

**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE**  
**STATISTICAL SECTION**  
**DECEMBER 31, 2007**

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

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

	FISCAL YEAR		
	2007	2006	2005
<b>Governmental activities</b>			
Invested in capital assets, net of related debt	\$ 439,020	\$ 402,159	\$ 388,589
Restricted	211,570	187,174	137,843
Unrestricted	75,909	78,292	50,683
<b>Total governmental activities net assets</b>	<u>726,499</u>	<u>667,625</u>	<u>577,115</u>
<b>Business-type activities</b>			
Invested in capital assets, net of related debt	411,324	402,395	394,066
Restricted	37,116	39,753	33,418
Unrestricted	333,552	275,872	219,744
<b>Total business-type activities net assets</b>	<u>781,992</u>	<u>718,020</u>	<u>647,228</u>
<b>Primary government</b>			
Invested in capital assets, net of related debt	850,344	804,554	782,655
Restricted	248,686	226,927	171,261
Unrestricted	409,461	354,164	270,427
<b>Total primary government net assets</b>	<u>\$ 1,508,491</u>	<u>\$ 1,385,645</u>	<u>\$ 1,224,343</u>

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

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

FISCAL YEAR			
2004	2003	2002	2001
\$ 365,576	334,171	\$ 261,953	\$ 241,882
145,436	148,600	151,557	139,229
13,838	20,138 (1)	3,810	(5,320)
<u>524,850</u>	<u>502,909</u>	<u>417,320</u>	<u>375,791</u>
386,187	335,010	308,261	286,324
31,856	31,933 (2)	71,664	61,869
168,876	143,228 (2)	79,897	70,362
<u>586,919</u>	<u>510,171</u>	<u>459,822</u>	<u>418,555</u>
751,763	669,181	570,214	528,206
177,292	180,533	223,221	201,098
182,714	163,366	83,707	65,042
<u>\$ 1,111,769</u>	<u>1,013,080</u>	<u>\$ 877,142</u>	<u>\$ 794,346</u>

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

	FISCAL YEAR		
	2007	2006	2005
<b>Expenses</b>			
<b>Governmental activities:</b>			
General government	\$ 87,775	\$ 72,831	\$ 56,327
Public safety	189,131	146,539	159,310
Transportation	65,181	55,272	49,689
Sanitation	559	180	30,171
Health and welfare	8,091	7,742	8,190
Culture and recreation	27,504	23,531	21,926
Conservation and development	45,495	36,807	34,604
Intergovernmental	--	--	14,253
Interest and fiscal charges on long-term debt	10,517	9,092	6,046
<b>Total governmental activities expenses</b>	<b>434,253</b>	<b>351,994</b>	<b>380,516</b>
<b>Business-type activities:</b>			
Airport	20,531	19,269	16,418
Sewer	77,924	72,993	71,696
Convention center	15,743	15,767	7,422
Parking facilities	698	627	909
Solid waste collection and disposal	38,954	45,172	11,983
<b>Total business-type activities</b>	<b>153,850</b>	<b>153,828</b>	<b>108,428</b>
<b>Total primary government expenses</b>	<b>588,103</b>	<b>505,822</b>	<b>488,944</b>
<b>Program Revenues</b>			
<b>Governmental activities</b>			
<b>Charges for services:</b>			
General government	24,346	26,462	19,134
Public safety	19,607	18,816	15,814
Transportation	807	639	470
Sanitation	21	36	13,288
Health and welfare	682	627	586
Culture and recreation	446	436	464
Conservation and development	4,395	3,528	3,881
Operating grants and contributions	52,129	45,595	62,059
Capital grants and contributions	38,606	15,829	15,185
<b>Total governmental activities program revenues</b>	<b>141,039</b>	<b>111,968</b>	<b>130,881</b>
<b>Business-type activities</b>			
<b>Charges for Services</b>			
Airport	15,804	17,942	16,690
Sewer	64,069	61,085	55,865
Convention center	11,998	10,823	3,321
Parking facilities	963	888	843
Solid waste collection and disposal	36,688	30,857	8,238
Operating grants and contributions	548	2,189	415
Capital grants and contributions	23,743	24,285	28,722
<b>Total business-type activities program revenues</b>	<b>153,813</b>	<b>148,069</b>	<b>114,094</b>
<b>Total primary government total revenues</b>	<b>294,852</b>	<b>260,037</b>	<b>244,975</b>

FISCAL YEAR			
2004	2003	2002	2001
\$ 56,264	\$ 50,856	\$ 64,108	\$ 54,946
136,280	128,134	120,255	118,701
51,039	46,892	29,078	42,965
25,370	23,641	23,155	22,797
7,049	7,088	8,068	6,843
19,960	18,548	16,871	15,980
35,735	36,623	35,485	29,489
13,601	13,139	12,053	11,871
6,064	6,013	6,137	6,903
<u>351,362</u>	<u>330,934</u>	<u>315,210</u>	<u>310,495</u>
13,561	13,578	12,236	10,982
74,934	68,144	66,156	66,937
3,483	3,486	3,330	3,412
937	804	817	836
11,203	11,456	12,596	10,660
<u>104,118</u>	<u>97,468</u>	<u>95,135</u>	<u>92,827</u>
<u>455,480</u>	<u>428,402</u>	<u>410,345</u>	<u>403,322</u>
16,511	14,238	13,666	12,825
13,786	13,414	14,201	12,591
543	447	420	386
13,087	12,995	12,884	12,749
579	522	548	533
463	457	440	417
3,715	2,983	2,954	2,322
42,304	40,280	38,169	33,405
13,521	22,936	18,160	15,951
<u>104,509</u>	<u>108,272</u>	<u>101,442</u>	<u>91,179</u>
10,773	8,848	8,644	8,200
52,811	51,821	48,138	40,455
1,204	1,421	1,412	1,791
675	688	617	622
8,588	9,500	9,893	9,651
79	1,134	362	400
52,059	25,039	25,605	20,883
<u>126,189</u>	<u>98,451</u>	<u>94,671</u>	<u>82,002</u>
<u>230,698</u>	<u>206,723</u>	<u>196,113</u>	<u>173,181</u>

Continued

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

	FISCAL YEAR		
	2007	2006	2005
Net (expense)/revenue:			
Governmental activities	\$ (293,214)	\$ (240,026)	\$ (249,635)
Business-type activities	(37)	(5,759)	5,666
Total primary government net expense	<u>(293,251)</u>	<u>(245,785)</u>	<u>(243,969)</u>
<b>General Revenues and Other Changes in Net Assets</b>			
Governmental activities			
Taxes:			
Property	78,081	72,125	66,922
Gross receipts business	26,635	27,442	24,254
Sales	204,231	205,856	185,636
Occupancy	2,336	1,390	1,026
Occupational	9,950	8,916	8,687
Insurance premium	3,475	3,180	3,358
Gaming admissions	6,362	7,006	7,654
Interest and penalties - delinquent taxes	1,623	1,982	1,613
Unrestricted grants and contributions	4,741	4,688	4,404
Investment earnings	23,338	18,146	8,252
Gain (loss) on sale of capital assets	1,116	611	895
Transfers	(9,800)	(20,806)	(10,801)
Total governmental activities general revenues	<u>352,088</u>	<u>330,536</u>	<u>301,900</u>
Business-type activities			
Taxes:			
Sales	39,922	40,036	35,973
Miscellaneous	--	2,651	--
Investment earnings	17,834	13,666	7,767
Gain (loss) on sale of capital assets	(36)	78	102
Special item-change in engineering method	--	(10,341)	--
Transfers	9,800	20,806	10,801
Total business-type activities general revenues	<u>67,520</u>	<u>66,896</u>	<u>54,643</u>
Total primary government general revenues	<u>419,608</u>	<u>397,432</u>	<u>356,543</u>
<b>Change in Net Assets</b>			
Governmental activities	58,874	90,510	52,265
Business-type activities	67,483	61,137	60,309
Total primary government net expense	<u>\$ 126,357</u>	<u>\$ 151,647</u>	<u>\$ 112,574</u>

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

FISCAL YEAR			
2004	2003	2002	2001
\$ (246,853)	\$ (222,662)	\$ (213,768)	\$ (219,316)
22,071	983	(464)	(10,825)
<u>(224,782)</u>	<u>(221,679)</u>	<u>(214,232)</u>	<u>(230,141)</u>
62,895	60,671	57,875	54,778
22,203	21,848	20,508	22,836
164,821	160,620	154,905	150,688
764	730	772	--
8,124	7,983	7,344	7,093
3,194	3,054	3,072	2,947
6,504	6,820	7,131	7,054
1,614	1,343	1,329	1,307
4,219	4,545	4,125	4,816
4,022	3,793	5,222	10,242
1,061	1,738	486	700
<u>(15,770)</u>	<u>(13,042)</u>	<u>(7,473)</u>	<u>(5,566)</u>
<u>263,651</u>	<u>260,103</u>	<u>255,296</u>	<u>256,895</u>
31,161	30,760	29,954	29,844
--	--	--	--
3,630	3,030	4,173	6,493
129	130	132	(359)
--	--	--	--
<u>15,770</u>	<u>13,041</u>	<u>7,473</u>	<u>5,566</u>
<u>50,690</u>	<u>46,961</u>	<u>41,732</u>	<u>41,544</u>
314,341	307,064	297,028	298,439
16,798	37,441	41,528	37,579
72,761	47,944	41,268	30,719
<u>\$ 89,559</u>	<u>\$ 85,385</u>	<u>\$ 82,796</u>	<u>\$ 68,298</u>

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

EXHIBIT H - 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
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
2003	60,671	21,848	160,620	730	7,983	3,054	6,820	1,343	263,069
2002	57,875	20,508	154,905	772	7,344	3,072	7,131	1,329	252,936
2001	54,778	22,836	150,687	--	7,093	2,947	7,054	1,307	246,702

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

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



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

EXHIBIT H - 4

	GENERAL FUND			ALL OTHER GOVERNMENTAL FUNDS			
	Reserved	Unreserved	Total	Reserved*	Unreserved Reported in Special Revenue Funds	Unreserved Reported in Capital Projects Funds	Total all other Govern- mental Funds
2007	\$ 37,103	\$ 89,328	\$ 126,431	\$ 319,967	\$ 81,132	\$ 2,223	\$ 403,322
2006	21,731	96,492	118,223	310,956	64,132	1,076	376,164
2005	15,372	74,494	89,866	155,492	49,317	--	204,809
2004	10,786	56,741	67,527	156,643	47,122	--	203,765
2003	12,834	58,760	71,594	151,111	57,734	--	208,845
2002	18,790	50,112	68,902	152,375	62,629	2,905	217,909
2001	17,579	55,904	73,483	135,120	57,300	2,905	195,325
2000	15,335	48,901	64,236	111,107	51,422	10,659	173,188
1999	20,547	43,313	63,860	115,816	50,230	3,249	169,295
1998	16,940	43,708	60,648	88,184	45,693	8,095	141,972

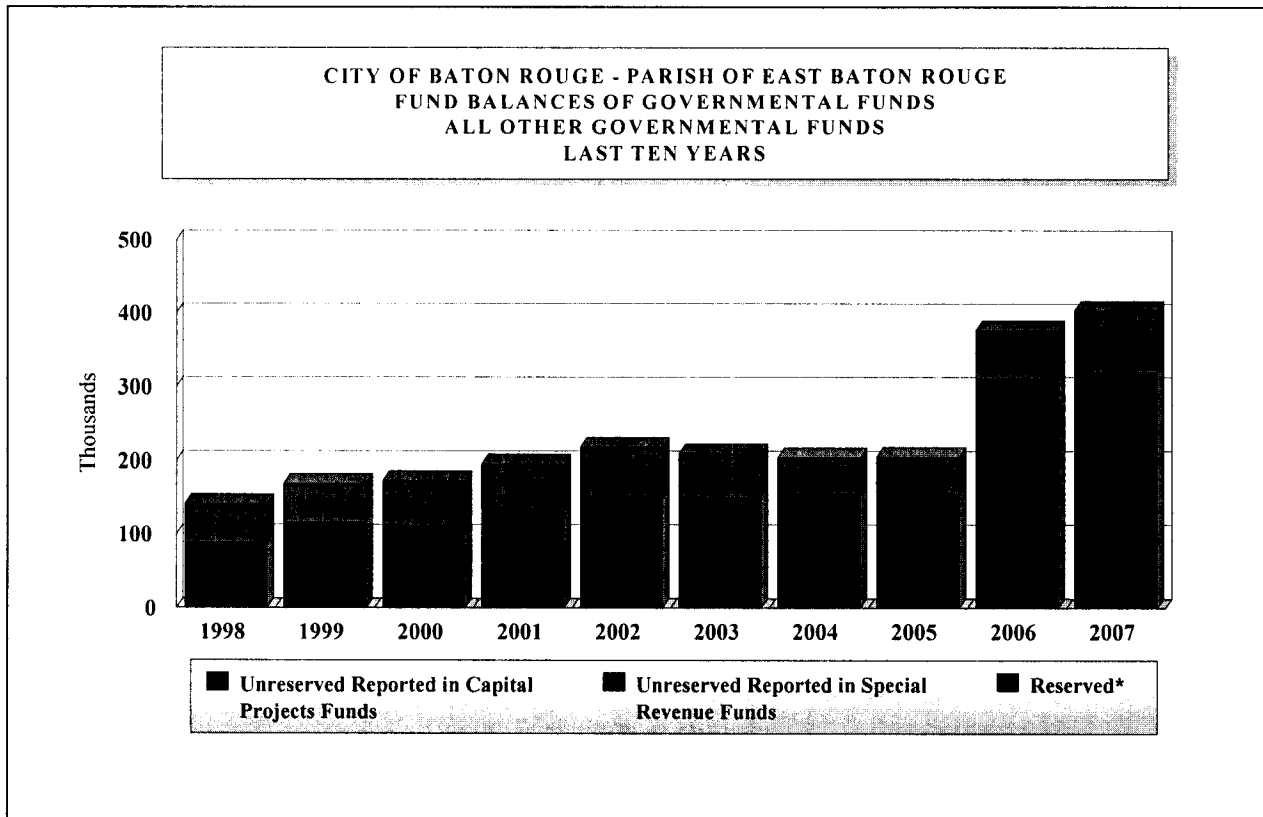
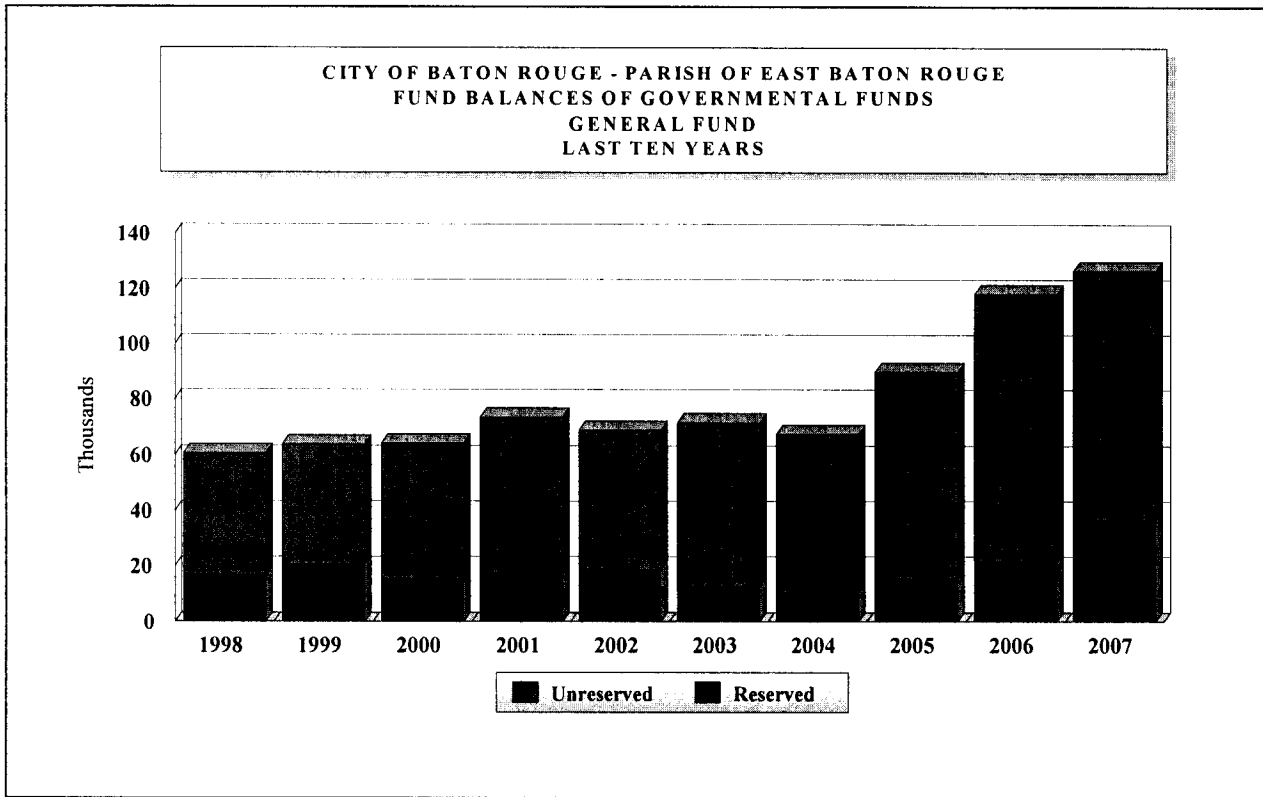
\* Includes Special Revenue, Capital Projects and Debt Service Funds.  
All fund balances in Debt Service Funds are reserved to pay future debt service.

Source: Audited Comprehensive Annual Financial Reports

Continued

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

EXHIBIT H - 4  
 (Continued)



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

	FISCAL YEAR			
	2007	2006	2005	2004
<b>REVENUES</b>				
Taxes	\$ 331,355	\$ 327,673	\$ 298,664	\$ 270,185
Licenses and permits	5,210	4,908	3,838	3,597
Intergovernmental	72,604	65,869	68,473	55,982
Charges for services	35,639	36,477	41,627	37,696
Fines and forfeits	3,520	3,211	2,300	2,006
Investment earnings	22,921	17,727	7,995	3,921
Miscellaneous revenues	13,878	12,850	14,771	14,944
Total revenues	<u>485,127</u>	<u>468,715</u>	<u>437,668</u>	<u>388,331</u>
<b>EXPENDITURES</b>				
Current:				
General government	60,618	59,280	54,824	52,944
Public safety	160,421	141,697	150,016	127,225
Transportation	42,959	35,694	38,438	37,261
Sanitation	812	598	26,600	24,721
Health and welfare	7,420	7,484	7,887	6,738
Culture and recreation	23,099	21,507	19,988	18,135
Conservation and development	42,038	36,138	33,917	34,959
Debt service:				
Principal retirement	15,672	12,195	12,827	12,258
Interest and fiscal charges	13,007	9,992	9,235	9,720
Other charges	427	1,787	--	--
Capital outlay	54,369	33,388	36,178	44,992
Intergovernmental	19,854	14,838	14,253	13,601
Total expenditures	<u>440,696</u>	<u>374,598</u>	<u>404,163</u>	<u>382,554</u>
Excess (deficiency) of revenues over (under) expenditures	<u>44,431</u>	<u>94,117</u>	<u>33,505</u>	<u>5,777</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	64,245	23,216	30,804	31,467
Transfers out	(74,044)	(44,021)	(41,605)	(47,237)
Refunding bonds issued	--	--	--	--
Long-term debt proceeds	30,395	125,000	--	--
Premium on debt issuance	1,478	912	--	--
Capital leases	--	--	--	27
Sale of capital assets	684	488	679	820
Payments to refunded bond escrow agent	(31,823)	--	--	--
Total other financing sources and uses	<u>(9,065)</u>	<u>105,595</u>	<u>(10,122)</u>	<u>(14,923)</u>
Net change in fund balances	\$ 35,366	\$ 199,712	\$ 23,383	\$ (9,146)
Debt service as a percentage of noncapital expenditures	7.5%	7.0%	6.0%	6.5%

Source: Audited Comprehensive Annual Financial Reports

FISCAL YEAR						
2003	2002	2001	2000	1999	1998	
\$ 263,344	\$ 252,816	\$ 246,633	\$ 234,263	\$ 234,567	\$ 231,464	
3,540	3,260	3,106	3,176	3,333	3,054	
61,484	54,545	46,953	50,364	45,757	45,235	
34,618	34,759	32,500	33,420	31,275	31,465	
2,263	1,895	1,886	2,331	2,042	1,453	
3,699	5,060	9,899	11,216	8,201	8,219	
14,260	14,716	14,144	14,376	14,108	13,773	
<u>383,208</u>	<u>367,051</u>	<u>355,121</u>	<u>349,146</u>	<u>339,283</u>	<u>334,663</u>	
49,508	57,641	51,846	50,625	54,017	50,120	
117,426	108,261	106,812	100,598	98,944	96,423	
35,131	30,456	32,773	33,896	36,891	40,284	
23,911	22,542	22,495	21,840	20,702	20,225	
6,765	7,760	6,469	5,919	6,210	6,471	
16,729	15,360	14,562	12,094	11,346	11,419	
35,754	34,616	28,719	24,052	23,416	22,932	
14,130	10,956	11,230	7,439	7,179	8,882	
9,105	11,029	11,179	10,298	5,715	8,133	
355	1,927	--	--	--	--	
53,162	34,333	40,313	61,163	40,819	32,523	
13,138	12,052	11,871	13,145	11,572	11,594	
<u>375,114</u>	<u>346,933</u>	<u>338,269</u>	<u>341,069</u>	<u>316,811</u>	<u>309,006</u>	
8,094	20,118	16,852	8,077	22,472	25,657	
32,044	46,144	40,873	32,305	29,376	33,929	
(45,085)	(53,617)	(46,439)	(37,112)	(34,579)	(39,165)	
--	73,450	--	--	--	94,840	
--	--	23,625	--	12,000	9,083	
--	--	--	--	--	--	
132	--	--	160	39	109	
1,349	485	830	693	1,599	672	
--	(71,483)	--	--	--	(95,449)	
<u>(11,560)</u>	<u>(5,021)</u>	<u>18,889</u>	<u>(3,954)</u>	<u>8,435</u>	<u>4,019</u>	
\$ (3,466)	\$ 15,097	\$ 35,741	\$ 4,123	\$ 30,907	\$ 29,676	
7.3%	7.6%	7.5%	6.3%	4.7%	6.2%	

**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 H - 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
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
2003	60,946	21,848	160,620	730	7,983	3,054	6,820	1,343	263,344
2002	57,755	20,508	154,905	772	7,344	3,072	7,131	1,329	252,816
2001	54,710	22,836	150,687	--	7,092	2,947	7,054	1,307	246,633
2000	44,174	20,504	151,318	--	7,113	2,832	7,010	1,313	234,264
1999	45,007	18,541	151,410	--	7,101	2,955	8,216	1,338	234,568
1998	45,062	18,554	147,526	--	6,676	2,791	9,415	1,440	231,464

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

Source: Audited Comprehensive Annual Financial Reports



**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE**  
**ASSESSED AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY**  
**LAST TEN YEARS**  
**(amounts expressed in thousands)**

EXHIBIT H - 7

<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>						
2007	\$1,501	--	\$1,501	7.84	\$13,649	11.00 %
2006	1,410	--	1,410	7.84	12,816	11.00
2005	1,324	--	1,324	7.84	12,040	11.00
2004	1,284	--	1,284	7.84	11,674	11.00
2003	1,205	--	1,205	8.34	10,953	11.00
2002	1,154	--	1,154	8.34	10,489	11.00
2001	1,129	--	1,129	8.34	10,260	11.00
2000	1,107	--	1,107	8.34	10,065	11.00
1999	1,050	--	1,050	8.50	9,545	11.00
1998	1,019	--	1,019	8.50	9,265	11.00
<u>Parish of East Baton Rouge</u>						
2007	\$3,467	\$523	\$2,944	3.78	\$31,514	11.00 %
2006	3,233	549	2,684	3.78	29,392	11.00
2005	3,012	585	2,427	3.78	27,382	11.00
2004	2,885	616	2,269	3.78	26,228	11.00
2003	2,669	554	2,115	4.06	24,266	11.00
2002	2,534	580	1,954	4.06	23,033	11.00
2001	2,438	614	1,824	4.06	22,159	11.00
2000	2,324	627	1,697	4.06	21,128	11.00
1999	2,196	566	1,630	4.20	19,965	11.00
1998	2,111	520	1,591	4.20	19,187	11.00

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

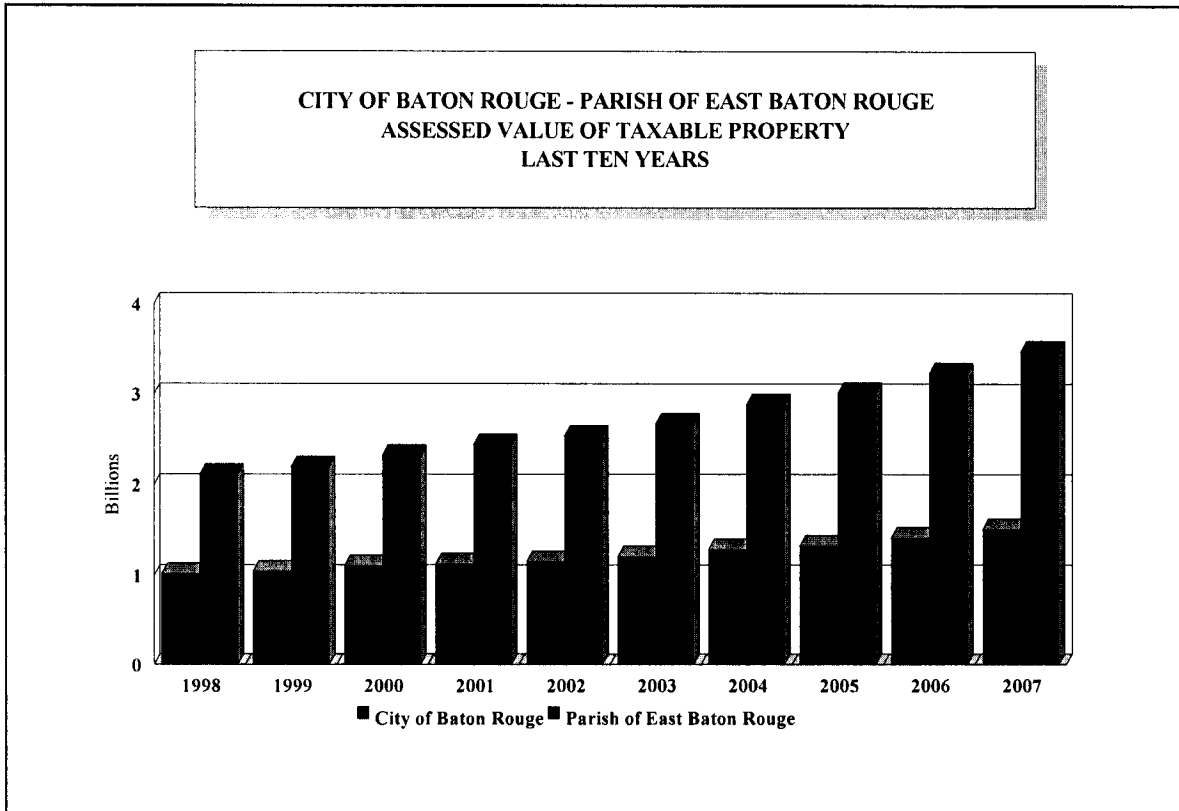
Residential properties are assessed at 10% of fair market value; other property and electric cooperative properties, excluding land, are to be assessed at 15%; and public service properties, excluding land, are to be assessed at 25% of fair market value. The overall assessed value is estimated to be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

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

Continued

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

EXHIBIT H - 7  
(Continued)



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

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

TAX LEVIES

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
2003	10,048,391	7,229,058	10,837,252		--	3,042,972	7,740,895
2002	9,622,772	6,922,857	10,286,438		--	2,888,310	7,347,456
2001	9,412,866	6,771,846	9,896,080		--	2,778,702	7,068,629
2000	9,233,409	--	9,435,803		--	2,649,462	6,739,859
1999	8,924,989	--	9,223,827		--	2,591,456	6,588,448
1998	8,662,650	--	8,864,201		--	2,490,418	6,331,572

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

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

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

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

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

TAX LEVIES

\$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
28,614,617	109,279,071	29,228,550	40,012,417	3,950,525	249,983,748
27,160,250	110,085,155	27,742,979	37,978,745	3,749,736	243,784,698
26,129,552	105,907,560	26,690,168	36,537,499	3,607,438	234,800,340
24,914,237	100,981,681	25,448,778	34,838,099	3,439,652	217,680,980
24,377,257	95,422,686	24,047,834	32,920,277	3,360,108	207,456,882
23,426,816	91,702,265	23,110,237	31,636,754	3,229,102	199,454,015

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

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

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

EXHIBIT H - 9

Taxpayer	Type of Business	2007			1998		
		Assessed Valuation (1)	Rank	Percentage of Total Assessed Valuation	Assessed Valuation (1)	Rank	Percentage of Total Assessed Valuation
ExxonMobil Corporation	Petroleum Products	\$263,721,440	1	7.61 %	\$158,077,180	1	7.49 %
Entergy, Inc.	Electric and Gas Utility	67,168,860	2	1.94	54,917,070	2	2.60
Georgia-Pacific Corporation	Pulp and Paper Products	52,679,150	3	1.52	28,863,570	4	1.37
Bellsouth Communications (South Central Bell-1997)	Telephone Utility	49,016,860	4	1.41	54,062,660	3	2.56
J P Morgan/Chase (Bank One-1997)	Bank	43,099,350	5	1.24	26,557,550	5	1.26
Capital One (Hibernia National Bank-1998)	Bank	22,366,450	6	0.65	18,022,600	6	0.85
State Farm Insurance	Insurance	18,458,750	7	0.53	--	--	--
Wal-Mart	Retail Store	17,831,600	8	0.51	--	--	--
Baton Rouge Water Works	Water Utility	15,758,590	9	0.45	15,469,740	7	0.73
Formosa Plastics	Plastics Manufacturer	15,507,500	10	0.45	11,923,390	9	0.56
City National Bank (now Whitney National Bank)	Bank	--	--	--	15,138,750	8	0.72
Paxon Polymer	Plastic Manufacturer	--	--	--	10,192,600	10	0.48
		<u>\$565,608,550</u>		<u>16.31 %</u>	<u>\$393,225,110</u>		<u>18.62 %</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 H - 10

Year	Total Tax Levy	Collections	Percent of Levy Collected	Prior Year Tax Collections	Total Tax Collections	Ratio of Total Collections to Tax Levy
<u>City of Baton Rouge Sub Fund</u>						
2007	\$11,770,864					
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
2003	10,048,391	9,826,910	97.80	98,434	9,925,344	98.78
2002	9,622,772	9,402,985	97.72	97,600	9,500,585	98.73
2001	9,412,866	9,171,828	97.44	107,678	9,279,506	98.58
2000	9,233,409	9,056,440	98.08	105,071	9,161,511	99.22
1999	8,924,989	8,782,957	98.41	136,608	8,919,565	99.94
1998	8,662,650	8,388,954	96.84	97,277	8,486,231	97.96
<u>Parish of East Baton Rouge Sub Fund</u>						
2007	\$10,710,031					
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
2003	8,478,022	8,258,061	97.41	62,026	8,320,087	98.14
2002	7,946,684	7,680,424	96.65	40,301	7,720,725	97.16
2001	7,593,434	7,355,336	96.86	57,340	7,412,676	97.62
2000	7,172,500	6,939,318	96.75	67,904	7,007,222	97.70
1999	6,942,479	6,758,323	97.35	60,835	6,819,158	98.22
1998	6,635,226	6,422,070	96.79	52,132	6,474,202	97.57

"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 H - 11

	2% City-Parish General	1/2 % Roads Improvement and Maintenance	1/2 % Sewerage Improvement and Maintenance	Total
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
2003	129,864	30,756	30,759	191,379
2002	124,955	29,950	29,953	184,858
2001	121,569	29,118	29,124	179,811
2000	121,887	29,431	29,441	180,759
1999	122,187	29,223	29,230	180,640
1998	118,904	28,622	28,667	176,193

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, 2007.

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%	1.00%	2.00%	4.00%	9.00%



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

Standard Industrial Classification Code	FISCAL YEAR			
	2007	2006	2005	2004
Agriculture, Forestry, and Fishing	\$ 5,473	\$ 8,786	\$ 8,307	\$ 7,418
Mining	653	912	1,946	1,738
Construction	136,984	142,226	138,667	123,838
Manufacturing	807,773	727,543	601,441	537,121
Transportation and Public Utilities	78,988	112,803	114,346	102,118
Wholesale Trade	196,940	408,776	387,041	345,650
Other Retail Trade	4,608,939	4,750,824	4,187,261	3,739,462
Vehicle	877,204	748,015	698,725	624,001
Food Stores	397,556	382,171	443,616	396,174
Finance, Insurance, and Real Estate	30,713	30,335	37,941	33,883
Services	1,026,769	975,610	863,884	771,497
Public Administration	408	249	225	200
<b>Total</b>	<b>\$ 8,168,400</b>	<b>\$ 8,288,250</b>	<b>\$ 7,483,400</b>	<b>\$ 6,683,100</b>

Source: City-Parish Finance Revenue Division  
Collector of EBR Parish-wide Sales & Use Taxes  
Based on 2% general sales and use tax with no exemptions for food and drugs.  
Only eight years of information is available as of December 31, 2007

FISCAL YEAR			
2003	2002	2001	2000
\$ 7,078	\$ 7,810	\$ 7,416	\$ 7,923
1,753	1,125	1,459	1,097
124,994	113,209	115,977	129,383
661,657	607,531	573,806	660,323
76,165	78,472	91,420	89,892
313,167	321,259	336,625	379,983
3,479,707	3,304,559	3,152,830	3,283,451
645,294	631,897	624,196	274,855
403,942	399,294	413,760	446,777
42,530	41,048	43,096	43,270
736,718	741,296	717,561	777,030
195	250	304	366
<u>\$ 6,493,200</u>	<u>\$ 6,247,750</u>	<u>\$ 6,078,450</u>	<u>\$ 6,094,350</u>

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

<u>Year</u>	<u>Governmental Activities</u>			<u>Business - Type Activities</u>		
	<u>Excess Revenue Contracts Loans and Notes</u>	<u>Revenue Bonds</u>	<u>Capital Leases</u>	<u>Excess Revenue Contracts Loans and Notes</u>	<u>Revenue Bonds</u>	<u>Landfill Closure and Post- Closure Care</u>
2007	\$65,815	\$172,699	\$ --	\$26,221	\$280,876	\$7,970
2006	67,826	181,585	1	24,685	291,470	3,870
2005	69,760	62,200	28	18,170	271,771	13,226
2004	72,520	67,114	82	11,737	277,113	12,165
2003	74,386	71,488	108	6,795	291,339	11,058
2002	78,791	75,646	141	4,896	300,426	9,860
2001	76,897	79,547	1,267	1,185	312,985	7,379
2000	84,181	63,839	890	--	292,222	6,320
1999	12,044	64,434	1,636	--	304,362	5,317
1998	56	65,767	2,424	--	272,674	4,380

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) (in dollars) Debt Per Capita
\$553,581	3.88%	\$1,286
569,437	4.02%	1,303
435,155	3.31%	1,043
440,731	3.45%	1,058
455,174	3.67%	1,092
469,760	3.90%	1,132
479,260	4.19%	1,158
447,452	4.07%	1,084
387,793	3.82%	972
345,301	3.48%	871

**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 H - 14

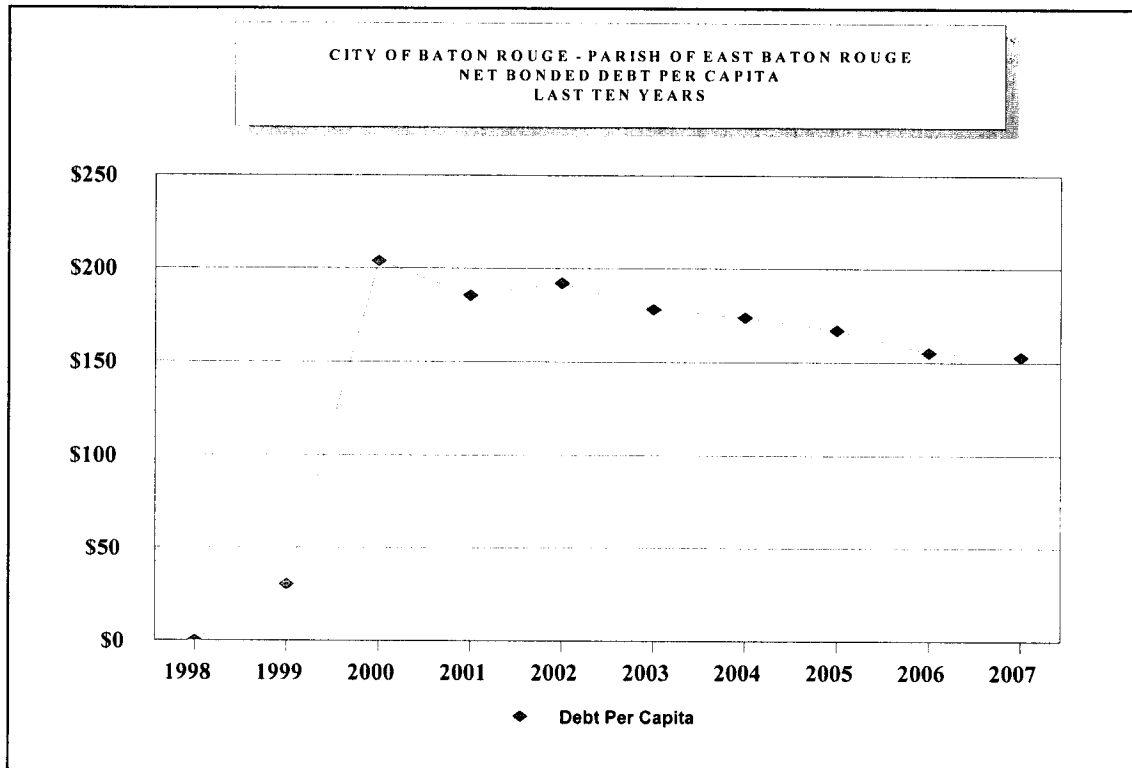
Year	Excess Revenue Contracts Loans and Notes (1)	Less: Amount Available In Debt Service Fund (4)	Total	Percentage of Estimated Actual Value of Property (2)	<i>(in dollars)</i> Debt Per Capita (3)
2007	\$65,815	\$ --	\$65,815	0.48%	\$153
2006	67,826	--	67,826	0.53%	155
2005	69,760	--	69,760	0.58%	167
2004	72,520	--	72,520	0.62%	174
2003	74,386	--	74,386	0.68%	178
2002	78,791	954 (5)	79,745	0.76%	192
2001	76,897	--	76,897	0.75%	186
2000	84,181	--	84,181	0.84%	204
1999	12,044	--	12,044	0.13%	30
1998	56	--	56	0.00%	0

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

Continued

**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 H - 14  
(Continued)



**CITY OF BATON ROUGE - PARISH OF EAST BATON ROUGE  
DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT  
DECEMBER 31, 2007**

	<u>Gross Debt Outstanding</u>	<u>Amounts in Debt Service Fund For Principal</u>	<u>Net Debt Outstanding</u>
<u>City of Baton Rouge:</u>			
2002A Fixed Rate Taxable Refunding	\$ 22,695,000	\$ --	\$ 22,695,000
2002B Fixed Rate Taxable Refunding	42,400,000	--	42,400,000
LA Community Development Authority	19,900,817	--	19,900,817
 <u>Parish of East Baton Rouge:</u>			
LA Community Development Authority	7,040,701	--	7,040,701
Total direct debt	<u>92,036,518</u>	<u>--</u>	<u>92,036,518</u>
 <u>Overlapping Debt:</u>			
City of Baker	623,000	373,001	249,999
City of Zachary	--	--	--
Nineteenth Judicial District Court	102,801,350	--	102,801,350
Hospital Service District No. 1 (Lane Memorial Hospital)	16,777,722	1,467,595	15,310,127
St. George Fire Protection District	3,056,001	--	3,056,001
Central Fire Protection District No. 4	1,499,999	--	1,499,999
Eastside Fire Protection District	1,990,000	--	1,990,000
East Baton Rouge Parish School System	1,390,909	--	1,390,909
Port of Greater Baton Rouge	6,490,000	738,315	5,751,685
Total overlapping debt	<u>134,628,981</u>	<u>2,578,911</u>	<u>132,050,070</u>
Total direct and overlapping debt	<u>\$ 226,665,499</u>	<u>\$ 2,578,911</u>	<u>\$ 224,086,588</u>
 2007 Population			
Per Capita			

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

<u>Parish</u>		<u>City</u>	
<u>Percent</u>	<u>Share of Debt</u>	<u>Percent</u>	<u>Share of Debt</u>
100 %	\$ 22,695,000	100 %	\$ 22,695,000
100	42,400,000	100	42,400,000
100	19,900,817	100	19,900,817
100	<u>7,040,701</u>	43	<u>3,027,501</u>
	<u>92,036,518</u>		<u>88,023,318</u>
100	249,999	--	--
100	--	--	--
100	102,801,350	--	--
100	15,310,127	--	--
100	3,056,001	--	--
100	1,499,999	--	--
100	1,990,000	--	--
100	1,390,909	43	598,091
100	<u>5,751,685</u>	100	<u>5,751,685</u>
	<u>132,050,070</u>		<u>6,349,776</u>
	<u>\$ 224,086,588</u>		<u>\$ 94,373,094</u>
	<u>430,559</u>		<u>229,553</u>
	<u>\$520</u>		<u>\$411</u>

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

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

EXHIBIT H - 16

CITY OF BATON ROUGE					
Year	Any One Purpose	Sewerage Purposes	Aggregate All Purposes	Debt Outstanding	Legal Debt Margin
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
2003	120,484,308	180,726,461	421,695,077	--	421,695,077
2002	115,380,955	173,071,433	403,833,343	--	403,833,343
2001	112,864,103	169,296,154	395,024,360	--	395,024,360
2000	110,712,337	166,068,505	387,493,178	--	387,493,178
1999	104,999,871	157,499,807	367,499,549	--	367,499,549
1998	101,913,524	152,870,286	356,697,334	--	356,697,334
PARISH OF EAST BATON ROUGE					
Year	Any One Purpose	Sewerage Purposes	Aggregate All Purposes	Debt Outstanding	Legal Debt Margin
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
2003	266,927,400	400,391,099	no limit	--	400,391,099
2002	253,360,540	380,040,810	no limit	--	380,040,810
2001	243,745,822	365,618,733	no limit	--	365,618,733
2000	232,408,931	348,613,397	no limit	--	348,613,397
1999	219,614,925	329,422,388	no limit	--	329,422,388
1998	211,052,394	316,578,591	no limit	775,000 (1)	315,803,591

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

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



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

EXHIBIT H - 17

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

Year	Gross Revenue (2)	Expenses (3)	Available for Debt Service	Debt Service Requirements			Coverage
				Principal	Interest (1)	Total	
2007	\$ 7,101,974	(6)\$ 295,556	\$ 6,806,418	\$ 3,870,000	\$ 2,936,418	\$ 6,806,418	1.00
2006	21,322,093	332,401	20,989,692	10,565,000	10,424,692	20,989,692	1.00
2005	37,031,493	358,351	36,673,142	9,380,000	10,821,825	20,201,825	1.82
2004	32,095,064	324,153	31,770,911	8,740,000	10,902,942	19,642,942	1.62
2003	31,739,091	284,602	31,454,489	7,785,000	12,185,787	19,970,787	1.58
2002	30,745,621	284,997	30,460,624	7,210,000	13,868,884	21,078,884	1.45
2001	30,417,224	265,929	30,151,295	6,630,000	13,408,005	20,038,005	1.50
2000	31,209,926	289,000	30,920,926	6,110,000	13,924,207	20,034,207	1.54
1999	30,466,913	323,639	30,143,274	4,810,000	11,604,018	16,414,018	1.84
1998	29,939,127	313,501	29,625,626	4,444,000	12,397,987	16,841,987	1.76

**SCHEDULE B - CITY SALES TAX (2%)**

Year	Gross Revenue (4)	Expenses (5)	Available for Debt Service	Debt Service Requirements			Coverage
				Principal	Interest (1)	Total	
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
2003	78,348,495	--	78,348,495	9,210,000	6,274,835	15,484,835	5.06
2002	77,319,666	--	77,319,666	8,565,000	6,560,011	15,125,011	5.11
2001	78,508,665	--	78,508,665	7,035,000	5,903,227	12,938,227	6.07
2000	78,274,925	--	78,274,925	5,620,000	6,336,631	11,956,631	6.55
1999	79,171,844	--	79,171,844	6,000,000	5,421,613	11,421,613	6.93
1998	77,582,757	360,000	77,222,757	5,640,000	7,548,727	13,188,727	5.86

**SCHEDULE C - PARISH SALES TAX (2%)**

Year	Gross Revenue (4)	Expenses (5)	Available for Debt Service	Debt Service Requirements			Coverage
				Principal	Interest (1)	Total	
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
2003	52,238,042	--	52,238,042	505,000	144,747	649,747	80.40
2002	48,233,190	--	48,233,190	470,000	156,952	626,952	76.93
2001	45,601,245	--	45,601,245	440,000	176,072	616,072	74.02
2000	44,821,104	--	44,821,104	320,000	189,993	509,993	87.89
1999	43,959,488	--	43,959,488	340,000	156,853	496,853	88.48
1998	42,429,476	88,591	42,340,885	315,000	340,777	655,777	64.57

Continued

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

EXHIBIT H - 17  
(Continued)

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

<u>Year</u>	<u>Gross Revenue (7)</u>	<u>Expenses</u>	<u>Available for Debt Service</u>	<u>Principal</u>	<u>Interest (8)</u>	<u>Total</u>	<u>Coverage</u>
2007 \$	25,991,775	\$ --	\$ 25,991,775	\$ 3,070,000	\$ 5,285,458	\$ 8,355,458	3.11
2006	26,240,847	--	26,240,847	--	1,363,451	1,363,451	19.25

**SCHEDULE E - EAST BATON ROUGE SEWERAGE COMMISSION**

<u>Year</u>	<u>Gross Revenue (9)</u>	<u>Expenses (10)</u>	<u>Available for Debt Service</u>	<u>Principal</u>	<u>Interest (1)</u>	<u>Total</u>	<u>Coverage</u>
2007 \$	103,142,595	\$ 46,808,894	\$ 56,333,701	\$ 1,640,000	\$ 8,638,040	\$ 10,278,040	5.48
2006	84,485,242	41,376,484	43,108,758	--	--	--	-- (11)

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

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

EXHIBIT H - 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>
2007	430,559	\$14,253,225,136	\$33,104	33.2	52,033	3.3 (7)	3.6 (7)
2006	437,167	14,169,456,804	32,412	33.5	55,033	3.4	3.4
2005	417,218	13,566,224,000	31,468	31.9	52,952	5.6	5.3
2004	416,492	12,761,731,372	29,786	31.5	46,675	5.0	5.4
2003	416,881	12,417,217,466	29,010	30.4	52,309	5.8	6.5
2002	414,833	12,034,305,330	27,602	31.5	52,570	5.0	5.6
2001	414,040	11,428,332,080	26,633	31.5	51,258	4.9	5.5
2000	412,852 (2)	10,995,487,316	25,461	31.5	52,213	4.2	4.8
1999	399,105	10,161,612,405	24,995	29.9	54,443	3.7	4.0
1998	396,556	9,911,917,220	23,387	29.9	55,507	4.3	4.6

Source: All information is parish-wide.

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

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

EXHIBIT H - 19

2007 (2)				1998 (1)	
<u>Employer</u>	<u>Employees</u>	<u>Rank</u>	Percentage of Total City <u>Employment</u>	<u>Employer</u>	<u>Rank</u>
Louisiana State Government	28,720	1	12.05 %	Louisiana State Government	1
Turner Industries	8,525	2	3.58	Exxon Mobil Chemical Co.	2
East Baton Rouge Parish School System	6,170	3	2.59	Louisiana State University	3
Louisiana State University	5,600	4	2.35	East Baton Rouge Parish School System	4
City-Parish Government	4,671	5	1.96	City-Parish Government	5
Exxon Mobil Chemical Co.	4,275	6	1.79	Baton Rouge General Medical Center	6
The Shaw Group	4,243	7	1.78	Our Lady of the Lake Medical Center	7
Our Lady of the Lake Medical Center	4,009	8	1.68	Walmart Stores, Inc.	8
Baton Rouge General Medical Center	3,000	9	1.26	Harmony Corporation	9
Oshner Clinic Foundations	2,000	10	0.84	U. S. Post Office	10
	<u>71,213</u>		<u>29.88 %</u>		

(1) Number of employees not available for 1998. Information furnished by the Louisiana Department of Labor.

(2) Source: Baton Rouge Area Chamber  
Louisiana Department of State Civil Service  
East Baton Rouge Parish School System

**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**

	2007	2006	2005	2004
<b>GENERAL FUND:</b>				
Anti-Drug Task Force	--	--	4.00	4.00
Citizens Service	--	--	--	1.00
City Constable	40.00	40.00	40.00	40.00
City Court and City Court Judicial	145.50	144.50	144.50	144.50
Community Centers	20.55	20.55	20.55	20.55
Coroner	--	--	--	--
Metropolitan Council and Administration	41.00	41.00	41.00	41.00
Emergency Preparedness	5.00	5.00	5.00	5.00
EMS - Prison Medical Services	33.00	33.00	33.00	33.00
EMS - Telecommunications	--	--	8.50	8.50
Finance	112.00	111.00	111.00	111.00
Fire - (City Fire Department Only)	588.00	582.00	581.00	581.00
Human Development & Services	8.75	9.50	8.92	8.50
Human Resources	39.00	36.00	37.75	41.75
Information Services	42.00	36.00	34.00	34.00
Juvenile Services	83.00	82.00	82.00	85.00
Mayor-President	15.00	15.00	11.00	10.00
Municipal Fire & Police Civil Service	1.00	1.00	1.00	1.00
Parish Attorney	99.00	92.50	99.00	95.00
Planning Commission	26.00	22.00	22.00	22.00
Police (City Police Only)	840.00	837.00	836.00	836.00
Public Information Office	3.00	3.00	3.00	3.00
Public Works	679.10	647.00	667.00	667.00
Purchasing	13.00	13.00	13.00	13.00
<b>TOTAL GENERAL FUND</b>	<u>2,833.90</u>	<u>2,771.05</u>	<u>2,803.22</u>	<u>2,805.80</u>
<b>SPECIAL FUNDS:</b>				
Library Board of Control Major Fund	313.25	306.75	303.75	268.00
Grants Major Fund	417.98	416.19	332.43	322.09
Comprehensive Sewerage System Major Fund	362.90 (2)	336.00	341.00	342.00
G. B. R. Airport District Major Fund	91.00	89.00	88.73	88.73
Non-Major Funds:				
Animal Control Center	21.00	20.00	19.00	19.00
Central Garage	45.00	45.00	45.00	45.00
City Constable Court Costs Fund	4.00	4.00	4.00	9.00
Downtown Development District	4.00	4.00	4.00	4.00
Emergency Medical Services	162.00	150.00	137.00	137.00
Employees' Retirement System	12.00	12.00	12.00	13.00
E.B.R. Parish Communications District	47.00	47.00	37.50	37.50
Gaming Enforcement Division	1.00	1.00	1.00	1.00
G. B. R. Parking Authority	9.00	9.00	9.00	9.00
Mosquito Abatement and Rodent Control	31.00	31.00	31.00	31.00
Parish Street Maintenance	3.00	3.00	3.00	3.00
Solid Waste Collection Fund	--	21.00	--	--
Solid Waste Disposal Facility	--	10.00	10.00	9.00
<b>TOTAL SPECIAL FUNDS</b>	<u>1,524.13</u>	<u>1,504.94</u>	<u>1,378.41</u>	<u>1,338.32</u>
<b>TOTAL ALL FUNDS</b>	<u>4,358.03</u>	<u>4,275.99</u>	<u>4,181.63</u>	<u>4,144.12</u>

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

(2) Solid Waste Collection Fund and Solid Waste Disposal Facility are reflected in the Comprehensive Sewerage System Major Fund starting in 2007.

## Full-time Equivalent Employees Allotted in Annual Budget

2003	2002	2001	2000	1999	1998
4.00	4.00	4.00	3.00	3.00	--
1.00	1.00	7.00	7.00	7.00	7.00
40.00	40.00	40.00	40.00	40.00	40.00
144.50	146.00	146.00	148.50	145.00	145.00
20.55	20.55	20.55	19.55	18.55	18.05
--	--	-- (1)	10.00	10.40	10.40
41.00	41.00	44.00	44.00	44.00	45.00
6.00	6.00	6.00	6.00	5.00	5.00
33.00	33.00	33.00	27.40	27.00	27.00
8.50	8.50	8.50	9.50	9.50	9.50
111.00	111.00	120.00	120.00	120.00	120.00
582.00	583.00	585.00	585.00	583.00	582.00
8.50	9.50	10.50	10.50	10.50	10.50
42.00	41.00	47.00	47.00	49.00	50.00
33.00	33.00	33.00	33.00	33.00	33.00
85.00	85.00	85.00	85.00	83.00	83.00
9.00	9.00	10.00	12.00	11.00	11.00
1.00	1.00	1.00	1.00	1.00	1.00
95.00	97.50	100.50	99.50	98.50	94.50
22.00	22.00	22.00	22.00	22.00	21.00
837.00	837.00	840.00	840.25	840.25	837.25
3.00	4.00	3.00	3.00	3.00	3.00
670.00	678.00	704.00	713.25	714.25	717.25
13.00	14.00	20.00	20.00	20.00	20.00
<u>2,810.05</u>	<u>2,825.05</u>	<u>2,890.05</u>	<u>2,906.45</u>	<u>2,897.95</u>	<u>2,890.45</u>
268.00	261.50	261.50	252.25	250.25	248.25
324.31	329.11	306.79	320.65	321.35	323.10
342.00	342.00	351.00	354.00	356.00	361.00
87.73	85.00	79.73	77.00	74.00	75.00
19.00	18.00	18.00	18.00	18.00	18.00
45.00	45.00	46.00	49.00	49.00	49.00
9.00	9.00	9.00	9.00	9.00	9.00
4.00	4.00	4.00	4.00	4.00	4.00
136.00	135.00	135.00	125.00	124.00	120.00
12.00	12.00	13.00	12.00	12.00	12.00
37.50	33.50	33.50	33.50	31.50	31.50
1.00	2.00	2.00	7.00	7.00	7.00
9.00	9.00	9.00	9.00	9.00	9.00
30.00	28.00	27.00	27.00	26.00	26.00
1.00	1.00	1.00	1.00	1.00	2.00
--	--	--	--	--	--
9.00	9.00	10.00	11.00	12.00	12.00
<u>1,334.54</u>	<u>1,323.11</u>	<u>1,306.52</u>	<u>1,309.40</u>	<u>1,304.10</u>	<u>1,306.85</u>
<u>4,144.59</u>	<u>4,148.16</u>	<u>4,196.57</u>	<u>4,215.85</u>	<u>4,202.05</u>	<u>4,197.30</u>

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

Function:	FISCAL YEAR			
	2007	2006	2005	2004
<b>Public Safety:</b>				
Police				
Physical arrests	26,782 (3)	15,034	12,182 (4)	11,035
Parking violations	25,036	24,365	19,481 (4)	14,613
Traffic violations (5)	89,131	107,089	65,071 (4)	38,543
Fire				
Number of responses	26,564	26,886	26,498	22,955
Inspections	16,818	13,932	12,810	20,736
Emergency Medical Services				
Number of emergency responses	48,419	48,264	49,583	43,592
Number of patient transports	26,432	24,393	26,306	23,935
Communications district				
Number of 911 calls (in thousands)	347,536	368,486	353,000 (7)	311,000
<b>Transportation</b>				
Parish street maintenance program				
Number of miles of new	11	4	10	2
Rehab streets and roads	29 (10)	24 (10)	40	45
Number of potholes repaired	3,448	1,247	165	242
Airport				
Number of enplanements	491,836	534,709	523,417	375,412
<b>Sanitation:</b>				
Wastewater				
Average daily sewerage treatment (millions of gallons)	22,559	21,534	22,251	26,169
Solid Waste Disposal				
Average daily tonnage accepted at Landfill (9)	1,490	1,438	1,379	1,434
<b>Administration Office and Boards</b>				
Construction Permits				
Total Number of Permits issued	27,312	26,910	26,845	3,552
Total Valuation	1,068,749,146	911,708,204	592,858,669	520,072,323
<b>Culture-Recreation</b>				
Libraries				
Total registered borrowers	366,065	341,179	316,977	289,681
Total items circulated	2,307,630	2,396,323	2,440,000	2,573,393
Total reference questions answered	695,867	645,320	615,534	574,936
New branch libraries opened	1	--	3	1

**Notes:**

- (1) Library card registration drive at public and private schools, malls, fairs, festivals, universities, etc.
- (2) Cardholders who had not used cards in past 3 years were purged in 2001.
- (3) Including arrest or summons, 2,734 Juveniles, 24,048 adults.
- (4) Through November 2005
- (5) Moving violations only
- (6) Increase in calls due to the serial killer investigation in 2001.
- (7) Increase in calls due to Hurricanes Katrina and Rita in 2005.
- (8) 1/2 % Road Improvement Sales Tax rededicated partially for maintenance
- (9) Tonnage without recycling. No adjustment for unscheduled closings of the landfill.
- (10) Road Rehab reflects a reduction to 27% of the Road Sales Tax money.

FISCAL YEAR					
2003	2002	2001	2000	1999	1998
7,768	8,406	9,040	9,729	9,173	9,240
13,406	9,852	16,458	11,837	18,223	NA
41,077	41,857	43,926	59,936	83,537	NA
21,152	21,051	20,993	21,604	26,228	25,983
15,965	16,315	17,626	15,617	28,182	18,795
40,902	40,248	39,051	38,373	37,845	37,108
23,825	24,071	22,980	23,062	22,848	21,907
310,000	343,000	348,000 (6)	310,000	300,000	275,000
6	5	6	14	11	8
46	49	51	58	50 (8)	95
202	177	218	120	84	NA
362,766	380,503	379,843	435,233	426,716	462,937
22,046	23,513	22,432	19,769	19,081	24,578
1,551	1,621	1,600	1,515	1,416	1,455
3,579	3,059	3,180	2,739	3,373	3,052
473,740,644	436,218,938	403,576,108	374,419,112	396,814,495	326,161,092
288,616 (1)	128,769	130,419 (2)	253,192	247,000	178,949
2,486,503	2,357,979	2,293,539	2,255,357	2,299,948	2,407,161
599,013	629,419	616,437	589,435	587,670	615,607
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## Sources:

## City only:

Baton Rouge Police Department

Baton Rouge Fire Department

## Parish-wide:

EBR Parish Emergency Medical Services

EBR Parish Communications District

City-Parish Department of Public Works

GBR Airport District

EBR Parish Library

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

Major Programs	FISCAL YEAR				
	2007	2006	2005	2004	2003
General Government					
Number of general government buildings	10	10	10	10	10
Public Safety					
Number of police stations	5	5	5	5	5
Police patrol units	455	398	789	774	632
Number of fire stations	19	19	19	19	19
Fire trucks	40	39	38	38	38
Number of EMS stations	12	12	11	11	11
Ambulances	21	21	20	20	20
Correction facilities	2	2	2	2	2
Transportation					
Miles of streets	1,766	1,754	1,750	1,741	1,734
Number of streetlights	34,725	34,725	34,725	34,725	34,725
Number of traffic signals	465	468	463	458	453
Sanitation					
Miles of sanitary sewers	1,773	100	1,914	1,910	1,901
Miles of storm sewers	93	82	14	3	7
Culture and Recreation					
Number of library branches	13	13	13	13	13
Number of community centers	6	6	6	6	6
Conservation and Development					
Number of Headstart centers	7	7	7	7	5
Health and Welfare					
Number of Health and Welfare buildings	7	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				
2002	2001	2000	1999	1998
10	10	10	10	10
5	5	5	5	5
503	N/A	N/A	N/A	N/A
19	19	19	19	19
38	38	38	38	38
11	11	11	9	9
20	20	20	18	18
2	2	2	2	2
1,727	1,720	1,713	1,706	1,699
34,508	34,508	34,508	34,363	34,187
448	443	438	433	428
1,896	1,887	1,879	1,866	1,850
5	8	14	10	7
13	13	13	13	13
6	6	6	6	6
5	5	4	4	4
7	7	7	7	7

