

REVENUE ESTIMATING CONFERENCE



CITY OF NEW ORLEANS

REVENUE ESTIMATING CONFERENCE MEMBERS

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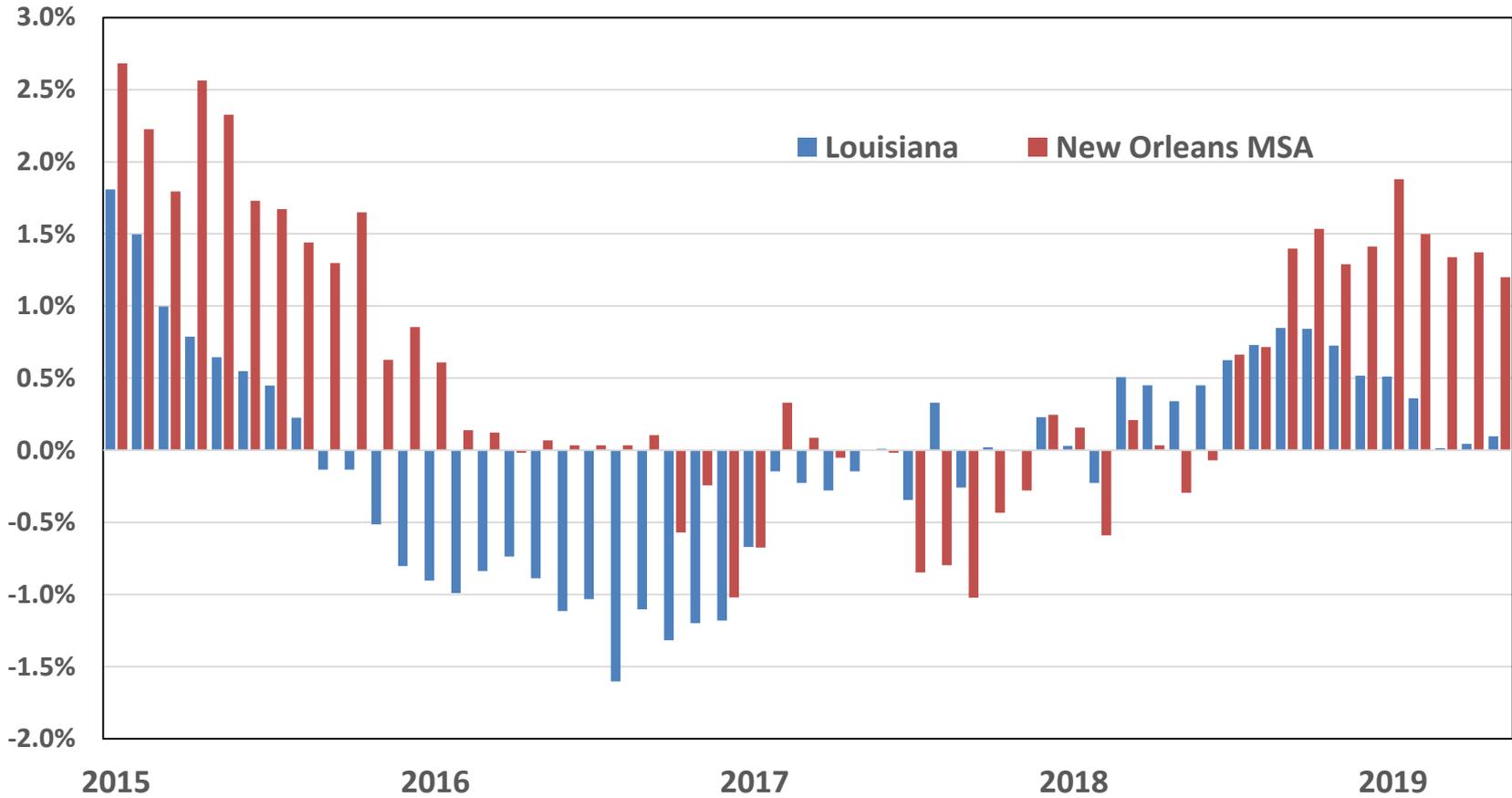
Presented August 6, 2019

Revenue Estimating Conference

August 6, 2019

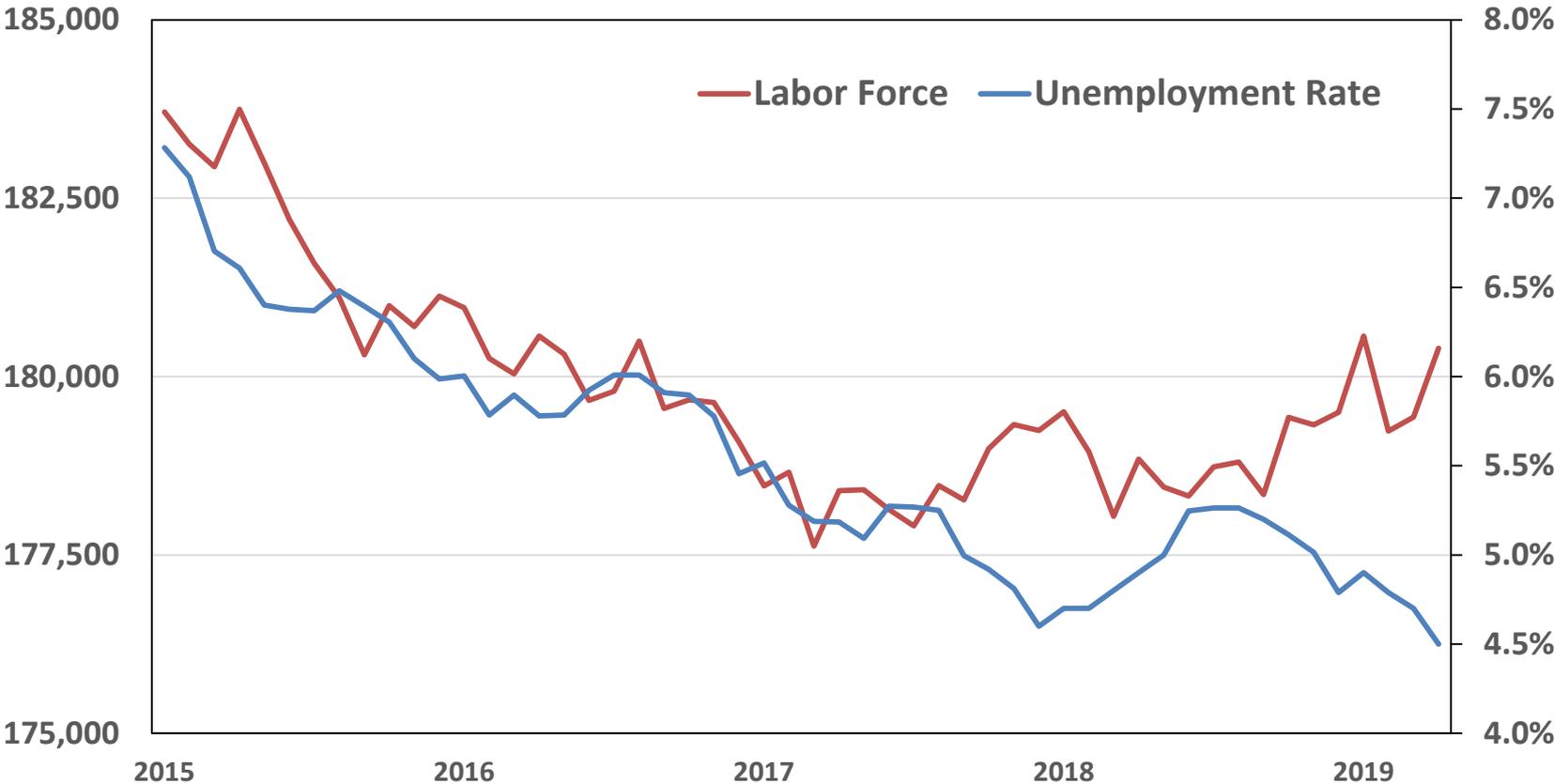
- 1) Economic Outlook and Assumptions
- 2) 2018 Unaudited Actual General Fund Revenue
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Prior Year Monthly Growth in Payroll Employment



Source: Bureau of Labor Statistics

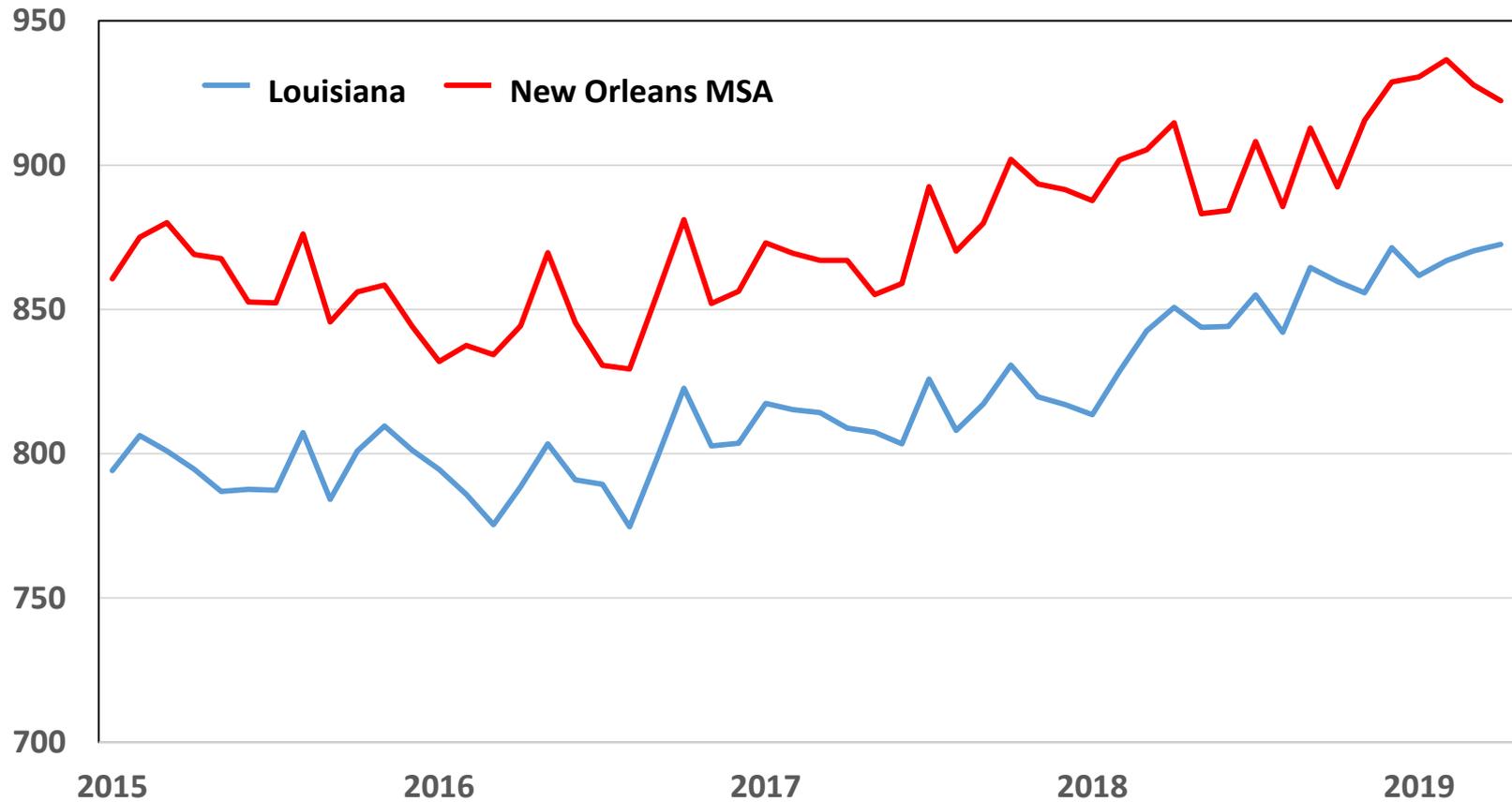
New Orleans Labor Force and Unemployment Rate



Source: Bureau of Labor Statistics
Local Area Unemployment Statistics Program

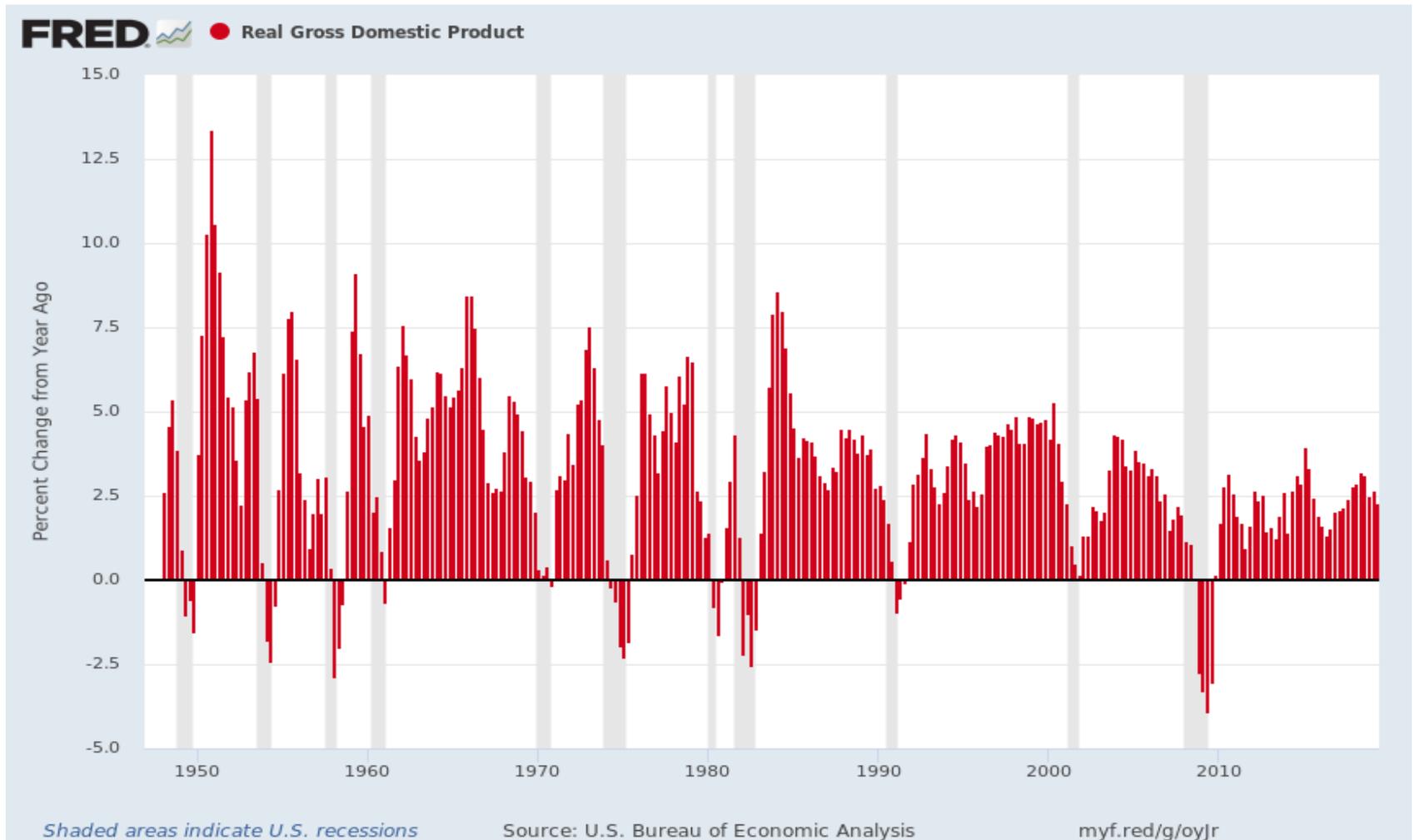
Average Weekly Earnings

Nominal Dollars, Not Seasonally Adjusted



Source: Bureau of Labor Statistics
Current Employment Statistics Program

Record Real GDP Expansion in the U.S.



Risks

Upside:

Continued strength in tourism figures and generally steady, though tepid, economic growth

Downside:

- Record economic expansion in the U.S. cannot be maintained indefinitely
- Tourism as impacted by the global economy
 - Chinese Trade Tariffs
 - Currency crisis – Italy, Argentina
 - Brexit/European economy
- Increasing oil stocks due to softening demand possibly driving down oil price

2018 General Fund Revenue

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	2018 Unaudited Actual	2018 Adopted Forecast (October 2018 REC)	Change from Forecast	% Change from Forecast
1A PROPERTY TAX	148,844,441	146,141,301	2,703,140	1.8%
1B OTHER TAXES	253,273,272	245,011,546	8,261,726	3.4%
2 LICENSES & PERMITS	75,050,808	73,805,799	1,245,009	1.7%
3 INTERGOVERNMENTAL REVENUE	20,628,648	26,609,551	-5,980,903	-22.5%
4 SERVICE CHARGES	89,693,763	90,133,337	-439,574	-0.5%
5 FINES & FORFEITS	39,594,357	42,901,730	-3,307,373	-7.7%
6 MISCELLANEOUS REVENUE	47,469,659	13,265,847	34,203,812	73.9%
7 OTHER FINANCING SOURCES	31,836,301	64,708,283	-32,871,982	-103.7%
Total General Fund Revenue	706,391,252	702,577,395	3,813,857	0.5%
less: One-time Revenue	(64,802,473)	(67,447,695)	(67,447,695)	0.0%
Recurring General Fund Revenue	641,588,778	635,129,700	6,459,078	0.9%

2018 General Fund Revenue

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	2017 Actual	2018 Unaudited Actual	Annual Change	Annual Growth
1A PROPERTY TAX	145,348,284	148,844,441	3,496,158	2.4%
1B OTHER TAXES	239,478,957	253,273,272	13,794,316	5.8%
2 LICENSES & PERMITS	71,220,588	75,050,808	3,830,220	5.4%
3 INTERGOVERNMENTAL REVENUE	23,150,199	20,628,648	(2,521,551)	-10.9%
4 SERVICE CHARGES	88,855,152	89,693,763	838,611	0.9%
5 FINES & FORFEITS	39,546,669	39,594,357	47,688	0.1%
6 MISCELLANEOUS REVENUE	12,315,057	47,469,659	35,154,603	285.5%
7 OTHER FINANCING SOURCES	48,806,998	31,836,301	(16,970,696)	-34.8%
Total General Fund Revenue	668,721,903	706,391,252	37,669,349	5.6%
less: One-time Revenue	(50,462,938)	(64,802,473)	14,339,535	28.4%
Recurring General Fund Revenue	618,258,965	641,588,778.16	23,329,813	3.8%

← Annual Growth

2018 Unaudited Actual General Fund Revenue Changes from 2017

Major Increases:

World Trade Center Lease Advance	\$ 33.0M
General sales tax up 6.2% on general economy and remote sales	11.6M
Quality of Life Fund – STR state sales tax dedication	2.0M
Traffic Camera tickets (prior to camera elimination on 1/4/19)	2.0M
Hotel sales tax up 10.0% on short term rental growth	1.9M
Rideshare fees continue to increase	1.2M

Major Decreases:

UPL missed Fee-for-service payment due to calculation delay by Feds	-\$ 4.8M
Motor Vehicle Sales down as replacements were accelerated in 2017	1.0M

Non-Recurring General Fund Revenue

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	2017 Actual	2018 Unaudited Actual
Fund Balance	24,748,127	17,647,695
Medicaid UPL Ambulance	15,177,811	10,354,778
World Trade Center Lease Advance		33,000,000
2 Canal Permit	200,000	1,800,000
Short Term Rental State Dedication		2,000,000
TOTAL Non-Recurring	50,462,938	64,802,473

2019 General Fund Revenue

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	2018 Unaudited Actual	2019 Adopted Forecast (November 2018 REC)	2019 Proposed Forecast (August 2019 REC)	Forecast Change	Annual Growth
1A PROPERTY TAX	148,844,441	146,872,007	150,297,090	3,425,082	1.0%
1B OTHER TAXES	253,273,272	254,323,983	259,291,586	4,967,603	2.4%
2 LICENSES & PERMITS	75,050,808	77,560,123	75,983,504	(1,576,619)	1.2%
3 INTERGOVERNMENTAL REVENUE	20,628,648	21,635,000	31,735,000	10,100,000	53.8%
4 SERVICE CHARGES	89,693,763	93,617,876	98,240,020	4,622,143	9.5%
5 FINES & FORFEITS	39,594,357	41,008,307	42,232,065	1,223,758	6.7%
6 MISCELLANEOUS REVENUE	47,469,659	30,729,291	43,874,766	13,145,475	-7.6%
7 OTHER FINANCING SOURCES	31,836,301	36,244,445	14,060,588	(22,183,857)	-55.8%
Total General Fund Revenue	706,391,252	701,991,032	715,714,617	13,723,585	1.3%
less: One-time Revenue	(64,802,473)	(49,897,301)	(50,323,444)	426,143	-22.3%
Recurring General Fund Revenue	641,588,778	652,093,731	665,391,173	13,297,442	3.7%

2019 General Fund Revenue

Changes from prior forecast

Major Increases:

Harrah's Deal (net of current Casino Support)	\$ 10.0M
Accounting adjustments for timing of receipt of funds	6.8M
Sanitation Fees	6.0M
Amnesty Estimate	5.0M
Rideshare Fees	1.0M
Half year of the imposition of the Lost Penny on Short Term Rentals	0.8M

Major Decreases:

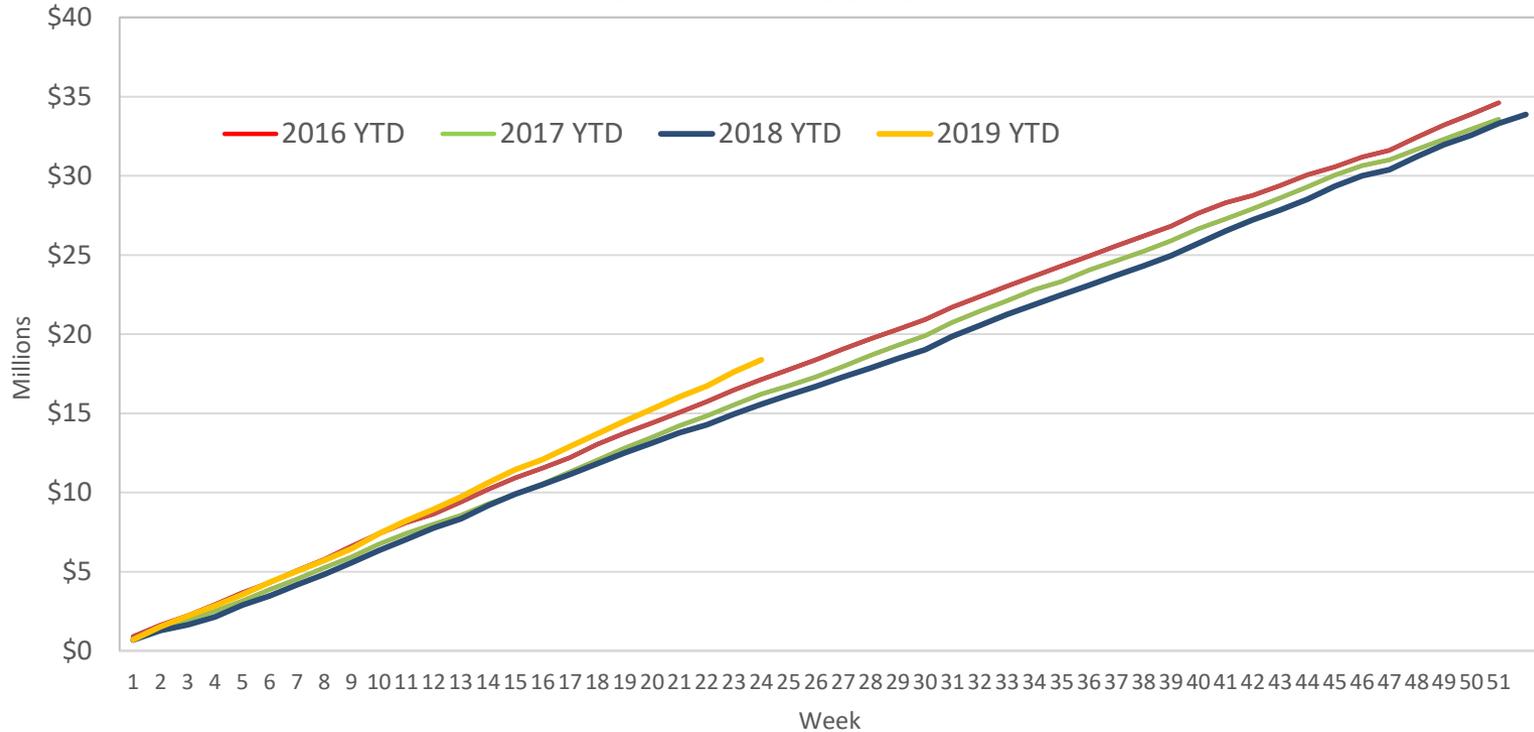
Indirect Costs	\$ 0.8M
Parking Tickets	0.4M
Towing/Booting Fees	0.6M

Eliminated the need to utilize any fund balance (originally budgeted at \$22.2M)

2019 General Fund Revenue

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Sanitation Collections



Non-Recurring General Fund Revenue

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	2019 Current Forecast (November 2018 REC)	2019 Proposed Forecast (August 2018 REC)	2019 Change
Non-Recurring			
Fund Balance - Reserve from 2018	9,200,000	0	-9,200,000
Fund Balance	12,983,857	0	-12,983,857
Medicaid UPL Ambulance	8,500,000	13,500,000	5,000,000
NOBC Transfer	10,000,000	10,000,000	0
Casino Support Payment and Harrah's Deal	2,300,000	8,100,000	5,800,000
Short Term Rental State Dedication		2,810,000	2,810,000
Collection of Fees Owed	4,400,000	4,400,000	0
French Market Crop Transfers	2,513,444	2,513,444	0
Amnesty		5,000,000	5,000,000
Legal Settlement		4,000,000	4,000,000
TOTAL Non-Recurring	49,897,301	50,323,444	22,610,000

Use of Fund Balance

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	2017	2018	2019 (November 2018 REC)	2019 (August 2019 REC)
Initial Budget	4,900,000	6,662,427	12,983,857	
Carryforward from WTC Lease for Police Payraise Sheriff	5,200,000		9,200,000	
Tornado Expenses	1,000,000			
Legal Settlement	125,000			
NORD Cameras	244,275			
Low Barrier Shelter Operations	1,328,852			
Emergency Drainage	11,950,000			
Legal Settlements Carryforward		5,830,268		
Emergency Ordinance		5,155,000		
TOTAL	24,748,127	17,647,695	22,183,857	0

2018 Emergency Ordinance

	2018		
Radio Lease Annual Payment	2,000,000		
Security at Newly Acquired Facilities	600,000		
Vehicle Fuel and Maintenance	900,000		
Janitorial Services	105,000		
Toxicology Services	150,000		
Criminal District Court	1,400,000		
TOTAL	5,155,000		

Potential Uncertainty in 2020 Revenue

- With data lags, the end of 2020 is effectively 19 months away - time for significant fluctuations due to unforeseen circumstances
- Short Term Rental Rule, Enforcement, Tax or Fee changes that impact the number of units or the occupancy/rental rates
- Roll back of the Quadrennial Assessment with an added cost of the phase-in
- Roll forward of the Quadrennial Assessment with an added cost of the phase-in
- Slightly lower collections due to Amnesty in 2019 for those categories with larger participation
- \$27.9M reduction in one-time funding without an identified replacement

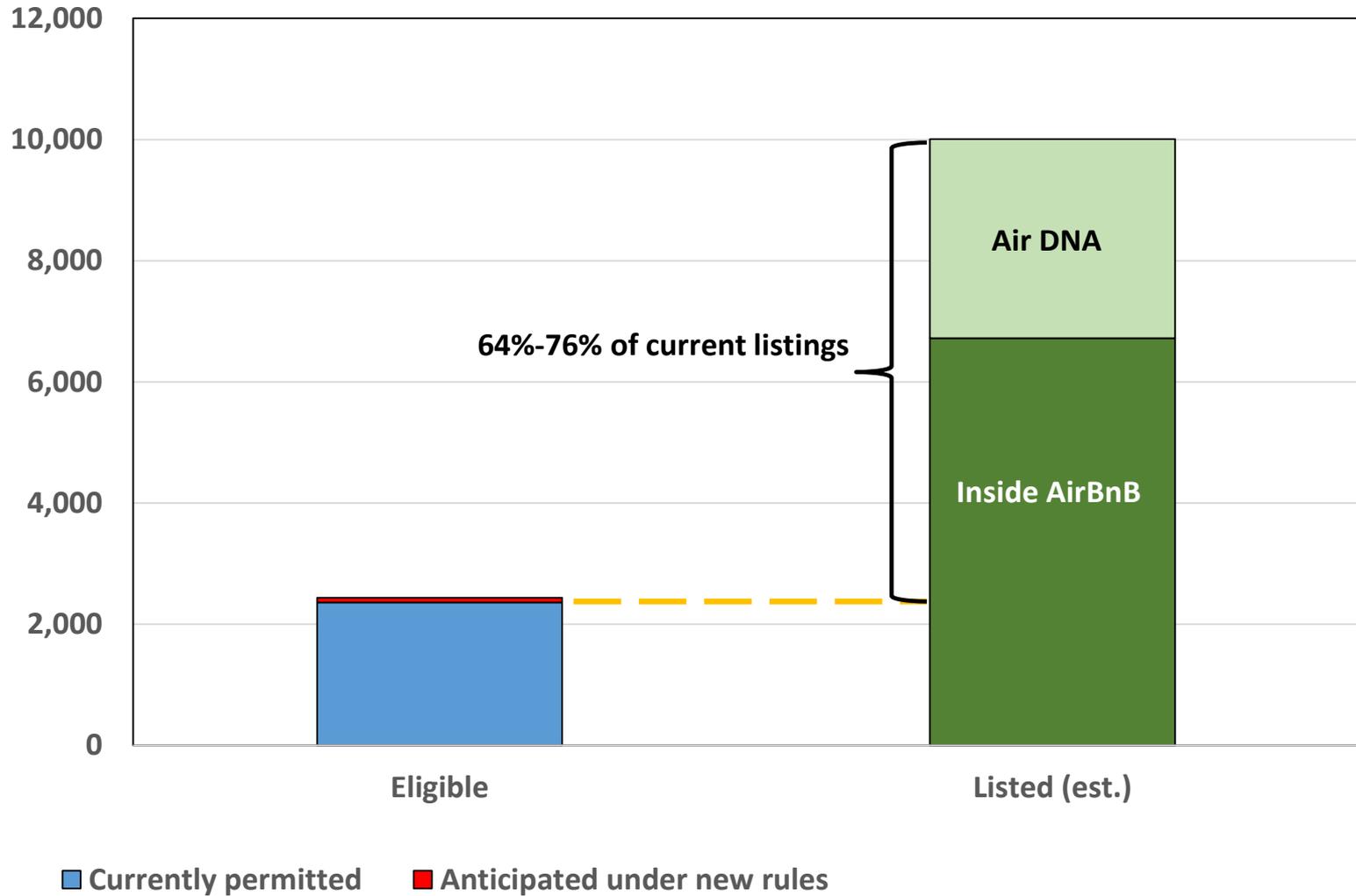
Short Term Rental Revenue Exposure

(Million \$)

	2018	2019 est.	2020 est.*
Sales Tax			
Quality of Life Fund (Prior Year Revenue)	0.0	4.1	0.0
Quality of Life Fund (State Sales Tax 3.97%)	2.0	4.9	6.2
Local Sales Tax (1.5%)	1.6	2.3	2.4
Lost Penny Local Sales Tax (1.0%)	0.0	0.8	1.6
Subtotal Sales Tax	3.6	12.1	10.2
Permit Fees	1.0	1.0	1.0
NHIF	0.6	0.6	0.6
TOTAL SHORT TERM RENTAL REVENUE	5.3	13.8	11.8

* Assuming no change to Short Term Rental rules

Short Term Rental Units



Note: Commercial permitting is assumed to have no change

Potential Impact from STR Rule Changes

Short Term Rental Sales Tax \$10,200,000

Ineligible Units	25%	50%	75%
Estimated Revenue Reduction*	(\$2,550,000)	(\$5,100,000)	(\$7,650,000)

* Depends on occupancy and rental rates of ineligible units which cannot be determined; Assumes all units have the same rates

- The revenue loss could change depending on which units will no longer remit sales tax.
- The decrease in revenue would be offset by any net increases in STR permit fees for use in the city's general fund

2020 Ad Valorem Tax Rollback

- Constitutional millage rollback in re-assessment years (every four years), which is 2020
- Mandatory rollback to the millage rate that will equalize current year ad valorem tax revenue between 2019 and 2020
- Allowable roll forward to the authorized maximum millage
- Roll forward decisions will be required for all millages except Board of Liquidation; Council will only vote on millages in the ordinance

Orleans Parish Citywide Millages

151.08 East Bank; 151.36 West Bank

<u>Legend</u>
In Ordinance and REC
In Ordinance but not REC
Not in Ordinance or REC

Dedication	2019 Mills
City Alimony	13.91
City Alimony (ex-Assessors)	1.19
Fire/Police (1)	4.27
Fire/Police (2)	2.13
Public Library	3.14
Public Library	2.50
Bond Interest & Redemption	22.50
Sewerage & Water Board (2)	4.46
Sewerage & Water Board (3)	4.71
Sewerage & Water Board (4)	7.06
Audubon Zoological Gardens	0.32
Aquarium of the Americas	2.99
<i>Orleans Parish School Board (OPSB)</i>	
OPSB - Books, Materials & Supplies	1.55
OPSB - Early Childhood, Discipline & Dropout	1.55
OPSB - Employees Salary, Benefits & Incentives	7.27
OPSB -A/C, Asbestos Removal & Facilities Maint	2.32
OPSB -Constitutional Millage	27.65
OPSB - GO Bond Interest & Redemption	2.25
OPSB - School Facilities Preservation	2.72
<i>Orleans Levee District</i>	
OLD - Gen Fund - General Operations	5.46
OLD -Gen Fund - General Maintenance	0.75
OLD - Slip Fund - Special Levee Imprv	6.07
<i>Algiers Levee District</i>	
ALD - Gen Fund - General Operations	5.46
ALD -Gen Fund - General Maintenance	0.75
ALD - Slip Fund - Special Levee Imprv-delayed billing	6.35
<i>Orleans Parish Law Enforcement District</i>	
Law Enforcement District (Prison - Capt)	1.20
Law Enforcement District (Prison - Oper)	1.60
Police - without Homestead Exemption	5.26
Fire - without Homestead Exemption	7.71
Housing & Economic Development	1.82
Parkway & Recreation	3.00
Street & Traffic Control Devices	1.90
Capital Improvement & Infrastructure	1.82

Board of Liquidation has unlimited authority set its millage annually to cover General Obligation Bond debt while maintaining a standard of reserves

Dedication	2019 Mills
<i>Not Citywide</i>	
Downtown Development District	14.76
Garden District - Security District	10.00
Touro Bouligny Security District	16.20

Citywide Millages Included in REC

	2019 MILLAGE
General Alimony	1.19
General Alimony	13.91
Police and Fire (1)	4.27
Police and Fire (2)	2.13
Police (No Homestead Exemption)	5.26
Fire (No Homestead Exemption)	7.71
Parks and Parkway	1.50
NORD	1.50
Street and Traffic Control	1.90
Capital Improvement	1.82
TOTAL REC GENERAL FUND MILLAGE	41.19

Total Millage with Homestead Exemption	28.22
Total Millage without Homestead Exemption	12.97
TOTAL REC GENERAL FUND MILLAGE	41.19

Assessor's Estimated Assessment Increases

as of 7/25/19

Taxable Assessment	2019	2020p (7/25)	Annual Growth
Real Estate	3,647,819,160	4,334,697,770	18.8%
Personal Property	527,777,040	549,441,880	4.1%
Public Service	169,565,520	169,565,520	0.0%
Sub-Total	4,345,161,720	5,053,705,170	16.3%
Homestead Exemption	(476,499,550)	(474,994,140)	-0.3%
Total Taxable Assessment	3,868,662,170	4,578,711,030	18.4%

Additional re-assessment increases have been posted online since this information was released on 7/25/19; it is not clear whether the subsequent increases are included in the above calculations or not

Assessments may be adjusted by the Assessor and the Board of Review before becoming final

Final millage roll back amounts will be based on the information known at the time the calculation is made; any estimate of the magnitude today may not be indicative of the final outcome

Example Roll Back Calculation

Based on Preliminary Assessment Data

AVT Collections (Current Year Only)

2019 Estimate from REC	\$140.4
2020 Estimate based on Preliminary Assessments (18.4% growth)	\$166.2
Example: Revenue Increase	\$25.8

REC Millages	41.19
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Implied 2020 \$/Mil for REC Millages	\$4.04
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\$166.2M/41.19 mils

Example: Millage Roll Back required for revenue neutrality	6.401
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Mils required to generate \$25.8M

(\$25.8M/\$4.04)

- In this example, the 6.401 mils will roll off representing \$25.8M in AVT revenue based on 18.4% increase from preliminary Assessor information (by percentage, taxes may increase slightly more than assessments)
- Assessments are still changing and could finalize higher or lower than presently reported
- The phase-in will necessarily reduce the amount of revenue available to the City

2020 Ad Valorem Tax Phase-in

- A Constitutional four-year phase-in of the assessment increase for certain taxpayers:
 - Residential
 - Homestead exempt
 - Re-assessment increases greater than 50% (not due to new construction or improvements)
- The phase-in eligibility is non-transferable
- At this time, the phase-in will only be evident on the final tax bill, not in the taxable assessment on the Assessor's website

2020 Ad Valorem Tax Phase-in

**Tax Burden during Phase-in for
Eligible Taxpayers**

Tax Year	City	Taxpayer
2020	75%	25%
2021	50%	50%
2022	25%	75%
2023	0%	100%

- To the extent properties are eligible, the City must absorb the cost by receiving less revenue than implied by revenue neutrality, even without a roll forward
- The cost will be largest in the first year as the City by law must waive 75% of revenue associated with any eligible reassessment
- The cost must be absorbed by the taxing authority and not shifted to other taxpayers; for example, the cost cannot be considered in the roll forward calculation

2020 Ad Valorem Tax Phase-in

Possible Magnitude

assuming a \$25.8M revenue increase associated with taxable assessment increases due to the re-assessment

Examples of Tax Cost of Phase-In

Tax Year	City	Eligible Taxpayers
If 10% of Taxable Assessment Increase Qualifies		
2020	\$1,935,000	\$645,000
2021	\$1,290,000	\$1,290,000
2022	\$645,000	\$1,935,000
2023	\$0	\$2,580,000
If 25% of Taxable Assessment Increase Qualifies		
2020	\$4,837,500	\$1,612,500
2021	\$3,225,000	\$3,225,000
2022	\$1,612,500	\$4,837,500
2023	\$0	\$6,450,000
If 50% of Taxable Assessment Increase Qualifies		
2020	\$9,675,000	\$3,225,000
2021	\$6,450,000	\$6,450,000
2022	\$3,225,000	\$9,675,000
2023	\$0	\$12,900,000

General Fund Balance Planning Projections

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	2018	2019	2020	2021	2022	2023
REVENUE						
Recurring Revenue	621,295,862	665,391,173	682,025,953	699,076,602	716,553,517	734,467,355
Budgeted Fund Balance	17,647,695					
Non-recurring Revenue	47,154,778	50,323,444	14,500,000	11,500,000	11,500,000	11,500,000
TOTAL REVENUE	686,098,335	715,714,617	696,525,953	710,576,602	728,053,517	745,967,355
EXPENDITURES						
TOTAL EXPENDITURES	672,620,829	701,991,032	715,524,562	729,336,110	742,321,303	756,694,230
Anticipated Surplus/(Deficit) from General Fund	13,477,506	13,723,585	(18,998,609)	(18,759,509)	(14,267,786)	(10,726,875)

Assumes 2.5% base growth

General Fund Balance Planning Projections

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	2018	2019	2020	2021	2022	2023
Beginning Balance	54,425,004	46,748,315	54,965,401	30,460,291	6,194,282	(13,580,004)
Anticipated Surplus/(Deficit) from General Fund	13,477,506	13,723,585	(18,998,609)	(18,759,509)	(14,267,786)	(10,726,875)
TOTAL USE OF FUND BALANCE (includes BP and Judgment Fund)	(21,154,195)	(5,506,500)	(5,506,500)	(5,506,500)	(5,506,500)	(5,506,500)
NET CHANGE TO FUND BALANCE	(7,676,689)	8,217,085	(24,505,109)	(24,266,009)	(19,774,286)	(16,233,375)
Adjusted Fund Balance	46,748,315	54,965,401	30,460,291	6,194,282	(13,580,004)	(29,813,380)
Obligated to Savings Fund (estimated after 2020)	(27,010,016)	(28,932,578)	(31,022,632)	(32,678,571)	(34,158,101)	(35,460,781)
Unassigned Fund Balance	19,738,299	26,032,823	(562,341)	(26,484,289)	(47,738,105)	(65,274,161)
<i>Percentage of Total Expenditures</i>	7.0%	7.8%	4.3%	0.8%	-1.8%	-3.9%
<i>Percentage of Recurring Revenue</i>	7.5%	8.3%	4.5%	0.9%	-1.9%	-4.1%

These calculations assume all revenue and expenditures materialize. Actual performance will determine the end of year surplus or deficit.

Forecast Growth Rates

	2018 Unaudited Actual	2019 Proposed Forecast
Total GF Revenue	706,391,252 5.6%	715,714,617 1.3%
Recurring GF Revenue	641,588,778 3.8%	665,391,173 3.7%

2019 General Fund Revenue

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	Recurring Revenue	Non-Recurring Revenue	2019 Total Revenue 8/6/19
1A PROPERTY TAX	150,297,090		150,297,090
1B OTHER TAXES	257,551,586	1,740,000	259,291,586
2 LICENSES & PERMITS	74,583,504	1,400,000	75,983,504
3 INTERGOVERNMENTAL REVENUE	15,425,000	16,310,000	31,735,000
4 SERVICE CHARGES	96,740,020	1,500,000	98,240,020
5 FINES & FORFEITS	37,472,065	4,760,000	42,232,065
6 MISCELLANEOUS REVENUE	19,261,322	24,613,444	43,874,766
7 OTHER FINANCING SOURCES	14,060,588		14,060,588
2019 GENERAL FUND REVENUE	665,391,173	50,323,444	715,714,617

Savings Fund Certification

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REC Date A	City Fiscal Year B	Actual General Fund Expenditures (Fund 001) C	5-Year Average of Actual General Fund Expenditures D Average of Column C	NEW FUND REQUIREMENT 5% of 5-Year Average of Actual General Fund E 5% of Column D	Existing Balance of Savings Fund F	Difference between 5% of the 5-Year Average and Existing Balance G Column E less Column F TO BE CERTIFIED
	2014	\$489,172,572				
	2015	\$546,041,430				
	2016	\$577,416,073				
	2017	\$608,006,853				
8/6/2019	2018 Unaudited	\$672,620,829	\$578,651,551	\$28,932,578	\$27,010,016	\$1,922,562

Savings Fund Certification

Per the Home Rule Charter:

Section 6-201(2)(b)(i)

Except as otherwise provided by this charter or applicable state law, a percentage of the City's annual general fund shall be appropriated by the City Council and deposited into the "Savings Fund of the City of New Orleans" pursuant to the following formula:

(A) When none of the conditions in Section 6-201(2)(b)(ii)(A) through (C) has been met, **the percentage required to be appropriated shall be the difference between the existing balance of the Savings Fund and 5% of the average of the previous five years of actual general fund expenditures as certified by the Revenue Estimating Conference at its first meeting after the submission of the independent audit** as provided in Section 6-108.

(B) When one or more of the conditions in Section 6-201(2)(b)(ii)(A) through (C) has been met, the percentage required to be appropriated shall be zero.

Section 6-201(2)(b)(ii)

Appropriations from the Savings Fund may only be made by the City Council upon an affirmative vote of two-thirds of all its members and only when one or more of the following conditions have been met:

(A) a declaration by the City Council by a two-thirds vote of all of its members of the existence of an emergency due to act of God, riot, war, or a grave emergency which threatens widespread loss of life or grievous injury to health or property;

(B) a determination by the City Council by a two-thirds vote of all of its members that a significant loss in city revenues due to an economic downturn of serious proportions has occurred or is occurring; and/or

(C) a mandate by the United States Government that has been determined by the City Attorney to be in accordance with law.

Data Appendix

General Fund Revenue Forecast

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Major	Minor	2017	2018 Unaudited Actuals	Annual Growth (17-18)	2019 Proposed Forecast	Annual Growth (18-19)	Category/Impact Includes:
1A PROPERTY TAX	1 REAL/PERSONAL PROPERTY - CURRENT	50,184,637	52,351,007	4.3%	52,874,517	1.0%	
	2 PRIOR YEAR PROPERTY	2,812,794	2,018,759	-28.2%	2,038,946	1.0%	
	3 POLICE/FIRE DEDICATED MILLS	72,055,015	73,933,548	2.6%	74,672,884	1.0%	
	4 NORD DEDICATED 1.5 MILLS	4,988,433	5,192,288	4.1%	5,244,211	1.0%	
	5 PARKWAY DEDICATED 1.5 MILLS	4,988,433	5,192,288	4.1%	5,244,211	1.0%	
	6 STREETS DEDICATED 1.9 MILLS	6,318,742	6,576,961	4.1%	6,642,730	1.0%	
	7 INTEREST & PENALTIES	4,000,230	3,579,590	-10.5%	3,579,590	0.0%	
1A PROPERTY TAX Total		145,348,284	148,844,441	2.4%	150,297,090	1.0%	
1B OTHER TAXES	1 SALES TAX	185,269,732	196,825,367	6.2%	201,746,002	2.5%	Remote Sales; Amnesty
	1.1 MOTOR VEHICLE TAX	13,532,102	12,540,745	-7.3%	12,540,745	0.0%	
	1.2 HOTEL/MOTEL TAX	19,085,311	20,995,000	10.0%	21,519,875	2.5%	Short Term Rental Sales
	2 BEER & WINE TAX	484,937	526,705	8.6%	539,873	2.5%	
	3 PARKING TAX	4,614,411	4,949,920	7.3%	5,073,668	2.5%	
	4 DOCUMENT TRANSACTION TAX	4,597,476	3,868,376	-15.9%	3,965,086	2.5%	
	5 CHAIN STORE TAX	163,661	158,112	-3.4%	162,065	2.5%	
	6 OFF TRACK BETTING/RACING TAX	157,500	160,378	1.8%	164,388	2.5%	
7 UTILITY TAX	10,215,020	11,827,918	15.8%	12,123,616	2.5%		
8 FAIRGROUND SLOT MACHINE 4% TAX	1,358,808	1,420,751	4.6%	1,456,270	2.5%		
1B OTHER TAXES Total		239,478,957	253,273,272	5.8%	259,291,586	2.4%	
2 LICENSES & PERMITS	01 ALCOHOLIC BEVERAGE	2,852,108	2,995,054	5.0%	3,144,807	5.0%	
	02 CABLE TV FRANCHISE	5,058,260	5,025,462	-0.6%	5,025,462	0.0%	
	03 ENTERGY FRANCHISE	29,095,829	31,946,052	9.8%	31,946,052	0.0%	
	04 TELEPHONE FRANCHISE	281,640	761,895	170.5%	761,895	0.0%	
	05 MISCELLANEOUS FRANCHISE	1,179,518	1,431,323	21.3%	1,431,323	0.0%	
	06 OCCUPATIONAL LICENSES	11,529,870	11,397,855	-1.1%	11,500,000	0.9%	
	07 SAFETY/ELECTRICAL/MECHANICAL	2,193,717	2,363,455	7.7%	2,422,542	2.5%	
	08 TAXI/TOURGUIDE LICENSES	4,816,152	6,108,750	26.8%	6,808,750	11.5%	Rideshare Fees
	09 BUILDING PERMITS	7,617,897	7,438,329	-2.4%	7,450,000	0.2%	
	10 MOTOR VEHICLE PERMITS	2,483,814	2,599,640	4.7%	2,552,500	-1.8%	
	11 STREETS & CURBS	903,923	856,386	-5.3%	813,567	-5.0%	
	12 MAYORALTY PERMITS	493,504	425,717	-13.7%	425,717	0.0%	
	13 OTHER	2,714,356	1,700,889	-37.3%	1,700,889	0.0%	Short Term Rental Permits
2 LICENSES & PERMITS Total		71,220,588	75,050,808	5.4%	75,983,504	1.2%	

General Fund Revenue Forecast

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Major	Minor	2017	2018 Unaudited Actuals	Annual Growth (17-18)	2019 Proposed Forecast	Annual Growth (18-19)	Category/Impact Includes:
3 INTERGOVERNMENTAL REVENUE	3 STATE AID - VIDEO POKER	1,761,417	1,814,846	3.0%	1,815,000	0.0%	
	4 STATE DEPT. OF CORRECTIONS	65,429	46,783	-28.5%	30,000	-35.9%	
	5 STATE AID-MEDICAID	15,177,811	10,354,778	-31.8%	13,500,000	30.4%	UPL
	6 STATE REVENUE SHARING	2,174,550	2,179,925	0.2%	2,100,000	-3.7%	
	7 STATE AID OTHER	84	2,100,147		10,400,000	395.2%	State STR dedication/GOMESA
	8 PARISH TRANSP FUND: ROADS	2,225,270	2,297,948	3.3%	2,290,000	-0.3%	
	8 PARISH TRANSP FUND: TRANSIT	1,745,638	1,834,221	5.1%	1,600,000	-12.8%	
	3 INTERGOVERNMENTAL REVENUE Total		23,150,199	20,628,648	-10.9%	31,735,000	53.8%
4 SERVICE CHARGES	1 GENERAL GOVERNMENT	18,080,831	18,574,408	2.7%	18,853,024	1.5%	Collection Fees
	2 PUBLIC SAFETY	23,224,397	21,696,066	-6.6%	24,210,000	11.6%	EMS Fees
	3 STREETS PARKING METERS	10,474,867	10,468,683	-0.1%	10,259,310	-2.0%	
	4 STREETS OTHER	3,097,053	2,685,736	-13.3%	2,282,876	-15.0%	Towing/Booting
	5 SANITATION	31,148,676	33,993,668	9.1%	40,792,401	20.0%	
	7 PARKS AND PARKWAY	10,687	6,970	-34.8%	7,000	0.4%	
	7 STATE AID OTHER	86,082	83,592	-2.9%	83,500	-0.1%	
	8 INDIRECT COSTS	2,708,860	2,163,011	-20.2%	1,730,409	-20.0%	
	9 OTHER	23,700	21,630	-8.7%	21,500	-0.6%	
4 SERVICE CHARGES Total		88,855,152	89,693,763	0.9%	98,240,020	9.5%	
5 FINES & FORFEITS	1 TRAFFIC/MUNICIPAL COURT	3,537,100	2,735,081	-22.7%	2,723,863	-0.4%	Traffic Fines
	2 RED SIGNAL LIGHT/CAMERA ENFORCEMENT	22,388,970	24,356,965	8.8%	27,000,000	10.9%	Amnesty
	3 PARKING TICKET COLLECTONS	13,515,976	12,408,202	-8.2%	12,408,202	0.0%	Amnesty
	6 IMPOUNDED/ABANDONED VEHICLES	104,623	94,109	-10.0%	100,000	6.3%	
5 FINES & FORFEITS Total		39,546,669	39,594,357	0.1%	42,232,065	6.7%	
6 MISCELLANEOUS REVENUE	1 INTEREST - OPERATING & CAPITAL	1,199,021	2,153,206	79.6%	4,500,000	109.0%	
	2 RENTS & ROYALTIES	1,547,291	1,043,804	-32.5%	1,000,000	-4.2%	
	3 CONTRIBUTIONS AND OTHER	1,929,163	3,824,133	98.2%	14,461,000	278.2%	Casino Support Services Fund; Harrah's Deal
	5 MISCELLANEOUS REIMBURSEMENT	7,639,582	40,448,516	429.5%	23,913,766	-40.9%	NOBC transfers
6 MISCELLANEOUS REVENUE Total		12,315,057	47,469,659	285.5%	43,874,766	-7.6%	
7 OTHER FINANCING SOURCES	2 TRANSFER FROM OTHER FUNDS	14,058,871	14,188,606	0.9%	14,060,588	-0.9%	Casino Lease
	3 FUND BALANCE	24,748,127	17,647,695	-28.7%	-	-100.0%	
	4 PROCEEDS FROM COI	10,000,000	-	-100.0%	-	-	
7 OTHER FINANCING SOURCES Total		48,806,998	31,836,301	-34.8%	14,060,588	-55.8%	
Grand Total		668,721,903	706,391,252	5.6%	715,714,617	1.3%	