

**PENSION TRUST FUND DETAIL**

Fund/Department/Division/Object/Account Title			2002	2003	2004			
			Actual	Budget	Request	Proposed	Final	
EMPLOYEES' RETIREMENT SYSTEM PENSION TRUST FUND								
ORIGINAL RETIREMENT SYSTEM TRUST								
OPERATING REVENUES:								
650	*****	481000	Interest Earnings on Investments	(62,739,110)	59,952,000	59,260,000	59,260,000	59,260,000
650	*****	482200	Rentals-Buildings	8,880	8,940	8,940	8,940	8,940
650	*****	489901	Retirement Contribution-Employee	8,520,690	8,556,350	9,412,000	9,412,000	9,412,000
650	*****	489902	Retirement Contribution-Employer	12,053,690	13,299,400	15,427,000	15,427,000	15,427,000
650	*****	489903	Severance Contribution-Employee	703,280	350,000	500,000	500,000	500,000
			TOTAL SOURCES	<u>(41,452,570)</u>	<u>82,166,690</u>	<u>84,607,940</u>	<u>84,607,940</u>	<u>84,607,940</u>
650	*****	661001	Retirement System - Benefit Payments	45,286,040	47,900,000	52,500,000	52,500,000	52,500,000
650	*****	661002	Retirement System - Refunds and Withdrawals	1,670,140	1,300,000	1,200,000	1,200,000	1,200,000
Administrative Expenses:								
650	4800000	611100	Salaries of Regular City-Parish Employees	334,650	410,660	407,780	395,020	395,020
650	4800000	611300	Salaries of Employees on Workers' Compensation	20,370	0	0		
650	4800000	611700	Severance Pay	0	0	6,680	6,680	6,680
650	4800000	614100	Contract Employees	0	16,640	16,640	16,640	16,640
650	4800000	617100	Automobile Allowance	3,610	3,840	3,840	3,840	3,840
				<u>358,630</u>	<u>431,140</u>	<u>434,940</u>	<u>422,180</u>	<u>422,180</u>
650	4800000	621100	Contributions to Regular Employee Retirement Fund	42,690	60,740	61,390	59,140	59,140
650	*****	621900	Net Pension Obligation	(4,490)	0	0	0	0
650	4800000	622100	Group Insurance-Health	30,680	43,690	51,860	47,140	47,140
650	4800000	622200	Group Insurance-Dental	2,500	3,560	4,150	3,830	3,830
650	4800000	622300	Group Insurance-Life	530	640	640	640	640
650	4800000	623000	Social Security\Medicare	4,480	5,110	5,610	5,470	5,470
650	4800000	623500	Post-Employment Benefits	0	22,420	27,280	23,820	23,820
650	4800000	624200	Workers' Compensation Self-Insured Claims	4,990	0	0	0	0
				<u>81,380</u>	<u>136,160</u>	<u>150,930</u>	<u>140,040</u>	<u>140,040</u>
650	4800000	631100	Office Supplies	5,480	6,400	6,000	6,000	6,000
650	*****	631100	Office Supplies	400	960	400	400	400
650	4800000	631110	Magazines, Maps, & Books	3,370	3,440	3,440	3,440	3,440
650	*****	631110	Magazines, Maps, & Books	110	0	0	0	0
650	4800000	631120	Computer Software & Related Supplies	2,480	5,600	4,800	4,800	4,800
650	*****	631120	Computer Software & Related Supplies	180	1,600	0	0	0
650	4800000	631400	Cleaning, Sanitation Supplies	170	640	640	640	640
650	4800000	636100	Inventoried Supplies	0	1,440	1,440	1,440	1,440
650	4800000	636250	Inventoried Assets-Computer Hardware	11,330	6,400	4,000	4,000	4,000
				<u>23,520</u>	<u>26,480</u>	<u>20,720</u>	<u>20,720</u>	<u>20,720</u>
650	*****	641110	Auditing & Accounting Services	6,750	8,800	8,800	8,800	8,800
650	*****	641120	Actuarial Services	76,700	65,000	86,000	86,000	86,000
650	*****	641210	Legal Services-General Matters	79,370	84,000	84,000	84,000	84,000
650	4800000	642110	Electricity & Gas	8,650	12,800	11,200	11,200	11,200
650	4800000	642120	Water, Sewer Fees	280	210	300	300	300
650	4800000	642210	Janitorial and Extermination Services	8,620	8,920	9,200	9,200	9,200
650	4800000	643110	Printing & Binding	2,870	0	2,000	2,000	2,000
650	*****	643110	Printing & Binding	8,380	11,600	10,800	10,800	10,800
650	4800000	643200	Dues & Memberships	1,090	2,400	1,200	1,200	1,200
650	*****	643200	Dues & Memberships	820	0	960	960	960
650	*****	643350	Travel & Training-Staff	6,980	7,600	7,600	7,600	7,600
650	*****	643350	Travel & Training-Board	700	10,000	10,000	10,000	10,000
650	*****	643350	Travel & Training-Due Diligence	840	4,000	4,000	4,000	4,000
650	4800000	643400	Communications	7,420	7,480	7,480	7,480	7,480
650	*****	643400	Communications	280	320	320	320	320
650	4800000	643450	Postage	9,800	10,400	10,400	10,400	10,400
650	*****	643450	Postage	680	0	640	640	640
650	*****	643540	Other Professional Services	84,640	68,880	80,000	80,000	80,000
650	4800000	643550	Other Contractual Services	1,760	1,280	1,280	1,280	1,280
650	*****	643550	Other Contractual Services	4,660	8,160	5,520	5,520	5,520
650	4800000	644100	Insurance-General Liability	6,980	6,080	8,000	8,000	8,000
650	4800000	646300	Rentals-Office Equipment	14,880	15,760	15,760	15,760	15,760
650	4800000	647200	Repair, Maintenance-Buildings	4,510	3,840	3,840	3,840	3,840
650	*****	647200	Repair, Maintenance-Buildings	640	2,400	2,400	2,400	2,400
650	4800000	647300	Repair, Maintenance-Office Equipment	3,980	4,960	6,240	6,240	6,240
				<u>342,280</u>	<u>344,890</u>	<u>377,940</u>	<u>377,940</u>	<u>377,940</u>

**2004 ANNUAL OPERATING BUDGET**

**PENSION TRUST FUND DETAIL**

Fund/Department/Division/Object/Account Title				2002	2003	2004		
				Actual	Budget	Request	Proposed	Final
Total Administrative Expenses				805,810	938,670	984,530	960,880	960,880
650	*****	681000	Depreciation	29,020	29,020	28,820	28,820	28,820
TOTAL ORIGINAL RETIREMENT SYSTEM TRUST				47,791,010	50,167,690	54,713,350	54,689,700	54,689,700
POLICE GUARANTEE TRUST								
OPERATING REVENUES:								
650	*****	481000	Interest Earnings on Investments	(1,820,470)	1,924,000	1,887,000	1,887,000	1,887,000
650	*****	489901	Retirement Contribution-Employee	43,430	36,380	40,000	40,000	40,000
650	*****	489902	Retirement Contribution-Employer	55,950	49,370	57,000	57,000	57,000
TOTAL SOURCES				(1,721,090)	2,009,750	1,984,000	1,984,000	1,984,000
650	*****	661001	Retirement System - Benefit Payments	531,000	1,120,000	1,115,000	1,115,000	1,115,000
650	*****	661002	Retirement System - Refunds and Withdrawals	600	2,000	2,000	2,000	2,000
Administrative Expenses:								
650	4810000	611100	Salaries of Regular City-Parish Employees	111,550	102,660	101,940	98,760	98,760
650	4810000	611700	Severance Pay	0	0	1,670	1,670	1,670
650	4810000	614100	Contract Employees	6,790	4,160	4,160	4,160	4,160
650	4810000	617100	Automobile Allowance	1,210	960	960	960	960
				119,550	107,780	108,730	105,550	105,550
650	4810000	621100	Contributions to Regular Employee Retirement Fund	14,230	15,190	15,350	14,780	14,780
650	*****	621900	Net Pension Obligation	8,420	0	0	0	0
650	4810000	622100	Group Insurance-Health	10,230	10,920	12,970	11,790	11,790
650	4810000	622200	Group Insurance-Dental	830	890	1,040	960	960
650	4810000	622300	Group Insurance-Life	180	150	160	160	160
650	4810000	623000	Social Security/Medicare	1,490	1,280	1,410	1,370	1,370
650	4810000	623500	Post-Employment Benefits	0	5,610	6,820	5,960	5,960
650	4800000	624200	Workers' Compensation Self-Insured Claims	730	0	0	0	0
				36,110	34,040	37,750	35,020	35,020
650	4810000	631100	Office Supplies	1,720	1,600	1,500	1,500	1,500
650	*****	631100	Office Supplies	130	240	100	100	100
650	4810000	631110	Magazines, Maps, & Books	1,120	860	860	860	860
650	*****	631110	Magazines, Maps, & Books	40	0	0	0	0
650	4810000	631120	Computer Software & Related Supplies	830	1,400	1,200	1,200	1,200
650	*****	631120	Computer Software & Related Supplies	60	400	0	0	0
650	4810000	631400	Cleaning, Sanitation Supplies	60	160	160	160	160
650	4810000	636100	Inventoried Supplies	0	360	360	360	360
650	4810000	636250	Inventoried Assets-Computer Hardware	3,770	1,600	1,000	1,000	1,000
				7,730	6,620	5,180	5,180	5,180
650	*****	641110	Auditing & Accounting Services	2,250	2,200	2,200	2,200	2,200
650	*****	641120	Actuarial Services	13,650	20,000	20,000	20,000	20,000
650	*****	641210	Legal Services-General Matters	21,140	15,000	15,000	15,000	15,000
650	4810000	642110	Electricity & Gas	2,880	3,200	2,800	2,800	2,800
650	4810000	642120	Water, Sewer Fees	90	50	80	80	80
650	4810000	642210	Janitorial and Extermination Services	2,870	2,230	2,300	2,300	2,300
650	4810000	643110	Printing & Binding	1,330	0	500	500	500
650	*****	643110	Printing & Binding	1,280	2,900	2,700	2,700	2,700
650	4810000	643200	Dues & Memberships	360	600	300	300	300
650	*****	643200	Dues & Memberships	270	0	240	240	240
650	*****	643350	Travel & Training-Staff	2,330	1,900	1,900	1,900	1,900
650	*****	643350	Travel & Training-Board	230	2,500	2,500	2,500	2,500
650	*****	643350	Travel & Training-Due Diligence	280	1,000	1,000	1,000	1,000
650	4810000	643400	Communications	2,140	1,870	1,870	1,870	1,870
650	*****	643400	Communications	90	80	80	80	80
650	4810000	643450	Postage	3,270	2,600	2,600	2,600	2,600
650	*****	643450	Postage	230	0	160	160	160
650	*****	643540	Other Professional Services	28,210	14,630	20,000	20,000	20,000
650	4810000	643550	Other Contractual Services	590	320	320	320	320
650	*****	643550	Other Contractual Services	1,550	2,040	1,380	1,380	1,380
650	4810000	644100	Insurance-General Liability	2,330	1,520	2,000	2,000	2,000
650	4810000	646300	Rentals-Office Equipment	4,960	3,940	3,940	3,940	3,940
650	4810000	647200	Repair, Maintenance-Buildings	1,490	960	960	960	960
650	*****	647200	Repair, Maintenance-Buildings	220	600	600	600	600
650	4810000	647300	Repair, Maintenance-Office Equipment	1,330	1,240	1,560	1,560	1,560
				95,370	81,380	86,990	86,990	86,990

**2004 ANNUAL OPERATING BUDGET**

**PENSION TRUST FUND DETAIL**

<b>Fund/Department/Division/Object/Account Title</b>	<b>2002</b>	<b>2003</b>	<b>2004</b>		
	<b>Actual</b>	<b>Budget</b>	<b>Request</b>	<b>Proposed</b>	<b>Final</b>
Total Administrative Expenses	258,760	229,820	238,650	232,740	232,740
TOTAL POLICE GUARANTEE TRUST	790,360	1,351,820	1,355,650	1,349,740	1,349,740
TOTAL USES	48,581,370	51,519,510	56,069,000	56,039,440	56,039,440
EXCESS SOURCES OVER (UNDER) USES	(91,755,030)	32,656,930	30,522,940	30,552,500	30,552,500
NET ASSETS, JANUARY 1					
ORIGINAL RETIREMENT SYSTEM TRUST	773,353,220	684,118,260	716,117,260	716,117,260	716,117,260
POLICE GUARANTEE TRUST	24,516,370	22,004,920	22,662,850	22,662,850	22,662,850
ADJUSTMENTS					
ORIGINAL RETIREMENT SYSTEM TRUST	8,620	0	0	0	0
POLICE GUARANTEE TRUST	0	0	0	0	0
NET ASSETS, DECEMBER 31					
ORIGINAL RETIREMENT SYSTEM TRUST	684,118,260	716,117,260	746,011,850	746,035,500	746,035,500
POLICE GUARANTEE TRUST	22,004,920	22,662,850	23,291,200	23,297,110	23,297,110

\*\*\*\*\* These expenses are transacted directly through the Employees' Retirement System.

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