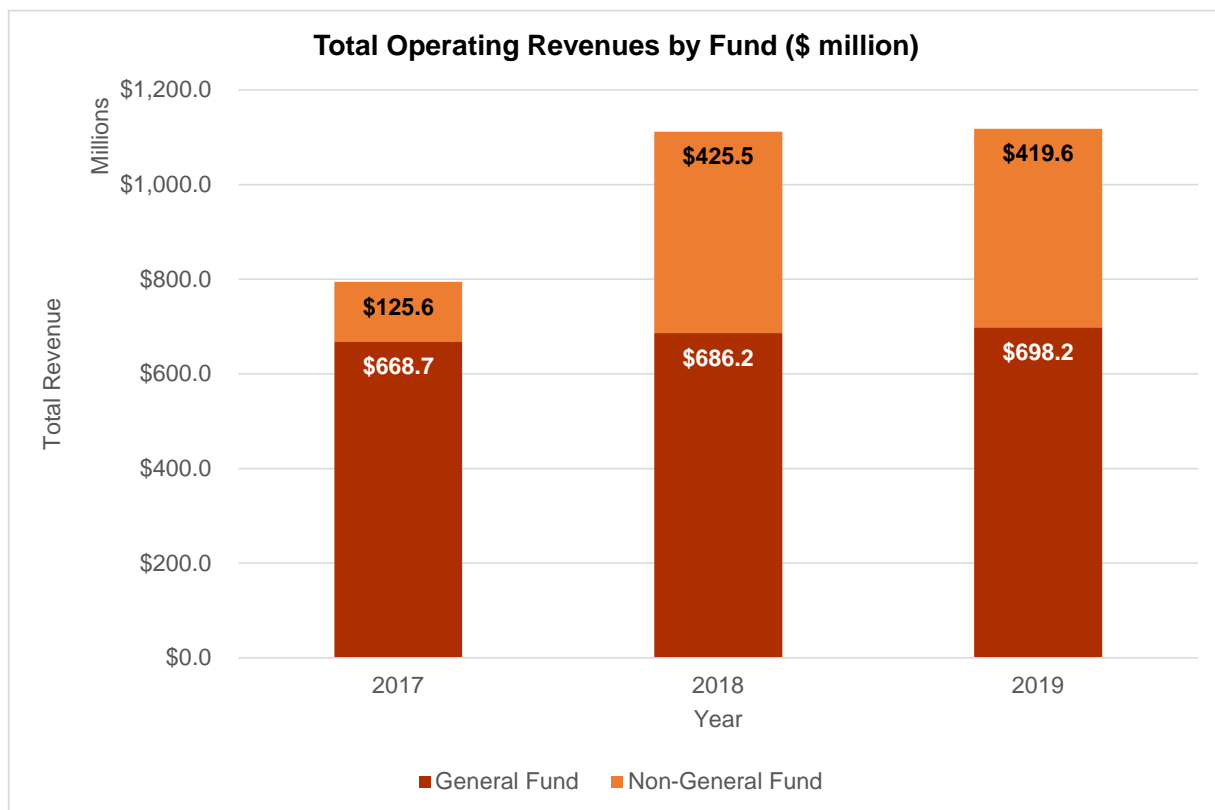


## Overview of Revenues and Expenditures

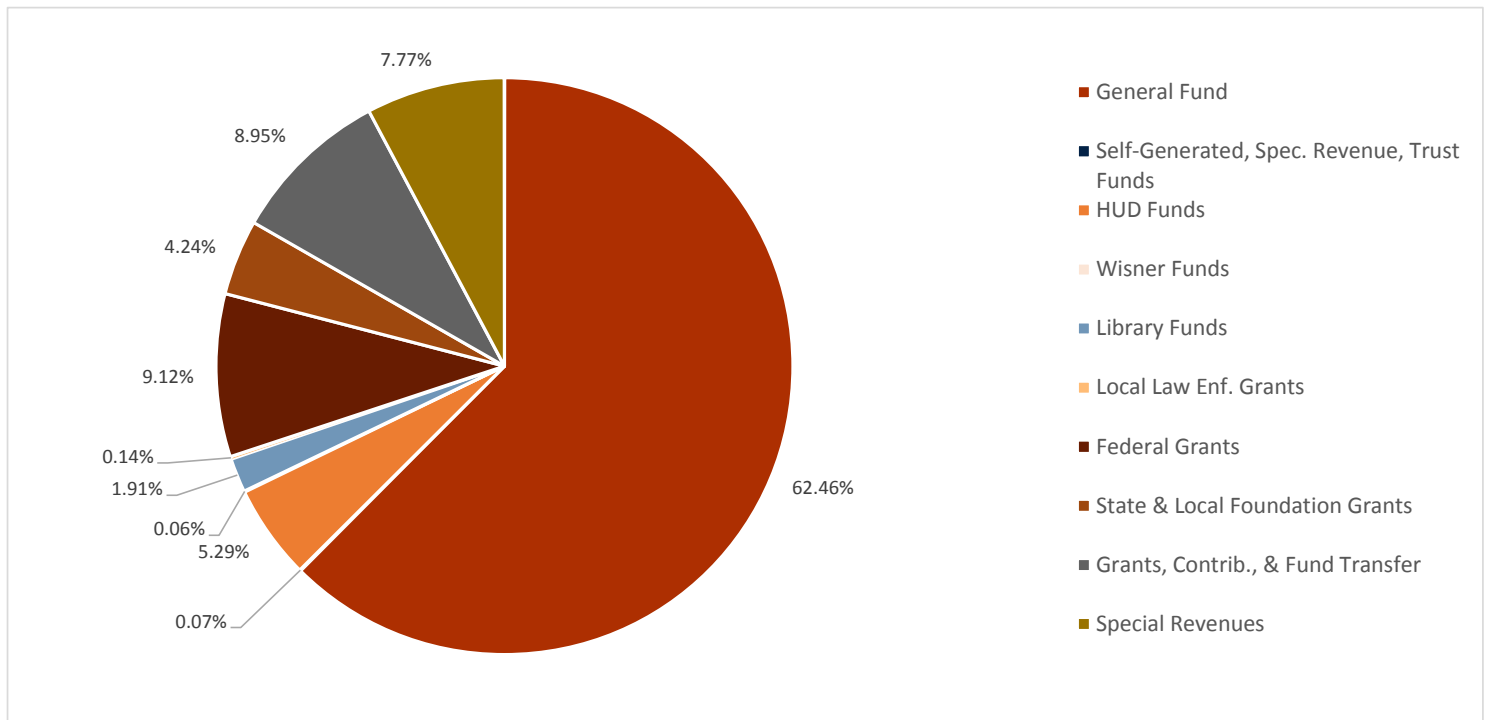
### Total Revenues by Fund

Fund	2017 Actual	2018 Adopted	2019 Proposed	Dollar Change FY18-19	Percent Change FY18-19
General Fund	668,721,903	686,152,553	698,178,032	12,025,479	1.8%
Self-Generated, Special Revenue, Trust Funds	473,337	765,000	765,000	0	0.0%
Housing & Urban Dev.	15,697,353	61,539,952	59,114,981	(2,424,971)	-3.9%
Wisner Fund	535,388	565,816	652,083	86,267	15.2%
Library Funds	16,587,034	20,300,000	21,307,000	1,007,000	5.0%
Local Law Enforce. Grants	286,611	685,975	1,579,619	893,644	130.3%
Federal Grants	23,887,310	149,823,563	101,942,770	(47,880,793)	-32.0%
State & Local Foundation Grants	16,188,080	53,904,524	47,385,588	(6,518,936)	-12.1%
Grants, Contr., & Fund Transfers	0	60,148,733	100,000,000	39,851,267	66.3%
Special Revenue Funds	51,945,364	77,778,601	86,858,269	9,079,668	11.7%
<b>Total Funding</b>	<b>794,322,380</b>	<b>1,111,664,717</b>	<b>1,117,783,342</b>	<b>6,118,625</b>	<b>0.6%</b>



## Detailed Description of Revenues from All Funds

### Total Revenues by Fund Source



Type	2017 Actual	2018 Adopted	2019 Proposed	Dollar Change FY18-19	Percent Change FY18-19	Percent of Total Revenue
General Fund	668,721,903	686,152,553	698,178,032	12,025,479	1.8%	62.46%
Self-Generated, Spec. Revenue, Trust Funds	473,337	765,000	765,000	0	0.0%	0.07%
HUD Funds	15,697,353	61,539,952	59,114,981	(2,424,971)	-3.9%	5.29%
Wisner Funds	535,388	565,816	652,083	86,267	15.2%	0.06%
Library Funds	16,587,034	20,300,000	21,307,000	1,007,000	5.0%	1.91%
Local Law Enf. Grants	286,611	685,975	1,579,619	893,644	130.3%	0.14%
Federal Grants	23,887,310	149,823,563	101,942,770	(47,880,793)	-32.0%	9.12%
State & Local Foundation Grants	16,188,080	53,904,524	47,385,588	(6,518,936)	-12.1%	4.24%
Grants, Contrib., & Fund Transfer	0	60,148,733	100,000,000	39,851,267	66.3%	8.95%
Special Revenues	51,945,364	77,778,601	86,858,269	9,079,668	11.7%	7.77%
<b>Total Revenues</b>	<b>794,322,380</b>	<b>1,111,664,717</b>	<b>1,117,783,342</b>	<b>6,118,625</b>	<b>0.6%</b>	<b>100%</b>

## General Fund

**General Fund:** The General Fund is the general operating fund of the City. It is used to account for all financial resources except for those required to be accounted for in other funds.

## Self-Generated, Spec. Revenue, Trust Funds

**Self-Generated Funds:** Also known as Asset Seizure, these funds are used to account for property confiscated from drug dealers by the Police Department to be used for crime fighting measures.

## HUD Funds

**HUD Fund:** This special revenue fund accounts for funding from the US Department of Housing & Urban Development (HUD). Some of the major initiatives are Community Development Block Grants (CDBG), HOME Investment Partnership Act Program (HOME), Emergency Shelter Grant (ESG) Program and Housing Opportunities for Persons with HIV/AIDS (HOPWA).

## Wisner Funds

**Wisner Fund:** This special revenue fund accounts for funding from various sources to place recent college graduates in positions throughout City government to provide insight into the operations of City government and to support efficiency and improvement projects.

## Library Funds

**Library Fund:** Funds from a special ad valorem tax levied on all property, real, personal and mixed, subject to taxation within the limits of the City of New Orleans, for the operation of all the City's public libraries.

## Local Law Enf. Grants

**Local Law Enforcement (LLE) Grants Fund:** Used to account for Local Law Enforcement grants.

## Federal Grants

**Federal Grants Fund:** Used to account for federal grants received directly from Federal agencies or passed through other governmental agencies.

## State & Local Foundation Grants

**State and Local Foundation Grants Fund:** Used to account for State grants and local foundations grants received directly from State agencies and foundations or passed through other governmental agencies.

## Grants, Contrib., & Fund Transfer

**Grants, Contributions & Transfers Fund:** This 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.

## Special Revenues

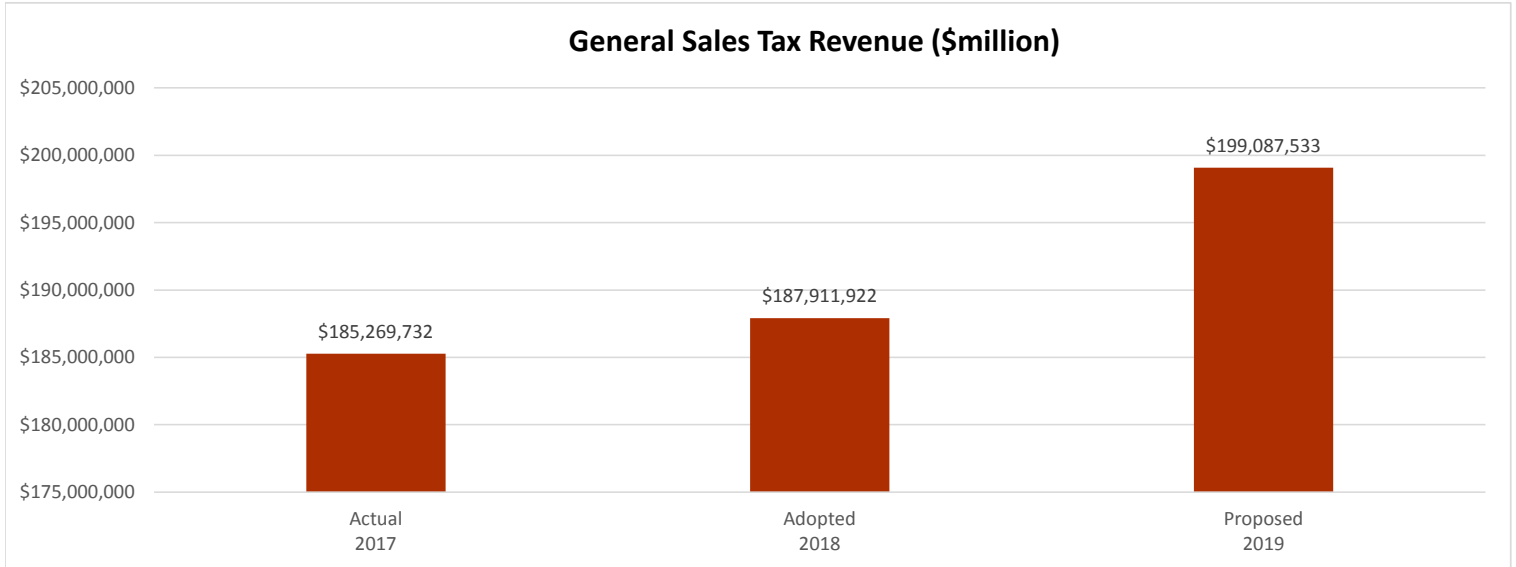
**Special Revenue Funds:** These are non-major funds that go to various departments. The purpose of these funds is to provide additional operational funds for departments to carry out their services.

## Detailed Description of General Fund Revenues

### Sales Tax Revenue

#### Sales Tax Revenue

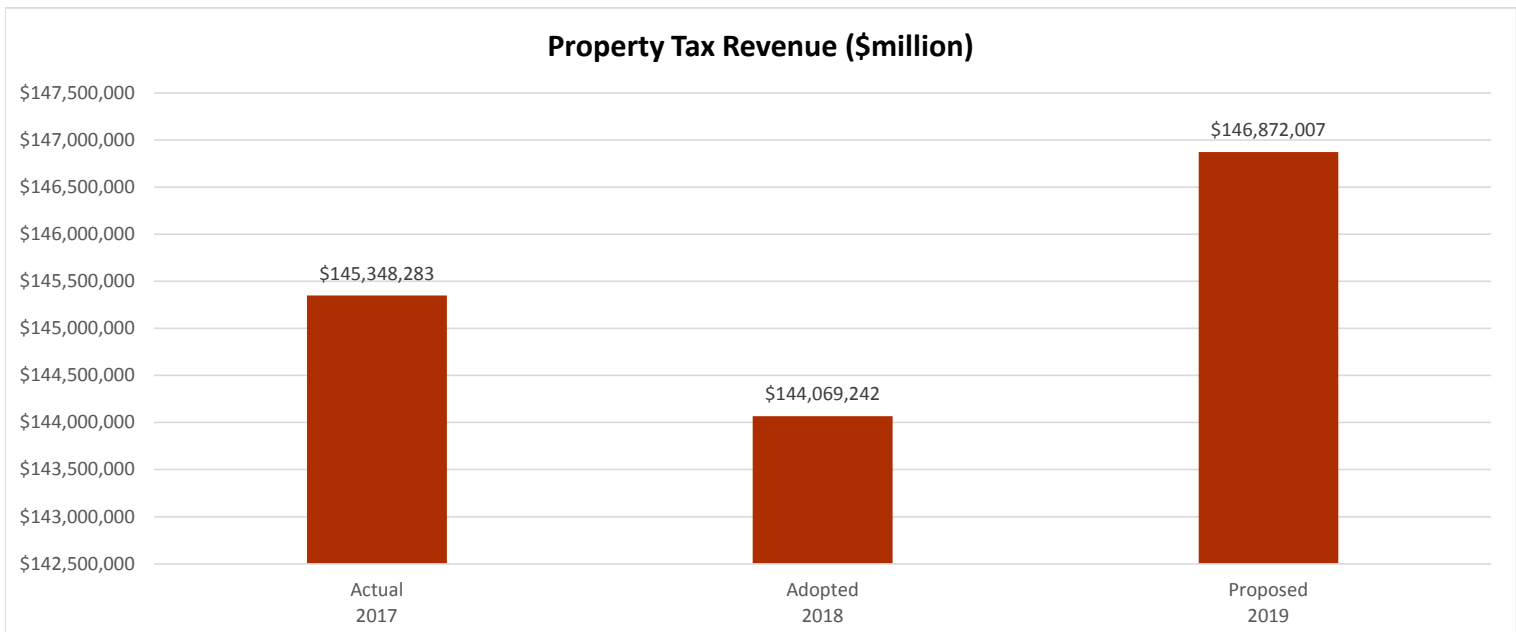
There are three types of sales taxes received by the City: General Sales Use Tax, Motor Vehicle Tax, and Hotel/Motel Tax. For the General Sales and Use Tax, the City collects 5.0 percent. The City takes 2.5 percent for general operations and distributes 1.5 percent and 1 percent to the School Board and the Regional Transit Authority, respectively. For the Motor Vehicle Tax, the City receives 2.5 percent of the retail value of motor vehicles purchased by residents of the City. This tax is collected whether the vehicle is purchased within or outside of City limits. The Hotel/Motel Tax is charged on all room stays within the City. There is a 13.0 percent state/local total levy on hotel/motel room sales of which the City retains 1.5 percent.



### Property Tax Revenue

#### Property Tax Revenue

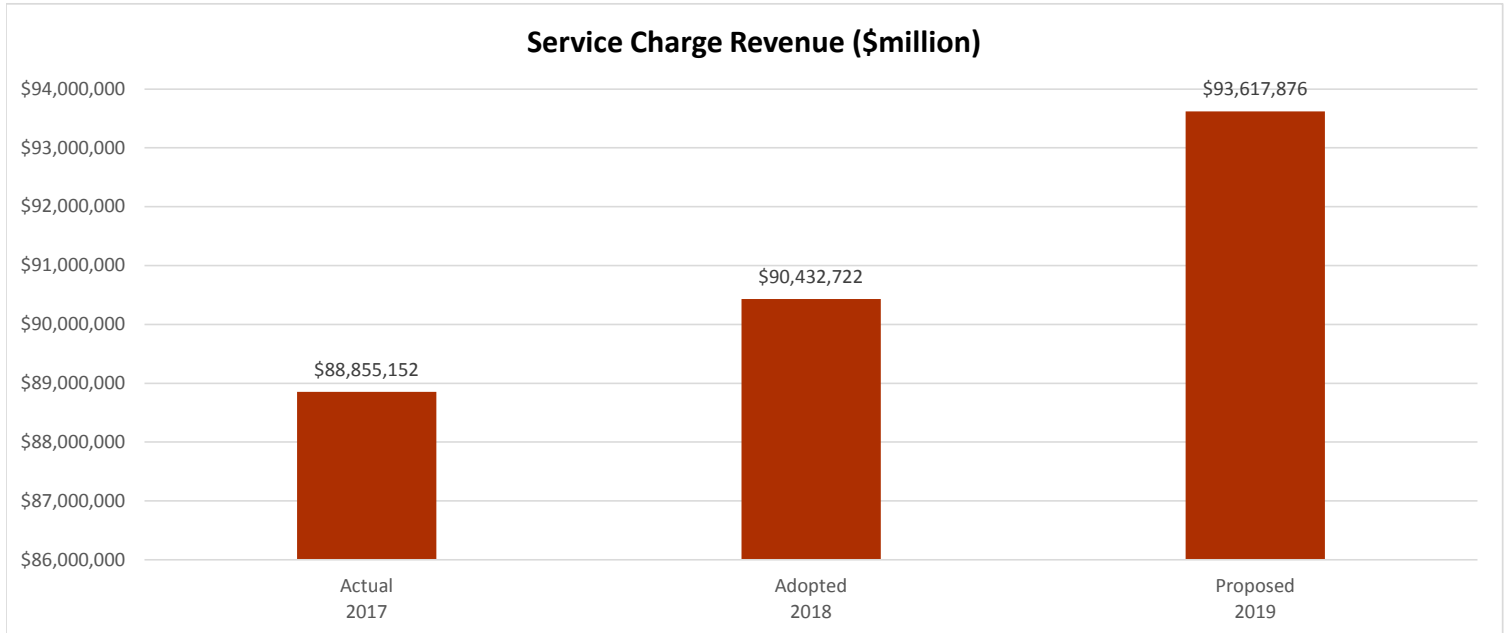
The City's property tax revenue is made up of three components: Real Estate Tax, Personal Property Tax and Interest and Penalties. The largest of these three is Real Estate Tax. The Real Estate and Personal Property Tax is based on property assessments completed by the Board of Assessors and the tax rate set by City Council.



## Service Charge Revenue

### Charges for Services

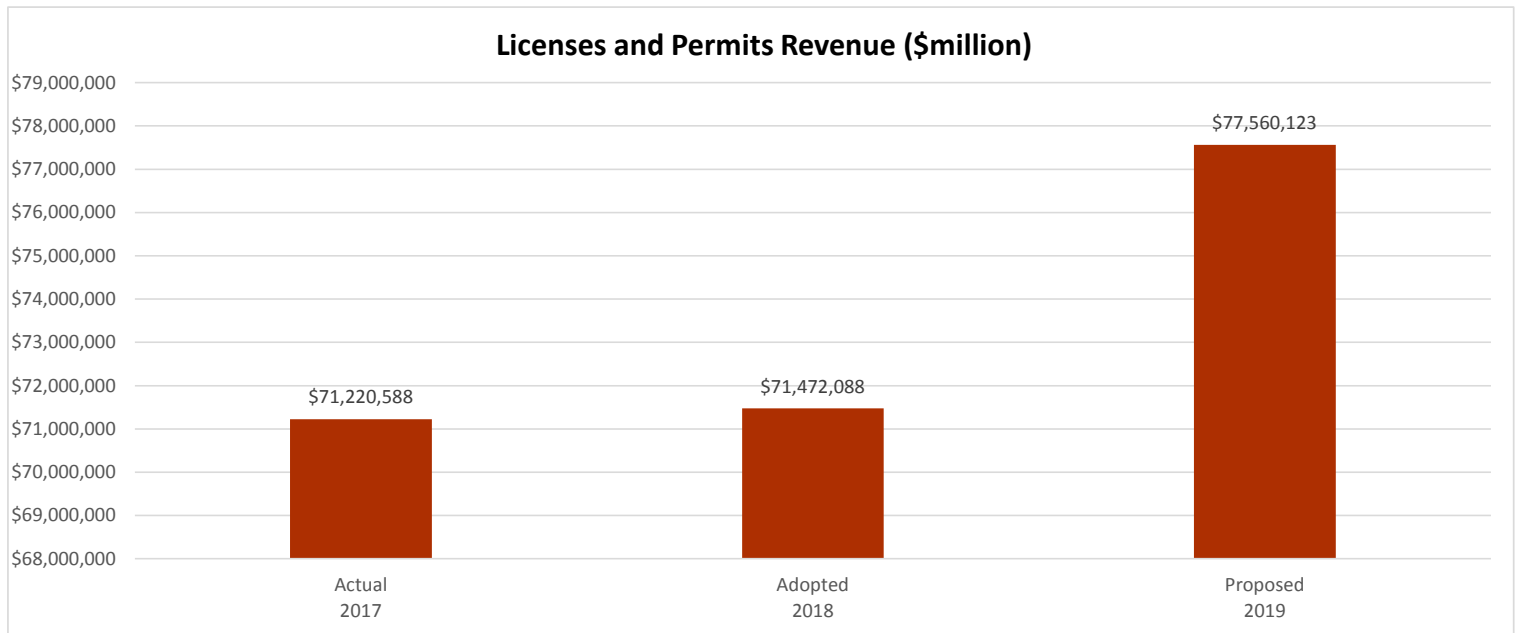
The City sets charges for a broad range of services in accordance with financial policy and local ordinances. Fees are charged for a variety of services to recover the costs of service and include EMS transportation fees, parking meters, sanitation service charges, tax collection service, indirect costs, utility regulatory fees, towing and booting and other charges. The largest of these is the sanitation service charges.



## Licenses and Permits Revenue

### Licenses and Permits

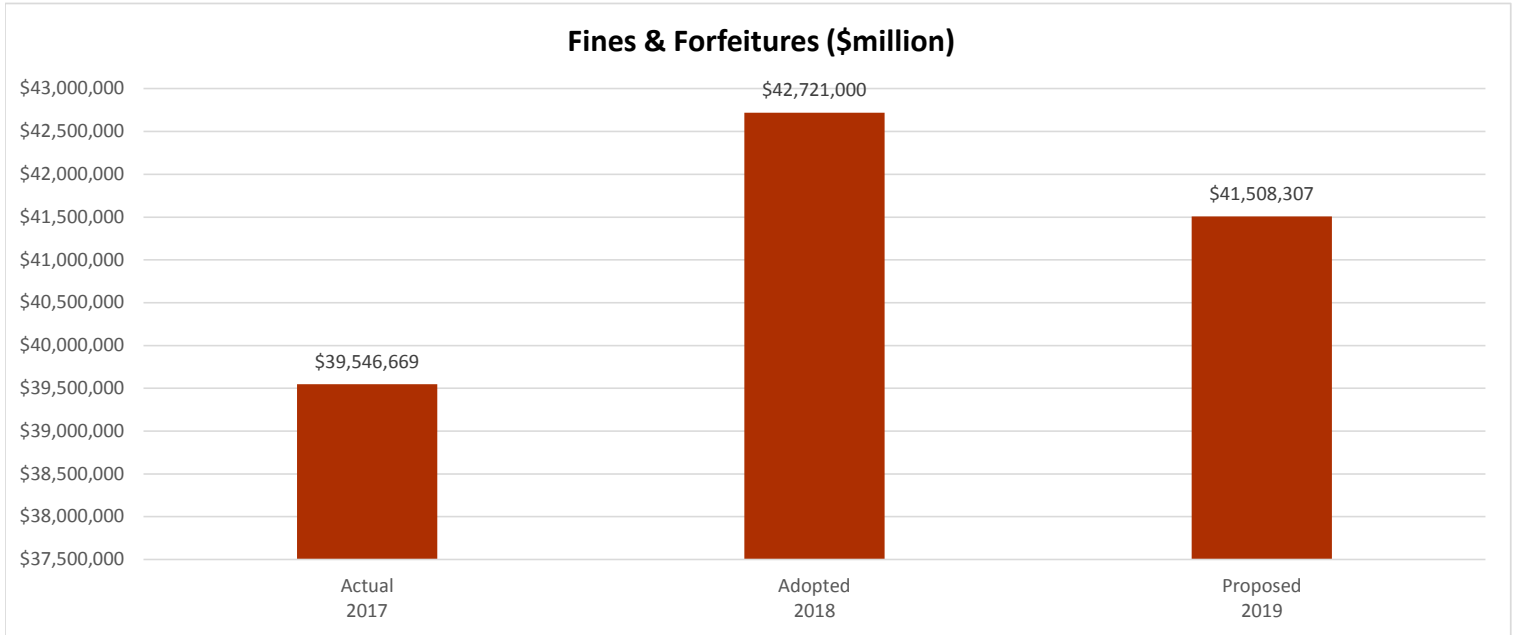
Licenses and Permits assure proper oversight of professional service providers and as the monitoring of certain types of business establishments as well as motor vehicle standards. This category includes franchise fees collected on various utility and telecommunications companies operating within the City.



## Fines & Forfeitures

### Fines and Forfeitures

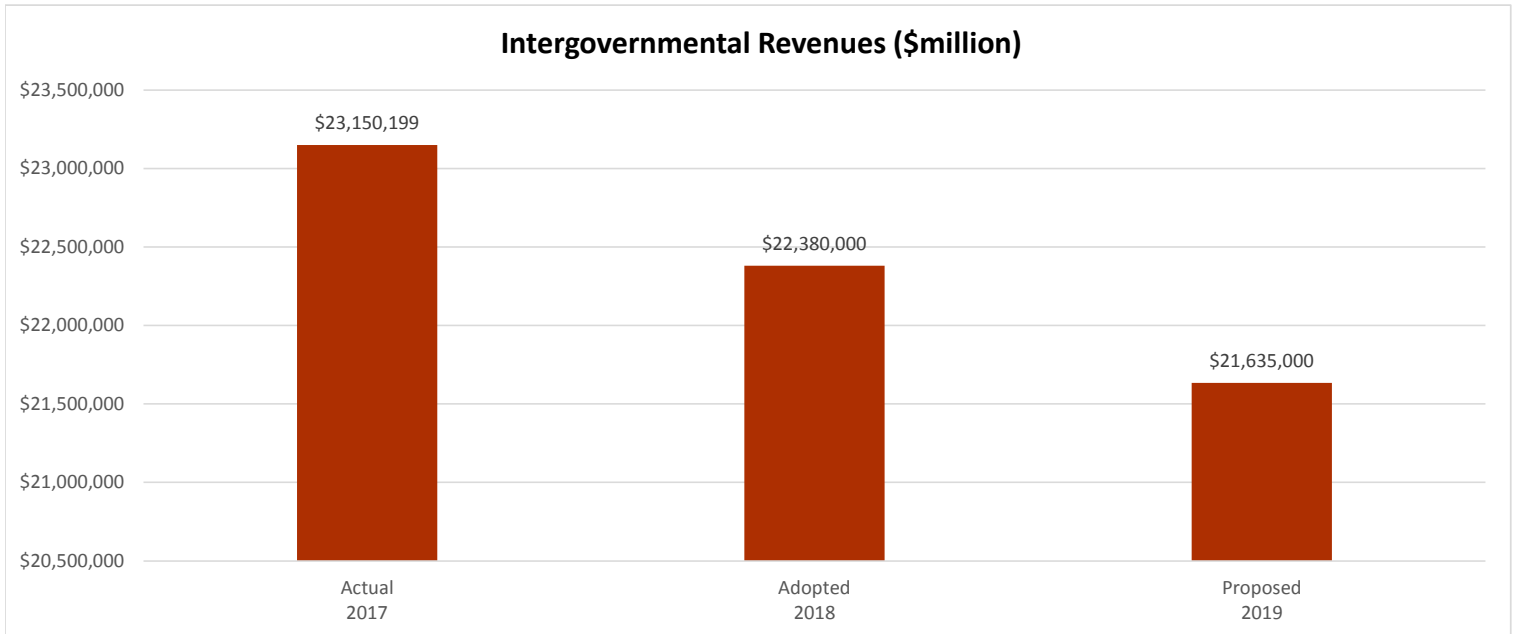
Fines and forfeitures are primarily parking meter and traffic fines collected through enforcement of local ordinances.



## Intergovernmental Revenues

### Intergovernmental Revenues

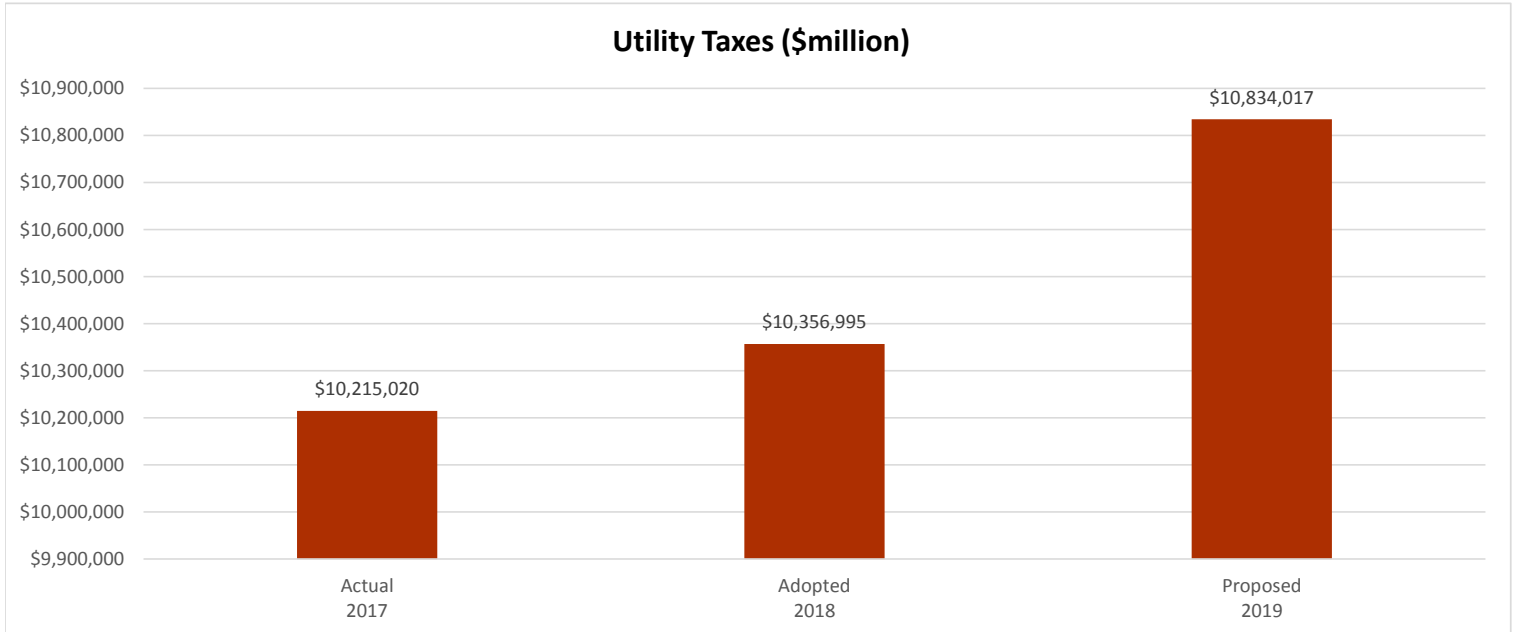
Intergovernmental revenues are provided to the City in the General Fund – principally by the State. It includes the local portion of State revenue sharing, Parish transportation revenue and other intergovernmental revenue.



## Utility Taxes

### Utility Taxes

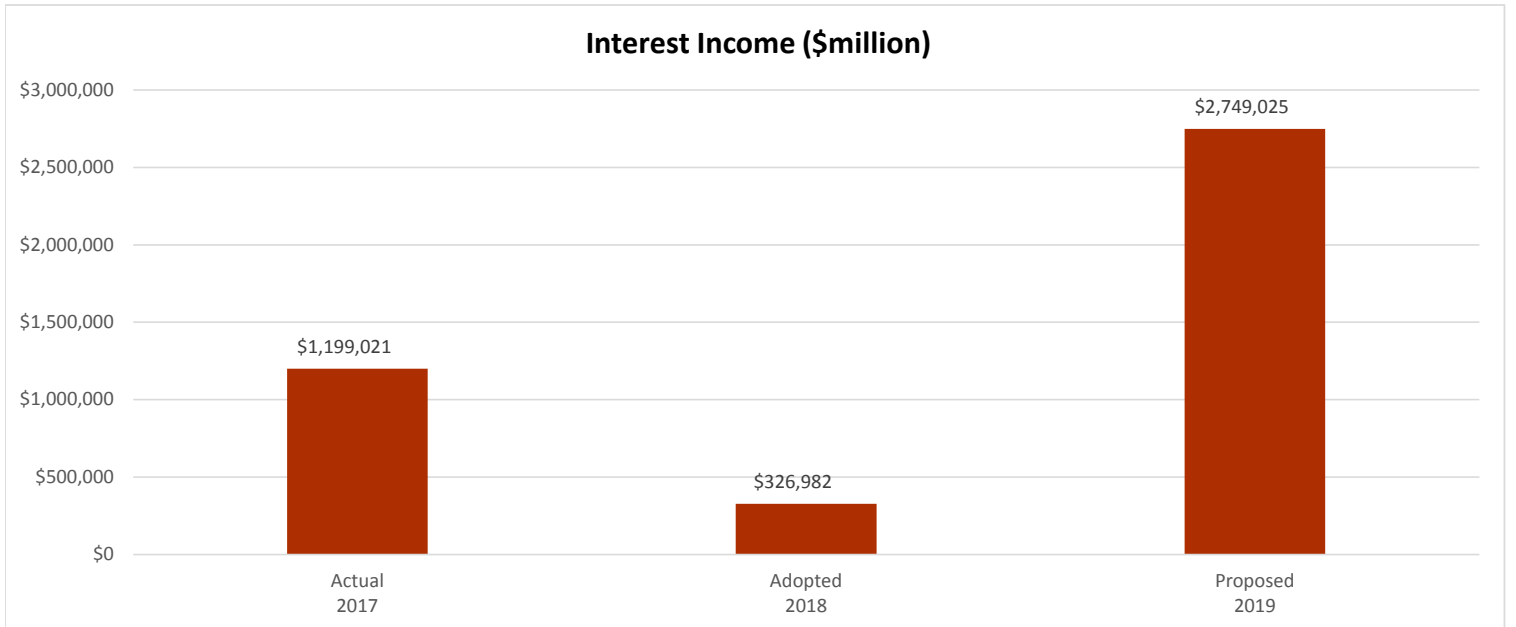
Utility taxes are business privilege taxes charged to local utility companies as a percentage of gross receipts. Those utilities include Entergy and Louisiana Power and Light.



## Interest Income

### Interest Income

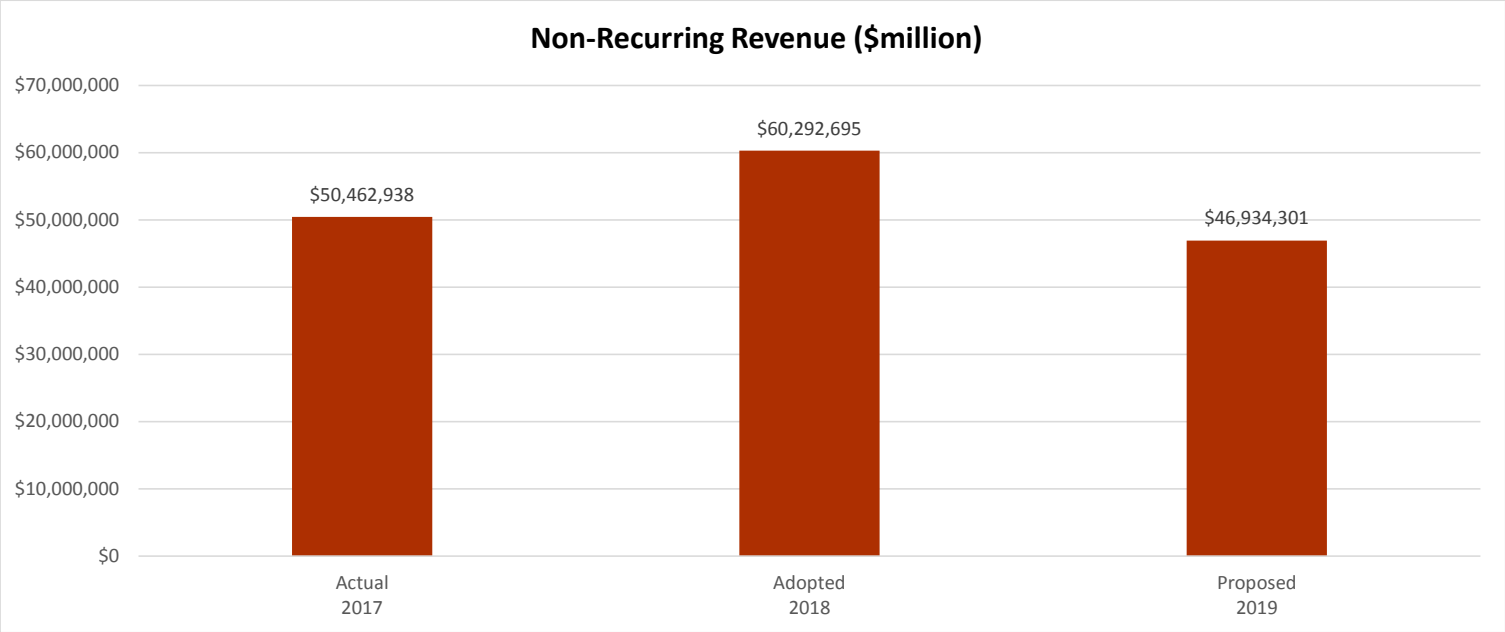
Interest income is earned on the investment of funds not immediately required to meet cash disbursement obligations. The interest income projected in the General Fund reflects earnings on the idle cash balances in the operating budget as well as the capital budget.



# Non-Recurring Revenue

## Non Recurring Revenue

This category includes items that are unusual, infrequent in nature, or difficult to predict because their lasting effect is limited. Any drawdowns from the General Fund Balance are also included in this category.





## Statement of Revenues

### General Fund

Source	2017 Actual	2018 Adopted	2019 Proposed
<b>PROPERTY TAXES</b>			
REAL/PERSONAL PROPERTY-CURRENT	\$50,184,637	\$50,288,314	\$51,283,106
REAL ESTATE CURRENT YEAR	-	-	-
PERSONAL PROPERTY CURRENT YEAR	-	-	-
PRIOR YEAR PROPERTY	2,812,794	2,087,170	2,156,956
POLICE/ FIRE DEDICATED MILLS	72,055,015	72,184,041	73,597,117
NORD DEDICATED 1.5 MILLS	4,988,433	5,031,037	5,130,560
PARKWAY DEDICATED 1.5 MILLS	4,988,433	5,031,037	5,130,560
STREETS DEDICATED 1.9 MILLS	6,318,742	6,372,712	6,498,777
REAL ESTATE PRIOR YEAR	-	-	-
PERSONAL PROPERTY PRIOR YEAR	-	-	-
INTEREST & PENALTIES	4,000,230	3,074,931	3,074,931
<b>PROPERTY TAX SUB-TOTAL</b>	<b>145,348,283</b>	<b>144,069,242</b>	<b>146,872,007</b>
<b>Other Taxes</b>			
SALES TAX	\$185,269,732	\$187,911,922	\$199,087,533
MOTOR VEHICLE TAX	13,532,102	12,890,500	12,878,303
HOTEL / MOTEL TAX	19,085,311	18,847,706	20,066,923
BEER & WINE TAX	484,937	570,000	495,185
PARKING TAX	4,614,411	4,650,000	4,808,236
DOCUMENT. TRANSACTION TAX	4,597,476	4,350,000	4,428,949
CHAIN STORE TAX	163,661	160,000	162,693
AMUSEMENT TAX	-	-	-
OFF TRACK BETTING/RACING TAX	157,500	173,000	176,710
UTILITY TAX	10,215,020	10,356,995	10,834,017
FAIRGROUND SLOT MACHINE 4% TAX	1,358,808	1,350,000	1,385,434
<b>SUB-TOTAL OTHER TAXES</b>	<b>239,478,957</b>	<b>241,260,123</b>	<b>254,323,983</b>
<b>TOTAL TAXES</b>	<b>384,827,240</b>	<b>385,329,365</b>	<b>401,195,990</b>
<b>LICENSES &amp; PERMITS</b>			
ALCOHOLIC BEVERAGE	\$2,852,108	\$2,775,420	\$2,904,533
CABLE TV FRANCHISE	5,058,260	4,855,000	5,057,843
ENERGY FRANCHISE	29,095,829	31,286,263	30,088,422
TELEPHONE FRANCHISE	281,640	95,000	320,000
MISCELLANEOUS FRANCHISE	1,179,518	500,000	5,307,840
OCCUPATIONAL LICENSES	11,529,870	11,673,605	11,790,341
SAFETY/ELECTRIC/MECHANICAL	2,193,717	2,105,500	2,279,345
TAXI/TOUR GUIDE LICENSES	4,816,152	4,607,400	5,858,930
BUILDING PERMITS	7,617,897	7,950,000	7,450,000
MOTOR VEHICLE PERMITS	2,483,814	2,719,500	2,552,500
STREETS & CURBS	903,923	708,900	902,473
MAYORALTY PERMITS	493,504	490,000	512,696
OTHER LICENSES & PERMITS	2,714,356	1,705,500	2,535,200
<b>TOTAL LICENSES &amp; PERMITS</b>	<b>71,220,588</b>	<b>71,472,088</b>	<b>77,560,123</b>
<b>INTERGOVERNMENTAL REVENUE</b>			
FEDERAL AID - MEDICARE/OTHER	\$-	\$-	\$-
EMERGENCY MANAGEMENT	-	-	-
STATE AID - VIDEO POKER	1,761,417	1,400,000	1,815,000
STATE DEPT. OF CORRECTIONS	65,429	30,000	30,000
STATE AID - MEDICAID	15,177,811	12,000,000	8,500,000
STATE REVENUE SHARING	2,174,550	2,060,000	2,100,000
STATE AID OTHER *	84	3,000,000	5,300,000
PARISH TRANSP FUND: ROADS	2,225,270	2,290,000	2,290,000
PARISH TRANSP FUND: TRANSIT	1,745,638	1,600,000	1,600,000
TOBACCO TAX	-	-	-
ORLEANS PARISH COMM. DIST.	-	-	-
<b>TOTAL INTERGOVERNMENTAL REVENUE</b>	<b>23,150,199</b>	<b>22,380,000</b>	<b>21,635,000</b>

Source	2017 Actual	2018 Adopted	2019 Proposed
<b>SERVICE CHARGES</b>			
GENERAL GOVERNMENT	\$18,080,830	\$17,073,885	\$18,667,254
PUBLIC SAFETY	23,224,397	23,500,500	24,210,000
STREETS PARKING METERS	10,474,867	10,382,667	10,498,152
STREETS OTHER	3,097,053	3,190,000	2,922,955
SANITATION	31,148,676	34,165,170	34,802,588
CULTURAL & RECREATION	-	-	-
PARKS AND PARKWAYS	10,687	14,000	14,000
STATE AID OTHER	86,082	85,000	85,000
INDIRECT COSTS	2,708,860	2,000,000	2,396,427
ORLEANS PARISH COMM. DIST.	-	-	-
OTHER SERVICE CHARGES	23,700	21,500	21,500
<b>TOTAL SERVICE CHARGES</b>	<b>88,855,152</b>	<b>90,432,722</b>	<b>93,617,876</b>
<b>FINES &amp; FORFEITS</b>			
TRAFFIC FINES & VIOLATIONS	3,537,100	2,806,000	3,323,863
RED SIGNAL LIGHT/CAMERA ENFRMNT	22,388,970	25,200,000	25,200,000
PARKING TICKET COLLECTIONS	13,515,976	14,250,000	12,809,444
ADMIN. ADJUDICATION FEES	-	50,000	-
MUNICIPAL COURT FINES & COSTS	-	290,000	-
IMPOUNDED/ABANDONED VEHICLE	104,623	125,000	175,000
HEALTH CODE VIOLATIONS	-	-	-
<b>TOTAL FINES &amp; FORFEITS</b>	<b>39,546,669</b>	<b>42,721,000</b>	<b>41,508,307</b>
<b>MISCELLANEOUS REVENUE</b>			
FEMA ADMIN FEES	\$-	\$-	\$-
INTEREST - OPERATING & CAPITAL	1,199,021	326,982	2,749,025
SETTLEMENT & JUDGMENT FUND	-	-	-
RENTS & ROYALTIES	1,547,291	1,605,500	1,605,500
CONTRIBUTIONS & OTHER	1,929,163	1,971,000	6,261,000
RIVERBOAT GAMING FEE	-	-	-
MISCELLANEOUS REIMBURSEMENT	7,639,582	7,082,202	16,250,322
<b>TOTAL MISC. REVENUE</b>	<b>12,315,057</b>	<b>10,985,684</b>	<b>26,865,847</b>
<b>OTHER FINANCING SOURCES</b>			
UDAG/HUD 108 LOAN	\$-	\$-	\$-
TRANSFER FROM OTHER FUNDS	14,058,871	50,339,000	14,060,588
OTHER ADJUSTMENTS	10,000,000	-	-
GULF OUTLET ZONE PAYMENT	-	-	-
FEMA LOAN	-	-	-
FUND BALANCE	24,748,127	12,492,695	21,734,301
<b>TOTAL OTHER FINANCING</b>	<b>48,806,998</b>	<b>62,831,695</b>	<b>35,794,889</b>
<b>TOTAL GENERAL FUND</b>	<b>668,721,903</b>	<b>686,152,553</b>	<b>698,178,032</b>

## Other Funds

Source	2017 Actual	2018 Adopted	2019 Proposed
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### SELF-GENERATED

CONTRIBUTIONS & OTHER MISCELLANEOUS	\$473,337	\$765,000	\$765,000
<b>TOTAL SELF-GENERATED</b>	<b>473,337</b>	<b>765,000</b>	<b>765,000</b>
<b>TOTAL DISCRETIONARY REVENUE</b>	<b>669,195,240</b>	<b>686,917,553</b>	<b>698,943,032</b>

Source	2017 Actual	2018 Adopted	2019 Proposed
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### HOUSING AND URBAN DEVELOPMENT

FED. GRANTS, COMM. & REGIONAL DEV.	\$15,697,353	\$61,539,952	\$59,114,981
<b>TOTAL HOUSING AND URBAN DEV.</b>	<b>15,697,353</b>	<b>61,539,952</b>	<b>59,114,981</b>

### MAYORAL FELLOWS PROGRAM

WISNER LAND TRUST PROCEEDS	\$535,388	\$565,816	\$652,083
<b>TOTAL MAYORAL FELLOWS PROGRAM</b>	<b>535,388</b>	<b>565,816</b>	<b>652,083</b>

### LIBRARY FUNDS

DEDICATED PROPERTY TAXES	\$16,587,034	\$20,300,000	\$21,307,000
LIBRARY SURPLUS	-	-	-
LIBRARY FINES	-	-	-
<b>TOTAL LIBRARY FUNDS</b>	<b>16,587,034</b>	<b>20,300,000</b>	<b>21,307,000</b>

Source	2017 Actual	2018 Adopted	2019 Proposed
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### LLE GRANTS

STATE GRANT - OFFICE OF THE GOVERNOR	\$286,611	\$685,975	\$1,579,619
<b>TOTAL LLE</b>	<b>286,611</b>	<b>685,975</b>	<b>1,579,619</b>

### FEDERAL GRANTS

HEALTH	\$11,544,708	\$17,323,744	\$17,464,797
ALL OTHER	12,342,602	132,499,819	84,477,973
<b>TOTAL FEDERAL GRANTS</b>	<b>23,887,310</b>	<b>149,823,563</b>	<b>101,942,770</b>

### STATE & LOCAL FOUNDATION GRANTS

HEALTH & HUMAN RESOURCES	\$777,950	\$2,174,043	\$1,963,282
STATE AID DEPT. OF PUBLIC SAFETY	105,937	703,750	714,366
STATE DEPARTMENT OF LABOR	2,758,036	8,610,812	8,655,749
LOUISIANA SOCIAL SERVICES	-	371,926	100,000
STATE AID (OTHER)	2,740,248	14,317,486	9,554,837
LOCAL FOUNDATION GRANTS	9,805,909	27,726,507	26,397,354
<b>TOTAL STATE GRANTS</b>	<b>16,188,080</b>	<b>53,904,524</b>	<b>47,385,588</b>

### GRANTS, CONTRIB., & FUND TRANSFERS

GRANTS, CONTRIB., & FUND TRANSFERS	-	\$60,148,733	\$100,000,000
<b>TOTAL GRANTS, CONTRIB., &amp; ETC.</b>	<b>0</b>	<b>60,148,733</b>	<b>100,000,000</b>

Source	2017 Actual	2018 Adopted	2019 Proposed
<b>DOWNTOWN DEVELOPMENT DISTRICT</b>			
DDD TAXES	-	\$10,504,848	\$10,504,848
<b>TOTAL DDD REVENUES</b>	<b>0</b>	<b>10,504,848</b>	<b>10,504,848</b>
<b>N.O. REGIONAL BUSINESS PARK</b>			
N.O.R.B.P. Property Taxes	-	-	-
<b>TOTAL N.O.R.B.P. REVENUES</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>ECONOMIC DEVELOPMENT FUND</b>			
ECONOMIC DEVELOPMENT TAXES	\$2,854,960	\$3,284,855	\$4,034,833
<b>TOTAL EDF REVENUES</b>	<b>2,854,960</b>	<b>3,284,855</b>	<b>4,034,833</b>
<b>HOUSING TRUST FUND</b>			
HOUSING IMPROVEMENT TAXES	\$2,419,236	\$6,639,095	\$6,891,296
<b>TOTAL NHIF REVENUES</b>	<b>2,419,236</b>	<b>6,639,095</b>	<b>6,891,296</b>
<b>ADDITIONAL SPECIAL REVENUES &amp; TRUST FUNDS</b>			
ADDITIONAL SPECIAL REVENUES & TRUST FUNDS	\$46,671,168	\$57,349,803	\$65,427,292
<b>TOTAL ADDT'L SPECIAL REVENUES &amp; TRUST FUN</b>	<b>46,671,168</b>	<b>57,349,803</b>	<b>65,427,292</b>
<b>TOTAL SPECIAL REVENUES &amp; TRUST FUNDS</b>	<b>51,945,364</b>	<b>77,778,601</b>	<b>86,858,269</b>
<b>TOTAL OTHER FUNDS</b>	<b>125,600,477</b>	<b>425,512,164</b>	<b>419,605,310</b>
<b>TOTAL ALL FUNDS</b>	<b>794,322,380</b>	<b>1,111,664,717</b>	<b>1,117,783,342</b>