



CITY OF NEW ORLEANS

BottomLineStat

July 2014 Reporting Period

www.nola.gov/opa

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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
- Additional Revenue Items

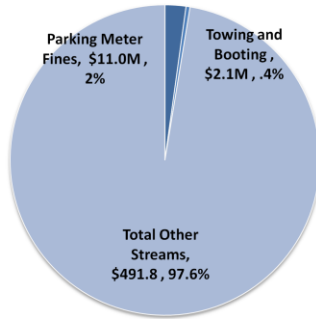
Expenditures

- Workers Comp Cost Analysis
- Health Care Cost Analysis

Revenue Analysis

Parking Enforcement Revenues

2.4% Adopted Budget GF Revenues for 2014



Measure	2014 YTD Actual	2014 YTD Projection
Number of parking citations	149,364	193,552
Number of tows	10,142	7,844
Number of boots	5,504	2,856

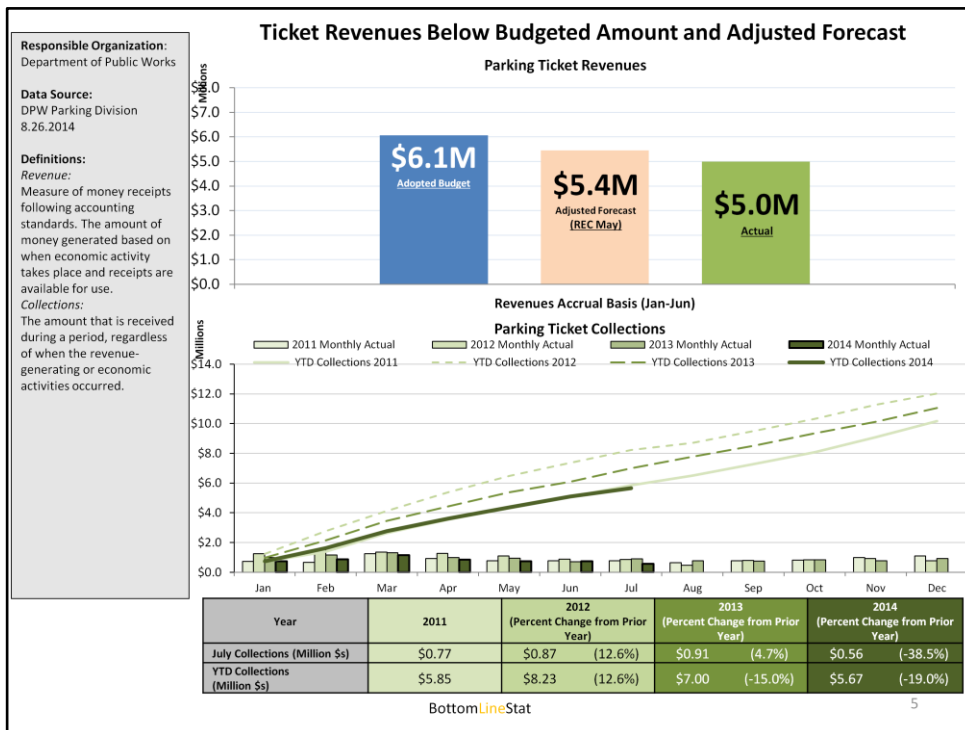
Action Item

Responsible Party	Action Item	Due	Status
Mark Jernigan	Develop a plan to handle high levels of PCO turnover	Ongoing	

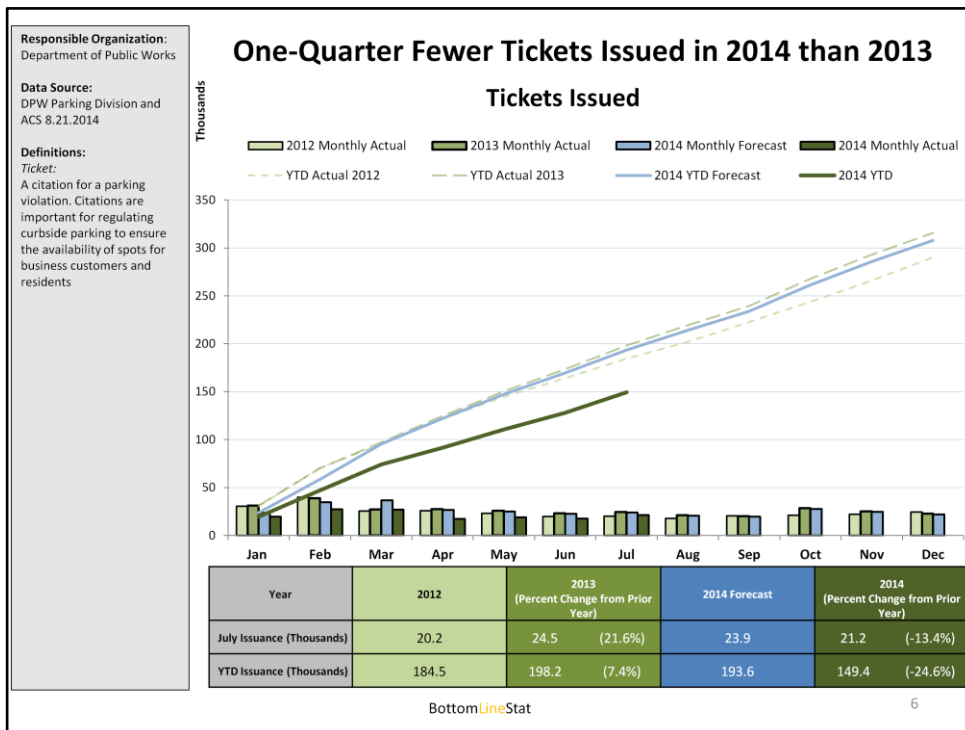
Source: Adopted Budget 2014

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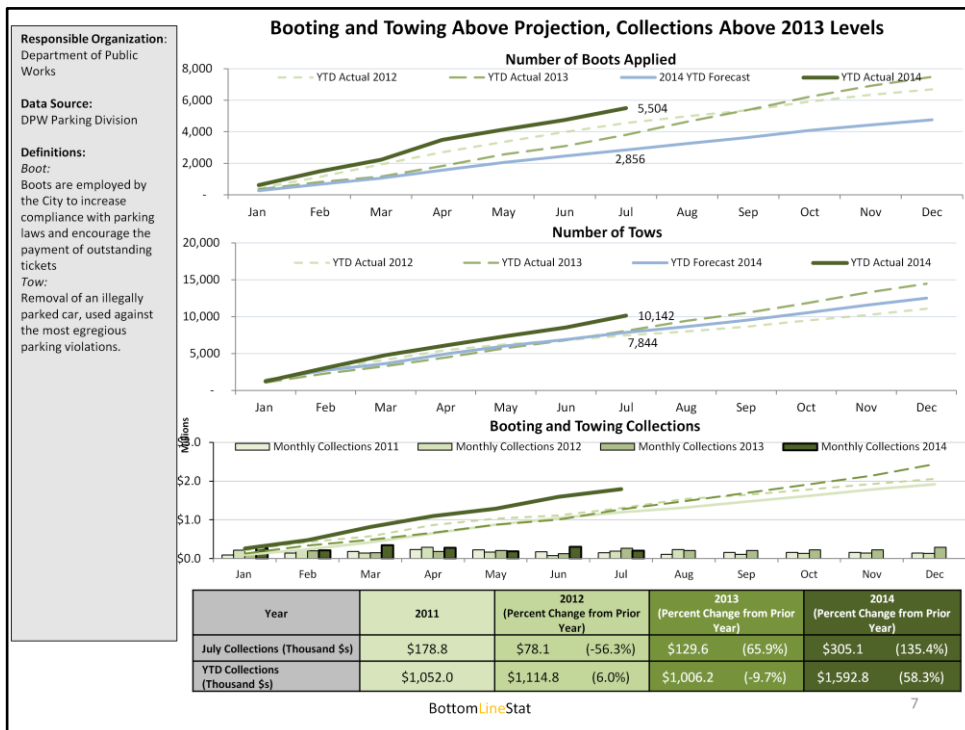
4



Collections remain low for a number of reasons PCO staffing, and poor contractor performance. The Department of Public Works (DPW) transitioned to a new contractor in early August and anticipates that collections will increase towards the end of the year. DPW reported that there were some technical and training issues but overall the transition was successful, and the contractor has been making several site visits to address outstanding issues. A full report on the transition will be made in August 2014 BottomLineSTAT report.



DPW reported that all PCOs and tow truck drivers have been given new handheld ticket issuance devices as of early August.



DPW anticipates that the rate of booting will drop temporarily in August due to the transition to a new vendor.

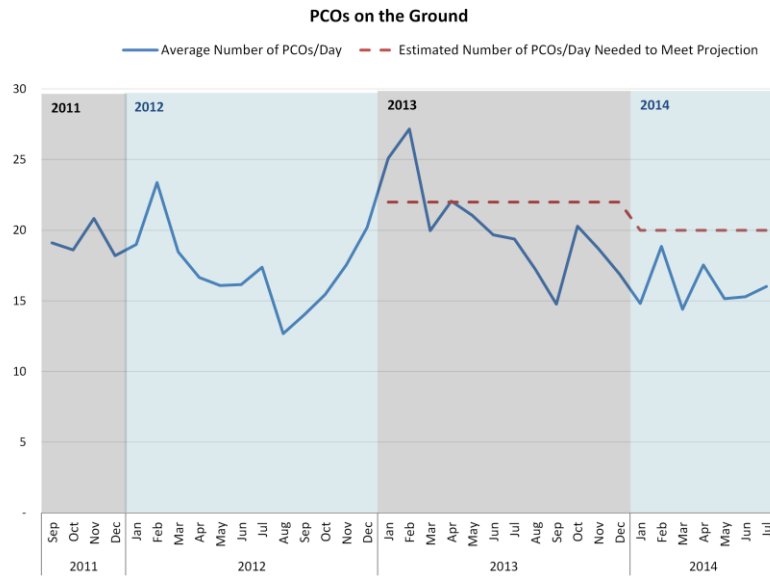
Responsible Organization:
Department of Public Works

Data Source:
DPW Parking Division
8.26.2014

Definitions:
PCO:
Parking control officer, an employee of the Department of Public Works who issues tickets in the case of parking violations

Note:
The 2014 projection for the number of parking tickets issued was made with the assumption that an average of 20 PCOs would be on the ground each day.

Number of PCOs Decreased

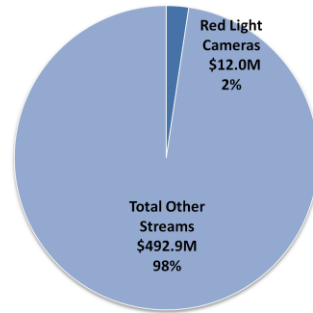


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Photo Safety Management

2% Adopted Budget GF Revenues for 2014



Action Item

Responsible Party	Action Item	Due	Status
M. Jernigan	Develop and implement a strategy to fix inoperable flashers	Ongoing	DPW is working with Entergy to ensure that power is generated to all flashers

Source: Adopted Budget 2014

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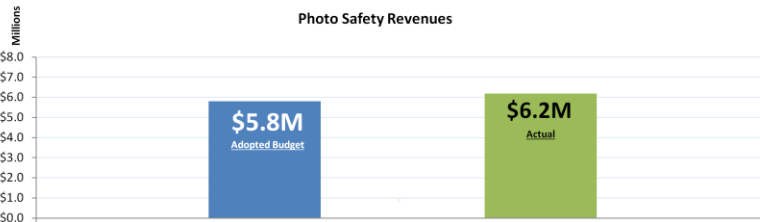
Responsible Organization:
Department of Public Works

Data Source:
DPW Photo Safety Division
8.26.2014

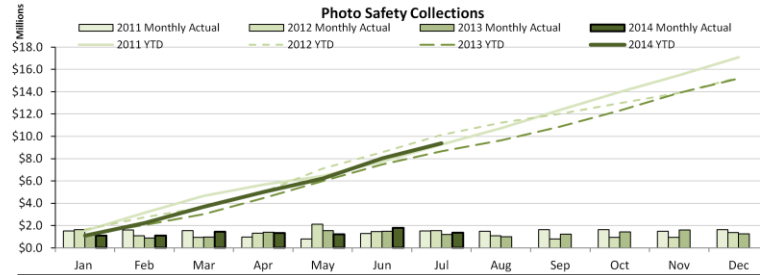
Definitions:
Photo Safety Camera:
The City utilizes safety cameras to enforce traffic laws and maintain safe streets
Revenue:
Measure of money receipts following accounting standards. The amount of money generated based on when economic activity takes place and receipts are available for use.
Collections:
The amount that is received during a period, regardless of when the revenue-generating or economic activities occurred.

Photo Safety Revenues at Forecasted Amount, Collections Ahead of 2013 Level

Photo Safety Revenues



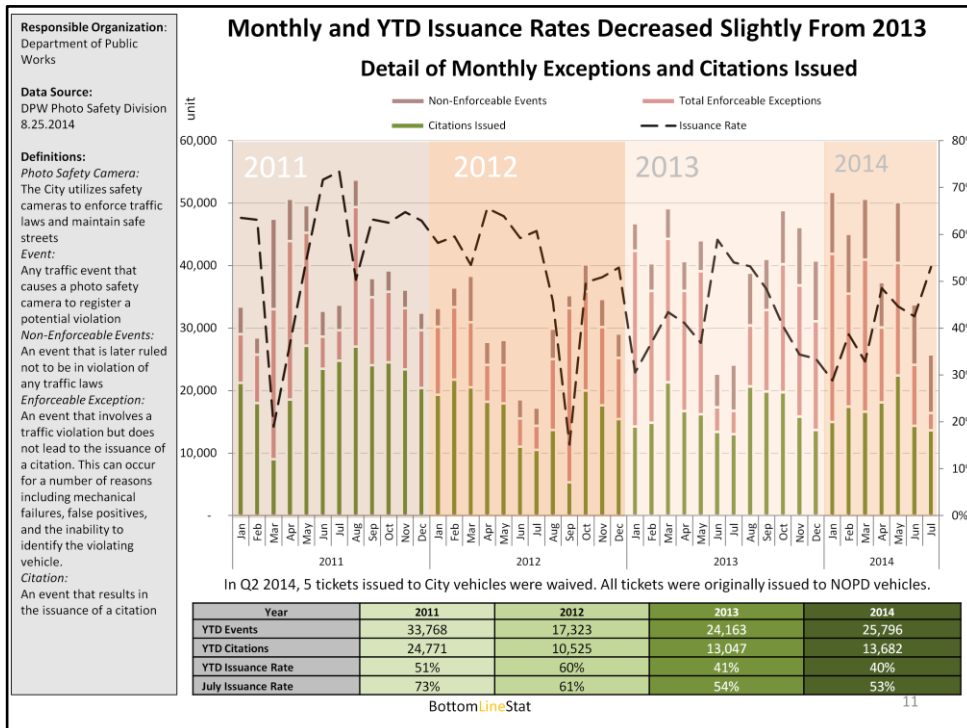
Revenues Accrual Basis (Jan-Jun)



Year	2011	2012 (Percent Change from Prior Year)	2013 (Percent Change from Prior Year)	2014 (Percent Change from Prior Year)
July Collections (Million \$s)	\$1.53	\$1.55 (1.4%)	\$1.19 (-23.6%)	\$1.35 (14.1%)
YTD Collections (Million \$s)	\$9.27	\$10.12 (9.2%)	\$8.66 (-14.5%)	\$9.37 (8.2%)

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DPW reported that there are still some issues with inoperable school zone flashers that will affect citation numbers in August. DPW is working with Entergy to repair inoperable flashers.

Responsible Organization:
Department of Public Works

Data Source:
American Traffic Solutions
8.19.2014

Definitions:

Collected:
The amount that is received from the period that economic-generating activities took place.

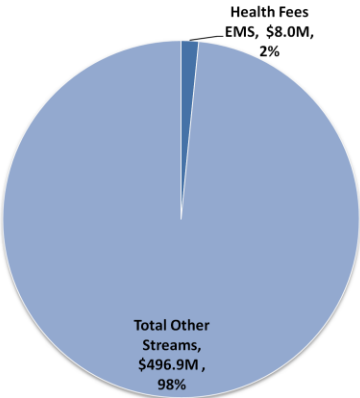
Billed:
The payment obligation created through the occurrence of a service or penalty event. The obligation may or may not have been fulfilled.

Note:
Receivable aging data only dates back to 2009. Collected funds shown here do not include any late fees, only original amount due.

Photo Safety Collections

	By Date of Violation			
	Tickets	Billed	Collected	% Collected
Feb-14	17,554	\$1,968,170.00	\$1,173,705.00	60%
Mar-14	16,750	\$1,942,385.00	\$1,109,830.00	57%
Apr-14	18,283	\$2,018,020.00	\$1,103,945.00	55%
May-14	22,522	\$2,486,145.00	\$1,319,370.00	53%
Jun-14	14,490	\$1,814,125.00	\$825,315.00	45%
Jul-14	13,740	\$1,718,070.00	\$344,465.00	20%

EMS Revenues 2% Adopted Budget GF Revenues for 2014



Action Item

Responsible Party	Action Item	Due	Status
A. Holladay, J. Elder	Ensure that all one-time dispensations from previous contractor are processed	11/27/2014	

Source: Adopted Budget 2014

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Responsible Organization:
Emergency Medical
Services

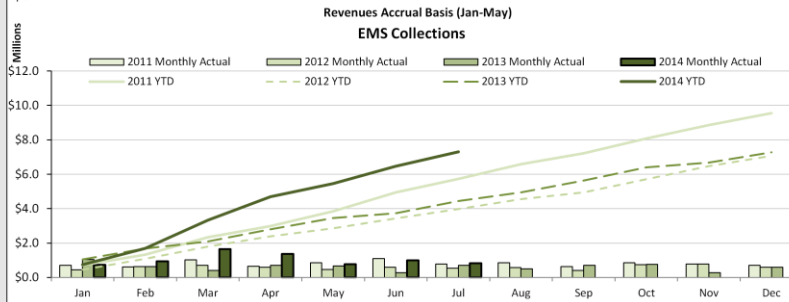
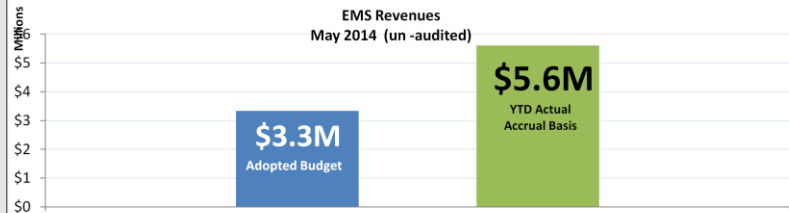
Data Source:
EMS and Intermedix
8.25.2014

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.

EMS Revenues Above Original Budgeted Amount



Year	2011	2012 (Percent Change from Prior Year)	2013 (Percent Change from Prior Year)	2014 (Percent Change from Prior Year)
July Collections (Million \$s)	\$0.78	\$0.55 (-30.4%)	\$0.71 (30.1%)	\$0.83 (17.5%)
YTD Collections (Million \$s)	\$5.73	\$3.98 (-30.5%)	\$4.45 (11.7%)	\$7.30 (64.0%)

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Responsible Organization:
Emergency Medical Services

Data Source:
Intermedix 8.14.14

Definitions:

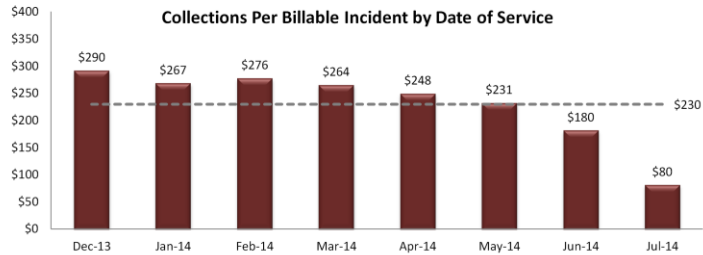
Collected:
The amount that is received from the period that economic-generating activities took place.

Net Charges:
The payment obligation created through the occurrence of a service or penalty event. The obligation may or may not have been fulfilled.

Charge Mix:
The classification of responsible parties billed in a given month for EMS services provided.

EMS Collections

	By Date of Service			
	Billable Incidents	Net Charges	Collections	% Collections
2014-01	3,557	\$3.44 M	\$0.95 M	28%
2014-02	3,288	\$3.21 M	\$0.91 M	28%
2014-03	3,777	\$3.84 M	\$1.0 M	26%
2014-04	3,544	\$3.43 M	\$0.88 M	26%
2014-05	3,653	\$3.78 M	\$0.84 M	22%
2014-06	3,479	\$3.97 M	\$0.63 M	16%
2014-07	3,512	\$4.82 M	\$0.28 M	6%



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Responsible Organization:
Emergency Medical Services

Data Source:
Intermedix 8.14.14

Definitions:
Charge Mix:
The classification of responsible parties billed in a given month for EMS services provided.

EMS Collections

Historical Xerox Accounts:

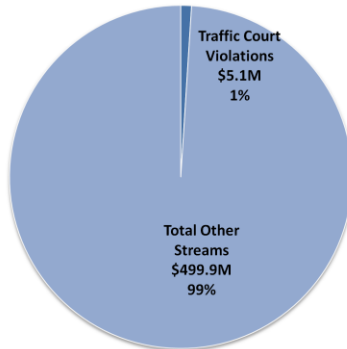
Intermedix began pursuing collections of unpaid Xerox accounts in July.

➤ July collections: \$52,481

	Current Charge Mix	Historical Charge Mix Comparison (April '12)				
Class	New Orleans	New Orleans	Houston	Baltimore	Philadelphia	DeKalb, GA
Self	37%	55%	43%	62%	23%	52%
Private	11%	15%	17%	12%	36%	18%
Medicare	33%	15%	22%	18%	31%	20%
Medicaid	19%	14%	17%	7%	11%	11%

Traffic Court

1% Adopted Budget GF Revenues for 2014



Action Item

Responsible Party	Action Item	Due	Status
Debra Hall	Develop and implement a comprehensive collections plan	8/31/2014	
Traffic Court	Develop policy to handle cases where a charged individual fails to appear at court	Ongoing	

Source: Adopted Budget 2014

BottomLineStat

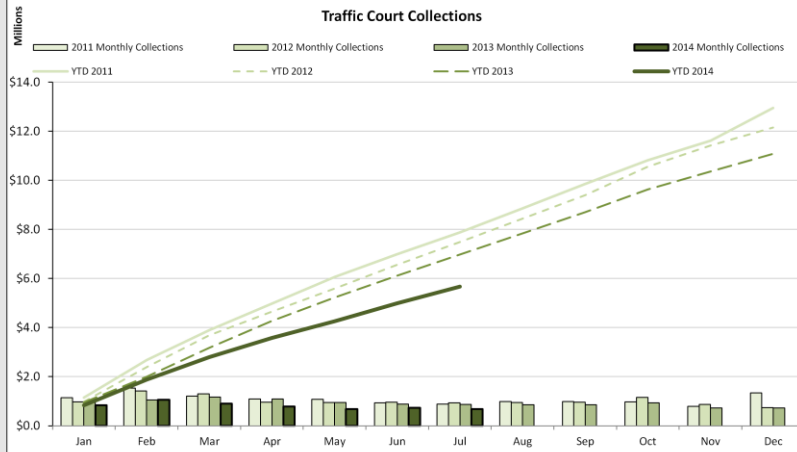
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Responsible Organization:
Traffic Court

Data Source:
Traffic Court 8.27.2014

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

Traffic Court Collections Down from 2013



Note: July collections do not include reinstatement fees

Year	2011	2012 (Percent Change from Prior Year)	2013 (Percent Change from Prior Year)	2014 (Percent Change from Prior Year)
July Collections (Million \$s)	\$0.88	\$0.93 (5.3%)	\$0.87 (-6.4%)	\$0.68 (-22.3%)
YTD Collections (Million \$s)	\$7.88	\$7.49 (-4.9%)	\$6.98 (-6.8%)	\$5.67 (-18.8%)

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Responsible Organization:
Traffic Court

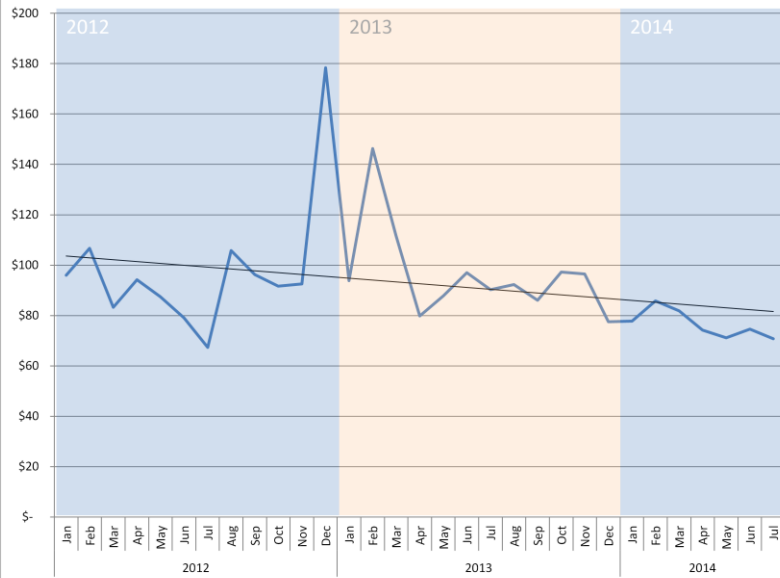
Data Source:
Traffic Court 8.26.2014

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

Citation Disposal:
The result of final determination of a case in Traffic Court: guilty, not guilty, or dismissed.

Collections Per Disposal Have Decreased Since 2012

Amount Collected Per Ticket Disposed



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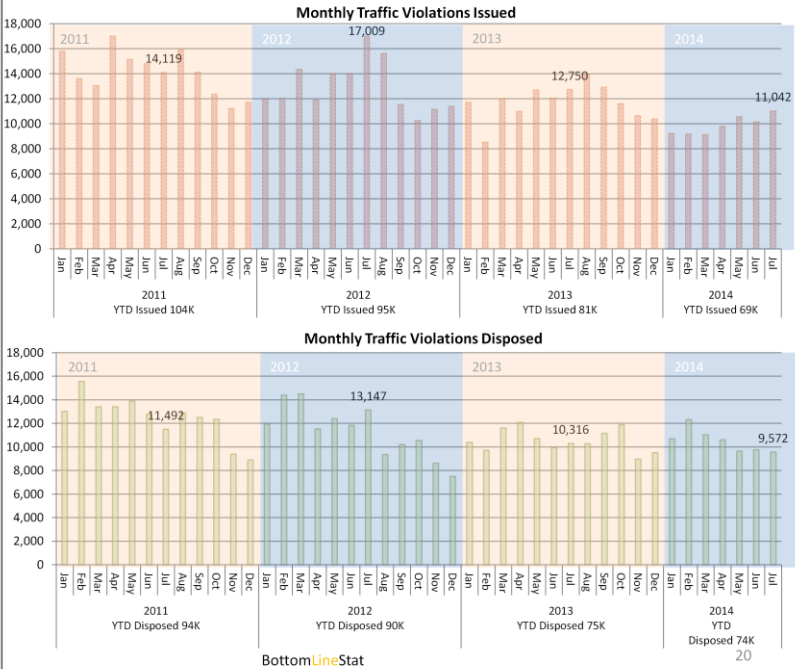
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Responsible Organization:
Traffic Court

Data Source:
Traffic Court 8.27.2014

Definitions:
Citation Issuance:
A traffic ticket requiring a hearing in Traffic Court. Citations may include multiple traffic violations.
Citation Disposal:
The result of final determination of a case in Traffic Court; guilty, not guilty, or dismissed.

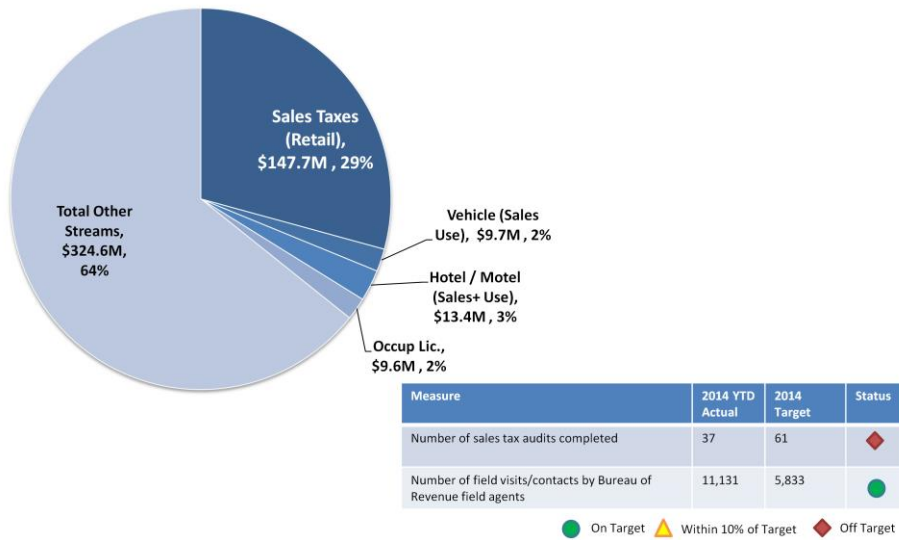
Violations Issued Decreased from 2013, Dispositions Decreased Slightly



Sales Taxes and Occupational Licenses Revenues

Sales Taxes : 34% of Adopted Budget GF Revenues for 2014

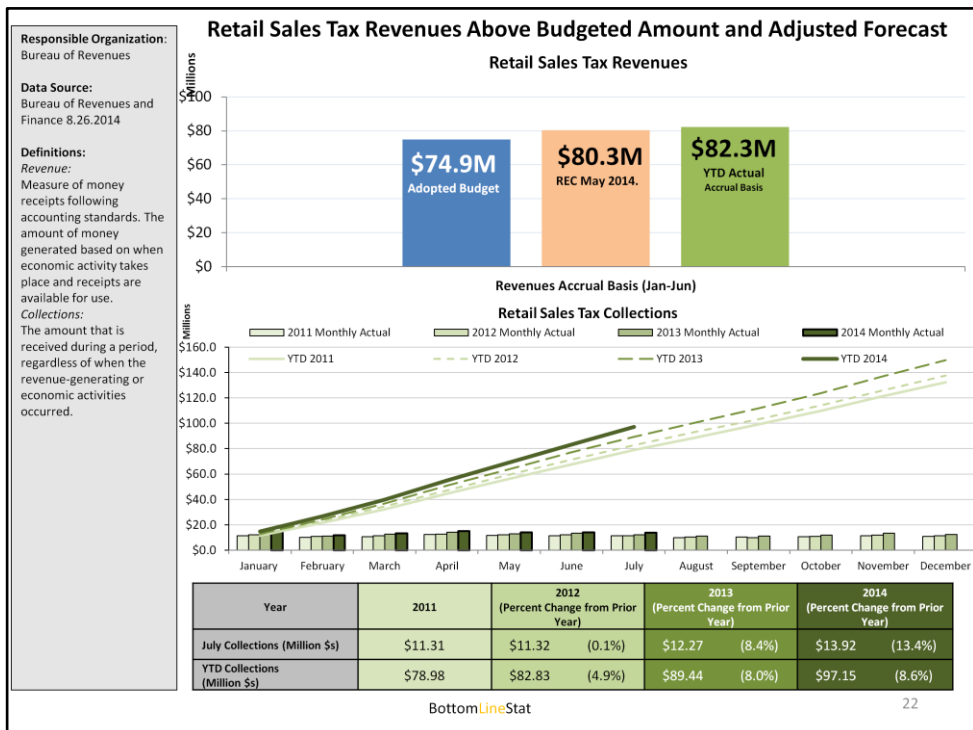
Occupational License : 2% Adopted Budget GF Revenues for 2014



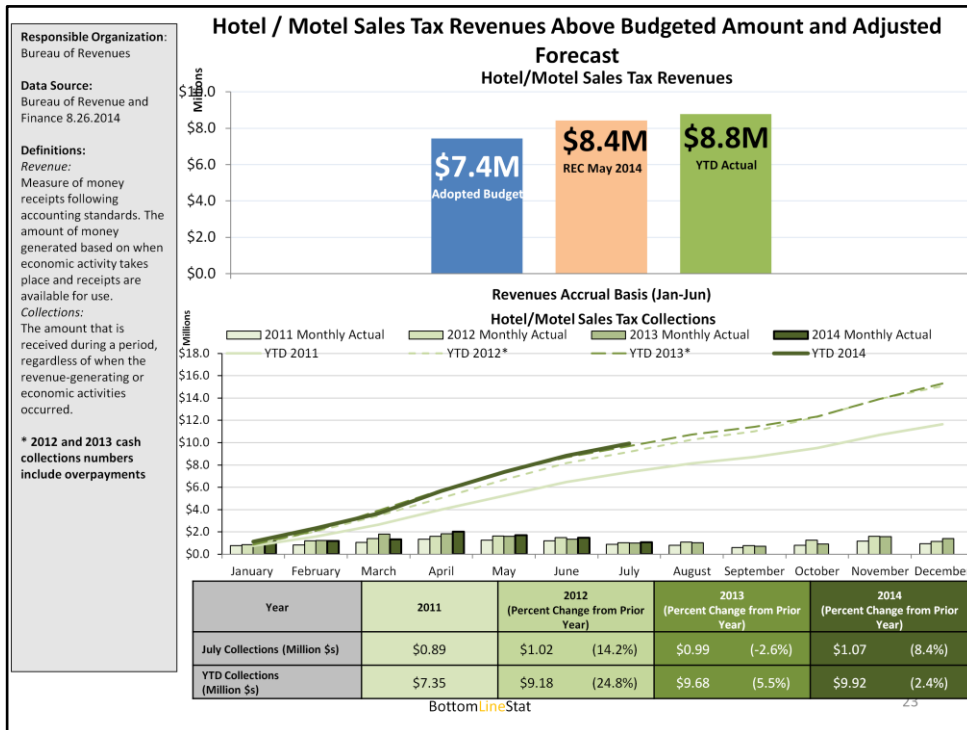
Source: Adopted Budget 2014

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The Bureau of Revenues reported that the monthly growth rate from July 2013 is somewhat artificially high due to one-time items, but that the year-to-date growth rate is still very strong.



The reported collections in 2012 and 2013 are an overestimate by approximately \$100K per month due to an overpayment that has been refunded.

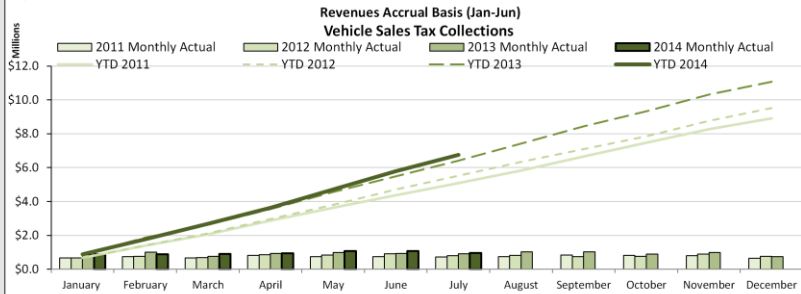
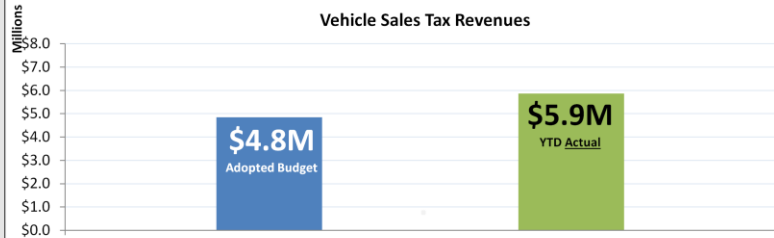
Responsible Organization:
Bureau of Revenues

Data Source:
Bureau of Revenue and Finance 8.26.2014

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 Tax Revenues Above Forecasted Amount

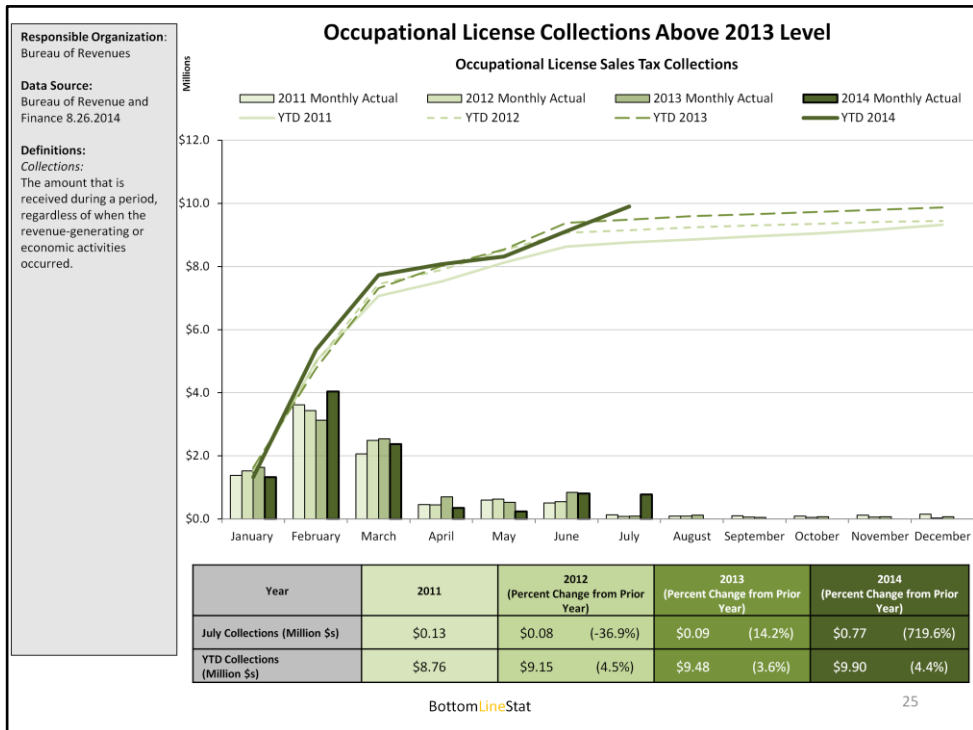
Vehicle Sales Tax Revenues



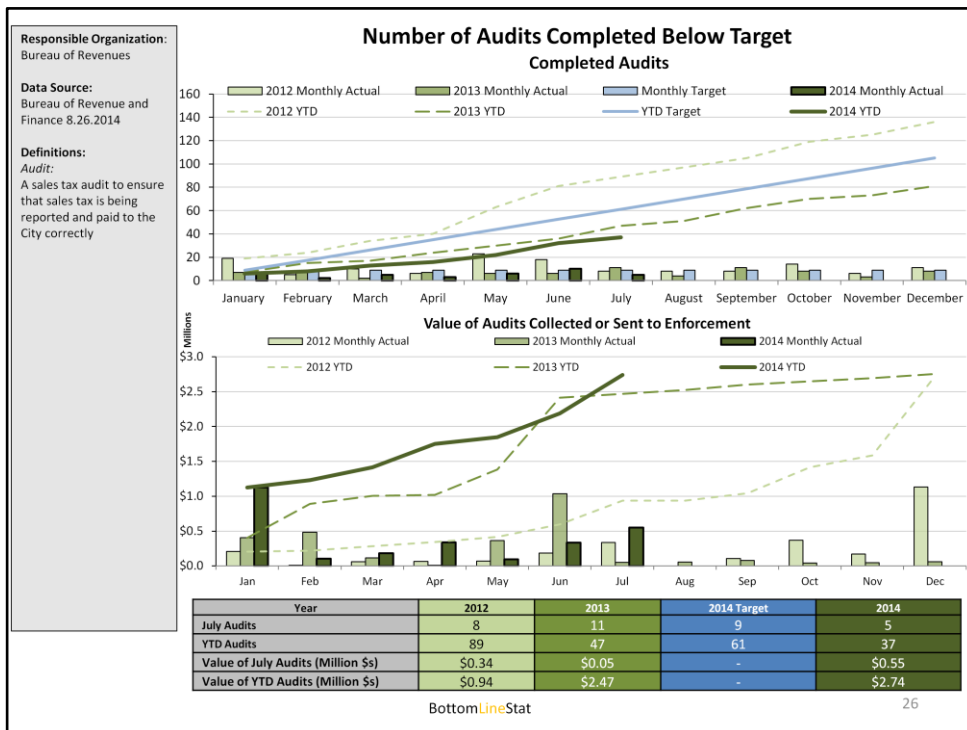
Year	2011	2012 (Percent Change from Prior Year)	2013 (Percent Change from Prior Year)	2014 (Percent Change from Prior Year)
July Collections (Million \$s)	\$0.72	\$0.80 (11.9%)	\$0.92 (14.1%)	\$0.96 (5.0%)
YTD Collections (Million \$s)	\$5.09	\$5.52 (8.5%)	\$6.41 (16.1%)	\$6.75 (5.4%)

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The increase in July collections is due to taxes on insurance premiums. These taxes were collected earlier in previous years.



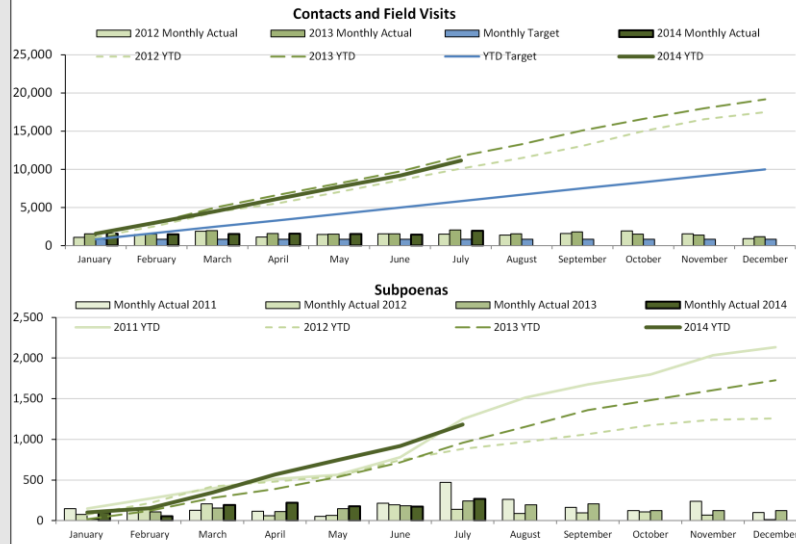
The Bureau of Revenue has experienced staff shortages and is working with Civil Service to adjust their hiring and retention strategies. The Bureau has also completed a contract to hire outside auditors.

Responsible Organization:
Bureau of Revenues

Data Source:
Bureau of Revenue
8.14.2014

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

Field Visits Slightly Below 2013 Levels, Subpoenas Above 2013 Levels



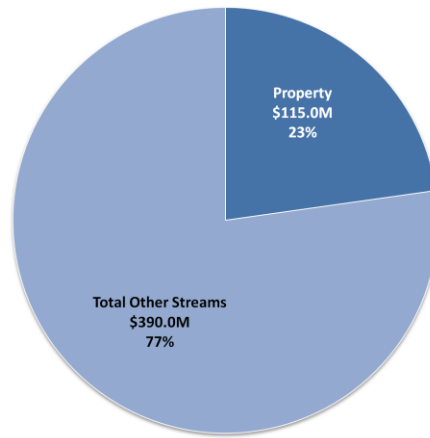
Year	2011	2012	2013	2014 Target	2014
July Contacts/Field Visits	-	1,503	2,037	833	1,966
YTD Contacts/Field Visits	-	10,095	11,749	5,833	11,131
July Subpoenas	471	140	243	-	267
YTD Subpoenas	1,251	883	959	-	1,184

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Property Tax Revenues

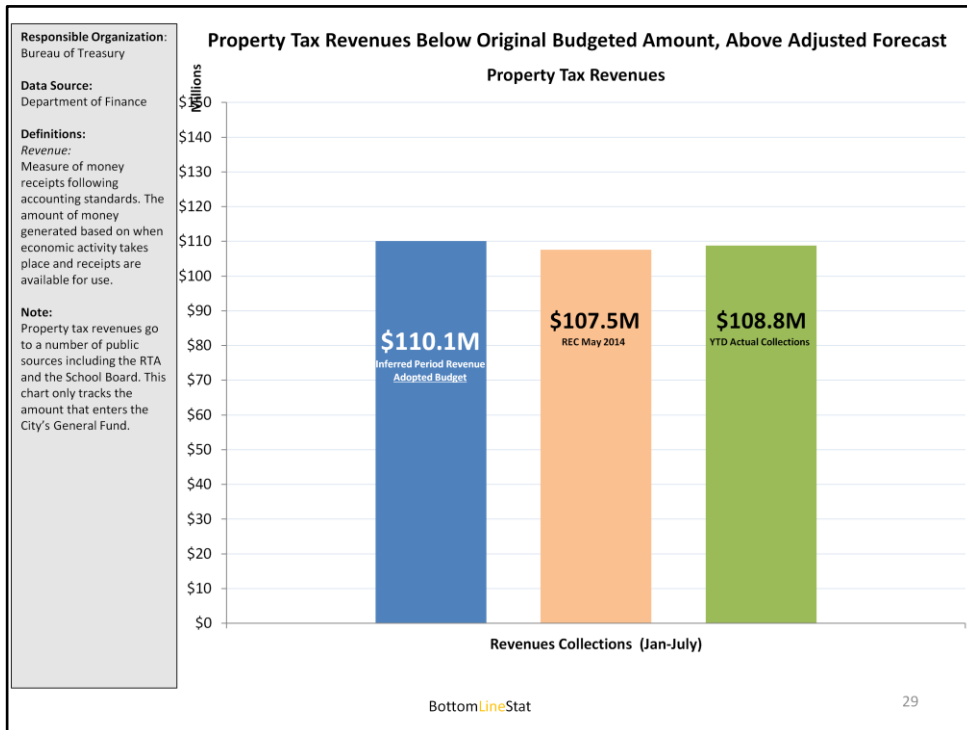
23% Adopted Budget GF Revenues for 2014



Source: Adopted Budget 2014

BottomLineStat

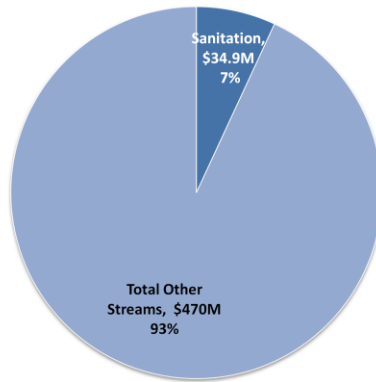
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Property tax revenues have increased due to the City holding auctions of properties that are tax-delinquent in 2014, leading to property owners paying their taxes. This is a policy change from previous years when the City did not bring properties to auction until the year after they were tax delinquent.

Sanitation Revenues

7% Adopted Budget GF Revenues for 2014



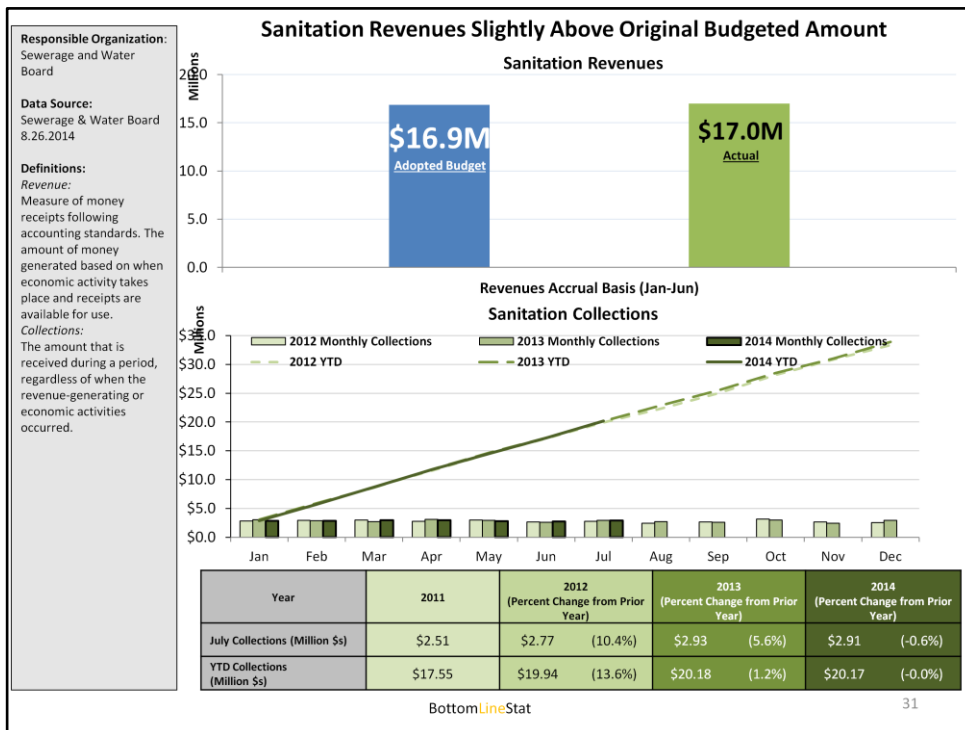
Measure	2014 YTD Actual	2014 Target	Status
Percent of sanitation referrals collected	43%	50%	Off Target

● On Target
 ▲ Within 10% of Target
 ◆ Off Target

Source: Adopted Budget 2014

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Effects from the sanitation collections policy change were originally projected for 2014, but have been delayed. As a result, sanitation revenues will likely be lower than the original budgeted amount.

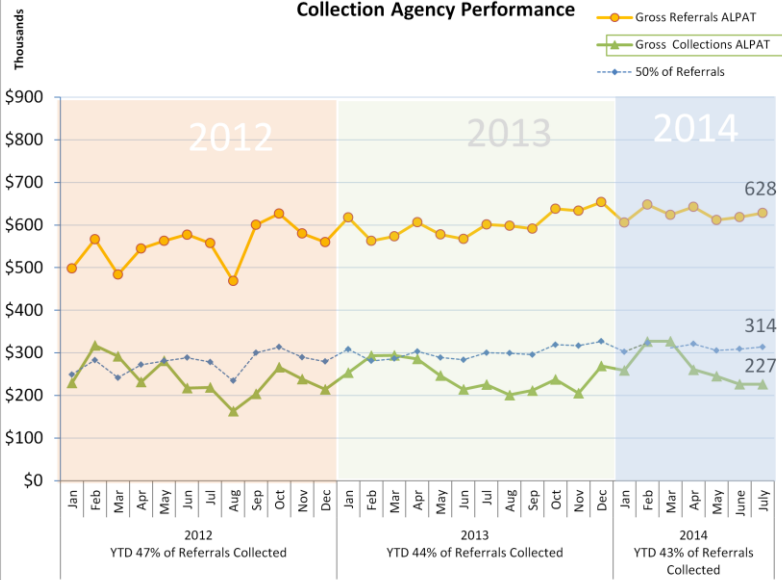
Responsible Organization:
Sewerage and Water
Board/ALPAT

Data Source:
ALPAT
8.26.2014

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

37% of Referrals Were Collected in June

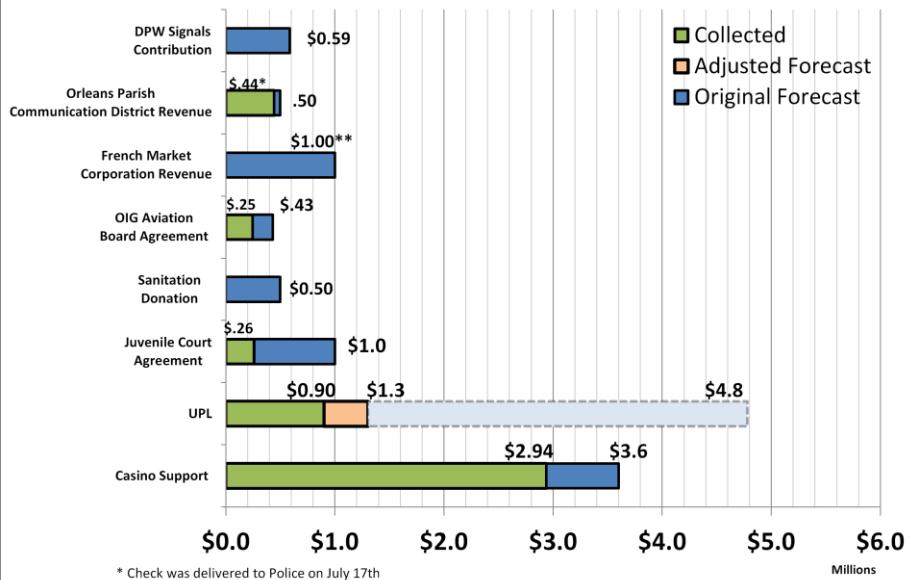
Collection Agency Performance



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Review of Additional Revenue Items



* Check was delivered to Police on July 17th

** French Market Board voted to pay the City's General Fund \$1M on August 25th

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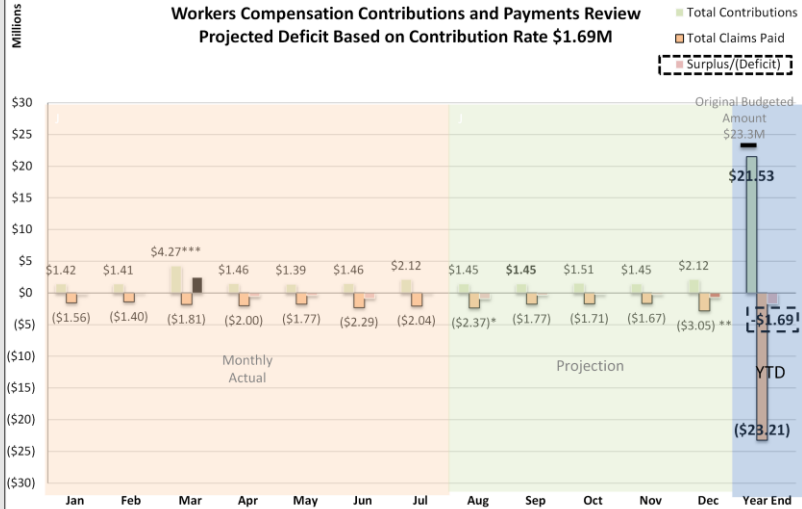
Expenditure Analysis

Responsible Organization:
CAO

Data Source:
Accounting and Risk Units
8.26.2014

Definitions:
Workers Compensation:
The City's self insurance program to support employees in the case of work-related injuries
Contributions:
The total amount paid into the workers comp. system by City employees
Claims Paid:
The amount paid from the workers comp system due to employee injuries.

Workers Compensation Contributions and Payments Review Projected Deficit Based on Contribution Rate \$1.69M



*Includes a \$300K annual payment to the department of labor for workers comp requirements

Includes a **\$1.1M charge (estimate) for the Secondary Injury Fund assessment for 2013

***Includes the City's contributions to WC fund on behalf of OPSO

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