

STATEMENT OF GENERAL FUND - FUND BALANCES

	2002 Actual	2003 Budget	2003 Projection	2004 Budget
GENERAL FUND				
TOTAL SOURCE OF FUNDS	219,426,920	206,244,400	212,699,920	215,970,950
TOTAL USE OF FUNDS	(220,613,790)	(220,715,570)	(219,266,250)	(223,558,870)
EXCESS SOURCES OVER (UNDER) USES	(1,186,870)	(14,471,170)	(6,566,330)	(7,587,920)
FUND BALANCE, JANUARY 1				
Reserves	1,898,140	641,530	641,530	641,530
Reserved for Subsequent Years	3,967,020	10,059,760	10,059,760	3,250,000
Designated for Subsequent Years' Debt Service	0	0	0	0
Designation of Gaming Revenues	4,794,150	3,974,320	3,974,320	2,662,500
Designated for Special Purposes	12,621,890	8,103,020	8,103,020	7,603,020
Designated for Solid Waste Collection & Disposal	8,259,060	7,512,580	7,512,580	6,228,160
Designated for Budget Stabilization	10,400,000	10,400,000	10,400,000	10,400,000
Undesignated	7,165,210	7,227,390	7,227,390	7,310,240
TOTAL BEGINNING FUND BALANCE	49,105,470	47,918,600	47,918,600	38,095,450
LESS: CURRENT YEAR SUPPLEMENTAL EXPENDITURES			(4,307,500)	
LESS: EXPENDITURES FROM CARRYOVER FUNDS			(500,000)	
PLUS: GAMING REVENUES IN EXCESS OF BUDGET			1,550,680	
PLUS: TRANSFER FROM INS. RESERVE FUND		185,000		185,000
FUND BALANCE, DECEMBER 31				
Reserves	641,530	641,530	641,530	641,530
Reserved for Subsequent Years	10,059,760	0	3,250,000	0
Designated for Subsequent Years' Debt Service	0	0	0	0
Designation of Gaming Revenues	3,974,320	1,111,820	2,662,500	0
Designated for Special Purposes	8,103,020	8,103,020	7,603,020	7,603,020
Designated for Solid Waste Collection & Disposal	7,512,580	6,148,670	6,228,160	4,737,740
Designated for Budget Stabilization	10,400,000	10,400,000	10,400,000	10,400,000
Undesignated	7,227,390	7,227,390	7,310,240	7,310,240
TOTAL ENDING FUND BALANCE	47,918,600	33,632,430	38,095,450	30,692,530
INSURANCE RESERVE FUND				
FUND BALANCE, JANUARY 1				
Designated for Health & Dental Benefits	8,016,630	6,045,110	6,045,110	9,601,110
Designated for Claims & Judgments	16,361,240	13,755,870	13,755,870	11,710,740
TOTAL BEGINNING FUND BALANCE	24,377,870	19,800,980	19,800,980	21,311,850
Plus: General Fund Transfers	(2,947,920)	(185,000)	(2,129,130)	(185,000)
Adjust: Premiums Over (Under) Claims in Self- Insured Health & Dental Programs	(2,185,430)	0	3,500,000	0
Plus: Interest Earnings/Other	556,460	0	140,000	0
FUND BALANCE, DECEMBER 31				
Designated for Health & Dental Benefits *	6,045,110	6,045,110	9,601,110	9,601,110
Designated for Claims & Judgments	13,755,870	13,570,870	11,710,740	11,525,740
TOTAL ENDING FUND BALANCE	19,800,980	19,615,980	21,311,850	21,126,850

*Fund Balance needed for run-out claims in self-insured programs estimated at \$4,960,000.

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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