



2010 Annual Operating Budget

Statement of General Fund - Fund Balances

	2008 Actual	2009 Budget	2009 Projection	2010 Budget
GENERAL FUND				
TOTAL SOURCE OF FUNDS	280,164,940	272,598,890	273,390,250	273,595,020
TOTAL USE OF FUNDS	(288,652,540)	(281,873,290)	(279,628,200)	(283,083,950)
EXCESS SOURCES OVER (UNDER) USES	(8,487,600)	(9,274,400)	(6,237,950)	(9,488,930)
FUND BALANCE, JANUARY 1				
Reserves	2,753,160	763,920	763,920	1,895,200
Reserved for Subsequent Years	12,168,180	9,274,400	9,274,400	9,488,930
Reserved for Continuing Projects	20,200,300	30,452,930	30,452,930	27,658,540
Designation of Gaming Revenues	5,710,130	1,450,070	1,450,070	2,250,070
Designated for Special Purposes	7,156,040	7,299,810	7,299,810	5,357,090
Designated for Budget Stabilization	13,897,900	14,093,700	14,093,700	14,154,200
Undesignated	28,272,540	18,494,120	18,494,120	8,277,970
TOTAL BEGINNING FUND BALANCE	90,158,250	81,828,950	81,828,950	69,082,000
ADJUSTMENTS:				
CURRENT YEAR SUPPLEMENTAL EXPENDITURES			(5,751,500)	
OTHER MISCELLANEOUS ADJUSTMENTS	158,300			
TRANSFER BETWEEN GENERAL FD AND INS. RESERVE FD			(757,500)	
FUND BALANCE, DECEMBER 31				
Reserves	763,920	763,920	1,895,200	1,895,200
Reserved for Subsequent Years	9,274,400	0	9,488,930	0
Reserved for Continuing Projects	30,452,930	30,452,930	27,658,540	27,658,540
Designation of Gaming Revenues	1,450,070	1,450,070	2,250,070	2,250,070
Designated for Special Purposes	7,299,810	7,299,810	5,357,090	5,357,090
Designated for Budget Stabilization	14,093,700	14,093,700	14,154,200	14,154,200
Undesignated	18,494,120	18,494,120	8,277,970	8,277,970
TOTAL ENDING FUND BALANCE	81,828,950	72,554,550	69,082,000	59,593,070
INSURANCE RESERVE FUND				
FUND BALANCE, JANUARY 1				
Designated for Health & Dental Benefits	16,154,710	13,938,660	13,938,660	13,025,100
Designated for Claims & Judgments	18,136,630	19,717,710	19,717,710	20,631,270
TOTAL BEGINNING FUND BALANCE	34,291,340	33,656,370	33,656,370	33,656,370
Plus: Transfers Between General Fund and Insurance Reserve	1,117,080	0	1,590,830	0
Less: Reserved for Subsequent Years in the General Fund			(833,330)	
Adjust: Premiums Over (Under) Claims in Self- Insured Health & Dental Programs	(3,341,710)		(1,624,500)	
Plus: Interest Earnings/Other	1,589,660		867,000	
FUND BALANCE, DECEMBER 31				
Designated for Health & Dental Benefits	13,938,660	13,938,660	13,025,100	13,025,100
Designated for Claims & Judgments	19,717,710	19,717,710	20,631,270	20,631,270
TOTAL ENDING FUND BALANCE	33,656,370	33,656,370	33,656,370	33,656,370

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. The designation for health and dental benefits includes \$5.2 million for run-out claims in the self-insured programs; \$1 million for stop loss; and \$3.8 million accumulated toward funding the post employment benefits liability.