

FOREWORD

Revenue Facts 2005–2008 is a comprehensive manual of "revenue fact sheets" prepared by the Finance Department–Budgeting Division for use in preparing revenue estimates for the Annual Operating Budget for the City of Baton Rouge–Parish of East Baton Rouge and in analyzing revenue trends. The manual is divided into four sections: (1) the General Fund; (2) the Special Revenue Funds other than managerial and grant funds; (3) the Road and Street Improvement Capital Projects Fund, which is funded by the same sales tax that funds one of the Special Revenue Funds; and (4) the Enterprise Funds, with the exception of the Capital Area Transit System.

Each revenue source is identified by type and title; fund and object number; summary and interpretation of legal authorization; description of collection and transmittal of funds; distribution of proceeds; payor of tax or fee; computation of tax or fee; and refund procedures, restrictions, and rate limitations. In addition, a table is provided giving amounts of monthly collections for the past four years, along with cumulative percentages or percentages of total revenue collections, depending on the type of revenue. Percentage increases or decreases from the previous year are also provided.

Most of the descriptive information contained in this manual was gathered from the identified legal authority (Louisiana Revised Statutes, *Plan of Government*, Code of Ordinances, etc.) and represents the Budgeting Division's best effort at assembling information concerning revenues. General authorization for taxes can be found in Article VI, Section 30, of the Louisiana Constitution of 1974, which authorizes a political subdivision "to exercise the power of taxation under authority granted by the legislature for parish, municipal, and other local purposes strictly public in their nature." Authorization for other types of charges was granted by Act 169 of the 1898 Legislature, which was subsequently incorporated into the *Plan of Government* and reads as follows: "For the purpose of carrying out the powers and duties conferred or imposed on the Metropolitan Council, such Council shall have power, whenever it deems it necessary, to require licenses and permits and fix the fees to be paid therefor, to charge compensation for any privilege granted or service rendered, and to provide penalties for the violation of any ordinance or regulation ..." (Section 3.03). Other descriptive information was obtained from available documents such as contracts, written agreements, administrative directives, and other pertinent data. Actual revenue collections for the past four years were obtained from the Financial Accounting Information System.

Effective January 1, 1983, the City and Parish Councils of Baton Rouge were consolidated and retitled the Metropolitan ("Metro") Council for the City of Baton Rouge and Parish of East Baton Rouge. As a result, Council authorization subsequent to that change is identified by Resolution or Ordinance number only, followed by the date authorized; whereas, prior to the change, Council authorization is identified by City and/or Parish Resolution or Ordinance number, followed by the date.

Each type of revenue is identified with the section headings listed in Paragraph 2 above, each heading being in **BOLD CAPITAL LETTERS**. For quick reference, text is highlighted in **bold face** to summarize content. Any large or non-recurring revenue collections are identified and explained with footnotes if such explanation is available. All of the text herein will follow this format.

The City-Parish fiscal year coincides with the calendar year, beginning on January 1 and ending on December 31. The Budgeting Division revises and updates this manual annually to provide a useful instrument for City-Parish administrative staff. I welcome and encourage any recommendations for future improvement.



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