



CITY OF NEW ORLEANS

BottomLineStat

February 2016 Reporting Period

www.nola.gov/opa

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Revenue Analysis

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

Expenditures

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

Action Items

Responsible Parties	Action Item	Status
M. Jernigan	Develop and implement a strategy to fix inoperable flashers	Ongoing. DPW made needed recalibrations for Daylight Savings Time.
M. Jernigan	Make needed hires of tow truck drivers.	DPW is currently working with Civil Service to re-open the Original Entrance job listing for tow truck drivers.
B. Gariepy; N. Foster; V. Spencer; B. Firstley	Revise revenue forecast for Traffic Court collections	
R. Samuel; N. Foster	Develop a retention plan in order to mitigate turnover among auditors at the Bureau of Revenue, including more competitive salaries	The Civil Service Commission is currently conducting job studies citywide, which will put a hold on this plan until they are complete.
C. Bagnieris; B. Grant; V. Spencer	Obtain data from health insurance vendor to identify trends in health claims to develop a model to facilitate health cost forecasting	

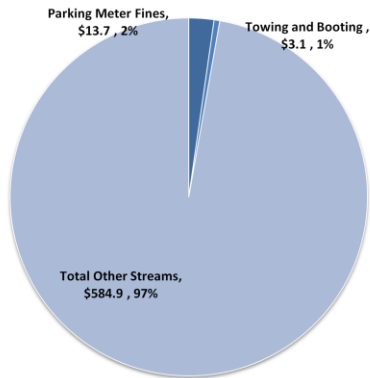
New action items:

- Make needed hires of DPW tow truck drivers
- Finance, OPA, and Budget to develop revised forecast on Traffic Court revenues.
- Obtain data from health insurance vendor to identify trends in health claims to develop a model to facilitate health cost forecasting

Revenue Analysis

Parking Enforcement Revenues

3% Adopted Budget GF Revenues for 2016



Measure	2016 YTD Actual	2016 YTD Projection
Number of parking citations	83,400	N/A
Number of tows	2,743	3,323
Number of boots	1,704	1,430

Source: Adopted Budget 2016

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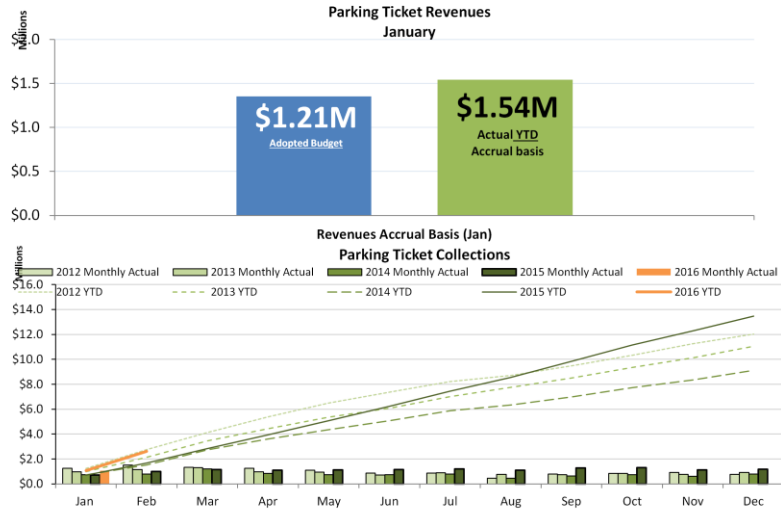
Responsible Organization:
Department of Public Works

Data Source:
DPW Parking Division
3/21/2016

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.



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	
February Collections (Million \$)	\$1.53	132.5%	\$1.15	-24.4%	\$0.80	-30.3%	\$0.99	22.9%	\$1.54	56.1%
YTD Collections (Million \$)	\$2.77	100.3%	\$2.13	-23.0%	\$1.54	-27.9%	\$1.69	10.1%	\$2.61	54.0%

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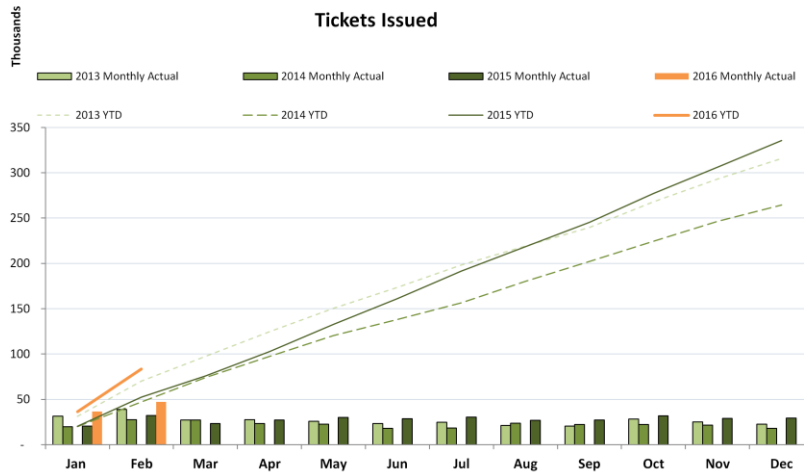
Responsible Organization:
Department of Public Works

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 Pre-Katrina.

Tickets Issued



Year	2012	2013	2013	2014	2014	2015	2015	2016	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	Percent Change from Prior Year	Percent Change from Prior Year	Percent Change from Prior Year
February Issuance (Thousands)	39.7	38.9	-1.9%	27.4	-29.8%	32.0	17.1%	47.0	46.8%
YTD Issuance (Thousands)	70.3	315.8	-0.1%	264.3	-32.9%	335.5	11.2%	83.4	59.2%

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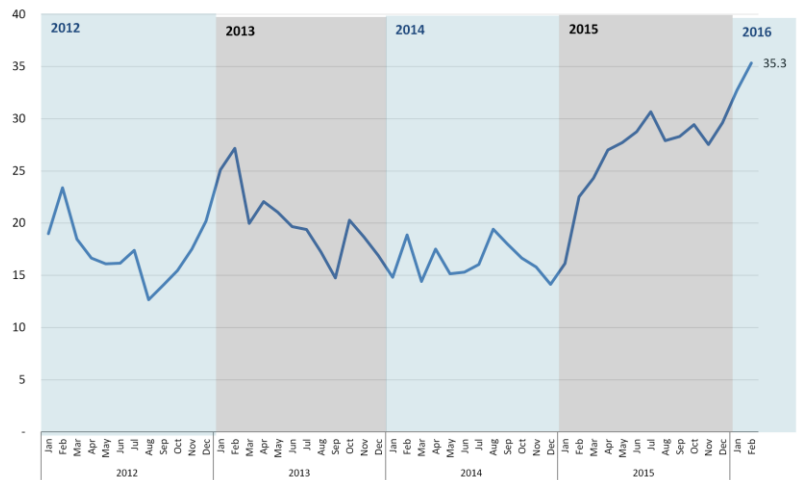
Responsible Organization:
 Department of Public Works

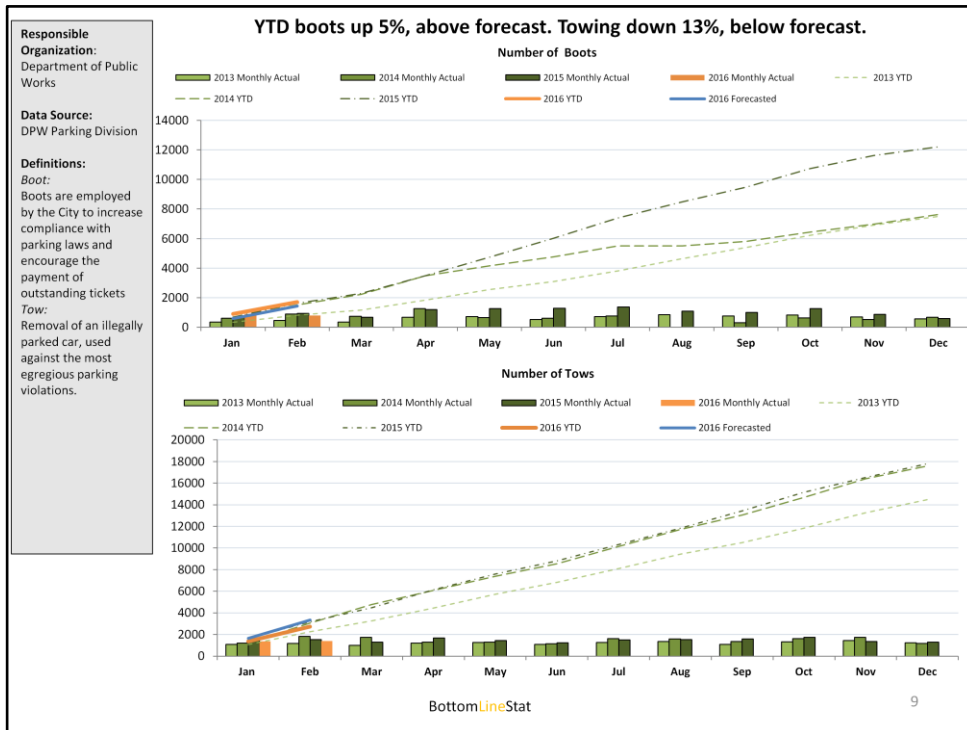
Data Source:
 DPW Parking Division

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

PCOs on the ground in January 2016 at the highest since 2012.

Average Daily Number of PCOs on the Ground





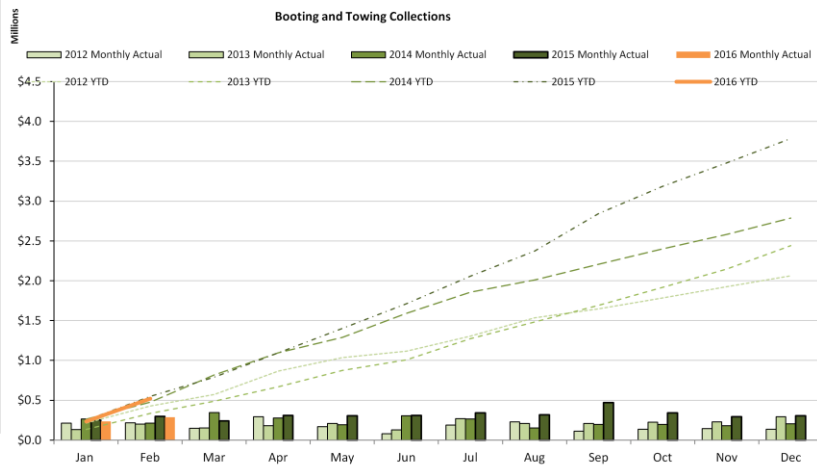
DPW noted that towing numbers are down due to more struggles with turnover. They are currently working with Civil Service to hire new tow truck drivers.

Responsible Organization:
Department of Public Works

Data Source:
DPW Parking Division
3/21/2016

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



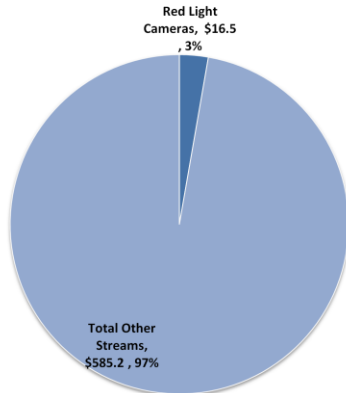
Year	2012		2013		2014		2015		2016	
	Percent Change from Prior Year		Percent Change from Prior Year		Percent Change from Prior Year		Percent Change from Prior Year		Percent Change from Prior Year	
February Collections (Million \$s)	\$0.22	51.4%	\$0.20	-5.8%	\$0.21	4.1%	\$0.30	40.8%	\$0.29	-3.6%
YTD Collections (Million \$s)	\$0.43	81.3%	\$0.34	-21.4%	\$0.48	41.2%	\$0.55	15.5%	\$0.52	-5.1%

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Photo Safety Management

3% Adopted Budget GF Revenues for 2016



Action Item

Responsible Party	Action Item	Due	Status
M. Jernigan	Develop and implement a strategy to fix inoperable flashers	Ongoing	

Source: Adopted Budget 2016

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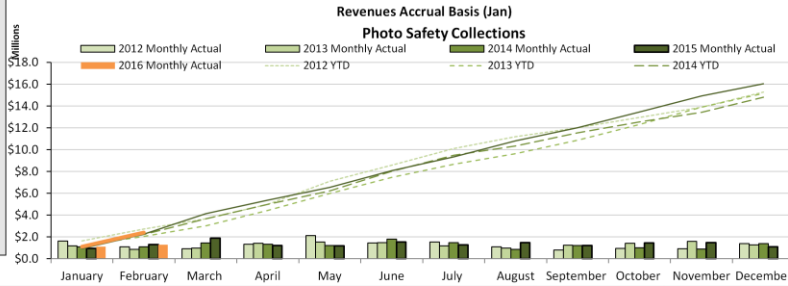
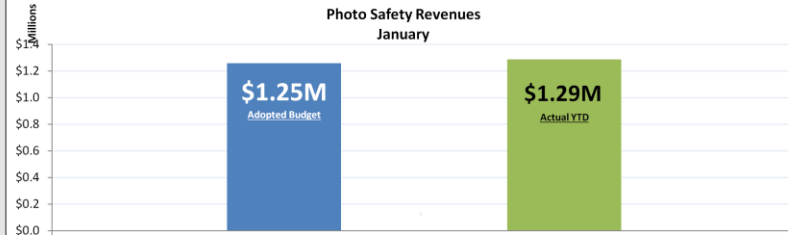
Responsible Organization:
Department of Public Works

Data Source:
DPW Photo Safety
Division 3/21/2016

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.

Note:

Photo safety revenues for 2016 slightly above forecast.



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
February Collections (Million \$s)	\$1.09	\$0.87	\$1.11	\$1.30	\$1.29
YTD Collections (Million \$s)	\$2.73	\$2.06	\$2.22	\$2.25	\$2.25
	-32.4%	-20.4%	28.1%	17.0%	-1.2%
	-13.1%	-24.6%	7.9%	1.3%	6.4%

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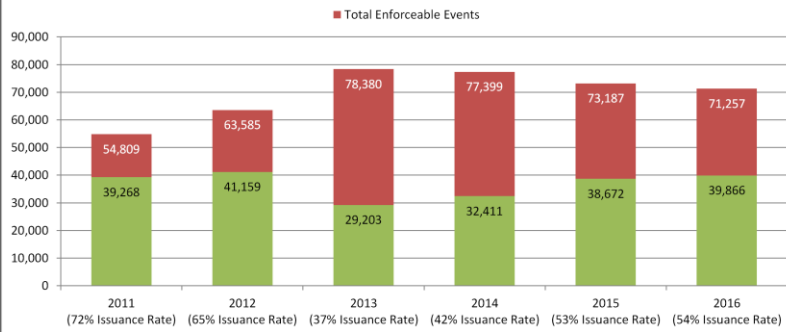
Responsible Organization:
Department of Public
Works

Data Source:
DPW Photo Safety Division
3/18/2016

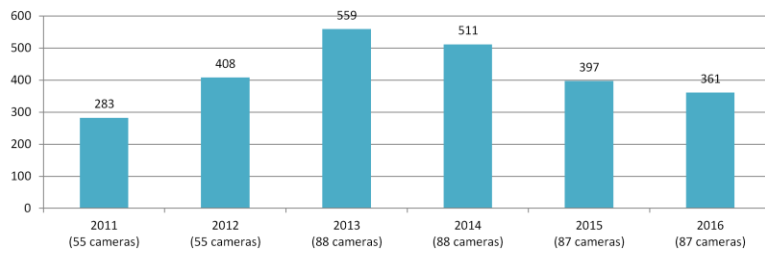
Definitions:
Photo Safety Camera:
The City utilizes safety
cameras to enforce traffic
laws and maintain safe
streets
Enforceable Event:
Any traffic event that
causes a photo safety
camera to register that a
violation has occurred.
Events such as false
positives are excluded.
Citation:
An event that results in
the issuance of a citation

YTD issuance rate higher than same period from prior 3 years

Citations Issued and Enforceable Events



Average Number of Exceptions per Camera



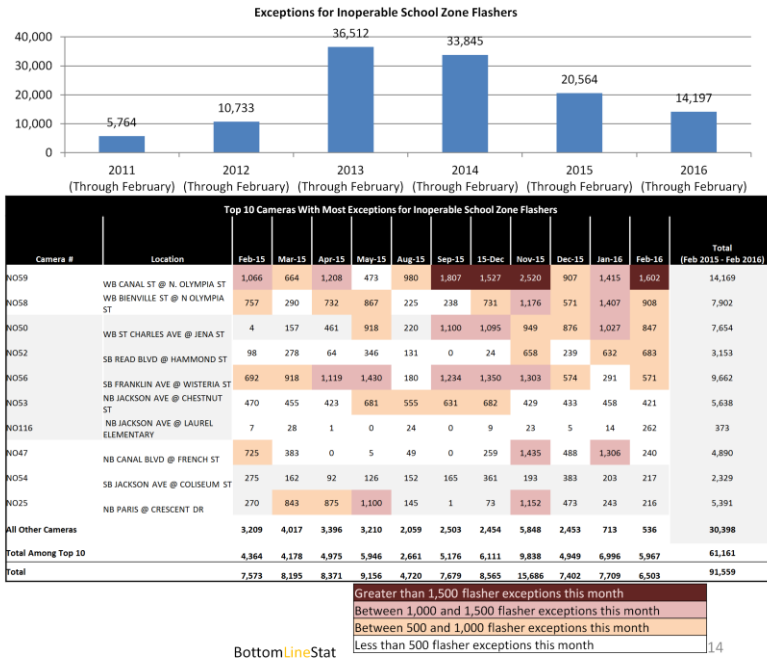
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Responsible Organization:
Department of Public Works
Data Source:
ATS and DPW Photo Safety Division
3/18/2016

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.

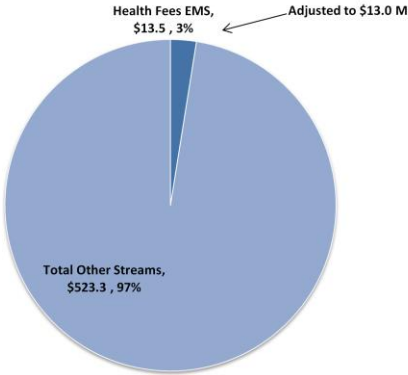
YTD school zone exceptions were the lowest since the same period in 2012.



DPW recalibrated flashers for Daylight Savings Time, and noted that most of the Top 10 malfunctioning school zone flashers were fixed.

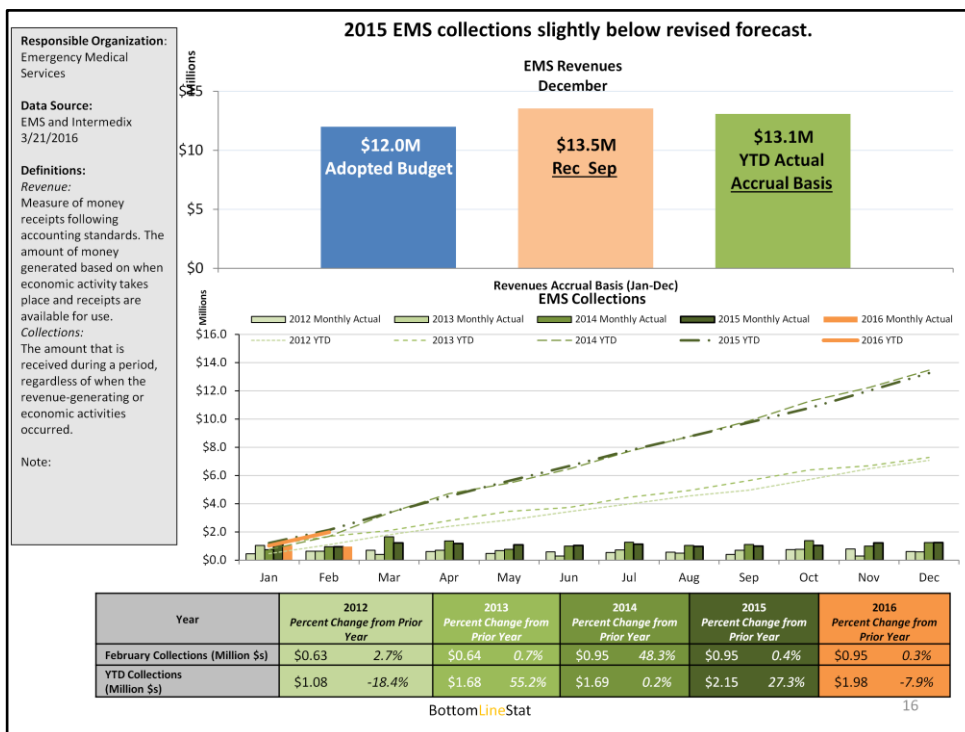
EMS Revenues

2% Adopted Budget GF Revenues for 2015



Source: Adopted Budget 2016

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EMS noted that transports have increased in 2016, which is expected to yield higher collections. In addition, Governor Edwards' embrace of expansion of Medicaid in Louisiana will a boost higher insurance coverage, and further boost collections. Further, their collections vendor's new software that allows for insurance transactions to clear the medical bill prior to EMS billing will enable a smoother, more efficient collections process.

Traffic Court*

1% Adopted Budget GF Revenues for 2016



*In previous months in 2015, Traffic Court pie chart improperly labeled at \$5.1M for Traffic Court Violations, and \$499.9M for Total Other Streams.

Source: Adopted Budget 2016

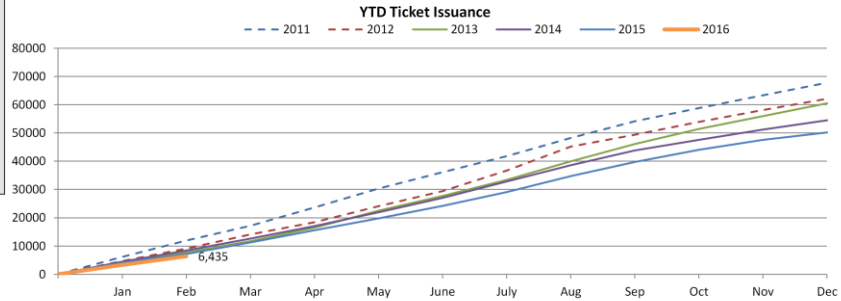
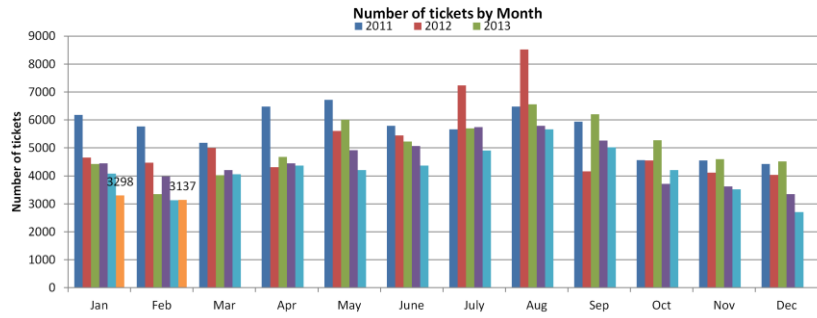
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Responsible
Organization:
Traffic Court

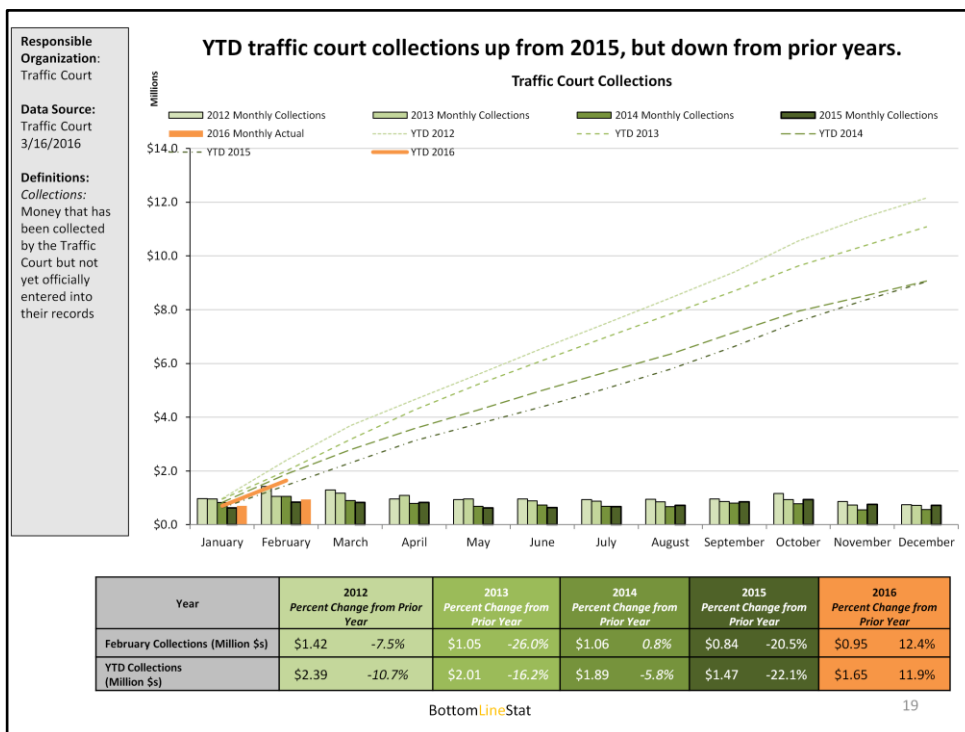
Data Source:
Traffic Court
3/16/2015

Incoming tickets down substantially from the same month in prior years.



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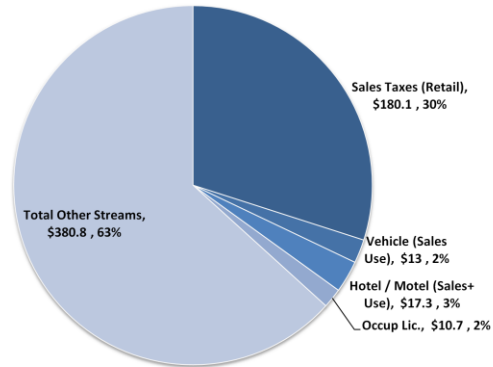


Collections are expected to continue trending down in 2016. NOPD's dissolution of a dedicated Traffic Division in favor of higher police district presence, as well as the Traffic Court now appropriating a portion of the collections are both expected to exacerbate the downward trend in the net collections.

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	●	3	75	◆
Number of field visits/contacts by Bureau of Revenue field agents	17,050	●	2,814	15,000	●

Source: Adopted Budget 2016

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On Target



Within 10% of Target



Off Target

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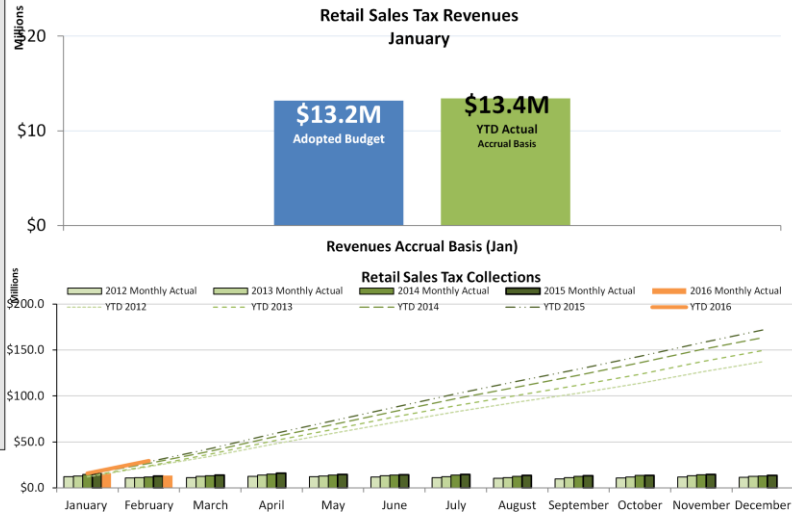
Responsible Organization:
Bureau of Revenues

Data Source:
Bureau of Revenues and
Finance 3/22/2016

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.

Note:

Retail sales tax revenues began year consistent with forecast.



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	
February Collections (Million \$)	\$11.00	9.2%	\$11.19	1.7%	\$11.81	5.5%	\$13.17	11.6%	\$13.43	2.0%
YTD Collections (Million \$)	\$23.15	7.3%	\$24.12	4.2%	\$26.65	10.5%	\$28.61	7.3%	\$29.52	3.2%

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Responsible Organization:
Bureau of Revenues

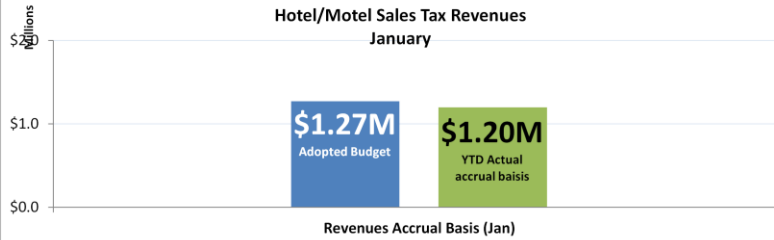
Data Source:
Bureau of Revenue and
Finance 3/22/2016

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.

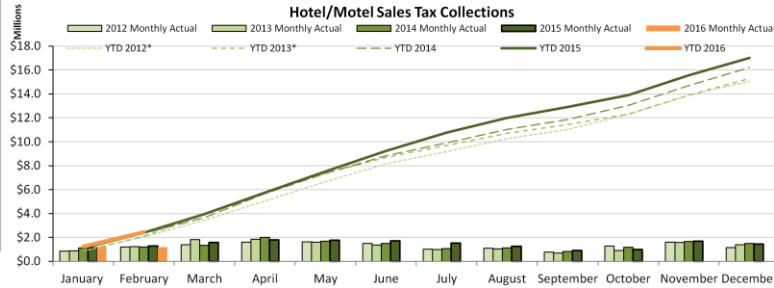
Note:
2012 and 2013 cash
collections numbers
include overpayments.

Hotel/motel sales tax revenues began year slightly below forecast.

Hotel/Motel Sales Tax Revenues January



Revenues Accrual Basis (Jan)



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
February Collections (Million \$s)	\$1.19 44.1%	\$1.22 44.1%	\$1.20 2.8%	\$1.27 -2.2%	\$1.20 -5.7%
YTD Collections (Million \$s)	\$2.04 28.2%	\$2.09 28.2%	\$2.33 2.4%	\$2.38 11.3%	\$2.45 2.8%

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Responsible Organization:
Bureau of Revenues

Data Source:
Bureau of Revenue and Finance 2/22/2016

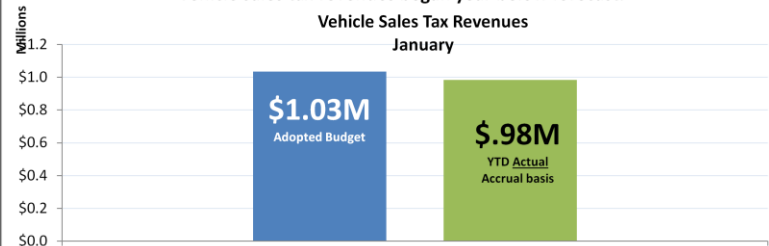
Definitions:
Revenue:
Measure of money receipts following accounting standards. The amount of money generated based on when economic activity takes place and receipts are available for use.
Collections:
The amount that is received during a period, regardless of when the revenue-generating or economic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

Note:

Vehicle sales tax revenues began year below forecast.

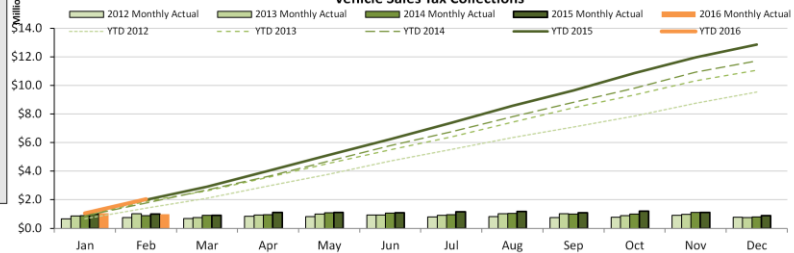
Vehicle Sales Tax Revenues

January



Revenues Accrual Basis (Jan)

Vehicle Sales Tax 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
February Collections (Million \$s)	\$0.76 3.0%	\$1.01 33.6%	\$0.89 -11.7%	\$0.99 10.7%	\$0.98 -0.5%
YTD Collections (Million \$s)	\$1.42 1.2%	\$1.88 32.0%	\$1.78 -5.2%	\$2.01 12.8%	\$2.05 2.0%

BottomLineStat

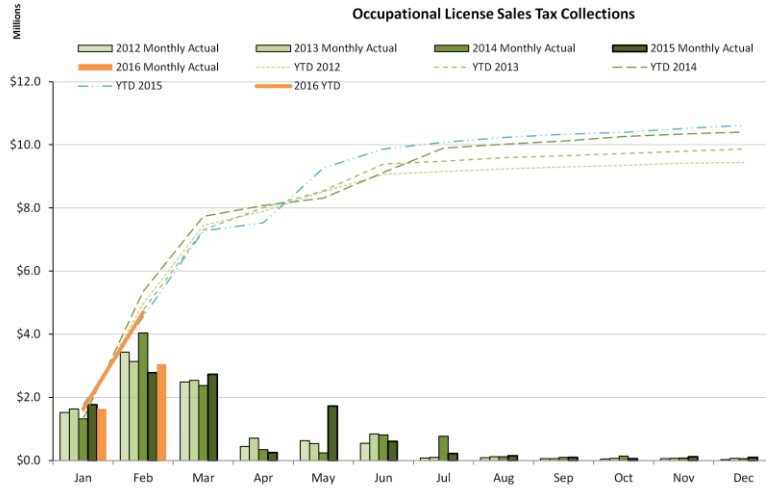
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Responsible Organization:
Bureau of Revenues

Data Source:
Bureau of Revenue and
Finance 3/21/2016

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

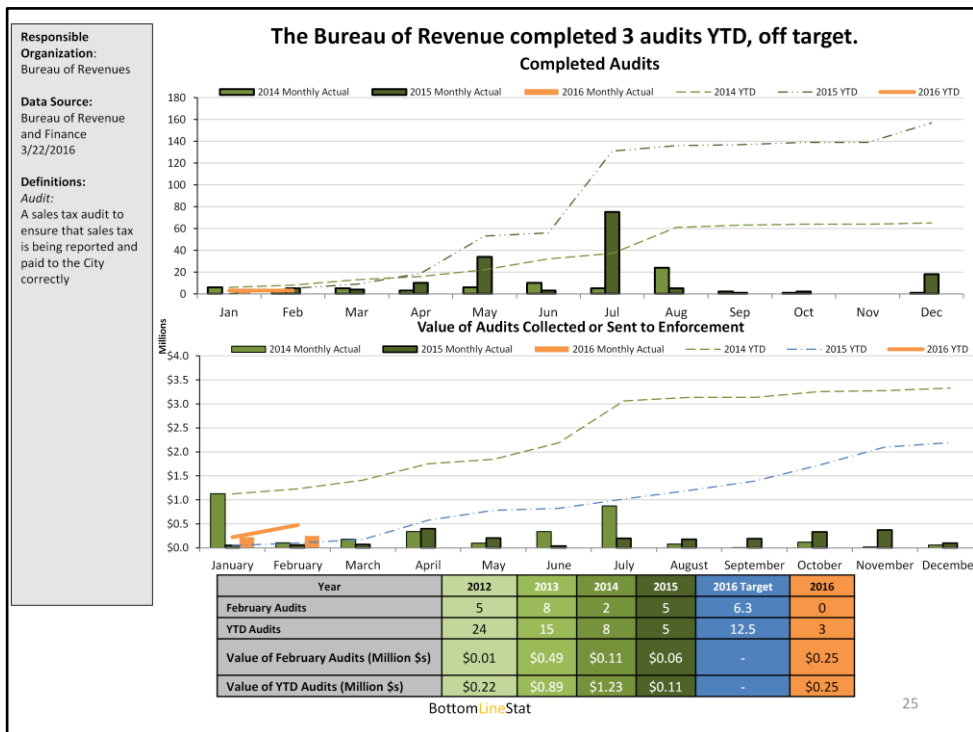
YTD occupational license sales tax collections up slightly from 2015



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	
February Collections (Million \$)	\$3.43	-5.2%	\$3.13	-8.7%	\$4.04	28.9%	\$2.78	-31.1%	\$3.06	9.8%
YTD Collections (Million \$)	\$4.96	-1.0%	\$4.77	-3.8%	\$5.36	12.4%	\$4.55	-15.1%	\$4.70	3.2%

BottomLineStat

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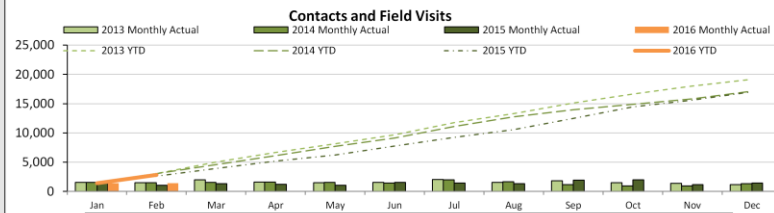
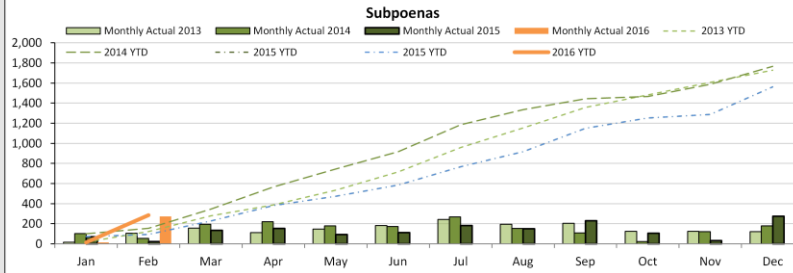
Turnover among auditors in the Bureau of Revenue continues to be high, with only 2 of 8 staff auditors fully trained. The Bureau of Revenue continues to work towards raising auditor salaries with the hope of reducing attrition, though the implementation of any salary changes has been put on hold while Civil Service conducts job studies across job listings citywide.

Responsible Organization:
Bureau of Revenue

Data Source:
Bureau of Revenue
3/10/2016

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.



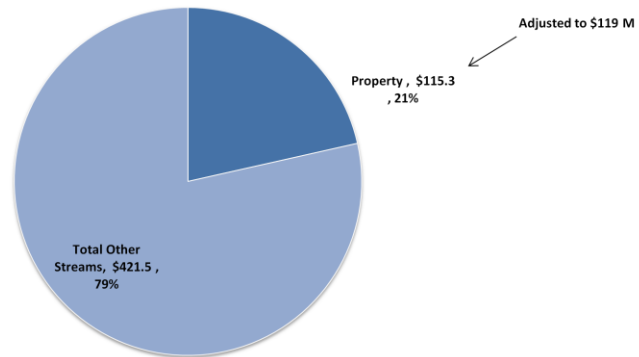
Year	2012	2013	2014	2015	2016 Target	2016
February						
Contacts/Field Visits	1,459	1,497	1,485	1,047	1,250	1,395
YTD Contacts/Field Visits	2,569	3,063	3,040	2,622	2,500	2,814
February Subpoenas	142	106	53	22	-	272
YTD Subpoenas	216	123	154	93	-	286

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Property Tax Revenues

21% Adopted Budget GF Revenues for 2015



Source: Adopted Budget 2016

BottomLineStat

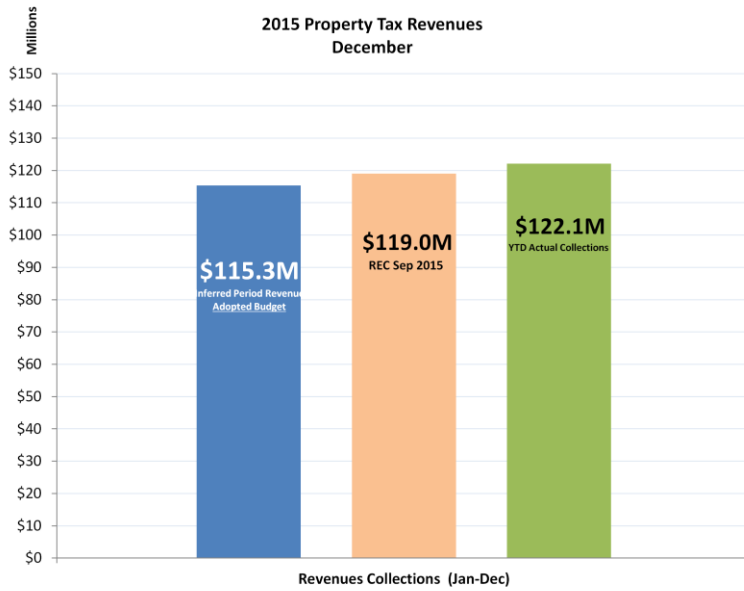
27

Responsible Organization:
Bureau of Treasury

Data Source:
Department of Finance
3/22/2016

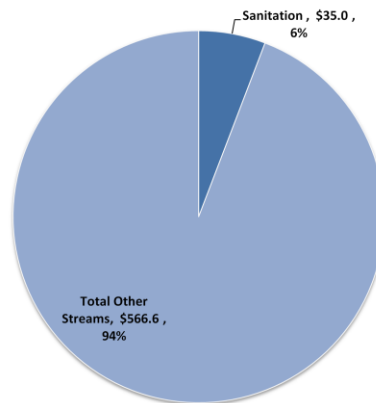
Definitions:
Revenue:
Measure of money receipts following accounting standards. The amount of money generated based on when economic activity takes place and receipts are available for use.

Note:
Property tax revenues go to a number of public sources including the RTA and the School Board. This chart only tracks the amount that enters the City's General Fund.



Sanitation Revenues

6% Adopted Budget GF Revenues for 2016



Source: Adopted Budget 2016

BottomLineStat

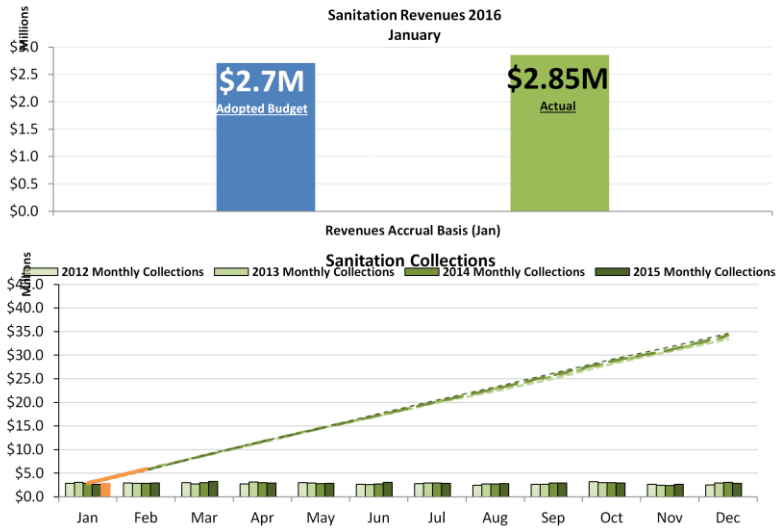
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Responsible Organization:
Sewerage and Water Board

Data Source:
Sewerage & Water Board 3/16/2016

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.

2015 sanitation revenues slightly above forecast.



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	
February Collections (Million \$s)	\$2.92	21.5%	\$2.85	-2.2%	\$2.87	0.5%	\$2.93	2.1%	\$2.97	1.5%
YTD Collections (Million \$s)	\$5.76	46.8%	\$5.92	2.7%	\$5.74	-3.0%	\$5.55	-3.3%	\$5.85	5.4%

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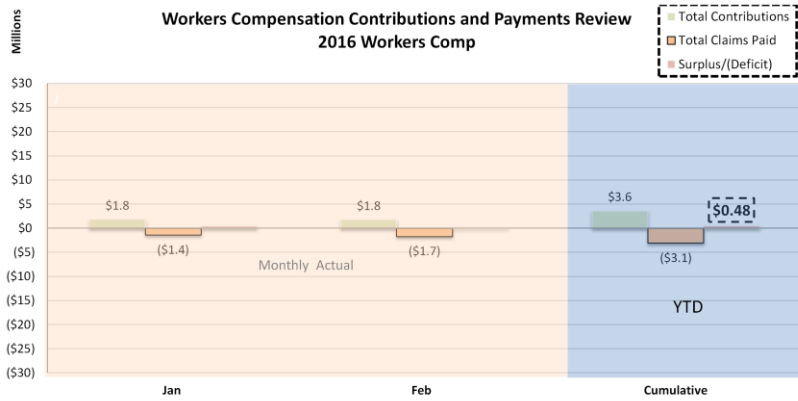
Expenditure Analysis

Responsible Organization:
CAO

Data Source:
Department of Finance
3/22/2016

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

Note:
Numbers are unaudited, and preliminary.



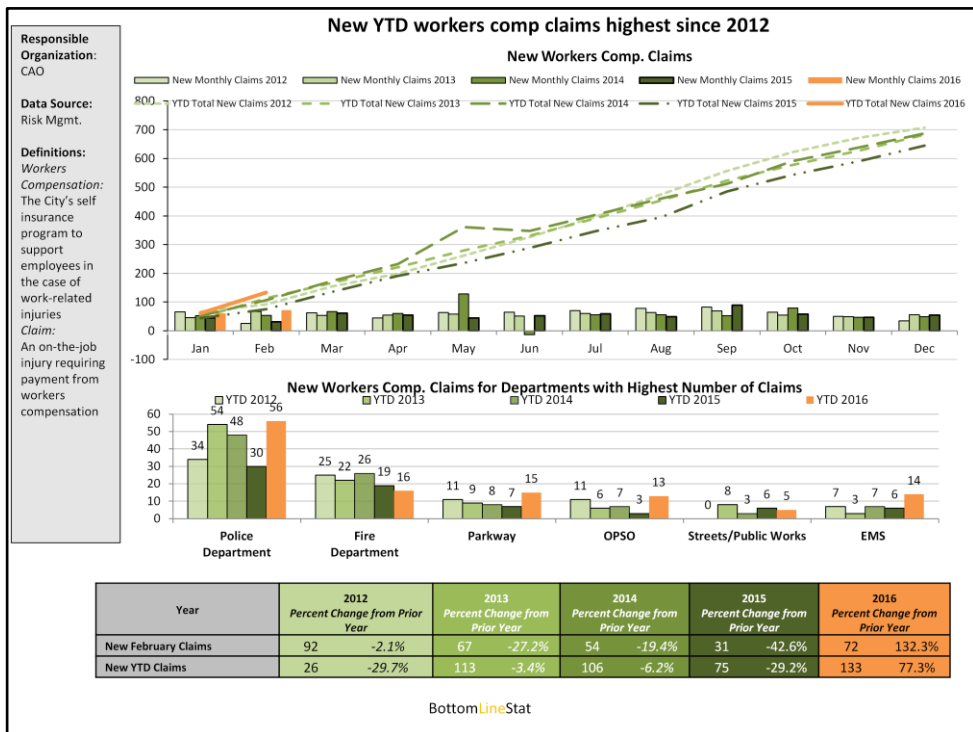
Cumulative	2016 vs 2015 Costs \$	-29%	-14%
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Responsible Organization:
CAO

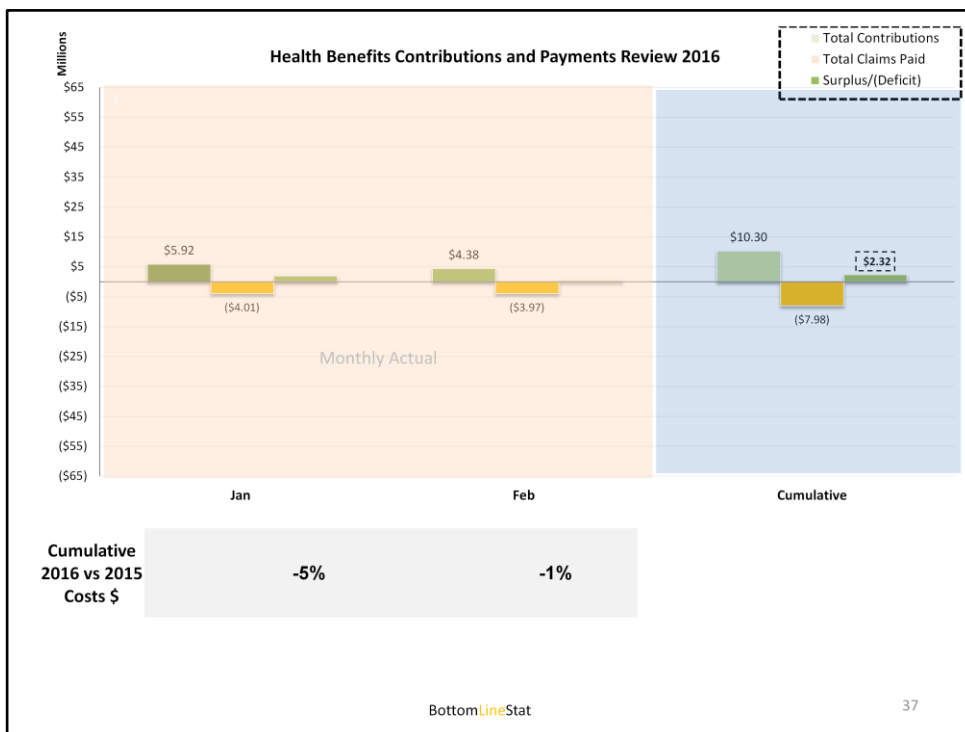
Data Source:
Department of Finance
3/21/2016

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

Workers Comp Subrogation						
	2011	2012	2013	2014	2015	2016
January	\$ 73,645	\$ 13,454	\$ 5,143	\$ 159,160	\$ 100,434	\$ 163,031
February	\$ 77,644	\$ 64,740	\$ 994	\$ 2,997	\$ 193,508	\$ 136,263
YTD February	\$ 224,934	\$ 91,648	\$ 11,280	\$ 321,316	\$ 394,375	\$ 462,325
March		\$ 19,173	\$ 617	\$ 996	\$ 130,336	
April	\$ 101,515	\$ 25,492	\$ 53,714	\$ 100,552	\$ 350,954	
May	\$ 23,889	\$ 17,384	\$ 206,948	\$ 57,654	\$ 171,501	
June	\$ 8,119			\$ 46,806	\$ 106,461	
July	\$ 100,454	\$ 8,769	\$ 41,189	\$ 90,277	\$ 388,370	
August	\$ 53,599	\$ 92,952		\$ 177	\$ 8,945	
September	\$ 35,762	\$ 86,300		\$ 12,853	\$ 283,829	
October	\$ 45,668	\$ 144,487		\$ 70,700	\$ 357,407	
November	\$ 39,264	\$ 72,261	\$ 109,783	\$ 589	\$ 8,516	
December	\$ 25,681	\$ 11,852	\$ 39,558	\$ 7,360	\$ 26,091	
Grand Total	\$ 507,595	\$ 492,125	\$ 456,953	\$ 547,123	\$ 1,932,843	\$ 462,325



While new workers comp claims are relatively high thus far in 2016, the Risk Manager believes this is likely due to better reporting of claims, as opposed to more negligent practices, and noted that most of the recent claims have been relatively low in severity and potential cost.



Benefits Administration will ask the vendor about obtaining data to identify seasonal trends in illness and/or health claims, in hopes of facilitating the development of a forecast model for healthcare costs.

Responsible Organization:
Equipment Maintenance Division

Data Source:
Equipment Maintenance Division

Definitions:
Fuel Usage:
The amount of fuel used by various City organizations

Fuel Usage (in Gallons)

	2011 Total Through February	2012 Total Through February	2013 Total Through February	2014 Total Through February	2015 Total Through February	2016 Total Through February	Change 2015/2016
POLICE	169,565	165,625	146,452	139,278	129,444	135,796	5%
CRIMINAL SHERIFF	39,167	36,849	34,447	33,069	35,579	29,945	-16%
EMERGENCY MEDICAL SERVICES	20,493	22,084	23,141	21,677	21,943	21,775	-1%
PUBLIC WORKS	9,812	12,038	12,129	12,110	14,168	16,363	15%
FIRE	96,781	12,529	11,739	11,163	11,148	11,577	4%
PARKWAY & PARK COMMISSION	10,958	9,981	10,462	9,012	8,993	11,041	23%
SANITATION	5,579	7,141	7,589	8,263	8,225	10,984	34%
DISTRICT ATTORNEY	5,396	5,310	5,275	5,724	4,860	4,689	-4%
RECREATION	4,778	4,688	4,537	4,186	3,888	3,992	3%
PROPERTY MANAGEMENT	2,195	2,358	3,247	2,204	1,776	2,725	53%
SAFETY & PERMITS	3,652	2,774	2,645	2,467	1,809	2,391	32%
COUNCIL	1,473	1,396	1,348	1,851	2,119	2,218	5%
LA SPCA	2,056	1,778	2,099	2,614	2,180	1,920	-12%
OFFICE OF HOUSING & URBAN DEV.	1,654	1,273	1,919	2,106	1,305	1,592	22%
N O MOSQUITO CONTROL BRD.	2,017	1,396	1,567	1,306	1,178	1,335	13%
CORONER'S OFFICE	1,374	1,254	1,159	1,084	833	1,292	55%
OFFICE OF EMERGENCY PREPAREDNESS	1,190	1,012	850	944	1,754	1,098	-37%
EQUIPMENT MAINTENANCE DIVISION	608	67	1,088	1,382	1,403	778	-45%
LIBRARY	569	506	887	643	645	772	20%
CRIMINAL DISTRICT COURT	1,977	1,456	600	662	618	506	-18%
CLERK OF CRIMINAL DIST COURT	344	419	669	857	680	464	-32%
All Other Departments (<1,500 Gallons)	8,082	3,804	3,592	3,307	2,177	1,600	-27%
Total (Not Including Police)	220,155	130,111	130,989	126,628	127,282	129,054	1%
Total	389,720	295,736	277,441	265,906	256,726	264,850	3%

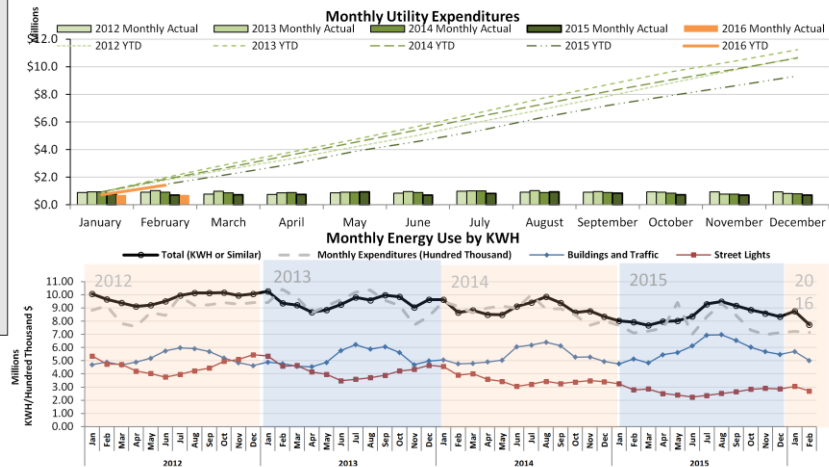
BottomLineStat

Responsible
Organization:
CAO

Data Source:
Entergy

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

YTD utility expenditures lower than previous five 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	
February Utility Expenditures (Millions)	\$0.92	3.5%	\$1.04	13.6%	\$0.91	-12.6%	\$0.00	-22.1%	\$0.71	0.6%
YTD Utility Expenditures (Millions)	\$1.80	2.5%	\$1.98	10.2%	\$1.86	-6.2%	\$0.00	-20.4%	\$1.44	-2.9%
February Utility Usage (Million KWHs)	9.65	9.5%	9.36	-3.0%	8.67	-7.4%	7.93	-8.6%	7.72	-2.6%
YTD Utility Usage (Million KWHs)	19.71	5.0%	19.62	-0.5%	18.30	-6.7%	7.93	-12.9%	16.47	3.3%

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 January (KWH)	2012 Total Through January (KWH)	2013 Total Through January (KWH)	2014 Total Through January (KWH)	2015 Total Through January (KWH)	2016 Total Through January (KWH)	Change 2015/2014
Street Lights	9,948,551	10,106,318	9,946,426	8,476,071	6,041,490	5,766,288	-5%
All Other Buildings	5,583,178	5,936,040	5,822,667	5,834,650	5,851,415	6,474,276	11%
1300 Perdido	1,166,280	1,314,514	1,335,118	1,216,554	1,175,265	1,265,549	8%
NORDC	621,880	791,634	1,023,579	1,158,177	1,340,535	1,764,663	32%
Criminal Sheriff	1,055,092	1,026,670	767,300	758,696	727,530	425,885	-41%
Library	255,067	404,523	529,916	666,957	606,952	583,425	-4%
Traffic Signals	178,051	182,093	191,216	191,528	203,083	192,595	-5%
Total (Not Including Street Lights)	8,859,548	9,655,474	9,669,796	9,826,562	9,904,780	10,706,393	8%
Total	18,808,099	19,761,792	19,616,222	18,302,633	15,946,270	16,472,681	3%