



CITY OF NEW ORLEANS

# BottomLineStat

December 2013 Reporting Period

[www.nola.gov/opa](http://www.nola.gov/opa)

## **Revenue Analysis**

- Parking Enforcement Collections
- Photo Safety Collections
- EMS Collections
- Traffic Court
- Sales Taxes and Occupational License Revenues / Collections
- Property Taxes
- Sanitation Fees Revenues / Collections

## **Capital Fund**

- Surplus Real Estate Sales

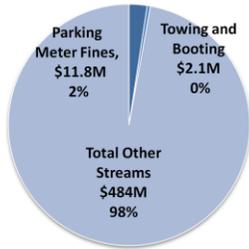
## **Expenditures**

- Workers Comp Cost Analysis
- Health Care Cost Analysis
- Fuel Usage
- Utilities Expense and Usage (Energy)

# Revenue Analysis

## Parking Enforcement Revenues

2% Adopted Budget GF Revenues for 2013



Number of Issuances	Projection 2013	YTD Actual
Parking Tickets	305,000	315,778
Boots	5,000	7,489
Tows	13,700	14,480

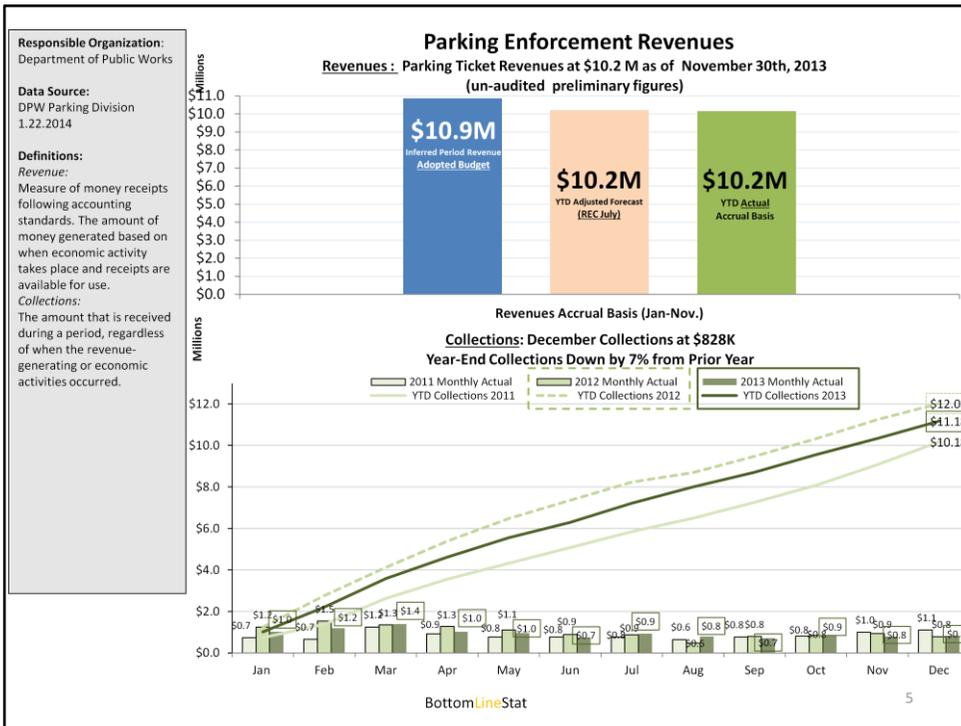
**\*Update**

Responsible Party	Issue	Status
Mark Jernigan	PCO Turnover Strategy	Open

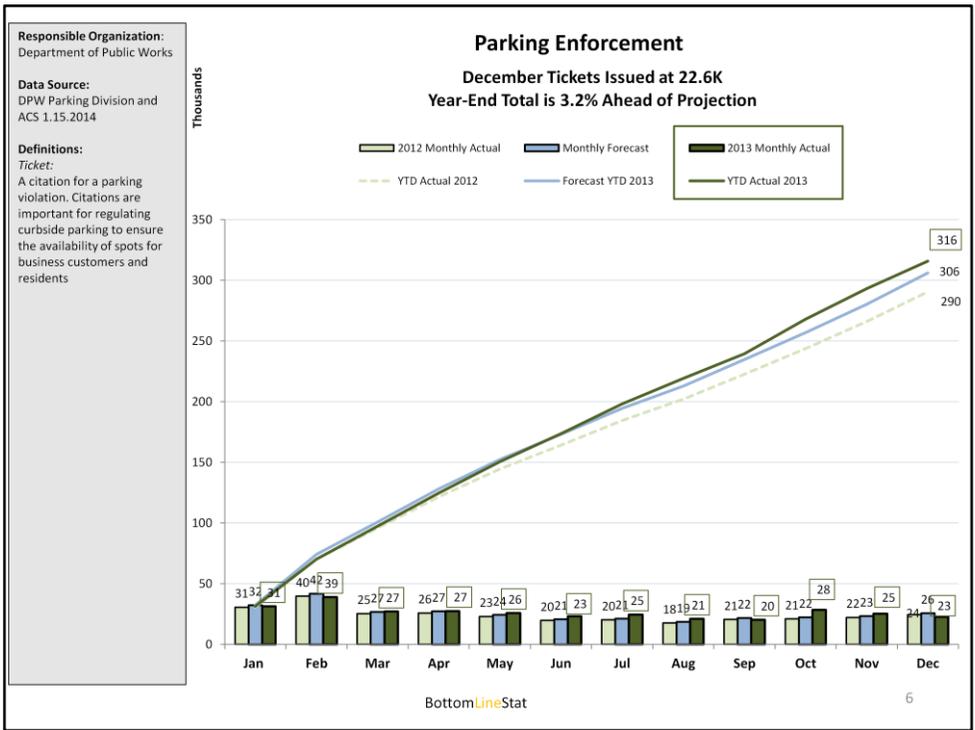
Source: Adopted Budget 2013

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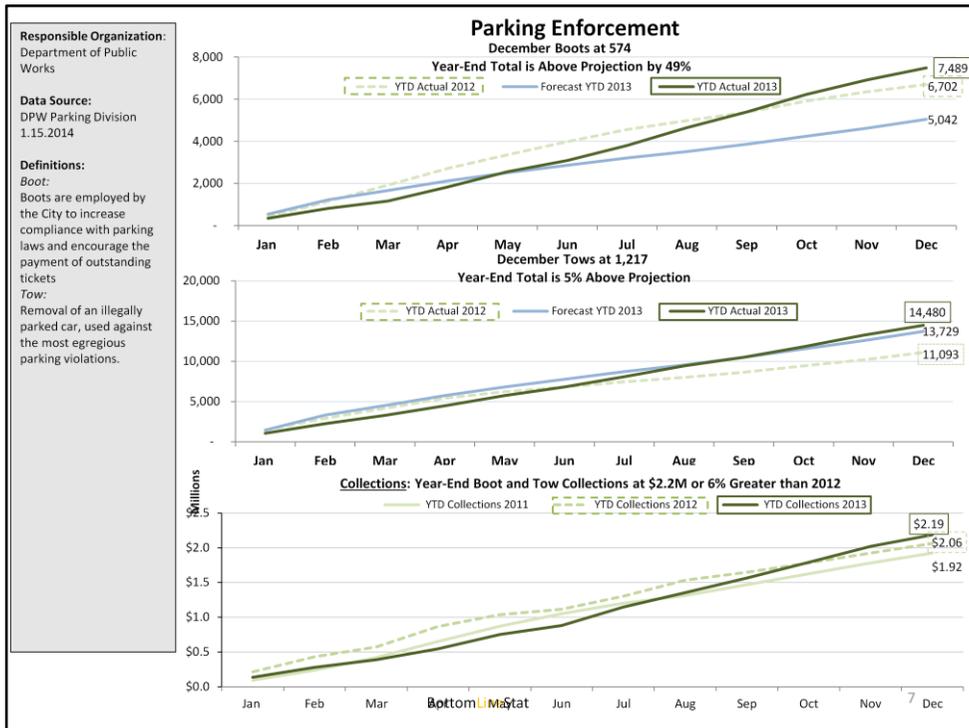
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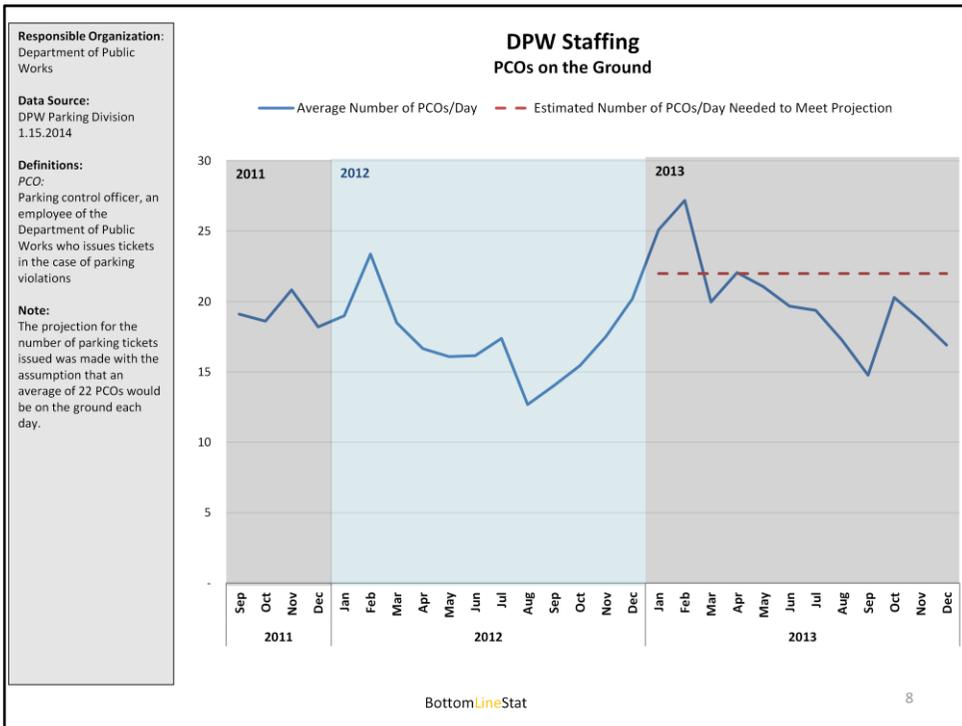
Despite having a higher rate of towing, booting, and ticket issuance from 2012, total collections are down. This is largely due to poor contractor performance.



While ticket issuance is above both the projected level and 2012 issuance, the Department of Public Works (DPW) anticipates that issuance will trend downward in the first quarter of 2013 due to staffing and equipment shortages.



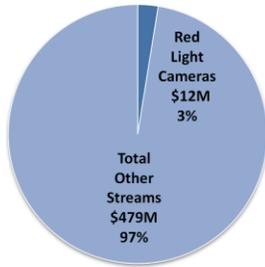
The rate of tows is up despite staffing shortages. DPW is currently training four new tow truck drivers and hopes to have three of those drivers fully trained and in the field by Mardi Gras.



DPW is currently hiring and training PCOs, and hopes to have new recruits in the field by Mardi Gras. The PCO coordinator unexpectedly retired, which has required DPW to reorganize its leadership personnel in the parking division.

## Photo Safety Management

3% Adopted Budget GF Revenues for 2013



Management Controls	Target 2013	YTD Actual
Flashers Inoperable	Less Than 30,000	131,690
Violation Date Past Enforceable Date	-	0

**\*Update**

Responsible Party	Issue	Status
Mark Jernigan	Strategy to fix inoperable flashers	Open

Source: Adopted Budget 2013

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**Responsible Organization:**  
Department of Public Works

**Data Source:**  
DPW Photo Safety Division  
1.22.2014

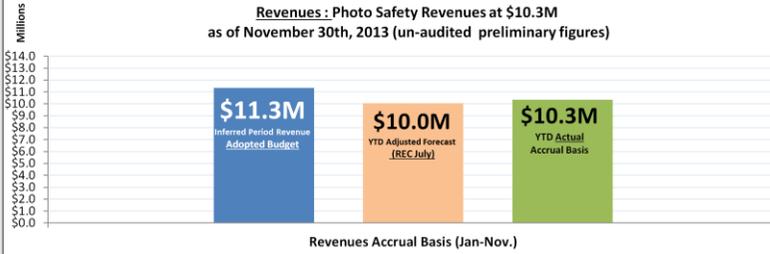
**Definitions:**  
*Photo Safety Camera:*  
The City utilizes safety cameras to enforce traffic laws and maintain safe streets

**Revenue:**  
Measure of money receipts following accounting standards. The amount of money generated based on when economic activity takes place and receipts are available for use.

**Collections:**  
The amount that is received during a period, regardless of when the revenue-generating or economic activities occurred.

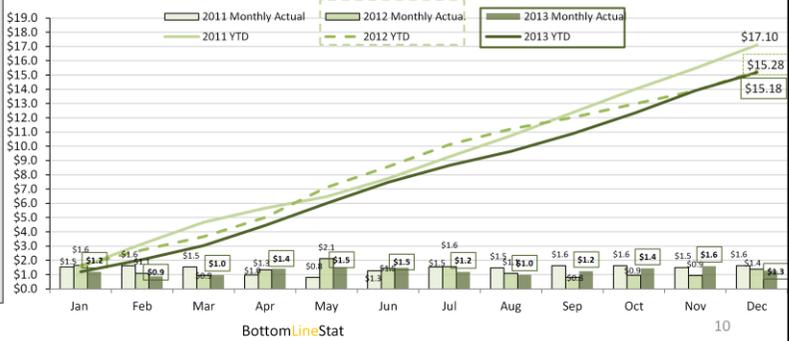
## Photo Safety

**Revenues: Photo Safety Revenues at \$10.3M**  
as of November 30th, 2013 (un-audited preliminary figures)



Revenues Accrual Basis (Jan-Nov.)

**Collections: December Collections at Approximately \$1.3M**  
Year-End Collections 1% Lower than 2012



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# EMS Revenues

2% Adopted Budget GF Revenues for 2013



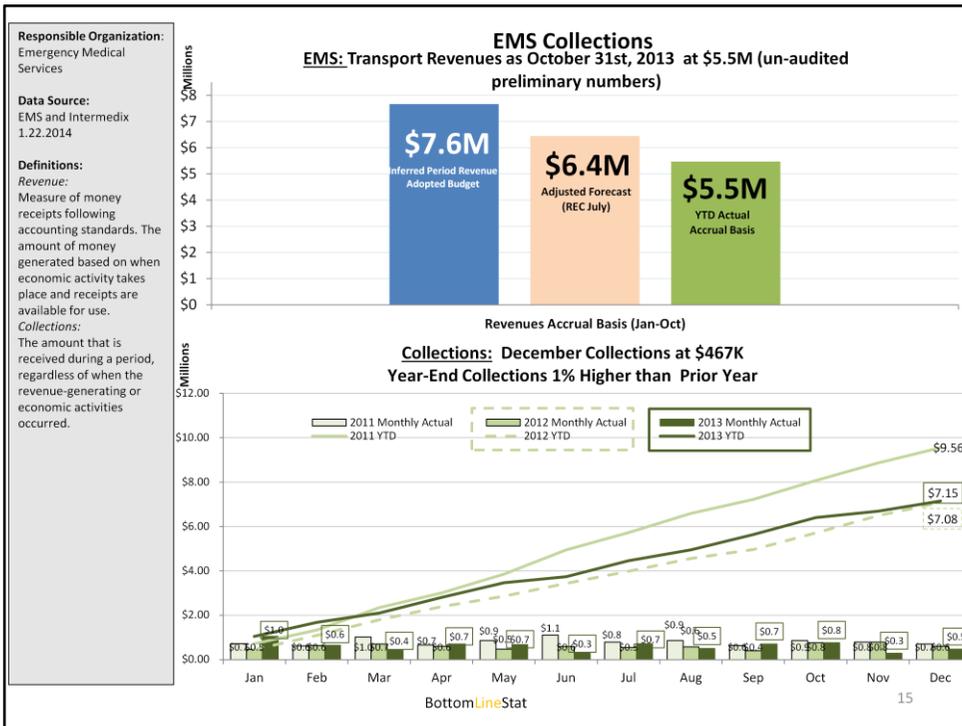
**\*Update**

Responsible Party	Issue	Status
Jeff Elder	Collections Challenges Update	Open

Source: Adopted Budget 2013

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Emergency Medical Services continue to work with their new contractor, Intermedix, to transfer all data into the new contractor's systems.

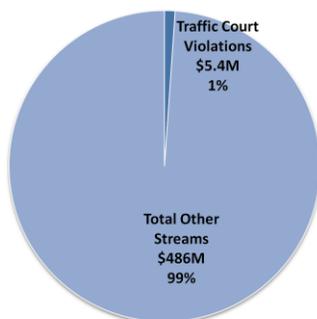
## EMS Vendor Transition Update

- EMS is currently switching from longtime vendor ACS/Xerox to Intermedix
- Monthly review calls are held to ensure smooth transition
- Additionally, Intermedix recently visited the City to conduct a quarterly in-person update. Highlights from visit:
  - Client meeting in May
  - City enhancing review process to expedite submission of billing data to Intermedix
  - Intermedix providing City with standard form to aid in City's attempts to collect signatures required for Medicare billing
- Difficulties remain in dealing with ACS/Xerox to include:
  - Amendment to current agreement not returned to City which details account transfer date
  - EOB's and remittance information not being relayed to Intermedix as agreed to
- City outstanding items:
  - Provide attestation letter for Medicare Enrollment
    - Currently under review with Executive Counsel

EMS anticipates having all data from the previous contractor, ACS, to Intermedix by the end of January.

## Traffic Court

1% Adopted Budget GF Revenues for 2013



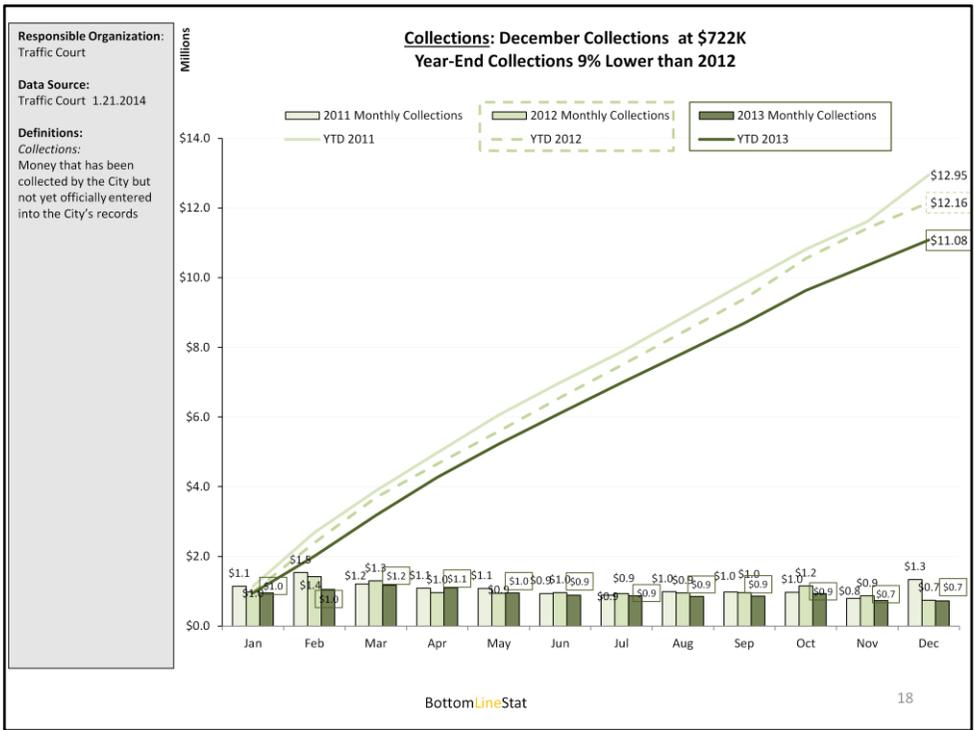
### \*Update

Responsible Party	Issue	Status
Debra Hall, Allen Square	Development of Comprehensive Collections Plan	Open

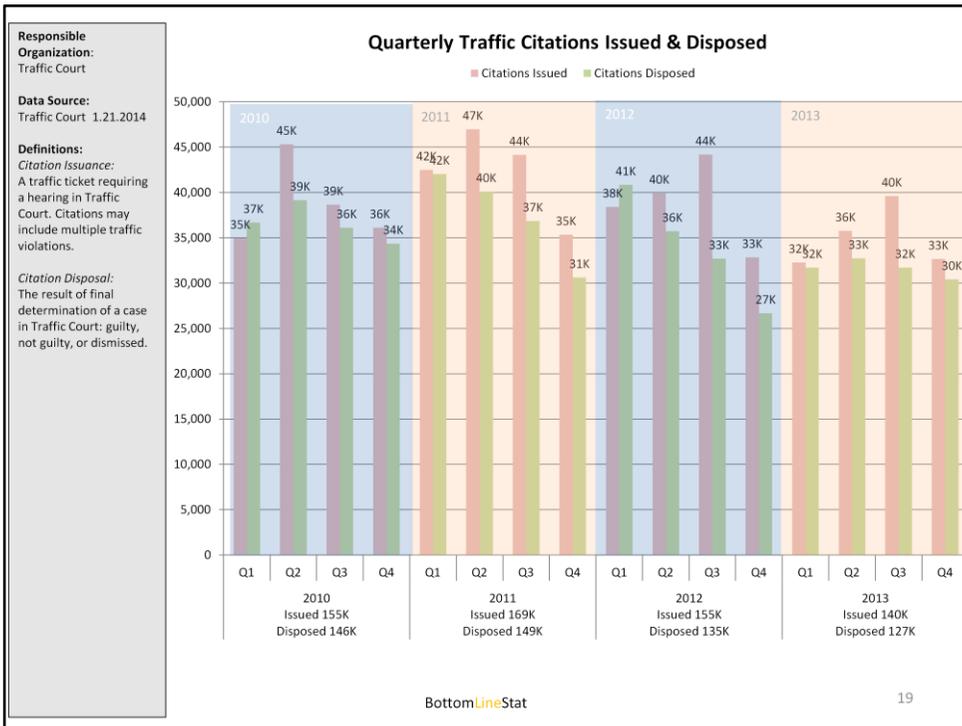
Source: Adopted Budget 2013

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Collections are anticipated to increase once the Traffic Court has a new case management system in place. Traffic Court continues to work with the Department of Information Technology and Innovation on the case management system and anticipates that it will be complete between April and June.

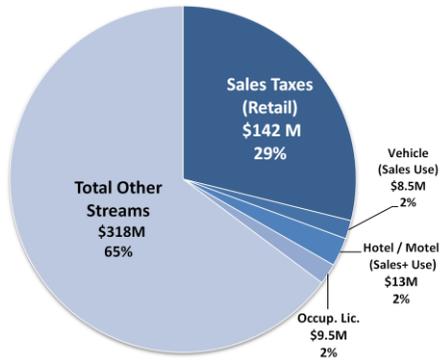


Traffic Court noted that most cases that are not disposed had a scheduled court date but the offender did not appear. The Chief Administrative Officer stressed the need to develop policies that will incur more rigorous penalties for individuals who do not appear in court.

## Sales Taxes and Occupational Licenses Revenues

Sales Taxes : 33% of Adopted Budget GF Revenues for 2013

Occupational License : 2% Adopted Budget GF Revenues for 2013



Collection Efforts	Target 2013	YTD Actual
Sales Tax Audits	105	81
Delinquency Mailings	18,000	On Hold
Field Visits / Contacts	15,400	18,936

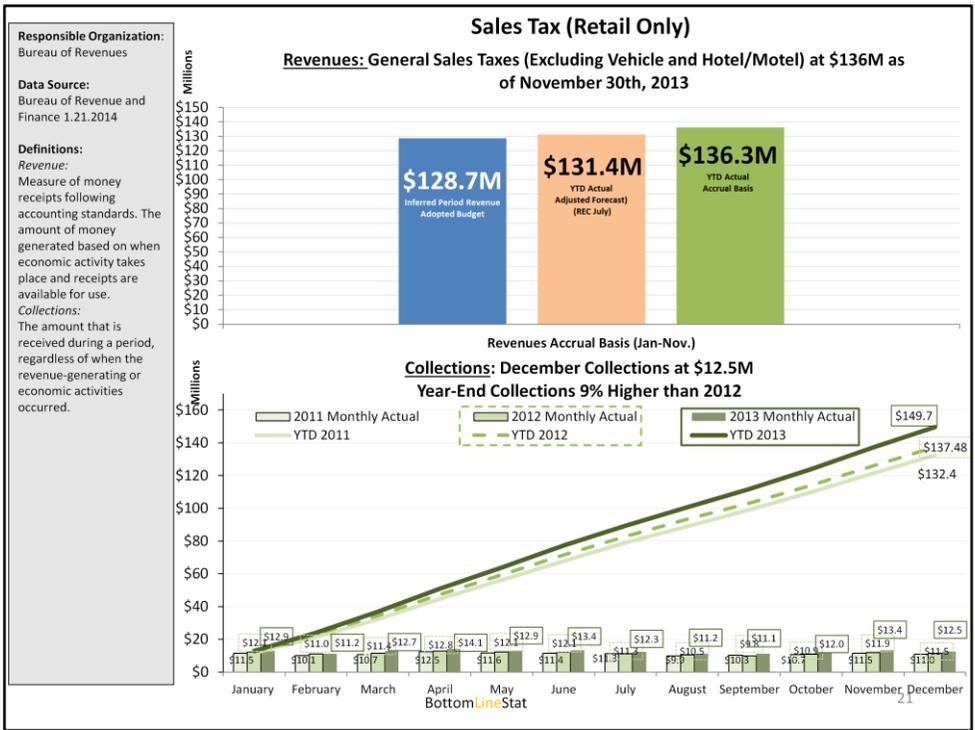
### \*Update

Responsible Party	Issue	Status
Norman Foster	Revenue Collection Software Update	Open

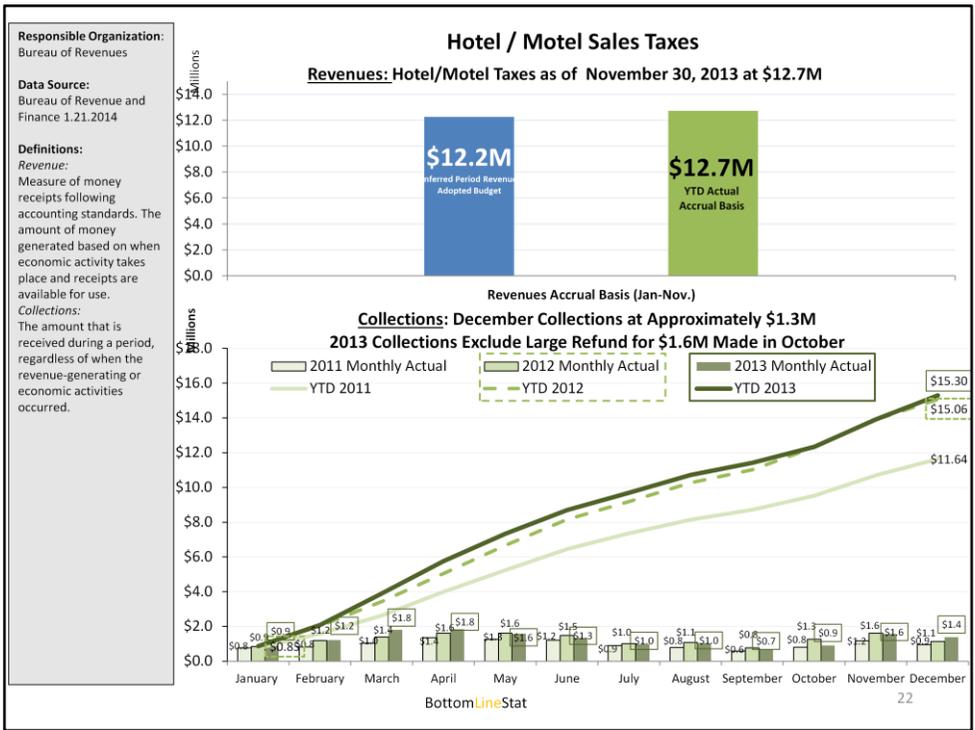
Source: Adopted Budget 2013

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Sales tax revenues are largely up due to new businesses in New Orleans. The City Economist has made a preliminary projection for sales tax revenue in 2014 of \$147 million.



The refund is due to a hotel that had been paying taxes to the City that should have gone to the State.

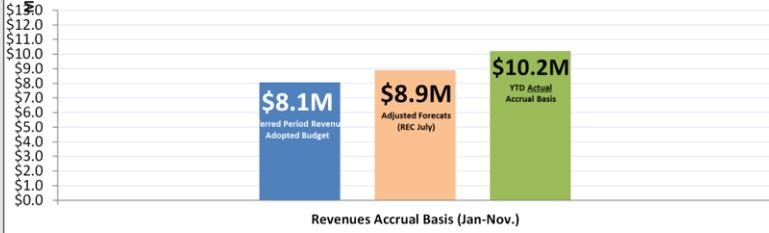
**Responsible Organization:**  
Bureau of Revenues

**Data Source:**  
Bureau of Revenue and Finance 1.21.2014

**Definitions:**  
**Revenue:**  
Measure of money receipts following accounting standards. The amount of money generated based on when economic activity takes place and receipts are available for use.  
**Collections:**  
The amount that is received during a period, regardless of when the revenue-generating or economic activities occurred.

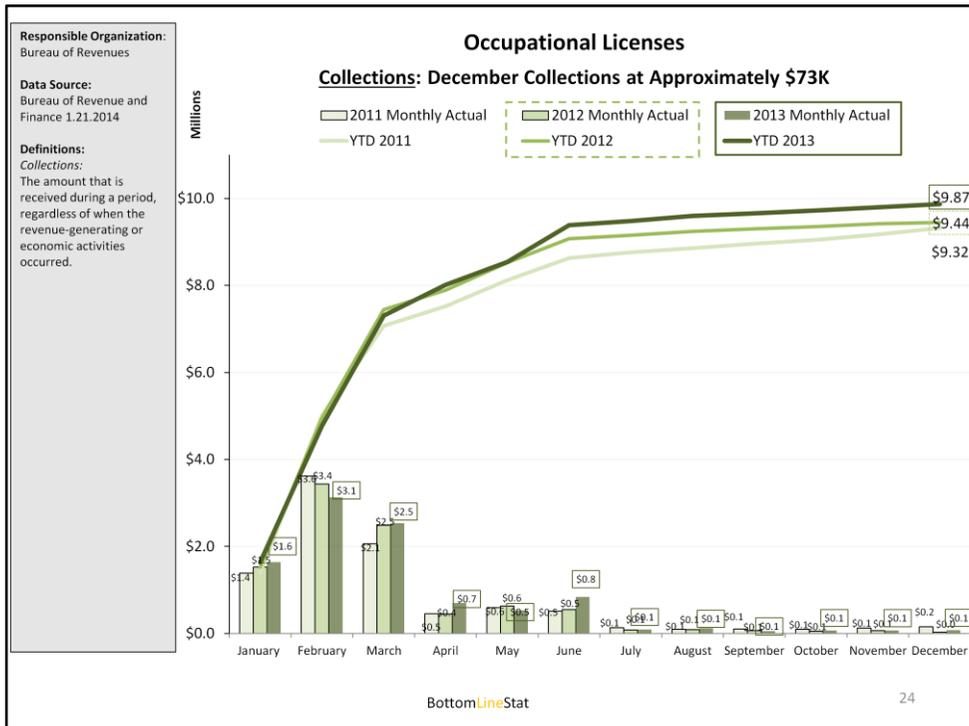
### Vehicle Sales Taxes

**Revenues: Motor Vehicle Tax Revenue at \$10.2M as of November 30th, 2013**

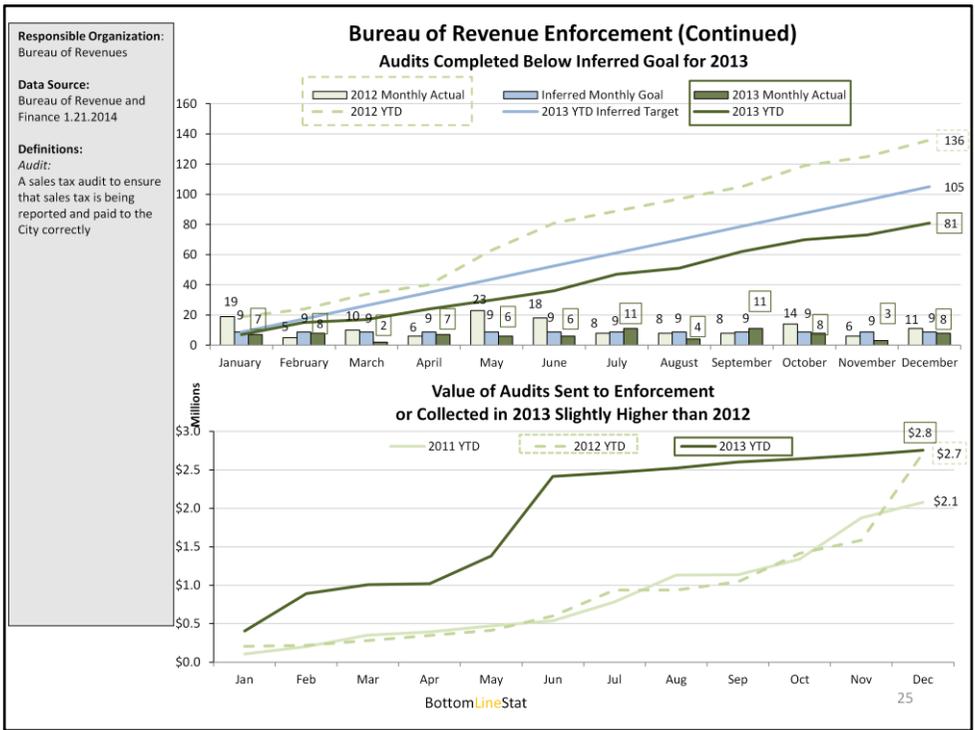


**Collections: December Collections at \$750K  
Year-End Collections 16.1% Higher than 2012**





As with sales tax revenues, the increase in occupational license tax collections is an indicator of the increasing number of businesses in New Orleans and existing businesses making higher revenues.



The decrease in audits completed during the year is partially a function of high turnover of auditors, many of whom have gone on to work in other City departments.

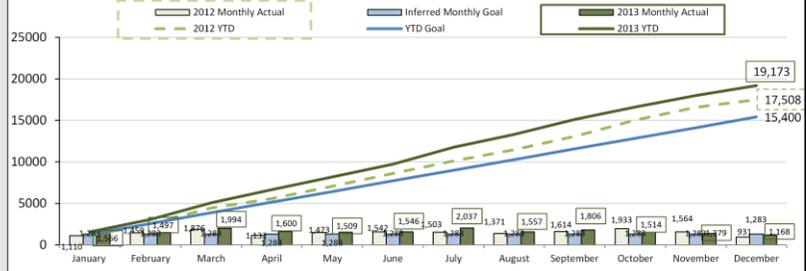
**Responsible Organization:**  
Bureau of Revenues

**Data Source:**  
Bureau of Revenue  
1.21.2014

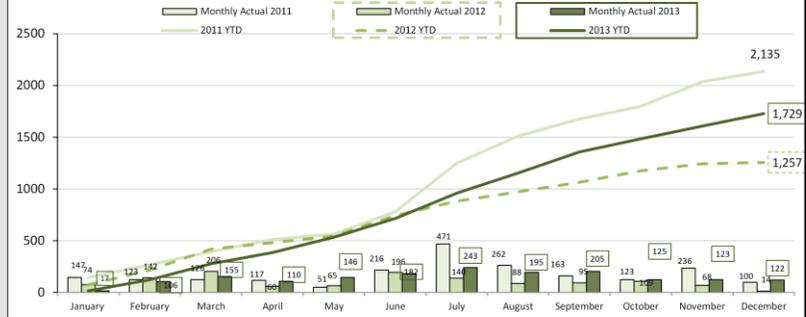
**Definitions:**  
*Contact/Field Visit:*  
Compliance checks to local businesses related to occupational licenses and sales tax payments  
*Subpoena:*  
A legal order requiring the recipient to provide necessary tax information to ensure compliance

### Bureau of Revenue Enforcement (Continued)

#### Contacts and Field Visits Finish Year Ahead of Goal



#### 122 Subpoenas Issued in December

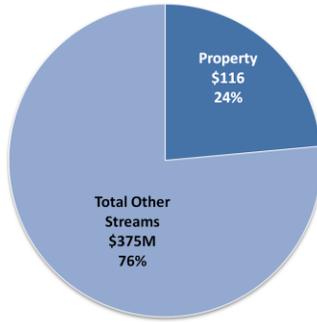


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## Property Tax Revenues

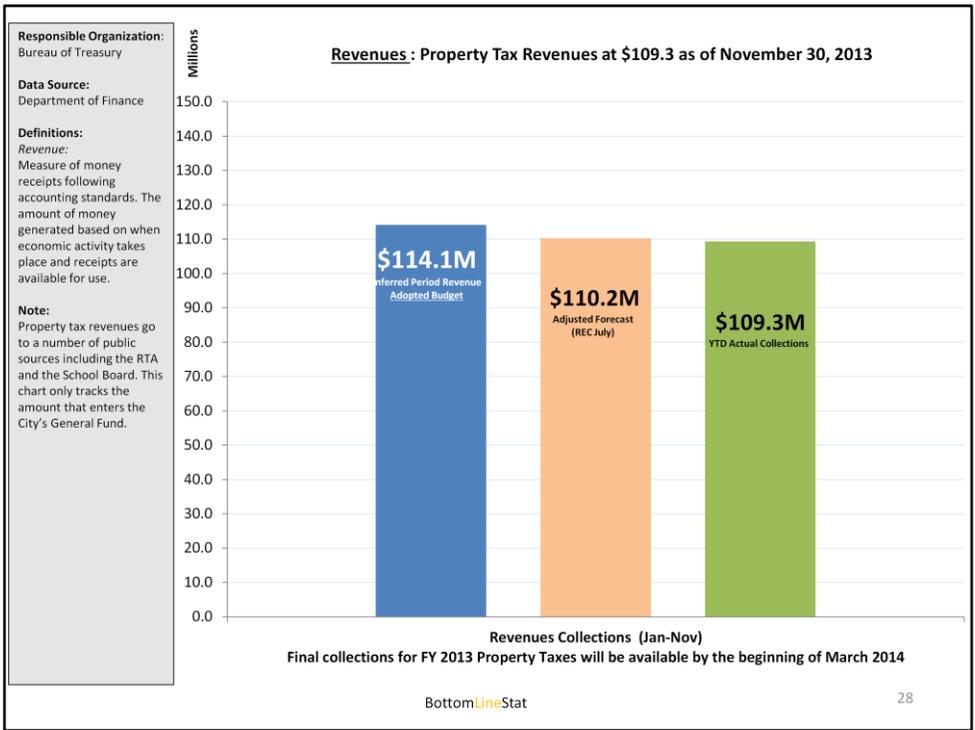
24% Adopted Budget GF Revenues for 2013



Source: Adopted Budget 2013

BottomLineStat

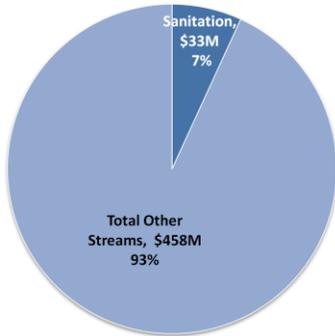
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Because of the schedule used for property tax collection, final revenues will not be known until March.

## Sanitation Revenues

7% Adopted Budget GF Revenues for 2013



Collection Efforts	Target 2013	YTD Actual
Collection Agency	Current Period Collections = 50% of Current Period Referrals	41%

Source: Adopted Budget 2013

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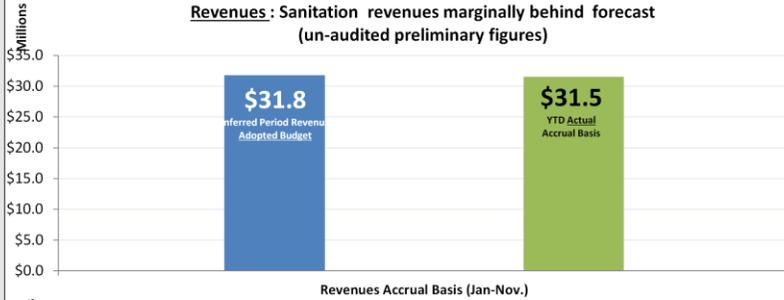
**Responsible Organization:**  
Sewerage and Water Board

**Data Source:**  
Sewerage & Water Board  
1.22.2014

**Definitions:**  
**Revenue:**  
Measure of money receipts following accounting standards. The amount of money generated based on when economic activity takes place and receipts are available for use.  
**Collections:**  
The amount that is received during a period, regardless of when the revenue-generating or economic activities occurred.

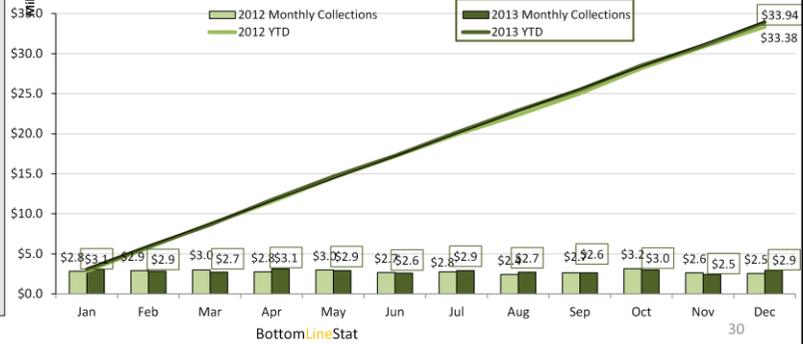
### Sanitation Revenues

**Revenues:** Sanitation revenues marginally behind forecast (un-audited preliminary figures)



Revenues Accrual Basis (Jan-Nov.)

**Collections:** Year-End Collections at Approximately \$34M



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**Responsible Organization:**  
Sewerage and Water Board/ALPAT

**Data Source:**  
ALPAT  
12.23.2013

**Definitions:**  
ALPAT:  
The City's contracted collection agency for sanitation charges  
**Referrals:**  
The total sanitation billing amount referred to ALPAT for collection  
**Collections:**  
The total sanitation charges collected due to enforcement by ALPAT

### Sanitation Delinquency Collections

**Collection Agency Performance**  
2013 Collections/2013 Referrals = 41% (Under 50% Goal)  
Dec Collections/Dec Referrals = 41%



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# Capital Fund

<b>Responsible Organization:</b> Real Estate and Records  <b>Data Source:</b> Capital Projects, Real Estate and Records  <b>Definitions:</b> <i>Surplus Properties:</i> Properties that no longer serve a regular function to the City and are sent to sale	<b>Sale of Surplus Properties</b>	
	Sales from December 13 Auction	
	Property	Amount of Sale
	2552 St. Philip St.	\$175,000
	801 Rosedale Dr.	\$105,000
	6038 St. Claude Ave.	\$31,500
	Closings from Previous Auctions	
	Property	Amount from Closing
	Magnolia Marketplace	\$223,000
	4877 Laurel St.	\$253,500
7811 Chef Menteur Hwy.	\$53,188	
Properties with Sales Acts En Route		
2552 St. Philip St.		
801 Rosedale Dr.		
6038 St. Claude Ave.		
S. Front St.		
Poland Ave. Stables		
<b>*Update</b>		
Responsible Party	Issue	Status
Real Estate & Records	Determine a method to identify surplus properties and put them in the sales pipeline	Open
BottomLineStat		
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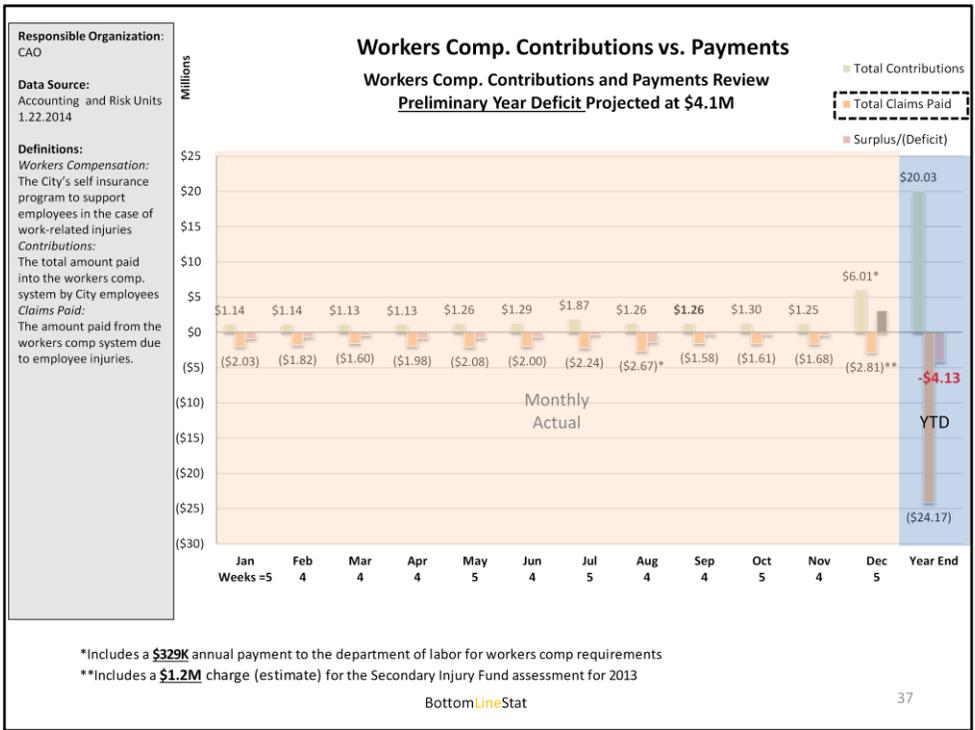
The Office of Real Estate and Records is currently vetting properties for an upcoming auction. These properties include several old firehouses that are expected to raise a substantial level of interest.

# Expenditure Analysis

<b>Responsible Organization:</b> CAO		<b>2013 Overtime by Department            General Fund Only</b>												
		January	February	March	April	May	June	July	August	September	October	November	December	Grand Total
<b>Data Source:</b> Data from ITI and summarized by OPA/ Department of Finance  <b>Definitions:</b> <i>Overtime:</i> Hours worked beyond the regularly scheduled amount	POLICE	\$524,405	\$2,721,263	\$281,906	\$257,356	\$453,146	\$438,316	\$440,456	\$467,434	\$493,496	\$400,285	\$548,218	\$369,355	\$7,395,636
	HEALTH	\$81,746	\$271,192	\$167,070	\$96,451	\$85,040	\$75,472	\$78,443	\$118,408	\$70,137	\$84,293	\$100,516	\$87,909	\$1,316,676
	FIRE	\$68,890	\$100,027	\$89,396	\$71,243	\$68,716	\$110,378	\$62,754	\$71,058	\$75,613	\$77,020	\$73,141	\$69,723	\$937,961
	PUBLIC WORKS	\$21,905	\$148,645	\$41,944	\$36,286	\$48,367	\$19,473	\$36,149	\$47,726	\$33,546	\$35,480	\$44,871	\$43,955	\$558,347
	SAINITATION	\$26,941	\$66,043	\$31,200	\$19,309	\$19,161	\$18,782	\$17,524	\$29,505	\$14,828	\$20,346	\$21,302	\$15,486	\$300,427
	HUMAN SERVICES	\$20,124	\$16,356	\$43,669	\$22,061	\$21,557	\$21,253	\$22,344	\$31,163	\$20,125	\$19,366	\$14,623	\$16,426	\$269,066
	PARKWAY & PARK COMMISSION	\$14,276	\$42,238	\$19,561	\$14,328	\$17,391	\$18,007	\$14,001	\$17,814	\$10,799	\$16,662	\$16,076	\$11,165	\$212,320
	PROPERTY MANAGEMENT	\$21,898	\$47,966	\$7,650	\$2,194	\$5,346	\$1,620	\$7,250	\$13,134	\$8,519	\$11,931	\$11,129	\$19,236	\$157,872
	MISCELLANEOUS	\$1,324	\$27,150	\$5,820	\$2,865	\$7,296	\$26,538	\$21,742	\$12,130	\$3,805	\$8,659	\$13,842	\$6,319	\$137,489
	FINANCE	\$2,843	\$27,461	\$13,923	\$10,636	\$14,142	\$2,275	\$4,848	\$2,944	\$2,180	\$1,219	\$3,312	\$18,960	\$104,744
	N O MOSQUITO CONTROL BRD.	\$1,279	\$1,234	\$6,085	\$10,586	\$13,755	\$16,545	\$11,105	\$15,904	\$1,762	\$5,746	\$9,305	\$5,566	\$98,871
	CHIEF ADMINISTRATIVE OFFICE	\$5,909	\$30,155	\$5,474	\$3,455	\$2,081	\$2,645	\$1,711	\$3,476	\$1,452	\$5,193	\$1,544	\$4,609	\$67,705
	CORONER'S OFFICE	\$3,058	\$3,178	\$6,397	\$3,219	\$3,098	\$3,138	\$3,098	\$4,707	\$3,138	\$3,178	\$3,138	\$3,058	\$42,406
	SAFETY & PERMITS	\$423	\$6,949	\$3,774	\$1,527	\$198	\$217	\$113	\$498	\$437	\$723	\$154	\$6,149	\$21,162
	COUNCIL	\$528	\$379	\$635	\$448	\$722	\$178	\$163	\$445	\$89	\$281	\$549	\$486	\$4,905
	HISTORIC DIST LANDMARKS COMM.	\$305	\$280	\$1,030	\$519	\$239			\$73			\$10	\$82	\$2,538
	MAYOR		\$275	\$153	\$73						\$669			\$1,169
	OFFICE OF INSPECTOR GENERAL											\$332		\$332
	CLERK OF CRIMINAL DIST COURT	\$107												\$107
	<b>Grand Total</b>	<b>\$795,964</b>	<b>\$3,510,790</b>	<b>\$725,685</b>	<b>\$552,555</b>	<b>\$760,256</b>	<b>\$754,838</b>	<b>\$721,702</b>	<b>\$836,420</b>	<b>\$739,926</b>	<b>\$691,052</b>	<b>\$862,061</b>	<b>\$678,484</b>	<b>\$11,629,732</b>

BottomLineStat

Overtime for 2013 was much lower than in past years. In particular, the fire department had a substantial decrease, working no non-mandatory overtime hours.



The worker's compensation deficit decreased substantially due to a transfer from the surplus in the Police Department's personnel budget.

Responsible Organization:  
CAO

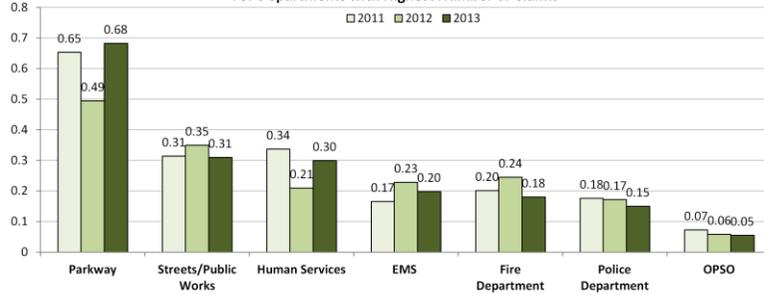
Data Source:  
Risk Unit  
1.13.2014

Definitions:  
*Workers Compensation:*  
The City's self insurance  
program to support  
employees in the case of  
work-related injuries  
*Claim:*  
An on-the-job injury  
requiring payment from  
workers compensation

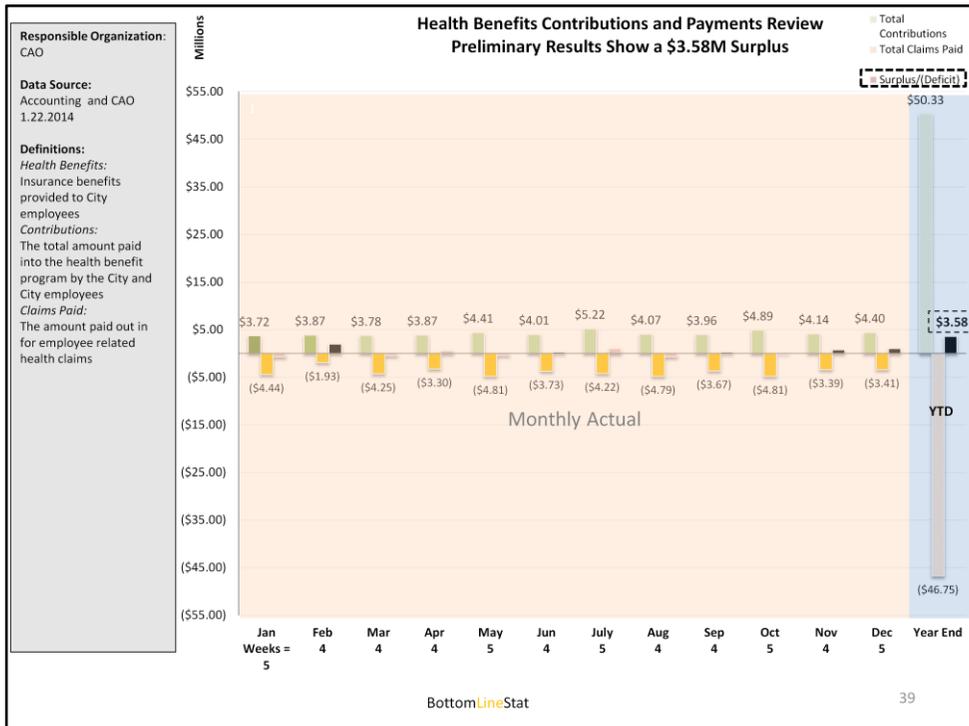
### Workers Comp. (Continued) New Workers Comp. Claims 2013, 2012 and 2011



### New Workers Comp. Claims per FTE For Departments with Highest Number of Claims



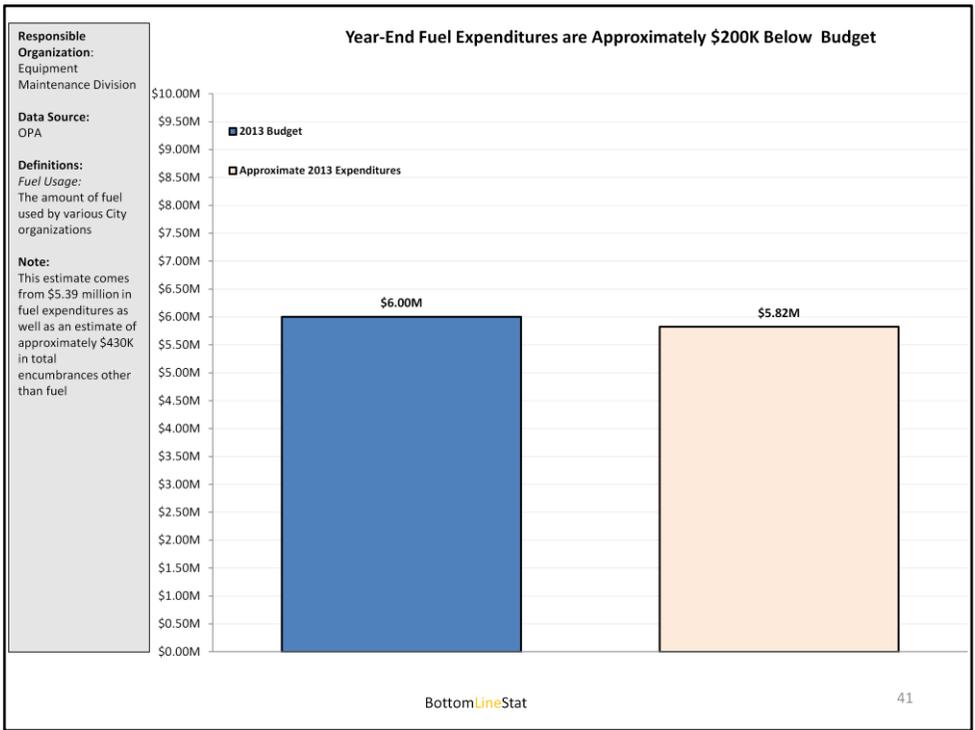
BottomLineStat



The projected surplus increased from \$2.69 million in the previous month.

<b>Fuel Usage (in Gallons)</b>				
	2011 Year-End	2012 Year-End	2013 Year-End	Change 2013/2012
POLICE	1,078,748	985,054	889,601	-10%
CRIMINAL SHERIFF	248,876	226,949	214,592	-5%
EMERGENCY MEDICAL SERVICES	130,273	132,750	133,658	1%
FIRE	77,317	76,367	71,496	-6%
PUBLIC WORKS	62,477	65,045	68,545	5%
PARKWAY & PARK COMMISSION	69,810	69,149	65,693	-5%
SANITATION	35,533	37,482	38,388	2%
DISTRICT ATTORNEY	34,298	34,411	34,170	-1%
RECREATION	30,449	33,064	26,724	-19%
SAFETY & PERMITS	23,349	15,717	17,299	10%
PROPERTY MANAGEMENT	13,938	15,352	14,206	-7%
LA SPCA	13,079	14,396	13,552	-6%
OFFICE OF HOUSING & URBAN DEV.	10,583	8,954	12,247	37%
N O MOSQUITO CONTROL BRD.	12,928	11,625	12,039	4%
COUNCIL	9,384	9,029	10,450	16%
CORONER'S OFFICE	8,742	7,378	6,968	-6%
FIRST CITY COURT	5,077	4,839	5,624	16%
OFFICE OF EMERGENCY PREPAREDNESS	1,796	4,911	5,280	8%
LIBRARY	3,635	3,972	4,633	17%
All Other Departments (Less than 4,500 Gallons)	39,123	31,869	31,202	-2%
	<b>1,909,415</b>	<b>1,788,310</b>	<b>1,676,366</b>	-6%

The Equipment Maintenance Division expects fuel usage to increase in 2014.



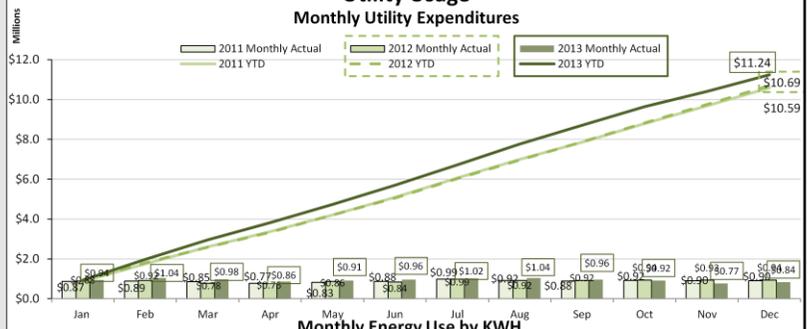
The surplus from the fuel budget will go to the Equipment Maintenance Division's repair budget.

Responsible Organization:  
CAO

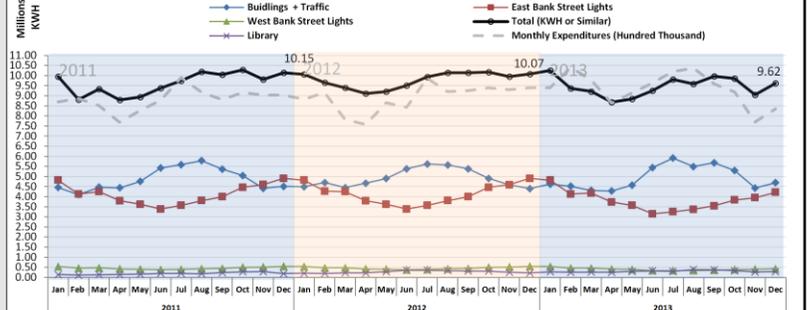
Data Source:  
CAO 1.15.2014

Definitions:  
Utility Expenditures:  
Spending on electricity  
and gas to power City  
buildings

### Utility Usage Monthly Utility Expenditures



### Monthly Energy Use by KWH

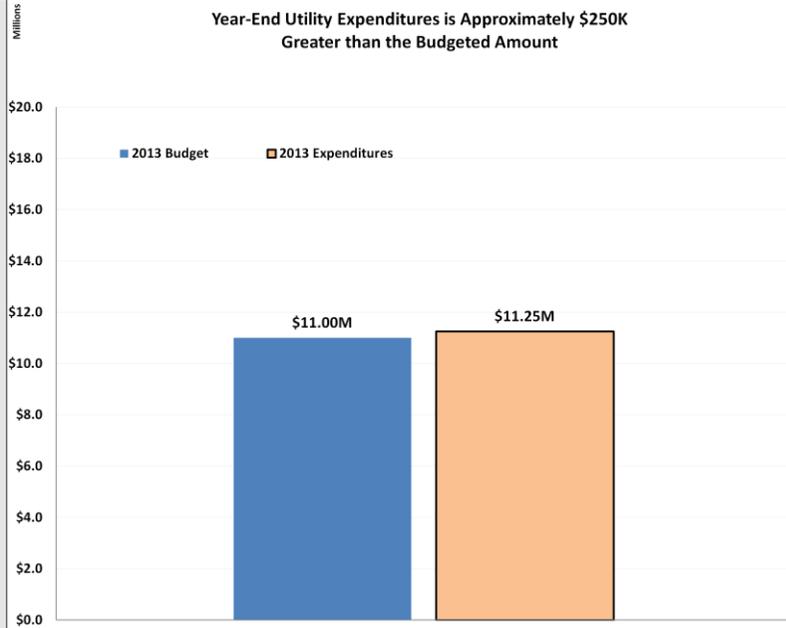


**Responsible Organization:**  
CAO

**Data Source:**  
OPA

**Definitions:**  
*Utility Expenditures:*  
Spending on electricity  
and gas to power City  
buildings

**Note:**  
Analysis accounts for  
retroactive energy credit  
from Entergy for 2013



Responsible Organization: CAO

Data Source: CAO 1.15.2014

Definitions: Utility Usage: The amount of electricity and gas used to power City buildings

Utility Usage (continued)

	2011 Year-End	2012 Year-End	2013 Year-End	Change 2013/2012
Street Lights	54,846,906	54,999,659	50,623,633	-8%
All Others	22,051,625	21,447,257	20,868,087	-3%
1300 Perdido	9,117,782	9,688,385	9,727,565	0%
NORDC	4,510,874	5,000,461	6,801,417	36%
Museum of Art	4,732,763	5,522,392	5,515,611	0%
Criminal Sheriff	6,749,827	5,776,675	5,049,810	-13%
Police	4,140,156	4,377,171	4,152,438	-5%
Library	2,246,710	3,281,852	3,630,876	11%
District Attorney	2,981,760	3,134,640	2,937,558	-6%
Fire Department	2,926,956	2,785,698	2,731,731	-2%
Traffic Signals	1,070,164	1,082,598	1,112,623	3%
	<b>115,375,523</b>	<b>117,096,788</b>	<b>113,151,349</b>	<b>-3%</b>

Source: CAO 10.14.2013

BottomLineStat

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