

**PENSION TRUST FUNDS DETAIL**

Fund/Department/Division/Object/Account Title			2003	2004	2005			
			Actual	Budget	Request	Proposed	Final	
EMPLOYEES' RETIREMENT SYSTEM PENSION TRUST FUND								
ORIGINAL RETIREMENT SYSTEM TRUST								
OPERATING REVENUES:								
650	*****	481000	Interest Earnings on Investments	157,622,500	59,260,000	65,454,000	65,454,000	65,454,000
650	*****	482200	Rentals-Buildings	8,770	8,940	8,940	8,940	8,940
650	*****	489901	Retirement Contribution-Employee	8,688,730	9,412,000	10,465,510	10,465,510	10,465,510
650	*****	489902	Retirement Contribution-Employer	14,531,810	15,427,000	18,081,510	18,081,510	18,081,510
650	*****	489903	Severance Contribution-Employee	374,720	500,000	425,000	425,000	425,000
			TOTAL SOURCES	<u>181,226,530</u>	<u>84,607,940</u>	<u>94,434,960</u>	<u>94,434,960</u>	<u>94,434,960</u>
650	*****	661001	Retirement System - Benefit Payments	48,561,380	52,500,000	53,965,000	53,965,000	53,965,000
650	*****	661002	Retirement System - Refunds and Withdrawals	1,681,540	1,200,000	1,200,000	1,200,000	1,200,000
Administrative Expenses:								
650	4800000	611100	Salaries of Regular City-Parish Employees	372,770	395,020	394,820	389,070	389,070
650	4800000	611300	Salaries of Employees on Workers' Compensation	2,570	0	0	0	0
650	4800000	611700	Severance Pay	390	6,680	0	0	0
650	4800000	614100	Contract Employees	17,930	16,640	17,810	17,810	17,810
650	4800000	617100	Automobile Allowance	3,850	3,840	3,600	3,600	3,600
				<u>397,510</u>	<u>422,180</u>	<u>416,230</u>	<u>410,480</u>	<u>410,480</u>
650	4800000	621100	Contributions to Regular Employee Retirement Fund	54,860	59,140	65,600	64,440	64,440
650	*****	621900	Net Pension Obligation	20,830	0	18,000	18,000	18,000
650	4800000	622100	Group Insurance-Health	40,220	47,140	37,870	37,870	37,870
650	4800000	622200	Group Insurance-Dental	3,420	3,830	3,390	3,390	3,390
650	4800000	622300	Group Insurance-Life	560	640	590	590	590
650	4800000	623000	Social Security/Medicare	4,480	5,470	5,680	5,610	5,610
650	4800000	623500	Post-Employment Benefits	21,650	23,820	26,020	25,640	25,640
650	4800000	624200	Workers' Compensation Self-Insured Claims	3,170	0	0	0	0
				<u>149,190</u>	<u>140,040</u>	<u>157,150</u>	<u>155,540</u>	<u>155,540</u>
650	4800000	631100	Office Supplies	5,710	6,000	5,660	5,660	5,660
650	*****	631100	Office Supplies	550	400	410	410	410
650	4800000	631110	Magazines, Maps, & Books	2,730	3,440	3,250	3,250	3,250
650	4800000	631120	Computer Software & Related Supplies	2,960	4,800	4,500	4,500	4,500
650	4800000	631400	Cleaning, Sanitation Supplies	0	640	0	0	0
650	4800000	636100	Inventoried Supplies	0	1,440	1,350	1,350	1,350
650	4800000	636250	Inventoried Assets-Computer Hardware	4,200	4,000	6,000	6,000	6,000
				<u>16,150</u>	<u>20,720</u>	<u>21,170</u>	<u>21,170</u>	<u>21,170</u>
650	*****	641110	Auditing & Accounting Services	10,400	8,800	8,250	8,250	8,250
650	*****	641120	Actuarial Services	51,520	86,000	54,000	54,000	54,000
650	*****	641210	Legal Services-General Matters	73,110	84,000	84,000	84,000	84,000
650	4800000	642110	Electricity & Gas	10,450	11,200	10,500	10,500	10,500
650	4800000	642120	Water, Sewer Fees	380	300	360	360	360
650	4800000	642210	Janitorial and Extermination Services	9,450	9,200	10,500	10,500	10,500
650	4800000	643110	Printing & Binding	1,340	2,000	1,900	1,900	1,900
650	*****	643110	Printing & Binding	3,120	10,800	6,750	6,750	6,750
650	4800000	643200	Dues & Memberships	1,040	1,200	1,150	1,150	1,150
650	*****	643200	Dues & Memberships	1,170	960	1,150	1,150	1,150
650	*****	643350	Travel & Training-Staff	3,590	7,600	7,160	7,160	7,160
650	*****	643350	Travel & Training-Board Members	3,890	10,000	9,400	9,400	9,400
650	*****	643350	Travel & Training-Due Diligence	2,000	4,000	3,750	3,750	3,750
650	4800000	643400	Communications	6,470	7,480	6,900	6,900	6,900
650	*****	643400	Communications	(10)	320	300	300	300
650	4800000	643450	Postage	10,930	10,400	10,350	10,350	10,350
650	*****	643450	Postage	0	640	600	600	600
650	4800000	643540	Other Professional Services	99,340	0	0	0	0
650	*****	643540	Other Professional Services	0	80,000	75,000	75,000	75,000
650	4800000	643550	Other Contractual Services	1,910	1,280	1,200	1,200	1,200
650	*****	643550	Other Contractual Services	3,890	5,520	5,210	5,210	5,210
650	4800000	644100	Insurance-General Liability	9,090	8,000	9,410	9,410	9,410
650	4800000	646300	Rentals-Office Equipment	15,790	15,760	0	0	0
650	4800000	647200	Repair, Maintenance-Buildings	4,250	3,840	3,600	3,600	3,600
650	*****	647200	Repair, Maintenance-Buildings	1,150	2,400	2,250	2,250	2,250
650	4800000	647300	Repair, Maintenance-Office Equipment	7,390	6,240	5,850	5,850	5,850
				<u>331,660</u>	<u>377,940</u>	<u>319,540</u>	<u>319,540</u>	<u>319,540</u>
			Total Administrative Expenses	894,510	960,880	914,090	906,730	906,730

**PENSION TRUST FUNDS DETAIL**

Fund/Department/Division/Object/Account Title	2003	2004	2005		
	Actual	Budget	Request	Proposed	Final
650 ***** 681000 Depreciation	28,820	28,820	28,820	28,820	28,820
TOTAL ORIGINAL RETIREMENT SYSTEM TRUST	51,166,250	54,689,700	56,107,910	56,100,550	56,100,550
POLICE GUARANTEE TRUST					
OPERATING REVENUES:					
650 ***** 481000 Interest Earnings on Investments	4,926,750	1,887,000	1,898,250	1,898,250	1,898,250
650 ***** 489901 Retirement Contribution-Employee	49,590	40,000	44,480	44,480	44,480
650 ***** 489902 Retirement Contribution-Employer	76,980	57,000	66,810	66,810	66,810
TOTAL SOURCES	5,053,320	1,984,000	2,009,540	2,009,540	2,009,540
650 ***** 661001 Retirement System - Benefit Payments	988,680	1,115,000	1,060,000	1,060,000	1,060,000
650 ***** 661002 Retirement System - Refunds and Withdrawals	640	2,000	2,000	2,000	2,000
Administrative Expenses:					
650 4810000 611100 Salaries of Regular City-Parish Employees	93,190	98,760	131,600	129,690	129,690
650 4810000 611300 Salaries of Employees on Workers' Comp	650	0	0	0	0
650 4810000 611700 Severance Pay	100	1,670	0	0	0
650 4810000 614100 Contract Employees	4,490	4,160	5,940	5,940	5,940
650 4810000 617100 Automobile Allowance	970	960	1,200	1,200	1,200
	99,400	105,550	138,740	136,830	136,830
650 4810000 621100 Contributions to Regular Employee Retirement Fund	13,720	14,780	21,870	21,480	21,480
650 ***** 621900 Net Pension Obligation	3,100	0	6,000	6,000	6,000
650 4810000 622100 Group Insurance-Health	10,050	11,790	12,620	12,620	12,620
650 4810000 622200 Group Insurance-Dental	860	960	1,130	1,130	1,130
650 4810000 622300 Group Insurance-Life	140	160	200	200	200
650 4810000 623000 Social Security/Medicare	1,120	1,370	1,890	1,860	1,860
650 4810000 623500 Post-Employment Benefits	5,410	5,960	8,670	8,550	8,550
650 4800000 624200 Workers' Compensation Self-Insured Claims	790	0	0	0	0
	35,190	35,020	52,380	51,840	51,840
650 4810000 631100 Office Supplies	1,430	1,500	1,890	1,890	1,890
650 ***** 631100 Office Supplies	140	100	140	140	140
650 4810000 631110 Magazines, Maps, & Books	710	860	1,080	1,080	1,080
650 4810000 631120 Computer Software & Related Supplies	740	1,200	1,500	1,500	1,500
650 4810000 631400 Cleaning, Sanitation Supplies	0	160	0	0	0
650 4810000 636100 Inventoried Supplies	0	360	450	450	450
650 4810000 636250 Inventoried Assets-Computer Hardware	1,040	1,000	2,000	2,000	2,000
	4,060	5,180	7,060	7,060	7,060
650 ***** 641110 Auditing & Accounting Services	2,600	2,200	2,750	2,750	2,750
650 ***** 641120 Actuarial Services	13,970	20,000	15,000	15,000	15,000
650 ***** 641210 Legal Services-General Matters	9,990	15,000	15,000	15,000	15,000
650 4810000 642110 Electricity & Gas	2,610	2,800	3,500	3,500	3,500
650 4810000 642120 Water, Sewer Fees	100	80	120	120	120
650 4810000 642210 Janitorial and Extermination Services	2,360	2,300	3,500	3,500	3,500
650 4810000 643110 Printing & Binding	330	500	630	630	630
650 ***** 643110 Printing & Binding	780	2,700	2,250	2,250	2,250
650 4810000 643200 Dues & Memberships	270	300	380	380	380
650 ***** 643200 Dues & Memberships	290	240	380	380	380
650 ***** 643350 Travel & Training-Staff	900	1,900	2,390	2,390	2,390
650 ***** 643350 Travel & Training-Board Members	970	2,500	3,150	3,150	3,150
650 ***** 643350 Travel & Training-Due Diligence	500	1,000	1,250	1,250	1,250
650 4810000 643400 Communications	1,620	1,870	2,300	2,300	2,300
650 ***** 643400 Communications	0	80	100	100	100
650 4810000 643450 Postage	2,730	2,600	3,450	3,450	3,450
650 ***** 643450 Postage	0	160	200	200	200
650 ***** 643540 Other Professional Services	24,840	20,000	25,000	25,000	25,000
650 4810000 643550 Other Contractual Services	480	320	400	400	400
650 ***** 643550 Other Contractual Services	970	1,380	1,740	1,740	1,740
650 4810000 644100 Insurance-General Liability	2,270	2,000	3,140	3,140	3,140
650 4810000 646300 Rentals-Office Equipment	3,950	3,940	0	0	0
650 4810000 647200 Repair, Maintenance-Buildings	1,060	960	1,200	1,200	1,200
650 ***** 647200 Repair, Maintenance-Buildings	290	600	750	750	750
650 4810000 647300 Repair, Maintenance-Office Equipment	1,850	1,560	1,950	1,950	1,950
	75,730	86,990	90,530	90,530	90,530
Total Administrative Expenses	214,380	232,740	288,710	286,260	286,260
TOTAL POLICE GUARANTEE TRUST	1,203,700	1,349,740	1,350,710	1,348,260	1,348,260

**2005 ANNUAL OPERATING BUDGET**

**PENSION TRUST FUNDS DETAIL**

Fund/Department/Division/Object/Account Title	2003	2004	2005		
	Actual	Budget	Request	Proposed	Final
TOTAL USES	52,369,950	56,039,440	57,458,620	57,448,810	57,448,810
EXCESS SOURCES OVER (UNDER) USES	133,909,900	30,552,500	38,985,880	38,995,690	38,995,690
NET ASSETS, JANUARY 1					
ORIGINAL RETIREMENT SYSTEM TRUST	684,118,260	814,138,810	844,057,050	844,057,050	844,057,050
POLICE GUARANTEE TRUST	22,004,920	25,849,100	26,483,360	26,483,360	26,483,360
ADJUSTMENTS					
ORIGINAL RETIREMENT SYSTEM TRUST	(39,730)	0	0	0	0
POLICE GUARANTEE TRUST	(5,440)	0	0	0	0
NET ASSETS, DECEMBER 31					
ORIGINAL RETIREMENT SYSTEM TRUST	814,138,810	844,057,050	882,384,100	882,391,460	882,391,460
POLICE GUARANTEE TRUST	25,849,100	26,483,360	27,142,190	27,144,640	27,144,640
MEMORANDUM ONLY-CAPITAL OUTLAY					
ORIGINAL RETIREMENT SYSTEM TRUST					
650 4800000 653200 Furniture, Fixtures, Office Equipment	0	0	9,000	9,000	9,000
650 4800000 653250 Computer Hardware	21,770	0	7,500	7,500	7,500
	21,770	0	16,500	16,500	16,500
POLICE GUARANTEE TRUST					
650 4810000 653200 Furniture, Fixtures, Office Equipment	0	0	3,000	3,000	3,000
650 4810000 653250 Computer Hardware	5,440	0	2,500	2,500	2,500
	5,440	0	5,500	5,500	5,500
TOTAL MEMORANDUM ONLY	27,210	0	22,000	22,000	22,000

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

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