

CITY OF NEW ORLEANS, LOUISIANA

Non-major Governmental Funds

Special revenue funds are used to account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditures for specified purposes. Significant special revenue funds are as follows.

- *National League of Cities* – Used to account for funds allocated for participation in the National League of Cities organization which promotes cities as centers of opportunities, leadership and governance.
- *New Orleans Economic Development* – Used to account for funds allocated to programs designed to alleviate economic development problems, improve quality of life, and provide jobs for the citizens of New Orleans.
- *Neighborhood Housing Improvement* – Used to account for funds allocated to programs which repair and renovate housing in low-income areas.
- *American Can* -- Used to account for repayment of the Section 108 loan received from the U.S. Department of Housing and Urban development (HUD) for the benefit of the American can project.
- *Rivergate Special Fund* – Used to account for funds received from Rivergate parking facilities which has been earmarked for payment to the Audubon Commission as per the "Riverfront Economic Development Agreement".
- *New Orleans Building Corporation* – Charged with managing and developing under-used, deteriorated, or vacant City properties. NOBC identifies public properties with economic or cultural potential, determines development options, and guides the redevelopment effort.
- *Rivergate Development Corporation* – Used to account for and oversee the development of any additions to the land-based casino site and the surroundings properties.
- *Termite Control Fund* – Used to account for revenues of the New Orleans Mosquito, Termite, & Rodent Control Board as a result of consulting, conferences held for private companies and governmental agencies, and technical support supplied to companies testing their termite control products. Expenditures shall be used to purchase materials necessary to supply technical or consulting advice to companies testing their products.
- *Piazza D'italia Development* – Used to protect and preserve the Piazza and for future development of the areas bounded by Tchoupitalous, Poydras, South Peter and Lafayette Streets.

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- *Traffic Court Judicial Expense* – Used to account for monies collected from contempt fines and penalties paid by persons charged with traffic violations and allocated to the proper administration of the court or office of the individual judges.
- *Sex Offender Proprietary Fund* – Used to account for funds collected by the New Orleans Police Department as a result of annual registration of criminals, annual updates for registration information, criminal penalties for failure to register, and related matters. Expenditures from the fund are for equipment and supplies necessary for its operation and continuation.
- *Municipal Court Judicial Expense* – Used to account for monies collected from bond forfeitures in connector with administration of municipal court or in other manners provided by law.
- *Sidewalk Paving and Repairing* – Used to account for funds dedicated to maintaining sidewalks.
- *Special Events* – Used to account for the City's participation in events in the City and to host special events on behalf of the City for the citizens.
- *Adopt-a-Pothole Program* – Used to account for funds donated to repair damaged city streets.
- *Department of Safety and Permits – Demolitions* – Used to account for funds allocated to the demolitions of building or structures
- *Mayor's Office of Tourism and Arts* – Used to account for programs and imitative specifically directed toward supporting and advancing arts organizations.
- *Mayoral Fellows Program* – Used to account for funds to offer post-Baccalaureate students the opportunity to serve in the New Orleans city government while helping to create a cadre to potential leaders for the community.
- *Music and Entertainment Commission* – Used to account for funds allocated for programs designed to attract music and entertainment to the City.
- *New Orleans Police Department Crime Prevention* – Used to account for donations earmarked to assist the Police Department in their crime fighting efforts.
- *Asset Seizure* – Used to account for property confiscated from drug dealers by the police department to be used for crime fighting measures.

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- *New Orleans War on Drugs* – Used to account for donations received from private individuals, corporations, and other institutions and entities in order to aid and assist the City in its efforts to eradicate illegal substance abuse.
- *New Orleans Recreation Department* – Used to account for donations designated to assist in the purchase of playground equipment
- *New Orleans Film Commission* – Used to account for funds received for the spending budget of the New Orleans Film Commission from various sources, such as the New Orleans Tourism marketing Corporation, as well as grant funds, donations, and other monetary contributions from private individual corporations, and other institutions and entities in the private sector to support the programs and activities of the commission.
- *New Orleans Special Events* – Used to account for funds received for donations from private individuals, corporations, and other institutions and entities in the private sector to lessen the burdens of government on the city in attracting and hosting national conventions, special events and other activities which shall benefit the City.
- *Vieux Carre' Commission* – Used to account for funds received used to encourage residential uses in the Vieux Carre' and which shall be used only for public purposes which help retain or increase residential uses within the boundaries of the Vieux Carre' National Register History District.
- *Vieux Carre' Restoration* – Used to account for funds to revitalize and preserve the Historic District.
- *Public Library Donations* – Used to account for donations to enhance the City's library system.
- *Sanitation Recycling* – Used to account for funds received resulting from the sale of recyclable materials brought to and/ or purchased by the City of New Orleans Department of Sanitation Recycling Center, which shall be utilized only as a budget enhancement and not an offset for public purposes and which shall further the needs and accomplishments of the Department of Sanitation.
- *Plant-a-tree Campaign* – Used to account for funds allocated to programs designed for planting and beautifying trees, plants, and flowers throughout the City.
- *Municipal Endowment – Cox Cable* – Used to account for funds allocated for programs related to video or audio community service programming in New Orleans or the arts, humanities, and cultures of New Orleans.

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- *Capital Improvements and Infrastructure* – Used to account for funds allocated for the improvements of infrastructures within the City.
- *Grant Recipient Funds* – Used to account for funds and other state and federal financial assistance.
- *Delgado – Albania Plantation Commission* – Used to account for funds generated from the operation of a sugar cane plantation.
- *Edward Wisner* – Used to account for approximately 53,500 acres of land and water bottoms in Jefferson, St. John the Baptist and Lafourche Parishes, Louisiana from the estate of Edward Wisner to the city of New Orleans, Louisiana as Trustee, for a 100 year charitable trust. The beneficiaries of the trust include the City of New Orleans, Louisiana as beneficiary for several charitable purposes, Charity Hospital, of New Orleans, Louisiana, Tulane University, and The Salvation Army. Specific portions of the land or the income from the land were also set aside for the establishment and maintenance of specified structures for certain other organizations operating within the City of New Orleans, Louisiana. This trust was created by an Act of Donation dated August 4, 1914.
- *LaHache Music* – Used to account for funds to promote the history of New Orleans musicians and facilitate the development of new musicians and composers.
- *Place De France – John of Arc* – Used to account for funds to maintain the Joan of Arc Monument and the surrounding area.
- *Simon Hersheim* – Used to account for funds for the purpose of purchasing books for the Public Library.
- *Kiwanis Club Lee Circle Sprinkler System* – Used to maintain and improve the sprinkler system for the beautification and benefit of Lee Circle.
- *Ella West Freeman Foundation* – Used to account for funds to establish and facilitate programs aimed at education, arts performing and applied, community improvement and governmental oversight, and human service organizations with an emphasis on capital projects for established agencies.
- *Isaac Delgado Memorial* – Used to account for funds which will benefit Delgado Community College.
- *John McDonogh School* – Used to account for funds to promote education through the City of New Orleans.

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- *Lafayette Cemetery No. 1 Under Wiley of Lilly Violet* – a bequeath to the City to maintain Lafayette Cemetery No. 1
- *Mahalia Zimmermann Tomb* – a bequeath to the City to maintain Ms. Zimmermann's tomb.
- *Mrs. Otto Joachim* – Used to account for funds to promote the study of orchestra music and violinists.
- *Sickles Legacy* – Used to account for funds designated to establish a city dispensary for gratuitous dispensing of medicine and medical advice to the poor.
- *Helen Alder Levy Library* – Used to account for funds for the purpose of the establishment and maintenance of the Helen Alder Levy Memorial room at the New Orleans Public Library.
- *Housing and Environment Improvements* – Used to improve health, housing and environmental conditions in the City.
- *Imagine It Clean* – establish to receive allocations to support the programs and activities of the program.
- *Environmental Improvement* – Used to account for funds received from fines, fees, costs, and penalties and allocated to programs designed to improve health, housing, and environmental conditions in the City.
- *Miscellaneous Donations* – Used to account for donations designated to specific city departments.
- *Other* – Used to account for all monies and all property acquired by donations for a designated purpose, not required to be held intact.

City of New Orleans
 Nonmajor Governmental Funds
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 YEAR ENDED December 31, 2010
 UNAUDITED

			(Deficiency) Excess					
			revenues					
	Revenues	Expenditures	over expenditures	Operating Transfers	Net Changes in fund balance	Beginning Fund balance	Ending Fund balance	
1	RIVERGATE DEVELOPMENT COR	19,848,191	252,676	19,593,516	(19,142,518)	450,998	3,234,180	3,685,178
2	ENVIRONMENTAL DISASTER MITIGATION	5,491,939	3,492,138	1,999,801	0	1,999,801	0	1,999,801
3	TRAFFIC COURT REV FUND	2,591,427	3,358,512	(767,086)	598,179	(170,907)	214,197	43,291
4	NEIGHBORHOOD HOUSING IMPR	1,538,979	1,353,516	185,464	0	185,464	1,982,098	2,167,562
5	NO ECONOMIC DEVELOPMENT	1,538,979	1,949,870	(410,891)	(3,444,969)	(3,855,860)	5,874,910	2,019,050
6	WISNER LAND TRUST PROCEED	1,107,453	1,373,000	(265,547)	0	(265,547)	4,580,700	4,315,153
7	JUDCL ACCT-MUN CT REV FD	765,303	2,189,355	(1,424,052)	1,405,965	(18,087)	(2,079,483)	(2,097,571)
8	HOUSING & ENVIRONMENT IMPROVMT	726,359	0	726,359	0	726,359	601,357	1,327,716
9	CAPITAL IMPROVEMT & INFRASTRUC	415,489	0	415,489	(1,524,462)	(1,108,973)	511,193	(597,780)
10	ENVIRONMENTAL IMP REVLVNG FUND	379,384	107,991	271,393	0	271,393	814,024	1,085,417
11	TERMITE CONTROL PROPRIETARY FD	374,916	102,778	272,140	0	272,140	873,398	1,145,538
12	MAYORAL FELLOWS PROGRAM	228,000	241,290	(15,290)	0	(15,290)	42,451	27,161
13	DELGADO ALBANIA REVOLVING	223,440	10,000	213,440	0	213,440	2,483,756	2,697,196
14	AM CAN PROJECT DEBT SER. FD	203,158	0	203,158	0	203,158	4,134,338	4,337,496
15	ASSET SEIZURE FUND EXP TR	174,656	248,866	(72,210)	0	(72,210)	704,475	632,265
16	LIBRARY DONATIONS TRUST	115,073	0	115,073	0	115,073	242,608	357,681
17	PLANT A TREE CAMPAIGN	102,519	56,837	45,682	0	45,682	198,924	244,606
18	PIAZZA D'ITALIA DEVELOPMENT CO	81,424	2,933	78,490	0	78,490	(78,490)	0
19	SEX OFFENDER PROPRIETARY FUND	70,975	107,778	(36,803)	0	(36,803)	247,786	210,983
20	MAYOR'S OFF. OF TOURISM & ARTS	63,697	52,272	11,424	0	11,424	41,694	53,119
21	MUSIC & ENTERTAINMENT COMM	43,807	52,382	(8,575)	0	(8,575)	134,172	125,597
22	N O FILM COMM TRUST	43,802	66,775	(22,973)	0	(22,973)	185,820	162,847
23	S HERNSHEIM TRUST PROCEED	1,830	0	1,830	0	1,830	97,838	99,667
24	MUNICIPAL ENDOWMENT	741	0	741	0	741	2,026,618	2,027,359
25	Trust Fund	355	0	355	0	355	202,542	202,898
26	I DELGADO MEML TR PROC	209	0	209	0	209	548,012	548,221
27	SICKLES LEGACY TRUST PROC	153	0	153	0	153	307,942	308,095
28	ADOPT-A-POTHOLE/ STREETS	37	0	37	0	37	0	37
29	N O SPECIAL EVENTS FD	30	0	30	0	30	1	31
30	SANITATION RECYCLING EXP	22	0	22	0	22	71,599	71,621
31	H A LEVY LIBRARY TRUST PR	19	0	19	0	19	51,268	51,285
32	LAFAYETTE CEM NO1 TR PROC	7	0	7	0	7	21,112	21,119
33	Trust Fund	2	0	2	0	2	6,903	6,906
34	ELLA WEST FREEMAN FOUNDAT	2	0	2	0	2	8,257	8,259
35	IMAGINE IT CLEAN	0	0	0	0	0	0	0
36	N. O. BUILDING CORPORATION FD.	0	0	0	0	0	99,594	99,594
37	SPECIAL EVENTS FUND	0	0	0	0	0	0	0
38	SIDEWALK PAVING REV FUND	0	0	0	0	0	106	106
39	DEMOLITION REV FUND	0	0	0	0	0	78,196	78,196

City of New Orleans
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 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 YEAR ENDED December 31, 2010
 UNAUDITED

	Revenues	Expenditures	(Deficiency) Excess revenues over expenditures	Operating Transfers	Net Changes in fund balance	Beginning Fund balance	Ending Fund balance
40	Indigent Defender	0	0	0	0	(26,453)	(26,453)
41	NORD TRUST FUND	0	0	0	0	51,929	51,929
42	LA HAGHE MUSIC TRUST PROC	0	0	0	0	2,986	2,986
43	MS O JOACHIM TRUST PROCEE	0	0	0	0	1,295	1,295
44	J MCDONOUGH TRUST PROCEED	0	0	0	0	0	0
45	M ZIMMERMAN TRUST PROC	0	0	0	0	2,950	2,950
46	INST MENT HYG TRUST PROC	0	0	0	0	0	0
47	DONATIONS PLACE DE FRANCE	0	0	0	0	4,535	4,535
48	KWNIS CL L C RCL SP STM P	0	0	0	0	5,137	5,137
49	N O P D CRIME PREVENTION	0	0	0	0	937	937
50	VIEUX CARRE RES EXP TR	0	0	0	0	1,245	1,245
51	N O WAR ON DRUGS EXP TR	0	0	0	0	7,983	7,983
52	NATIONAL LEAGUE OF CITIES	0	0	0	0	4,773	4,773
53	RIVERGATE SPECIAL FUND	0	0	0	0	0	0
54	VIEUX CARRE SPEC FUND	0	0	0	0	0	0
55	MISCELLANEOUS DONATIONS FD	(172,875)	28,202	(201,077)	0	400,258	199,181
	Totals	35,955,502	15,045,170	20,910,332	(22,109,805)	28,921,679	27,722,208