



Fund/Department/Division/Object/Account Title				2013 Actual	2014 Budget	2015 Request	2015 Proposed	2015 Final
EMPLOYEES' RETIREMENT SYSTEM PENSION TRUST FUND								
ORIGINAL RETIREMENT SYSTEM TRUST								
OPERATING REVENUES:								
650	*****	481910	Market Appreciation in Investments	140,442,730	69,600,000	77,373,000	77,373,000	77,373,000
650	*****	482200	Rentals-Buildings	6,940	7,680	7,680	7,680	7,680
650	*****	485000	Legal Settlements	50,030	0	0	0	0
650	*****	489901	Retirement Contribution-Employee	13,147,310	14,548,420	14,585,550	14,585,550	14,585,550
650	*****	489902	Retirement Contribution-Employer	38,392,490	41,700,360	43,142,530	43,142,530	43,142,530
650	*****	489903	Severance Contribution-Employee	1,741,070	1,800,000	1,800,000	1,800,000	1,800,000
TOTAL SOURCES				193,780,570	127,656,460	136,908,760	136,908,760	136,908,760
650	*****	661001	Retirement System - Benefit Payments	89,437,860	89,500,000	91,800,000	91,800,000	91,800,000
650	*****	661002	Retirement System - Refunds and Withdrawals	2,940,900	2,200,000	2,500,000	2,500,000	2,500,000
Administrative Expenses:								
650	4800000	611100	Salaries of Regular City-Parish Employees	573,490	588,820	682,110	682,110	682,110
650	4800000	614100	Contract Employees	14,730	21,600	21,870	21,870	21,870
650	4800000	617100	Automobile Allowance	3,850	3,860	11,660	11,660	11,660
				592,070	614,280	715,640	715,640	715,640
650	4800000	621100	Contributions to Regular Employee Retirement Fund	122,670	123,780	155,180	155,180	155,180
650	4800000	622100	Group Insurance-Health	66,970	69,410	83,560	83,560	83,560
650	4800000	622200	Group Insurance-Dental	2,790	2,820	3,950	3,950	3,950
650	4800000	622300	Group Insurance-Life	390	530	580	580	580
650	4800000	623000	Social Security/Medicare	8,880	10,280	11,750	11,750	11,750
650	4800000	623500	Post-Employment Benefits	58,030	59,500	73,480	70,530	70,530
650	4800000	624200	Workers' Compensation Self-Insured Claims	3,650	0	0	0	0
650	*****	625000	Unemployment	810	0	0	0	0
				264,190	266,320	328,500	325,550	325,550
650	4800000	631100	Office Supplies	5,930	6,000	6,080	6,080	6,080
650	*****	631100	Office Supplies	1,700	1,100	1,120	1,120	1,120
650	4800000	631110	Magazines, Maps, & Books	3,190	3,000	4,050	4,050	4,050
650	*****	631110	Magazines, Maps, & Books	860	0	0	0	0
650	*****	631120	Computer Software & Related Supplies	540	1,200	1,220	1,220	1,220
650	4800000	636100	Inventoried Supplies	0	1,440	1,460	1,460	1,460
650	4800000	636250	Inventoried Assets-Computer Hardware	8,260	7,200	0	0	0
				20,480	19,940	13,930	13,930	13,930
650	*****	641110	Auditing & Accounting Services	20,000	20,000	22,070	22,070	22,070
650	*****	641120	Actuarial Services	60,630	90,000	50,000	50,000	50,000
650	*****	641210	Legal Services-General Matters	65,700	60,000	35,000	35,000	35,000
650	4800000	642110	Electricity & Gas	8,820	9,000	9,110	9,110	9,110
650	4800000	642120	Water, Sewer Fees	1,210	1,000	1,210	1,210	1,210
650	4800000	642210	Janitorial & Extermination Services	1,100	1,000	1,110	1,110	1,110
650	*****	642210	Janitorial & Extermination Services	10,640	11,000	11,340	11,340	11,340
650	*****	643110	Printing & Binding	9,190	9,200	9,320	9,320	9,320
650	*****	643200	Dues & Memberships	3,160	3,040	3,240	3,240	3,240
650	*****	643350	Travel & Training - Staff	1,500	5,600	5,670	5,670	5,670
650	*****	643350	Travel & Training - Board Members	1,800	7,200	7,290	7,290	7,290
650	*****	643350	Travel & Training - Due Diligence	7,160	6,800	6,880	6,880	6,880
650	4800000	643400	Communications	4,760	4,800	4,860	4,860	4,860
650	*****	643400	Communications	800	860	870	870	870
650	4800000	643450	Postage	20,630	19,500	20,900	20,900	20,900
650	*****	643540	Other Professional Services	56,020	64,000	54,270	54,270	54,270
650	4800000	643550	Other Contractual Services	1,550	1,450	1,580	1,580	1,580
650	*****	643550	Other Contractual Services	5,460	640	6,150	6,150	6,150
650	*****	644100	Insurance-General Liability	15,260	14,000	15,450	15,450	15,450
650	*****	646300	Rentals-Office Equipment	3,870	5,600	5,520	5,520	5,520
650	4800000	647200	Repair, Maintenance-Buildings	6,110	5,250	5,520	5,520	5,520
650	*****	647200	Repair, Maintenance-Buildings	48,990	52,000	3,240	3,240	3,240
650	4800000	647300	Repair, Maintenance-Office Equipment	8,010	9,500	2,430	2,430	2,430
650	*****	647300	Repair, Maintenance-Office Equipment	170	0	0	0	0
				362,540	401,440	283,030	283,030	283,030
Total Administrative Expenses				1,239,280	1,301,980	1,341,100	1,338,150	1,338,150
650	*****	681000	Depreciation	6,290	6,300	6,290	6,290	6,290
TOTAL ORIGINAL RETIREMENT SYS. TRUST				93,624,330	93,008,280	95,647,390	95,644,440	95,644,440



Fund/Department/Division/Object/Account Title				2013	2014	2015		
				Actual	Budget	Request	Proposed	Final
POLICE GUARANTEE TRUST								
OPERATING REVENUES:								
650	*****	481910	Market Appreciation in Investments	2,277,500	1,375,000	1,405,000	1,405,000	1,405,000
650	*****	489901	Retirement Contribution-Employee	85,820	92,000	85,000	85,000	85,000
650	*****	489902	Retirement Contribution-Employer	696,920	240,000	222,800	222,800	222,800
TOTAL SOURCES				<u>3,060,240</u>	<u>1,707,000</u>	<u>1,712,800</u>	<u>1,712,800</u>	<u>1,712,800</u>
650	*****	661001	Retirement System - Benefit Payments	3,327,490	2,500,000	2,500,000	2,500,000	2,500,000
650	*****	661002	Retirement System - Refunds and Withdrawals	0	4,000	4,000	4,000	4,000
Administrative Expenses:								
650	4810000	611100	Salaries of Regular City-Parish Employees	143,370	147,210	160,000	160,000	160,000
650	4810000	614100	Contract Employees	3,680	5,400	5,130	5,130	5,130
650	4810000	617100	Automobile Allowance	960	960	2,740	2,740	2,740
				<u>148,010</u>	<u>153,570</u>	<u>167,870</u>	<u>167,870</u>	<u>167,870</u>
650	4810000	621100	Contributions to Regular Employee Retirement Fund	30,670	30,950	36,400	36,400	36,400
650	4810000	622100	Group Insurance-Health	16,740	17,350	19,600	19,600	19,600
650	4810000	622200	Group Insurance-Dental	700	710	930	930	930
650	4810000	622300	Group Insurance-Life	100	130	140	140	140
650	4810000	623000	Social Security/Medicare	2,220	2,560	2,750	2,750	2,750
650	4810000	623500	Post-Employment Benefits	14,510	14,880	17,240	16,540	16,540
650	4810000	624200	Workers' Compensation Self-Insured Claims	890	0	0	0	0
650	*****	625000	Unemployment	200	0	0	0	0
				<u>66,030</u>	<u>66,580</u>	<u>77,060</u>	<u>76,360</u>	<u>76,360</u>
650	4810000	631100	Office Supplies	1,480	1,500	1,420	1,420	1,420
650	*****	631100	Office Supplies	430	280	260	260	260
650	4810000	631110	Magazines, Maps, & Books	800	750	950	950	950
650	*****	631110	Magazines, Maps, & Books	220	0	0	0	0
650	4810000	631120	Computer Software & Related Supplies	0	300	280	280	280
650	*****	631120	Computer Software & Related Supplies	130	0	0	0	0
650	4810000	636100	Inventoried Supplies	0	360	340	340	340
650	4810000	636250	Inventoried Assets-Computer Hardware	2,070	1,800	0	0	0
				<u>5,130</u>	<u>4,990</u>	<u>3,250</u>	<u>3,250</u>	<u>3,250</u>
650	*****	641110	Auditing & Accounting Services	5,000	5,000	5,180	5,180	5,180
650	*****	641120	Actuarial Services	15,490	30,000	20,000	20,000	20,000
650	*****	641210	Legal Services-General Matters	67,100	40,000	30,000	30,000	30,000
650	4810000	642110	Electricity & Gas	2,210	2,250	2,140	2,140	2,140
650	4810000	642120	Water, Sewer Fees	300	250	290	290	290
650	4810000	642210	Janitorial & Extermination Services	270	250	260	260	260
650	*****	642210	Janitorial & Extermination Services	2,660	3,000	2,660	2,660	2,660
650	*****	643110	Printing & Binding	810	2,300	2,180	2,180	2,180
650	*****	643200	Dues & Memberships	790	760	760	760	760
650	*****	643350	Travel & Training - Staff	380	1,400	1,330	1,330	1,330
650	*****	643350	Travel & Training - Board Members	450	1,800	1,710	1,710	1,710
650	*****	643350	Travel & Training - Due Diligence	1,790	1,700	1,620	1,620	1,620
650	4810000	643400	Communications	1,180	1,200	1,140	1,140	1,140
650	*****	643400	Communications	200	210	210	210	210
650	4810000	643450	Postage	5,160	4,870	4,900	4,900	4,900
650	*****	643540	Other Professional Services	12,130	16,000	12,730	12,730	12,730
650	4810000	643550	Other Contractual Services	390	360	370	370	370
650	*****	643550	Other Contractual Services	0	160	150	150	150
650	*****	644100	Insurance-General Liability	3,810	3,500	3,620	3,620	3,620
650	*****	646300	Rentals-Office Equipment	970	1,400	1,290	1,290	1,290
650	4810000	647200	Repair, Maintenance-Buildings	1,530	1,320	1,290	1,290	1,290
650	*****	647200	Repair, Maintenance-Buildings	12,250	13,000	760	760	760
650	4810000	647300	Repair, Maintenance-Office Equipment	2,000	2,380	570	570	570
650	*****	647300	Repair, Maintenance-Office Equipment	80	0	0	0	0
				<u>136,950</u>	<u>133,110</u>	<u>95,160</u>	<u>95,160</u>	<u>95,160</u>
Total Administrative Expenses				356,120	358,250	343,340	342,640	342,640
TOTAL POLICE GUARANTEE TRUST				<u>3,683,610</u>	<u>2,862,250</u>	<u>2,847,340</u>	<u>2,846,640</u>	<u>2,846,640</u>
TOTAL USES				<u>97,307,940</u>	<u>95,870,530</u>	<u>98,494,730</u>	<u>98,491,080</u>	<u>98,491,080</u>
EXCESS SOURCES OVER (UNDER) USES				99,532,870	33,492,930	40,126,830	40,130,480	40,130,480
NET POSITION, JANUARY 1								



2015 Annual Operating Budget

Pension Trust Funds Detail

Fund/Department/Division/Object/Account Title	2013	2014	2015		
	Actual	Budget	Request	Proposed	Final
ORIGINAL RETIREMENT SYSTEM TRUST	961,258,450	1,061,414,690	1,096,062,870	1,096,062,870	1,096,062,870
POLICE GUARANTEE TRUST	21,070,740	20,447,370	19,292,120	19,292,120	19,292,120
ADJUSTMENTS					
ORIGINAL RETIREMENT SYSTEM TRUST	0	0	0	0	0
POLICE GUARANTEE TRUST	0	0	0	0	0
NET POSITION, DECEMBER 31					
ORIGINAL RETIREMENT SYSTEM TRUST	1,061,414,690	1,096,062,870	1,137,324,240	1,137,327,190	1,137,327,190
POLICE GUARANTEE TRUST	20,447,370	19,292,120	18,157,580	18,158,280	18,158,280