



2009 Annual Operating Budget

Statement of General Fund - Fund Balances

	2007 Actual	2008 Budget	2008 Projection	2009 Budget
GENERAL FUND				
TOTAL SOURCE OF FUNDS	279,023,250	261,789,550	270,998,630	272,598,890
TOTAL USE OF FUNDS	(274,348,250)	(277,957,730)	(276,531,990)	(281,873,290)
EXCESS SOURCES OVER (UNDER) USES	4,675,000	(16,168,180)	(5,533,360)	(9,274,400)
FUND BALANCE, JANUARY 1				
Reserves	618,570	2,753,160	2,753,160	815,880
Reserved for Subsequent Years	7,120,100	12,168,180	12,168,180	9,274,400
Reserved for Continuing Projects	10,456,960	20,200,300	20,200,300	29,077,980
Designation of Gaming Revenues	5,347,800	5,710,130	5,710,130	1,195,870
Designated for Special Purposes	8,110,150	7,156,040	7,156,040	4,844,420
Designated for Budget Stabilization	12,684,300	13,897,900	13,897,900	14,093,700
Undesignated	41,145,370	28,272,540	28,272,540	13,325,060
TOTAL BEGINNING FUND BALANCE	85,483,250	90,158,250	90,158,250	72,627,310
ADJUSTMENTS:				
CURRENT YEAR SUPPLEMENTAL EXPENDITURES			(21,010,330)	
HURRICANE GUSTAV EXPENDITURES			(3,000,000)	
CHANGE IN CARRYOVER FUNDS			8,877,680	
GAMING REVENUES IN EXCESS OF BUDGET			3,485,740	
TRANSFER FROM INS. RESERVE FUND			(350,670)	
FUND BALANCE, DECEMBER 31				
Reserves	2,753,160	2,753,160	815,880	815,880
Reserved for Subsequent Years	12,168,180	0	9,274,400	0
Reserved for Continuing Projects	20,200,300	20,200,300	29,077,980	29,077,980
Designation of Gaming Revenues	5,710,130	1,710,130	1,195,870	1,195,870
Designated for Special Purposes	7,156,040	7,156,040	4,844,420	4,844,420
Designated for Budget Stabilization	13,897,900	13,897,900	14,093,700	14,093,700
Undesignated	28,272,540	28,272,540	13,325,060	13,325,060
TOTAL ENDING FUND BALANCE	90,158,250	73,990,070	72,627,310	63,352,910
INSURANCE RESERVE FUND				
FUND BALANCE, JANUARY 1				
Designated for Health & Dental Benefits	13,897,790	16,154,710	16,154,710	14,260,390
Designated for Claims & Judgments	15,306,670	18,136,630	18,136,630	18,748,920
TOTAL BEGINNING FUND BALANCE	29,204,460	34,291,340	34,291,340	33,009,310
Plus: Transfers Between General Fund and Insurance Reserve	2,087,740	0	350,670	
Adjust: Premiums Over (Under) Claims in Self- Insured Health & Dental Programs	811,160		(2,795,000)	
Plus: Interest Earnings/Other	2,187,980		1,162,300	
FUND BALANCE, DECEMBER 31				
Designated for Health & Dental Benefits *	16,154,710	16,154,710	14,260,390	14,260,390
Designated for Claims & Judgments	18,136,630	18,136,630	18,748,920	18,748,920
TOTAL ENDING FUND BALANCE	34,291,340	34,291,340	33,009,310	33,009,310

* Fund Balance needed for run-out claims in self-insured programs estimated at \$4,730,000

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.

