

2011 Revenue Collections

The Revenue Division has prepared its report of actual revenue collections for 2011. Revenues collected by them include sales and use taxes (excluding vehicle and auto rental taxes), public utility taxes, occupational license taxes, insurance premium taxes, hotel-motel taxes, gaming admission fees, and interest and penalties on these taxes. Total 2011 revenue collections amounted to \$445,306,629.

By far, the largest revenue sources collected by the Revenue Division are sales and use taxes, which totaled \$396,542,171 in 2011. This amount does not include sales and use taxes on vehicles and auto rental taxes, which are collected by the State of Louisiana, but does include amounts escrowed for enterprise zone rebates. The Revenue Division is the centralized collector of sales and use taxes for all local jurisdictions located in East Baton Rouge Parish. The division collects sales and use taxes for the City-Parish General Fund, Parish Sewer Improvements Fund, Parish Street Improvements Fund, East Baton Rouge Parish School Board, East Baton Rouge Parish School Board Educational Facilities Improvement District, Baker School District, the City of Baker, the City of Zachary, Zachary School District, the City of Central, and the Central Community School District.

The costs associated with sales and use tax collections are shared by local taxing entities. Actual collection costs for 2011 were \$4,027,198, or 1.02% of total sales and use tax collections. These costs are prorated to each entity based on the percentage of collections. The 2011 sales and use tax collections and collection costs for each jurisdiction were as follows:

<u>Jurisdiction</u>	<u>Actual 2011 Collections</u>	<u>Percent of Total Collections</u>	<u>Actual Collection Costs</u>
City-Parish	\$152,702,924	38.51%	\$1,550,874
EBRP School Board	75,455,091	19.03%	766,376
EBRP School Board EFID	66,298,859	16.72%	673,347
EBRP Sewer Fund	36,094,864	9.10%	366,475
Street Improvement:			
City-Parish	33,692,227	8.50%	342,312
City of Baker	525,812	0.13%	5,235
City of Zachary	1,125,615	0.28%	11,276
City of Central	751,067	0.19%	7,652
City of Baker	3,415,314	0.86%	34,634
Baker School District	2,670,698	0.67%	26,982
City of Zachary	6,141,554	1.55%	62,422
Zachary School District	7,403,213	1.87%	75,309
City of Central	4,502,447	1.14%	45,910
Central EBR School Board	<u>5,762,486</u>	<u>1.45%</u>	<u>58,394</u>

TOTAL **\$396,542,171 100.00% \$4,027,198**

Another revenue source collected by the Revenue Division is the hotel-motel occupancy tax. This tax is collected and distributed to the Baton Rouge Area Convention and Visitors Commission and the Riverside Centroplex Capital Improvement Fund. Hotel-motel tax revenues for 2011 were **\$4,580,591**. The actual collection cost charged to the Commission is \$6,000 annually.

The Revenue Division also collects revenue on behalf of a tax incremental financing district. Total collections for 2011 were **\$1,168,385**. The actual collection cost charged to the district is \$6,000 annually.

Other revenues, including related interest and penalties, collected by the Revenue Division in 2011 are itemized as follows:

Public Utility Taxes	\$23,302,535
Occupational License Taxes	10,271,103
Insurance Premium Taxes	3,596,583
Gaming Admissions Fees	<u>5,845,261</u>
Total Other Revenues	\$43,015,482