



CITY OF NEW ORLEANS

# BottomLineStat

April 2016 Reporting Period

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

## **Revenue Analysis**

- Parking Enforcement
- Photo Safety
- Emergency Medical Services
- Traffic Court
- Sales Taxes and Occupational License
- Property Taxes
- Sanitation Fees

## **Expenditures**

- Personnel expenditures
- Workers Compensation Cost Analysis
- Health Care Cost Analysis
- Fuel Usage
- Utility Usage

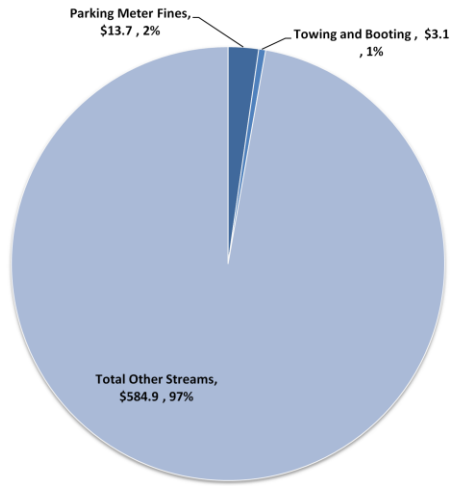
# Action Items

Responsible Parties	Action Item	Status
M. Jemigan	Make needed hires of tow truck drivers.	DPW re-opened the job listing for tow truck drivers. However, there has been a very low number of candidates. DPW will work with the Office of Workforce Development to find more candidates, potentially through the STRIVE program.
B. Gariepy; N. Foster;	Revise revenue forecast for Traffic Court collections	Finance met with Traffic Court in April, but will need further discussion.
R. Samuel; N. Foster	Develop a retention plan in order to mitigate turnover among auditors at the Bureau of Revenue, including more competitive salaries	Bureau of Revenue drafted a letter to Civil Service outlining the plan, and will implement in the coming months.
N. Foster; C. Bagneris; A. Delaparte;	Develop projections for year-end net costs of employee health plan and workers compensation.	Budget, Risk Mgmt., and Benefits Administration have been meeting, and are close to a projection on health benefits, and continue to work through WC. They plan to develop a projection soon.

# Revenue Analysis

## Parking Enforcement Revenues

3% Adopted Budget GF Revenues for 2016



Source: Adopted Budget 2016

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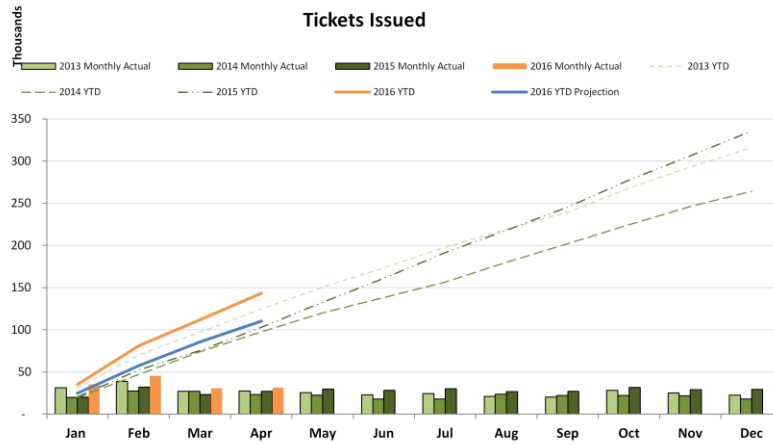
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**Responsible Organization:**  
Department of  
Public Works

**Data Source:**  
DPW Parking  
Division

**Definitions:**  
*Ticket:*  
A citation for a  
parking violation.  
Citations are  
important for  
regulating curbside  
parking to ensure  
the availability of  
spots for business  
customers and  
residents

## YTD ticket issuance highest since 2004.



Year	2012	2013 Percent Change from Prior Year		2014 Percent Change from Prior Year		2015 Percent Change from Prior Year		2016 Percent Change from Prior Year	
April Issuance (Thousands)	25.9	27.4	5.9%	23.4	-14.8%	27.0	15.6%	31.5	16.7%
YTD Issuance (Thousands)	121.6	124.7	2.6%	97.6	-21.8%	102.8	5.4%	143.5	39.6%

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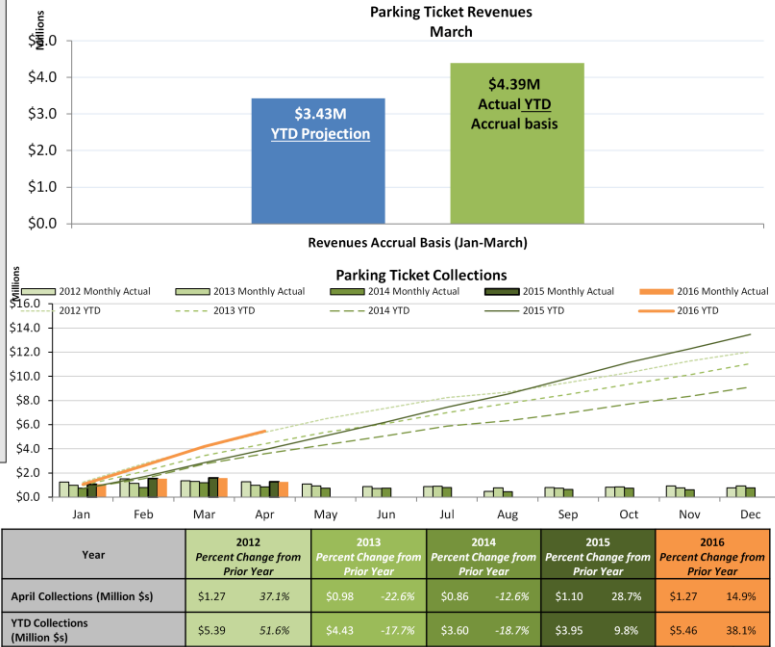
**Responsible Organization:**  
Department of Public Works

**Data Source:**  
DPW Parking Division

**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.

**Notes:**  
Collections numbers do not reflect collections for tickets on expired meters.

## YTD parking ticket collections highest since 2011.



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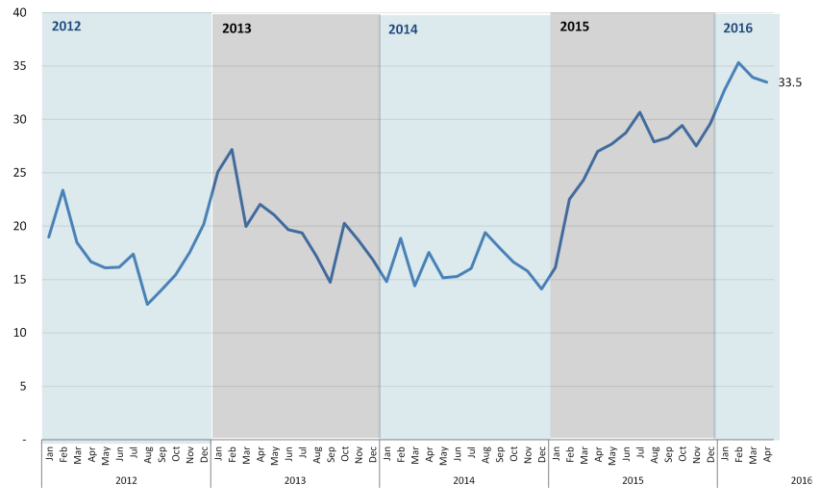
**Responsible Organization:**  
Department of  
Public Works

**Data Source:**  
DPW Parking  
Division

**Definitions:**  
*PEO: Parking Control  
Officers, who are  
responsible for  
parking ticket  
issuance, as well as  
booting and towing  
for the City.*

## PCOs on the ground remained high.

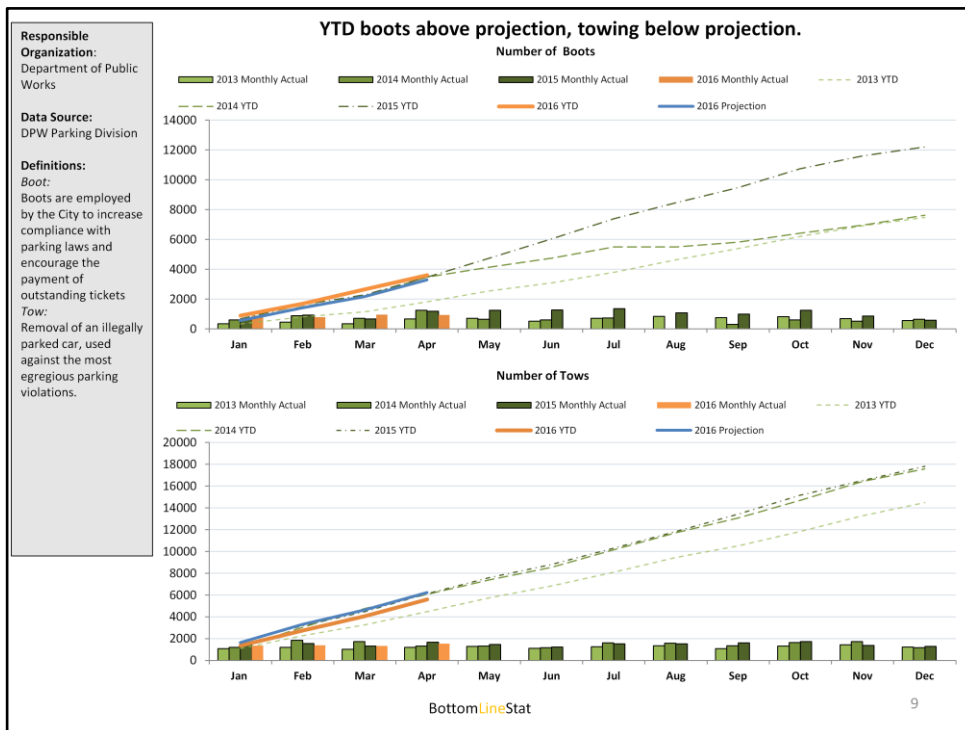
Average Daily Number of PCOs on the Ground



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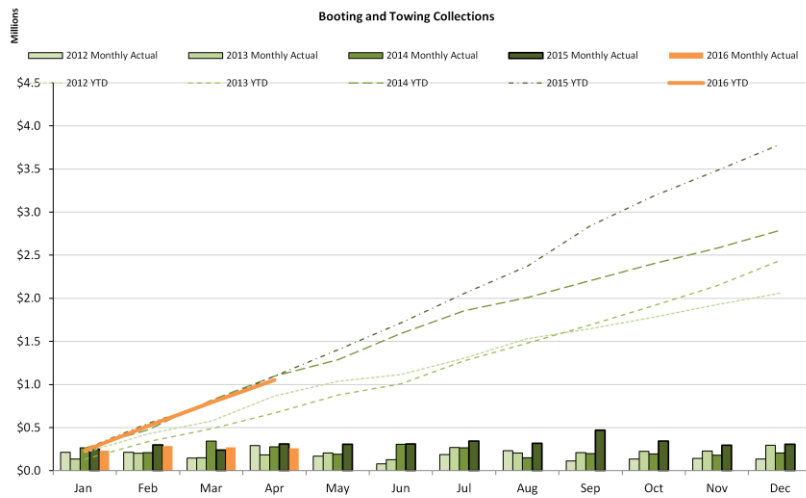
Booting and towing productivity is down due to struggles with turnover. DPW is currently working with Civil Service to hire new tow truck drivers, though the applicant pool has been very limited so far. They will consider working with the Office of Workforce Development in an effort to generate interest.

**Responsible Organization:**  
Department of Public Works

**Data Source:**  
DPW Parking Division

**Definitions:**  
**Boot:**  
Boots are employed by the City to increase compliance with parking laws and encourage the payment of outstanding tickets  
**Tow:**  
Removal of an illegally parked car, used against the most egregious parking violations.

## YTD booting and towing collections down from 2015



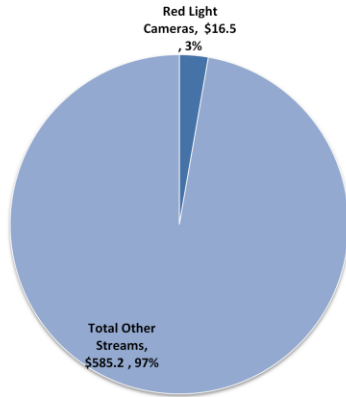
Year	2012	2013	2014	2015	2016
	Percent Change from Prior Year	Percent Change from Prior Year	Percent Change from Prior Year	Percent Change from Prior Year	Percent Change from Prior Year
April Collections (Million \$s)	\$0.29 27.1%	\$0.18 -37.7%	\$0.28 52.4%	\$0.31 11.3%	\$0.26 -15.4%
YTD Collections (Million \$s)	\$0.87 33.0%	\$0.67 -22.7%	\$1.10 63.8%	\$1.10 0.0%	\$1.05 -4.1%

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## Photo Safety Management

3% Adopted Budget GF Revenues for 2016



Source: Adopted Budget 2016

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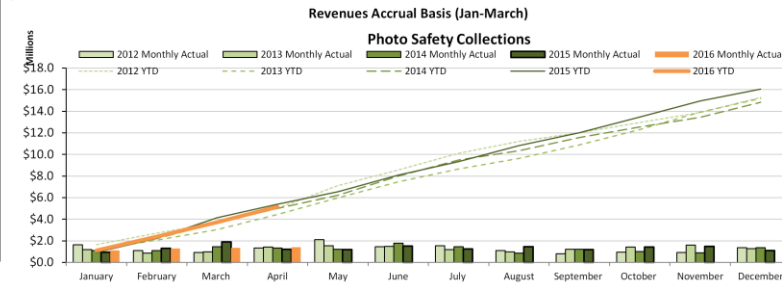
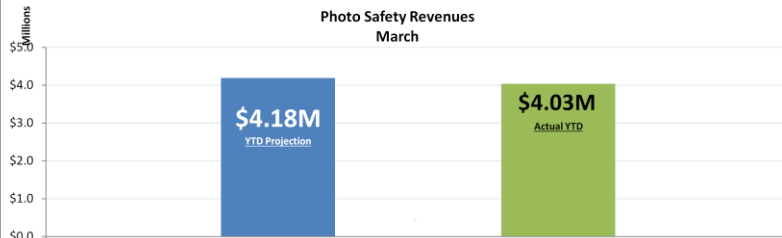
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**Responsible Organization:**  
Department of Public Works

**Data Source:**  
DPW Photo Safety Division

**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.

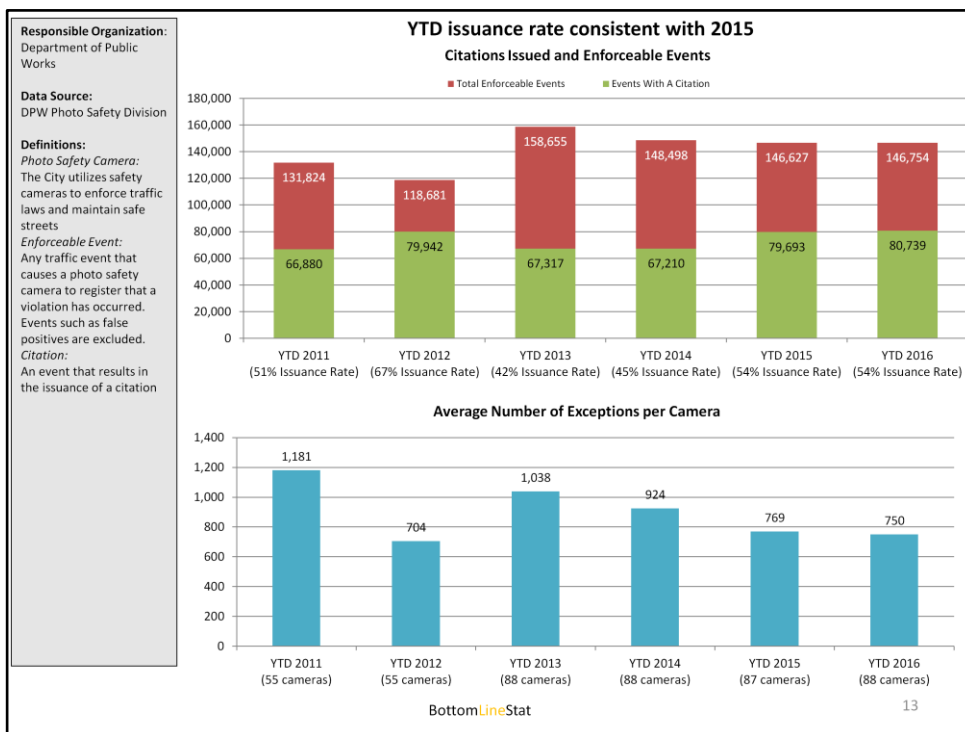
## Photo safety revenues for 2016 slightly below projection.



Year	2012	2013	2014	2015	2016
	Percent Change from Prior Year	Percent Change from Prior Year	Percent Change from Prior Year	Percent Change from Prior Year	Percent Change from Prior Year
April Collections (Million \$s)	\$1.33	\$1.42	\$1.33	\$1.23	\$1.40
YTD Collections (Million \$s)	\$5.00	\$4.45	\$5.01	\$5.38	\$5.15

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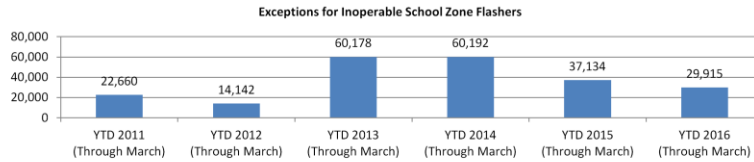


The CAO suggested pursuing the criminalization of plastic license plate coverings as they may obfuscate cameras' ability to properly read the license plate. OPA will drill down to track whether there is a large occurrence of exceptions due to the inability to read the license plate.

**Responsible Organization:**  
Department of Public Works  
**Data Source:**  
ATS and DPW Photo Safety Division

**Definitions:**  
**Photo Safety Camera:**  
The City utilizes safety cameras to enforce traffic laws and maintain safe streets  
**School Zone Enforceable Time:**  
A common use of photo safety cameras is in school zones, which have reduced speed limits at the beginning and end of the school day.  
**Inoperable flashers:**  
The indication that the speed limit is reduced comes from flashers on school zone boundaries. If these flashers are not working properly, the speed limit reduction cannot be enforced.

## YTD school zone exceptions lowest since the same period in 2012. 88% of flasher exceptions occurred from top 10 malfunctioning cameras.



Top 10 Cameras With Most Exceptions for Inoperable School Zone Flashers													
Camera #	Location	Apr-15	May-15	Aug-15	Sep-15	15-Dec	Nov-15	Dec-15	Jan-16	Feb-16	Mar-16	Apr-16	Total (Feb 2015 - Feb 2016)
NO59	WB CANAL ST @ N OLYMPIA ST	1,208	473	980	1,807	1,527	2,520	907	1,415	1,602	1,156	1,947	14,259
NO56	SB FRANKLIN AVE @ WISTERIA ST	1,119	1,430	180	1,234	1,350	1,303	574	291	571	372	1,283	9,342
NO50	WB ST CHARLES AVE @ JENA ST	461	918	220	1,100	1,095	949	876	1,027	847	1,218	1,115	8,868
NO52	SB READ BLVD @ HAMMOND ST	64	346	131	0	24	658	239	632	683	868	971	3,923
NO58	WB BIENVILLE ST @ N OLYMPIA ST	732	867	225	238	731	1,176	571	1,407	908	546	724	7,691
NO53	NB JACKSON AVE @ CHESTNUT ST	423	681	555	631	682	429	433	458	421	389	609	5,557
NO47	NB CANAL BLVD @ FRENCH ST	0	5	49	0	259	1,435	488	1,306	240	263	550	4,428
NO116	NB JACKSON AVE @ LAUREL ELEMENTARY	1	0	24	0	9	23	5	14	262	304	399	670
NO25	NB PARIS @ CRESCENT DR	875	1,100	145	1	73	1,152	473	243	216	130	356	5,251
NO54	SB JACKSON AVE @ COLESEUM ST	92	126	152	165	361	193	383	203	217	158	334	2,212
All Other Cameras		3,396	3,210	2,059	2,503	2,454	5,848	2,453	713	536	923	1,107	25,202
Total Among Top 10		4,975	5,946	2,661	5,176	6,111	9,838	4,949	6,996	5,967	5,404	8,288	66,311
Total		8,371	9,156	4,720	7,679	8,565	15,686	7,402	7,709	6,503	6,327	9,395	91,513
Top 10 as a % of Total		59%	65%	56%	67%	71%	63%	67%	91%	92%	85%	88%	

Greater than 1,500 flasher exceptions this month

Between 1,000 and 1,500 flasher exceptions this month

Between 500 and 1,000 flasher exceptions this month

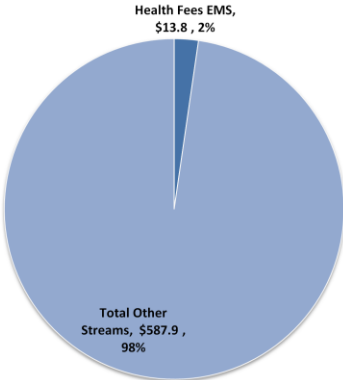
Less than 500 flasher exceptions this month

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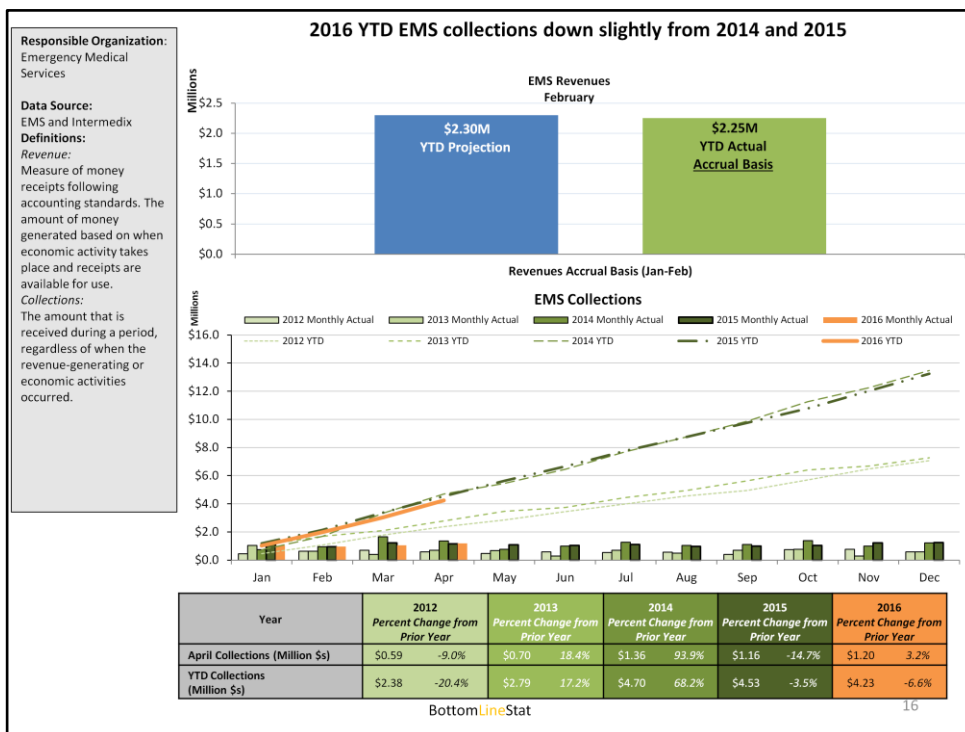
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# EMS Revenues

2% Adopted Budget GF Revenues for 2016



Source: Adopted Budget 2016

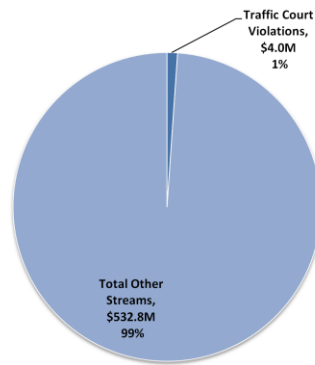


EMS noted that transports as a percent of total calls is down this year, which is likely a big driver of collections YTD.



# Traffic Court\*

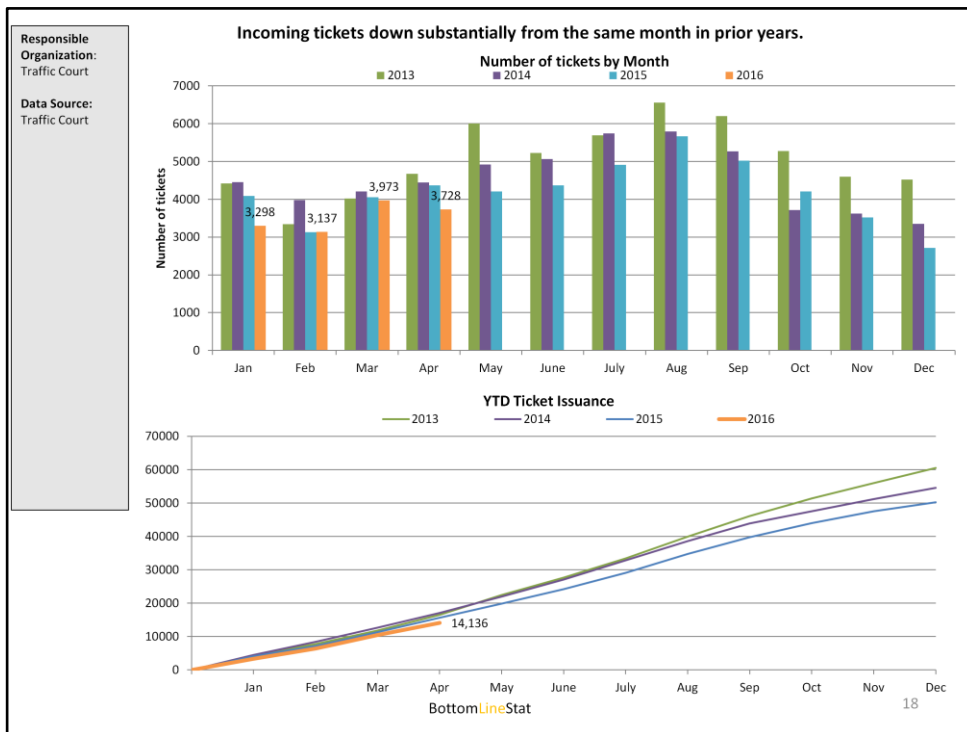
1% Adopted Budget GF Revenues for 2016



Source: Adopted Budget 2016

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With the dissolution of a dedicated NOPD traffic division, tickets are expected to continue trending down. ITI and NOPD will work to implement handheld devices for patrol officers that would enable e-citations. Due to other ongoing projects in the pipeline, the NOPD would likely need an additional project manager to move forward with the implementation in the short-term.

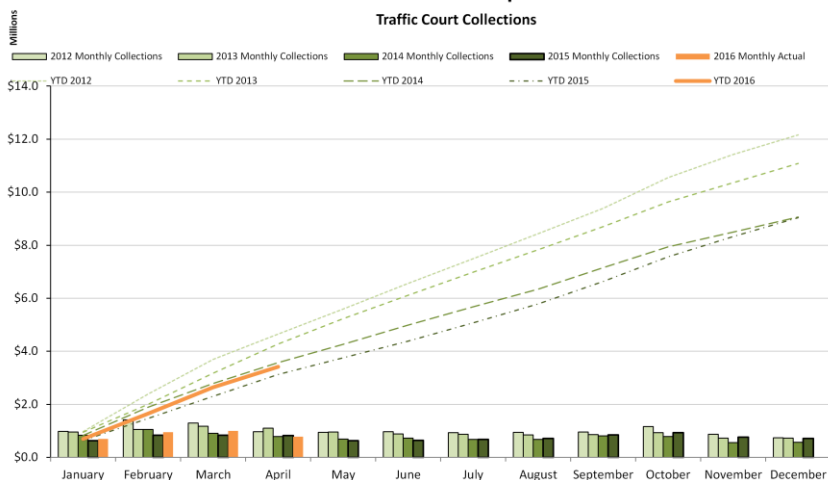
**Responsible Organization:**  
Traffic Court

**Data Source:**  
Traffic Court

**Definitions:**  
**Collections:**  
Money that has been collected by the Traffic Court but not yet officially entered into their records

## YTD Traffic Court collections up from 2015

Traffic Court Collections



Year	2012		2013		2014		2015		2016	
	Percent Change from Prior Year		Percent Change from Prior Year		Percent Change from Prior Year		Percent Change from Prior Year		Percent Change from Prior Year	
April Collections (Million \$)	\$0.96	-11.3%	\$1.10	13.6%	\$0.79	-28.1%	\$0.82	4.7%	\$0.78	-6.0%
YTD Collections (Million \$)	\$4.65	-6.5%	\$4.27	-8.2%	\$3.58	-16.2%	\$3.13	-12.7%	\$3.42	9.3%

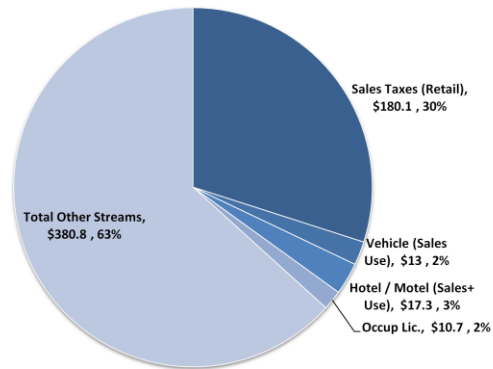
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## Sales Taxes and Occupational Licenses Revenues

Sales Taxes : 35% of Adopted Budget GF Revenues for 2016

Occupational License : 2% Adopted Budget GF Revenues for 2016



KPI	2015		2016		
	Actual	Target Met?	Actual	Annual Target	Status
Number of sales tax audits completed	157	●	51	75	●
Number of field visits/contacts by Bureau of Revenue field agents	17,050	●	6,145	15,000	●

Source: Adopted Budget 2016

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On Target

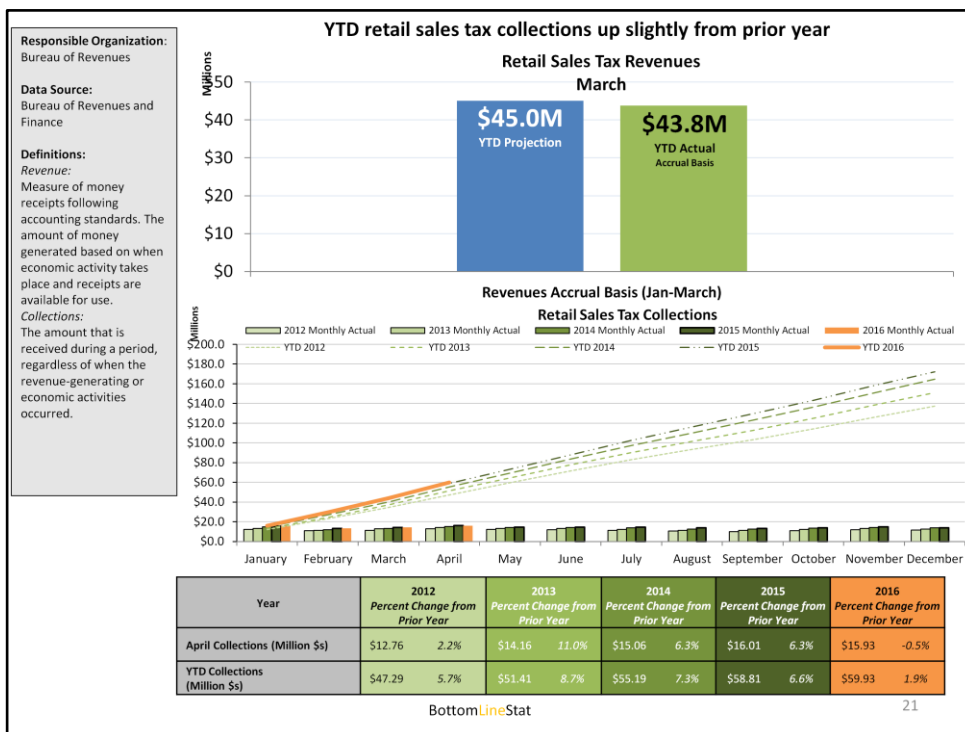


Within 10% of Target



Off Target

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Finance noted that the slowdown in general sales tax growth is reflective of a similar trend at the statewide - even nation-wide level.

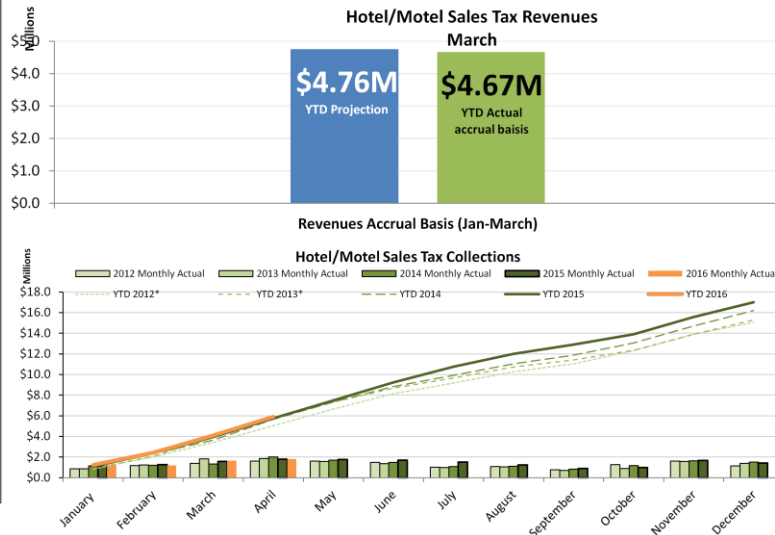
**Responsible Organization:**  
Bureau of Revenues

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

**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.

2012 and 2013 cash collections numbers include overpayments.

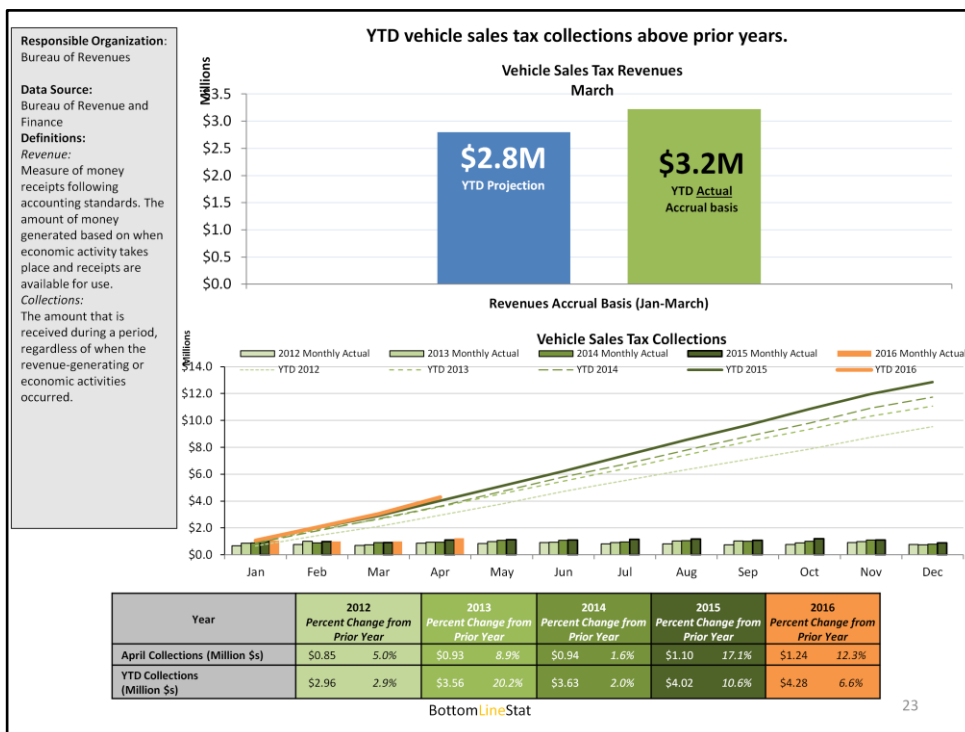
## Hotel/motel sales tax collections above prior years.



Year	2012		2013		2014		2015		2016	
	Percent Change from Prior Year		Percent Change from Prior Year		Percent Change from Prior Year		Percent Change from Prior Year		Percent Change from Prior Year	
April Collections (Million \$s)	\$1.61	18.7%	\$1.84	14.6%	\$2.01	8.8%	\$1.79	-11.0%	\$1.81	1.2%
YTD Collections (Million \$s)	\$5.05	26.5%	\$5.75	13.9%	\$5.67	-1.5%	\$5.74	1.4%	\$5.92	3.0%

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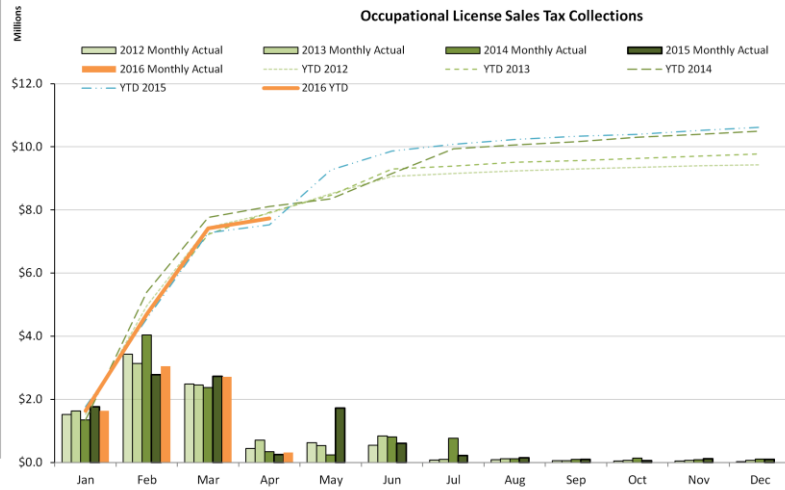
Though vehicles sales tax collections continue to exhibit excellent growth, Finance noted that the average car loan has increased to 6 years, which will likely lead to a slowdown in the near future.

**Responsible Organization:**  
Bureau of Revenues

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

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

## YTD occupational license sales tax collections up slightly from 2015

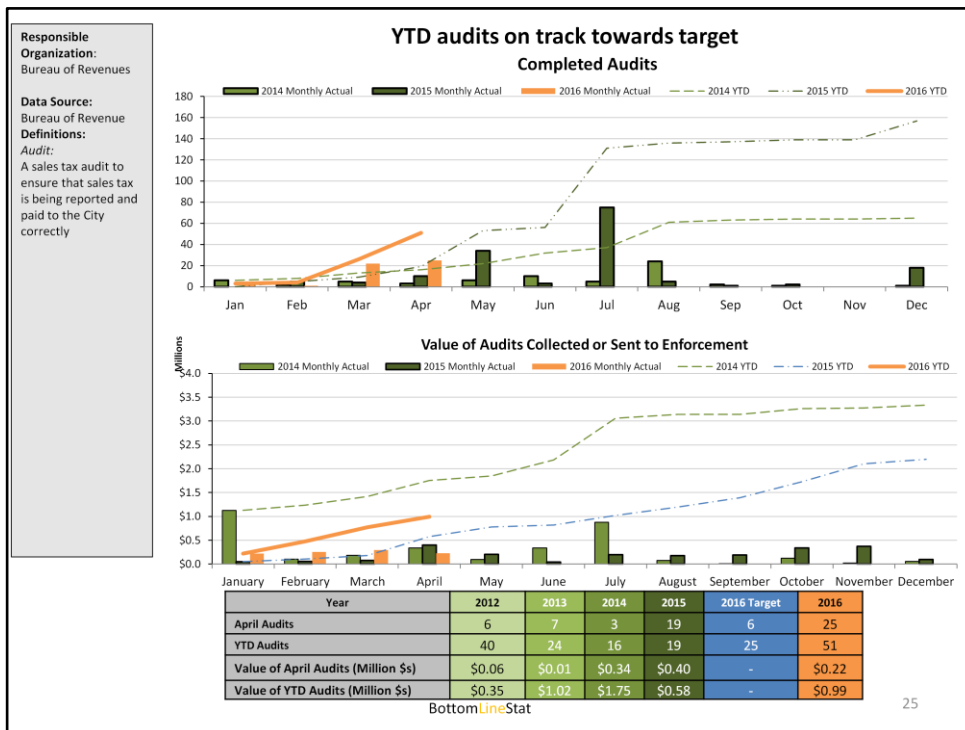


Year	2012		2013		2014		2015		2016	
	Percent Change from Prior Year		Percent Change from Prior Year		Percent Change from Prior Year		Percent Change from Prior Year		Percent Change from Prior Year	
April Collections (Million \$s)	\$0.45	-1.4%	\$0.70	57.5%	\$0.35	-50.7%	\$0.26	-26.3%	\$0.31	22.9%
YTD Collections (Million \$s)	\$7.89	4.9%	\$7.93	0.4%	\$8.11	2.3%	\$7.53	-7.1%	\$7.73	2.6%

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Finance noted that the Louisiana Supreme Court recently had a recent ruling that, among other things, upholds the right for auditors to use sampling to estimate a businesses revenues in the event that a business doesn't keep good records.

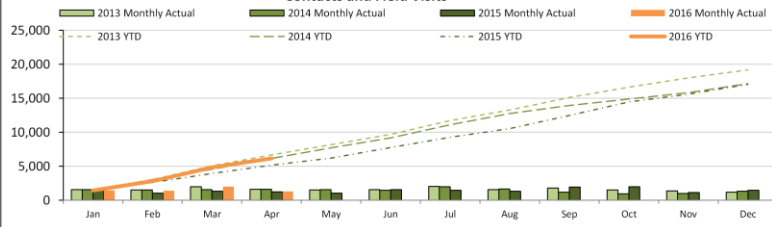
**Responsible Organization:**  
Bureau of Revenue

**Data Source:**  
Bureau of Revenue

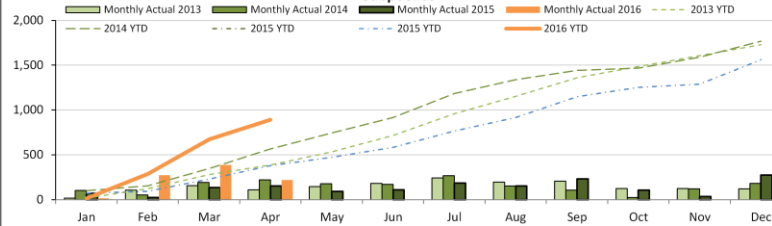
**Definitions:**  
*Contact/Field Visit:*  
Compliance checks to local businesses related to occupational licenses and sales tax payments  
*Subpoena:*  
A legal order requiring the recipient to provide necessary tax information to ensure compliance

## YTD field visits on target.

### Contacts and Field Visits



### Subpoenas



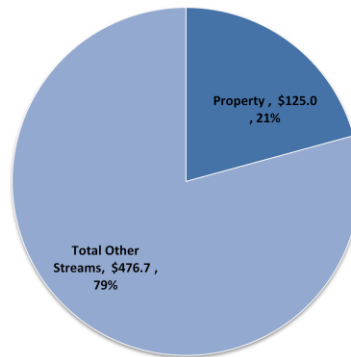
Year	2012	2013	2014	2015	2016 Target	2016
April Contacts/Field Visits	1,132	1,600	1,581	1,211	1,250	1,311
YTD Contacts/Field Visits	5,577	6,657	6,153	5,170	5,000	6,145
April Subpoenas	60	110	220	153	218	218
YTD Subpoenas	0	482	388	388	381	891

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## Property Tax Revenues

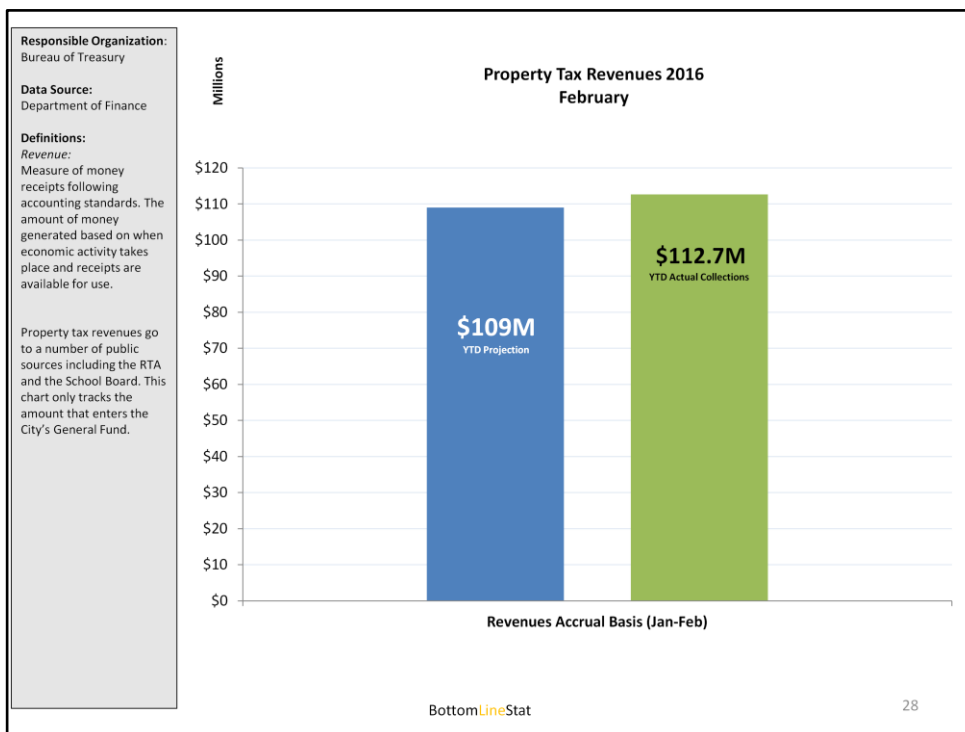
21% Adopted Budget GF Revenues for 2015



Source: Adopted Budget 2016

BottomLineStat

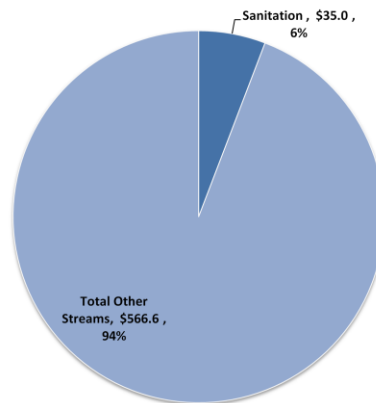
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The Bureau of Treasury noted that taxpayers were given an extended due date on property taxes through the first week of February, which likely explains the disparity between the monthly projection and the actual.

## Sanitation Revenues

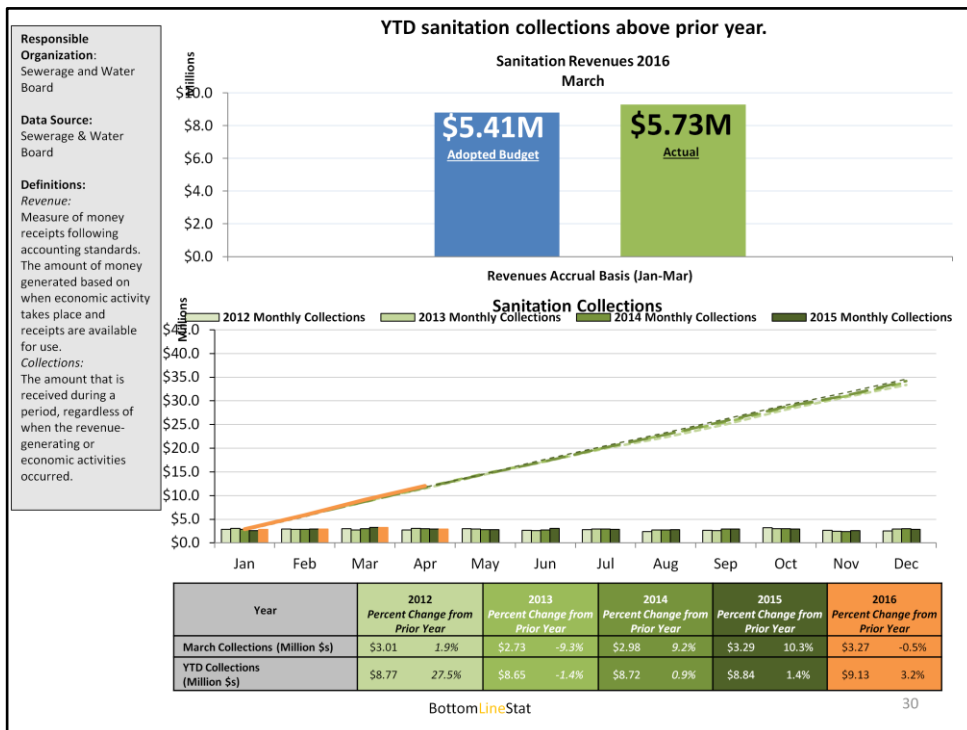
6% Adopted Budget GF Revenues for 2016



Source: Adopted Budget 2016

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The onboarding of the Sewerage & Water Board new billing system in the fall is expected to yield higher collections, as sanitation charges will be consolidated with water bills, and thus customers will need to pay those fees in order to keep water service on.

**Responsible Organization:**  
Sewerage and Water Board

**Data Source:**  
Sewerage & Water Board

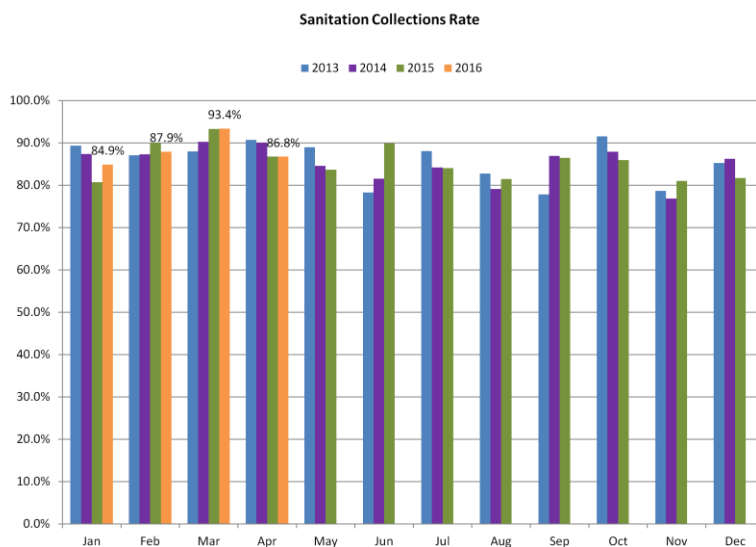
**Definitions:**

**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.

**Collections rate:**  
Amount collected during the month, divided by the total amount billed for the same month.

YTD sanitation collections relatively high at 88%, compared to 85% in prior years.



# Expenditure Analysis

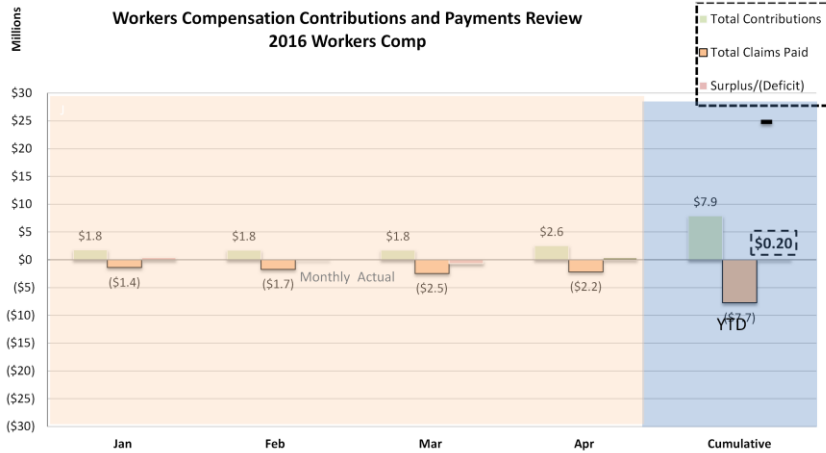


**Responsible Organization:**  
CAO

**Data Source:**  
Department of Finance

**Definitions:**  
*Workers Compensation:*  
The City's self insurance program to support employees in the case of work-related injuries

Numbers are unaudited, and preliminary.



Cumulative	-28.9%	-13.9%	0.80%	-2.8%
2016 vs 2015 Costs \$				

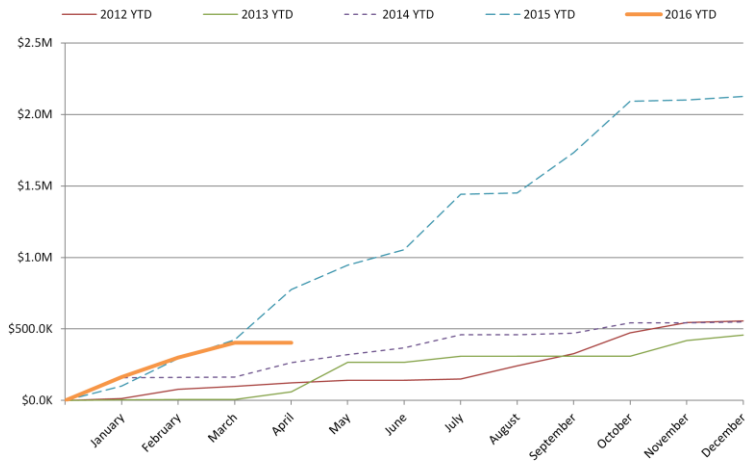
Responsible Organization:  
CAO

Data Source:  
Department of Finance

Definitions:  
*Workers Compensation:*  
The City's self insurance  
program to support  
employees in the case of  
work-related injuries

## YTD subrogation collections second highest since 2011

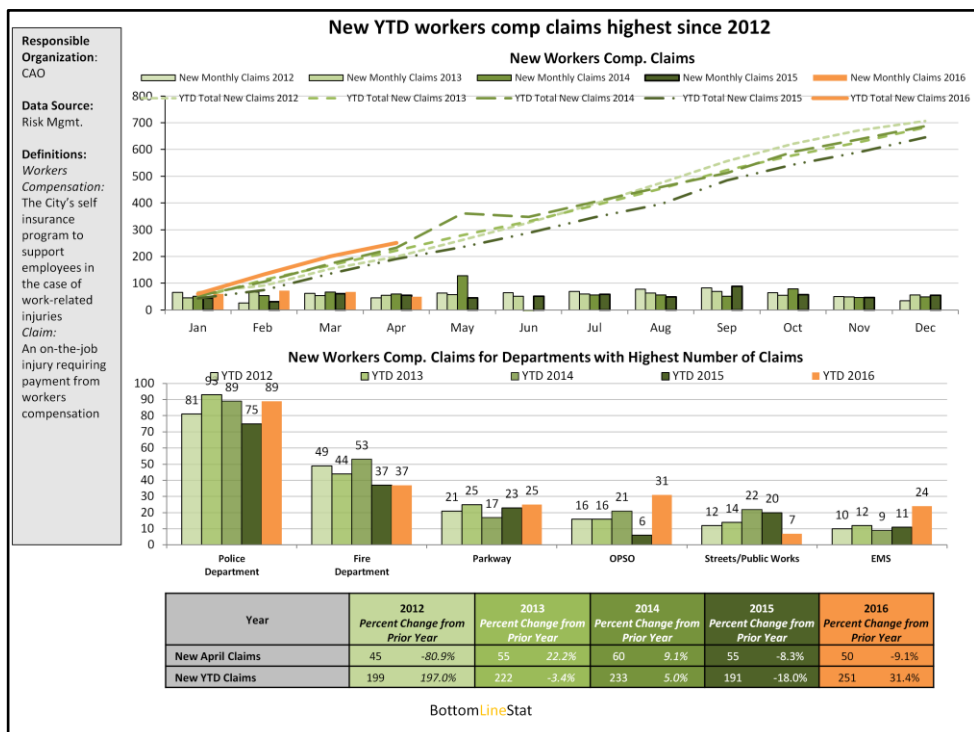
### Workers Comp Subrogation



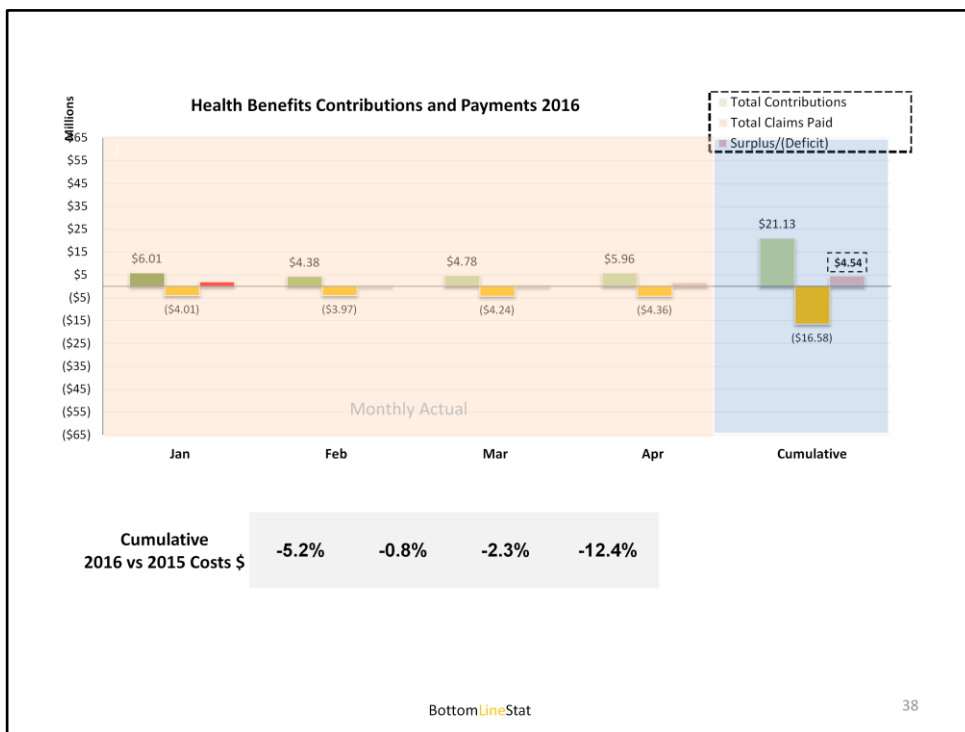
Year	2012 Percent Change from Prior Year		2013 Percent Change from Prior Year		2014 Percent Change from Prior Year		2015 Percent Change from Prior Year		2016 Percent Change from Prior Year	
April Collections (Million \$s)	\$25,492	\$0.00	\$53,714	111%	\$100,552	87%	\$350,954	249%	\$0	-100%
YTD Collections (Million \$s)	\$122,859	-51%	\$60,467	-51%	\$263,704	336%	\$775,232	194%	\$403,905	-48%

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Risk Mgmt believes the continued high incoming claims is likely due to better reporting by departments. OPA and Risk Mgmt. will try to incorporate analyses drilling down on the proportion of severity and/or cost in future reports.



While health benefits has a sizeable surplus YTD, Benefits Administration cautioned that they expect higher claims later in the year as employees utilize health care in order to comply with the City's employee wellness program requirements.

Departmental fuel usage increase corresponds with increased number of vehicles								
Fuel Usage (in Gallons)								
	2011	2012	2013	2014	2015	2016	Fuel Change	Net
	YTD Total	YTD Total	YTD Total	YTD Total	YTD Total	YTD Total	2015-2016	Vehicle
								Count
POLICE	356,009	336,985	291,088	277,104	262,591	268,689	2%	2.9%
CRIMINAL SHERIFF	80,526	76,556	70,089	68,537	74,084	60,521	-18%	-9.0%
EMERGENCY MEDICAL SERVICES	42,406	44,602	44,949	43,103	42,351	43,426	3%	28.0%
PUBLIC WORKS	21,234	23,379	22,594	25,535	27,820	33,641	21%	20.5%
FIRE	214,887	25,314	24,149	23,289	23,854	23,153	-3%	14.2%
PARKWAY & PARK COMMISSION	22,942	21,469	21,007	18,551	20,002	23,184	16%	14.2%
SANITATION	13,409	13,153	13,806	16,258	14,469	19,098	32%	55.4%
DISTRICT ATTORNEY	11,113	11,532	11,374	11,482	10,125	10,112	0%	55.4%
RECREATION	8,721	9,785	8,324	8,154	8,538	8,944	5%	55.4%
SAFETY & PERMITS	8,977	5,633	5,353	4,712	4,023	5,609	39%	18.1%
PROPERTY MANAGEMENT	4,289	4,917	5,544	4,043	3,035	4,658	53%	18.1%
COUNCIL	3,261	3,080	3,042	2,799	4,295	4,437	3%	0%
LA SPCA	4,235	3,851	4,485	4,970	4,317	4,093	-5%	1.9%
OFFICE OF HOUSING & URBAN DEV.	3,633	2,825	3,696	4,203	3,034	3,324	10%	-18.8%
N O MOSQUITO CONTROL BRD.	3,904	3,261	3,303	3,012	2,902	2,964	2%	-23.5%
CORONER'S OFFICE	2,682	2,500	2,419	2,115	1,672	2,601	56%	12.5%
OFFICE OF EMERGENCY PREPAREDNESS	5,079	1,870	1,727	1,663	1,754	2,057	17%	43.3%
LIBRARY	1,244	1,154	1,588	1,263	1,416	1,677	18%	15.0%
All Other Departments	23,060	12,467	12,606	12,731	8,925	6,273	-30%	
Total (Not Including Police)	475,600	267,348	260,057	256,421	256,616	259,773	1%	
Total	831,609	604,334	551,145	533,525	519,207	528,462	2%	

BottomLineStat

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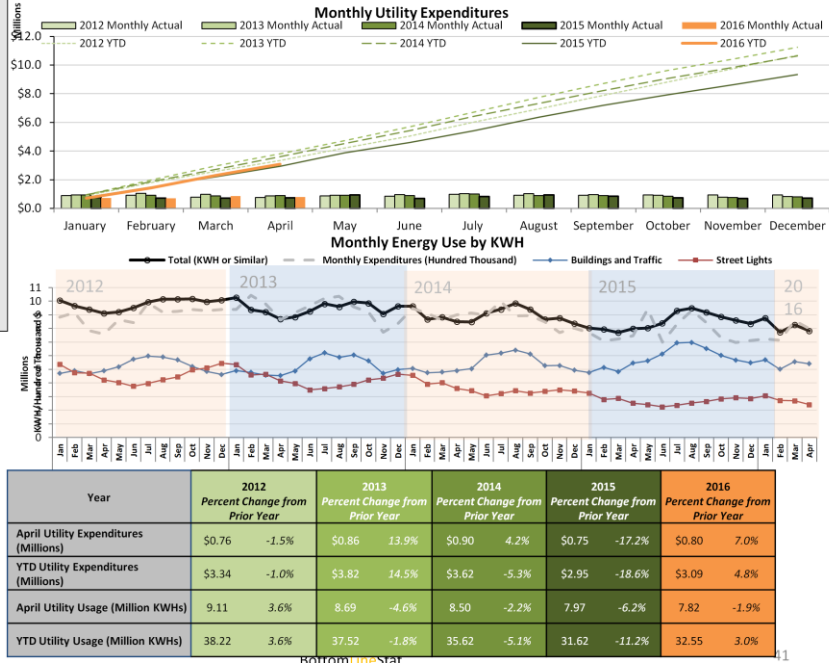
EMD noted that another important driver of fuel usage is the number of employees per department.

Responsible  
Organization:  
CAO

Data Source:  
Entergy

Definitions:  
Utility  
Expenditures:  
Spending on  
electricity and gas  
to power City-  
owned  
infrastructure

## YTD utility expenditures higher than 2015, lower than 2012-2014.



BottomlineStat

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**Responsible Organization:**  
CAO

**Data Source:**  
Entergy

**Definitions:**  
*Utility Usage:*  
The amount of electricity and gas (in KWH) used to power City buildings

### YTD energy usage slightly up from 2015, but second lowest since 2011.

	2011 Total Through April (KWH)	2012 Total Through April (KWH)	2013 Total Through April (KWH)	2014 Total Through April (KWH)	2015 Total Through April (KWH)	2016 Total Through April (KWH)	YTD Change 15-16
Street Lights	18,888,985	19,045,502	18,737,457	16,093,834	11,422,453	10,867,332	-5%
District Attorney	891,840	1,024,080	1,005,600	939,080	2,506,373	3,963,607	58%
NORDC	1,192,930	1,517,373	1,950,046	2,256,025	2,786,322	3,663,433	31%
All Other Buildings	6,915,582	6,761,224	6,281,978	6,744,661	4,472,562	2,915,718	-35%
Museum of Art	1,365,989	1,807,986	1,828,569	1,771,782	2,126,425	2,747,090	29%
1300 Perdido	2,639,904	2,806,322	2,731,034	2,609,184	2,642,412	2,742,192	4%
Police	1,178,410	1,333,130	1,351,207	1,363,942	1,935,189	2,322,328	20%
Library	529,239	854,154	1,046,187	1,241,553	1,136,111	1,228,492	8%
Fire Department	860,747	761,823	740,400	803,693	772,975	933,270	21%
Criminal Sheriff	2,113,791	2,003,659	1,479,471	1,424,376	1,426,982	787,295	-45%
Traffic Signals	353,033	364,072	370,852	375,008	388,862	384,122	-1%
Total (Excluding Street Lights)	18,041,465	19,233,823	18,785,344	19,529,304	20,194,213	21,687,547	7%
Total	36,930,450	38,279,325	37,522,801	35,623,138	31,616,666	32,554,879	3%

BottomLineStat

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With street lights driving much of the efficiencies in City utility usage, Public Works noted that they will consider converting the few remaining LEDs (decorative fixtures and highway lights) if they can find the funding to do so.

Responsible  
Organization:  
CAO

Data Source:  
Entergy

Definitions:  
Utility  
Expenditures:  
Spending on  
electricity and gas  
to power City-  
owned  
infrastructure

Street lights are  
represented by  
total quantity of  
street lights billed  
to the City.

Energy usage per street light is down YTD, while usage per service location has increased.

	Meters April 2014	Meters April 2015	Meters April 2016	2014-16 Trend
Street Lights*	54,298	54,268	54,303	+5
District Attorney	2	16	17	+15
NORDC	129	120	132	+3
All Other Buildings	158	195	187	+29
Museum of Art	7	17	18	+11
1300 Perdido	2	2	2	0
Police	426	406	403	-23
Library	24	20	19	-5
Fire Department	99	71	74	-25
Criminal Sheriff	23	18	19	-4
Traffic Signals	422	423	416	-6
Total (Excluding Street Lights)	1,293	1,288	1,287	-6

	Kwh per Meter 2014	Kwh per Meter 2015	Kwh per Meter 2016	YTD Change 14-16
Street Lights*	296	210	200	-32%
District Attorney	469,540	156,648	233,153	-50%
NORDC	17,489	23,219	27,753	59%
All Other Buildings	42,688	22,936	15,592	-63%
Museum of Art	253,112	125,084	152,616	-40%
1300 Perdido	1,304,592	1,321,206	1,371,096	5%
Police	3,202	4,766	5,763	80%
Library	51,731	56,806	64,657	25%
Fire Department	8,118	10,887	12,612	55%
Criminal Sheriff	61,929	79,277	41,437	-33%
Traffic Signals	889	919	923	4%
Total (Excluding Street Lights)	15,104	15,679	16,851	12%

BottomLineStat

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