



2008 Annual Operating Budget

Statement of General Fund - Fund Balances

	2006 Actual	2007 Budget	2007 Projection	2008 Budget
GENERAL FUND				
TOTAL SOURCE OF FUNDS	280,458,800	242,565,530	264,817,070	261,789,550
TOTAL USE OF FUNDS	(254,551,930)	(253,685,630)	(259,237,780)	(277,957,730)
EXCESS SOURCES OVER (UNDER) USES	25,906,870	(11,120,100)	5,579,290	(16,168,180)
FUND BALANCE, JANUARY 1				
Reserves	1,123,940	618,570	618,570	2,880,850
Reserved for Subsequent Years	4,270,670	7,120,100	7,120,100	12,168,180
Reserved for Continuing Projects	8,569,720	10,456,960	10,456,960	16,582,140
Designation of Gaming Revenues	4,342,020	5,347,800	5,347,800	5,725,800
Designated for Special Purposes	7,492,300	8,110,150	8,110,150	8,215,950
Designated for Solid Waste Collection & Disposal	661,890	0	0	0
Designated for Budget Stabilization	11,739,500	12,684,300	12,684,300	13,897,900
Undesignated	21,376,340	41,145,370	41,145,370	16,783,600
TOTAL BEGINNING FUND BALANCE	59,576,380	85,483,250	85,483,250	76,254,420
ADJUSTMENTS:				
CURRENT YEAR SUPPLEMENTAL EXPENDITURES			(24,159,600)	
CHANGE IN CARRYOVER FUNDS			6,125,180	
OTHER REVENUES IN EXCESS OF BUDGET			105,800	
GAMING REVENUES IN EXCESS OF BUDGET			4,378,000	
TRANSFER FROM INS. RESERVE FUND			(1,257,500)	
FUND BALANCE, DECEMBER 31				
Reserves	618,570	618,570	2,880,850	880,850
Reserved for Subsequent Years	7,120,100	0	12,168,180	0
Reserved for Continuing Projects	10,456,960	10,456,960	16,582,140	16,582,140
Designation of Gaming Revenues	5,347,800	1,347,800	5,725,800	1,725,800
Designated for Special Purposes	8,110,150	8,110,150	8,215,950	8,215,950
Designated for Solid Waste Collection & Disposal	0	0	0	0
Designated for Budget Stabilization	12,684,300	12,684,300	13,897,900	13,897,900
Undesignated	41,145,370	41,145,370	16,783,600	18,783,600
TOTAL ENDING FUND BALANCE	85,483,250	74,363,150	76,254,420	60,086,240
INSURANCE RESERVE FUND				
FUND BALANCE, JANUARY 1				
Designated for Health & Dental Benefits	13,776,820	13,897,790	13,897,790	17,565,190
Designated for Claims & Judgments	15,105,130	15,306,670	15,306,670	17,254,080
TOTAL BEGINNING FUND BALANCE	28,881,950	29,204,460	29,204,460	34,819,270
Plus: General Fund Transfers	(1,076,250)	0	1,257,500	
Adjust: Premiums Over (Under) Claims in Self-Insured Health & Dental Programs	(2,840)		2,470,600	
Plus: Interest Earnings/Other	1,401,600		1,886,710	
FUND BALANCE, DECEMBER 31				
Designated for Health & Dental Benefits *	13,897,790	13,897,790	17,565,190	17,565,190
Designated for Claims & Judgments	15,306,670	15,306,670	17,254,080	17,254,080
TOTAL ENDING FUND BALANCE	29,204,460	29,204,460	34,819,270	34,819,270

* Fund Balance needed for run-out claims in self-insured programs estimated at \$4,500,000

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.

