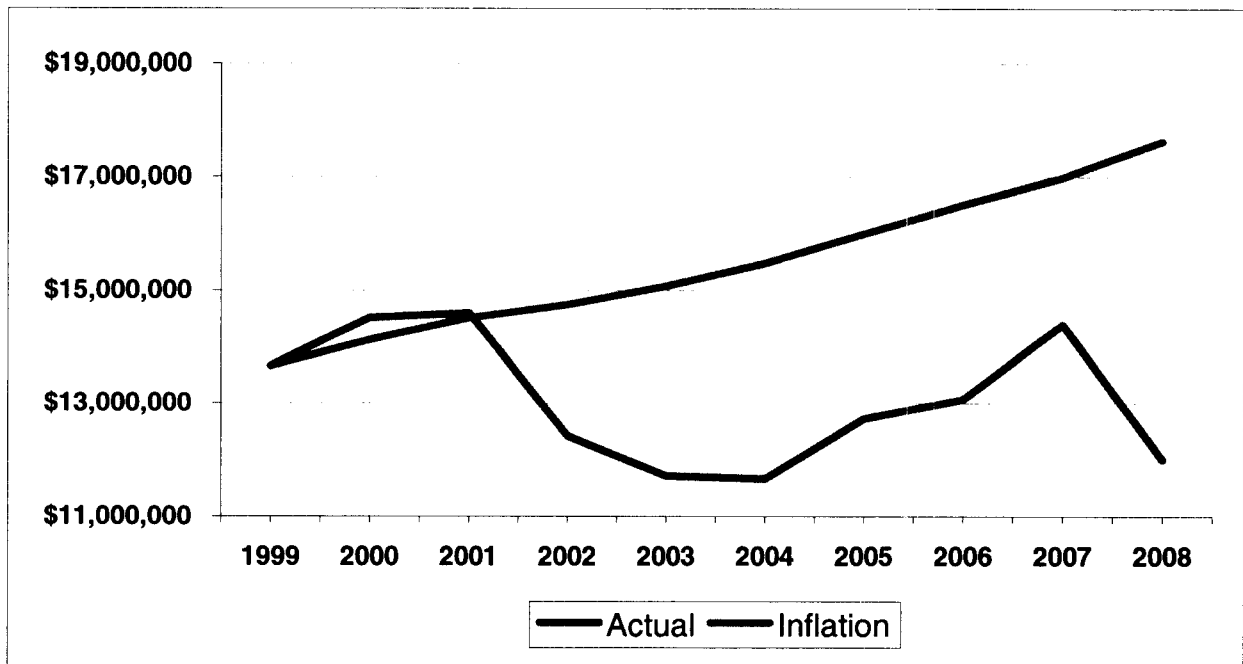


# MISCELLANEOUS



Year	Average CPI-U	Actual	Inflation
1999	166.6	\$13,641,386	\$13,641,386
2000	172.2	14,498,962	14,099,920
2001	177.0	14,578,590	14,492,949
2002	179.9	12,416,115	14,730,404
2003	184.0	11,715,404	15,066,117
2004	188.9	11,662,849	15,467,334
2005	195.3	12,725,348	15,991,373
2006	201.6	13,066,323	16,507,223
2007	207.3	14,378,643	16,973,945
2008	215.2	12,009,008	17,620,806

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 erratic and affect the total each year.

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## INTEREST EARNINGS ON INVESTMENTS

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

### LEGAL AUTHORIZATION

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

### 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			
QUARTER	2005		2006		2007		2008	
	\$	%	\$	%	\$	%	\$	%
1st	135,074	16.62%	343,978	18.91%	515,346	22.16%	392,406	31.94%
2nd	209,584	42.41%	405,860	41.21%	635,987	49.50%	331,889	58.96%
3rd	215,670	68.95%	547,314	71.30%	543,132	72.86%	256,972	79.87%
4th	231,054	97.38%	522,684	100.03%	567,245	97.25%	213,000	97.21%
Other	21,296	100.00%	(467)	100.00%	64,035	100.00%	34,276	100.00%
TOTAL	812,678		1,819,369		2,325,745		1,228,543	

INTEREST EARNINGS ON INVESTMENTS (PARISH)					ACCOUNT NUMBER 002 . . 481000			
QUARTER	2005		2006		2007		2008	
	\$	%	\$	%	\$	%	\$	%
1st	62,783	15.44%	189,797	18.53%	333,911	22.46%	248,035	28.05%
2nd	98,569	39.67%	208,767	38.92%	420,602	50.75%	224,561	53.44%
3rd	104,483	65.36%	303,839	68.59%	364,079	75.24%	195,439	75.54%
4th	122,330	95.43%	321,685	100.00%	346,605	98.56%	185,454	96.51%
Other	18,580	100.00%	0	100.00%	21,471	100.00%	30,887	100.00%
TOTAL	406,745		1,024,088		1,486,668		884,376	
COMB/% Chg	1,219,423	151.65%	2,843,457	133.18%	3,812,413	34.08%	2,112,919	-44.58%

NOTE: Amounts noted above under "Other" include interest earnings on solid waste user fees, amounts earned on funds held in escrow for payment of property taxes, and other miscellaneous amounts. Interest rates, along with certain revenues, rose substantially during 2005 and 2006; at a slower pace in 2007; and decreased substantially in 2008 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	2005	2006	2007	2008
General Fund	1,219,423	2,843,457	3,812,413	2,112,919
Health & Dental Managerial Fund	43,308	84,111	132,245	46,588
Postemployment Benefits Fund	(2,380)	3,524	48,919	20,868
Insurance Reserve Fund	879,513	1,313,969	1,430,831	918,107
TOTAL CAFR	<u>2,139,864</u>	<u>4,245,061</u>	<u>5,424,408</u>	<u>3,098,482</u>

## 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 was adjusted annually based upon the Consumer Price Index. The rate since 2002 has been \$1,631.25 per month, 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						
MONTH	2005		2006		2007		2008	
	\$	%	\$	%	\$	%	\$	%
January	1,631	8.33%	0	0.00%	3,563	20.19%	0	0.00%
February	1,631	16.66%	0	0.00%	0	20.19%	1,631	7.69%
March	3,263	33.33%	0	0.00%	0	20.19%	1,631	15.38%
April	0	33.33%	1,631	8.21%	2,662	35.28%	3,262	30.76%
May	1,631	41.67%	0	8.21%	1,631	44.53%	1,631	38.46%
June	1,631	50.00%	0	8.21%	0	44.53%	3,262	53.84%
July	1,631	58.33%	0	8.21%	0	44.53%	0	53.84%
August	1,631	66.66%	1,631	16.41%	0	44.53%	3,263	69.23%
September	1,632	75.00%	0	16.41%	3,263	63.02%	0	69.23%
October	1,632	83.34%	1,631	24.62%	4,894	90.76%	3,263	84.61%
November	1,631	91.67%	1,632	32.83%	0	90.76%	0	84.61%
December	1,631	100.00%	13,350	100.00%	1,631	100.00%	3,263	100.00%
<b>TOTAL/% Chg</b>	<b>19,575</b>	<b>9.09%</b>	<b>19,875</b>	<b>1.53%</b>	<b>17,644</b>	<b>-11.23%</b>	<b>21,206</b>	<b>20.19%</b>

NOTE: There was an overpayment of \$300 in 2006, which was recouped in 2007. Before February 2007, the monthly rental checks received from Ingram Barge Company were posted to the wrong months. However, the result of correcting this is that only eleven monthly payments were posted in 2007. The large amount posted in December 2006 represents a correction of amounts posted to the wrong revenue account during the year.

## RENTALS — BUILDINGS

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

### 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.

### 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.

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 2006 rate was \$12,000 per month, which increased to \$12,236.40 per month in 2007 and to \$12,763.29 in 2008. See a copy of the lease on file in the Budgeting Division. As of February 2009, 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.

**MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:**

<b>RENTALS - BUILDINGS (CITY)</b>				<b>ACCOUNT NUMBER 001 . . 482200</b>				
<b>MONTH</b>	<b>2005</b>		<b>2006</b>		<b>2007</b>		<b>2008</b>	
	<b>\$</b>	<b>%</b>	<b>\$</b>	<b>%</b>	<b>\$</b>	<b>%</b>	<b>\$</b>	<b>%</b>
January	0	0.00%	0	0.00%	0	0.00%	0	0.00%
February	0	0.00%	12,000	5.33%	12,000	5.26%	12,764	5.45%
March	20,275	25.00%	32,275	19.67%	32,275	19.42%	33,038	19.55%
April	0	25.00%	12,000	25.00%	12,709	25.00%	12,764	25.00%
May	0	25.00%	12,000	30.33%	12,236	30.37%	12,764	30.45%
June	20,275	50.00%	32,275	44.67%	32,512	44.63%	33,038	44.55%
July	0	50.00%	12,000	50.00%	12,236	50.00%	12,764	50.00%
August	0	50.00%	12,000	55.33%	12,236	55.37%	12,764	55.45%
September	20,275	75.00%	32,275	69.67%	32,512	69.63%	33,039	69.55%
October	0	75.00%	12,000	75.00%	12,236	75.00%	12,764	75.00%
November	0	75.00%	12,000	80.33%	12,237	80.37%	12,764	80.45%
December	20,275	100.00%	44,275	100.00%	44,748	100.00%	45,802	100.00%
<b>TOTAL</b>	<b>81,100</b>		<b>225,100</b>		<b>227,937</b>		<b>234,265</b>	

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.

<b>RENTALS - BUILDINGS (PARISH)</b>				<b>ACCOUNT NUMBER 002 . . 482200</b>				
<b>MONTH</b>	<b>2005</b>		<b>2006</b>		<b>2007</b>		<b>2008</b>	
	<b>\$</b>	<b>%</b>	<b>\$</b>	<b>%</b>	<b>\$</b>	<b>%</b>	<b>\$</b>	<b>%</b>
January	60	8.45%	60	8.45%	58	8.29%	58	4.14%
February	60	16.90%	60	16.90%	58	16.57%	58	8.29%
March	59	25.21%	59	25.21%	59	25.00%	59	12.50%
April	59	33.52%	59	33.52%	58	33.29%	58	16.64%
May	59	41.83%	59	41.83%	58	41.57%	58	20.79%
June	59	50.14%	59	50.14%	59	50.00%	59	25.00%
July	59	58.45%	59	58.45%	58	58.29%	58	29.14%
August	59	66.76%	59	66.76%	58	66.57%	58	33.29%
September	59	75.07%	59	75.07%	59	75.00%	59	37.50%
October	59	83.38%	59	83.38%	58	83.29%	58	41.64%
November	59	91.69%	59	91.69%	58	91.57%	58	45.79%
December	59	100.00%	59	100.00%	59	100.00%	759	100.00%
<b>TOTAL</b>	<b>710</b>		<b>710</b>		<b>700</b>		<b>1,400</b>	
<b>COMB/% Chg</b>	<b>81,810</b>	<b>-3.54%</b>	<b>225,810</b>	<b>176.02%</b>	<b>228,637</b>	<b>1.25%</b>	<b>235,665</b>	<b>3.07%</b>

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

**ANALYSIS OF RENTAL REVENUE:**

<b>RENTAL REVENUE</b>	<b>2005</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>
<b>CITY</b>				
Public Defender	0	144,000	146,837	153,165
Community Development	81,100	81,100	81,100	81,100
<b>TOTAL CITY</b>	<b>81,100</b>	<b>225,100</b>	<b>227,937</b>	<b>234,265</b>
<b>PARISH</b>				
Gaming Control	710	710	700	700
<b>TOTAL PARISH</b>	<b>710</b>	<b>710</b>	<b>700</b>	<b>700</b>
<b>TOTAL</b>	<b>81,810</b>	<b>225,810</b>	<b>228,637</b>	<b>234,965</b>

## 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			
MONTH	2005		2006		2007		2008	
	\$	%	\$	%	\$	%	\$	%
January	4,822	8.33%	4,822	8.33%	4,822	8.33%	4,822	8.33%
February	4,822	16.67%	4,822	16.67%	4,822	16.67%	4,822	16.67%
March	4,822	25.00%	4,822	25.00%	4,822	25.00%	4,822	25.00%
April	4,822	33.33%	4,822	33.33%	4,822	33.33%	4,822	33.33%
May	4,822	41.67%	4,822	41.67%	4,822	41.67%	4,822	41.67%
June	4,821	50.00%	4,821	50.00%	4,821	50.00%	4,821	50.00%
July	4,822	58.33%	4,822	58.33%	4,822	58.33%	4,822	58.33%
August	4,822	66.67%	4,822	66.67%	4,822	66.67%	4,822	66.67%
September	4,822	75.00%	4,822	75.00%	4,822	75.00%	4,822	75.00%
October	4,822	83.33%	4,822	83.33%	4,822	83.33%	4,822	83.33%
November	4,821	91.67%	4,821	91.67%	4,821	91.67%	4,821	91.67%
December	4,822	100.00%	4,822	100.00%	4,822	100.00%	4,822	100.00%
TOTAL/% Chg	57,862	0.00%	57,862	0.00%	57,862	0.00%	57,862	0.00%

NOTE: Rental payments for the Training Center are not necessarily posted in the month earned.

**OIL, GAS, & MINERAL ROYALTIES  
OIL, GAS, AND 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 2009:

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.

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

Unleased working interest in the **Port Hudson Field (operator is BP America Production Company)**.

The terms of the various leases provide for revenues to the parish at the amounts and rates for **bonuses, annual rentals, semiannual shut-in payments, and royalties** listed below. A bonus is an amount paid in cash at the inception of the lease and usually consists of the first year's rental payment plus an additional amount of up to one year's rental as actual bonus. Rental payments are made to keep the lease in effect

until production is achieved. Shut-in payments are made when there is a well capable of producing gas in paying quantities but gas is not being used or marketed because of a lack of a reasonable market or marketing facilities or governmental restrictions. In such cases the well is shut in, and the lease is kept in effect by semiannual payments to the lessor. Royalties are calculated as a percentage of the value of actual production.

State Lease #9192:

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

State Lease #18482:

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

May 30, 1977, lease of Oak Cluster:

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

**MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:**

OIL, GAS, & MINERAL ROYALTIES (PARISH)					ACCOUNT NUMBER 002 . . 482310			
MONTH	2005		2006		2007		2008	
	\$	%	\$	%	\$	%	\$	%
January	0	0.00%	777	0.63%	301	0.32%	238	0.16%
February	2,508	1.86%	700	1.21%	110	0.44%	335	0.39%
March	9,275	8.75%	31,139	26.61%	5,756	6.65%	9,109	6.62%
April	8,396	14.98%	11,128	35.69%	4,967	12.01%	17,762	18.77%
May	7,506	20.56%	11,190	44.82%	7,765	20.39%	12,687	27.45%
June	9,270	27.44%	7,528	50.97%	7,210	28.17%	1,701	28.62%
July	11,292	35.83%	9,765	58.93%	2,510	30.88%	22,302	43.87%
August	2,436	37.64%	7,017	64.66%	14,535	46.56%	15,301	54.34%
September	16,712	50.05%	7,013	70.38%	295	46.88%	1,880	55.62%
October	2,606	51.98%	8,923	77.66%	12,634	60.51%	23,305	71.57%
November	8,944	58.62%	864	78.37%	14,667	76.33%	221	71.72%
December	55,723	100.00%	26,512	100.00%	21,936	100.00%	41,345	100.00%
TOTAL	134,668		122,556		92,686		146,186	

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

OIL, GAS, & MINERAL BONUSES & RENTALS (PARISH)					ACCOUNT NUMBER 002 . . 482320			
MONTH	2005		2006		2007		2008	
	\$	%	\$	%	\$	%	\$	%
TOTAL	4,185		1,869		0		0	
COMB/% Chg	138,853	25.64%	124,425	-10.39%	92,686	-25.51%	146,186	57.72%

**AIRPORT OBLIGATION PAYABLE  
AIRPORT 2001 PFC NOTE**

REVENUE TYPE	FUND . . OBJECT
Miscellaneous Revenues	City 001 . . 483100 Airport Obligation Payable City 001 . . 483101 Airport 2001 PFC Note

**LEGAL AUTHORIZATION**

FEDERAL	STATE	LOCAL
N/A	N/A	Intergovernmental Contract and Local Service Agreement, §5.2, 2/13/80 Promissory Notes, 11/5/97 Promissory Note, 9/5/01

**INTERPRETATION OF LEGAL AUTHORIZATION:**

**Local:** Article V, Section 2 of the Intergovernmental Contract and Local Services Agreement entered into on February 13, 1980, between the City of Baton Rouge and the Greater Baton Rouge Airport District states that the Airport District agrees to pay the city rent for the lease, use, possession, and control of the 1980 Project and Ryan Airport in the principal amount of \$11,300,000, plus interest thereon at the rate of 7.86% per annum, payable in annual installments commencing in the year following completion of the terminal building. That obligation was paid in full in July 2005.

**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 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 2001A bonds.

**COLLECTION AND TRANSMITTAL OF FUNDS:**

**Collector:** Department of Finance—Accounting Division.

**Transmittal:** Rental payments on the Intergovernmental Contract dated 2/13/80 are recorded on interest payment due dates of March 15 and September 15. At the end of each year an accrual is done for that year's portion of the payment due the following March. Payments on the 1997 note are recorded monthly. Payments on the 2001 note are 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 Greater Baton Rouge Airport District's annual rent and Terminal Improvement Project obligation to the city:

<b>YEAR</b>	<b>1980 NOTE</b>	<b>1997 NOTE 1 (PFC's)</b>	<b>1997 NOTE 2 (Rates)</b>	<b>INTEREST EARNINGS/RESERVE OFFSET*</b>	<b>2001 NOTE **</b>	<b>TOTAL</b>
1983-1996	14,972,338					14,972,338
1997	1,103,095	209,214	242,187	(74,775)		1,479,721
1998	1,100,276	1,057,663	1,235,297	(231,134)		3,162,102
1999	1,097,234	941,299	1,089,581	(122,150)		3,005,964
2000	1,093,956	946,520	1,096,629	(158,430)		2,978,675
2001	1,090,418	556,267	1,117,301	(57,326)	165,825	2,872,485
2002	1,086,602		1,144,326	(32,020)	397,980	2,596,887
2003	1,082,485		1,167,584	(38,906)	397,647	2,608,810
2004	1,078,045		1,184,040	(39,379)	398,597	2,621,302
2005	1,073,265		696,144	(3,814)	387,363	2,152,959
2006					398,363	398,363
2007					400,998	400,998
2008					406,459	406,459
2009					415,292	415,292
2010					424,276	424,276
2011					431,553	431,553
2012					440,719	440,719
2013					446,686	446,686
2014					450,756	450,756
2015					454,594	454,594
2016					458,547	458,547
2017					465,093	465,093
2018					469,469	469,469
2019					473,320	473,320
2020					477,153	477,153
2021					281,415	281,415
<b>TOTAL</b>	<b>24,777,714</b>	<b>3,710,963</b>	<b>8,973,088</b>	<b>(757,934)</b>	<b>8,642,105</b>	<b>45,345,936</b>

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 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 OBLIGATION PAYABLE (CITY)				ACCOUNT NUMBER 001 . . 483100				
MONTH	2005		2006		2007		2008	
	\$	%	\$	%	\$	%	\$	%
January	98,670	5.59%	0	0.00%	0	0.00%	0	0.00%
February	96,505	11.05%	0	0.00%	0	0.00%	0	0.00%
March	1,172,672	77.47%	0	0.00%	0	0.00%	0	0.00%
April	99,415	83.10%	0	0.00%	0	0.00%	0	0.00%
May	99,436	88.73%	0	0.00%	0	0.00%	0	0.00%
June	99,449	94.37%	0	0.00%	0	0.00%	0	0.00%
July	99,449	100.00%	0	0.00%	0	0.00%	0	0.00%
August	0	100.00%	0	0.00%	0	0.00%	0	0.00%
September	0	100.00%	0	0.00%	0	0.00%	0	0.00%
October	0	100.00%	0	0.00%	0	0.00%	0	0.00%
November	0	100.00%	0	0.00%	0	0.00%	0	0.00%
December	0	100.00%	0	0.00%	0	0.00%	0	0.00%
TOTAL	1,765,596	-20.57%	0	-100.00%	0	0.00%	0	0.00%

NOTE: The above account received the payments on the 1980 note as well as the 1997 notes.

AIRPORT 2001 PFC NOTE (CITY)				ACCOUNT NUMBER 001 . . 483101				
MONTH	2005		2006		2007		2008	
	\$	%	\$	%	\$	%	\$	%
January	0	0.00%	0	0.00%	0	0.00%	0	0.00%
February	20,048	5.18%	18,981	4.76%	17,848	4.45%	16,962	4.17%
March	0	5.18%	0	4.76%	0	4.45%	0	4.17%
April	0	5.18%	0	4.76%	0	4.45%	0	4.17%
May	0	5.18%	0	4.76%	0	4.45%	0	4.17%
June	0	5.18%	0	4.76%	0	4.45%	0	4.17%
July	0	5.18%	213,057	58.25%	215,007	58.07%	0	4.17%
August	213,623	60.32%	0	58.25%	0	58.07%	218,438	57.91%
September	(12,050)	57.21%	0	58.25%	0	58.07%	0	57.91%
October	0	57.21%	0	58.25%	0	58.07%	0	57.91%
November	0	57.21%	0	58.25%	0	58.07%	0	57.91%
December	165,742	100.00%	166,325	100.00%	168,143	100.00%	171,059	100.00%
TOTAL	387,363		398,363		400,998		406,459	
COMB/% Chg	2,152,959	-17.87%	398,363	-81.50%	400,998	0.66%	406,459	1.36%

NOTE: The negative amount shown in September 2005 represented a reduction in the debt service reserve.

## 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, 4/6/92 Act of Credit Sale, 5/12/92

### 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	YEAR	AMOUNT
1992	\$8,810,212.39	1999	\$7,052,975.64	2006	\$6,944,565.50
1993	8,336,980.20	2000	6,959,290.14	2007	6,967,193.31
1994	9,290,914.69	2001	6,891,653.43	2008	6,992,327.04
1995	9,289,058.01	2002	6,877,779.18	2009	7,019,135.02
1996	9,289,162.37	2003	6,891,386.26	2010	7,048,841.53
1997	8,415,915.67	2004	6,905,108.44	2011	4,040,080.80
1998	7,148,784.27	2005	6,923,929.47	<b>TOTAL</b>	<b>148,095,293.36</b>

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

E.B.R. SEWERAGE COMMISSION NOTE (CITY)				ACCOUNT NUMBER 001 . . 483110				
MONTH	2005		2006		2007		2008	
	\$	%	\$	%	\$	%	\$	%
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	1,414,351	20.67%	1,245,709	17.94%	1,062,329	15.25%	862,913	12.34%
July	0	20.67%	0	17.94%	0	15.25%	0	12.34%
August	(82,295)	19.47%	0	17.94%	0	15.25%	0	12.34%
September	0	19.47%	0	17.94%	0	15.25%	0	12.34%
October	0	19.47%	0	17.94%	0	15.25%	0	12.34%
November	0	19.47%	0	17.94%	0	15.25%	0	12.34%
December	5,509,579	100.00%	5,698,857	100.00%	5,904,864	100.00%	6,129,414	100.00%
TOTAL/% Chg	6,841,635	-0.92%	6,944,566	1.50%	6,967,193	0.33%	6,992,327	0.36%

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 of 001..483110 was \$82,295.

## 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			
MONTH	2005		2006		2007		2008	
	\$	%	\$	%	\$	%	\$	%
March	1,557	6.94%	0	0.00%	0	0.00%	3,533	100.00%
April	6,133	34.26%	0	0.00%	0	0.00%	0	100.00%
September	19,291	120.19%	0	0.00%	0	0.00%	0	100.00%
December	(4,532)	100.00%	0	0.00%	0	0.00%	0	100.00%
TOTAL/% Chg	22,449	100.00%	0	-100.00%	0	0.00%	3,533	100.00%

NOTE: It often happens that costs associated with emergency operations are not recovered until much later. On May 30, 2005, a train derailment occurred in the downtown Baton Rouge area. Of the \$19,291 received from the railway to reimburse the costs for this incident, \$4,532 was transferred from this revenue account to other funds for the benefit of non-General Fund departments that assisted in the emergency operations.

## CONTINGENT RECEIPTS

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

### LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	N/A	<i>The Plan of Government § 8.01</i>

### 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				
MONTH	2005		2006		2007		2008	
	\$	%	\$	%	\$	%	\$	%
January	170	1.03%	1,093	4.15%	3,379	7.10%	573	3.74%
February	2,633	16.96%	357	5.51%	19,874	48.87%	764	8.73%
March	899	22.41%	7,830	35.27%	6,292	62.10%	597	12.63%
April	26,791	184.55%	988	39.02%	(6,884)	47.63%	2,038	25.95%
May	442	187.22%	208	39.81%	1,237	50.23%	813	31.26%
June	1,304	195.12%	2,488	49.27%	12,051	75.55%	596	35.15%
July	3,097	213.86%	1,404	54.61%	1,314	78.32%	6,882	80.11%
August	624	217.64%	2,526	64.21%	53	78.43%	844	85.63%
September	305	219.48%	(377)	62.77%	6,785	92.69%	8,092	138.49%
October	3,980	243.57%	461	64.53%	2,866	98.71%	3,112	158.82%
November	188	244.71%	1,398	69.84%	13,917	127.96%	(8,982)	100.14%
December	(23,910)	100.00%	7,936	100.00%	(13,304)	100.00%	(22)	100.00%
TOTAL	16,523		26,312		47,580		15,307	

CONTINGENT RECEIPTS (PARISH)				ACCOUNT NUMBER 002 . . 484200				
MONTH	2005		2006		2007		2008	
	\$	%	\$	%	\$	%	\$	%
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	93	0.46%	0	0.00%	5,158	48.22%	0	0.00%
June	0	0.46%	0	0.00%	4,539	90.65%	0	0.00%
July	0	0.46%	178	97.27%	0	90.65%	80	11.83%
August	20,109	99.16%	0	97.27%	0	90.65%	0	11.83%
September	0	99.16%	0	97.27%	0	90.65%	0	11.83%
October	0	99.16%	0	97.27%	0	90.65%	0	11.83%
November	0	99.16%	0	97.27%	0	90.65%	0	11.83%
December	172	100.00%	5	100.00%	1,000	100.00%	596	100.00%
TOTAL	20,374		183		10,697		676	
COMB/% Chg	36,897	-6.77%	26,495	-28.19%	58,277	119.95%	15,983	-72.57%

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 2005, three large checks were posted: two were from the Louisiana DOTD totaling \$26,505.97 for road projects, and the other was from Shell Pipeline for \$20,000, representing compensation for right-of-way costs. In 2006, a check for \$7,359.47 representing sales tax was deposited into this account because its purpose was not clear at first; by the time its purpose was discovered, it was too late to transfer the amount within 2006 revenues. In February, 2007, a check was received for \$19,134.41 representing refund of a duplicate payment. In September, 2008, a check for \$8,410.61 was received from Siemens Water Tech Corp. and deposited into this account; in December of that year it was determined that that check represented a refund of a duplicate payment from the Sewer Operations Fund, and the amount was moved into the correct account.

## 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, 7/26/95

### INTERPRETATION OF LEGAL AUTHORIZATION:

**Local:** Metropolitan Council **Resolution 36031** of July 26, 1995, created this revenue with all proceeds going to the Juvenile Services Children's Fund to provide items for needy clients such as food, clothing, school supplies, and fees for movies and sports events. Expenditures are limited to \$50 for a single function or event.

### 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. This appropriation, known as the Children's Fund, is used to provide items such as food, clothing, school supplies, and fees for movies and sports events for children certified as needy.

### PAYOR OF FEE:

The **vending machine companies** pay a commission on items sold from its machines located in the Juvenile Court building.

### 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 is now 10%.

### MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

JUVENILE SERVICES VENDING MACHINE COMMISSIONS (CITY)					ACCOUNT NUMBER 001 . . 484210			
MONTH	2005		2006		2007		2008	
	\$	%	\$	%	\$	%	\$	%
January	14	1.93%	280	9.62%	0	0.00%	0	0.00%
February	0	1.93%	221	17.21%	0	0.00%	0	0.00%
March	140	21.24%	256	26.00%	639	37.92%	0	0.00%
April	0	21.24%	258	34.87%	0	37.92%	296	17.48%
May	156	42.76%	256	43.66%	511	68.25%	145	26.05%
June	63	51.45%	213	50.98%	0	68.25%	152	35.03%
July	0	51.45%	273	60.36%	303	86.23%	0	35.03%
August	0	51.45%	227	68.16%	0	86.23%	280	51.57%
September	0	51.45%	228	75.99%	0	86.23%	0	51.57%
October	148	71.86%	263	85.02%	232	100.00%	0	51.57%
November	39	77.24%	0	85.02%	0	100.00%	98	57.35%
December	165	100.00%	436	100.00%	0	100.00%	722	100.00%
<b>TOTAL/% Chg</b>	<b>725</b>	<b>-21.37%</b>	<b>2,911</b>	<b>301.52%</b>	<b>1,685</b>	<b>-42.12%</b>	<b>1,693</b>	<b>0.47%</b>

## 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, § 12:520–526

### 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, § 12:520–526** 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							
MONTH	2005		2006		2007		2008		
	\$	%	\$	%	\$	%	\$	%	
January	6,094	5.73%	3,902	2.04%	(84,332)	120.58%	9,026	7.28%	
February	3,612	9.13%	7,412	5.91%	50,283	48.68%	2,974	9.68%	
March	10,301	18.82%	6,275	9.20%	11,819	31.78%	10,911	18.48%	
April	3,209	21.83%	3,010	10.77%	5,443	24.00%	39,351	50.23%	
May	9,795	31.05%	15,383	18.81%	23,711	-9.90%	8,936	57.44%	
June	4,462	35.24%	105,963	74.21%	17,281	-34.61%	5,642	61.99%	
July	14,199	48.60%	8,633	78.72%	16,520	-58.23%	13,015	72.50%	
August	6,314	54.53%	4,188	80.91%	7,848	-69.45%	4,761	76.34%	
September	9,801	63.75%	8,716	85.47%	12,479	-87.29%	7,503	82.39%	
October	12,052	75.09%	7,190	89.23%	8,397	-99.30%	1,000	83.20%	
November	8,476	83.06%	2,386	90.47%	(143,574)	105.98%	7,024	88.86%	
December	18,016	100.00%	18,223	100.00%	4,184	100.00%	13,803	100.00%	
TOTAL/% Chg	106,331	43.12%	191,281	79.89%	(69,941)	-136.56%	123,946	-277.22%	

NOTE: In June of 2006, a check in the amount of \$89,473 was received from Commerce Title & Abstract Co. to pay off condemnation liens on property purchased by Habitat for Humanity.

In 2007, it was discovered that payment for certain liens that should have been credited to the Community Development fund had been instead posted to this General Fund account, and those amounts were moved to the proper account. The condemnation lien revenues moved consisted of one payment of \$89,506.45, originally credited to this account in 2001, as well as 36 smaller payments totaling \$144,849.95 that had been received over a period of years beginning in 1995. If it had not been for these two large negative amounts, total collections in this account for 2007 would have been \$164,415.25, and the decrease in 2008 would have been only 24.61%.

## 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 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				ACCOUNT NUMBER 001 . . 488110				
MONTH	2005		2006		2007		2008	
	\$	%	\$	%	\$	%	\$	%
January	141	8.15%	617	10.63%	0	0.00%	635	6.70%
February	79	12.71%	762	23.77%	421	7.51%	630	13.35%
March	112	19.18%	663	35.19%	367	14.05%	723	20.97%
April	169	28.94%	497	43.76%	390	21.01%	896	30.43%
May	269	44.48%	887	59.05%	462	29.25%	968	40.64%
June	99	50.20%	529	68.17%	672	41.23%	620	47.18%
July	58	53.55%	423	75.46%	196	44.73%	704	54.60%
August	198	64.99%	0	75.46%	453	52.81%	929	64.41%
September	78	69.50%	636	86.42%	589	63.31%	882	73.71%
October	140	77.59%	452	94.21%	844	78.37%	1,181	86.17%
November	156	86.60%	336	100.00%	531	87.84%	731	93.88%
December	232	100.00%	0	100.00%	682	100.00%	580	100.00%
<b>TOTAL/% Chg</b>	<b>1,731</b>	<b>-16.09%</b>	<b>5,802</b>	<b>235.18%</b>	<b>5,607</b>	<b>-3.36%</b>	<b>9,479</b>	<b>69.06%</b>

NOTE: The charge per meal was increased in 2008, which explains the 69.06% increase in collections.

**CONFISCATED FUNDS — POLICE**

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

**LEGAL AUTHORIZATION**

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

**INTERPRETATION OF LEGAL AUTHORIZATION:**

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

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

**COLLECTION AND TRANSMITTAL OF FUNDS:**

**Collector:** City of Baton Rouge Police Department.

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

**COMPUTATION OF FEE:**

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

- (1) Sixty percent to the law enforcement agency or agencies making the seizure (*it is this portion that is accounted for in this revenue item*);
- (2) Twenty percent to the Criminal Court Fund; and
- (3) Twenty percent to the district attorney's office that employs the attorneys who handled the forfeiture action for the state.

**REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:**

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

MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

CONFISCATED FUNDS - POLICE (CITY)				ACCOUNT NUMBER 001 . . 488510				
MONTH	2005		2006		2007		2008	
	\$	%	\$	%	\$	%	\$	%
January	43	0.01%	0	0.00%	3,756	2.05%	6,325	3.72%
February	17,696	2.95%	1,519	0.41%	75	2.09%	59,812	38.95%
March	236	2.99%	7,927	2.57%	11,604	8.42%	115	39.02%
April	20,159	6.34%	5,193	3.99%	4,212	10.71%	41,579	63.50%
May	392	6.40%	104,791	32.55%	26,780	25.32%	14,780	72.20%
June	39,946	13.04%	40,743	43.66%	1,343	26.05%	4,252	74.71%
July	360,455	72.92%	4,568	44.90%	1,485	26.86%	1,525	75.61%
August	118	72.94%	467	45.03%	69,614	64.82%	33,006	95.04%
September	8,393	74.34%	12,847	48.53%	150	64.90%	225	95.18%
October	60,188	84.34%	183,125	98.44%	15,355	73.27%	6,807	99.18%
November	72,300	96.35%	161	98.49%	75	73.31%	1,160	99.87%
December	21,984	100.00%	5,552	100.00%	48,945	100.00%	225	100.00%
TOTAL/% Chg	601,910	150.90%	366,893	-39.05%	183,394	-50.01%	169,811	-7.41%

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**

<b>REVENUE TYPE</b>	<b>FUND . . OBJECT</b>	
Miscellaneous Revenues	City	001 . . 488530

**LEGAL AUTHORIZATION**

<b>FEDERAL</b>	<b>STATE</b>	<b>LOCAL</b>
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 dependant 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:**

<b>POLICE MISCELLANEOUS REVENUES (CITY)</b>					<b>ACCOUNT NUMBER</b>		<b>001 . . 488530</b>	
<b>MONTH</b>	<b>2005</b>		<b>2006</b>		<b>2007</b>		<b>2008</b>	
	<b>\$</b>	<b>%</b>	<b>\$</b>	<b>%</b>	<b>\$</b>	<b>%</b>	<b>\$</b>	<b>%</b>
January	58,145	16.39%	10,335	3.34%	228	0.06%	508	0.13%
February	20,315	22.12%	1,831	3.93%	46,480	12.05%	24,543	6.36%
March	7,086	24.11%	159	3.98%	51,060	25.22%	128	6.39%
April	300	24.20%	37	3.99%	0	25.22%	115	6.42%
May	616	24.37%	165	4.04%	125	25.25%	72	6.44%
June	476	24.51%	42,149	17.65%	203	25.30%	15,658	10.41%
July	277	24.58%	67	17.68%	60	25.32%	3,353	11.26%
August	13,795	28.47%	3,046	18.66%	1,203	25.63%	56,978	25.72%
September	22,320	34.76%	91,652	48.25%	3,666	26.57%	560	25.86%
October	84,864	58.68%	46,033	63.11%	116,631	56.66%	160,598	66.61%
November	44,224	71.15%	16,500	68.44%	49,528	69.43%	3,234	67.43%
December	102,351	100.00%	97,745	100.00%	118,496	100.00%	128,387	100.00%
<b>TOTAL/% Chg</b>	<b>354,769</b>	<b>-10.64%</b>	<b>309,719</b>	<b>-12.70%</b>	<b>387,680</b>	<b>25.17%</b>	<b>394,134</b>	<b>1.66%</b>

NOTE: 2005 receipts included \$321,854.42 in AFIS reimbursements and \$19,855 in training reimbursements. 2006 receipts included \$273,989.50 in AFIS reimbursements and \$26,750 in training reimbursements. 2007 receipts included \$329,047.57 in AFIS reimbursements. 2008 receipts included \$282,274.99 in AFIS reimbursements and \$15,500 in training reimbursements.

## 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 **\$22.39 per juvenile per day** for state prisoners requiring a non-secure environment and **\$101.14 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 **\$98.78 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			
MONTH	2005		2006		2007		2008	
	\$	%	\$	%	\$	%	\$	%
January	10,280	10.47%	(14,416)	-19.48%	0	0.00%	(44,785)	-17.67%
February	0	10.47%	14,416	0.00%	0	0.00%	44,785	0.00%
March	26,808	37.79%	15,965	21.57%	0	0.00%	72,151	28.47%
April	0	37.79%	0	21.57%	128,316	35.32%	0	28.47%
May	5,210	43.09%	0	21.57%	36,010	45.23%	(62,358)	3.86%
June	0	43.09%	29,228	61.07%	8,724	47.63%	0	3.86%
July	16,669	60.08%	0	61.07%	15,821	51.98%	150,641	63.31%
August	2,902	63.03%	0	61.07%	14,807	56.06%	(5,538)	61.12%
September	1,148	64.20%	0	61.07%	25,306	63.02%	0	61.12%
October	2,121	66.36%	28,809	100.00%	0	63.02%	20,864	69.35%
November	0	66.36%	0	100.00%	53,444	77.73%	0	69.35%
December	33,017	100.00%	0	100.00%	80,917	100.00%	77,669	100.00%
TOTAL/% Chg	98,155	15.96%	74,002	-24.61%	363,345	390.99%	253,429	-30.25%

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

In 2006, reimbursements were not requested from the state in a timely manner. The amounts shown above represent reimbursement for juveniles detained only during the months of January through June of 2006. Reimbursements for the remainder of the year were not requested until 2007 and had to be reflected in 2007 revenues. As a result, 2006 revenues are understated by \$83,280, and 2007 revenues are overstated by the same amount.

Revenues actually earned in the years shown above are as follows:

2005	2006	2007	2008
76,040.71	157,281.72	280,500.13	252,995.39

According to Juvenile Services officials, the actual 78% increase from 2006 to 2007 resulted from the facts that (1) state detainees were remaining in the parish facility for longer periods of time, and (2) the method of tracking the number of detainees was changed.

## PRIVATE DEVELOPER IMPACT FEE CONTRIBUTIONS

REVENUE TYPE	FUND . . OBJECT
Miscellaneous Revenues	Parish      002 . . 489210 . 1017021

### LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	N/A	Code of Ordinances, Title 7 (Unified Development Code) § 4.103 A.2 Ordinance 13952, 3/21/07

### INTERPRETATION OF LEGAL AUTHORIZATION:

**Local:** Title 7 of the Code of Ordinances (Unified Development Code), as amended by Ordinance 13952 of March 2, 2007, provides in Section 4.103 A.2 that no preliminary plat shall be approved unless the Department of Public Works determines that public facilities, including roads, will be adequate to support and service the area of the proposed subdivision.

Additional legal authority is provided by several court cases. In answer to the charge that impact fees are a "taking" that violates the Fifth Amendment's clause stating that private property shall not "be taken for public use without just compensation," the Supreme Court weighed in in two cases. *Nollan v. California Coastal Commission*, 483 U.S. 825, S.Ct. 3141 (1987) and *Dolan v. City of Tigard*, 512 U.S. 374 (114 S.Ct. 2309, (1994) provided certain requirements for the imposition of an impact fee. There must be a legitimate state interest, and an "essential nexus" must exist between that state interest and the fee imposed. In addition, the fee must be in proportion to the projected impact of the development.

Another charge levied by opponents of impact fees is that such fees are really taxes, which would require a popular vote. But, so long as the principal purpose of the fee is to offset needs attributable to the subdivision and not simply to raise revenue, it will be considered to be a fee and not a tax (*Audubon Ins. Co. v. Bernard*, 434 So.2d 1072 (La. 1983)).

Although two attorney general opinions found certain impact fees to be taxes, those two situations were different because (1) the jurisdictions involved had post-1974 home rule charters, which are more restrictive than East Baton Rouge's pre-1974 charter; and (2) the fees in those cases were to be used for purposes that went beyond benefits specifically for residents of the subdivision involved.

A Mississippi case (*Homebuilders Association of Mississippi, Inc., v. City of Madison*, 143 F.3d 1006 (C.A.5, Miss, 1998) also declared that a fee imposed by the City of Madison was in fact a tax. In that case, too, the funds were to be used for "municipal services and facilities" that would benefit the entire community and not specifically the proposed subdivision.

### COLLECTION AND TRANSMITTAL OF FUNDS:

**Collector:** Department of Public Works

**Transmittal:** Remitted to the Finance Department, Revenue Division

### DISTRIBUTION OF PROCEEDS:

Seventy-five percent of fees collected is deposited into this revenue account, while the remaining 25% is placed in an escrow account to be used to reimburse developers for contributions that they make toward the cost of eligible improvements. Any amounts remaining in the escrow account at year end are closed into the revenue account.

### PAYOR OF FEE:

**Any person who causes the commencement of impact-generating development.**

**COMPUTATION OF FEE:**

See schedule on file in Finance/Budgeting (Room 452, Governmental Building).

**REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:**

Developers may be reimbursed from an escrow account for eligible improvement credits.

**MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:**

PRIVATE DEVELOPER IMPACT FEE CONTRIBUTIONS					ACCOUNT NUMBER 002 . . 489210 . 1017021			
MONTH	2005		2006		2007		2008	
	\$	%	\$	%	\$	%	\$	%
January	0	0.00%	0	0.00%	0	0.00%	97,261	0.00%
February	0	0.00%	0	0.00%	0	0.00%	7,155	0.00%
March	0	0.00%	0	0.00%	0	0.00%	15,531	0.00%
April	0	0.00%	0	0.00%	0	0.00%	35,739	0.00%
May	0	0.00%	0	0.00%	0	0.00%	20,803	0.00%
June	0	0.00%	0	0.00%	0	0.00%	35,316	0.00%
July	0	0.00%	0	0.00%	0	0.00%	54,770	0.00%
August	0	0.00%	0	0.00%	0	0.00%	74,292	0.00%
September	0	0.00%	0	0.00%	22,758	23.79%	14,150	0.00%
October	0	0.00%	0	0.00%	10,708	34.98%	52,946	0.00%
November	0	0.00%	0	0.00%	18,519	54.33%	39,862	0.00%
December	0	0.00%	0	0.00%	43,694	100.00%	(447,825)	0.00%
TOTAL/% Chg	0	0.00%	0	0.00%	95,679	100.00%	0	-100.00%

NOTE: In December 2007, the \$23,919.63 remaining in escrow account 002.0000000.240108 was closed into this revenue account. In December 2008, it was decided that these fees should be deposited into Fund 337 (Capital Improvement Fund) rather than into the General Fund, and all 2008 fees were moved by journal entry. Future fees will be deposited directly into Fund 337. This change was implemented for reasons of accountability and to ensure that the funds are spent for the purposes for which they were collected.

## OTHER MISCELLANEOUS REVENUES

Certain revenue accounts have collection histories so erratic or totals so small that it was not considered reasonable to research and describe legal authorizations, procedures, etc., for them. Since they do, however, make up part of the General Fund, charts of their revenues for the past four years are included below. In the interests of saving space, some charts have been shortened to exclude months in which there were no revenue collections in any of the four years.

INTEREST EARNINGS ON ASSESSMENTS - PAVING (PARISH)						ACCT. NUMBER 002 . . 481120		
	2005		2006		2007		2008	
	\$	%	\$	%	\$	%	\$	%
TOTAL/% Chg	126	100.00%	0	-100.00%	0	0.00%	0	0.00%

UNCLAIMED BAIL BONDS - DISTRICT COURT (PARISH)						ACCOUNT NUMBER 002 . . 484801		
	2005		2006		2007		2008	
	\$	%	\$	%	\$	%	\$	%
TOTAL/% Chg	11,900	-86.62%	0	-100.00%	0	0.00%	0	0.00%

NOTE: Beginning in 2004, procedures were changed so that unclaimed bail bonds that had previously been held in a liability account would now be recorded as revenue.

SPECIAL ASSESSMENTS - PAVING (PARISH)						ACCOUNT NUMBER 002 . . 487120		
	2005		2006		2007		2008	
	\$	%	\$	%	\$	%	\$	%
TOTAL/% Chg	177	100.00%	0	-100.00%	0	0.00%	0	0.00%

DPW MISCELLANEOUS REVENUES (CITY)						ACCOUNT NUMBER 001 . . 488200		
	2005		2006		2007		2008	
	\$	%	\$	%	\$	%	\$	%
TOTAL/% Chg	1,145	-96.24%	5,488	379.30%	17,999	227.97%	37	-99.79%

NOTE: In 2006, DPW began offering classes to teach customers about the various codes (plumbing, electrical, etc.) and charging a fee for those classes. In 2006, the code-class fees totaled \$3,500, and in 2007 they totaled \$17,050. In 2008, the classes were funded by a grant, so no fee was charged.

ABANDONED OR IMPOUNDED BICYCLES						ACCOUNT NUMBER 002 . . 488520		
	2005		2006		2007		2008	
	\$	%	\$	%	\$	%	\$	%
TOTAL/% Chg	0	0.00%	5,994	100.00%	0	-100.00%	0	0.00%

NOTE: 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.

CONTRIBUTIONS FROM PRIVATE BUSINESS (CITY)						ACCOUNT NUMBER 001 . . 489100		
	2005		2006		2007		2008	
	\$	%	\$	%	\$	%	\$	%
TOTAL/% Chg	0	0.00%	25,000	100.00%	80,000	220.00%	33,000	-58.75%

NOTE: The 2006 contribution is from Casino Rouge for the 2012 USBC Bowling Congress Tournament. The 2007 contributions are from casinos as well as from tourist commissions in surrounding parishes. The City-Parish has intergovernmental agreements with these other entities that will bring in tournament sponsorship contributions totaling \$395,000 over the period 2006 through 2012. \$25,000 in 2008 is from Hollywood Casino.

DONATIONS						ACCOUNT NUMBER 001 . . 002 . . 489200		
TYPE	2005		2006		2007		2008	
	\$	%	\$	%	\$	%	\$	%
City	50,075	88.67%	36,776	100.00%	61,490	93.89%	31,920	69.73%
Parish	6,400	100.00%	0	100.00%	4,000	100.00%	13,856	100.00%
TOTAL/% Chg	56,475	1.21%	36,776	-34.88%	65,490	78.08%	45,776	-30.10%

NOTE: The largest donations each year have been from Cox Communications for the operation of Metro 21 TV. The Planning Commission sponsors Stormwater Workshops and receives payments that are deposited into this account. In 2007, those Planning Commission amounts totaled \$9,880.