

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
STATISTICAL SECTION
DECEMBER 31, 2013**

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.

<u>INDEX</u>	<u>Exhibit</u>	<u>Page Number</u>
<i><u>FINANCIAL TRENDS INFORMATION</u> - These schedules contain trend information to help the reader understand how the government's financial performance and well-being have changed over time.</i>		
Net Position by Component, Last Ten Fiscal Years	G-1	208
Changes in Net Position, Last Ten Fiscal Years	G-2	210
Governmental Activities Tax Revenues By Source, Last Ten Fiscal Years	G-3	214
Fund Balances of Governmental Funds, Last Ten Fiscal Years	G-4	216
Changes in Fund Balances of Governmental Funds, Last Ten Fiscal Years	G-5	218
Tax Revenues by Source, Governmental Funds, Last Ten Fiscal Years	G-6	220
<i><u>REVENUE CAPACITY INFORMATION</u> - These schedules contain information to help the reader assess the government's most significant local revenue source, the property tax.</i>		
Assessed and Estimated Actual Value of Taxable Property, Last Ten Years	G-7	222
Property Tax Rates and Tax Levies - Direct and Overlapping Governments, Last Ten Years	G-8	224
Principal Property Taxpayers, Current Year and Nine Years Ago	G-9	226
Property Tax Levies and Collections, Last Ten Years	G-10	227
Sales Tax Revenues, Last Ten Years	G-11	228
Taxable Sales by North American Industry Classification, Last Ten Years	G-12	230
<i><u>DEBT CAPACITY INFORMATION</u> - These schedules present information to help the reader assess the affordability of the government's current levels of outstanding debt and the government's ability to issue additional debt in the future.</i>		
Ratios of Outstanding Debt by Type, Last Ten Fiscal Years	G-13	232
Ratios of General Bonded Debt Outstanding, Last Ten Fiscal Years	G-14	234
Direct and Overlapping Governmental Activities Debt, December 31, 2013	G-15	236
Legal Debt Margin Calculation, Last Ten Fiscal Years	G-16	237
Pledged Revenue Coverage, Last Ten Fiscal Years	G-17	238
<i><u>DEMOGRAPHIC AND ECONOMIC INFORMATION</u> - These schedules offer demographic and economic indicators to help the reader understand the environment within which the government's financial activities take place.</i>		
Demographic and Economic Statistics, Last Ten Calendar Years	G-18	240
Principal Employers, Current Year and Nine Years Ago	G-19	241
<i><u>OPERATING INFORMATION</u> - These schedules contain service and infrastructure data to help the reader understand how the information in the government's financial report relates to the services the government provides and the activities it performs.</i>		
Full-time Equivalent City-Parish Government Employees by Function/Department, Last Ten Fiscal Years	G-20	242
Operating Indicators by Function/Program, Last Ten Fiscal Years	G-21	244
Capital Asset Statistics by Function/Program, Last Ten Fiscal Years	G-22	246
<i><u>OTHER INFORMATION</u></i>		
Employee's Retirement System Schedule of Funding Progress	G-23	248

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

	FISCAL YEAR			
	2013	2012	2011	2010
Governmental activities				
Net investment in capital assets	\$ 626,659	\$ 601,094	\$ 533,154	\$ 496,724
Restricted	198,502	217,949	256,925	216,364
Unrestricted	(210,528)	(180,056)	(128,550)	(24,683)
Total governmental activities net position	<u>614,633</u>	<u>638,987</u>	<u>661,529</u>	<u>688,405</u>
Business-type activities				
Net investment in capital assets	704,172	698,119	645,336	541,065
Restricted	71,309	106,355	80,202	41,844
Unrestricted	150,046	137,766	201,564	315,079
Total business-type activities net position	<u>925,527</u>	<u>942,240</u>	<u>927,102</u>	<u>897,988</u>
Primary government				
Net investment in capital assets	1,330,831	1,299,213	1,178,490	1,037,789
Restricted	269,811	324,304	337,127	258,208
Unrestricted	(60,482)	(42,290)	73,014	290,396
Total primary government net position	<u>\$ 1,540,160</u>	<u>\$ 1,581,227</u>	<u>\$ 1,588,631</u>	<u>\$ 1,586,393</u>

Source: Audited Comprehensive Annual Financial Reports

FISCAL YEAR

	2009	2008	2007	2006	2005	2004
\$	463,006	\$ 450,561	\$ 439,020	\$ 402,159	\$ 388,589	\$ 365,576
	225,949	232,424	211,570	187,174	137,843	145,436
	25,292	45,834	75,909	78,292	50,683	13,838
	<u>714,247</u>	<u>728,819</u>	<u>726,499</u>	<u>667,625</u>	<u>577,115</u>	<u>524,850</u>
	487,352	415,957	411,324	402,395	394,066	386,187
	33,605	89,985	37,116	39,753	33,418	31,856
	371,621	331,435	333,552	272,361	229,399	168,876
	<u>892,578</u>	<u>837,377</u>	<u>781,992</u>	<u>714,509</u>	<u>656,883</u>	<u>586,919</u>
	950,358	866,518	850,344	804,554	782,655	751,763
	259,554	322,409	248,686	226,927	171,261	177,292
	396,913	377,269	409,461	350,653	280,082	182,714
\$	<u>1,606,825</u>	<u>1,566,196</u>	<u>1,508,491</u>	<u>1,382,134</u>	<u>1,233,998</u>	<u>1,111,769</u>

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
CHANGES IN NET POSITION
LAST TEN FISCAL YEARS
(accrual basis of accounting)
(amounts expressed in thousands)

	FISCAL YEAR			
	2013	2012	2011	2010
Expenses				
Governmental activities:				
General government	\$ 97,833	\$ 88,157	\$ 98,488	\$ 94,444
Public safety	237,028	238,291	219,904	211,382
Transportation	68,812	69,225	66,118	66,622
Sanitation	6	6	6	244
Health and welfare	9,500	9,333	9,251	9,436
Culture and recreation	38,171	34,725	34,556	33,379
Conservation and development	50,034	55,607	48,284	58,013
Intergovernmental	--	--	--	--
Interest and fiscal charges on long-term debt	15,625	14,821	15,594	15,515
Total governmental activities expenses	<u>517,009</u>	<u>510,165</u>	<u>492,201</u>	<u>489,035</u>
Business-type activities:				
Airport	28,609	26,609	25,778	23,144
Sewer	131,780	101,595	89,582	84,555
Convention center	13,305	13,352	10,908	10,484
Parking facilities	1,111	782	816	677
Solid waste collection and disposal	37,196	36,692	36,368	34,861
Total business-type activities	<u>212,001</u>	<u>179,030</u>	<u>163,452</u>	<u>153,721</u>
Total primary government expenses	<u>729,010</u>	<u>689,195</u>	<u>655,653</u>	<u>642,756</u>
Program Revenues				
Governmental activities				
Charges for services:				
General government	22,639	21,608	22,939	22,485
Public safety	28,032	24,576	23,778	25,010
Transportation	269	267	269	310
Sanitation	55	61	41	35
Health and welfare	798	788	807	892
Culture and recreation	321	289	335	342
Conservation and development	3,555	4,469	3,213	3,371
Operating grants and contributions	48,211	57,785	48,551	62,410
Capital grants and contributions	13,128	15,751	14,931	24,863
Total governmental activities program revenues	<u>117,008</u>	<u>125,594</u>	<u>114,864</u>	<u>139,718</u>
Business-type activities				
Charges for Services:				
Airport	17,581	16,866	14,868	13,580
Sewer	74,405	73,315	72,056	69,787
Convention center	6,460	7,418	5,804	5,879
Parking facilities	1,091	1,237	1,088	1,137
Solid waste collection and disposal	36,333	38,440	37,982	38,019
Operating grants and contributions	7,612	7,729	7,634	4,385
Capital grants and contributions	9,627	17,766	18,596	23,050
Total business-type activities program revenues	<u>153,109</u>	<u>162,771</u>	<u>158,028</u>	<u>155,837</u>
Total primary government total revenues	<u>270,117</u>	<u>288,365</u>	<u>272,892</u>	<u>295,555</u>

		FISCAL YEAR									
		2009	2008	2007	2006	2005	2004				
\$	98,469	\$	100,464	\$	87,775	\$	72,831	\$	56,327	\$	56,264
	211,132		247,587		189,131		146,539		159,310		136,280
	67,349		62,308		65,181		55,272		49,689		51,039
	1,576		485		559		180		30,171		25,370
	9,495		9,261		8,091		7,742		8,190		7,049
	28,513		27,928		27,504		23,531		21,926		19,960
	45,638		44,041		45,495		36,807		34,604		35,735
	--		--		--		--		14,253		13,601
	14,785		11,429		10,517		9,092		6,046		6,064
	<u>476,957</u>		<u>503,503</u>		<u>434,253</u>		<u>351,994</u>		<u>380,516</u>		<u>351,362</u>
	19,984		23,063		20,531		19,269		16,418		13,561
	77,872		79,325		77,924		72,993		71,696		74,934
	10,699		15,843		15,743		15,767		7,422		3,483
	660		686		698		627		909		937
	40,255		40,361		38,954		48,683		2,328		11,203
	<u>149,470</u>		<u>159,278</u>		<u>153,850</u>		<u>157,339</u>		<u>98,773</u>		<u>104,118</u>
	<u>626,427</u>		<u>662,781</u>		<u>588,103</u>		<u>509,333</u>		<u>479,289</u>		<u>455,480</u>
	21,172		20,448		24,346		26,462		19,134		16,511
	26,390		19,554		19,607		18,816		15,814		13,786
	287		315		807		639		470		543
	35		48		21		36		13,288		13,087
	822		741		682		627		586		579
	380		508		446		436		464		463
	6,793		2,715		4,395		3,528		3,881		3,715
	50,313		87,917		52,129		45,595		62,059		42,304
	16,307		9,100		38,606		15,829		15,185		13,521
	<u>122,499</u>		<u>141,346</u>		<u>141,039</u>		<u>111,968</u>		<u>130,881</u>		<u>104,509</u>
	12,541		15,381		15,804		17,942		16,690		10,773
	68,306		64,720		64,069		61,085		55,865		52,811
	5,853		11,023		11,998		10,823		3,321		1,204
	1,089		973		963		888		843		675
	42,396		43,461		36,688		30,857		8,238		8,588
	615		306		548		2,189		415		79
	28,322		23,427		23,743		24,285		28,722		52,059
	<u>159,122</u>		<u>159,291</u>		<u>153,813</u>		<u>148,069</u>		<u>114,094</u>		<u>126,189</u>
	<u>281,621</u>		<u>300,637</u>		<u>294,852</u>		<u>260,037</u>		<u>244,975</u>		<u>230,698</u>

Continued

CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
CHANGES IN NET POSITION
LAST TEN FISCAL YEARS
(accrual basis of accounting)
(amounts expressed in thousands)

	FISCAL YEAR			
	2013	2012	2011	2010
Net (expense)/revenue:				
Governmental activities	\$ (400,001)	\$ (384,571)	\$ (377,337)	\$ (349,317)
Business-type activities	(58,892)	(16,259)	(5,424)	2,116
Total primary government net expense	<u>(458,893)</u>	<u>(400,830)</u>	<u>(382,761)</u>	<u>(347,201)</u>
General Revenues and Other Changes				
in Net Position				
Governmental activities				
Taxes:				
Property	94,352	92,526	89,006	86,395
Gross receipts business	23,093	20,817	23,334	24,510
Sales	219,610	216,521	201,831	192,910
Occupancy	2,201	2,393	2,064	1,956
Occupational	10,383	9,687	9,945	9,870
Insurance premium	3,774	3,589	3,580	3,590
Gaming admissions	9,438	7,575	5,845	5,741
Interest and penalties - delinquent taxes	2,525	1,421	1,344	1,294
Miscellaneous	11	539		
Unrestricted grants and contributions	7,675	5,330	9,420	4,918
Investment earnings	659	901	889	1,672
Gain (loss) on sale of capital assets	596	--	--	801
Transfers	1,330	2,843	1,062	(1,456)
Total governmental activities general revenues	<u>375,647</u>	<u>364,142</u>	<u>348,320</u>	<u>332,201</u>
Business-type activities				
Taxes:				
Sales	42,997	42,145	39,431	37,441
Miscellaneous	75	--	--	425
Investment earnings	1,348	2,284	(3,912) *	(12,934) *
Gain (loss) on sale of capital assets	(911)	18	80	101
Special item-change in engineering method	--	--	--	--
Transfers	(1,330)	(2,843)	(1,062)	1,456
Total business-type activities general revenues	<u>42,179</u>	<u>41,604</u>	<u>34,537</u>	<u>26,489</u>
Total primary government general revenues	<u>417,826</u>	<u>405,746</u>	<u>382,857</u>	<u>358,690</u>
Change in Net Position				
Governmental activities	(24,354)	(20,429)	(29,017)	(17,116)
Business-type activities	(16,713)	25,345	29,113	28,605
Total primary government change in net position	<u>\$ (41,067)</u>	<u>\$ 4,916</u>	<u>\$ 96</u>	<u>\$ 11,489</u>

* Due to the implementation of GASB Statement No. 53, Accounting and Financial Reporting for Derivative Instruments, investment losses of \$14,975 and \$6,653 were recognized in 2010 and 2011, respectively.

Source: Audited Comprehensive Annual Financial Reports

FISCAL YEAR					
2009	2008	2007	2006	2005	2004
\$ (354,458)	\$ (362,157)	\$ (293,214)	\$ (240,026)	\$ (249,635)	\$ (246,853)
9,652	13	(37)	(9,270)	15,321	22,071
<u>(344,806)</u>	<u>(362,144)</u>	<u>(293,251)</u>	<u>(249,296)</u>	<u>(234,314)</u>	<u>(224,782)</u>
85,244	83,990	78,081	72,125	66,922	62,895
22,181	28,057	26,635	27,442	24,254	22,203
199,909	206,744	204,231	205,856	185,636	164,821
1,952	2,442	2,336	1,390	1,026	764
10,082	9,750	9,950	8,916	8,687	8,124
3,522	3,458	3,475	3,180	3,358	3,194
7,542	5,740	6,362	7,006	7,654	6,504
2,392	2,291	1,623	1,982	1,613	1,614
4,906	5,313	4,741	4,688	4,404	4,219
4,311	15,829	23,338	18,146	8,252	4,022
772	1,044	1,116	611	895	1,061
(2,926)	(181)	(9,800)	(20,806)	(10,801)	(15,770)
<u>339,887</u>	<u>364,477</u>	<u>352,088</u>	<u>330,536</u>	<u>301,900</u>	<u>263,651</u>
39,425	42,367	39,922	40,036	35,973	31,161
--	--	--	2,651	--	--
3,877	12,720	17,834	13,666	7,767	3,630
(680)	104	(36)	78	102	129
--	--	--	(10,341)	--	--
2,926	181	9,800	20,806	10,801	15,770
<u>45,548</u>	<u>55,372</u>	<u>67,520</u>	<u>66,896</u>	<u>54,643</u>	<u>50,690</u>
<u>385,435</u>	<u>419,849</u>	<u>419,608</u>	<u>397,432</u>	<u>356,543</u>	<u>314,341</u>
(14,571)	2,320	58,874	90,510	52,265	16,798
55,200	55,385	67,483	57,626	69,964	72,761
<u>\$ 40,629</u>	<u>\$ 57,705</u>	<u>\$ 126,357</u>	<u>\$ 148,136</u>	<u>\$ 122,229</u>	<u>\$ 89,559</u>

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

EXHIBIT G - 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
2013	\$94,352	\$23,093	\$219,610	\$2,201	\$10,383	\$3,774	\$9,438	\$2,525	\$365,376
2012	92,526	20,817	216,521	2,393	9,687	3,589	7,575	1,421	354,529
2011	89,006	23,334	201,831	2,064	9,945	3,580	5,845	1,344	336,949
2010	86,395	24,510	192,910	1,956	9,870	3,590	5,741	1,294	326,266
2009	85,243	22,181	199,909	1,952	10,082	3,522	7,542	2,392	332,823
2008	83,990	28,057	206,744	2,442	9,750	3,458	5,740	2,291	342,472
2007	78,081	26,635	204,231	2,336	9,950	3,475	6,362	1,623	332,693
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

Source: Audited Comprehensive Annual Financial Reports



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)

	FISCAL YEAR			
	2013	2012	2011	2010
General Fund (per GASB 54)*				
Nonspendable	\$ 615	\$ 640	\$ 584	\$ --
Restricted	706	271	55	--
Committed	64,391	58,677	53,161	--
Assigned	29,981	27,786	32,409	--
Unassigned	15,654	15,483	16,559	--
General Fund (prior GASB 54)**				
Reserved	--	--	--	30,018
Unreserved	--	--	--	66,684
Total General Fund	<u>\$ 111,347</u>	<u>\$ 102,857</u>	<u>\$ 102,768</u>	<u>\$ 96,702</u>
All other governmental funds (per GASB 54)*				
Nonspendable	\$ --	\$ --	\$ --	\$ --
Restricted	282,470	305,133	322,519	--
Committed	28,671	24,812	32,135	--
All other governmental funds (prior GASB 54)**				
Reserved	--	--	--	314,160
Unreserved, reported in:				
Special revenue funds	--	--	--	85,333
Capital projects fund	--	--	--	1,299
Total all other governmental funds	<u>\$ 311,141</u>	<u>\$ 329,945</u>	<u>\$ 354,654</u>	<u>\$ 400,792</u>

* With the implementation of GASB 54 in FY 2011, fund balances are reclassified as Nonspendable, Restricted, Committed, Assigned, and Unassigned.

** Prior to FY 2011 and GASB 54, fund balances were classified as Reserved or Unreserved according to GASB 34.

Source: Audited Comprehensive Annual Financial Reports

FISCAL YEAR					
2009	2008	2007	2006	2005	2004
\$ --	\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	--	--	--
--	--	--	--	--	--
--	--	--	--	--	--
--	--	--	--	--	--
38,098	42,757	37,103	21,731	15,372	10,786
65,349	74,994	89,328	96,492	74,494	56,741
<u>\$ 103,447</u>	<u>\$ 117,751</u>	<u>\$ 126,431</u>	<u>\$ 118,223</u>	<u>\$ 89,866</u>	<u>\$ 67,527</u>
\$ --	\$ --	\$ --	\$ --	\$ --	\$ --
--	--	--	--	--	--
--	--	--	--	--	--
373,860	318,745	319,967	310,956	155,492	156,643
89,389	69,794	81,132	64,132	49,317	47,122
1,524	1,208	2,223	1,076	--	--
<u>\$ 464,773</u>	<u>\$ 389,747</u>	<u>\$ 403,322</u>	<u>\$ 376,164</u>	<u>\$ 204,809</u>	<u>\$ 203,765</u>

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			
	2013	2012	2011	2010
REVENUES				
Taxes	\$ 365,556	\$ 353,706	\$ 338,742	\$ 328,816
Licenses and permits	4,346	3,912	4,163	4,212
Intergovernmental	66,321	76,536	69,058	98,203
Charges for services	45,339	37,235	39,842	42,963
Fines and forfeits	2,598	3,360	3,518	3,288
Investment earnings	638	876	869	1,656
Miscellaneous revenues	7,170	8,066	10,041	13,753
Total revenues	<u>491,968</u>	<u>483,691</u>	<u>466,233</u>	<u>492,891</u>
EXPENDITURES				
Current:				
General government	67,988	66,547	66,356	72,665
Public safety	202,155	203,370	185,844	178,572
Transportation	38,445	39,464	41,551	43,990
Sanitation	--	--	--	--
Health and welfare	8,641	8,502	8,597	8,864
Culture and recreation	32,856	29,635	29,547	29,100
Conservation and development	46,652	51,670	44,527	54,749
Debt service:				
Principal retirement	15,754	21,921	18,245	17,847
Interest and fiscal charges	14,589	14,877	16,143	16,949
Other charges	94	1,195	972	327
Capital outlay	72,146	94,254	79,726	122,128
Intergovernmental	15,658	18,416	19,323	17,808
Total expenditures	<u>514,978</u>	<u>549,851</u>	<u>510,831</u>	<u>562,999</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(23,010)</u>	<u>(66,160)</u>	<u>(44,598)</u>	<u>(70,108)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	15,009	18,846	35,760	26,830
Transfers out	(13,679)	(16,002)	(34,698)	(28,253)
Long-term debt proceeds	11,000	33,850	1,500	19,045
Refunding bonds issued	--	58,075	--	--
Premium on debt issuance	--	4,385	--	716
Capital leases	--	--	--	--
Sale of capital assets	366	231	599	606
Payments to refunded bond escrow agent	--	(57,845)	--	(19,562)
Total other financing sources and uses	<u>12,696</u>	<u>41,540</u>	<u>3,161</u>	<u>(618)</u>
Net change in fund balances	<u>\$ (10,314)</u>	<u>\$ (24,620)</u>	<u>\$ (41,437)</u>	<u>\$ (70,726)</u>
Debt service as a percentage of noncapital expenditures	6.9%	8.1%	8.0%	7.9%

Source: Audited Comprehensive Annual Financial Reports

		FISCAL YEAR					
		2009	2008	2007	2006	2005	2004
\$		332,052	\$ 341,413	\$ 331,355	\$ 327,673	\$ 298,664	\$ 270,185
		3,265	4,255	5,210	4,908	3,838	3,597
		77,611	86,180	72,604	65,869	68,473	55,982
		36,732	31,640	35,639	36,477	41,627	37,696
		2,955	3,069	3,520	3,211	2,300	2,006
		4,268	15,648	22,921	17,727	7,995	3,921
		18,253	13,158	13,878	12,850	14,771	14,944
		<u>475,136</u>	<u>495,363</u>	<u>485,127</u>	<u>468,715</u>	<u>437,668</u>	<u>388,331</u>
		73,995	71,952	60,618	59,280	54,824	52,944
		180,712	211,713	160,421	141,697	150,016	127,225
		41,728	42,400	42,959	35,694	38,438	37,261
		531	696	812	598	26,600	24,721
		8,870	8,533	7,420	7,484	7,887	6,738
		24,590	23,492	23,099	21,507	19,988	18,135
		42,593	40,444	42,038	36,138	33,917	34,959
		14,128	15,542	15,672	12,195	12,827	12,258
		16,442	12,378	13,007	9,992	9,235	9,720
		2,590	531	427	1,787	--	--
		101,567	75,054	54,369	33,388	36,178	44,992
		16,751	16,244	19,854	14,838	14,253	13,601
		<u>524,497</u>	<u>518,979</u>	<u>440,696</u>	<u>374,598</u>	<u>404,163</u>	<u>382,554</u>
		<u>(49,361)</u>	<u>(23,616)</u>	<u>44,431</u>	<u>94,117</u>	<u>33,505</u>	<u>5,777</u>
		41,950	40,629	64,245	23,216	30,804	31,467
		(44,869)	(40,805)	(74,044)	(44,021)	(41,605)	(47,237)
		110,000	94,190	30,395	125,000	--	--
		--	--	--	--	--	--
		2,591	--	1,478	912	--	--
		--	--	--	--	--	27
		411	762	684	488	679	820
		<u>--</u>	<u>(93,415)</u>	<u>(31,823)</u>	<u>--</u>	<u>--</u>	<u>--</u>
		<u>110,083</u>	<u>1,361</u>	<u>(9,065)</u>	<u>105,595</u>	<u>(10,122)</u>	<u>(14,923)</u>
\$		<u>60,722</u>	<u>(22,255)</u>	<u>35,366</u>	<u>199,712</u>	<u>23,383</u>	<u>(9,146)</u>
		7.2%	6.3%	7.4%	6.5%	6.0%	6.5%

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 G - 6

	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
2013	\$94,516	\$23,093	\$219,626	\$2,201	\$10,383	\$3,774	\$9,438	\$2,525	\$365,556
2012	91,535	20,817	216,689	2,393	9,687	3,589	7,575	1,421	353,706
2011	90,578	23,334	202,051	2,064	9,945	3,580	5,845	1,345	338,742
2010	88,831	24,510	193,025	1,956	9,869	3,590	5,741	1,294	328,816
2009	84,305	22,181	200,077	1,952	10,082	3,521	7,542	2,392	332,052
2008	82,763	28,057	206,911	2,443	9,750	3,458	5,740	2,291	341,413
2007	77,598	26,635	203,376	2,336	9,950	3,475	6,362	1,623	331,355
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

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 G-7

(amounts expressed in thousands)

<u>Year</u>	<u>Assessed Value</u>	<u>Less: Tax Exempt Property</u>	<u>Total Taxable Assessed Value</u>	<u>Total Direct Tax Rate</u>	<u>Estimated Actual Value</u>	<u>Assessed Value as a Percentage of Actual Value*</u>
<u>City of Baton Rouge</u>						
2013	\$ 1,795,308	\$ --	\$ 1,795,308	7.12	\$ 16,320,982	11.00 %
2012	1,768,041	--	1,768,041	7.12	16,073,100	11.00
2011	1,675,472	--	1,675,472	7.42	15,231,564	11.00
2010	1,674,904	--	1,674,904	7.42	15,226,400	11.00
2009	1,649,392	--	1,649,392	7.42	14,994,473	11.00
		--				
2008	1,607,759	--	1,607,759	7.42	14,615,991	11.00
2007	1,501,386	--	1,501,386	7.84	13,648,964	11.00
2006	1,409,803	--	1,409,803	7.84	12,816,391	11.00
2005	1,324,385	--	1,324,385	7.84	12,039,864	11.00
2004	1,284,098	--	1,284,098	7.84	11,673,618	11.00
<u>Parish of East Baton Rouge</u>						
2013	\$ 4,380,432	\$ 599,929	\$ 3,780,503	3.44	\$ 39,822,109	11.00
2012	4,256,056	612,898	3,643,158	3.44	38,691,418	11.00
2011	4,067,423	626,501	3,440,922	3.54	36,976,573	11.00
2010	4,005,089	588,830	3,416,259	3.54	36,409,900	11.00
2009	3,964,820	548,201	3,416,619	3.54	36,043,818	11.00
2008	3,810,976	527,907	3,283,069	3.54	34,645,236	11.00
2007	3,466,561	522,534	2,944,027	3.78	31,514,191	11.00
2006	3,233,132	548,660	2,684,472	3.78	29,392,109	11.00
2005	3,012,032	584,685	2,427,347	3.78	27,382,109	11.00
2004	2,885,036	616,185	2,268,851	3.78	26,227,600	11.00

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

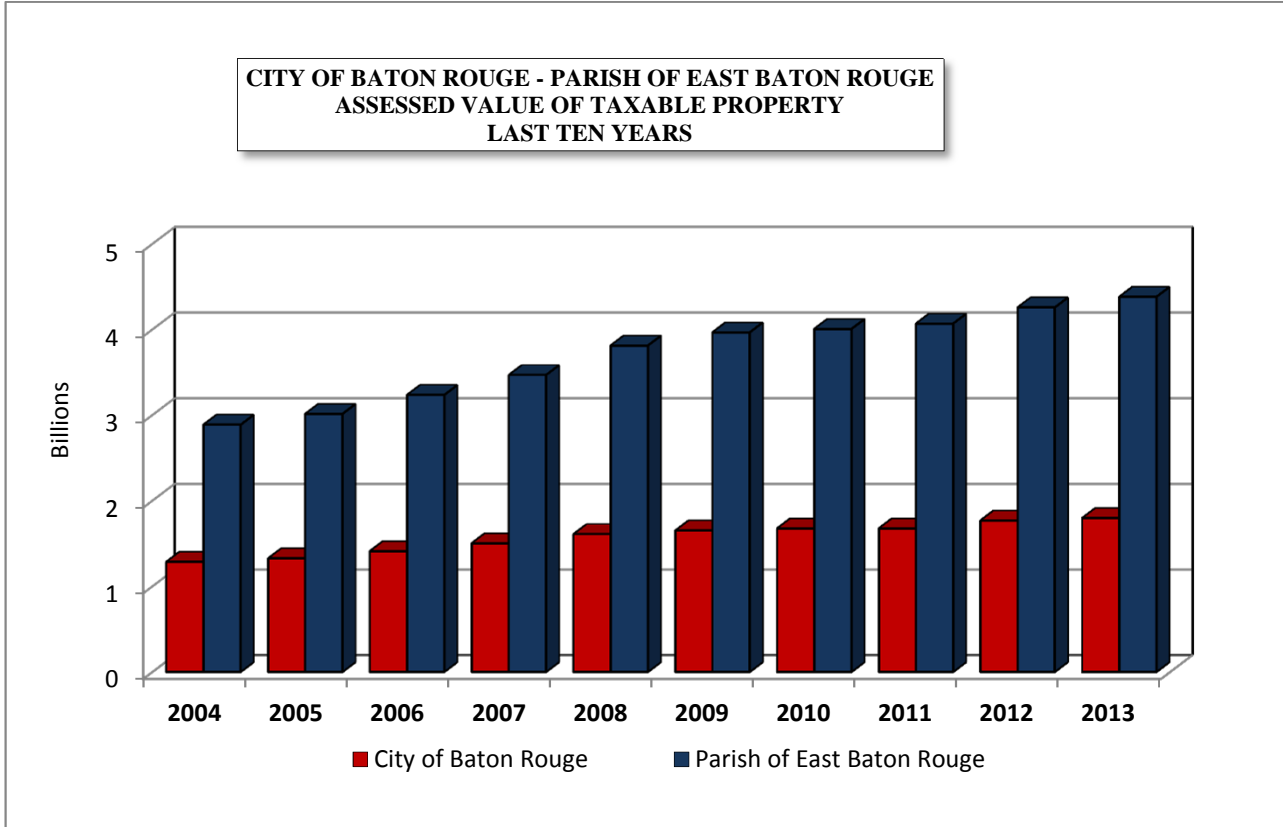
Residential Properties are assessed at 10% of fair market value' other property and electric cooperative properties, excluding land, are to be assessed at 15%; and public service properties, excluding land, are to be assessed at 25% of fair market value
 The overall assessed value is estimated to be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

Source: East Baton Rouge Parish Assessor's Grand Recapulation 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 G-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		Operating	Debt Service (2)	Parish	
	Operating	Municipal Fire Salaries and Benefits			Mosquito and Rodent Tax	Emergency Medical Services
<u>TAX RATES (mills per dollar)</u>						
2013	7.12	6.00	3.44	--	1.41	3.13
2012	7.12	6.00	3.44	--	1.41	3.13
2011	7.42	6.00	3.54	--	1.45	3.13
2010	7.42	6.00	3.54	--	1.45	3.13
2009	7.42	6.00	3.54	--	1.45	3.13
2008	7.42	6.00	3.54	--	2.09	3.13
2007	7.84	6.00	3.78	--	2.23	3.13
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

<u>TAX LEVIES</u>							
2013	\$12,782,590	\$10,769,906	\$15,068,687	\$	--	\$6,176,409	\$13,710,753
2012	12,588,453	10,608,247	14,640,832		--	6,001,039	13,321,455
2011	12,432,005	10,052,834	14,398,676		--	5,897,763	12,731,033
2010	12,427,786	10,049,472	14,178,016		--	5,806,700	12,535,916
2009	12,238,488	9,896,402	14,035,463		--	5,748,304	12,409,879
2008	11,929,569	9,646,603	13,490,853		--	7,964,581	11,928,356
2007	11,770,864	9,008,314	13,103,600		--	7,730,431	10,850,336
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

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 costs 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>					
10.78	43.45	14.04	14.99	1.34	105.70
10.78	43.45	14.04	14.99	1.34	105.70
11.10	43.45	14.46	14.99	1.38	106.92
11.10	43.45	14.46	14.99	1.38	106.92
11.10	43.45	14.46	14.99	1.38	106.92
11.10	43.45	14.46	14.99	1.38	107.56
11.10	43.45	14.46	14.99	1.38	108.36
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

<u>TAX LEVIES</u>					
\$47,221,059	\$168,092,732	\$61,492,507	\$65,662,678	\$5,869,779	\$406,847,100
45,880,282	163,119,091	59,746,512	63,798,277	5,703,115	395,407,303
45,148,390	156,255,861	58,827,132	60,970,664	5,613,043	382,327,401
44,456,394	154,151,395	57,924,991	60,036,218	5,527,001	377,093,889
44,009,402	152,687,297	57,342,564	59,432,583	5,471,431	373,271,813
42,301,728	147,001,498	55,117,514	57,126,469	5,259,125	361,766,296
38,478,826	134,360,824	50,136,871	51,963,748	4,783,854	332,187,668
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

- (1) Not included are the following: Consolidated Road Lighting District No. 1, St. George Fire Protection District, Chaneyville Fire Protection District, Alsen Fire Protection District, Brownsfield Fire Protection District No. 3, Central Fire Protection District No. 4, Eastside Fire Protection District No. 5, East Baton Rouge Parish Fire Protection District No. 6, Pride Fire District No. 8, Zachary Fire District No. 1, Downtown Development District, Pontchartrain Levee District, Comite Diversion Canal, City of Baker, City of Central, City of Zachary and BR Capital Area Transit System. 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 G - 9

Taxpayer	Type of Business	2013			2004		
		Assessed Valuation (1)	Rank	Percentage of Total Assessed Valuation	Assessed Valuation (1)	Rank	Percentage of Total Assessed Valuation
ExxonMobil Corporation	Petroleum Products	\$332,208,580	1	7.58 %	\$199,833,040	1	6.93 %
Entergy, Inc.	Electric and Gas Utility	98,090,370	2	2.24	60,678,230	2	2.10
Georgia-Pacific Corporation	Pulp and Paper Products	74,909,940	3	1.71	45,242,020	4	1.57
J P Morgan/Chase	Bank	47,079,000	4	1.07	40,603,250	5	1.41
Bellsouth Communications	Telephone Utility	35,100,100	5	0.80	55,205,350	3	1.91
State Farm Insurance	Insurance	21,595,450	6	0.50	--	--	--
Capital One/Hibernia	Bank	21,207,450	7	0.48	28,809,650	6	1.00
Wal-Mart	Retail Store	20,869,800	8	0.48	13,753,750	9	0.48
Formosa Plastics	Plastics Manufacturer	20,078,500	9	0.46	14,254,300	8	0.49
Higman Barge Lines, Inc.	Public Utility (Watercraft)	17,982,050	10	0.41	--	--	--
Baton Rouge Water Company	Water Utility	--	--	--	15,217,620	7	0.53
Paxon Polymer	Plastic Manufacturer	--	--	--	13,055,750	10	0.45
		<u>\$689,121,240</u>		<u>15.73 %</u>	<u>\$486,652,960</u>		<u>16.87 %</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 G - 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>						
2013	\$12,782,590					
2012	12,588,453	\$12,354,225	98.14 %	\$89,328	\$12,443,553	98.85 %
2011	12,432,005	12,372,584	99.52	88,846	12,461,430	100.24
2010	12,427,786	12,253,689	98.60	68,041	12,321,730	99.15
2009	12,238,488	12,045,618	98.42	114,192	12,159,810	99.36
2008	11,929,569	11,654,039	97.69	75,959	11,729,998	98.33
2007	11,770,864	11,626,807	98.78	22,693	11,649,500	98.97
2006	11,052,854	10,925,292	98.85	59,938	10,985,230	99.39
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
<u>Parish of East Baton Rouge Sub Fund</u>						
2013	\$12,741,045					
2012	12,310,364	\$12,107,642	98.35 %	\$50,208	\$12,157,850	98.76 %
2011	12,033,121	11,872,313	98.66	24,454	11,896,767	98.87
2010	11,819,400	11,628,549	98.39	36,387	11,664,936	98.69
2009	11,703,631	11,435,255	97.71	41,457	11,476,712	98.06
2008	11,165,622	10,903,757	97.65	30,995	10,934,752	97.93
2007	10,710,031	10,499,432	98.03	11,334	10,510,766	98.14
2006	9,874,532	9,648,655	97.71	19,531	9,668,186	97.91
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

"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 G - 11

	2% City-Parish General	1/2 % Roads Improvement and Maintenance	1/2 % Sewerage Improvement and Maintenance	Total
2013	\$176,475	\$42,997	\$42,997	\$262,469
2012	174,430	42,145	42,145	258,720
2011	162,488	39,431	39,431	241,350
2010	155,467	37,439	37,439	230,345
2009	160,712	39,424	39,425	239,561
2008	164,418	42,372	42,367	249,157
2007	163,368	39,920	39,922	243,210
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

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, 2013.

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	1.00%	1.00%	1.50%	2.00%	4.00%	9.50%



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

North American Industry Classification	FISCAL YEAR			
	2013	2012	2011	2010
Agriculture, Forestry, and Fishing	\$ 1,750	\$ 1,729	\$ 1,627	\$ 1,565
Mining	875	--	814	3,129
Construction	156,627	154,729	155,418	133,783
Manufacturing	866,260	934,427	805,568	724,461
Transportation and Public Utilities	38,500	42,356	52,077	43,030
Wholesale Trade	389,379	366,510	351,521	332,501
Other Retail Trade	4,003,171	3,969,371	3,876,491	3,599,615
Vehicle	500,506	482,341	444,283	836,337
Food Stores	725,383	644,850	580,985	483,495
Finance, Insurance, and Real Estate	252,003	267,967	225,396	218,277
Services	1,815,646	1,779,820	1,642,870	1,447,357
Public Administration	--	--	--	--
Total	\$ <u>8,750,100</u>	\$ <u>8,644,100</u>	\$ <u>8,137,050</u>	\$ <u>7,823,550</u>

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.

FISCAL YEAR					
2009	2008	2007	2006	2005	2004
\$ 2,182	\$ 2,466	\$ 5,473	\$ 8,786	\$ 8,307	\$ 7,418
818	822	653	912	1,946	1,738
133,890	151,265	136,984	142,226	138,667	123,838
941,631	876,348	807,773	727,543	601,441	537,121
51,560	64,945	78,988	112,803	114,346	102,118
348,700	411,867	196,940	408,776	387,041	345,650
3,865,624	4,102,229	4,608,939	4,750,824	4,187,261	3,739,462
533,427	374,051	877,204	748,015	698,725	624,001
514,500	420,088	397,556	382,171	443,616	396,174
254,056	282,799	30,713	30,335	37,941	33,883
1,450,666	1,534,020	1,026,769	975,610	863,884	771,497
--	--	408	249	225	200
<u>\$ 8,097,054</u>	<u>\$ 8,220,900</u>	<u>\$ 8,168,400</u>	<u>\$ 8,288,250</u>	<u>\$ 7,483,400</u>	<u>\$ 6,683,100</u>

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

Year	Governmental Activities			Buisness - Type Activities	
	Excess Revenue Contracts Loans and Notes	Revenue Bonds	Capital Leases	Excess Revenue Contracts Loans and Notes	Revenue Bonds
2013	\$ 89,263	\$ 237,762	\$ --	\$ 225,380	\$ 995,995
2012	93,712	238,490	--	12,083	1,007,089
2011	59,929	249,604	--	2,291	1,018,218
2010	60,514	261,990	--	2,679	837,562
2009	62,371	271,490	--	3,551	471,359
2008	64,463	165,091	--	3,677	323,569
2007	65,815	174,384	--	26,221	277,749
2006	67,826	183,213	1	24,685	289,756
2005	69,760	63,047	28	18,170	270,291
2004	72,520	67,996	82	11,737	277,113

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.

(1) Total Primary Government	(2) Percentage of Personal Income	(2) <i>(in dollars)</i> Debt Per Capita
<u> </u>	<u> </u>	<u> </u>
\$ 1,548,400	8.31%	\$ 3,478
1,351,374	7.12%	3,042
1,330,042	7.35%	3,232
1,162,745	6.57%	2,642
808,771	4.63%	1,861
556,800	3.19%	1,292
544,169	3.31%	1,263
565,481	3.66%	1,312
421,296	2.95%	1,023
429,448	3.29%	1,040

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

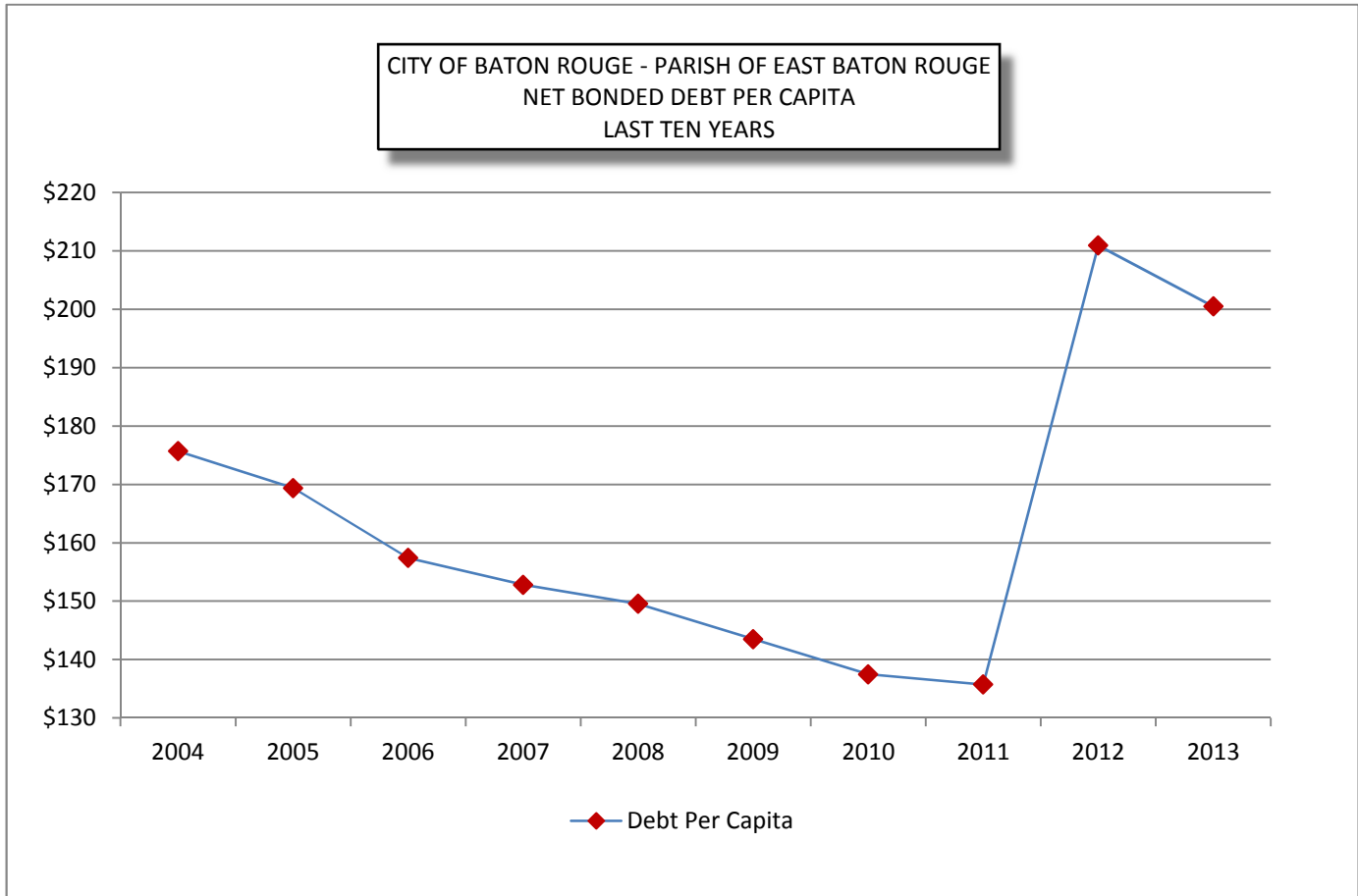
EXHIBIT G - 14

<u>Year</u>	<u>Excess Revenue Contracts Loans and Notes (1)</u>	<u>Less: Amount Available In Debt Service Fund (4)</u>	<u>Total</u>	<u>Percentage of Estimated Actual Value of Property (2)</u>	<u>(in dollars) Debt Per Capita (3)</u>
2013	\$89,263	\$ --	\$89,263	0.55%	\$200
2012	93,712	--	93,712	0.58%	211
2011	59,929	--	59,929	0.39%	136
2010	60,514	--	60,514	0.40%	137
2009	62,371	--	62,371	0.42%	144
2008	64,463	--	64,463	0.44%	150
2007	65,815	--	65,815	0.48%	153
2006	67,826	--	67,826	0.53%	157
2005	69,760	--	69,760	0.58%	169
2004	72,520	--	72,520	0.62%	176

- (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.

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

EXHIBIT G - 14
(Continued)



**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT
DECEMBER 31, 2013**

EXHIBIT G - 15

	<u>Debt Outstanding</u>	<u>Estimated Percentage Applicable (1)</u>	<u>Amount Applicable to Primary Government</u>
<u>Overlapping Debt:</u>			
Baton Rouge Recreation and and Park Commission	\$ 23,096,615	100.00%	\$ 23,096,615
Central Community School System	27,370,047	4.00%	1,094,802
City of Baker	1,984,000	2.00%	39,680
City of Zachary	6,316,197	3.00%	189,486
East Baton Rouge Parish School System	36,608,405	88.00%	32,215,396
Eastside Fire Protection District	648,750	3.00%	19,463
Greater Baton Rouge Port Commission	3,760,000	100.00%	3,760,000
Hospital Service District No. 1 (Lane Memorial Hospital)	22,200,000	100.00%	22,200,000
Nineteenth Judicial District Court	93,340,000	100.00%	93,340,000
Zachary Community School Board	104,480,000	6.00%	6,268,800
			182,224,242
Total overlapping debt			182,224,242
City of Baton Rouge/Parish of EBR direct debt			327,025,955
Total direct and overlapping debt			\$ 509,250,197

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.

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.

(1) The percentage of overlapping debt applicable is estimated using taxable assessed property values. Applicable percentages were estimated by determining the portion of the Municipalities taxable assessed value that is within the Parish's boundaries and dividing it by the Parish's total taxable assessed value.

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

EXHIBIT G - 16

CITY OF BATON ROUGE					
Year	Any One Purpose	Sewerage Purposes	Aggregate All Purposes	Debt Outstanding	Legal Debt Margin
2013	\$179,530,760	\$269,296,141	\$628,357,661	\$ --	\$628,357,661
2012	176,804,116	265,206,174	618,814,406	--	618,814,406
2011	167,547,232	251,320,848	586,415,312	--	586,415,312
2010	167,490,381	251,235,572	586,216,334	--	586,216,334
2009	164,939,185	247,408,777	577,287,147	--	577,287,147
2008	160,775,869	241,163,803	562,715,541	--	562,715,541
2007	150,138,571	225,207,857	525,484,999	--	525,484,999
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
PARISH OF EAST BATON ROUGE					
Year	Any One Purpose	Sewerage Purposes	Aggregate All Purposes	Debt Outstanding	Legal Debt Margin
2013	\$438,043,217	\$657,064,825	no limit	\$ --	\$657,064,825
2012	425,605,585	638,408,377	no limit	--	638,408,377
2011	406,742,254	610,113,381	no limit	--	610,113,381
2010	400,508,930	600,763,395	no limit	--	600,763,395
2009	396,481,999	594,722,999	no limit	--	594,722,999
2008	381,097,556	571,646,334	no limit	--	571,646,334
2007	346,656,093	519,984,140	no limit	--	519,984,140
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

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 G - 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>	
2013	\$ 2,717,605	\$ 419,555	\$ 2,298,050	\$ 1,600,000	\$ 698,050	\$ 2,298,050	1.00
2012	3,358,372	377,229	2,981,143	1,555,000	1,426,143	2,981,143	1.00
2011	7,300,269	416,751	6,883,518	4,775,000	2,108,518	6,883,518	1.00
2010	7,286,377	394,134	6,892,243	4,565,000	2,327,243	6,892,243	1.00
2009	7,250,405	413,500	6,836,905	4,295,000	2,541,905	6,836,905	1.00
2008	7,199,247	371,848	6,827,399	4,080,000	2,747,399	6,827,399	1.00
2007	7,101,974	295,556	6,806,418	3,870,000	2,936,418	6,806,418	1.00
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

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>	
2013	\$ 93,493,918	\$ --	\$ 93,493,918	\$ 5,060,000	\$ 3,922,851	\$ 8,982,851	10.41
2012	90,799,213	--	90,799,213	11,530,000	4,463,711	15,993,711	5.68
2011	87,494,793	--	87,494,793	10,270,000	4,861,233	15,131,233	5.78
2010	85,137,892	--	85,137,892	10,260,000	5,605,661	15,865,661	5.37
2009	87,038,718	--	87,038,718	9,740,000	5,951,439	15,691,439	5.55
2008	97,069,860	--	97,069,860	10,185,000	5,153,870	15,338,870	6.33
2007	99,525,928	--	99,525,928	10,536,325	3,633,384	14,169,709	7.02
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

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>	
2013	\$ 82,987,383	\$ --	\$ 82,987,383	\$ --	\$ --	\$ --	--
2012	83,663,827	--	83,663,827	--	--	--	-- (12)
2011	75,032,120	--	75,032,120	--	--	--	-- (12)
2010	70,524,675	--	70,524,675	--	--	--	-- (12)
2009	73,640,958	--	73,640,958	--	--	--	--
2008	67,839,512	--	67,839,512	620,000	26,040	646,040	105.01
2007	64,728,994	--	64,728,994	595,000	50,435	645,435	100.29
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

Continued

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

EXHIBIT G - 17
(Continued)

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

<u>Year</u>	<u>Gross Revenue (7)</u>	<u>Expenses (3)</u>	<u>Available for Debt Service</u>	<u>Total Senior Lien Debt Service (8)</u>	<u>Senior Lien Coverage</u>	<u>Total Sub Lien Debt Service</u>	<u>Sub-lien Coverage</u>
2013	\$ 28,149,513	\$ 274,249	\$ 27,875,264	\$ 18,018,977	1.55	\$ 2,629,156	1.35
2012	27,680,742	245,166	27,435,576	17,991,217	1.52	2,189,898	1.36
2011	25,902,059	274,698	25,627,361	18,070,793	1.42	--	--
2010	24,662,586	231,255	24,431,331	17,792,521	1.37	--	--
2009	27,045,372	--	27,045,372	13,947,352	1.94	--	--
2008	32,575,454	--	32,575,454	10,846,689	3.00	--	--
2007	29,589,550	--	29,589,550	8,355,458	3.54	--	--
2006	29,072,421	--	29,072,421	1,363,451	21.32	--	--

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>Total Senior Lien Debt Service (13)</u>	<u>Senior Lien Coverage</u>	<u>Total Sub Lien Debt Service</u>	<u>Sub-lien Coverage</u>
2013	\$ 115,113,327	\$ 38,233,744	\$ 76,879,583	\$ 54,483,549	1.41	\$ 575,720	1.40
2012	112,655,153	36,840,298	75,814,855	53,731,684	1.41	--	--
2011	104,462,337	38,414,107	66,048,230	40,157,122	1.64	--	--
2010	100,325,918	35,992,997	64,332,921	23,542,882	2.73	--	--
2009	100,957,375	36,691,655	64,265,720	14,398,273	4.46	--	--
2008	102,154,884	38,223,916	63,930,968	12,605,190	5.07	--	--
2007	103,142,595	36,855,981	66,286,614	10,278,040	6.45	--	--
2006	84,485,242	34,431,919	50,053,323	--	--	--	-- (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 interest earnings and SWAP related revenue
- (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, Sewer Sales Tax Revenues pledged from the Parish
- (10) Total operating expenses less depreciation, sales tax collection costs, and change in net OPEB obligation
- (11) No debt service requirement in 2006, debt service payments begin in 2007
- (12) There were no outstanding Parish 2% Sales Tax Bonds.
- (13) Debt service calculations are done on a cash basis rather than the accrual basis used in preparation of the financial statements and include a reduction for Build America Bond direct subsidy payments received.

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

EXHIBIT G - 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>
2013	445,227	18,629,188,134 (7)	41,842 (7)	32.6 (7)	53,881	5.8	5.9
2012	444,275	18,968,278,000	42,671	32.7	54,439	6.3	6.4
2011	441,523	18,099,742,000	40,987	32.5	53,981	7.2	7.4
2010	440,171 (2)	17,691,813,000	40,132	32.6 (2)	53,790	7.1	7.4
2009	434,633	17,454,857,000	39,886	32.8	52,671	6.0	6.2
2008	431,024	17,463,380,000	40,264	32.8	53,849	4.2	4.3
2007	430,700	16,448,007,000	37,956	33.2	52,033	3.6	3.7
2006	430,886	15,429,679,000	35,595	33.5	55,033	3.9	3.9
2005	411,859	14,285,918,000	34,523	31.9	52,952	6.5	6.5
2004	412,772	13,057,759,000	31,528	31.5	46,675	4.8	5.8

Source: All information is parish-wide.

- (1) Estimates - Louisiana Tech University for the U.S. Bureau of Census (mid-year estimate)
- (2) Official U.S. Census
- (3) Estimates - Bureau of Economic Analysis, Regional Economic Accounts
- (4) Louisiana Department of Education
- (5) U.S. Department of Labor, Bureau of Labor Statistics (Estimated figures 2013) average annual unemployment rate, not seasonally adjusted. Figures for East Baton Rouge Parish only.
- (6) U.S. Department of Labor, Bureau of Labor Statistics (Estimated figures 2013) average annual unemployment rate, not seasonally adjusted. Figures for 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) Finance Department Estimate

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

EXHIBIT G - 19

2013 (2)				2004 (1)	
<u>Employer</u>	<u>Employees</u>	<u>Rank</u>	<u>Percentage of Total Parish Employment</u>	<u>Employer</u>	<u>Rank</u>
Louisiana State Government	22,120	1	9.00 %	Our Lady of the Lake Medical Center	1
Turner Industries	9,671	2	3.94	West Telemarketing, SVC	2
East Baton Rouge Parish School System	6,250	3	2.54	Exxon Mobil Refining & Supply	3
Louisiana State University	5,600	4	2.28	Southern University	4
City-Parish Government	4,612	5	1.88	Exxon Mobile Chemical, Co	5
Exxon Mobil Chemical, Co.	4,243	6	1.73	Baton Rouge General Medical Center	6
CB&I Inc	4,009	7	1.63	Recreation & Park Commission	7
Our Lady of the Lake Medical Center	3,500	8	1.42	Performance Contractors	8
Performance Contractors	3,000	9	1.22	LA University School of Medicine	9
Baton Rouge General Medical Center	2,000	10	0.81	US Veterans Medical Center	10
	<u>65,005</u>		<u>26.45 %</u>		

(1) Number of employees not available for 2004. Information was previously provided by Louisiana Department of Labor.

(2) Source 2013: Baton Rouge Area Chamber estimates
Louisiana Department of State Civil Service
East Baton Rouge Parish School System
Estimates - U.S. Bureau of Census (mid-year estimate)

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>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
GENERAL FUND:				
City Constable	40.00	40.00	40.00	40.00
City Court and City Court Judicial	156.63	156.63	157.63	157.63
Community Centers	20.55	20.55	20.55	20.55
Discontinued Departments (1)	--	--	--	--
Metropolitan Council and Administration	41.00	41.00	41.00	41.00
Emergency Preparedness	6.00	6.00	5.00	5.00
EMS - Prison Medical Services	36.00	36.00	36.00	36.00
Finance	121.00	125.00	125.00	125.00
Fire - (City Fire Department Only)	610.00	610.00	610.00	610.00
Human Development & Services	8.62	8.62	8.75	8.75
Human Resources	38.00	38.00	38.00	38.00
Information Services	45.00	45.00	45.00	45.00
Juvenile Services	84.00	84.00	84.00	84.00
Mayor-President	15.00	15.00	15.00	15.00
Municipal Fire & Police Civil Service	1.00	1.00	1.00	1.00
Parish Attorney	96.50	95.50	95.50	95.00
Planning Commission	27.00	27.00	27.00	27.00
Police (City Police Only)	886.00	886.00	886.00	886.00
Public Information Office	3.00	3.00	3.00	3.00
Public Works	691.00	691.00	692.00	692.00
Purchasing	13.00	13.00	13.00	13.00
TOTAL GENERAL FUND	<u>2,939.30</u>	<u>2,942.30</u>	<u>2,943.43</u>	<u>2,942.93</u>
SPECIAL FUNDS:				
Major Funds:				
Library Board of Control Fund	388.00	379.75	335.00	335.00
Grants Fund	377.57	382.82	401.77	407.23
Comprehensive Sewerage System Fund	326.40	326.40	326.40	326.40
G. B. R. Airport District Fund	80.00	82.00	84.00	84.00
Solid Waste Collection Fund	6.00	6.00	6.00	6.00
Solid Waste Disposal Facility	22.60	22.60	22.60	22.60
Non-Major Funds:				
Animal Control and Rescue Center	22.00	22.00	22.00	32.00
Central Garage	45.00	45.00	45.00	45.00
City Constable Court Costs Fund	5.00	5.00	5.00	5.00
Downtown Development District	4.00	4.00	4.00	4.00
Emergency Medical Services	170.00	166.00	166.00	166.00
Employees' Retirement System	12.00	12.00	12.00	12.00
E.B.R. Parish Communications District	51.00	47.00	47.00	47.00
Gaming Enforcement Division	2.50	2.50	2.50	2.00
G. B. R. Parking Authority	9.00	9.00	9.00	9.00
Mosquito Abatement and Rodent Control	33.00	33.00	33.00	33.00
Parish Street Maintenance	3.00	3.00	3.00	3.00
TOTAL SPECIAL FUNDS	<u>1,557.07</u>	<u>1,548.07</u>	<u>1,524.27</u>	<u>1,539.23</u>
TOTAL ALL FUNDS	<u>4,496.37</u>	<u>4,490.37</u>	<u>4,467.70</u>	<u>4,482.16</u>

(1) EMS Telecommunications allotments were moved to a special revenue fund in 2006, and the Anti-Drug Task Force was eliminated in 2006.

Full-time Equivalent Employees Allotted in Annual Budget

<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>
40.00	40.00	40.00	40.00	40.00	40.00
157.63	152.63	145.50	144.50	144.50	144.50
20.55	20.55	20.55	20.55	20.55	20.55
--	--	--	--	12.50	13.50
41.00	41.00	41.00	41.00	41.00	41.00
5.00	5.00	5.00	5.00	5.00	5.00
35.00	35.00	33.00	33.00	33.00	33.00
125.00	119.00	112.00	111.00	111.00	111.00
610.00	610.00	588.00	582.00	581.00	581.00
8.75	8.75	8.75	9.50	8.92	8.50
39.00	39.00	39.00	36.00	37.75	41.75
44.00	44.00	42.00	36.00	34.00	34.00
84.00	84.00	83.00	82.00	82.00	85.00
16.00	16.00	15.00	15.00	11.00	10.00
1.00	1.00	1.00	1.00	1.00	1.00
94.50	100.00	99.00	92.50	99.00	95.00
27.00	27.00	26.00	22.00	22.00	22.00
886.00	885.00	840.00	837.00	836.00	836.00
3.00	3.00	3.00	3.00	3.00	3.00
697.40	699.10	679.10	647.00	667.00	667.00
13.00	13.00	13.00	13.00	13.00	13.00
<u>2,947.83</u>	<u>2,943.03</u>	<u>2,833.90</u>	<u>2,771.05</u>	<u>2,803.22</u>	<u>2,805.80</u>
319.25	318.25	313.25	306.75	303.75	268.00
375.48	428.94	417.98	416.19	332.43	322.09
328.20	329.40	331.90	336.00	341.00	342.00
93.00	91.00	91.00	89.00	88.73	88.73
6.00	21.10	21.00	21.00	--	--
15.40	13.40	10.00	10.00	10.00	9.00
31.00	31.00	21.00	20.00	19.00	19.00
45.00	45.00	45.00	45.00	45.00	45.00
5.00	5.00	4.00	4.00	4.00	9.00
4.00	4.00	4.00	4.00	4.00	4.00
165.00	164.00	162.00	150.00	137.00	137.00
12.00	12.00	12.00	12.00	12.00	13.00
47.00	47.00	47.00	47.00	37.50	37.50
2.00	1.00	1.00	1.00	1.00	1.00
9.00	9.00	9.00	9.00	9.00	9.00
31.00	31.00	31.00	31.00	31.00	31.00
3.00	3.00	3.00	3.00	3.00	3.00
<u>1,491.33</u>	<u>1,554.09</u>	<u>1,524.13</u>	<u>1,504.94</u>	<u>1,378.41</u>	<u>1,338.32</u>
<u>4,439.16</u>	<u>4,497.12</u>	<u>4,358.03</u>	<u>4,275.99</u>	<u>4,181.63</u>	<u>4,144.12</u>

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

Function:	FISCAL YEAR			
	2013	2012	2011	2010
Public Safety:				
Police				
Physical arrests	16,458	20,913	25,829	28,114 (7)
Parking violations	7,662	14,442	20,424	19,554
Traffic violations (3)	72,562	65,200	87,643	75,677
Fire				
Number of responses	29,434	30,097	29,869	29,939
Inspections	20,558	16,254	18,885	15,174
Emergency Medical Services				
Number of emergency responses	51,875	52,689	51,467	49,184
Number of patient transports	31,095	31,170	30,720	29,712
Communications district				
Number of 911 calls (in thousands)	416,231	387,583	385,970	340,000
Transportation:				
Parish street maintenance program				
Number of miles of new	1	1	3	0
Rehab streets and roads	22	25	19	25
Number of potholes repaired	1,337	1,457	1,666	1,731
Airport				
Number of enplanements	407,235	413,873	404,735	390,847
Sanitation:				
Wastewater				
Average daily sewerage treatment (millions of gallons)	25,158	23,696	22,819	23,211
Solid Waste Disposal				
Average daily tonnage accepted at Landfill (5)	1,243	1,457	1,491	1,526
Administration Office and Boards				
Construction Permits				
Total Number of Permits issued	22,569	21,698	21,759	22,565
Total Valuation	679,202,454	603,507,068	729,876,485	710,536,043
Culture-Recreation				
Libraries				
Total registered borrowers	325,303	304,431	425,540	410,109
Total items circulated	2,434,723	2,338,802	2,340,208	2,392,827
Total reference questions answered	885,764	868,222	971,205	879,514
New branch libraries opened	1	0	0	0

Notes:

- (1) Including arrest or summons, 2,734 Juveniles, 24,048 adults.
- (2) Through November 2005
- (3) Moving violations only
- (4) Increase in calls due to Hurricanes Katrina and Rita in 2005.
- (5) Tonnage without recycling. No adjustment for unscheduled closings of the landfill.
- (6) Road rehab reflects a reduction to 27% of the road sales tax money.
- (7) Projected from data thru Nov 2010. 25,614 adults, 2,500 juveniles

FISCAL YEAR					
2009	2008	2007	2006	2005	2004
27,158	26,158	26,782 (1)	15,034	12,182 (2)	11,035
19,759	22,649	25,036	24,365	19,481 (2)	14,613
87,509	84,882	89,131	107,089	65,071 (2)	38,543
28,723	28,280	26,564	26,886	26,498	22,955
15,689	19,199	16,818	13,932	12,810	20,736
48,490	50,453	48,419	48,264	49,583	43,592
28,081	26,431	26,432	24,393	26,306	23,935
353,169	365,850	347,536	368,486	353,000 (4)	311,000
2	4	11	4	10	2
17	24	29 (6)	24 (6)	40	45
2,707	2,791	3,448	1,247	165	242
356,140	433,135	491,836	534,709	523,417	375,412
23,603	21,610	22,559	21,534	22,251	26,169
1,562	1,562	1,490	1,438	1,379	1,434
21,649	24,835	27,312	26,910	26,845	3,552
375,597,425	666,743,993	1,068,749,146	911,708,204	592,858,669	520,072,323
393,812	386,181	366,065	341,179	316,977	289,681
2,284,918	2,231,974	2,307,630	2,396,323	2,440,000	2,573,393
811,166	731,213	695,867	645,320	615,534	574,936
0	0	1	0	3	1

Sources:

City only:

Baton Rouge Police Department - Crime Stat & Traffic Records

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			
	2013	2012	2011	2010
General Government				
Number of general government buildings	10	10	10	10
Public Safety				
Number of police stations	5	5	5	5
Police patrol units	536	509	513	511
Number of fire stations	19	19	19	19
Fire trucks	41	41	41	41
Number of EMS stations	12	13	13	13
Ambulances	23	21	21	21
Correction facilities	2	2	2	2
Transportation				
Miles of streets-	1,779	1,775	1,774	1,772
Number of streetlights	35,155	35,136	35,134	35,006
Number of traffic signals	495	489	489	482
Sanitation				
Miles of sanitary sewers	1,783	1,783	1,781	1,780
Miles of storm sewers	103	103	102	100
Culture and Recreation				
Number of library branches	14	14	13	13
Number of community centers	6	6	6	6
Conservation and Development				
Number of Headstart centers	7	7	7	7
Health and Welfare				
Number of Health and Welfare buildings	7	7	7	7

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					
2009	2008	2007	2006	2005	2004
10	10	10	10	10	10
5	5	5	5	5	5
467	467	455	398	789	774
19	19	19	19	19	19
41	41	40	39	38	38
12	12	12	12	11	11
21	21	21	21	20	20
2	2	2	2	2	2
1,771	1,771	1,766	1,757	1,753	1,743
34,725	34,725	34,725	34,725	34,725	34,725
472	472	465	468	463	458
1,778	1,778	1,773	1,764	1,759	1,748
98	98	93	82	78	64
13	13	13	13	13	13
6	6	6	6	6	6
7	7	7	7	7	7
7	7	7	7	7	7

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE
EMPLOYEES' RETIREMENT SYSTEM
REGULAR EMPLOYEES' TRUST**

EXHIBIT G - 23

SCHEDULE OF FUNDING PROGRESS

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) --Entry Age (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
12/31/13	\$ 1,074,038,336	\$ 1,471,977,274	\$ 397,938,938	73.0 %	\$ 137,789,518	288.8 %
12/31/12	1,041,229,857	1,446,809,462	405,579,605	72.0	137,426,654	295.1
12/31/11	1,027,953,907	1,423,218,176	395,264,269	72.2	136,781,288	289.0
12/31/10	1,023,450,890	1,385,722,119	362,271,229	73.9	136,123,660	266.1
12/31/09	1,002,378,598	1,350,074,067	347,695,469	74.2	136,119,407	255.4
12/31/08	997,853,412	1,270,104,552	272,251,140	78.6	131,041,421	207.8
12/31/07	1,020,575,797	1,206,648,213	186,072,416	84.6	123,524,590	150.6
12/31/06	979,597,562	1,163,175,147	183,577,585	84.2	120,067,013	152.9
12/31/05	924,904,837	1,111,081,729	186,176,892	83.2	115,559,703	161.1
12/31/04	883,663,240	1,057,269,629	173,606,389	83.6	109,887,349	158.0

**CPERS TRUST
SIGNIFICANT ACTUARIAL ASSUMPTIONS**

Valuation date	December 31, 2013
Valuation method	Individual Entry Age Normal Actuarial Cost Method with unfunded Actuarial Accrued Liability (4)
Amortization method	Level percentage of payroll, 30 year open amortization method using payroll growth of 2.5% per annum.
Remaining amortization period	30 years
Asset valuation method	Market value as of January 1, 1996. Beginning January 1, 1997, adjusted Market Value with 20% unrealized gains (losses) recognized each year. Beginning January 1, 2002, Expected Value Method, with 20% of investment gains or (losses) recognized each year.
Actuarial assumptions:	
Investment rate of return	7.50%* (1)
Projected salary increases	3.50%* plus longevity/merit (2)
Aggregate payroll growth	2.50%* (3)

* compounded annually and including inflation of 3.50%

- (1) revised from 2008 assumption of 7.75%
- (2) revised from 2008 assumption of 3.75%
- (3) revised from 2003 assumption of 5.0%
- (4) revised from the Aggregate Entry Age Method