

**STATEMENT OF GENERAL FUND - FUND BALANCES**

|                                                  | 2003<br>Actual       | 2004<br>Budget       | 2004<br>Projection   | 2005<br>Budget       |
|--------------------------------------------------|----------------------|----------------------|----------------------|----------------------|
| <b>GENERAL FUND</b>                              |                      |                      |                      |                      |
| TOTAL SOURCE OF FUNDS                            | 225,569,890          | 215,970,950          | 218,365,620          | 220,157,810          |
| TOTAL USE OF FUNDS                               | <u>(228,016,650)</u> | <u>(223,558,870)</u> | <u>(225,427,640)</u> | <u>(227,879,130)</u> |
| EXCESS SOURCES OVER (UNDER) USES                 | (2,446,760)          | (7,587,920)          | (7,062,020)          | (7,721,320)          |
| <b>FUND BALANCE, JANUARY 1</b>                   |                      |                      |                      |                      |
| Reserves                                         | 1,823,910            | 652,660              | 652,660              | 652,660              |
| Reserved for Subsequent Years                    | 10,059,760           | 3,250,000            | 3,250,000            | 3,250,000            |
| Designation of Gaming Revenues                   | 3,974,320            | 2,696,600            | 2,696,600            | 4,512,900            |
| Designated for Special Purposes                  | 8,103,020            | 11,197,730           | 11,197,730           | 8,036,290            |
| Designated for Solid Waste Collection & Disposal | 7,512,580            | 6,282,130            | 6,282,130            | 2,917,650            |
| Designated for Budget Stabilization              | 10,400,000           | 11,180,000           | 11,180,000           | 11,180,000           |
| Undesignated                                     | 7,227,400            | 10,265,200           | 10,265,200           | 3,251,050            |
| TOTAL BEGINNING FUND BALANCE                     | <u>49,100,990</u>    | <u>45,524,320</u>    | <u>45,524,320</u>    | <u>33,800,550</u>    |
| LESS: CURRENT YEAR SUPPLEMENTAL EXPENDITURES     |                      |                      | (9,325,550)          |                      |
| LESS: EXPENDITURES FROM CARRYOVER FUNDS          |                      |                      | 0                    |                      |
| PLUS: GAMING REVENUES IN EXCESS OF BUDGET        |                      |                      | 4,478,800            |                      |
| PLUS: TRANSFERS FROM MANAGERIAL FUNDS            | 15,030               | 185,000              | 1,350,940            | 185,000              |
| LESS: ENCUMBRANCES CARRIED FORWARD               | (1,144,940)          |                      |                      |                      |
| FUND BALANCE, DECEMBER 31                        |                      |                      |                      |                      |
| Reserves                                         | 652,660              | 652,660              | 652,660              | 652,660              |
| Reserved for Subsequent Years                    | 3,250,000            | 0                    | 3,250,000            | 0                    |
| Designation of Gaming Revenues                   | 2,696,600            | 34,100               | 4,512,900            | 2,512,900            |
| Designated for Special Purposes                  | 11,197,730           | 11,197,730           | 8,036,290            | 8,036,290            |
| Designated for Solid Waste Collection & Disposal | 6,282,130            | 4,791,710            | 2,917,650            | 631,330              |
| Designated for Budget Stabilization              | 11,180,000           | 11,180,000           | 11,180,000           | 11,180,000           |
| Undesignated                                     | 10,265,200           | 10,265,200           | 3,251,050            | 3,251,050            |
| TOTAL ENDING FUND BALANCE                        | <u>45,524,320</u>    | <u>38,121,400</u>    | <u>33,800,550</u>    | <u>26,264,230</u>    |

**INSURANCE RESERVE FUND**

|                                                                                   |                   |                   |                   |                   |
|-----------------------------------------------------------------------------------|-------------------|-------------------|-------------------|-------------------|
| <b>FUND BALANCE, JANUARY 1</b>                                                    |                   |                   |                   |                   |
| Designated for Health & Dental Benefits                                           | 6,045,110         | 11,860,030        | 11,860,030        | 13,455,520        |
| Designated for Other Employee Benefits and Claims & Judgments                     | 13,755,870        | 13,256,090        | 13,256,090        | 11,475,600        |
| TOTAL BEGINNING FUND BALANCE                                                      | <u>19,800,980</u> | <u>25,116,120</u> | <u>25,116,120</u> | <u>24,931,120</u> |
| Plus: General Fund Transfers                                                      | (646,670)         | (185,000)         | (1,350,940)       | (185,000)         |
| Less: Fund Balance, Fund 105                                                      | (209,610)         | 0                 | (466,020)         | 0                 |
| Adjust: Premiums Over (Under) Claims in Self-<br>Insured Health & Dental Programs | 5,892,810         | 0                 | 1,571,170         | 0                 |
| Plus: Interest Earnings/Other                                                     | 278,610           | 0                 | 60,790            | 0                 |
| FUND BALANCE, DECEMBER 31                                                         |                   |                   |                   |                   |
| Designated for Health & Dental Benefits *                                         | 11,860,030        | 11,860,030        | 13,455,520        | 13,455,520        |
| Designated for Other Employee Benefits and Claims & Judgments                     | 13,256,090        | 13,071,090        | 11,475,600        | 11,290,600        |
| TOTAL ENDING FUND BALANCE                                                         | <u>25,116,120</u> | <u>24,931,120</u> | <u>24,931,120</u> | <u>24,746,120</u> |

\*Fund Balance needed for run-out claims in self-insured programs estimated at \$3,300,000.

Note: The City-Parish maintains a managerial fund entitled "Insurance Reserve Fund" to account for fund balance designations related to insurance matters. In the Comprehensive Annual Financial Report, this fund is combined with the General Fund.

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