

**ORDINANCE**

**CITY OF NEW ORLEANS**

**CITY HALL: October 29, 2025**

**CALENDAR NO. 35,297**

**NO. \_\_\_\_\_ MAYOR COUNCIL SERIES**

**BY: COUNCILMEMBERS GIARRUSSO, MORRELL, MORENO, HARRIS, KING,  
GREEN AND THOMAS**

**AN ORDINANCE** to ordain Sections 70-415.344 through 70-415.349 of the Code of the City of New Orleans to establish The City of New Orleans Employee Emergency Payroll Fund; and otherwise to provide with respect thereto.

**SECTION 1. THE COUNCIL OF THE CITY OF NEW ORLEANS HEREBY**

**ORDAINS**, That Article III of Chapter 70 the Code of the City of New Orleans is amended to add Division 55, Sections 70-415.344 through 70-415.349 which shall read as follows:

**“CHAPTER 70 - FINANCE**

**\* \* \***

**ARTICLE III. – FUNDS**

**\* \* \***

**DIVISION 55. – THE CITY OF NEW ORLEANS EMPLOYEE EMERGENCY**

**PAYROLL FUND**

**Sec. 70-415.344. – Fund created.**

There is hereby created a special fund designated as The City of New Orleans Employee Emergency Payroll Fund (“Fund”).

**Sec. 70-415.345. – Purpose.**

The Fund shall be used exclusively to meet the city’s 2025 budget year payroll obligation to pay

active employees' current salaries and wages, including approved overtime earnings and current fringe benefits.

**Sec. 70-415.346. – Funding sources and uses.**

The full amount of the sale of all Revenue Notes of the City of New Orleans, authorized by Resolution No. R-25-558 on October 23, 2025, shall be deposited into the Fund within 24 hours of receipt. Distributions and expenditures from the Fund shall be made weekly for the exclusive purpose of funding the city's 2025 budget year employee payroll obligations.

**Sec. 70-415.347. – Restrictions on Fund.**

(a) Moneys deposited into the Fund shall remain therein until transferred for the purposes specified in this division. No moneys deposited into the Fund may be transferred into the general fund or into any other fund, except as expressly authorized in this division

(b) No expenditure from the Fund may occur unless expressly authorized by Council resolution.

(c) Before the adoption of a resolution authorizing the release of moneys from the Fund for payroll obligations, the chief administrative officer, together with the director of the department of finance, shall submit a detailed budget and expenditure plan to the clerk of council covering the applicable payment period and detailing the proposed payments from the Fund.

**Sec. 70-415.348. – Reporting and participation requirements.**

(a) The director of department of finance shall keep detailed and accurate records of all moneys within the Fund and all expenditures therefrom and shall transmit on the second Monday of each month a written report to the chief administrative officer and the clerk of council. The monthly report shall provide a complete, detailed accounting of all moneys in the Fund

including all revenues and expenditures therefrom.

(b) The chief administrative officer shall provide the state legislative auditor with view-only access to the city's enterprise management software and provide any specific reports requested by the auditor including, but not limited to, income statements, balance sheets, trial balances, accounts payable aging report, and accounts receivable aging report.

(c) The chief administrative officer, together with the director of the department of finance, shall prepare and transmit the following reports to the state legislative auditor and the clerk of council:

- a. Monthly budget-to-actual expenditure reports (post-reconciliation) that include department-level detail and written explanations of any variances exceeding five percent;
- b. Weekly year-to-date payroll reports by pay period of all gross pay components, including, but not limited to, regular time, overtime, and supplemental pay for each city department;
- c. Weekly overtime reports that provide the total amount of overtime payments made year-to-date, by department and pay period, and shall include all related documentation, including, but not limited to, written supervisory approvals and detailed department justification for the approved overtime;
- d. Monthly 90-day overtime spending projections that detail all anticipated overtime spending for the next 90 days;
- e. Biweekly expenditure reduction reports that specifically list the city's expenditure reduction initiatives, the total cost savings anticipated for each initiative, the progress on each initiative in the prior two weeks and year-to-date, and the cost

61 savings achieved on each initiative in the prior two weeks and year-to-date. In the  
62 event an initiative fails to meet its anticipated cost savings, the report shall include  
63 a written explanation of the likely cause of the failed outcomes and the additional  
64 adjustments planned to account for the unattained expenditure reductions;  
65 f. Monthly cash flow projections, including updated projections that reflect  
66 anticipated inflows, outflows, and projected ending balances for all city funds;  
67 g. Monthly reports of all city bank account balances after reconciliation.

68 **Sec. 70-415.349. – Administration of Fund.**

69 The director of the department of finance shall administer the Fund in accordance with this  
70 division. The Fund shall be kept in an interest-bearing account and all interest accruing therein  
71 shall be to the benefit of and become part of the Fund.”

**ADOPTED BY THE COUNCIL OF THE CITY OF NEW ORLEANS** \_\_\_\_\_

\_\_\_\_\_  
**PRESIDENT OF THE COUNCIL**

**DELIVERED TO THE MAYOR ON** \_\_\_\_\_

**APPROVED:**

**DISAPPROVED:** \_\_\_\_\_

\_\_\_\_\_  
**MAYOR**

**RETURNED BY THE MAYOR ON** \_\_\_\_\_ **AT** \_\_\_\_\_

\_\_\_\_\_  
**CLERK OF COUNCIL**

**ROLL CALL VOTE:**

**YEAS:**

**NAYS:**

**ABSENT:**

**RECUSED:**