

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.

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

2 ORDAINS, That Article III of Chapter 70 the Code of the City of New Orleans is amended to add

3 Division 55, Sections 70-415.344 through 70-415.349 which shall read as follows:

4 "CHAPTER 70 - FINANCE

5 * * *

6 ARTICLE III. - FUNDS

7 * * *

8 DIVISION 55. - THE CITY OF NEW ORLEANS EMPLOYEE EMERGENCY

9 PAYROLL FUND

10 Sec. 70-415.344. - Fund created.

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

13 Sec. 70-415.345. - Purpose.

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

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

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

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

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

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

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

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

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

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

37 The monthly report shall provide a complete, detailed accounting of all moneys in the Fund

38 including all revenues and expenditures therefrom.

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

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

- 46 a. Monthly budget-to-actual expenditure reports (post-reconciliation) that include
47 department-level detail and written explanations of any variances exceeding five
48 percent;
- 49 b. Weekly year-to-date payroll reports by pay period of all gross pay components,
50 including, but not limited to, regular time, overtime, and supplemental pay for each
51 city department;
- 52 c. Weekly overtime reports that provide the total amount of overtime payments made
53 year-to-date, by department and pay period, and shall include all related
54 documentation, including, but not limited to, written supervisory approvals and
55 detailed department justification for the approved overtime;
- 56 d. Monthly 90-day overtime spending projections that detail all anticipated overtime
57 spending for the next 90 days;
- 58 e. Biweekly expenditure reduction reports that specifically list the city's expenditure
59 reduction initiatives, the total cost savings anticipated for each initiative, the
60 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: