



2006 Annual Operating Budget

Statement of General Fund - Fund Balances

	2004 Actual	2005 Budget	2005 Projection	2006 Budget
GENERAL FUND				
TOTAL SOURCE OF FUNDS	229,708,340	220,157,810	226,508,860	225,763,600
TOTAL USE OF FUNDS	(236,016,450)	(227,879,130)	(227,704,840)	(234,789,720)
EXCESS SOURCES OVER (UNDER) USES	(6,308,110)	(7,721,320)	(1,195,980)	(9,026,120)
FUND BALANCE, JANUARY 1				
Reserves	652,650	631,570	631,570	631,570
Reserved for Subsequent Years	3,250,000	3,250,000	3,250,000	4,270,670
Reserved for Continuing Projects	7,977,440	6,020,560	6,020,560	6,020,560
Designation of Gaming Revenues	2,696,590	4,538,130	4,538,130	7,538,130
Designated for Special Purposes	3,220,300	3,557,130	3,557,130	3,557,130
Designated for Solid Waste Collection & Disposal	6,282,130	3,105,140	3,105,140	818,820
Designated for Budget Stabilization	11,180,000	11,394,000	11,394,000	11,394,000
Undesignated	10,265,200	6,704,660	6,704,660	6,549,060
TOTAL BEGINNING FUND BALANCE	45,524,310	39,201,190	39,201,190	40,779,940
LESS: CURRENT YEAR SUPPLEMENTAL EXPENDITURES			(2,225,270)	
LESS: EXPENDITURES FROM CARRYOVER FUNDS	(15,010)		0	
PLUS: GAMING REVENUES IN EXCESS OF BUDGET			5,000,000	
PLUS: TRANSFER FROM INS. RESERVE FUND		185,000		755,450
FUND BALANCE, DECEMBER 31				
Reserves	631,570	631,570	631,570	631,570
Reserved for Subsequent Years	3,250,000	0	4,270,670	0
Reserved for Continuing Projects	6,020,560	6,020,560	6,020,560	6,020,560
Designation of Gaming Revenues	4,538,130	2,538,130	7,538,130	3,538,130
Designated for Special Purposes	3,557,130	3,557,130	3,557,130	3,557,130
Designated for Solid Waste Collection & Disposal	3,105,140	818,820	818,820	818,820
Designated for Budget Stabilization	11,394,000	11,394,000	11,394,000	11,394,000
Undesignated	6,704,660	6,704,660	6,549,060	6,549,060
TOTAL ENDING FUND BALANCE	39,201,190	31,664,870	40,779,940	32,509,270
INSURANCE RESERVE FUND				
FUND BALANCE, JANUARY 1				
Designated for Health & Dental Benefits	11,860,030	14,111,530	14,111,530	12,241,460
Designated for Claims & Judgments	13,256,090	13,330,480	13,330,480	13,884,330
TOTAL BEGINNING FUND BALANCE	25,116,120	27,442,010	27,442,010	26,125,790
Plus: General Fund Transfers	(213,800)	(185,000)	335,350	(755,450)
Adjust: Premiums Over (Under) Claims in Self-Insured Health & Dental Programs	0	0	0	0
	2,050,470	0	(2,015,740)	0
Plus: Interest Earnings/Other	489,220	0	364,170	0
FUND BALANCE, DECEMBER 31	0	0	0	0
Designated for Health & Dental Benefits *	14,111,530	14,111,530	12,241,460	11,641,460
Designated for Claims & Judgments	13,330,480	13,145,480	13,884,330	13,728,880
TOTAL ENDING FUND BALANCE	27,442,010	27,257,010	26,125,790	25,370,340

* Fund Balance needed for run-out claims in self-insured programs estimated at \$4,000,000

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 Report, this fund is combined with the General Fund.

