constable	40.00	40.00	40.00	40.00
City Court and City Court Judicial	144.50	144.50	144.50	144.50
Community Centers	20.55	20.55	20.55	20.55
Coroner	--	--	--	--
Metropolitan Council and Administration	41.00	41.00	41.00	41.00
Emergency Preparedness	5.00	5.00	5.00	6.00
EMS - Prison Medical Services	33.00	33.00	33.00	33.00
EMS - Telecommunications	--	8.50	8.50	8.50
Finance	111.00	111.00	111.00	111.00
Fire - (City Fire Department Only)	582.00	581.00	581.00	582.00
Human Development & Services	9.50	8.92	8.50	8.50
Human Resources	36.00	37.75	41.75	42.00
Information Services	36.00	34.00	34.00	33.00
Juvenile Services	82.00	82.00	85.00	85.00
Mayor-President	15.00	11.00	10.00	9.00
Municipal Fire & Police Civil Service	1.00	1.00	1.00	1.00
Parish Attorney	92.50	99.00	95.00	95.00
Planning Commission	22.00	22.00	22.00	22.00
Police (City Police Only)	837.00	836.00	836.00	837.00
Public Information Office	3.00	3.00	3.00	3.00
Public Works	647.00	667.00	667.00	670.00
Purchasing	13.00	13.00	13.00	13.00
TOTAL GENERAL FUND	<u>2,771.05</u>	<u>2,803.22</u>	<u>2,805.80</u>	<u>2,810.05</u>
<u>SPECIAL FUNDS:</u>				
Library Board of Control Major Fund	306.75	303.75	268.00	268.00
Grants Major Fund	416.19	332.43	322.09	324.31
Comprehensive Sewerage System Major Fund	336.00	341.00	342.00	342.00
G. B. R. Airport District Major Fund	89.00	88.73	88.73	87.73
Non-Major Funds:				
Animal Control Center	20.00	19.00	19.00	19.00
Central Garage	45.00	45.00	45.00	45.00
City Constable Court Costs Fund	4.00	4.00	9.00	9.00
Downtown Development District	4.00	4.00	4.00	4.00
Emergency Medical Services	150.00	137.00	137.00	136.00
Employees' Retirement System	12.00	12.00	13.00	12.00
E.B.R. Parish Communications District	47.00	37.50	37.50	37.50
Gaming Enforcement Division	1.00	1.00	1.00	1.00
G. B. R. Parking Authority	9.00	9.00	9.00	9.00
Mosquito Abatement and Rodent Control	31.00	31.00	31.00	30.00
Parish Street Maintenance	3.00	3.00	3.00	1.00
Solid Waste Collection Fund	21.00	--	--	--
Solid Waste Disposal Facility	10.00	10.00	9.00	9.00
TOTAL SPECIAL FUNDS	<u>1,504.94</u>	<u>1,378.41</u>	<u>1,338.32</u>	<u>1,334.54</u>
TOTAL ALL FUNDS	<u>4,275.99</u>	<u>4,181.63</u>	<u>4,144.12</u>	<u>4,144.59</u>

(1) The Coroner became a separate component unit in 2001.

Full-time Equivalent Employees Allotted in Annual Budget

2002	2001	2000	1999	1998	1997
4.00	4.00	3.00	3.00	--	--
1.00	7.00	7.00	7.00	7.00	9.00
40.00	40.00	40.00	40.00	40.00	40.00
146.00	146.00	148.50	145.00	145.00	140.00
20.55	20.55	19.55	18.55	18.05	18.55
--	-- (1)	10.00	10.40	10.40	10.40
41.00	44.00	44.00	44.00	45.00	45.00
6.00	6.00	6.00	5.00	5.00	5.00
33.00	33.00	27.40	27.00	27.00	23.00
8.50	8.50	9.50	9.50	9.50	13.50
111.00	120.00	120.00	120.00	120.00	126.00
583.00	585.00	585.00	583.00	582.00	582.00
9.50	10.50	10.50	10.50	10.50	10.50
41.00	47.00	47.00	49.00	50.00	55.00
33.00	33.00	33.00	33.00	33.00	33.00
85.00	85.00	85.00	83.00	83.00	83.00
9.00	10.00	12.00	11.00	11.00	11.00
1.00	1.00	1.00	1.00	1.00	--
97.50	100.50	99.50	98.50	94.50	89.50
22.00	22.00	22.00	22.00	21.00	19.00
837.00	840.00	840.25	840.25	837.25	836.25
4.00	3.00	3.00	3.00	3.00	3.00
678.00	704.00	713.25	714.25	717.25	731.00
14.00	20.00	20.00	20.00	20.00	20.00
<u>2,825.05</u>	<u>2,890.05</u>	<u>2,906.45</u>	<u>2,897.95</u>	<u>2,890.45</u>	<u>2,903.70</u>
261.50	261.50	252.25	250.25	248.25	247.25
329.11	306.79	320.65	321.35	323.10	320.10
342.00	351.00	354.00	356.00	361.00	365.00
85.00	79.73	77.00	74.00	75.00	74.00
18.00	18.00	18.00	18.00	18.00	17.00
45.00	46.00	49.00	49.00	49.00	53.00
9.00	9.00	9.00	9.00	9.00	3.00
4.00	4.00	4.00	4.00	4.00	4.00
135.00	135.00	125.00	124.00	120.00	108.00
12.00	13.00	12.00	12.00	12.00	12.00
33.50	33.50	33.50	31.50	31.50	31.50
2.00	2.00	7.00	7.00	7.00	7.00
9.00	9.00	9.00	9.00	9.00	9.00
28.00	27.00	27.00	26.00	26.00	24.00
1.00	1.00	1.00	1.00	2.00	1.00
--	--	--	--	--	--
9.00	10.00	11.00	12.00	12.00	12.00
<u>1,323.11</u>	<u>1,306.52</u>	<u>1,309.40</u>	<u>1,304.10</u>	<u>1,306.85</u>	<u>1,287.85</u>
<u>4,148.16</u>	<u>4,196.57</u>	<u>4,215.85</u>	<u>4,202.05</u>	<u>4,197.30</u>	<u>4,191.55</u>

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
OPERATING INDICATORS BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS**

Function:	FISCAL YEAR			
	2006	2005	2004	2003
Public Safety:				
Police				
Physical arrests(3)	15,034	12,182 (4)	11,035	7,768
Parking violations	24,365	19,481 (4)	14,613	13,406
Traffic violations (6)	107,089	65,071 (4)	38,543	41,077
Fire				
Number of responses	26,886	26,498	22,955	21,152
Inspections	13,932	12,810	20,736	15,965
Emergency Medical Services				
Number of emergency responses	48,264	49,583	43,592	40,902
Number of patient transports	24,393	26,306	23,935	23,825
Communications district				
Number of 911 calls (in thousands)	368,486	353,000 (8)	311,000	310,000
Transportation				
Parish street maintenance program				
Number of miles of new streets	4	10	2	6
Rehab streets and roads	24 (11)	40	45	46
Number of potholes repaired	2,347	165	242	202
Airport				
Number of enplanements	534,709	523,417	375,412	362,766
Sanitation:				
Wastewater				
Average daily sewerage treatment (millions of gallons)	21,534	22,251	26,169	22,046
Solid Waste Disposal				
Average daily tonnage accepted at Landfill (10)	1,438	1,379	1,434	1,551
Culture-Recreation				
Libraries				
Total registered borrowers	341,179	316,977	289,681	288,616 (1)
Total items circulated	2,396,323	2,440,000	2,573,393	2,486,503
Total reference questions answered	645,320	615,534	574,936	599,013
New branch libraries opened	--	3	1	--

Notes:

- (1) Library card registration drive at public and private schools, malls, fairs, festivals, universities, etc.
- (2) Cardholders who had not used cards in past 3 years were purged in 1997 and again in 2001.
- (3) Physical arrests; fingerprint process, summons not included
- (4) Through November 2005
- (5) Automated Fingerprint Identification System
- (6) Moving violations
- (7) Increase in calls due to the serial killer investigation in 2001.
- (8) Increase in calls due to Hurricanes Katrina and Rita in 2005.
- (9) 1/2 % Road Improvement Sales Tax rededicated partially for maintenance
- (10) Tonnage without recycling. No adjustment for unscheduled closings of the landfill.
- (11) Road Rehab reflects a reduction to 27% of the Road Sales Tax money.

FISCAL YEAR					
2002	2001	2000	1999	1998	1997
8,406	9,040	9,729	9,173	9,240	3,276 (5)
9,852	16,458	11,837	18,223	NA	NA
41,857	43,926	59,936	83,537	NA	NA
21,051	20,993	21,604	26,228	25,983	25,999
16,315	17,626	15,617	28,182	18,795	18,523
40,248	39,051	38,373	37,845	37,108	36,550
24,071	22,980	23,062	22,848	21,907	21,187
343,000	348,000 (7)	310,000	300,000	275,000	275,000
5	6	14	11	8	6
49	51	58	50 (9)	95	126
177	218	120	84	NA	NA
380,503	379,843	435,233	426,716	462,937	474,774
23,513	22,432	19,769	19,081	24,578	27,088
1,621	1,600	1,515	1,416	1,455	1,416
128,769	130,419 (2)	253,192	247,000	178,949	181,652 (2)
2,357,979	2,293,539	2,255,357	2,299,948	2,407,161	2,439,365
629,419	616,437	589,435	587,670	615,607	425,906
1	2	--	--	--	2

Sources:

City only:

Baton Rouge Police Department

Baton Rouge Fire Department

Parish-wide:

EBR Parish Emergency Medical Services

EBR Parish Communications District

City-Parish Department of Public Works

GBR Airport District

EBR Parish Library

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
CAPITAL ASSET STATISTICS BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS**

Major Programs	FISCAL YEAR				
	2006	2005	2004	2003	2002
General Government					
Number of general government buildings	10	10	10	10	10
Public Safety					
Number of police stations	5	5	5	5	5
Police patrol units(1)	398	264	201	105	62
Number of fire stations	19	19	19	19	19
Fire trucks	39	38	38	38	38
Number of EMS stations	12	11	11	11	11
Ambulances	21	20	20	20	20
Correction facilities	2	2	2	2	2
Transportation					
Miles of streets	1,754	1,750	1,741	1,734	1,727
Number of streetlights	34,725	34,725	34,725	34,725	34,508
Number of traffic signals	468	463	458	453	448
Sanitation					
Miles of sanitary sewers	100	95	84	80	74
Miles of storm sewers	82	78	64	61	54
Culture and Recreation					
Number of library branches	13	13	13	13	13
Number of community centers	6	6	6	6	6
Conservation and Development					
Number of Headstart centers	7	7	7	5	5
Health and Welfare					
Number of Health and Welfare buildings	7	7	7	7	7

Notes:

(1) Includes all marked assigned units and motorcycles

Sources:

City only:

Baton Rouge Fire Department

Parish-wide:

EBR Parish Emergency Medical Services

EBR Parish Communications District

City-Parish Department of Public Works

EBR Parish Library

City Parish Fixed Asset Records

FISCAL YEAR				
2001	2000	1999	1998	1997
10	10	10	10	10
5	5	5	5	5
N/A	N/A	N/A	N/A	N/A
19	19	19	19	19
38	38	38	38	36
11	11	9	9	9
20	20	18	18	18
2	2	2	2	2
1,720	1,713	1,706	1,699	1,692
34,508	34,508	34,363	34,187	34,117
443	438	433	428	423
67	57	41	26	15
48	40	26	16	5
13	13	13	13	13
6	6	6	6	6
5	4	4	4	4
7	7	7	7	7

