

**2015 Annual Operating Budget****Statement of General Fund - Fund Balances**

	2013 Actual	2014 Budget	2014 Projection	2015 Budget
GENERAL FUND AND INSURANCE RESERVE FUND				
TOTAL SOURCE OF FUNDS	295,601,390	291,777,540	295,412,240	299,408,500
TOTAL USE OF FUNDS	(292,176,870)	(299,348,680)	(302,129,660)	(306,904,650)
EXCESS SOURCES OVER (UNDER) USES	3,424,520	(7,571,140)	(6,717,420)	(7,496,150)
FUND BALANCE, JANUARY 1				
GENERAL FUND	57,932,260	61,074,470	61,074,470	54,270,220
INSURANCE RESERVE FUND	43,111,120	48,818,770	48,818,770	48,653,450
TOTAL FUND BALANCE, JANUARY 1	101,043,380	109,893,240	109,893,240	102,923,670
ADJUSTMENTS:				
INSURANCE RESERVE FUND				
Revenues	5,425,340		1,046,760	
Expenses	0		1,298,910	2,897,900
REVENUES OVER/(UNDER) EXPENSES	5,425,340		(252,150)	(2,897,900)
TRANSFER BETWEEN FUNDS:				
Closeout of General Fund - Risk Mgmt. Division to Ins. Reserve Fd.	782,310		986,830	
Insurance Reserve Fund Used to Support Budget	(500,000)		(900,000)	
NET INCREASE / (DECREASE) TO INSURANCE RESERVE FD.	282,310		86,830	
FUND BALANCE, DECEMBER 31				
GENERAL FUND	61,074,470	53,503,330	54,270,220	46,774,070
INSURANCE RESERVE FUND	48,818,770	48,818,770	48,653,450	45,755,550
TOTAL FUND BALANCE, DECEMBER 31	109,893,240	102,322,100	102,923,670	92,529,620



	2013 Actual	2014 Budget	2014 Projection	2015 Budget
DETAIL SUMMARY OF FUND BALANCES				
GENERAL FUND:				
FUND BALANCE, JANUARY 1				
Nonspendable-Inventory	639,870	615,440	615,440	615,440
Committed for Loans Receivable	966,120	596,220	596,220	596,220
Assigned for Subsequent Years	7,242,530	7,571,140	7,571,140	7,496,150
Assigned for Continuing Projects	15,434,400	17,565,270	17,565,270	16,681,860
Assigned for Special Purposes	3,295,200	3,390,840	3,390,840	3,375,400
Restricted for PEG Programming Access Fee	270,830	705,540	705,540	1,249,280
Committed for Budget Stabilization	14,600,000	14,976,000	14,976,000	15,345,000
Unassigned	15,483,310	15,654,020	15,654,020	8,910,870
TOTAL BEGINNING FUND BALANCE	57,932,260	61,074,470	61,074,470	54,270,220
ADJUSTMENTS:				
TRANSFER BETWEEN GENERAL FD AND INS. RESERVE FD	(282,310)		(86,830)	
FUND BALANCE, DECEMBER 31				
Nonspendable-Inventory	615,440	615,440	615,440	615,440
Committed for Loans Receivable	596,220	596,220	596,220	596,220
Assigned for Subsequent Years	7,571,140	0	7,496,150	0
Assigned for Continuing Projects	17,565,270	17,565,270	16,681,860	16,681,860
Assigned for Special Purposes	3,390,840	3,390,840	3,375,400	3,375,400
Restricted for PEG Programming Access Fee	705,540	705,540	1,249,280	1,249,280
Committed for Budget Stabilization	14,976,000	14,976,000	15,345,000	15,345,000
Unassigned	15,654,020	15,654,020	8,910,870	8,910,870
TOTAL ENDING FUND BALANCE	61,074,470	53,503,330	54,270,220	46,774,070
INSURANCE RESERVE FUND:				
FUND BALANCE, JANUARY 1				
Committed for Health & Dental Benefits	11,838,740	16,039,020	16,039,020	15,071,750
Committed for Other Post-Employment Benefits (OPEB)	9,466,530	10,659,480	10,659,480	11,623,440
Committed for Claims & Judgments	21,805,850	22,120,270	22,120,270	21,958,260
TOTAL BEGINNING FUND BALANCE	43,111,120	48,818,770	48,818,770	48,653,450
Plus: Transfers Between General Fund and Insurance Reserve	782,310	0	986,830	0
Less: Reserved for Subsequent Years in the General Fund	(500,000)		(900,000)	
Less: Other Uses			(265,000)	
Adjust: Premiums Over /(Under) Claims in Self- Insured Health & Dental Programs	4,171,120		(1,033,910)	(2,897,900)
Plus: Interest Earnings/Other	1,254,220		1,046,760	
FUND BALANCE, DECEMBER 31				
Committed for Health & Dental Benefits	16,039,020	16,039,020	15,071,750	12,173,850
Committed for Other Post-Employment Benefits (OPEB)	10,659,480	10,659,480	11,623,440	11,623,440
Committed for Claims & Judgments	22,120,270	22,120,270	21,958,260	21,958,260
TOTAL ENDING FUND BALANCE	48,818,770	48,818,770	48,653,450	45,755,550

Note: The City-Parish maintains a managerial fund entitled "Insurance Reserve Fund" to account for fund balance committed for insurance matters. In the Comprehensive Annual Financial Report, this fund and the Animal Control and Rescue Center are combined with the General Fund. The fund balance committed for health and dental benefits includes \$5.7 million for run-out claims in the self-insured programs and the remainder for catastrophic claims. The fund balance committed for OPEB is an accumulation of resources for health, dental, and life benefits for retirees.

