



2007 Annual Operating Budget

Statement of General Fund - Fund Balances

	2005 Actual	2006 Budget	2006 Projection	2007 Budget
GENERAL FUND				
TOTAL SOURCE OF FUNDS	254,652,680	225,763,600	259,713,430	242,565,530
TOTAL USE OF FUNDS	(234,270,690)	(234,789,720)	(239,260,980)	(253,685,630)
EXCESS SOURCES OVER (UNDER) USES	20,381,990	(9,026,120)	20,452,450	(11,120,100)
FUND BALANCE, JANUARY 1				
Reserves	631,570	1,123,950	1,123,950	606,350
Reserved for Subsequent Years	3,250,000	4,270,670	4,270,670	7,120,100
Reserved for Continuing Projects	6,020,560	8,569,720	8,569,720	8,569,720
Designation of Gaming Revenues	4,538,130	4,342,020	4,342,020	5,294,020
Designated for Special Purposes	3,557,130	7,492,300	7,492,300	7,492,300
Designated for Solid Waste Collection & Disposal	3,105,140	661,890	661,890	0
Designated for Budget Stabilization	11,394,000	11,739,500	11,739,500	12,684,300
Undesignated	6,704,660	21,376,340	21,376,340	25,019,170
TOTAL BEGINNING FUND BALANCE	39,201,190	59,576,390	59,576,390	66,785,960
LESS: CURRENT YEAR SUPPLEMENTAL EXPENDITURES			(14,381,800)	
LESS: EXPENDITURES FROM CARRYOVER FUNDS	(6,790)			
LESS: CURRENT YEAR INSURANCE EXPENDITURES				
PLUS: GAMING REVENUES IN EXCESS OF BUDGET				
PLUS: TRANSFER FROM INS. RESERVE FUND		755,450	1,138,920	
FUND BALANCE, DECEMBER 31				
Reserves	1,123,950	1,123,950	606,350	606,350
Reserved for Subsequent Years	4,270,670	0	7,120,100	0
Reserved for Continuing Projects	8,569,720	8,569,720	8,569,720	8,569,720
Designation of Gaming Revenues	4,342,020	342,020	5,294,020	1,294,020
Designated for Special Purposes	7,492,300	7,492,300	7,492,300	7,492,300
Designated for Solid Waste Collection & Disposal	661,890	661,890	0	0
Designated for Budget Stabilization	11,739,500	11,739,500	12,684,300	12,684,300
Undesignated	21,376,340	21,376,340	25,019,170	25,019,170
TOTAL ENDING FUND BALANCE	59,576,390	51,305,720	66,785,960	55,665,860
INSURANCE RESERVE FUND				
FUND BALANCE, JANUARY 1				
Designated for Health & Dental Benefits	14,111,530	13,776,820	13,776,820	13,283,990
Designated for Claims & Judgments	13,330,480	15,105,130	15,105,130	15,080,250
TOTAL BEGINNING FUND BALANCE	27,442,010	28,881,950	28,881,950	28,364,240
Plus: General Fund Transfers	1,355,690	(755,450)	(1,138,920)	
Adjust: Premiums Over (Under) Claims in Self-Insured Health & Dental Programs	(836,190)		(433,050)	
Plus: Interest Earnings/Other	920,440		1,054,260	
FUND BALANCE, DECEMBER 31				
Designated for Health & Dental Benefits *	13,776,820	13,176,820	13,283,990	13,283,990
Designated for Claims & Judgments	15,105,130	14,949,680	15,080,250	15,080,250
TOTAL ENDING FUND BALANCE	28,881,950	28,126,500	28,364,240	28,364,240

* Fund Balance needed for run-out claims in self-insured programs estimated at \$4,200,000

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.