

**PENSION TRUST FUNDS DETAIL**

Fund/Department/Division/Object/Account Title		2001	2002	2003			
		Actual	Budget	Request	Proposed	Final	
EMPLOYEES' RETIREMENT SYSTEM PENSION TRUST FUND							
ORIGINAL RETIREMENT SYSTEM TRUST							
OPERATING REVENUES:							
650	***** 481000	Interest Earnings on Investments	(15,367,040)	64,457,000	59,952,000	59,952,000	59,952,000
650	***** 482200	Rentals-Buildings	63,900	34,980	8,940	8,940	8,940
650	***** 489901	Retirement Contribution-Employee	8,627,340	8,827,000	8,556,350	8,556,350	8,556,350
650	***** 489902	Retirement Contribution-Employer	11,516,690	10,874,000	13,299,400	13,299,400	13,299,400
650	***** 489903	Severance Contribution-Employee	344,950	0	350,000	350,000	350,000
			<u>5,185,840</u>	<u>84,192,980</u>	<u>82,166,690</u>	<u>82,166,690</u>	<u>82,166,690</u>
650	***** 661001	Retirement System - Benefit Payments	43,261,110	48,337,000	47,900,000	47,900,000	47,900,000
650	***** 661002	Retirement System - Refunds and Withdrawals	1,999,900	1,700,000	1,300,000	1,300,000	1,300,000
Administrative Expenses:							
650	4800000 611100	Salaries of Regular City-Parish Employees	323,160	371,270	410,660	410,660	410,660
650	4800000 611300	Salaries of Employees on Workers' Compensation	2,800	0	0	0	0
650	4800000 611700	Severance Pay	380	0	0	0	0
650	4800000 614100	Contract Employees	17,620	15,600	16,640	16,640	16,640
650	4800000 617100	Automobile Allowance	3,610	3,600	3,840	3,840	3,840
			<u>347,570</u>	<u>390,470</u>	<u>431,140</u>	<u>431,140</u>	<u>431,140</u>
650	4800000 621100	Contributions to Regular Employee Retirement Fund	39,440	48,030	60,740	60,740	60,740
650	4800000 622100	Group Insurance-Health	29,620	33,140	43,200	43,690	43,690
650	4800000 622200	Group Insurance-Dental	2,420	2,510	3,560	3,560	3,560
650	4800000 622300	Group Insurance-Life	530	590	640	640	640
650	4800000 623000	Social Security\Medicare	4,390	4,990	5,110	5,110	5,110
650	4800000 623500	Post-Employment Benefits	0	0	24,640	22,420	22,420
650	4800000 624200	Workers' Compensation Self-Insured Claims	15,620	0	0	0	0
			<u>92,020</u>	<u>89,260</u>	<u>137,890</u>	<u>136,160</u>	<u>136,160</u>
650	4800000 631100	Office Supplies	5,730	8,100	6,400	6,400	6,400
650	***** 631100	Office Supplies	1,180	0	960	960	960
650	4800000 631110	Magazines, Maps, & Books	3,200	2,850	3,440	3,440	3,440
650	4800000 631120	Computer Software & Related Supplies	1,620	3,900	5,600	5,600	5,600
650	***** 631120	Computer Software & Related Supplies	9,440	0	1,600	1,600	1,600
650	4800000 631400	Cleaning, Sanitation Supplies	400	600	640	640	640
650	4800000 636100	Inventoried Supplies	380	1,800	1,440	1,440	1,440
650	***** 636100	Inventoried Supplies	1,280	0	0	0	0
650	4800000 636240	Inventoried Assets-Furniture, Fixtures, Office Equipment	1,540	0	0	0	0
650	4800000 636250	Inventoried Assets-Computer Hardware	3,720	0	6,400	6,400	6,400
			<u>28,490</u>	<u>17,250</u>	<u>26,480</u>	<u>26,480</u>	<u>26,480</u>
650	***** 641110	Auditing & Accounting Services	8,580	8,250	8,800	8,800	8,800
650	***** 641120	Actuarial Services	83,350	65,000	65,000	65,000	65,000
650	***** 641210	Legal Services-General Matters	85,770	56,250	84,000	84,000	84,000
650	4800000 642110	Electricity & Gas	11,540	12,000	12,800	12,800	12,800
650	4800000 642120	Water, Sewer Fees	180	190	210	210	210
650	4800000 642210	Janitorial and Extermination Services	8,450	6,750	8,920	8,920	8,920
650	4800000 643110	Printing & Binding	420	10,880	0	0	0
650	***** 643110	Printing & Binding	4,260	0	11,600	11,600	11,600
650	4800000 643200	Dues & Memberships	870	2,250	2,400	2,400	2,400
650	***** 643200	Dues & Memberships	840	0	0	0	0
650	***** 643350	Travel & Training-Staff	4,710	7,130	7,600	7,600	7,600
650	***** 643350	Travel & Training-Board	6,840	9,370	10,000	10,000	10,000
650	***** 643350	Travel & Training-Due Diligence	2,200	3,750	4,000	4,000	4,000
650	4800000 643400	Communications	7,010	8,100	7,480	7,480	7,480
650	***** 643400	Communications	230	0	320	320	320
650	4800000 643450	Postage	8,740	10,460	10,400	10,400	10,400
650	***** 643450	Postage	510	0	0	0	0
650	4800000 643540	Other Professional Services	0	66,130	0	0	0
650	***** 643540	Other Professional Services	72,090	0	68,880	68,880	68,880
650	4800000 643550	Other Contractual Services	1,930	16,350	1,280	1,280	1,280
650	***** 643550	Other Contractual Services	510	0	8,160	8,160	8,160
650	4800000 644100	Insurance-General Liability	5,690	5,700	6,080	6,080	6,080
650	4800000 646300	Rentals-Office Equipment	14,820	14,760	15,760	15,760	15,760
650	4800000 647200	Repair, Maintenance-Buildings	4,810	5,850	3,840	3,840	3,840
650	***** 647200	Repair, Maintenance-Buildings	2,040	0	2,400	2,400	2,400
650	4800000 647300	Repair, Maintenance-Office Equipment	6,180	6,750	4,960	4,960	4,960

**2003 ANNUAL OPERATING BUDGET**

## PENSION TRUST FUNDS DETAIL

Fund/Department/Division/Object/Account Title					2001 Actual	2002 Budget	2003 Request	2003 Proposed	Final
					342,570	315,920	344,890	344,890	344,890
			Total Administrative Expenses		810,650	812,900	940,400	938,670	938,670
650	*****	681000	Depreciation		29,020	29,200	29,020	29,020	29,020
TOTAL ORIGINAL RETIREMENT SYSTEM TRUST					46,100,680	50,879,100	50,169,420	50,167,690	50,167,690
POLICE GUARANTEE TRUST									
OPERATING REVENUES:									
650	*****	481000	Interest Earnings on Investments		(238,150)	2,055,240	1,924,000	1,924,000	1,924,000
650	*****	489901	Retirement Contribution-Employee		45,440	45,800	36,380	36,380	36,380
650	*****	489902	Retirement Contribution-Employer		117,840	51,700	49,370	49,370	49,370
TOTAL SOURCES					(74,870)	2,152,740	2,009,750	2,009,750	2,009,750
650	*****	661001	Retirement System - Benefit Payments		790,650	1,500,000	1,120,000	1,120,000	1,120,000
650	*****	661002	Retirement System - Refunds and Withdrawals		460	2,000	2,000	2,000	2,000
Administrative Expenses:									
650	4810000	611100	Salaries of Regular City-Parish Employees		107,720	123,760	102,660	102,660	102,660
650	4810000	611300	Salaries of Employees on Workers' Compensation		940	0	0	0	0
650	4810000	611700	Severance Pay		130	0	0	0	0
650	4810000	614100	Contract Employees		5,870	5,200	4,160	4,160	4,160
650	4810000	617100	Automobile Allowance		1,200	1,200	960	960	960
					115,860	130,160	107,780	107,780	107,780
650	4810000	621100	Contributions to Regular Employee Retirement Fund		13,150	16,010	15,190	15,190	15,190
650	4810000	622100	Group Insurance-Health		9,870	11,050	10,800	10,920	10,920
650	4810000	622200	Group Insurance-Dental		810	840	890	890	890
650	4810000	622300	Group Insurance-Life		170	200	150	150	150
650	4810000	623000	Social Security/Medicare		1,440	1,670	1,280	1,280	1,280
650	4810000	623500	Post-Employment Benefits		0	0	6,160	5,610	5,610
650	4800000	624200	Workers' Compensation Self-Insured Claims		5,210	0	0	0	0
					30,650	29,770	34,470	34,040	34,040
650	4810000	631100	Office Supplies		1,970	2,700	1,600	1,600	1,600
650	*****	631100	Office Supplies		400	0	240	240	240
650	4810000	631110	Magazines, Maps, & Books		1,050	950	860	860	860
650	4810000	631120	Computer Software & Related Supplies		540	1,300	1,400	1,400	1,400
650	*****	631120	Computer Software & Related Supplies		3,120	0	400	400	400
650	4810000	631400	Cleaning, Sanitation Supplies		130	200	160	160	160
650	4810000	636100	Inventoried Supplies		130	600	360	360	360
650	*****	636100	Inventoried Supplies		430	0	0	0	0
650	4810000	636240	Inventoried Assets-Furniture, Fixtures, Office Equipment		600	0	0	0	0
650	4810000	636250	Inventoried Assets-Computer Hardware		1,240	0	1,600	1,600	1,600
					9,610	5,750	6,620	6,620	6,620
650	*****	641110	Auditing & Accounting Services		6,500	2,750	2,200	2,200	2,200
650	*****	641120	Actuarial Services		20,750	22,000	20,000	20,000	20,000
650	*****	641210	Legal Services-General Matters		18,750	18,750	15,000	15,000	15,000
650	4810000	642110	Electricity & Gas		3,850	4,000	3,200	3,200	3,200
650	4810000	642120	Water, Sewer Fees		60	60	50	50	50
650	4810000	642210	Janitorial and Extermination Services		2,820	2,250	2,230	2,230	2,230
650	4810000	643110	Printing & Binding		140	3,620	0	0	0
650	*****	643110	Printing & Binding		1,420	0	2,900	2,900	2,900
650	4810000	643200	Dues & Memberships		290	750	600	600	600
650	*****	643200	Dues & Memberships		280	0	0	0	0
650	*****	643350	Travel & Training-Staff		1,570	2,370	1,900	1,900	1,900
650	*****	643350	Travel & Training-Board		2,290	3,130	2,500	2,500	2,500
650	*****	643350	Travel & Training-Due Diligence		730	1,250	1,000	1,000	1,000
650	4810000	643400	Communications		2,240	2,700	1,870	1,870	1,870
650	*****	643400	Communications		70	0	80	80	80
650	4810000	643450	Postage		3,190	3,490	2,600	2,600	2,600
650	*****	643450	Postage		170	0	0	0	0
650	4810000	643540	Other Professional Services		0	20,080	0	0	0
650	*****	643540	Other Professional Services		64,390	0	14,630	14,630	14,630
650	4810000	643550	Other Contractual Services		640	5,450	320	320	320
650	*****	643550	Other Contractual Services		170	0	2,040	2,040	2,040
650	4810000	644100	Insurance-General Liability		1,900	1,900	1,520	1,520	1,520
650	4810000	646300	Rentals-Office Equipment		4,940	4,920	3,940	3,940	3,940

### 2003 ANNUAL OPERATING BUDGET

**PENSION TRUST FUNDS DETAIL**

Fund/Department/Division/Object/Account Title	2001	2002	2003		
	Actual	Budget	Request	Proposed	Final
650 4810000 647200 Repair, Maintenance-Buildings	1,620	1,950	960	960	960
650 ***** 647200 Repair, Maintenance-Buildings	680	0	600	600	600
650 4810000 647300 Repair, Maintenance-Office Equipment	2,040	2,250	1,240	1,240	1,240
	<u>141,500</u>	<u>103,670</u>	<u>81,380</u>	<u>81,380</u>	<u>81,380</u>
Total Administrative Expenses	297,620	269,350	230,250	229,820	229,820
650 ***** 681000 Depreciation	0	0	0	0	0
TOTAL POLICE GUARANTEE TRUST	<u>1,088,730</u>	<u>1,771,350</u>	<u>1,352,250</u>	<u>1,351,820</u>	<u>1,351,820</u>
TOTAL USES	<u>47,189,410</u>	<u>52,650,450</u>	<u>51,521,670</u>	<u>51,519,510</u>	<u>51,519,510</u>
EXCESS SOURCES OVER (UNDER) USES	(42,078,440)	33,695,270	32,654,770	32,656,930	32,656,930
NET ASSETS, JANUARY 1					
ORIGINAL RETIREMENT SYSTEM TRUST	814,281,610	773,353,220	806,653,200	806,653,200	806,653,200
POLICE GUARANTEE TRUST	25,684,330	24,516,370	24,893,710	24,893,710	24,893,710
ADJUSTMENTS					
ORIGINAL RETIREMENT SYSTEM TRUST	(13,550)	(13,900)	0	0	0
POLICE GUARANTEE TRUST	(4,360)	(4,050)	0	0	0
NET ASSETS, DECEMBER 31					
ORIGINAL RETIREMENT SYSTEM TRUST	773,353,220	806,653,200	838,650,470	838,652,200	838,652,200
POLICE GUARANTEE TRUST	24,516,370	24,893,710	25,551,210	25,551,640	25,551,640
MEMORANDUM ONLY - CAPITAL OUTLAY					
ORIGINAL RETIREMENT SYSTEM TRUST					
650 4800000 653200 Furniture, Fixtures, Office Equipment	13,070	5,500	0	0	0
650 4800000 653250 Computer Hardware	0	8,400	0	0	0
TOTAL ORIGINAL RETIREMENT SYSTEM TRUST	<u>13,070</u>	<u>13,900</u>	<u>0</u>	<u>0</u>	<u>0</u>
POLICE GUARANTEE TRUST					
650 4810000 653200 Furniture, Fixtures, Office Equipment	4,360	1,250	0	0	0
650 4810000 653250 Computer Hardware	0	2,800	0	0	0
TOTAL POLICE GUARANTEE TRUST	<u>4,360</u>	<u>4,050</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL MEMORANDUM ONLY	<u>17,430</u>	<u>17,950</u>	<u>0</u>	<u>0</u>	<u>0</u>

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

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