

2020 Annual Operating Budget in Brief



City of New Orleans
Mayor LaToya Cantrell



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished Budget
Presentation Award*

PRESENTED TO

City of New Orleans Louisiana

For the Fiscal Year

Beginning **January 1, 2019**

Christopher P. Morill

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to City of New Orleans, Louisiana for its annual budget for the fiscal year beginning January 1, 2019. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.



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2020 Annual Operating Budget

Budget in Brief

Prepared and submitted by:

Gilbert A. Montaña, Chief Administrative Officer

John Pourciau, Chief of Staff
Liana Elliott, Deputy Chief of Staff
Ramsey Green, Deputy CAO of Infrastructure
Art Walton, Director of Intergovernmental Relations
Ghassan Korban, Executive Director, Sewerage & Water Board of New Orleans

Cary M. Grant, Assistant Chief Administrative Officer

Norman L. White, Chief Financial Officer

Chad J. Brown, Chief of Staff to the CAO

Angelica M. Hayes, Asst. Budget Administrator

Yulbritton D. Shy, Budget Consultant

Teyoko T. Poche, Budget Analyst

Johnny M. Stone, Budget Analyst

Additional Support from: Brian D. Firstley, Interim Assistant Chief Administrative Officer

D Vaughan Consulting LLC





City Council Members and Council District Map



Helena Moreno
Councilmember-at-Large
Council President



Jason Rogers Williams
Councilmember-at-Large
Council Vice-President



Joseph I. Giarrusso III
District A



Jay H. Banks
District B



Kristin Gisleson Palmer
District C

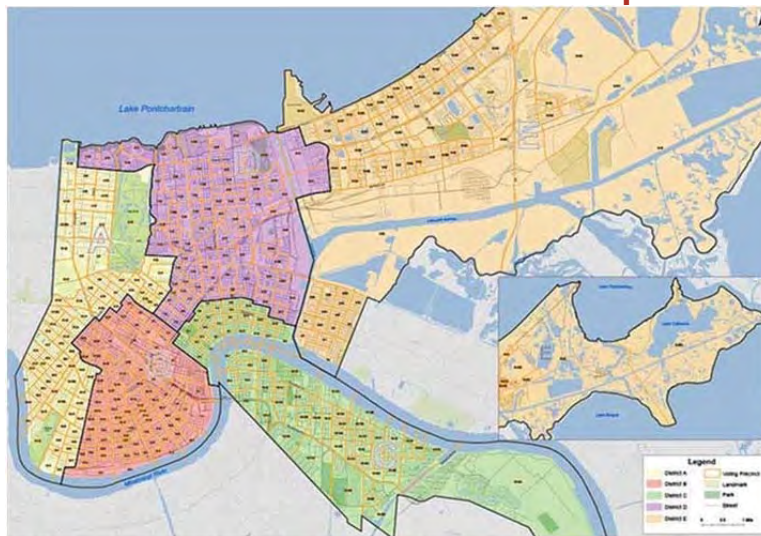


Jared C. Brossett
District D



Cyndi Nguyen
District E

Current Council District Map



2020 Annual Operating Budget in Brief

City of New Orleans Mayor LaToya Cantrell
A City of YES: Inclusive, Welcoming, and Accessible

The FY 2020 Annual Operating Budget allocates resources to support New Orleans' Strategic framework goals. The FY 2020 proposed budget was adopted by City Council on November 21, 2019.



The Big Picture

The Adopted Budget for FY 2020 totals \$1,145,235,994

- \$725,879,669 from the General Fund
- \$419,356,325 from grants, intergovernmental transfers, and special funds

The FY 2020 Budget represents a less than 1% increase over the FY 2019 Adopted Budget of \$1.1 billion in total funding (\$701.9 million from the General Fund and \$424.1 million from grants, transfers, and special funds). The City remains aggressive in paying down debt, which includes the repayment of principal, interest, and lease payments. Debt service payments total \$26.0 million in 2020, approximately equal to FY 2019 amounts.



Forward Together – The City’s Strategic Framework

The City’s priority areas are the community’s priorities. Our priorities are the result of months of public engagement and rooted in a clear set of community values. Based on community input, the City has identified following the strategic framework to prioritize the issues that matter most to New Orleanians.



Resident Engagement in the FY 2020 Budget Process

Engaging residents in decision-making is a priority for Mayor Cantrell. The City of New Orleans provided residents with a range of opportunities to be involved in the FY 2020 budget development process. With the new Digital Equity Initiative, the City is working to meet people where they are digitally, engaging with residents so that everyone’s voice is heard. The Mayor’s Office maintains two platforms to engage residents by text (Textizen and Everbridge). The City’s Information Technology and Innovation (ITI) department and Communications team, in partnership with STEMNOLA, the New Orleans Recreation Development Commission (NORDC), and the NOLA Public Library, launched ReConnect-NOLA to ensure residents have access to computers and the internet. Residents were also engaged through various social media platforms, during the Mayor’s Affordable Housing Listening Tours, and during TELL CANTRELL tele townhalls in each Council district.



FY 2020 Budget Strategic Framework and Priority Areas

The FY 2020 Budget strives to maximize efficiencies in order to provide the residents of New Orleans with exceptional levels of service and high quality infrastructure, facilities, equipment, and programs.

Public Safety as a Matter of Public Health

Addressing public safety as a matter of public health, the City is taking a multi-faceted framework to address the root causes of the problem. The Mayor’s Gun Violence Reduction Task Force released their “Generational Gun Violence Reduction Plan” in August 2019; the report highlights the importance of a public health approach to violence reduction. *Cure Violence New Orleans* is the City’s initiative dedicated to intervening in and resolving violent situations before they escalate.



The FY 2020 Budget includes over \$313.8 million in General Fund expenditures to ensure the City is prepared to address public safety issues, including ensuring that first responder agencies are appropriately staffed and fully resourced.

The FY 2020 Budget also includes approximately \$1.5 million in grant funding awarded to the Health Department for two initiatives: the New Orleans Family Recovery Collaborative and professional development to increase the capacity of New Orleans Public Schools to implement Trauma-Informed Schools Model.

Investing in Infrastructure and Maintenance

Ensuring that the City is investing in both physical infrastructure and human capital is a priority for the Cantrell Administration. In 2019, the Administration led negotiations that culminated in an initial agreement of the Fair Share deal. The Fair Share deal reallocates tax dollars from tourism revenue and brings it back to the City to focus on improving the City’s aging infrastructure, especially when it comes to water and sewage. The funds secured by the Fair Share deal will lead to more than doubling the Department of Public Works maintenance staff by the end of 2022, which will enable the City to move quickly to address wide-ranging infrastructure concerns.



In addition, the City accelerated spending in the Joint Infrastructure Recovery Response (JIRR) program. As of August 2019, JIRR project included: 9 road projects worth \$25 million have been completed, 12 road projects worth \$80 million are in progress, and 6 road projects worth \$40 million are slated to begin in Fall 2019.

In 2019, the City successfully sold \$50 million in GO bonds. GO bonds allow the City to fill in funding gaps for projects receiving a majority of funding through the program or other restricted resources to ensure projects are fully-funded and completed on time. Continued investment in our Capital Improvement Program, focused on drainage and sewage improvements throughout the City, will spend down obligated FEMA money.

Two major green infrastructure/drainage projects worth \$21.3 million combined – Hagan Lafitte and Pontilly – are in progress and when completed will add more than 10 million gallons of storm water

storage to the system. The Broadmoor DPS 01 project, which includes nine neighborhoods, has reached 100 percent design and will store up to 13 million gallons of storm water when completed. FEMA approval has been secured on the City Park Storm Water Improvements that will store up to 49 million gallons of storm water upon completion.

Investing in infrastructure is not limited to roads, streets, and buildings. We must provide our employees with the tools needed to effectively do their jobs, including vehicles and equipment. Voters also approved 3 mils for maintenance, providing a dedicated revenue source for maintaining our capital infrastructure investments and funding a citywide fleet replacement plan. To ensure oversight and accountability of all departments and programs, the City invested \$2 million in Project BRASS, Phase I of the Enterprise Planning Software (EPS) implementation. Project BRASS will allow the City to function more efficiently, improve data-driven policy-making, and reduce long-term costs. Implementation of additional phases are expected to cost \$4 million.

Expanding Economic Development



The City continues to expand economic development initiatives, largely through the Economic Development Fund (EDF), which currently has over \$3 million, including \$800,000 earmarked for strategic initiatives and business attraction and retention.

The City is in the process of developing strategies with economic development agencies and partners to ensure that all New Orleanians will benefit from economic growth, including strategies for generational economic development, equity and economic mobility, commercial corridor and district-based revitalization, and Opportunity Zones. The City is pushing forward on catalytic economic development projects building on key city-owned or publicly-controlled assets.

Enhancing Quality of Life

The FY 2020 Budget works to ensure that residents have access to high quality services that improve their quality of life. CleanUpNOLA, a \$1.9 million fully-coordinated initiative, unites the efforts of city departments and the community behind a single goal: a cleaner, healthier, and more welcoming city.

Providing support and services to our vulnerable residents is an important priority. In addition to several grant funded initiatives, the General Fund includes more than \$2 million for:

- The Sobering Center, opened in 2019, is funded at \$600,000. The Center provides a safe and supportive environment for publicly intoxicated individuals to become sober. The Center provides services for alcohol-dependent individuals that may have secondary problems such as drug abuse/dependency, mental illness, and medical issues.
- The Low-Barrier Shelter, opened in 2018, is funded at \$1.5 million. The low-barrier shelter is a 24/7 shelter that includes 100 beds, a living and community space, restrooms, showers, kitchen, laundry area, accommodations for special needs clients, and office space for the shelter operator and service providers.



Additionally, the Health Department received a one-year funding addition to an existing federal Health Resource and Services Administration (HRSA) grant for the Healthcare for the Homeless (HCH) Clinic to expand substance abuse treatment offerings. This funding will support direct linkages to training primary care and behavioral health services at HCH and improve the ability to deliver medication-assisted treatment for substance abuse disorders.

Affordable Housing is a budget priority of the Cantrell Administration. The Administration is committed to ensuring that New Orleanians are able to choose quality housing where they want to live and afford it. Currently, the Cantrell Administration's Office of Community Development administers several programs aimed at easing the housing-cost burden that so many of our residents face. Those initiatives include the Soft Second Mortgage program, Owner-Occupied Rehab program, and a fund totaling approximately \$7 million in Home Investment Partnership Program funds, Community Development Block Grant funds, and Neighborhood Housing Improvement Funds for the development of affordable rental housing units in the City that are intended to assist with special needs households with special needs (i.e. homeless, veterans, formerly incarcerated people, people living with HIV/AIDS). The Cantrell Administration is committed to leveraging city-owned property for its best and highest use through a comprehensive publicly-owned property inventory.

Changing the Culture of City Hall

Because the Cantrell Administration believes that government needs to work better for everyone, we strive to be more transparent and intentional about the culture change within City Hall, that means a more welcoming, inclusive workforce will fight for the residents' fair share. The City is focused on improving the City Hall experience for both city employees and residents. The City will roll out a new enterprise resource planning (ERP) system, which will allow the City to better manage its resources and increase customer satisfaction.

The FY 2020 Budget includes funding for the Office of Human Rights and Equity (OHRE) and the Human Relations Commission. The OHRE is the voice for human rights and social justice in City Hall and is responsible for the implementation of the Advisory Committee of Human Relations.

The City is using social media as a tool to meet people where they are digitally. This includes an increase in the use of digital platforms to connect with residents and to connect them to city services, such as the recent launch of RouteWise. The FY 2020 Budget includes funding for the continued implementation of Reconnect-NOLA, a community-driven device repair clinic. The City's ITI department, Communications team, NORDC, and the New Orleans Public Library have partnered with STEMNOLA to repair minor technology issues that prevent residents from connecting to city services.





FY 2020 Revenue Overview

The City of New Orleans has a diversified revenue structure. Revenue from the General Fund consists of general sales taxes (28%); property taxes (23%); other taxes (8%); services charges (14%); licenses and permit fees (11%); and fines and forfeitures, miscellaneous revenues, intergovernmental transfers, and other financing sources (16%).

Existing recurring General Fund revenue sources are projected to grow at about 3.9% annually in 2020 over 2019, while one-time revenue sources are projected to decrease by about 36.6%. The total General Fund revenue for FY 2020 is estimated at \$725.9 million, a growth of 1.8% over anticipated revenue in 2019.

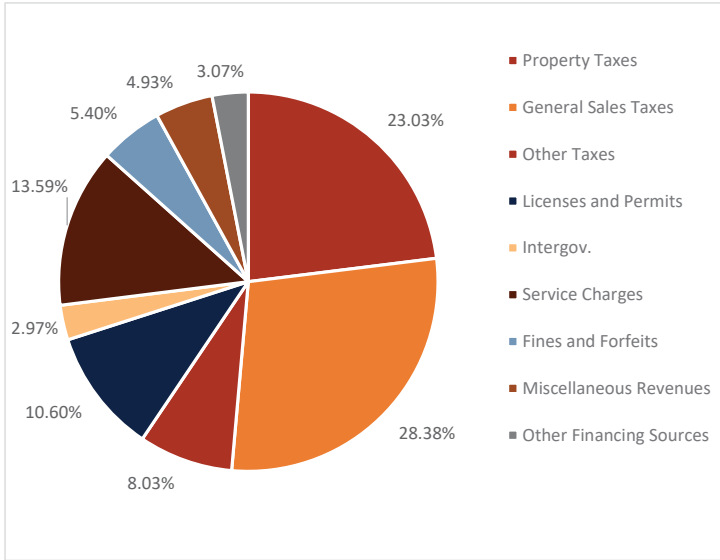
The relatively low growth rate projected for FY 2020 can be attributed to the sharp decline in one-time revenue, even though the City has seen continued improvement in sales tax revenue, both general and hotel, along with new sources of recurring revenue such as GOMESA offshore oil payments, interest earnings and parking/lease payments from the French Market Corporation.

In 2019, the Administration worked to reduce the City's reliance on one-time revenue to fund recurring expenditures. In the FY 2020 Budget, one-time revenues are budgeted to be \$30.2 million. This represents a decrease of \$17.4 million, although \$6.8 million in new fund balance is being utilized in different areas of the FY 2020 Budget. To the extent that revenue collections surpass the forecast, any excess will be used to replenish the fund balance.

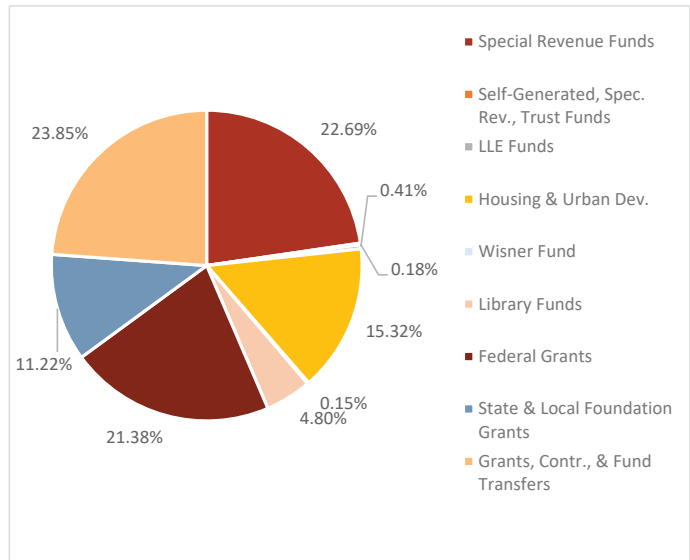
Where the Money Comes From

The FY 2020 Adopted Balanced Budget appropriation for the General Fund is \$725.9 million, excluding transfers of \$100 million. For FY 2020, total operating expenses total \$1.1 billion not including capital expenditures. The following charts show projected operating revenues and operating expenditures over major revenue categories for FY 2020. Additional charts show projected revenues and appropriations for all funds for FY 2020.

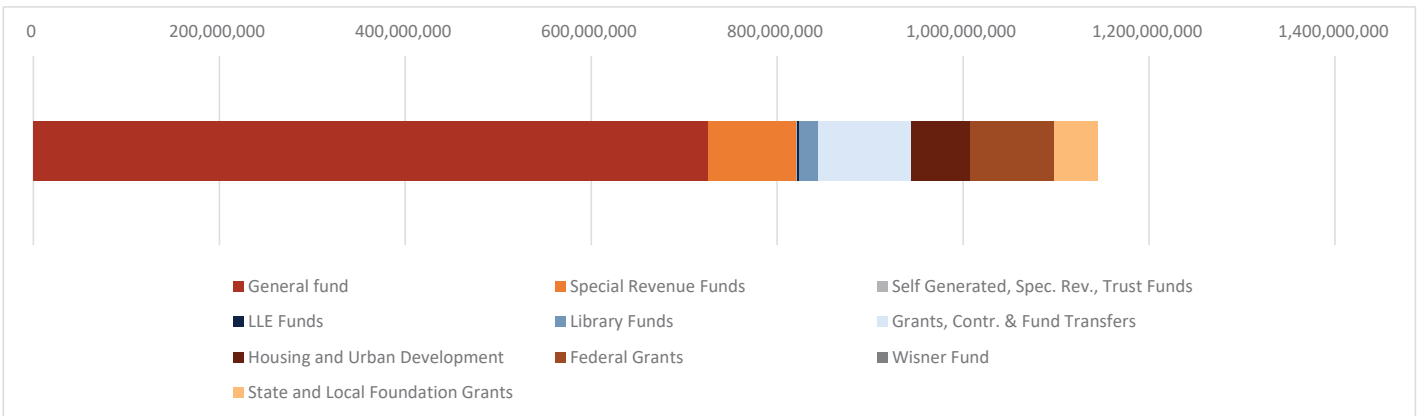
2020 Adopted General Fund Revenue
\$725,879,669



2020 Adopted Non-General Fund Revenue
\$419,356,325

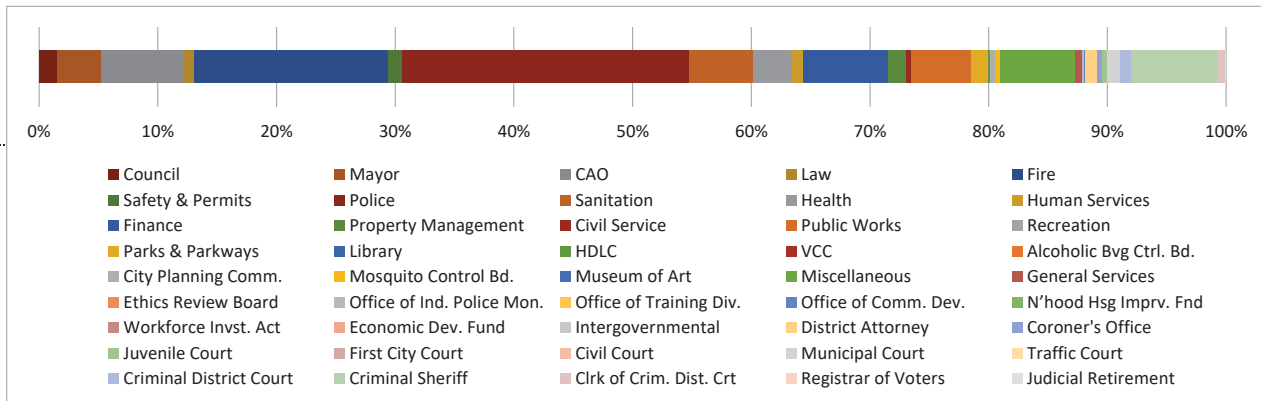


2020 Adopted Revenue from All Funds
\$1,145,235,994

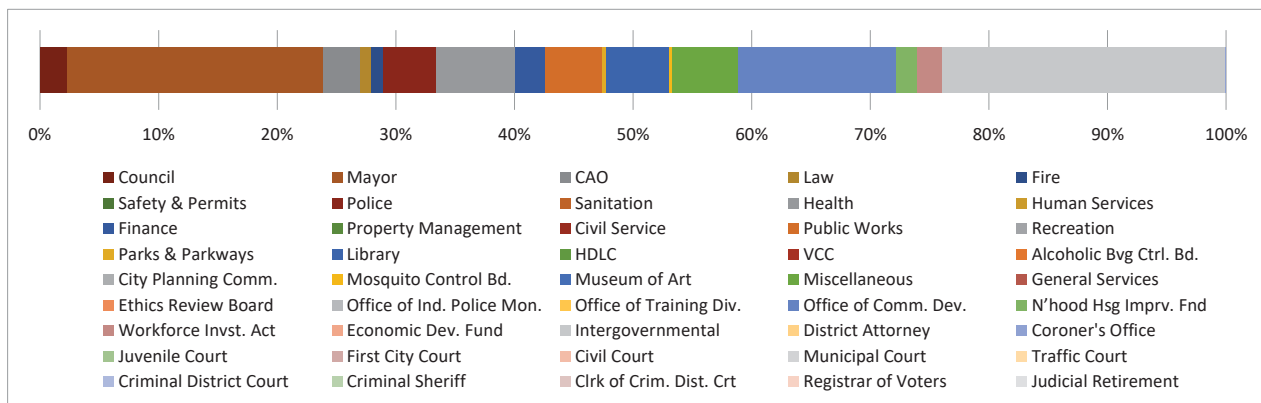


Where the Money Goes

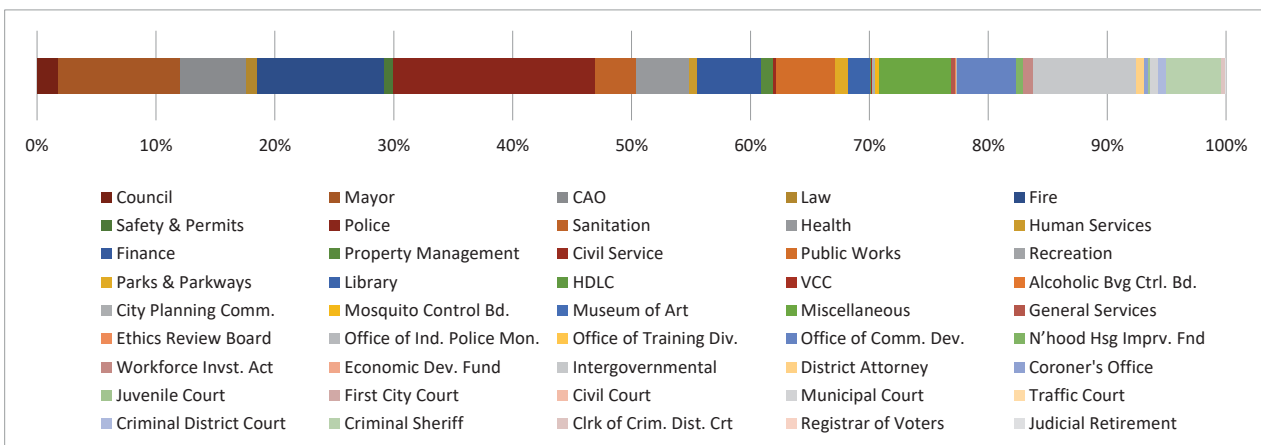
2020 Adopted General Fund Expenditures \$725,879,669



2020 Adopted Non-General Fund Expenditures \$419,356,325



2020 Adopted Expenditures All Funds \$1,145,235,994





2020 Millage Rates & Special Tax Districts

City Millages

Millage Rate	Description
13.91	General Municipal Purposes
22.50	Interest and redemption of City bonds
16.23	Special tax for construction and operation of drainage system
6.40	Special tax dedicated to maintenance of double platoon system in the Fire Department and triple platoon system in the Police Department; increase in pay of the officers and men and women in the Police and Fire Departments
0.15	Special tax for establishing and maintaining a zoological garden in Audubon Park
1.80	Aquarium
4.91	Public Library
5.26	Special tax for support of Police protection services
7.71	Special tax for support of Fire protection services
0.91	Special tax to fund the Neighborhood Housing Improvement Fund
0.00	Special tax to fund the New Orleans Economic Development Fund
2.79	Special tax paying for the operations and improvements by the Parkway and Parks Commission and the New Orleans Recreation Development Commission
1.77	Special tax for Street and Traffic Control Device Maintenance
.56	Capital Improvements and Infrastructure Trust Fund
1.19	City Services
2.80	Orleans Law Enforcement District
45.31	Constitutional tax for operating and maintaining a separate system of public schools
134.20	Total Mills Citywide

Special Millages

Millage Rate	Description
11.28	Constitutional tax for construction and maintenance of East Bank levee by Orleans Parish Levee Board
12.26	Constitutional tax for construction and maintenance of West Bank levee by Orleans Parish Levee Board
14.76	Special tax for providing additional public facilities in Downtown Development District
9.00	Special tax on all taxable real property within the Garden District's Security District
8.50	Tax on taxable property within the Touro Bouligny Security District, except parcels qualifying for Special Assessment Level

Special Fees

Fee	Description
\$ 150	Fee levied on each improved and unimproved parcel situated within the Lakeview Crime Prevention District
\$ 200	Fee levied on all taxable real property within the Spring Lake Subdivision Improvement District
\$ 250	Fee levied on each parcel of taxable real property within the Lake Carmel Subdivision Improvement District
\$ 300	Fee levied on each improved parcel of land within the Lake Terrace Crime Prevention District
\$ 700	Fee levied on each improved parcel of land with three (3) or more family units within the Lake Terrace Crime Prevention District
\$ 485	Fee levied on all taxable real property within the Lake Forest Estates Improvement District
\$ 475	Fee levied on all parcels of land within the Upper Hurstville Security District, except parcels qualifying for Special Assessment Level
\$ 450	Fee levied on each improved and unimproved parcel within the Lakewood Crime Prevention and Improvement District
\$ 360	Fee levied on each improved and unimproved parcel within the Lakeshore Crime Prevention District
\$ 225	Fee levied on each improved parcel within the Kenilworth Improvement District
\$ 400	Fee levied on all taxable real property within the Lake Oaks Subdivision Improvement District
\$ 475	Fee levied on each improved parcel of land within the Twinbrook Security District, except parcels qualifying for Special Assessment Level
\$ 240	Fee levied on each parcel of taxable real property within the Kingswood Subdivision Improvement District
\$ 505	Fee levied on each improved parcel of land within the Hurstville Security and Neighborhood Improvement District, except parcels qualifying for Special Assessment Level
\$ 220	Fee levied on each parcel within the Tamaron Subdivision Improvement District, except parcels qualifying for Special Assessment Level
\$ 250	Fee levied on each parcel of land within the McKendall Estates Neighborhood Improvement District
\$ 350	Fee levied on each improved parcel of land within the Lake Bullard Neighborhood Improvement District
\$ 600	Fee levied on each parcel of land within the Upper Audubon Security District, except parcels qualifying for Special Assessment Level
\$ 525	Fee levied on each parcel of land within the Audubon Area Security District, except parcels qualifying for Special Assessment Level
\$ 300	Fee levied on each parcel within the Lakewood East Security and Neighborhood Improvement District
\$ 300	Fee levied on each parcel of land within the Lake Willow Subdivision Improvement District
\$ 100	Fee levied on each improved parcel of land within the Broadmoor Neighborhood Improvement District, except parcels qualifying for Special Assessment Level
\$ 300	Fee levied on each parcel of land within the North Kenilworth Improvement and Security District, except parcels qualifying for Special Assessment Level
\$ 220	Fee levied on each improved or unimproved parcel within the Lake Vista Crime Prevention District
\$1,652	Fee levied on each parcel of land within the Eastover Neighborhood Improvement and Security District, except for any multiple adjacent parcels that are combined for the purpose of housing a single family dwelling the flat fee for the combined parcel shall be calculated to be one and four tenths (1.4) times the single parcel fee for two adjacent parcels and one and six tenths (1.6) times the single parcel fee for three or more adjacent parcels
\$ 200	Fee levied on each improved parcel of land within the Seabrook Neighborhood Improvement and Security District whose owner is sixty-four years of age or younger
\$ 100	Fee levied on each improved parcel of land within the Seabrook Neighborhood Improvement and Security District whose owner is sixty-five years of age or older or has been a full-time active duty member of the armed forces of the United States of America for three (3) consecutive years.
\$195	Fee levied on each improved residential parcel of land within the Mid-City Security District
\$375	Fee levied on each improved commercial parcel of land within the Mid-City Security District
\$100	Fee levied on each improved residential parcel of land within the Mid-City Security District qualifying for Special Assessment Level

\$ 950	Fee levied on each improved parcel of land within the University Neighborhood Security and Improvement District, except parcels qualifying for Special Assessment Level
\$350	Fee levied on each parcel of real property situated within the Lake Barrington Subdivision Improvement District
\$300	Fee levied on each parcel of land within the Delachaise Security and Improvement District, except parcels qualifying for Special Assessment Level.



City Funds

An important concept in governmental accounting and budgeting is the division of the budget into separate fiscal accounting entities called Funds. **Governmental Funds** are funds used to account for essentially the same functions reported as governmental activities. The City maintains 67 individual government funds. The City has five major funds (each constituting 10 percent or more of the appropriated budget): General Fund, HUD Grant Fund, FEMA Fund, Debt Service Fund, and Capital Projects Fund. **Enterprise Funds** are used to account for operations that are financed and operated in a way similar to a private business enterprise (where the expense of providing the good/service is recovered primarily through user charges.) **Internal Service Funds** are used to account for goods/serves provided by one department or division to another on a cost-reimbursement basis.

Fund Descriptions

General Fund, the general operating fund of the City, is used to account for most of the day-to-day activities of the City. It includes all financial resources except for those required to be accounted for in other funds.

HUD Fund is a special revenue fund that accounts for funding from the US Department of Housing and Urban Development. Some of the major initiatives are Community Development Block Grants (CDBG), HOME Investment Partnership Act program, Emergency Shelter Grant program, and Housing Opportunities for Persons with HIV/AIDS.

FEMA Fund primarily accounts for grants received as a result of Hurricanes Katrina, Rita, and Gustav from the federal government.

Debt Service Fund is used to account for the accumulation of resources for and the payment of general long-term debt, principal, interest, and related costs.

Capital Projects Fund is used to account for resources to be used in the acquisition or construction of major capital facilities.

Special Revenue Funds accounts for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are restricted to expenditures for specific purposes.

Wisner/Mayoral Fellows Fund, a special revenue fund, accounts for funding from various sources to support efficiency and improvement projects.

Library Fund accounts for funds from a special ad valorem tax levied on all taxable properties and dedicated for the operations of the City's public libraries.

Local Law Enforcement Grant Fund accounts for local law enforcement grants received by the City.

Economic Development Fund, established in 1992, accounts for funds generated from a dedicated 0.91 mils of property tax for a period of 30 years. Funding is used to support economic development initiatives.

Housing Trust Fund, established in 1992, accounts for funds generated from a dedicated 0.91 mils of property tax for a period of 30 years and supports a comprehensive neighborhood housing improvement program and alleviate urban blight. Funding is allocated to programs which repair and renovate housing in low-income areas of the City.

Federal Grants Fund accounts for grants received directly from federal agencies.

State and Local Foundation Grants Fund accounts for state grants and local foundation grants received directly through other agencies.

Grants, Contributions, and Transfer Fund is a clearing account to allow resources from all funding sources to be appropriated and used by all operating budget agencies throughout the City.

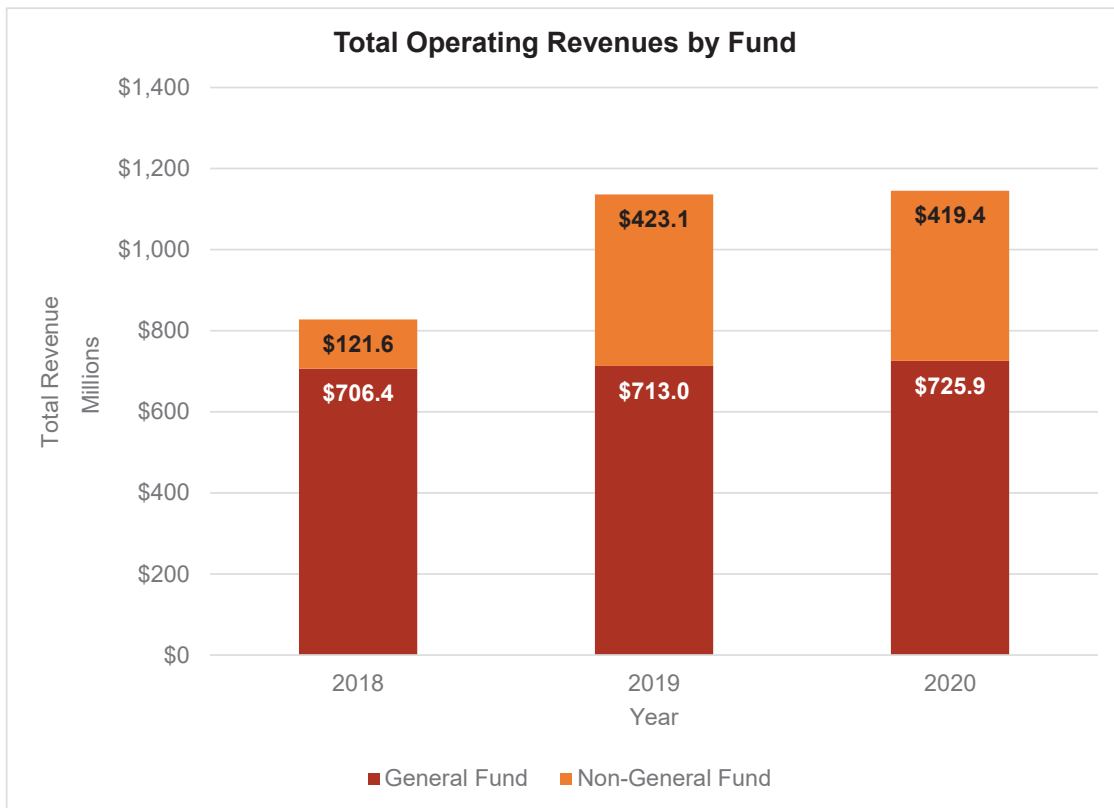
Downtown Development District Fund accounts for funds from a special ad valorem tax levied on all real property situated in the Downtown Development District (DDD). Funds are used to maintain additional public improvements, facilities, and services in the DDD.

Additional Special Revenue and Trust Funds are non-major funds that provide additional operational funding for departments to carry out their services.



Total Revenues by Fund

Fund	2018 Actual	2019 Adopted	2020 Adopted	Dollar Change FY19-20	Percent Change FY19-20
General Fund	706,391,252	713,014,616	725,879,669	12,865,053	1.8%
Self-Generated, Special Revenue, Trust Funds	385,087	765,000	765,000	0	0.0%
Housing & Urban Dev.	18,042,355	58,300,548	64,259,987	5,959,439	10.2%
Wisner Fund	501,414	652,083	644,669	(7,414)	-1.1%
Library Funds	19,446,856	20,300,000	20,131,149	(168,851)	-0.8%
Local Law Enforce. Grants	318,213	1,579,619	1,719,904	140,285	8.9%
Federal Grants	25,791,409	104,802,083	89,664,997	(15,137,086)	-14.4%
State & Local Foundation Grants	12,216,242	47,429,865	47,037,793	(392,072)	-0.8%
Grants, Contr., & Fund Transfers	0	100,000,000	100,000,000	0	0.0%
Special Revenue Funds	44,860,830	89,253,023	95,132,826	5,879,803	6.6%
Total Funding	827,953,658	1,136,096,837	1,145,235,994	9,139,157	0.8%





Overview of General Fund Revenues and Expenditures

The General Fund represents the general operating fund of the City. It is used to support the day-to-day operations of the City.

The General Fund revenues include taxes (sales taxes, property taxes, and other taxes), licenses and permits, intergovernmental transfers, services charges, fines and forfeitures, miscellaneous revenues, and other financing sources. Estimated revenues for FY 2020 are \$725,879,669.

Expenditures in the General Fund can be categorized as personal services (salaries, pensions, healthcare, and other benefits), other operating expenses, debt service, and grants, contributions and Fund transfers. Estimated expenditures for FY 2020 are \$725,879,669.

Balanced Budget

The City Charter, Section 3-116, requires that the budget be balanced. A balanced budget means total revenues equal expenditures for the budgeted period. As required, the FY 2020 General Fund Budget complies with the balanced budget mandate.

The budget will be monitored monthly after the first quarter of the fiscal year. A monthly report will be prepared and distributed to the Mayor, Budget Committee of the City Council, Chief Administrative Officer (CAO), Director of Finance, and city departments and offices. The CAO shall submit monthly budget reports to the City Council through its Budget Committee. Monthly reports will include a report on actual revenues and expenditures by major categories and include a comparison of current data to prior year-to-date data.

Significant changes in anticipated General Fund revenues or expenditures during the budget year will necessitate formal amendments being proposed to the Budget Committee of the City Council and the City Council to amend as appropriate.

Fund Balance

The General Fund has a goal for an emergency reserve account and an overall fund balance target. The target level for the emergency reserve account is \$25 million. The emergency reserve will be used only for natural disasters or other major emergencies that disrupt revenue sources or require substantial unanticipated expenses to address. If drawn upon, the emergency reserve account will be replenished to appropriate levels in subsequent years.

The following table provides a summary of General Fund estimated revenues and expenditures.



Summary of Revenues and Expenditures

General Fund

GENERAL FUND ONLY

Estimated Revenues	2020	Percentage of Total
All Taxes	431,463,801	59.44%
Licenses & Permits	76,953,722	10.60%
Intergovernmental	21,538,551	2.97%
Service Charges	98,635,620	13.59%
Fines & Forfeits	39,232,065	5.40%
Miscellaneous Revenues	35,772,322	4.93%
Other Financing Sources	22,283,588	3.07%
Total Revenues	725,879,669	100.00%

Estimated Expenditures	2020	Percentage of Total
Personal Services	436,755,781	60.17%
Other Operating	263,122,072	36.25%
Debt Service	26,001,816	3.58%
Grants, Contrib., & Fund Transfers	-	0.00%
Total Expenditures	725,879,669	100.00%

*Personal Services include salary, pension, healthcare, and other benefits.



Overview of Revenues and Expenditures from All Funds

The City's Annual Operating Budget includes revenues and expenditures from the General Fund, as well as revenues and expenditures from Non-General Funds. Non-General Funds include Self-Generated, Special Revenues, and Trust Funds, HUD Fund, Wisner/Mayoral Fellows Fund, Library Fund, Local Law Enforcement (LLE) Fund, Federal Grants Fund, State and Local Foundation Grants Funds, Grants, Contributions, and Fund Transfer Fund, and the Special Revenues Fund.

FY 2020 Revenues from All Funds

FY 2020 estimated revenues from all funds total \$1,145,235,944, an increase of \$9,139,157 (0.8%) over the FY 2019 Adopted Budget. Increased revenues are budgeted in the General Fund, HUD Fund, LLE Fund, and Special Revenues Fund. The FY 2020 Budget includes decreased revenues in the Wisner/Mayoral Fellows Fund, Library Fund, Federal Grants Fund, and State and Local Foundation Grants Fund. There are no changes in revenues (FY 2020 to FY 2019) in the Self-Generated, Special Revenue and Trust Funds and the Grants, Contributions and Fund Transfer Funds.

The Statement of Revenues includes detailed revenue data for the General Fund and other Funds by categories and subcategories.

FY 2020 Expenditures from All Funds

FY 2020 estimated expenditures from all funds total \$1,145,235,994, an increase of \$19,155,742 (2.0%) over the FY 2019 Adopted Budget. Compared to the FY 2019 Adopted Budget, the FY 2020 Adopted Budget includes increased expenditures in the General Fund, HUD Fund, Self-Generated, Special Revenue and Trust Funds, and LLE Fund. The FY 2020 Adopted Budget includes decreased expenditures in the Wisner/Mayoral Fellows Fund, Library Fund, Federal Grants Fund, State and Local Foundation Grants Fund, and Housing Improvement Fund. The FY 2020 Budget does not include expenditures from the Economic Development Fund.

The FY 2020 Adopted Budget includes expenditures by city departments and agencies. The City's departments and agencies are funded by the General Fund and all other funds. For the FY 2020 Adopted Budget, departmental expenditures from the General Fund total \$725,879,699. Departmental expenditures from Non-General Funds total \$419,356,325.

The following pages provide:

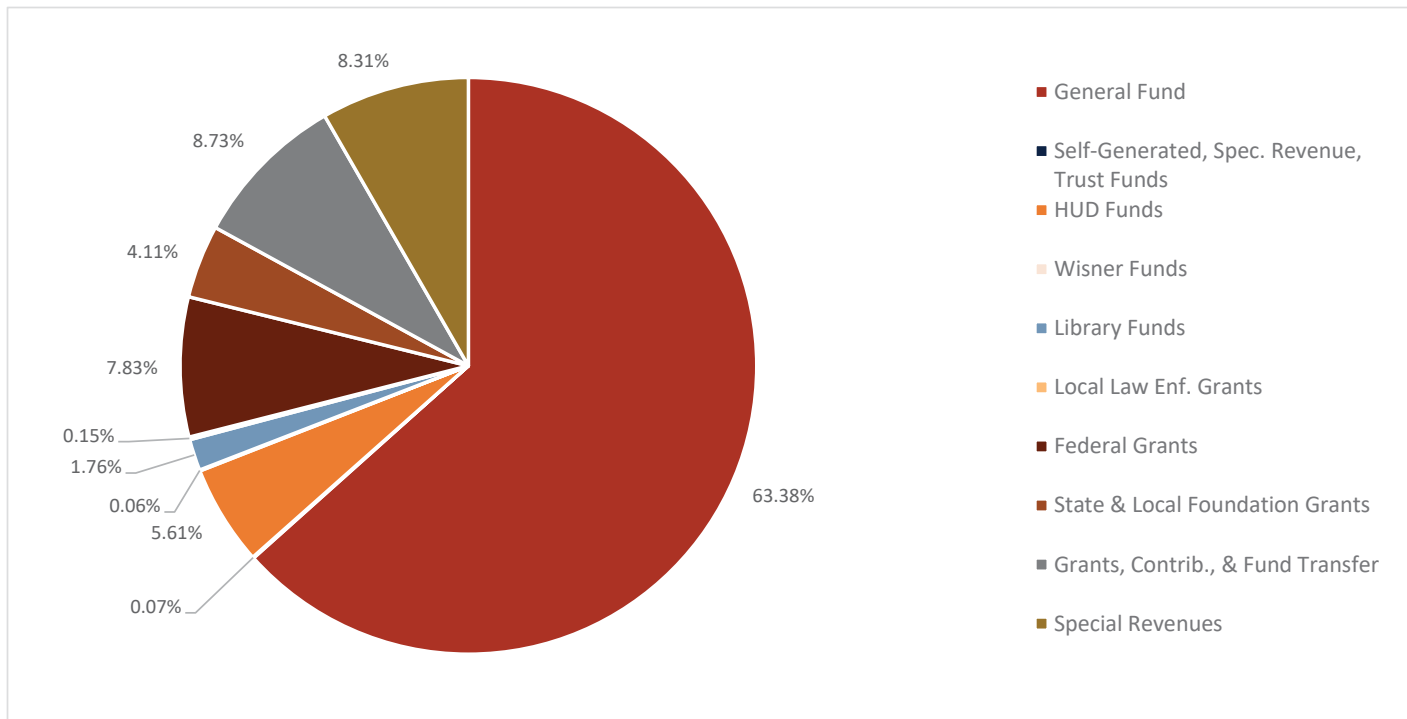
- Detailed description of revenues and expenditures from all funds by fund type (2018, 2019, 2020).
- Statement of Revenues for the General Fund and Other Funds (2018, 2019, 2020)
- Expenditures by Department: General Fund, Other Funds, All Funds (2018, 2019, 2020)
- Total Departmental Expenditures by General Fund and Non-General Fund (2019 and 2020)
- General Fund Expenditures by Department (2018, 2019, 2020), Other Fund Expenditures by Department (2018, 2019, 2020), and Total Expenditures by Department (2018, 2019, 2020)
- Summary of Departmental Funding By Source (FY 2020)



Detailed Description of Revenues and Expenditures from All Funds

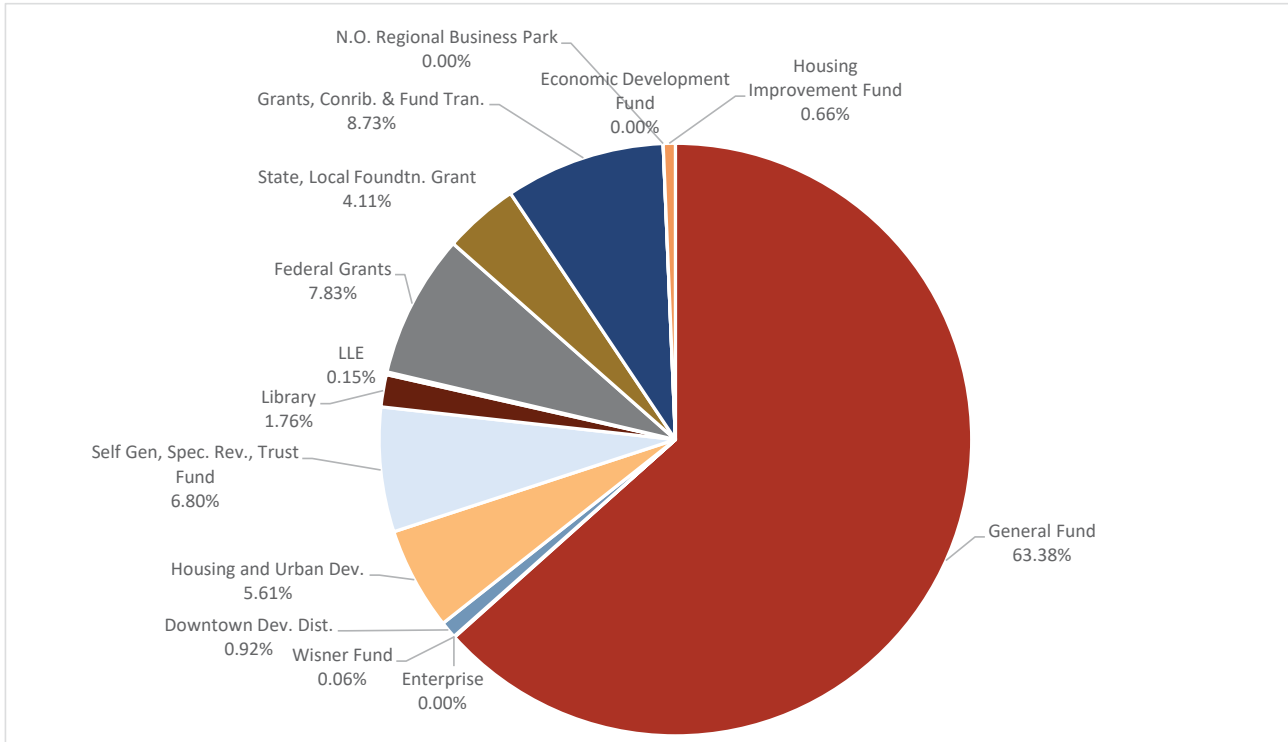
Total Revenues by Fund Source

2020



Type	2018 Actual	2019 Adopted	2020 Adopted	Dollar Change FY19-20	Percent Change FY19-20	Percent of Total Revenue
General Fund	706,391,252	713,014,616	725,879,669	12,865,053	1.8%	63.38%
Self-Generated, Spec. Revenue, Trust Funds	385,087	765,000	765,000	0	0.0%	0.07%
HUD Funds	18,042,355	58,300,548	64,259,987	5,959,439	10.2%	5.61%
Wisner Funds	501,414	652,083	644,669	(7,414)	-1.1%	0.06%
Library Funds	19,446,856	20,300,000	20,131,149	(168,851)	-0.8%	1.76%
Local Law Enf. Grants	318,213	1,579,619	1,719,904	140,285	8.9%	0.15%
Federal Grants	25,791,409	104,802,083	89,664,997	(15,137,086)	-14.4%	7.83%
State & Local Foundation Grants	12,216,242	47,429,865	47,037,793	(392,072)	-0.8%	4.11%
Grants, Contrib., & Fund Transfer	0	100,000,000	100,000,000	0	0.0%	8.73%
Special Revenues	44,860,830	89,253,023	95,132,826	5,879,803	6.6%	8.31%
Total Revenues	827,953,658	1,136,096,837	1,145,235,994	9,139,157	0.8%	100%

Total Expenditures by Fund Source



Type	2018 Actual	2019 Adopted	2020 Adopted	Dollar Change FY19-20	Percent Change FY19-20
General Fund	659,252,582	701,991,031	725,879,669	23,888,638	3%
Wisner Fund	501,414	652,083	644,669	(7,414)	-1%
Enterprise	0	0	0	0	-
Downtown Dev. Dist.	0	10,504,848	10,504,848	0	0%
Housing and Urban Dev.	18,042,355	58,300,548	64,259,987	5,959,439	10%
Self Gen, Spec. Rev., Trust Fund	39,459,778	68,332,292	77,831,458	9,499,166	14%
Library	18,339,245	21,307,000	20,131,146	(1,175,854)	-6%
LLE	318,213	1,579,619	1,719,904	140,285	9%
Federal Grants	25,791,409	104,802,083	89,664,997	(15,137,086)	-14%
State, Local Foundtn. Grant	12,216,242	47,429,865	47,037,793	(392,072)	-1%
Grants, Conrib. & Fund Tran.	0	100,000,000	100,000,000	0	0%
N.O. Regional Business Park	0	0	0	0	-
Economic Development Fund	3,443,242	4,289,587	0	(4,289,587)	-100%
Housing Improvement Fund	2,342,897	6,891,296	7,561,523	670,227	10%
Total Expenditures	779,707,377	1,126,080,252	1,145,235,994	19,155,742	2%



Statement of Revenues

General Fund

Source	2018 Actual	2019 Adopted	2020 Proposed	2020 Adopted
PROPERTY TAXES				
REAL/PERSONAL PROPERTY-CURRENT	\$52,351,007	\$52,874,517	\$58,230,442	\$59,780,442
REAL ESTATE CURRENT YEAR	-	-	-	-
PERSONAL PROPERTY CURRENT YEAR	-	-	-	-
PRIOR YEAR PROPERTY	2,018,759	2,038,946	2,069,530	2,069,530
POLICE/ FIRE DEDICATED MILLS	73,933,548	74,672,884	81,858,675	83,808,675
NORD DEDICATED 1.5 MILLS	5,192,288	5,244,211	5,748,863	5,498,863
PARKWAY DEDICATED 1.5 MILLS	5,192,288	5,244,211	5,748,863	5,498,863
STREETS DEDICATED 1.9 MILLS	6,576,961	6,642,730	7,281,961	6,881,961
REAL ESTATE PRIOR YEAR	-	-	-	-
PERSONAL PROPERTY PRIOR YEAR	-	-	-	-
INTEREST & PENALTIES	3,579,590	3,579,590	3,633,284	3,633,284
PROPERTY TAX SUB-TOTAL	148,844,441	150,297,089	164,571,618	167,171,618
Other Taxes				
SALES TAX	\$196,825,367	\$201,746,002	\$205,969,652	\$205,969,652
MOTOR VEHICLE TAX	12,540,745	12,540,743	12,654,264	12,654,264
HOTEL / MOTEL TAX	20,995,000	21,519,875	21,739,875	21,739,875
BEER & WINE TAX	526,705	539,873	553,369	553,369
PARKING TAX	4,949,920	5,073,668	5,200,510	5,200,510
DOCUMENT. TRANSACTION TAX	3,868,376	3,965,086	3,965,086	3,965,086
CHAIN STORE TAX	158,112	162,065	162,065	162,065
AMUSEMENT TAX	-	-	-	-
OFF TRACK BETTING/RACING TAX	160,378	164,388	164,387	164,387
UTILITY TAX	11,827,918	12,123,616	12,426,706	12,426,706
FAIRGROUND SLOT MACHINE 4% TAX	1,420,751	1,456,270	1,456,269	1,456,269
SUB-TOTAL OTHER TAXES	253,273,272	259,291,586	264,292,183	264,292,183
TOTAL TAXES	402,117,713	409,588,675	428,863,801	431,463,801
LICENSES & PERMITS				
ALCOHOLIC BEVERAGE	\$2,995,054	\$3,144,807	\$3,144,807	\$3,144,807
CABLE TV FRANCHISE	5,025,462	5,025,462	5,025,462	5,025,462
ENTERGY FRANCHISE	31,946,052	31,946,052	31,946,052	31,946,052
TELEPHONE FRANCHISE	761,895	761,895	761,895	761,895
MISCELLANEOUS FRANCHISE	1,431,323	1,431,323	1,431,323	1,431,323
OCCUPATIONAL LICENSES	11,397,855	11,500,000	11,500,000	11,500,000
SAFETY/ELECTRIC/MECHANICAL	2,363,455	2,422,542	2,422,542	2,422,542
TAXI/TOUR GUIDE LICENSES	6,108,750	6,808,750	6,978,969	6,978,969
BUILDING PERMITS	7,438,329	7,450,000	7,450,000	7,450,000
MOTOR VEHICLE PERMITS	2,599,640	2,552,500	2,552,500	2,552,500
STREETS & CURBS	856,386	813,567	813,566	813,566
MAYORALTY PERMITS	425,717	425,717	425,717	425,717
OTHER LICENSES & PERMITS	1,700,889	1,700,889	2,500,889	2,500,889
TOTAL LICENSES & PERMITS	75,050,808	75,983,504	76,953,722	76,953,722
INTERGOVERNMENTAL REVENUE				
FEDERAL AID - MEDICARE/OTHER	\$-	\$-	\$-	\$-
EMERGENCY MANAGEMENT	-	-	-	-
STATE AID - VIDEO POKER	1,814,846	1,815,000	1,815,000	1,815,000
STATE DEPT. OF CORRECTIONS	46,783	30,000	30,000	30,000
STATE AID - MEDICAID	10,354,778	13,500,000	9,403,551	9,403,551
STATE REVENUE SHARING	2,179,925	2,100,000	2,100,000	2,100,000
STATE AID OTHER *	2,100,147	10,400,000	4,300,000	4,300,000
PARISH TRANSP FUND: ROADS	2,297,948	2,290,000	2,290,000	2,290,000
PARISH TRANSP FUND: TRANSIT	1,834,221	1,600,000	1,600,000	1,600,000
TOBACCO TAX	-	-	-	-
ORLEANS PARISH COMM. DIST.	-	-	-	-
TOTAL INTERGOVERNMENTAL REVENUE	20,628,648	31,735,000	21,538,551	21,538,551

Source	2018 Actual	2019 Adopted	2020 Proposed	2020 Adopted
SERVICE CHARGES				
GENERAL GOVERNMENT	\$18,574,408	\$18,853,024	\$19,043,438	\$19,043,438
PUBLIC SAFETY	21,696,066	24,210,000	24,210,000	24,210,000
STREETS PARKING METERS	10,468,683	10,259,310	10,464,496	10,464,496
STREETS OTHER	2,685,736	2,282,876	2,282,876	2,282,876
SANITATION	33,993,668	40,792,401	40,792,401	40,792,401
CULTURAL & RECREATION	-	-	-	-
PARKS AND PARKWAYS	6,970	7,000	7,000	7,000
STATE AID OTHER	83,592	83,500	83,500	83,500
INDIRECT COSTS	2,163,011	1,730,409	1,730,409	1,730,409
ORLEANS PARISH COMM. DIST.	-	-	-	-
OTHER SERVICE CHARGES	21,630	21,500	21,500	21,500
TOTAL SERVICE CHARGES	89,693,763	98,240,020	98,635,620	98,635,620
FINES & FORFEITS				
TRAFFIC FINES & VIOLATIONS	2,735,081	2,723,863	2,623,863	2,623,863
RED SIGNAL LIGHT/CAMERA ENFRMNT	24,356,965	27,000,000	25,000,000	25,000,000
PARKING TICKET COLLECTIONS	12,408,202	12,408,202	11,408,202	11,408,202
ADMIN. ADJUDICATION FEES	-	-	100,000	100,000
MUNICIPAL COURT FINES & COSTS	-	-	-	-
IMPOUNDED/ABANDONED VEHICLE	94,109	100,000	100,000	100,000
HEALTH CODE VIOLATIONS	-	-	-	-
TOTAL FINES & FORFEITS	39,594,357	42,232,065	39,232,065	39,232,065
MISCELLANEOUS REVENUE				
FEMA ADMIN FEES	\$-	\$-	\$-	\$-
INTEREST - OPERATING & CAPITAL	2,153,206	4,500,000	5,500,000	5,500,000
SETTLEMENT & JUDGMENT FUND	-	-	-	-
RENTS & ROYALTIES	1,043,804	1,000,000	1,000,000	1,000,000
CONTRIBUTIONS & OTHER	3,824,133	15,761,000	13,872,000	13,872,000
RIVERBOAT GAMING FEE	-	-	-	-
MISCELLANEOUS REIMBURSEMENT	7,448,516	19,913,766	15,400,322	15,400,322
TOTAL MISC. REVENUE	14,469,659	41,174,766	35,772,322	35,772,322
OTHER FINANCING SOURCES				
UDAG/HUD 108 LOAN	\$-	\$-	\$-	\$-
TRANSFER FROM OTHER FUNDS	47,188,606	14,060,588	14,060,588	15,483,588
OTHER ADJUSTMENTS	-	-	-	-
GULF OUTLET ZONE PAYMENT	-	-	-	-
FEMA LOAN	-	-	-	-
FUND BALANCE	17,647,695	-	6,800,000	6,800,000
TOTAL OTHER FINANCING	64,836,301	14,060,588	20,860,588	22,283,588
TOTAL GENERAL FUND	706,391,252	713,014,616	721,856,669	725,879,669

Other Funds

Source	2018 Actual	2019 Adopted	2020 Proposed	2020 Adopted
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SELF-GENERATED

CONTRIBUTIONS & OTHER MISCELLANEOUS	\$385,087	\$765,000	\$765,000	\$765,000
TOTAL SELF-GENERATED	385,087	765,000	765,000	765,000
TOTAL DISCRETIONARY REVENUE	706,776,339	713,779,616	722,621,669	726,644,669

Source	2018 Actual	2019 Adopted	2020 Proposed	2020 Adopted
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HOUSING AND URBAN DEVELOPMENT

FED. GRANTS, COMM. & REGIONAL DEV.	\$18,042,355	\$58,300,548	\$64,259,987	\$64,259,987
TOTAL HOUSING AND URBAN DEV.	18,042,355	58,300,548	64,259,987	64,259,987

MAYORAL FELLOWS PROGRAM

WISNER LAND TRUST PROCEEDS	\$501,414	\$652,083	\$644,669	\$644,669
TOTAL MAYORAL FELLOWS PROGRAM	501,414	652,083	644,669	644,669

LIBRARY FUNDS

DEDICATED PROPERTY TAXES	\$19,284,864	\$20,140,000	\$20,001,149	\$20,001,149
LIBRARY SURPLUS	-	-	-	-
LIBRARY FINES	161,992	160,000	130,000	130,000
TOTAL LIBRARY FUNDS	19,446,856	20,300,000	20,131,149	20,131,149

Source	2018 Actual	2019 Adopted	2020 Proposed	2020 Adopted
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LLE GRANTS

STATE GRANT - OFFICE OF THE GOVERNOR	\$318,213	\$1,579,619	\$1,719,904	\$1,719,904
TOTAL LLE	318,213	1,579,619	1,719,904	1,719,904

FEDERAL GRANTS

HEALTH	\$11,978,367	\$17,489,797	\$20,176,721	\$20,176,721
ALL OTHER	13,813,042	87,312,286	56,719,757	69,488,276
TOTAL FEDERAL GRANTS	25,791,409	104,802,083	76,896,478	89,664,997

STATE & LOCAL FOUNDATION GRANTS

HEALTH & HUMAN RESOURCES	\$1,082,109	\$1,963,282	\$1,327,287	\$1,327,287
STATE AID DEPT. OF PUBLIC SAFETY	220,784	714,366	714,366	714,366
STATE DEPARTMENT OF LABOR	2,622,502	8,655,749	8,877,466	8,877,466
LOUISIANA SOCIAL SERVICES	196,555	100,000	416,791	416,791
STATE AID (OTHER)	2,265,122	9,599,114	9,091,635	9,091,635
LOCAL FOUNDATION GRANTS	5,829,170	26,397,354	26,367,248	26,610,248
TOTAL STATE GRANTS	12,216,242	47,429,865	46,794,793	47,037,793

GRANTS, CONTRIB., & FUND TRANSFERS

GRANTS, CONTRIB., & FUND TRANSFERS	-	\$100,000,000	\$100,000,000	\$100,000,000
TOTAL GRANTS, CONTRIB., & ETC.	0	100,000,000	100,000,000	100,000,000

Source	2018 Actual	2019 Adopted	2020 Proposed	2020 Adopted
DOWNTOWN DEVELOPMENT DISTRICT				
DDD TAXES	-	\$10,504,848	\$10,504,848	\$10,504,848
TOTAL DDD REVENUES	0	10,504,848	10,504,848	10,504,848
N.O. REGIONAL BUSINESS PARK				
N.O.R.B.P. Property Taxes	-	-	-	-
TOTAL N.O.R.B.P. REVENUES	0	0	0	0
ECONOMIC DEVELOPMENT FUND				
ECONOMIC DEVELOPMENT TAXES	\$3,443,242	\$4,289,587	\$3,898,958	\$0
TOTAL EDF REVENUES	3,443,242	4,289,587	3,898,958	0
HOUSING TRUST FUND				
HOUSING IMPROVEMENT TAXES	\$2,342,897	\$6,891,296	\$7,561,523	\$7,561,523
TOTAL NHIF REVENUES	2,342,897	6,891,296	7,561,523	7,561,523
ADDITIONAL SPECIAL REVENUES & TRUST FUNDS				
ADDITIONAL SPECIAL REVENUES & TRUST FUNDS	\$39,074,691	\$67,567,292	\$78,016,281	\$77,066,458
TOTAL ADD'T'L SPECIAL REVENUES & TRUST FUN	39,074,691	67,567,292	78,016,278	77,066,455
TOTAL SPECIAL REVENUES & TRUST FUNDS	44,860,830	89,253,023	99,981,607	95,132,826
TOTAL OTHER FUNDS	121,562,406	423,082,221	411,193,587	419,356,325
TOTAL ALL FUNDS	827,953,658	1,136,096,837	1,133,050,256	1,145,235,994



Expenditures by Department

General Fund Expenditures

Department	2018 Actual	2019 Adopted	2020 Proposed	2020 Adopted
Council	7,715,835	11,018,358	11,112,317	11,112,317
Mayor	17,947,253	25,256,141	26,952,620	26,952,620
CAO	42,851,926	47,455,239	49,956,464	49,956,464
Law	11,346,340	6,091,965	7,031,065	7,031,065
Fire	114,347,959	116,374,074	118,354,936	118,354,936
Safety & Permits	6,834,552	7,963,720	8,515,294	8,515,294
Police	167,264,953	173,366,314	175,401,302	175,401,302
Sanitation	36,780,401	39,739,504	39,765,413	39,765,413
Health	20,068,023	21,452,006	22,706,424	22,751,424
Human Services	4,730,437	6,374,611	7,215,960	7,215,960
Finance	52,417,603	50,281,274	52,261,259	52,261,259
Property Management	10,071,210	10,204,487	10,683,217	10,683,217
Civil Service	2,489,548	3,364,831	3,464,831	3,464,831
Public Works	30,457,002	36,072,398	36,454,146	36,454,146
Recreation	0	0	0	0
Parks & Parkways	9,082,095	10,404,882	10,557,343	10,557,343
Library	4,207	0	0	0
HDLC	946,316	993,417	1,073,138	1,073,138
VCC	466,799	529,063	573,325	573,325
Alcoholic Bvg Ctrl. Bd.	0	1,500	1,500	1,500
City Planning Comm.	2,021,383	2,410,613	2,439,320	2,439,320
Mosquito Control Bd.	2,496,763	2,999,534	3,099,534	3,099,534
Museum of Art	128,931	128,931	247,314	382,314
Miscellaneous	35,276,035	39,057,359	42,773,436	45,386,265
General Services	2,827,902	3,860,951	4,300,061	4,322,187
Ethics Review Board	275,847	280,796	288,743	290,352
Office of Ind. Police Mon.	935,106	1,123,186	1,154,971	1,161,407
Office of Training Div.	0	0	0	0
Office of Comm. Dev.	0	0	0	700,000
N'hood Hsg Imprv. Fnd	0	0	0	0
Workforce Invst. Act	0	0	0	0
Economic Dev. Fund	0	0	0	0
Intergovernmental	0	0	0	0
District Attorney	6,078,029	6,678,029	6,678,029	7,178,029
Coroner's Office	2,515,621	3,250,516	3,220,020	3,220,020
Juvenile Court	2,756,833	2,736,206	2,857,531	2,857,531
First City Court	0	6,000	6,000	6,000
Civil Court	0	14,400	14,400	14,400
Municipal Court	5,686,952	7,923,477	7,845,837	7,845,837
Traffic Court	262,440	0	0	0
Criminal District Court	4,490,121	6,911,998	6,911,998	6,911,998
Criminal Sheriff	53,013,425	53,188,976	53,188,976	53,188,976
Clrk of Crim. Dist. Cr	3,953,520	3,726,330	4,000,000	4,000,000
Registrar of Voters	362,835	385,945	385,945	385,945
Judicial Retirement	348,380	364,000	364,000	364,000
Total	659,252,582	701,991,031	721,856,669	725,879,669

Other Fund Expenditures

Department	2018 Actual	2019 Adopted	2020 Proposed	2020 Adopted
Council	79,037	5,935,000	10,935,000	9,512,000
Mayor	16,262,882	84,007,291	77,975,600	90,652,179
CAO	1,369,142	30,449,501	13,243,873	13,243,873
Law	1,144,151	3,562,233	3,586,490	3,586,490
Fire	3,458,289	4,000,000	4,000,000	4,310,418
Safety & Permits	0	0	0	0
Police	8,989,470	18,653,735	18,653,667	18,653,667
Sanitation	0	71,839	71,839	71,839
Health	13,564,252	22,622,015	28,164,814	28,189,336
Human Services	0	0	0	0
Finance	9,005,113	7,300,000	10,281,026	10,281,026
Property Management	0	123,507	123,507	123,507
Civil Service	0	0	0	0
Public Works	4,573,584	19,969,730	19,969,730	20,419,730
Recreation	0	0	0	0
Parks & Parkways	714,300	1,460,073	1,060,073	1,065,209
Library	19,112,715	23,446,060	22,270,206	22,290,206
HDLC	0	0	0	0
VCC	0	0	0	0
Alcoholic Bvg Ctrl. Bd.	0	0	0	0
City Planning Comm.	0	0	80,411	80,411
Mosquito Control Bd.	998,871	1,628,470	1,038,950	1,038,950
Museum of Art	0	0	0	0
Miscellaneous	15,975,102	20,123,096	23,249,621	23,247,662
General Services	0	160,976	160,976	160,976
Ethics Review Board	0	0	0	0
Office of Ind. Police Mon.	0	0	0	0
Office of Training Div.	0	0	0	0
Office of Comm. Dev.	16,997,842	60,731,069	55,737,085	55,737,085
N'hood Hsg Imprv. Fnd	2,342,897	6,891,296	7,561,523	7,561,523
Workforce Invst. Act	2,651,924	8,701,986	8,913,727	8,913,727
Economic Dev. Fund	3,155,842	4,034,833	3,898,958	0
Intergovernmental	0	100,000,000	100,000,000	100,000,000
District Attorney	0	0	0	0
Coroner's Office	59,382	216,511	216,511	216,511
Juvenile Court	0	0	0	0
First City Court	0	0	0	0
Civil Court	0	0	0	0
Municipal Court	0	0	0	0
Traffic Court	0	0	0	0
Criminal District Court	0	0	0	0
Criminal Sheriff	0	0	0	0
Clrk of Crim. Dist. Crt	0	0	0	0
Registrar of Voters	0	0	0	0
Judicial Retirement	0	0	0	0
Total	120,454,795	424,089,221	411,193,587	419,356,325

Total Expenditures

Department	2018 Actual	2019 Adopted	2020 Proposed	2020 Adopted
Council	7,794,872	16,953,358	22,047,317	20,624,317
Mayor	34,210,135	109,263,432	104,928,220	117,604,799
CAO	44,221,068	77,904,740	63,200,337	63,200,337
Law	12,490,491	9,654,198	10,617,555	10,617,555
Fire	117,806,248	120,374,074	122,354,936	122,665,354
Safety & Permits	6,834,552	7,963,720	8,515,294	8,515,294
Police	176,254,423	192,020,049	194,054,969	194,054,969
Sanitation	36,780,401	39,811,343	39,837,252	39,837,252
Health	33,632,275	44,074,021	50,871,238	50,940,760
Human Services	4,730,437	6,374,611	7,215,960	7,215,960
Finance	61,422,716	57,581,274	62,542,285	62,542,285
Property Management	10,071,210	10,327,994	10,806,724	10,806,724
Civil Service	2,489,548	3,364,831	3,464,831	3,464,831
Public Works	35,030,586	56,042,128	56,423,876	56,873,876
Recreation	0	0	0	0
Parks & Parkways	9,796,395	11,864,955	11,617,416	11,622,552
Library	19,116,922	23,446,060	22,270,206	22,290,206
HDLC	946,316	993,417	1,073,138	1,073,138
VCC	466,799	529,063	573,325	573,325
Alcoholic Bvg Ctrl. Bd.	0	1,500	1,500	1,500
City Planning Comm.	2,021,383	2,410,613	2,519,731	2,519,731
Mosquito Control Bd.	3,495,634	4,628,004	4,138,484	4,138,484
Museum of Art	128,931	128,931	247,314	382,314
Miscellaneous	51,251,137	59,180,455	66,023,057	68,633,927
General Services	2,827,902	4,021,927	4,461,037	4,483,163
Ethics Review Board	275,847	280,796	288,743	290,352
Office of Ind. Police Mon.	935,106	1,123,186	1,154,971	1,161,407
Office of Training Div.	0	0	0	0
Office of Comm. Dev.	16,997,842	60,731,069	55,737,085	56,437,085
N'hood Hsg Imprv. Fnd	2,342,897	6,891,296	7,561,523	7,561,523
Workforce Invst. Act	2,651,924	8,701,986	8,913,727	8,913,727
Economic Dev. Fund	3,155,842	4,034,833	3,898,958	0
Intergovernmental	0	100,000,000	100,000,000	100,000,000
District Attorney	6,078,029	6,678,029	6,678,029	7,178,029
Coroner's Office	2,575,003	3,467,027	3,436,531	3,436,531
Juvenile Court	2,756,833	2,736,206	2,857,531	2,857,531
First City Court	0	6,000	6,000	6,000
Civil Court	0	14,400	14,400	14,400
Municipal Court	5,686,952	7,923,477	7,845,837	7,845,837
Traffic Court	262,440	0	0	0
Criminal District Court	4,490,121	6,911,998	6,911,998	6,911,998
Criminal Sheriff	53,013,425	53,188,976	53,188,976	53,188,976
Clrk of Crim. Dist. Crt	3,953,520	3,726,330	4,000,000	4,000,000
Registrar of Voters	362,835	385,945	385,945	385,945
Judicial Retirement	348,380	364,000	364,000	364,000
Total	779,707,377	1,126,080,252	1,133,050,256	1,145,235,994



Total Departmental Expenditures by Fund

General Fund and Non-General Fund

Fund	General Fund 2019 Adopted	Non-General Fund 2019 Adopted	2019 Adopted Total	General Fund 2020 Adopted	Non-General Fund 2020 Adopted	2020 Adopted Total
City Council	11,018,358	5,935,000	16,953,358	11,112,317	9,512,000	20,624,317
Mayor	25,256,141	84,007,291	109,263,432	26,952,620	90,652,179	117,604,799
Chief Administrataive Office	47,455,239	30,449,501	77,904,740	49,956,464	13,243,873	63,200,337
Law	6,091,965	3,562,233	9,654,198	7,031,065	3,586,490	10,617,555
Fire	116,374,074	4,000,000	120,374,074	118,354,936	4,310,418	122,665,354
Safety & Permits	7,963,720	0	7,963,720	8,515,294	0	8,515,294
Police	173,366,314	18,653,735	192,020,049	175,401,302	18,653,667	194,054,969
Sanitation	39,739,504	71,839	39,811,343	39,765,413	71,839	39,837,252
Health	21,452,006	22,622,015	44,074,021	22,751,424	28,189,336	50,940,760
Human Services	6,374,611	0	6,374,611	7,215,960	0	7,215,960
Finance	50,281,274	7,300,000	57,581,274	52,261,259	10,281,026	62,542,285
Property Management	10,204,487	123,507	10,327,994	10,683,217	123,507	10,806,724
Civil Service	3,364,831	0	3,364,831	3,464,831	0	3,464,831
Public Works	36,072,398	19,969,730	56,042,128	36,454,146	20,419,730	56,873,876
Recreation	0	0	0	0	0	0
Parks and Parkways	10,404,882	1,460,073	11,864,955	10,557,343	1,065,209	11,622,552
Library	0	23,446,060	23,446,060	0	22,290,206	22,290,206
HDLC	993,417	0	993,417	1,073,138	0	1,073,138
VCC	529,063	0	529,063	573,325	0	573,325
Alcoholic Beverage Control Board	1,500	0	1,500	1,500	0	1,500
City Planning Commission	2,410,613	0	2,410,613	2,439,320	80,411	2,519,731
Mosquito Control Bd.	2,999,534	1,628,470	4,628,004	3,099,534	1,038,950	4,138,484
N. O. Museum of Art	128,931	0	128,931	382,314	0	382,314
Miscellaneous**	39,057,359	20,123,096	59,180,455	45,386,265	23,247,662	68,633,927
General Services	3,860,951	160,976	4,021,927	4,322,187	160,976	4,483,163
Ethics Review Board	280,796	0	280,796	290,352	0	290,352
Office of Independent Police Monitor	1,123,186	0	1,123,186	1,161,407	0	1,161,407
Office of Community Dev.	0	60,731,069	60,731,069	700,000	55,737,085	56,437,085
Workforce Investment	0	8,701,986	8,701,986	0	8,913,727	8,913,727
Economic Dev. Fund	0	4,034,833	4,034,833	0	0	0
Neighborhood Housing Improv. Func	0	6,891,296	6,891,296	0	7,561,523	7,561,523
Intergovernmental Affairs	0	100,000,000	100,000,000	0	100,000,000	100,000,000
District Attorney	6,678,029	0	6,678,029	7,178,029	0	7,178,029
Coroner's Office	3,250,516	216,511	3,467,027	3,220,020	216,511	3,436,531
Juvenile Court	2,736,206	0	2,736,206	2,857,531	0	2,857,531
First City Court	6,000	0	6,000	6,000	0	6,000
Civil Court	14,400	0	14,400	14,400	0	14,400
Municipal Court	7,923,477	0	7,923,477	7,845,837	0	7,845,837
Traffic Court	0	0	0	0	0	0
Criminal District Court	6,911,998	0	6,911,998	6,911,998	0	6,911,998
Sheriff	53,188,976	0	53,188,976	53,188,976	0	53,188,976
Clerk of Crim. Dist Court	3,726,330	0	3,726,330	4,000,000	0	4,000,000
Registrar of Voters	385,945	0	385,945	385,945	0	385,945
Judicial Retirement Fund	364,000	0	364,000	364,000	0	364,000
Total Expenditures	701,991,031	424,089,221	1,126,080,252	725,879,669	419,356,325	1,145,235,994



FY 2020 Summary of Departmental Funding by Source

Department Funding Breakdown by Source

Fund	General Fund	Wisner Fund	Enterprise Fund	Downtown Dev. Dist.	Housing and Urban Dev.	Self Gen. Spec. Rev., Trust Fund	Library	LLE	Federal Grants	State, Local Foundtn. Grant	Grants, Contrib. & Fund Tran.	N.O. Regional Business Park	Economic Development Fund	Housing Improvement Fund
City Council	11,112,317	0	0	0	0	9,512,000	0	0	0	0	0	0	0	0
Mayor	26,952,620	351,673	0	10,504,848	11,724,363	1,026,236	0	125,000	43,929,981	22,990,078	0	0	0	0
Chief Administrative Office	49,956,464	0	0	0	0	6,000,000	0	0	721,373	6,522,500	0	0	0	0
Law	7,031,065	0	0	0	0	3,586,490	0	0	0	0	0	0	0	0
Fire	118,354,936	0	0	0	0	4,000,000	0	0	310,418	0	0	0	0	0
Safety & Permits	8,515,294	0	0	0	0	0	0	0	0	0	0	0	0	0
Police	175,401,302	0	0	0	0	7,665,000	0	1,594,904	8,595,397	798,366	0	0	0	0
Sanitation	39,765,413	0	0	0	0	0	0	0	0	71,839	0	0	0	0
Health	22,751,424	292,996	0	0	0	561,726	0	0	25,209,976	2,124,638	0	0	0	0
Human Services	7,215,960	0	0	0	0	0	0	0	0	0	0	0	0	0
Finance	52,261,259	0	0	0	0	10,281,026	0	0	0	0	0	0	0	0
Property Management	10,683,217	0	0	0	0	0	0	0	123,507	0	0	0	0	0
Civil Service	3,464,831	0	0	0	0	0	0	0	0	0	0	0	0	0
Public Works	36,454,146	0	0	0	1,078,045	14,800,000	0	0	251,685	4,290,000	0	0	0	0
Recreation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Parks and Parkways	10,557,343	0	0	0	0	955,136	0	0	110,073	0	0	0	0	0
Library	0	0	0	0	0	656,501	20,131,146	0	1,502,559	0	0	0	0	0
HDLC	1,073,138	0	0	0	0	0	0	0	0	0	0	0	0	0
VCC	573,325	0	0	0	0	0	0	0	0	0	0	0	0	0
Alcoholic Beverage Control	1,500	0	0	0	0	0	0	0	0	0	0	0	0	0
City Planning Commission	2,439,320	0	0	0	0	0	0	0	0	80,411	0	0	0	0
Mosquito Control Bd.	3,099,534	0	0	0	0	711,613	0	0	74,650	252,687	0	0	0	0
N. O. Museum of Art	382,314	0	0	0	0	0	0	0	0	0	0	0	0	0
Miscellaneous	45,386,265	0	0	0	1,247,273	14,255,730	0	0	7,744,659	0	0	0	0	0

Fund	General Fund	Wisner Fund	Enterprise	Downtown Dev. Dist.	Housing and Urban Dev.	Self Gen. Spec. Rev., Trust Fund	Library	LLE	Federal Grants	State, Local Foundtn. Grant	Grants, Contrib. & Fund Tran.	N.O. Regional Business Park	Economic Development Fund	Housing Improvement Fund
General Services	4,322,187	0	0	0	0	0	0	0	0	160,976	0	0	0	0
Ethics Review Board	290,352	0	0	0	0	0	0	0	0	0	0	0	0	0
Off of Independent Police Iv	1,161,407	0	0	0	0	0	0	0	0	0	0	0	0	0
Office of Community Dev.	700,000	0	0	0	50,210,306	3,720,000	0	0	1,024,208	782,571	0	0	0	0
Workforce Investment	0	0	0	0	0	0	0	0	0	8,913,727	0	0	0	0
Economic Dev. Fund	0	0	0	0	0	0	0	0	0	0	0	0	0	0
N'hood Hsg Improv. Fund	0	0	0	0	0	0	0	0	0	0	0	0	0	7,561,523
Intergovernmental Affairs	0	0	0	0	0	0	0	0	0	0	100,000,000	0	0	0
District Attorney	7,178,029	0	0	0	0	0	0	0	0	0	0	0	0	0
Coroner's Office	3,220,020	0	0	0	0	100,000	0	0	66,511	50,000	0	0	0	0
Juvenile Court	2,857,531	0	0	0	0	0	0	0	0	0	0	0	0	0
First City Court	6,000	0	0	0	0	0	0	0	0	0	0	0	0	0
Civil Court	14,400	0	0	0	0	0	0	0	0	0	0	0	0	0
Municipal Court	7,845,837	0	0	0	0	0	0	0	0	0	0	0	0	0
Traffic Court	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Criminal District Court	6,911,998	0	0	0	0	0	0	0	0	0	0	0	0	0
Sheriff	53,188,976	0	0	0	0	0	0	0	0	0	0	0	0	0
Clerk of Crim. Dist Court	4,000,000	0	0	0	0	0	0	0	0	0	0	0	0	0
Registrar of Voters	385,945	0	0	0	0	0	0	0	0	0	0	0	0	0
Judicial Retirement Fund	364,000	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL EXPENDITURES	725,879,669	644,669	0	10,504,848	64,259,987	77,831,458	20,131,146	1,719,904	89,664,997	47,037,793	100,000,000	0	0	7,561,523



City Departments and Staffing

City department and agencies work together to provide the residents of New Orleans with exceptional levels of service and high quality infrastructure, facilities, equipment, and programs.

The citywide organizational chart provides a graphic representation of the City's departments and agencies.

The General Fund and Non-General Funds provide funding for personnel expenditures. FY 2020 Adopted Budget includes funding for 4,795.17 full-time employees (FTEs), an increase of 99.95 FTEs over the FY 2019 Adopted Budget. Of FTEs in the FY 2020 Adopted Budget, 4,115.01 FTEs are General Fund expenditures and 680.16 FTEs are Non-General Fund expenditures.

The following pages include:

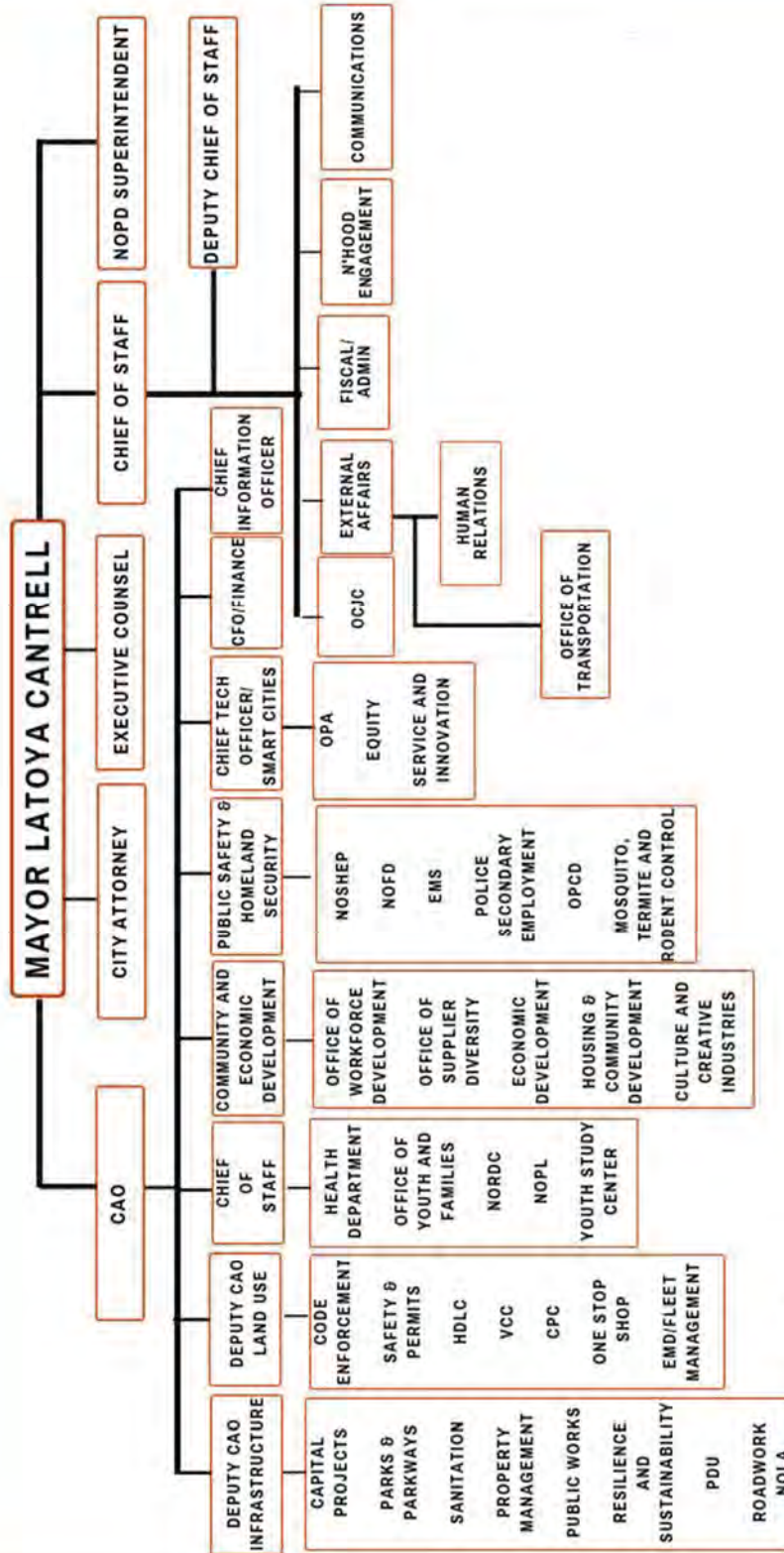
- City's Organizational Chart, including the Mayor's Office Organizational Chart and Chief Administrative Office Organizational Chart
- Detailed City-wide Personnel Schedule by Department (2019 and 2020)



City Organizational Chart

CANTRELL ADMINISTRATION

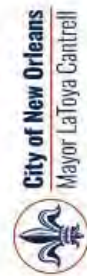
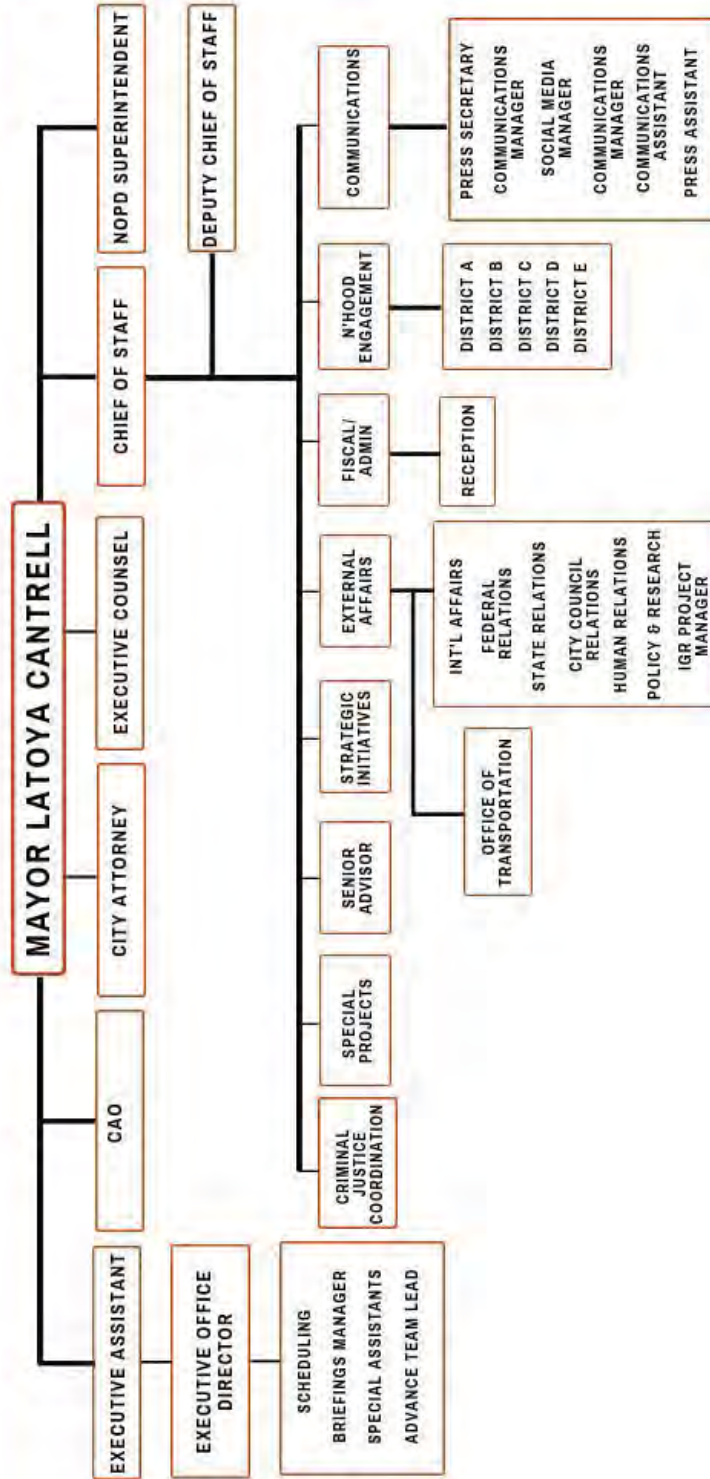
ORGANIZATIONAL CHART



Mayor's Office Organizational Chart

CANTRELL ADMINISTRATION

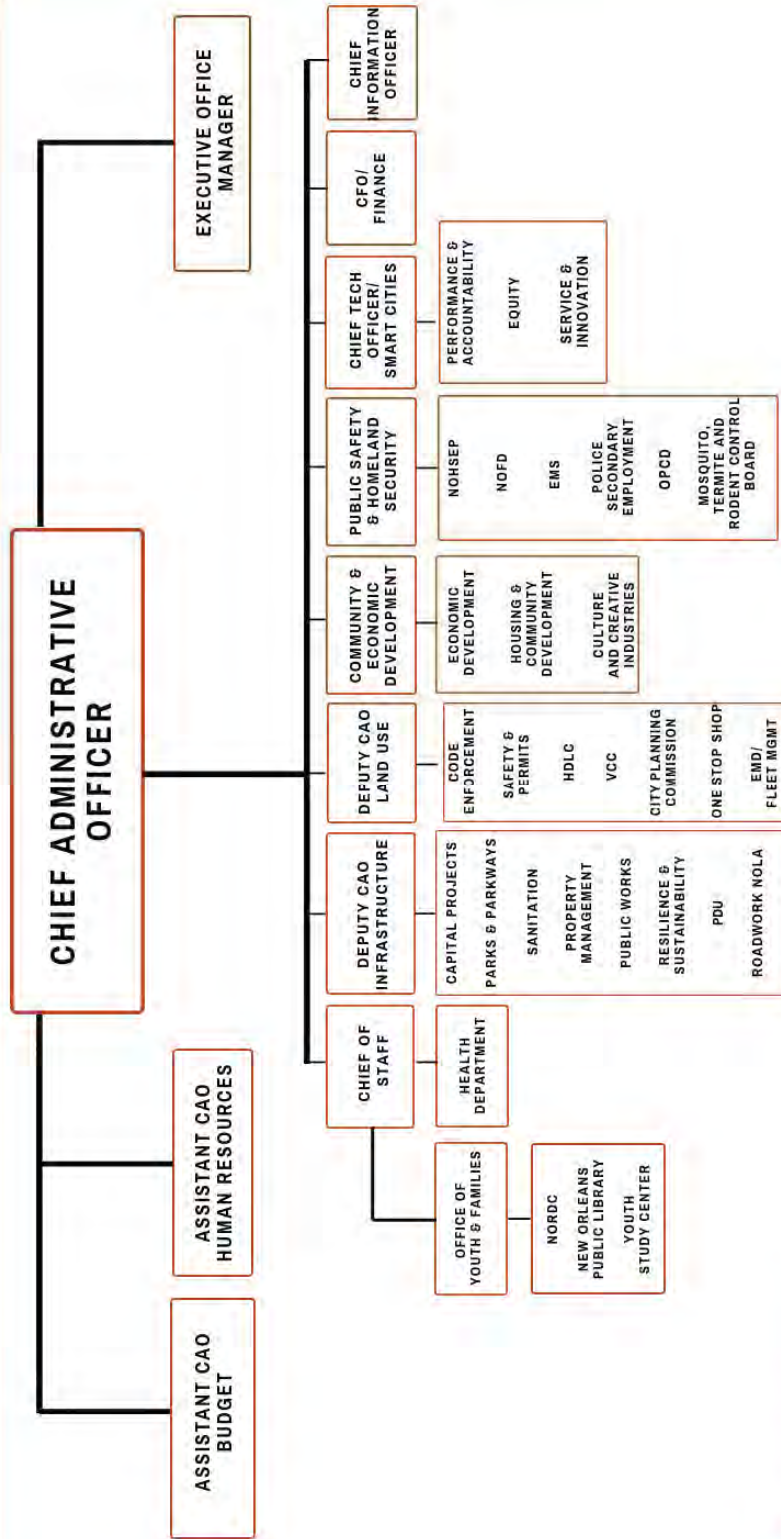
ORGANIZATIONAL CHART



Chief Administrative Office Organizational Chart

MAYOR'S CHIEF ADMINISTRATIVE OFFICE

ORGANIZATIONAL CHART





Detailed Citywide Personnel Schedule by Department

Full-Time Employees by Department

Fund	General Fund 2019 Adopted	Non-General Fund 2019 Adopted	2019 Adopted Total	General Fund 2020 Adopted	Non-General Fund 2020 Adopted	2020 Adopted Total
City Council	65.53	0.00	65.53	65.53	0.00	65.53
Mayor	139.10	104.70	243.80	133.80	157.70	291.50
Chief Administrataive Office	146.98	0.00	146.98	121.98	0.00	121.98
Law	56.99	15.00	71.99	56.99	15.00	71.99
Fire	635.88	0.00	635.88	635.88	0.00	635.88
Safety & Permits	103.50	0.00	103.50	110.50	0.00	110.50
Police	1,449.23	13.00	1,462.23	1,482.23	13.00	1,495.23
Sanitation	80.00	0.00	80.00	67.00	0.00	67.00
Health	165.99	68.39	234.38	166.99	68.39	235.38
Human Services	62.10	0.00	62.10	71.10	0.00	71.10
Finance	137.95	3.00	140.95	137.95	3.00	140.95
Property Management	86.00	0.00	86.00	86.00	0.00	86.00
Civil Service	31.00	0.00	31.00	31.00	0.00	31.00
Public Works	187.49	0.00	187.49	219.49	0.00	219.49
Recreation	0.00	0.00	0.00	0.00	0.00	0.00
Parks and Parkways	150.02	2.00	152.02	150.02	2.00	152.02
Library	0.00	223.39	223.39	0.00	223.39	223.39
HDLC	12.00	0.00	12.00	12.00	0.00	12.00
VCC	6.00	0.00	6.00	6.00	0.00	6.00
Alcoholic Beverage Control Board	0.00	0.00	0.00	0.00	0.00	0.00
City Planning Commission	25.00	1.00	26.00	25.00	1.00	26.00
Mosquito Control Bd.	34.66	5.48	40.14	35.66	5.48	41.14
N. O. Museum of Art	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous	251.30	60.00	311.30	240.55	78.00	318.55
General Services	17.00	0.00	17.00	17.00	0.00	17.00
Ethics Review Board	0.50	0.00	0.50	0.50	0.00	0.50
Office of Independent Police Monitor	8.00	0.00	8.00	8.00	0.00	8.00
Office of Community Dev.	0.00	98.00	98.00	0.00	98.00	98.00
Workforce Investment	0.00	5.00	5.00	0.00	5.00	5.00
Economic Dev. Fund	0.00	4.00	4.00	0.00	4.00	4.00
Neighborhood Housing Improv. Fund	0.00	6.20	6.20	0.00	6.20	6.20
Intergovernmental Affairs	0.00	0.00	0.00	0.00	0.00	0.00
District Attorney	0.00	0.00	0.00	0.00	0.00	0.00
Coroner's Office	28.88	0.00	28.88	28.88	0.00	28.88
Juvenile Court	29.00	0.00	29.00	29.00	0.00	29.00
First City Court	0.00	0.00	0.00	0.00	0.00	0.00
Civil Court	0.00	0.00	0.00	0.00	0.00	0.00
Municipal & Traffic Court	100.98	0.00	100.98	100.98	0.00	100.98
Traffic Court	0.00	0.00	0.00	0.00	0.00	0.00
Criminal District Court	0.00	0.00	0.00	0.00	0.00	0.00
Sheriff	0.00	0.00	0.00	0.00	0.00	0.00
Clerk of Crim. Dist Court	74.98	0.00	74.98	74.98	0.00	74.98
Registrar of Voters	0.00	0.00	0.00	0.00	0.00	0.00
Judicial Retirement Fund	0.00	0.00	0.00	0.00	0.00	0.00
Total Expenditures	4,086.06	609.16	4,695.22	4,115.01	680.16	4,795.17



Statement of Debt

The City's debt obligations can be divided into two categories: operating debt and general obligation debt. These categories are managed by the Department of Finance and the Board of Liquidation.

Department of Finance, Debt Service – Operating Debt

The City's operating debt is supported through General Fund appropriations managed by the Department of Finance. The department is responsible for the effective management of the General Fund Debt Service appropriation to fund the City's debt obligations. The policies followed by the Department of Finance are intended to maintain sound fiscal management of the City's financial obligations.

Board of Liquidation, City Debt – General Obligation Debt

The City Charter, Section 5-501, establishes a Board of Liquidation, City Debt, (Board) composed of six members and three ex-officio members, who shall be the Mayor and the two Councilmembers-at-large. The Board was created by the Louisiana Legislature in 1880, and made a "body corporate," separate and distinct from the City of New Orleans, in 1890. The Board's debt policies are designed to address the use of long term debt as well as policies for selling debt and managing investments.

Under guidelines established in the City Charter and sound financial oversight, general obligation debt will not be utilized for the funding of current operations of the City or its agencies. The Board has exclusive control and direction of all matters related to the issuance and repayment of the City's general obligation bonds. Because the Board exists, the repayment of New Orleans general obligation bonds is separated and excluded from the City's operating budget, and a dedicated source and security for the payment of the City's general obligation bonds is maintained.

In addition, all ad valorem taxes levied by the City for the payment of its general obligation bonds are transferred to the Board. Furthermore, these property tax receipts must be applied exclusively to the payment of debt service on the City's outstanding general obligation bonds. Taxes levied by the City for the payment of its general obligations bonds cannot be applied to pay the City's operating expenses or for any other purpose. The Board has never defaulted in the payment of the City's general obligation bonds.

In the event of any default in the imposition and collection of any taxes required for the repayment of general obligation bonds, the Board has the statutory power to levy and collect taxes in the amount required. The Board is required to certify the rate and necessity therefore and cause the same to be imposed and collected in the City.

Credit Ratings

Issuer	Bond Type	Standard & Poor's	Moody's	Fitch
City of New Orleans	General Obligation Bonds	AA	A2	A+
City of New Orleans	Limited Tax Bonds	A-	Baa1	N/R
Sewerage & Water Board	Special Tax Bonds	A	A3	A+
Sewerage & Water Board	Sewerage Service Revenue Bonds	A	N/R	A-
Sewerage & Water Board	Water Revenue Bonds	A-	N/R	A-
Sewerage & Water Board	Bond Anticipation Notes	N/R	N/R	N/R
Audubon Commission	Special Tax Bonds	A	A3	A+
Downtown Development District	Special Tax Bonds	BBB-	Baa3	N/R



City Debt

Long-Term Debt

Debt Service Fund

The City's debt service fund includes the Board, City Debt (the Board of Liquidation), an autonomous, self-perpetuating board created under the State of Louisiana Constitution of 1974. All property taxes levied by the City and dedicated to the payment of outstanding general obligation bonds are collected by the City and, as required by law, paid over to the Board of Liquidation as collected.

The Board of Liquidation annually determines the amount of property tax millage necessary to be levied and collected by the City in the next fiscal year for the payment during such year of principal and interest on all outstanding general obligation bonds of the City and all such bonds proposed to be issued by the City during such year. The annual determination of the necessary tax millage to service bonds of the City is adopted by resolution of the Board of Liquidation, which is submitted to the City Council. The millage recommended by the Board of Liquidation is then levied by the City Council. The millages for the various limited bonds of the City were established at the time the bonds were issued based upon approval of the voters and are subject to change based on property values. Administrative expenditures paid in connection with the operations of the Board of Liquidation are recorded in the City's Debt Service fund.

Bond Transactions

The City issues general obligation bonds to provide for the acquisition and construction of major capital facilities. General obligation bonds are direct obligations and pledge the full faith and credit of the City. Bonds payable, excluding unamortized premium of \$22,354,000 and unamortized discount of \$170,000.

In November 2004, the City received approval from taxpayers to issue \$260,000,000 in General Obligation Bonds. The City issued \$75,000,000 in December 2007, \$40,000,000 in January 2010, \$40,000,000 in March 2013, \$40,000,000 in January 2014, and \$65,000,000 in April 2015 of these authorized General Obligation Bonds. There are no remaining unissued authorized General Obligation Bonds at December 31, 2018.

The payment requirements for all bonds outstanding, including accretion on the 1991 General Obligation Refunding Bonds of \$20,445,000 (included in interest payments) as of December 31, 2018, are as follows (amounts in thousands):

	Principal	Interest
Year ending December 31:		
2019	63,104	33,148
2020	64,427	30,453
2021	67,236	27,625
2022	34,650	24,663
2023	36,170	23,1665
2024-2028	184,690	90,922
2029-2033	124,740	52,997
2034-2038	66,740	27,838
2039-2043	56,050	11,525
2044-2046	15,425	1,240
	\$713,232	\$323,576

The City's legal debt limit for General Obligation Bonds is \$1,492,383,000. At December 31, 2018, the City's legal debt margin adjusted for outstanding principal of \$523,950,000 plus fund balance available in the Debt Service Fund of \$84,206,000 to service this debt was \$1,052,639,000.

The various bond indentures contain significant limitations and restrictions on annual debt service requirements, maintenance of and flow of money through various restricted accounts, minimum amounts to be maintained in various sinking funds, and minimum revenue bond coverages. At December 31, 2018, management believes it is in compliance with all financial related covenants.

Taxable Bonds, Series 2017

In 2017, the City issued \$10,000,000 of Taxable bonds, Series 2017 for the purpose of funding capital improvements. Interest on the bonds is due semiannually at a rate of 3.26% commencing September 2018. Principal payments are due annually, commencing September 1, 2018 and maturing on September 1, 2027.

Debt Service Assistance Program

The City entered into a cooperative endeavor agreement with the State of Louisiana to provide for the issuance of general obligation bonds of the State of Louisiana (GO Zone Series) to fund the debt service assistance loan program, which will make scheduled debt service payments on behalf of the City for certain issues of outstanding debt. At issuance, the loans were payable beginning in 5 years in equal installments over 15 years commencing in 2012. Interest was deferred during the initial 5-year period

and then accrues at a rate of 4.64% during the repayment period. The loan balance at December 31, 2018 is \$32,227,000.

The requirements to amortize the debt service assistance loan are as follows (amounts in \$ thousands):

	Principal	Interest
Year ending December 31:		
2019	3,419	1,495
2020	3,577	1,337
2021	3,743	1,171
2022	3,917	997
2023	4,099	815
2024-2026	13,472	1,269
	\$32,227	\$7,084

Vehicle Notes Payable

In 2014, the City entered into a loan agreement. The loan proceeds of \$12,500,000 were restricted for equipment purchases. At issuance, the loan was payable over four years beginning in 2015 and accrued interest at a rate of 2.24%. In 2017, the City entered into two loan agreements. The loan proceeds of \$5,000,000 and \$4,200,000 were restricted for vehicle purchases. The loans are payable over ten years and four years, respectively, beginning in 2018 and accrue interest at a fixed rate of 2.66% and 1.93%, respectively.

The requirements to amortize the loans are as follows (amounts in \$ thousands):

	Principal	Interest
Year ending December 31:		
2019	1,495	183
2020	1,527	151
2021	1,559	116
2022	492	84
2023	505	71
2024-2027	2,159	146
	\$7,737	\$751

HUD Section 108 Loans

The City has entered into contracts for Loan Guarantee Assistance under Section 108 of the Housing and Community Development Act of 1974, with the Secretary of HUD as guarantor. The loans consist of notes bearing interest at either fixed interest rates ranging from 5% to 8% or variable interest rates based upon the London Interbank Offered Rate (LIBOR). As of December 31, 2018, \$440,000 is recorded as a liability in the government-wide financial statements.

The requirements to amortize the Section 108 loans are as follows (amounts in \$ thousands):

	Principal	Interest
Year ending December 31, 2019		
	\$440	\$15

Compensated Absences

The City has recorded \$51,352,000 in accrued annual and sick leave in accordance with its pay-out policies. During the year active employees earned and used \$27,534,000 and \$22,701,000, respectively in sick and vacation leave benefits. The entire annual and sick liability is recorded in the government wide statements, and no liability is recorded in the governmental funds.

Changes in Long-Term Liabilities

Long-term liability activity for the year ended December 31, 2018 was as follows (amounts in \$ thousands):

	January 1, 2018	Additions	Deletions	December 31, 2018	Due in one year
Claims and judgments (note 14*)	\$407,894	\$98,802	\$(102,949)	\$403,747	\$38,715
Landfill closing costs (note 14)	4,162	-	(43)	4,119	119
Accrued annual and sick leave	46,519	27,534	(22,701)	51,352	5,000
Revenue bonds	5,280	-	(655)	4,625	685
General obligation bonds (a)	571,309	-	(47,359)	523,950	46,430
Limited tax bonds	200,115	-	(15,458)	184,657	15,989
Limited tax bonds	26,095	-	(3,742)	22,353	3,498
Discount on bonds payable	(193)	-	24	(169)	(23)
Debt service assistance program	35,494	-	(3,267)	32,227	3,419
Notes payable	12,365	-	(4,628)	7,737	1,495
HUD section 108 loan	870	-	(430)	440	440
Capital leases	1,591	-	(1,591)	-	-
Net pension liability (note 8)	918,609	32,521	-	951,130	-
Post-employment benefit (note 9)	140,316	6,689	(23,282)	123,723	6,689
	\$2,370,426	\$165,546	\$(226,081)	\$2,319,849	\$122,456

(a) Deletions include amounts related to accreditation of 1991 Refunding Series of \$(20,445).

The long-term liabilities will be repaid from the General Fund, except for HUD Section 108 loans, which will be repaid from the American Can non-major fund, and the General Obligation, Limited Tax Bonds, Taxable Limited Tax Refunding Bonds and a portion of the Debt Service Assistance Loan Program, which will be repaid from the Debt Service Fund. The Board of Liquidation handles all the General Obligation bonded debt of the City and the Limited Tax Bonds and results of its operations are reported in the debt service fund. At December 31, 2018, the debt service fund had \$92,799,000 in fund balance reserved for debt service.

*See 2018 CAFR for further details on all notes

Pension Plans and Post-Retirement Healthcare Benefits

Pension Plans

At December 31, 2018, the City sponsors and administers four separate single-employer, contributory defined benefit pension plans, namely: (1) Firefighters' Pension and Relief Fund – Old System (Old System); (2) Firefighters' Pension and Relief Fund – New System (New System); (3) Police Pension Plan (Police Plan); and (4) Employees' Retirement System of the City of New Orleans (Employees' Plan). The Old System covers firefighters who were employed prior to December 31, 1967; the New System covers firefighters hired since that date. Effective March 6, 1983, all members of the Police Plan, active and retired, except for approximately 250 participants who did not meet the eligibility requirements, became members of the Municipal Police Employees' Retirement System (State of Louisiana) (MPERS). The Police Plan of the City will remain responsible for the payment of certain benefits due to differences in length of service and age requirements for the participants who were not transferred to the MPERS plan. MPERS is the only cost-sharing, multiple-employer retirement plan in which employees of the City participate. The Employees' Plan covers all City employees other than firefighters and police.

Plan Descriptions:

Employees' Plan, Firefighters' Pension and Relief Fund – Old and New System

Each plan is a defined benefit pension plan established by the State of Louisiana statute, which provides retirement, disability, and death benefits, and annual cost-of-living adjustments to plan members and beneficiaries. Authority to establish and amend benefit provisions is provided under the laws of the State of Louisiana.

At December 31, 2018, the New System and Old System's membership consisted of:

	New System	Old System
Inactive members or beneficiaries receiving benefits	745	475
Inactive members entitled to but not yet receiving benefits	89	-
Active members	512	-
Total participants as of December 31, 2018	1,346	475

All four plans use the accrual basis of accounting for changes in net position. Within this context, interest income is recognized when earned, as are employer and employee contributions, except in the case of the Police Plan, which recognizes employer contributions when due from the City. Benefits and refunds are recognized when due and payable in accordance with the terms of the plan.

Each of the Systems issues an annual publicly available financial report that includes financial statements and required supplementary information for the system. These reports may be obtained by writing, calling or downloading the reports as follows:

- Employees' Retirement System of the City of New Orleans
1300 Perdido Street, Suite 1E12, New Orleans, Louisiana 70112
(504) 658-1850
- Police Pension Fund of the City of New Orleans
715 S. Broad, Room B23, New Orleans, Louisiana 70119
(504) 826-2900
- Firefighters' Pension and Relief Fund of the
City of New Orleans (Old and New Systems)
3520 General DeGaulle Drive, New Orleans, Louisiana 70114
(504) 366-8102
- Municipal Police Employees' Retirement System
7722 Office Park Boulevard, Baton Rouge, Louisiana 70809
(800) 443-4248
lampers.org

Municipal Police Employees' Retirement System (MPERS)

On March 6, 1983, an agreement was signed among the City, the Police Pension Funds of the City of New Orleans, and the MPERS, which provided for the merger of the Police Pension Plans with the MPERS. As of that date, all members of the Police Pension Plans, active and retired, became members of the MPERS. Those members covered by the system who did not meet the age and service requirements of the MPERS will be paid by the Police Pension Fund of the City until they reach age 50 or 55, depending on the length of active service.

The Municipal Police Employees' Retirement System is the administrator of a cost-sharing multiple-employer plan. Membership in MPERS is mandatory for any full-time police officer employed by a municipality of the State of Louisiana and engaged in law enforcement, empowered to make arrests, providing he or she does not have to pay social security and providing he or she meets the statutory criteria. MPERS provides retirement benefits for municipal police officers. The projections of benefit payments in the calculation of the total pension liability includes all benefits to be provided to current active and inactive employees through MPERS in accordance with benefit terms and any additional legal agreements to provide benefits that are in force at the measurement date.

Benefit provisions are authorized within Act 189 of 1973 and amended by LRS 11:2211-11:2233.

Employees become eligible for retirement under the MPERS plan at age 50 and after 20 years of active continuous service. An employee who is age 55 becomes eligible for retirement benefits after 16 years of active continuous service. The Plan also provides death and disability benefits. Authority to establish and amend benefit provisions is provided under the laws of the State of Louisiana.

Funding Policy:

The employer contributions for the Employees' Plan and the Firefighters' Pension and Relief Fund (New System) are based on actuarially determined amounts. The employer contribution for the Police Pension Fund is based on amounts necessary to cover administrative costs and payments of pensions and benefits, as certified by the board of trustees of the Fund. The employer contribution for the Firefighters' Pension and Relief Fund (Old System) is based on amounts necessary to pay current expenses, and, in effect, is being funded on a "pay-as-you-go" basis. As a result of the merger contract with the MPERS to transfer all active policemen who were participating in the City's Police Pension Fund to MPERS, there were no active participants in the plan and therefore the only contributions by employees to the plan related to retirees' contributions for the purchase of military service credit.

Employees covered under the Employees' Plan contribute 6% of their earnable compensation to the plan.

Effective January 1, 2014, employees covered under the Firefighters' Pension and Relief Fund of the City of New Orleans (New System) contribute 10% of their salary. There are no active employees in the Old System, thus no employee contributions are required.

	City	Employee
Firefighters Pension and Relief Fund		
Old System	Actuarially determined contributions plus budget allocations determined by the City	N/A
New System	Actuarially determined contributions plus budget allocations determined by the City	10.00%
Employees' Plan	Actuarially determined contributions plus budget allocations determined by the City	6% of earnable compensation
Municipal Police Employees' Retirement System	31.75 - 34.25%	7.50 - 10.00%

The contributions made by the City to the plans during 2018 were as follows:

	2017
Firefighters Pension and Relief Fund	
Old System	\$16,149,000
New System	\$33,190,000
Employees' Plan	\$31,065,000
Municipal Police Employees' Retirement System	\$22,002,000

The Firefighters' pension fund receives fire insurance taxes of 2% of the fire insurance premiums written in the City of New Orleans. In 2018, the amount of \$1,521,931 received as a result of this tax was divided between the New System and Old System.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions:

The following schedule lists the City's proportionate share of the Net Pension Liability allocated by each of the pension plans at measurement dates. The City uses this measurement to record its Net Pension Liability and associated amounts as of December 31, 2018 in accordance with GASB Statement 68. The City's proportion of the Net Pension Liability was based on a projection of the City's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined.

	Employees' Plan	MPERS
Proportion (amount) of net pension liability	\$241,241,000	\$204,968,000
Proportion (%) of net pension liability	82.442565%	24.2450%
Increase/(decrease) from prior measurement date	0.2467%	(0.0980%)

	Employee's Plan	New System	Old System
Total Pension Liability			
Service Cost	\$7,510,000	\$6,020,000	\$ -
Interest on total pension liability	37,955,000	29,807,000	5,432,000
Effect of plan changes	(361,000)	-	-
Effect of economic/demographic gains or (losses)	19,748,000	(222,000)	(5,869,000)
Effect of assumption changes or inputs	-	-	2,284,000
Benefit payments	(41,283,000)	(33,737,000)	(16,787,000)
Net change in total pension liability	23,569,000	1,868,000	(14,940,000)
Total pension liability, beginning	519,196,000	414,297,000	150,250,000
Total pension liability, ending	\$542,765,000	\$416,165,000	\$135,310,000
Plan Fiduciary Net Position			
Employer contributions	\$26,029,000	\$36,329,000	\$12,380,000
Employee contributions	6,799,000	3,011,000	-
Investment income net of investment expenses	(12,852,000)	(4,593,000)	41,000
Benefit payments	(41,283,000)	(33,737,000)	(16,787,000)
Administrative expenses	(201,000)	(1,272,000)	(331,000)
Net change in plan fiduciary net position	(21,508,000)	(262,000)	(4,697,000)
Plan fiduciary net position, beginning	323,032,000	42,998,000	8,515,000
Plan fiduciary net position, ending	\$301,524,000	\$42,736,000	\$3,818,000
City's net pension liability, ending	\$241,241,000	\$373,429,000	\$131,492,000

Actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of events far into the future. Actuarially determined amounts regarding the net pension liability are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future. For Firefighters' Pension and Relief Trust Old System and Firefighters' Pension and Relief Trust New System, the actuarial assumptions used in the December 31, 2017 valuations were based on results of an experience study for the period from January 1, 2017 to December 31, 2017. For Employees Retirement System, the actuarial assumptions used in the December 31, 2018 valuations were based on results of an experience study for the period from January 1, 2018 to December 31, 2018. The required Schedule of Net Pension Liability located in the required supplementary information following the Notes to the Basis Financial Statements presents multi-year trend information regarding whether the plan fiduciary net position is increasing or

decreasing over time relative to the total pension liability. The total pension liability as of December 31, 2018 or December 31, 2017 is based on actuarial valuations for the same period, updated using general accepted actuarial procedures.

For the year ended December 31, 2018, the City will recognize a pension expense (revenue) of (\$14,724,000), \$4,681,000, \$12,114,000, and \$10,395,000 for the Old System, New System, Employees' Plan, and MPERS, respectively, in payroll related expense on the statements of revenues, expenses, and changes in net position.

At December 31, 2018, the City reported deferred outflows of resources and deferred inflows of resources related to pension plans from the following sources:

Deferred outflows of resources	
Difference between expected an actual experience	\$87,336,000
Changes in assumptions	54,454,000
Net difference between projected an actual earning on pension plan investments	49,340,000
Changes in proportion and difference between employer contributions and proportionate share of contributions	12,539,000
Employer contributions subsequent to measurement date	62,104,000
Total deferred outflows	\$265,773,000

Deferred inflows of resources	
Difference between expected and actual experience	\$19,233,000
Changes in assumptions	50,780,000
Changes in proportion and difference between employer contributions and proportionate share of contributions	3,077,000
Total deferred inflows	\$73,090,000

Details of the deferred outflows of resources and deferred inflows of resources related to pension plans at December 31, 2018 are as follows:

	Old System	New System	Employees' Plan	MPERS
<u>Deferred outflows of resources:</u>				
Difference between expected and actual experience	\$ -	\$32,159,000	\$54,253,000	\$94,000
Changes of assumptions	-	41,059,000	-	13,395,000
Net difference between projected and actual earnings on pension plan investments	1,275,000	16,077,000	22,162,000	9,826,000
Changes in proportion and difference between employer contributions and proportionate share of contributions	-	-	2,950,000	9,589,000
Employer contributions subsequent to the measurement date	16,148,000	33,346,000	-	12,610,000
Total deferred outflows	\$17,423,000	\$122,641,000	\$79,365,000	\$46,344,000
<u>Deferred inflows of resources:</u>				
Difference between expected and actual experience	\$ -	\$16,345,000	\$2,888,000	\$ -
Changes of assumptions	-	40,306,000	-	10,474,000
Changes in proportion and difference between employer contributions and proportionate share of contributions	-	-	2,197,000	-
Total deferred inflows	\$ -	\$56,651,000	\$5,210,000	\$11,229,000

The \$62,104,000 of deferred outflows of resources resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability during the year ended December 31, 2019.

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

	Old System	New System	Employee's Plan	MPERS
2019	\$399,000	\$8,305,000	\$21,754,000	\$16,697,000
2020	489,000	6,097,000	14,962,000	11,227,000
2021	303,000	3,878,000	15,574,000	(5,776,000)
2022	84,000	7,996,000	15,062,000	357,000
2023	-	6,400,000	5,571,000	-
2024	-	(32,000)	1,232,000	-
	\$1,275,000	\$32,644,000	\$74,155,000	\$22,505,000

Actuarial Assumptions

The total pension liability was determined by as of December 31, 2018, using the following actuarial assumptions:

	Old System	New System
Valuation date	December 31, 2017	December 31, 2017
Actuary cost method	Entry age normal	Entry age normal
Actuarial assumption:		
Expected remaining service live	6 years	7 years
Investment rate of return	3.5%, net of investment expense	7.5%, net of investment expense
Inflation rate	N/A	0.00%
Mortality	1994 Uninsured Pensioner Table for active and retired; 1994 Uninsured Pensioner Table set forward 5 years for disabled annuitants.	1994 Uninsured Pensioner Table for active and retired; 1994 Uninsured Pensioner Table set forward 5 years for disabled annuitants.
Salary increases	N/A	5.00%
Cost of living adjustments	The present value of future retirement benefits is based on benefits currently being paid by the pension trust funds and includes previously granted cost of living increases. The present values do not include provisions for potential future increases not yet authorized by the Board of Trustees.	The present value of future retirement benefits is based on benefits currently being paid by the pension trust funds and includes previously granted cost of living increases. The present values do not include provisions for potential future increases not yet authorized by the Board of Trustees.

The long-term expected rate of return on Pension Trust Fund investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of investment expense and inflation) are development for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by an asset allocation percentage which is based on the nature and mix of current and expected plan investments, and by adding expected inflation. The resulting long-term expected rate of return is 8.07% for the Employees' Retirement System, 7.50% for the Firefighters' New System, 3.50% for the Firefighters' Old System, and 8.03% for the Municipal Police Employees' Retirement System for the year ended December 31, 2018.

	Employees' System	MPERS
Valuation date	December 31, 2018	June 30, 2018
Actuary cost method	Entry age normal	Entry age normal cost
Actuarial assumption:		
Expected remaining service life	7 years	4 years
Investment rate of return	7.50%, net of investment expense	7.2%, net of investment expense
Inflation rate	2.5%	2.6%
Mortality	RP 2000 Group Annuity Mortality Table	RP 2000 Combined Healthy with Blue Collar Adjustment Sex Distinct Tables RP2000 Disabled Lives Table RP2000 Employee Table
Salary increases	5.00%	4.25% - 9.75%
Cost of living adjustments	The present value of future retirement benefits is based on benefits currently being paid by the pension trust funds and includes previously granted cost of living increases. The present values do not include provisions for potential future increases not yet authorized by the Board of Trustees.	The present value of future retirement benefits is based on benefits currently being paid by the System and includes previously granted cost-of-living increases. The present values do not include provisions for potential future increases not yet authorized by the Board of Trustees.

The estimated long-term real rates of return for each major asset class based on the trust funds' target asset allocation as of December 31, 2018 are as follows:

	Employees' Retirement System	
Asset Class	Target Asset Allocation	Long-term expected portfolio real rate of return
Cash equivalents	2.00%	0.03%
Equity securities	58.0%	3.94%
Fixed income	25.0%	0.66%
Real estate	5.0%	0.20%
Other alternative investments	10.0%	0.74%
Totals	100%	5.57%
Inflation		2.50%
Expected arithmetic nominal rate		8.07%

	Firefighters' New System	
Asset Class	Target Asset Allocation	Long-term expected portfolio real rate of return
Equity securities	40.00%	3.72%
Bonds	10.00%	0.50%
Real Estate	45.00%	3.15%
Alternative investments	5.00%	0.13%
Totals	100%	7.50%
Inflation		0.00%
Expected arithmetic nominal rate		7.50%

	Firefighters' Old System	
Asset Class	Target Asset Allocation	Long-term expected portfolio real rate of return
Cash and cash equivalents	100%	3.50%
Totals	100%	3.50%
Inflation		0.00%
Expected arithmetic nominal rate		3.50%

	MPERS	
Asset Class	Target Asset Allocation	Long-term expected portfolio real rate of return
Equity	52.00%	3.58%
Fixed income	22.00%	0.46%
Alternative	20.00%	1.07%
Other	6.00%	0.17%
Totals	100%	5.28%
Inflation		2.75%
Expected arithmetic nominal rate		8.03%

Discount Rate

The discount rate used to measure the total pension liability was 7.5% for the Employees' Retirement System, 7.5% for the Firefighters' New System, 3.50% for the Firefighters' Old System, and 7.2% for the Municipal Police Employees' Retirement System for 2018. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rate and that the plan's contributions will be made at rates equal to the difference between actuarially determined contribution rate and the member rate. Based on those assumptions, the Employees' Retirement System pension trust funds' fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

The Firefighters' New System's fiduciary net position was not projected to make all future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments for the New System was blended with a municipal bond rate (3.5%) and applied to all projected benefit payments to determine the total pension liability. The fiduciary net position is projected to be fully depleted by year 2043. The Firefighters' Old System's fiduciary net position was not projected to be available to make all projected future benefit payments of current plan members. Therefore, the discount rate for the Old System was determined using a municipal bond rate (3.5%) and applied to all projected future benefit payments of current plan members.

Sensitivity of the Net Pension Liability to Change in the Discount Rate

The following table presents the net pension liability of the City as of December 31, 2018, calculated using the discount rate, as well as what the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the current rate.

	1.0% Decrease	Current Discount Rate	1.0% Increase
<u>Old Plan</u>			
Rates	2.50%	3.50%	4.50%
City Share of NPL	\$ 144,329,000	\$ 131,492,000	\$ 123,504,000
<u>New Plan</u>			
Rates	6.50%	7.50%	8.50%
City Share of NPL	\$ 409,231,000	\$ 373,429,000	\$ 340,880,000
<u>Employees' Plan</u>			
Rates	6.50%	7.50%	8.50%
City Share of NPL	\$ 312,231,000	\$ 241,241,000	\$ 197,875,000
<u>MPERS</u>			
Rates	6.20%	7.20%	8.20%
City Share of NPL	\$ 288,038,000	\$ 204,968,000	\$ 135,277,000

Investment Rate of Return

The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested. For the year ended December 31, 2018, the annual money-weighted rates of return on pension plan investments, net of pension plan investment

expenses, were 5.57% for the Employees' Retirement System, (11.24)% for the Firefighters' New System, and 0.67% for the Firefighters' Old System.

Payables to the Pension Plan

The City recorded accrued liabilities to each of the plans for the year ended December 31, 2018 mainly due to the accrual for payroll at the end of each of the fiscal years. The amounts due are included in liabilities under the amounts reported as accounts payables. The balance due to each for the plans at December 31, 2018 is as follows:

	2018
Firefighters Pension and Relief Fund	
Old System	\$ -
New System	-
Employees' Plan	-
Municipal Police Employees' Retirement System	\$1,960,308

Total Net Pension Liability of Employees' Retirement System of the City of New Orleans and Related Net Pension Liability for Discretely Presented Component Units

The City is the sponsor of the Employees' Retirement System of the City of New Orleans, which the City allows the employees of its component units and other city organizations and agencies to participate in the System. At December 31, 2018, the net pension liability for each discretely presented component units are as follows:

	Net Pension Liability	Allocation Percentage
Louis Armstrong New Orleans International Airport	\$ 21,889,000	7.48%
New Orleans Municipal Yacht Harbor Management Corporation	424,000	0.16%
Canal Street Development Corporation	218,000	0.07%
Orleans Parish Communication District	11,211,000	3.83%
French Market Corporation	4,271,000	1.46%

Post-retirement Healthcare Benefits and Life Insurance Benefits

Plan Description

The City provides certain continuing health care and life insurance benefits for its retired employees. The City of New Orleans's OPEB Plan (the OPEB Plan) is a single-employer defined benefit OPEB plan administered by the City. The authority to establish and/or amend the obligation of the employer, employees and retirees rests with the City. No assets are accumulated in a trust that meets the criteria in GASB Codification Section P52 *Postemployment Benefits Other Than Pensions—Reporting For Benefits Not Provided Through Trusts That Meet Specified Criteria—Defined Benefit*.

Benefits Provided

Medical benefits are provided through a self-insured comprehensive health benefit program. Full details are contained in the official plan documents. Medical benefits are provided to employees upon actual retirement (that is, at the end of the DROP period, if applicable) according to the retirement eligibility provisions of the System by which the employee is covered. Most City employees are covered by one of three primary systems: The Employees' Retirement System of the City of New Orleans, the Louisiana State Municipal Police Retirement System, and the New Orleans Firefighters' Pension and Relief Fund (NOFF). The maximum DROP period is five years in Employees' Plan and NOFF and three years in MPERS. Retirement (DROP entry) eligibility is as follows: in Employees' Plan, the earliest of 30 years of service at any age; age 60 and 10 years of service; age 65 and 20 years of service; or, satisfaction of the "Rule of 80" (age plus service equals or exceeds 80); in MPRS, the earlier of 25 years of service and age 50 and 20 years of service (in MPERS, DROP entry requires age 55 and 12 years of service or 20 years of service and eligibility to retire); in NOFF, age 50 and 12 years of service. However, because of the "back-loaded" benefit formula in the NOFF plan relative to years of service, the retirement assumption used for that plan was the earliest of age 50 and 30 years of service, age 55 and 25 years of service, and age 60 and 12 years of service to reflect the actual patterns of retirement and DROP entry in that system. For firefighters hired after August 15, 2016, the minimum age for DROP entry/retirement eligibility is the Social Security maximum retirement age less 10 years.

Employees Covered by Benefit Terms

At December 31, 2018, the following employees were covered by the benefit terms: 1,553 inactive employees or beneficiaries receiving benefit payments, no inactive employees entitles to but not yet receiving benefit payments, and 4,979 active employees. Of the total active employees 3,676 were employees of the City and 1,303 were employees of the City's component units.

Total OPEB Liability

The City's total OPEB liability of \$123,723,000 was measured as of December 31, 2018 and was determined by an actuarial valuation as of that date.

The total OPEB liability in the December 31, 2018 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified: Inflation: 2.5%; salary increases: 4.0% including inflation; discount rate: 3.44% annually at the beginning of the year and 4.10 annually at the end of the year; ns healthcare costs trends: 5.5% annually. The discount rate was based on the average of the Bond Buyers' 20 Year General Obligation municipal bond index as of December 31, 2018, the end of the applicable measurement period. Mortality rates were based on the RP-2000 Table without projection with 50%/50% unisex blend. The actuarial assumptions used in the December 31, 2018 valuation were based on the results of ongoing evaluations of the assumptions from January 1, 2009 to December 31, 2018.

	City of New Orleans	Component Units and Others
Balance at 12/31/2017	\$140,316,000	\$23,739,000
Changes for the year:		
Service Cost	2,007,000	339,000
Interest	4,682,000	792,000
Difference between expected and actual experience	(4,613,000)	(780,000)
Changes in assumptions	(10,255,000)	(1,735,000)
Benefit payments and net transfers	(8,414,000)	(1,423,000)
Net Changes	(16,593,000)	(2,807,000)
Balance at 12/31/2018	\$123,723,000	\$20,932,000

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended December 31, 2018, the City recognized OPEB expense of \$5,697,000. At December 31, 2018, the City reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ (4,305,000)
Changes in assumptions	-	(9,572,000)
Total	\$ -	\$ (13,877,000)

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows: years 2019 -2023 at (\$991,000) annually and (\$8,922,000) thereafter, for a total of (\$13,877,000).



FY 2020 CAPITAL BUDGET SUMMARY

Capital Planning Policies

The New Orleans City Charter requires that the City Planning Commission (CPC) recommend a five-year program of capital improvements and a spending plan for financing these improvements to the City Council. The Five-Year Capital Improvement Program (CIP) shows the anticipated spending plan for projects in the upcoming year as well as for future years. The Plan outlines expenditures for permanent physical improvements (capital).

The CPC reviews the Plan each year and recommends specific projects to be included in the Capital Budget for the next fiscal year. Detailed are:

- All projects scheduled to go forward in the following fiscal year
- Additional appropriations for new and previously appropriated projects
- Anticipated funding sources and methods of financing

The Plan is developed through public input and department prioritization of needs. The process includes:

- Departmental information gathered through neighborhood meetings and established neighborhood plans
- Departmental requests
- Budget Office assessment of requested projects
- Input from the CPC Budget Committee and other Boards and Commissions
- Planning Commission hearings

The Master Plan

The Plan for the 21st Century, commonly referred to as the Master Plan, is a City Charter-mandated planning framework for the core systems that shape New Orleans' physical, social, environmental, and economic future. The Plan for the 21st Century reflects the values and priorities that emerged through a community participation process and is grounded in information assembled for the first time in one place. In 2010, the Plan was unanimously adopted by both the City Planning Commission and the City Council and was signed by the Mayor.

The Home Rule Charter, Section 5-404, requires a review of the Master Plan "at least once every five years, but not more than once per calendar year, and at any time in response to a disaster or other declared emergency, the Commission shall review the Master Plan and shall determine, after one or more public hearings whether the plan requires amendment or comprehensive revision. If amendment or comprehensive revision is required, the Commission shall prepare and recommend amendments or comprehensive revisions and readopt the plan."

The City engaged in a City Charter mandated Master Plan amendment process from 2016 to 2018. Though the Master Plan is designed to take New Orleans through the year 2030, it is heavily focused on recovery from the devastating effects of Hurricane Katrina and the subsequent failures of the levee systems. While disaster recovery was the immediate priority, the need to plan for the City's long-term future is also necessary. Since the adoption of the Master Plan in 2010, the City has worked with numerous partners on initiatives recommending how New Orleans should adapt to a changing natural environment, create flexible and reliable systems, invest in economic development, and prepare the city for future disasters. These and other initiatives have been considered for incorporation into the Master Plan. The CIP is consistent with the City's Master Plan.

The Capital Improvement Program (CIP)

The 2020-2024 Capital Improvement Program remains committed to residents' shared priorities and common goals. The CIP seeks to fund infrastructure needs using the fair share of revenue our City generates to achieve sustainable, well-maintained infrastructure. The CIP addresses issues related to deferred maintenance on the City's drainage infrastructure, the need to fix our underground infrastructure, and the need for a dedicated funding source to maintain what we build and repair.

Construction on the new terminal at Louis Armstrong International Airport is complete. Other projects that have been or soon will be completed include the NOFD Engine 36 Replacement, the Juvenile Justice Intervention Center, the Municipal Yacht Harbor Replacement, and the NOPD 4th District Police Station.

The combined Department of Public Works and Sewage and Water Board Joint Infrastructure Program will improve the quality of life for all residents. The City has completed nine projects worth \$25 million; there are 12 projects under construction worth \$80 million with an additional \$40 million in construction projects beginning in the coming months. There are another 25 projects that will be advertised before the end of 2019.

The Plan embraces green infrastructure and finding ways to hold water, because in the face of more intense and more frequent rainfall events, we can no longer rely on our drainage system alone. The \$15.5 million Pontilly Neighborhood Stormwater network, for example, will store up to 8.9 million gallons of stormwater and reduce flooding as much as 14 inches during a 10-year rain event. Progress is being made on the \$7.1 million Hagan Lafitte project, which will reduce localized flooding by storing up to 1.3 million gallons of stormwater. New projects (\$87 million) through the HUD-funded Gentilly Resilience District will address significant, persistent flooding issues through distinct urban water projects and interventions for homeowners.

2020-2024 Capital Improvement Program Revenue Sources

This year the proposed 2020-2024 Capital Improvement Program has a five-year total revenue of \$1,022,245,662 that is comprised of:

Revenue Source	Amount
FEMA Reimbursements (FEMA)	\$938,214,606
Miscellaneous Capital Funds (MCF)	\$750,000
Self-Generated Funds (FMC, NOAB, UPBRC)	\$82,370,156
State Capital Outlay (SCO)	\$910,900
TOTAL	\$1,022,245,662

Projected Appropriations (2020 - 2024)

Type of Project	Total Appropriated
Streets & Storm Water Management	\$902,166,378.00
Airport	\$78,955,156.00
Public Safety	\$36,048,228.00
Parks & Recreation	\$910,900.00
Other Public Facilities	\$4,165,000.00
Total: \$1,022,245,662.00	

The Capital Budget

The Capital Budget, as adopted by City Council, includes appropriations (the legal authority to spend funds) to support the approved capital projects and reflects the input received from citizens, staff, and the City Planning Commission. It contains requested appropriations for new projects, additional appropriations for previously approved projects and any requests to revise prior year appropriations. Unlike the Operating Budget, which authorizes expenditures for only one fiscal year, Capital Budget appropriations are multi-year and last until the project is complete or until changed by Council. This is why the Capital Budget is used for major facilities and infrastructure construction projects that may require longer than a *12-month* period to complete.

The 2020 Capital Budget

Goals for the 2020 Capital Budget include:

- Accelerate the Department of Public Works and Sewage and Water Board Joint Infrastructure Recovery Response (JIRR) program
- Continue to work on remaining Katrina/post-Katrina facilities projects
- Invest in innovative water management projects
- Continue closeout of FEMA projects to ensure full reimbursement
- Work with the City Council to identify specific projects from the 2020-2014 CIP and align with the annual bond sale
- Ensure that the City can meet the Internal Revenue Service's 85% spending requirement and regain tax-exempt status

The 2020 Capital Budget estimated revenues of \$734,745,177 is funded from the following sources:

Revenue Source	Amount
FEMA Reimbursements (FEMA)	\$710,544,277
State Capital Outlay (SCO)	\$910,900
Miscellaneous Capital Funds (MCF)	\$150,000
Self-Generated Funds (FMC, NOAB)	\$23,140,000
TOTAL	\$734,745,177

Components of 2020 Capital Budget

Type of Project	Total Appropriated
Capital Projects Administration	\$36,048,228.00
Department of Property Management	\$150,000.00
Department of Public Works (DPW)	\$674,496,049.00
French Market Corporation	\$1,140,000.00
New Orleans Aviation Board	\$22,000,000.00
New Orleans Recreation Development Commission (NORDC)	\$910,900.00
Total: \$734,745,177.00	

The New Orleans Aviation Board and French Market Corporation have self-generated funds of \$23,140,000 to support their capital improvement programming.

Budgeting for Ongoing Operating Costs of CIP Projects

As a general practice, the CIP is developed and revised in a process that parallels the development of the City’s budget. Departments provide ongoing costs associated with CIP projects such that all costs are considered in the evaluation and development of the CIP. When a project is completed, the operating costs are included in the department’s operating budget.



Enterprise Funds

Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprises, where the intent of the governing body is that the expense of providing the goods or services to the general public will be financed or recovered primarily through user charges. With enterprise funds, revenues earned, expenses incurred, and/or net income is appropriated for capital maintenance, management, accountability, or other purposes.

The City operates six enterprise funds:

- New Orleans Aviation Board
- Delgado Albania Revolving Fund
- French Market Corporation
- Municipal Yacht Harbor
- Orleans Parish Communications District
- New Orleans Building Corporation

Enterprise Funds

New Orleans Aviation Board				
Expenditures	2018 Actual	2019 Adopted	2020 Proposed	2020 Adopted
Personal Services	15,638,060	18,678,395	20,315,226	20,315,226
Other Operating	31,781,810	39,953,244	45,102,256	45,102,256
Debt Service	0	64,983,000	64,227,000	64,227,000
Reserves	0	0	0	0
Grants, Contrib. & Fund Tran.	0	0	0	0
Total	\$47,419,870	\$123,614,639	\$129,644,482	\$129,644,482

Source of Funding	Enterprise
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Delgado Albania Revolving				
Expenditures	2018 Actual	2019 Adopted	2020 Proposed	2020 Adopted
Personal Services	0	0	0	0
Other Operating	0	37,000	37,000	37,000
Debt Service	0	0	0	0
Reserves	0	0	0	0
Grants, Contrib. & Fund Tran.	0	0	0	0
Total	0	\$37,000	\$37,000	\$37,000

Source of Funding	Enterprise
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French Market Corporation				
Expenditures	2018 Actual	2019 Adopted	2020 Proposed	2020 Adopted
Personal Services	3,500,165	4,702,682	4,272,559	4,272,559
Other Operating	0	4,043,656	5,692,960	5,692,960
Debt Service	0	0	0	0
Reserves	0	2,377,455	1,438,274	1,438,274
Grants, Contrib. & Fund Tran.	0	0	0	0
Total	\$3,500,165	\$11,123,793	\$11,403,793	\$11,403,793

Source of Funding	Enterprise
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Municipal Yacht Harbor				
Expenditures	2018 Actual	2019 Adopted	2020 Proposed	2020 Adopted
Personal Services	273,677	373,600	537,100	537,100
Other Operating	0	922,300	1,203,000	1,203,000
Debt Service	0	0	0	0
Reserves	0	1,407,100	1,463,100	1,463,100
Grants, Contrib. & Fund Tran.	0	0	0	0
Total	\$273,677	\$2,703,000	\$3,203,200	\$3,203,200

Source of Funding	Enterprise
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Orleans Parish Communication District				
Expenditures	2018 Actual	2019 Adopted	2020 Proposed	2020 Adopted
Personal Services	0	0	0	0
Other Operating	0	17,603,395	17,000,207	17,000,207
Debt Service	0	0	0	0
Reserves	0	0	0	0
Grants, Contrib. & Fund Tran.	0	0	0	0
Total	\$0	\$17,603,395	\$17,000,207	\$17,000,207

Source of Funding	Enterprise
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New Orleans Building Corporation				
Expenditures	2018 Actual	2019 Adopted	2020 Proposed	2020 Adopted
Personal Services	517,897	508,248	522,750	522,750
Other Operating	46,490,587	4,203,421	15,926,333	15,926,333
Debt Service	0	799,200	2,077,303	2,077,303
Reserves	0	13,598,114	3,800,000	3,800,000
Grants, Contrib. & Fund Tran.	0	0	0	0
Total	\$47,008,484	\$19,108,983	\$22,326,386	\$22,326,386

Source of Funding	Enterprise
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Appendix

Appendix

Note on 2020 Budget in Brief:

This year the City of New Orleans presents the 2020 Adopted Operating Budget as a Budget-in-Brief. The cyberattack had an impact on the City's ability to produce a traditional budget document for FY 2020, so the Budget-in Brief serves as the public-facing budget document. The Budget-in-Brief is a GFOA-recognized budget document that captures the same information contained in a traditional budget document but at a summarized level. With full implementation of BRASS, the City's new enterprise planning software, the City will be able to produce the traditional budget document that includes detailed department-level information.