



2010 Annual Operating Budget

Pension Trust Funds Detail

Fund/Department/Division/Object/Account Title				2008	2009	2010		
				Actual	Budget	Request	Proposed	Final
EMPLOYEES' RETIREMENT SYSTEM PENSION TRUST FUND								
ORIGINAL RETIREMENT SYSTEM TRUST								
OPERATING REVENUES:								
650	*****	481000	Interest Earnings on Investments	(294,455,540)	74,000,000	54,081,060	54,081,060	54,081,060
650	*****	482200	Rentals-Buildings	7,560	8,160	29,280	29,280	29,280
650	*****	489901	Retirement Contribution-Employee	12,797,840	13,489,400	14,054,590	14,054,590	14,054,590
650	*****	489902	Retirement Contribution-Employer	26,117,570	26,354,010	32,798,980	32,798,980	32,798,980
650	*****	489903	Severance Contribution-Employee	1,043,630	1,600,000	1,300,000	1,300,000	1,300,000
TOTAL SOURCES				<u>(254,488,940)</u>	<u>115,451,570</u>	<u>102,263,910</u>	<u>102,263,910</u>	<u>102,263,910</u>
650	*****	661001	Retirement System - Benefit Payments	65,990,010	71,060,000	74,160,000	74,160,000	74,160,000
650	*****	661002	Retirement System - Refunds and Withdrawals	2,092,150	1,500,000	1,900,000	1,900,000	1,900,000
Administrative Expenses:								
650	4800000	611100	Salaries of Regular City-Parish Employees	485,700	547,100	572,240	572,240	572,240
650	4800000	611700	Severance Pay	130	33,210	0	0	0
650	4800000	614100	Contract Employees	17,000	14,400	14,400	14,400	14,400
650	4800000	617100	Automobile Allowance	3,870	3,840	3,840	3,840	3,840
				<u>506,700</u>	<u>598,550</u>	<u>590,480</u>	<u>590,480</u>	<u>590,480</u>
650	4800000	621100	Contributions to Regular Employee Retirement Fund	74,990	88,530	99,380	99,380	99,380
650	4800000	622100	Group Insurance-Health	45,110	50,880	58,560	58,560	58,560
650	4800000	622200	Group Insurance-Dental	2,290	3,280	3,480	3,120	3,120
650	4800000	622300	Group Insurance-Life	570	640	640	460	460
650	4800000	623000	Social Security/Medicare	6,190	7,150	8,720	8,720	8,720
650	4800000	623500	Post-Employment Benefits	40,890	51,980	54,370	54,370	54,370
650	4800000	624200	Workers' Compensation Self-Insured Claims	8,650	0	0	0	0
				<u>178,690</u>	<u>202,460</u>	<u>225,150</u>	<u>224,610</u>	<u>224,610</u>
650	4800000	631100	Office Supplies	6,520	7,240	7,240	7,240	7,240
650	*****	631100	Office Supplies	1,990	640	640	640	640
650	4800000	631110	Magazines, Maps, & Books	1,670	1,440	1,440	1,440	1,440
650	*****	631110	Magazines, Maps, & Books	270	0	0	0	0
650	4800000	631120	Computer Software & Related Supplies	0	800	800	800	800
650	*****	631120	Computer Software & Related Supplies	280	0	0	0	0
650	4800000	636100	Inventoried Supplies	0	1,440	1,440	1,440	1,440
650	4800000	636250	Inventoried Assets-Computer Hardware	7,120	4,800	11,200	11,200	11,200
				<u>17,850</u>	<u>16,360</u>	<u>22,760</u>	<u>22,760</u>	<u>22,760</u>
650	*****	641110	Auditing & Accounting Services	15,200	15,200	15,200	15,200	15,200
650	*****	641120	Actuarial Services	45,340	90,000	54,700	54,700	54,700
650	*****	641210	Legal Services-General Matters	76,800	92,000	80,000	80,000	80,000
650	4800000	642110	Electricity & Gas	14,760	12,400	18,800	18,800	18,800
650	4800000	642120	Water, Sewer Fees	480	380	500	500	500
650	4800000	642210	Janitorial & Extermination Services	11,610	11,200	14,080	14,080	14,080
650	4800000	643110	Printing & Binding	2,140	0	0	0	0
650	*****	643110	Printing & Binding	6,260	9,200	9,200	9,200	9,200
650	*****	643200	Dues & Memberships	2,320	3,040	3,040	3,040	3,040
650	*****	643350	Travel & Training - Staff	3,210	5,600	5,600	5,600	5,600
650	*****	643350	Travel & Training - Board Members	8,250	10,000	10,000	10,000	10,000
650	*****	643350	Travel & Training - Due Diligence	10,390	4,000	4,000	4,000	4,000
650	4800000	643400	Communications	4,150	4,800	4,800	4,800	4,800
650	*****	643400	Communications	510	560	560	560	560
650	4800000	643450	Postage	15,780	12,800	16,000	16,000	16,000
650	*****	643450	Postage	0	880	0	0	0
650	*****	643540	Other Professional Services	120,600	80,000	64,000	64,000	64,000
650	4800000	643550	Other Contractual Services	1,480	2,000	1,500	1,500	1,500
650	*****	643550	Other Contractual Services	690	3,200	2,080	2,080	2,080
650	4800000	644100	Insurance-General Liability	0	10,400	10,400	10,400	10,400
650	*****	644100	Insurance-General Liability	9,160	0	0	0	0
650	4800000	647200	Repair, Maintenance-Buildings	7,590	4,480	4,480	4,480	4,480
650	*****	647200	Repair, Maintenance-Buildings	4,550	2,400	2,400	2,400	2,400
650	4800000	647300	Repair, Maintenance-Office Equipment	7,660	7,200	8,000	8,000	8,000
				<u>368,930</u>	<u>381,740</u>	<u>329,340</u>	<u>329,340</u>	<u>329,340</u>
Total Administrative Expenses				1,072,170	1,199,110	1,167,730	1,167,190	1,167,190



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650	*****	681000	Depreciation	30,460	30,460	7,200	7,200	7,200
TOTAL ORIGINAL RETIREMENT SYS. TRUST				69,184,790	73,789,570	77,234,930	77,234,390	77,234,390
POLICE GUARANTEE TRUST								
OPERATING REVENUES:								
650	*****	481000	Interest Earnings on Investments	(7,844,050)	2,100,000	1,436,730	1,436,730	1,436,730
650	*****	489901	Retirement Contribution-Employee	65,940	71,000	71,000	71,000	71,000
650	*****	489902	Retirement Contribution-Employer	127,090	122,000	122,000	122,000	122,000
TOTAL SOURCES				(7,651,020)	2,293,000	1,629,730	1,629,730	1,629,730
650	*****	661001	Retirement System - Benefit Payments	1,596,640	2,300,000	2,270,000	2,270,000	2,270,000
650	*****	661002	Retirement System - Refunds and Withdrawals	430	2,000	2,000	2,000	2,000
Administrative Expenses:								
650	4810000	611100	Salaries of Regular City-Parish Employees	121,400	136,770	143,060	143,060	143,060
650	4810000	611700	Severance Pay	30	8,300	0	0	0
650	4810000	614100	Contract Employees	4,250	3,600	3,600	3,600	3,600
650	4810000	617100	Automobile Allowance	970	960	960	960	960
				126,650	149,630	147,620	147,620	147,620
650	4810000	621100	Contributions to Regular Employee Retirement Fund	18,740	22,130	24,840	24,840	24,840
650	4810000	622100	Group Insurance-Health	11,280	12,720	14,640	14,640	14,640
650	4810000	622200	Group Insurance-Dental	570	820	870	780	780
650	4810000	622300	Group Insurance-Life	140	160	160	120	120
650	4810000	623000	Social Security/Medicare	1,510	1,790	2,180	2,180	2,180
650	4810000	623500	Post-Employment Benefits	10,220	13,000	13,590	13,590	13,590
650	4810000	624200	Workers' Compensation Self-Insured Claims	2,170	0	0	0	0
				44,630	50,620	56,280	56,150	56,150
650	4810000	631100	Office Supplies	1,630	1,810	1,810	1,810	1,810
650	*****	631100	Office Supplies	500	160	160	160	160
650	4810000	631110	Magazines, Maps, & Books	420	360	360	360	360
650	*****	631110	Magazines, Maps, & Books	60	0	0	0	0
650	4810000	631120	Computer Software & Related Supplies	0	200	200	200	200
650	*****	631120	Computer Software & Related Supplies	70	0	0	0	0
650	4810000	636100	Inventoried Supplies	0	360	360	360	360
650	4810000	636250	Inventoried Assets-Computer Hardware	1,780	1,200	2,800	2,800	2,800
				4,460	4,090	5,690	5,690	5,690
650	*****	641110	Auditing & Accounting Services	3,800	3,800	3,800	3,800	3,800
650	*****	641120	Actuarial Services	14,760	30,000	19,500	19,500	19,500
650	*****	641210	Legal Services-General Matters	11,200	21,000	12,000	12,000	12,000
650	4810000	642110	Electricity & Gas	3,690	3,100	4,700	4,700	4,700
650	4810000	642120	Water, Sewer Fees	120	100	130	130	130
650	4810000	642210	Janitorial & Extermination Services	2,900	2,800	3,520	3,520	3,520
650	4810000	643110	Printing & Binding	530	0	0	0	0
650	*****	643110	Printing & Binding	1,570	2,300	2,300	2,300	2,300
650	*****	643200	Dues & Memberships	580	760	760	760	760
650	*****	643350	Travel & Training - Staff	800	1,400	1,400	1,400	1,400
650	*****	643350	Travel & Training - Board Members	2,060	2,500	2,500	2,500	2,500
650	*****	643350	Travel & Training - Due Diligence	2,600	1,000	1,000	1,000	1,000
650	4810000	643400	Communications	1,010	1,200	1,200	1,200	1,200
650	*****	643400	Communications	130	140	140	140	140
650	4810000	643450	Postage	3,940	3,200	4,000	4,000	4,000
650	*****	643450	Postage	0	220	0	0	0
650	*****	643540	Other Professional Services	30,150	20,000	16,000	16,000	16,000
650	4810000	643550	Other Contractual Services	370	500	380	380	380
650	*****	643550	Other Contractual Services	170	800	520	520	520
650	4810000	644100	Insurance-General Liability	0	2,600	2,600	2,600	2,600
650	*****	644100	Insurance-General Liability	2,290	0	0	0	0
650	4810000	647200	Repair, Maintenance-Buildings	1,900	1,120	1,120	1,120	1,120
650	*****	647200	Repair, Maintenance-Buildings	1,140	600	600	600	600
650	4810000	647300	Repair, Maintenance-Office Equipment	1,920	1,800	2,000	2,000	2,000
				87,630	100,940	80,170	80,170	80,170



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Total Administrative Expenses	263,370	305,280	289,760	289,630	289,630
TOTAL POLICE GUARANTEE TRUST	1,860,440	2,607,280	2,561,760	2,561,630	2,561,630
TOTAL USES	71,045,230	76,396,850	79,796,690	79,796,020	79,796,020
EXCESS SOURCES OVER (UNDER) USES	(333,185,190)	41,347,720	24,096,950	24,097,620	24,097,620
NET ASSETS, JANUARY 1					
ORIGINAL RETIREMENT SYSTEM TRUST	1,037,825,080	714,150,720	755,812,720	755,812,720	755,812,720
POLICE GUARANTEE TRUST	28,799,740	19,288,280	18,974,000	18,974,000	18,974,000
ADJUSTMENTS					
ORIGINAL RETIREMENT SYSTEM TRUST	(630)	0	0	0	0
POLICE GUARANTEE TRUST	0	0	0	0	0
NET ASSETS, DECEMBER 31					
ORIGINAL RETIREMENT SYSTEM TRUST	714,150,720	755,812,720	780,841,700	780,842,240	780,842,240
POLICE GUARANTEE TRUST	19,288,280	18,974,000	18,041,970	18,042,100	18,042,100

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