

LIVE VIRTUAL COMMITTEE MEETING



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TO PROVIDE PUBLIC COMMENT

You may submit a request to speak during Public Comment or provide a written comment by emailing PublicComment@lacera.com. If you would like to remain anonymous at the meeting without stating your name, please let us know.

Attention: Public comment requests must be submitted via email to PublicComment@lacera.com.

LOS ANGELES COUNTY EMPLOYEES RETIREMENT ASSOCIATION
300 N. LAKE AVENUE, SUITE 650, PASADENA, CA

AGENDA

A SPECIAL MEETING OF THE JOINT ORGANIZATIONAL GOVERNANCE COMMITTEE AND BOARD OF RETIREMENT AND BOARD OF INVESTMENTS*

LOS ANGELES COUNTY EMPLOYEES RETIREMENT ASSOCIATION
300 NORTH LAKE AVENUE, SUITE 810, PASADENA, CALIFORNIA 91101

10:00 A.M., THURSDAY, NOVEMBER 4, 2021

This meeting will be conducted by the Joint Organizational Governance Committee and the Board of Retirement and Board of Investments by teleconference under the California Government Code Section 54953(e).

Any person may view the meeting online at
<https://LACERA.com/leadership/board-meetings>

The Committee may take action on any item on the agenda, and agenda items may be taken out of order.

- I. CALL TO ORDER
- II. APPROVAL OF MINUTES
 - A. Approval of the Minutes of the Joint Organizational Governance Committee of September 17, 2021
- III. PUBLIC COMMENT

(Written Public Comment - You may submit written public comments by email to PublicComment@lacera.com. Correspondence will be made part of the official record of the meeting. Please submit your written public comments or documentation as soon as possible and up to the close of the meeting.

Verbal Public Comment - You may also request to address the Board at PublicComment@lacera.com before and during the meeting at any time up to the end of the Public Comment item. We will contact you with information and instructions as to how to access the meeting as a speaker. If you would like to remain anonymous at the meeting without stating your name, please let us know.)

IV. CONSENT ITEMS

- A. Recommendation as submitted by Steven P. Rice, Chief Counsel: That the Committee approves that, under AB 361 and Government Code Section 54953(e)(3) of the Brown Act, the Joint Organizational Governance Committee consider whether to find that the Governor's COVID-19 State of Emergency continues to directly impact the ability of the Committee to meet safely in person and that the County of Los Angeles and other agencies still recommend social distancing such that the Committee shall hold teleconference meetings for the next 30 days, and if so, direct staff to comply with the agenda and public comment requirements of the statute. (Memo dated October 25, 2021)

V. NON-CONSENT ITEMS

- A. Recommendation as submitted by Laura Guglielmo, Assistant Executive Officer and JJ Popowich, Assistant Executive Officer: That the Joint Organizational Governance Committee (JOGC) review and recommend to the Board of Retirement and Board of Investments the FY 2021-2022 Mid-Year Budget Amendments for the LACERA Administrative Budget. No changes are recommended for the Retiree Health Care Benefits Program Budget. (Memo dated October 27, 2021)

VI. ITEMS FOR STAFF REVIEW

VII. GOOD OF THE ORDER

VIII. ADJOURNMENT

****The Board of Retirement and Board of Investments have each adopted a policy permitting any member of the Board to attend a standing committee meeting open to the public. In the event five (5) or more members of the Board of Retirement or the Board of Investments (including members appointed to the Committee) are in attendance, the meeting shall constitute a joint meeting of the Committee and the Board or Boards for which a quorum is present. Members of the Board of Retirement and Board of Investments who are not members of the Committee may attend and participate in a meeting of the Committee but may not vote on any matter discussed at the meeting. The only action the Committee may take at the meeting is approval of a recommendation to take further action at subsequent meetings of the Board of Retirement and Board of Investments.***

Documents subject to public disclosure that relate to an agenda item for an open session of the Committee that are distributed to members of the Committee less than 72 hours prior to the meeting will be available for public inspection at the time they are distributed to a majority of the Committee members at LACERA's offices at 300 N. Lake Avenue, Suite 820, Pasadena, CA 91101, during normal business hours of 9:00 a.m. to 5:00 p.m., Monday through Friday.

Requests for reasonable modification or accommodation of the telephone public access and Public Comments procedures stated in this agenda from individuals with disabilities, consistent with the Americans with Disabilities Act of 1990, may call the Board Offices at (626) 564-6000, Ext. 4401/4402 from 8:30 a.m. to 5:00 p.m. Monday through Friday or email PublicComment@lacera.com, but no later than 48 hours prior to the time the meeting is to commence.

MINUTES OF THE SPECIAL MEETING OF THE JOINT ORGANIZATIONAL
GOVERNANCE COMMITTEE AND BOARD OF RETIREMENT
AND BOARD OF INVESTMENTS*

LOS ANGELES COUNTY EMPLOYEES RETIREMENT ASSOCIATION
300 NORTH LAKE AVENUE, SUITE 810, PASADENA, CALIFORNIA 91101

8:00 A.M., FRIDAY, SEPTEMBER 17, 2021

This meeting was conducted by the Joint Organizational Governance Committee and the Board of Retirement and Board of Investments by teleconference under the Governor's Executive Order No. N-29-20.

PRESENT: Shawn R. Kehoe, Chair

Elizabeth Greenwood, Vice Chair

Alan Bernstein

Vivian H. Gray

Keith Knox

Herman B. Santos

ABSENT: Les Robbins

Joseph Kelly

MEMBERS AT LARGE:

Patrick Jones, Board of Investments

Wayne Moore, Board of Retirement

STAFF ADVISORS AND PARTICIPANTS

Santos H. Kreimann, Chief Executive Officer

Luis A. Lugo, Deputy Assistant Executive Officer

STAFF ADVISORS AND PARTICIPANTS (Continued)

JJ Popowich, Assistant Executive Officer

Laura Guglielmo, Assistant Executive Officer

Jon Gabel, Chief Investment Officer

Steven P. Rice, Chief Counsel

I. CALL TO ORDER

The meeting was called to order virtually by Chair Kehoe at 8:00 a.m.

II. APPROVAL OF MINUTES

A. Approval of the Minutes of the Joint Organizational Governance Committee of July 21, 2021

Mr. Santos made a motion, Ms. Gray seconded, to approve the meeting minutes of July 21, 2021. The motion passed (roll call) with Messrs. Bernstein, Kehoe, Knox, Santos, Ms. Greenwood and Ms. Gray voting yes.

III. PUBLIC COMMENT

There were no requests from the public to speak.

IV. NON-CONSENT ITEMS

A. Recommendation as submitted by Steven P. Rice, Chief Counsel: That the Committee review and recommend the revised Media Policy to the Board of Retirement and Board of Investments for approval. (Memo dated September 9, 2021)

Mr. Rice was present and answered questions from the Committee.

September 17, 2021

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IV. NON-CONSENT ITEMS (Continued)

Mr. Bernstein made a motion, Mr. Kehoe seconded, to approve the suggested revisions to the revised Media Policy, with one modification. The motion passed (roll call) with Messrs. Bernstein, Knox, Kehoe, Ms. Greenwood and Ms. Gray voting yes and Mr. Santos voting no.

- B. Recommendation as submitted by Steven P. Rice, Chief Counsel: That the Committee review and recommend the revised Code of Ethical Conduct to the Board of Retirement and Board of Investments for approval. (Memo dated September 9, 2021)

Mr. Rice was present and answered questions from the Board.

Ms. Greenwood made a motion, Mr. Knox seconded, to approve the revised Code of Ethical Conduct. The motion passed (roll call) with Messrs. Santos, Knox, Bernstein, Kehoe, Ms. Gray and Ms. Greenwood voting yes.

V. ITEMS FOR STAFF REVIEW

The Committee requested for staff to prepare a presentation regarding the Media Policy and how the approach to media relates to LACERA's strategic planning efforts.

VI. GOOD OF THE ORDER

There were no items to report.

VII. ADJOURNMENT

There being no further business to come before the Committee, the meeting

Was adjourned at 8:30 a.m.

October 25, 2021

TO: Each Trustee,
Joint Organizational Governance Committee

FROM: Steven P. Rice, *SPR*
Chief Counsel

FOR: November 4, 2021 Joint Organizational Governance Committee Meeting

SUBJECT: Approval of Teleconference Meetings Under AB 361 and Government Code Section 54953(e)

RECOMMENDATION

That, under AB 361 and Government Code Section 54953(e)(3) of the Brown Act, the Joint Organizational Governance Committee (JOGC) consider whether to find that the Governor's COVID-19 State of Emergency continues to directly impact the ability of the JOGC to meet safely in person and that the County of Los Angeles and other agencies still recommend social distancing such that the JOGC shall hold teleconference meetings for the next 30 days, and if so, direct staff to comply with the agenda and public comment requirements of the statute.

LEGAL AUTHORITY

Under Section 10 of its Charter, the JOGC sets its own meeting schedule. Section 8 of the Charter provides that, "The JOGC is subject to the Ralph M. Brown Act." Therefore, the JOGC has the ability to manage the scheduling and manner of Committee meetings under the Brown Act and to evaluate and act on legal options for the conduct of its meetings, such as whether to invoke teleconferencing of meetings under the terms and conditions provided in AB 361 and Government Code Section 54953(e) of the Brown Act to protect the health and safety of Trustees, staff, and the public.

DISCUSSION

A. Summary of Law.

On September 16, 2021, the Governor signed AB 361 which enacted new Government Code Section 54953(e) of the Brown Act to put in place, effective immediately and through December 31, 2023, new relaxed teleconferencing rules that may be invoked by local legislative bodies, such as the JOGC, upon making certain findings and following certain agenda and public comment requirements.

Specifically, Section 54953(e)(3) provides that the JOGC may hold teleconference meetings without the need to comply with the more stringent procedural requirements of

Section 54953(b)(3) if a state of emergency under Section 8625 of the California Emergency Services Act remains active or state or local officials have imposed or recommended social distancing rules, provided that the JOGC makes the following findings by majority vote:

- (A) The JOGC has considered the circumstances of the state of emergency;
- (B) Any of the following circumstances exist:
 - (i) The state of emergency continues to directly impact the ability of the Trustees to meet safely in person;
 - (ii) State or local officials continue to impose or recommend measures to promote social distancing.

If the JOGC makes the required findings, the Committee may hold teleconference meetings for the next 30 days without the need to comply with the regular rules of Section 54953(b)(3) provided that: agendas are prepared and posted under the Brown Act; members of the public are allowed to access the meeting via a call-in option or an internet-based service option; and the agenda provides an opportunity for public comment in real time and provides notice of the means of accessing the meeting for public comment.

B. Information Supporting the Required Findings and Process if the JOGC Determines to Invoke Section 54953(e).

The Governor's State of Emergency for the COVID-19 pandemic as declared in the Proclamation of a State of Emergency dated March 4, 2020 remains active. The Proclamation was issued under the authority of Section 8625 of the California Emergency Services Act.

The Los Angeles County Department of Public Health maintains guidance to "Keep your distance. Use two arms lengths as your guide (about 6 feet) for social distancing with people outside your household when you are not sure that they are vaccinated." <http://publichealth.lacounty.gov/acd/ncorona2019/reducingrisk/>. The County Public Health Department also maintains guidance that employers should, "Implement policies and practices that support physical distancing: Whenever possible, take steps to reduce crowding indoors and enable employees and customers to physically distance from each other. Generally, at least 6 feet of distance (2 arm lengths) is recommended, although this is not a guarantee of safety, especially in enclosed or poorly ventilated spaces." <http://publichealth.lacounty.gov/acd/ncorona2019/bestpractices/>

The Centers for Disease Control and Prevention (CDC) also still advise the public that, "Outside your home: Put 6 feet of distance between yourself and people who don't live in your household." <https://www.cdc.gov/coronavirus/2019-ncov/prevent-getting-sick/prevention.html#stay6ft%20>.

The pandemic continues to present a significant health risk, as the virus presents itself in different variants. LACERA has not yet returned to the office. Management is preparing return to office vaccination and testing protocols to ensure the safety of LACERA employees, members, and others, including Trustees.

Under these circumstances, the JOGC may reasonably conclude and find that teleconferencing under Section 54953(e) is appropriate for JOGC meetings during the next 30 days because (1) the state of emergency continues to directly impact the ability of the Trustees to meet safely in person, and (2) the County and other authorities continue to recommend measures to promote social distancing, as required by the statute.

If the JOGC makes these findings and directs teleconferencing under Section 54953(e), procedures exist and will be implemented to ensure compliance with the agenda and public comment requirements of the statute, as stated above.

CONCLUSION

Based on the above information, staff recommends that, under AB 361 and Government Code Section 54953(e)(3) of the Brown Act, the JOGC consider whether to find that the Governor's COVID-19 State of Emergency continues to directly impact the ability of the JOGC to meet safely in person and that the County of Los Angeles and other agencies still recommend social distancing such that the JOGC shall hold teleconference meetings for the next 30 days, and if so, direct staff to comply with the agenda and public comment requirements of the statute.

c: Santos H. Kreimann
Jonathan Grabel
Luis Lugo
JJ Popowich
Laura Guglielmo
Carly Ntoya



October 27, 2021

TO: Each Trustee
Joint Organizational Governance Committee

FROM: Laura Guglielmo 
Assistant Executive Officer

JJ Popowich 
Assistant Executive Officer

FOR: November 4, 2021 Joint Organizational Governance Committee Meeting

SUBJECT: **FY 2021-2022 PROPOSED MID-YEAR BUDGET AMENDMENT**

RECOMMENDATION

That the Joint Organizational Governance Committee (JOGC) review and recommend to the Board of Retirement and Board of Investments the FY 2021-2022 Mid-Year Budget Amendments for the LACERA Administrative Budget. No changes are recommended for the Retiree Health Care Benefits Program Budget.

DISCUSSION

The FY 2021-2022 Budget was intended to maintain LACERA operations under the unprecedented COVID-19 pandemic without interruption until a much deeper dive of the administrative support functions could be completed. This included additional staffing and services and supplies resources.

At that time, we shared our plan to conduct a mid-year budget review and to present a supplemental budget request for unanticipated and critical projects and additional resources. The Budget Team collaborated with the Executive Office and the Management Team to re-assess the organizational goals and priorities. We identified critical projects and funding needs that support improving operations and streamlining processes. To address these interim needs, we have identified salary savings and reassessed some of our lower priority projects.

As such, we are not requesting increases to our budget. We are, instead, providing the JOGC and the Boards our proposed internal transfers to better align the budgeted resources to our current needs.

We are pleased to present the FY 2021-2022 Proposed Mid-Year Budget Amendments.

Proposed Mid-Year Budget Amendments for FY 2021-2022

The proposed Mid-Year Budget Amendment for FY 2021-2022 will result in a net zero increase to the overall budget of \$114.8M.

Services and Supplies (S&S) amendments totaling \$1.2M will be offset by savings of \$1.2M in Salaries and Employee Benefits (S&EB).

Detailed below are the changes to the various areas that make up the necessary budget amendments, including funding for unanticipated information technology (IT) related projects, COVID-19 testing, insurance premium increases, and legal fees. Other budget amendments include a reallocation of permanent salaries, variable benefits, and temporary staff funding to reflect LACERA's adjusted hiring plans due to the COVID-19 pandemic and to offset some of the costs of the additional funding requested.

See overall and division financial summaries on Exhibit A and Exhibit B.
See budget-to-actuals ending September 30, 2021 on Exhibit C.

Salaries and Employee Benefit Changes

There are no requests to add additional positions at this time. Our goal is to focus on filling as many of the current vacancies as possible, on a prioritized basis.

During the budget development process, we calculate a salary savings for the number of months that a position will be vacant during the fiscal year. Due to the COVID-19 pandemic, hiring plans were delayed and timelines have shifted. We worked with the Management Team and Human Resources to reassess the vacancy estimates. Based on this examination, it was determined that positions would remain vacant for several months longer than what was originally planned and that we would retain temporary staff for a longer period. To account for this in the budget, we propose to reallocate funding by reducing Permanent Salaries and Variable Benefits by \$2.1M and increasing Temporary staff salaries by \$0.9M. The net effect is a decrease in S&EB of \$1.2M for a revised total of \$87.2M, a 1.4% decrease in the S&EB budget.

In line with these salary surpluses, we are also reviewing the recruitment and hiring plan provided to the JOGC and Boards in May and assessing our progress.

Services and Supplies Budget Modifications

A closer examination of the ongoing needs of the office and the previous funding allocations resulted in a proposal to increase the overall S&S Budget by \$1.2M from an aggregate budget amount of \$26.4M for a revised total of \$27.6M. This represents, a 4.6% increase in the S&S budget. This increase will be completely absorbed by salary savings.

The recommended S&S Budget adjustments for your consideration are highlighted below.

Insurance Requirements

An increase in the Cyber Liability insurance premium of \$315,600 has been offset by savings in other insurance line items. Savings in Fiduciary insurance, Earthquake insurance and Employment Practice Liability insurance offset the unanticipated increase in the Cyber Liability insurance premium for a total net increase of \$202,600.

COVID-19 Testing

Organizational programs in Human Resources are required for COVID-19 testing due to workplace exposures and weekly testing for staff members who are not vaccinated. These programs will result in an increase of \$150,000. This cost reflects initial set up costs and approximately 7 months of testing. The full year cost for FY 2022-2023 is estimated to be approximately \$225,000.

Legal Fees & Services

Legal Fees & Services for Outside Legal Counsel will increase the budget by \$655,000. The addition of two to three special Executive Office and Board level legal projects necessitate this amendment.

Information Technology (IT) Related Projects

Systems Division review of the needs as this fiscal year progresses are requiring an additional net total of \$212,000 and are detailed below.

Amazon Web Services (AWS) Hosting

Enterprise Data Processing (EDP) charges include AWS Hosting and is leveraged with LA County ISD. Recently received billing dictates that an additional \$90,000 is required.

Centera Replacement

\$300,000 was budgeted in the prior fiscal year for replacing our Write Once Read Many (WORM) devices that store our member archives such as document images, phone call recording, and microfiche images. There was a delay in receiving the new devices due to the COVID-19 pandemic, and we received the devices after the close of FY 2020-2021. These funds are needed to complete the upgrade of the WORM devices.

Cloud Migration

There are several critical cloud migration projects that were budgeted and started last fiscal year; however, these projects are still in progress and the services have not been billed to LACERA. Projects include Intranet 2.0 (\$80,000), Power BI Implementation (\$82,000), and Knowledgebase replacement projects (\$100,000), totaling \$262,000.

Microsoft Tenant Migration

\$180,000 is required for professional services, hardware, and software related to the Microsoft Tenant Migration. We originally planned to use all internal LACERA resources for this migration. However, after planning the project, we realized that we could reduce the migration time by 12 months and improve the end-user experience if we retained outside assistance.

Docking Stations

Additional funds of \$50,000 are required for docking stations which will allow staff to transition seamlessly to our hybrid return-to-work plan.

Telephone Systems and Equipment

The selection and procurement of a new system budgeted for this year will be pushed and funded in FY 2022-2023.

The replacement of LACERA's Avaya desk phones may no longer be necessary based on the new phone system selected. If new phones are required, the purchase will be made in FY 2022-2023.

The result of this push into the next fiscal year is a reduction of \$295,000 to the current budget.

LAN Hardware Maintenance

In assessing our first quarter expenditures, we anticipate the ability to reduce the budget funds in half, to \$75,000.

Equipment Maintenance – UPS Server Room

Our Uninterruptible Power Supply (UPS) equipment is at the end-of-life. The FY 2021-2022 budget anticipated replacing equipment, located in the 7th floor data center, network operations center, and the 6th floor network operations center. However, we are rapidly retiring on-site hardware and will only need to consider the 6th floor network operations center when replacing the UPS, which should result in current year savings of \$100,000.

Hot Site Services

LACERA has a disaster recovery (DR) site in Boulder, CO for the mainframe. Now that we are migrating the mainframe to Phoenix, AZ, we no longer need the DR site in Boulder, CO. We included the funding for the site in the budget as a contingency should the mainframe hosting project be delayed. Based on work completed to date, we anticipate being able to retire our Boulder DR site by the end of calendar year 2021, resulting in a budgetary savings of \$100,000.

Mainframe Software and Licensing

We are in the process of migrating our on-site mainframe to a hosted solution in Phoenix, AZ. At the time the FY 2021-2022 Budget was developed, the exact timing of the migration was unknown. The migration is planned to complete by the end of calendar year 2021, enabling us to realize licensing cost savings of \$100,000. Going forward the mainframe annual licensing expenses will be significantly less.

CONCLUSION

The proposed amendments to the Administrative Budget results in a total amended budget of net zero.

The proposed adjustments were well considered and represent funding necessary to maintain operations at peak levels and support the achievement of our strategic goals and initiatives.

We look forward to discussing our proposed budget adjustments with the JOGC in more detail at our meeting scheduled for November 4, 2021.

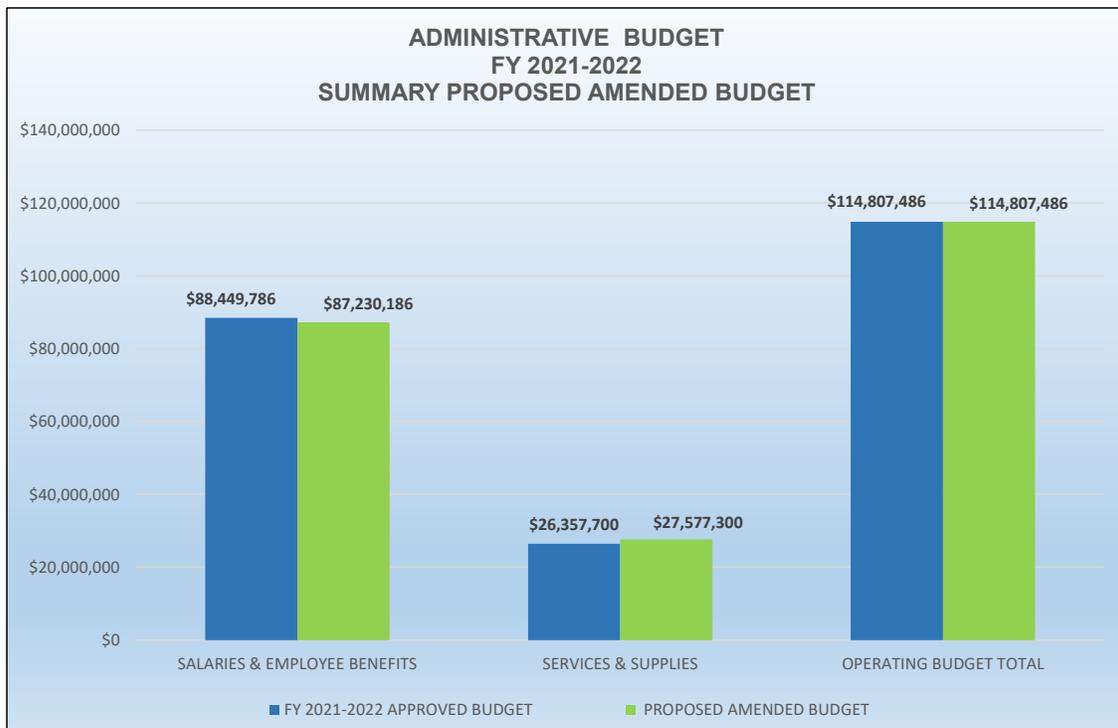
Attachments

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EXHIBIT A

**FY 2021-2022
PROPOSED MID-YEAR BUDGET AMENDMENT
FINANCIAL SUMMARIES**

ADMINISTRATIVE BUDGET	FY 2021-2022 APPROVED BUDGET	MID-YEAR ADJUSTMENT AMOUNT	PROPOSED AMENDED BUDGET	% CHANGE
SALARIES & EMPLOYEE BENEFITS	\$88,449,786	(\$1,219,600)	\$87,230,186	-1.4%
SERVICES & SUPPLIES	\$26,357,700	\$1,219,600	\$27,577,300	4.6%
OPERATING BUDGET TOTAL	\$114,807,486	\$0	\$114,807,486	0.0%



PROPOSED AMENDED BUDGET BY DIVISION

DIVISION	FY 2021-2022 APPROVED BUDGET	MID-YEAR ADJUSTMENT AMOUNT	PROPOSED AMENDED BUDGET	% CHANGE
Administrative Services	\$13,946,034	(\$13,897)	\$13,932,137	-0.1%
Benefits	11,357,046	(253,203)	11,103,844	-2.2%
Board of Retirement	214,000	0	214,000	0.0%
Board of Investments	436,000	0	436,000	0.0%
Communications	3,295,291	0	3,295,291	0.0%
Disability Litigation	2,193,630	0	2,193,630	0.0%
Disability Retirement	9,897,398	0	9,897,398	0.0%
Executive Office	3,809,234	(246,288)	3,562,946	-6.5%
Financial & Accounting Services	4,340,488	0	4,340,488	0.0%
Human Resources	4,545,603	150,000	4,695,603	3.3%
Internal Audit	3,154,313	0	3,154,313	0.0%
Investment Office	16,458,019	0	16,458,019	0.0%
Legal Services	6,949,055	798,969	7,748,024	11.5%
Member Services	10,386,805	(359,675)	10,027,130	-3.5%
Quality Assurance	3,418,839	(223,523)	3,195,316	-6.5%
Systems	20,405,731	147,620	20,553,351	0.7%
TOTAL	\$114,807,486	\$0	\$114,807,486	0.0%

PROPOSED AMENDED BUDGET BY S&EB CATEGORY

S&EB CATEGORY	FY 2021-2022 APPROVED BUDGET	MID-YEAR ADJUSTMENT AMOUNT	PROPOSED AMENDED BUDGET	% CHANGE
<u>SALARIES & OTHER PAYS</u>				
Permanent / County Temporary	\$50,631,648	(\$1,251,255)	\$49,380,393	-2.5%
Agency Temporary	3,121,500	880,200	4,001,700	28.2%
LACERA Intern Program	312,000	0	312,000	0.0%
Stipends	65,000	0	65,000	0.0%
Overtime	877,000	11,900	888,900	1.4%
Bilingual Bonus	21,600	0	21,600	0.0%
Transportation Allowance	7,200	7,200	14,400	100.0%
Rideshare Allowance	70,300	0	70,300	0.0%
Sickleave Buyback	68,800	0	68,800	0.0%
Reserve For Remuneration	0	0	0	0.0%
TOTAL SALARIES & OTHER PAYS	\$55,175,048	(\$351,955)	\$54,823,093	-0.6%
<u>VARIABLE BENEFITS</u>				
Retirement	10,759,292	(201,113)	10,558,179	-1.9%
Fica Contribution	884,997	(18,146)	866,851	-2.1%
County Subsidy - Insurance	2,983,542	(130,440)	2,853,102	-4.4%
Options Plan	4,601,103	(179,069)	4,422,034	-3.9%
Life Insurance	18,341	(159)	18,182	-0.9%
Health Insurance Temps	353,089	(133,317)	219,772	-37.8%
Flexible Benefit Plan	26,074	(9,896)	16,178	-38.0%
Thrift Plan / Horizons	1,732,245	(50,059)	1,682,186	-2.9%
Savings Plan	1,253,606	(27,816)	1,225,790	-2.2%
Pension Savings Plan	37,462	0	37,462	0.0%
Megaflex	6,113,559	(117,628)	5,995,931	-1.9%
TOTAL VARIABLE BENEFITS	\$28,763,309	(\$867,643)	\$27,895,666	-3.0%
OPEB CONTRIBUTION	\$1,485,427	\$0	\$1,485,427	0.0%
OTHER BENEFITS	\$3,026,000	\$0	\$3,026,000	0.0%
TOTAL EMPLOYEE BENEFITS	\$33,274,736	(\$867,643)	\$32,407,093	-2.6%
TOTAL SALARIES & EMPLOYEE BENEFITS	\$88,449,786	(\$1,219,600)	\$87,230,186	-1.4%

PROPOSED AMENDED BUDGET BY S&S CATEGORY

S&S CATEGORY	FY 2021-2022 APPROVED BUDGET	MID-YEAR ADJUSTMENT AMOUNT	PROPOSED AMENDED BUDGET	% CHANGE
Auto Expenses	\$131,200	\$0	\$131,200	0.0%
Communications	925,000	(295,000)	630,000	-31.9%
Transportation & Travel	604,500	0	604,500	0.0%
Postage	991,400	0	991,400	0.0%
Stationery & Forms	645,300	0	645,300	0.0%
Office Supplies & Equipment	696,500	50,000	746,500	7.2%
Insurance	911,600	202,600	1,114,200	22.2%
Equipment Maintenance	612,800	(175,000)	437,800	-28.6%
Equipment Rents & Leases	277,000	0	277,000	0.0%
Building Costs	7,472,400	0	7,472,400	0.0%
Parking Fees	377,000	0	377,000	0.0%
Professional & Specialized Services	3,142,200	702,000	3,844,200	22.3%
Bank Services	200,500	0	200,500	0.0%
Legal Fees & Services	472,500	655,000	1,127,500	138.6%
Disability Fees & Services	2,665,500	0	2,665,500	0.0%
Computer Services & Support	4,609,100	80,000	4,689,100	1.7%
Educational Expenses	1,225,400	0	1,225,400	0.0%
Miscellaneous	397,800	0	397,800	0.0%
TOTAL	\$26,357,700	\$1,219,600	\$27,577,300	4.6%

EXHIBIT B

**FY 2021-2022 Mid-Year Administrative Budget Adjustment
Salaries and Employee Benefits**

Description	FY 2021-2022 Approved Budget	Mid-Year Amended Budget S&EB Grand Total	Change	% Change
Gross Salary (1)	\$ 50,631,648	\$ 49,380,393	\$ (1,251,255)	-2.5%
Salary Differential	-	-	-	
Permanent Salaries	\$ 50,631,648	\$ 49,380,393	\$ (1,251,255)	-2.5%
Outside Agency Temporary Staffing (2)	\$ 3,121,500	\$ 4,001,700	\$ 880,200	28.2%
LACERA Intern Program	\$ 312,000	\$ 312,000	\$ -	0.0%
Variable Benefits (3)				
Retirement	\$ 10,759,292	\$ 10,558,179	\$ (201,113)	-1.9%
FICA Contribution	884,997	866,851	(18,146)	-2.1%
County Subsidy	2,983,542	2,853,102	(130,440)	-4.4%
Options Plan	4,601,103	4,422,034	(179,069)	-3.9%
Life Insurance	18,341	18,182	(159)	-0.9%
Health Insurance Temps	353,089	219,772	(133,317)	-37.8%
Flexible Benefit Plan	26,074	16,178	(9,896)	-38.0%
Thrift Plan/Horizons	1,732,245	1,682,186	(50,059)	-2.9%
Savings Plan	1,253,606	1,225,790	(27,816)	-2.2%
Pension Savings Plan	37,462	37,462	-	0.0%
Megaflex	6,113,559	5,995,931	(117,628)	-1.9%
Total	\$ 28,763,309	\$ 27,895,666	\$ (867,643)	-3.0%
Other Benefits	\$ 3,026,000	\$ 3,026,000	\$ -	0.0%
OPEB Contribution	\$ 1,485,427	\$ 1,485,427	\$ -	0.0%
Stipends	\$ 65,000	\$ 65,000	\$ -	0.0%
Overtime (4)	\$ 877,000	\$ 888,900	\$ 11,900	1.4%
Bilingual Bonus	\$ 21,600	\$ 21,600	\$ -	0.0%
Reserves for Remuneration	\$ -	\$ -	\$ -	0.0%
Sickleave Buyback	\$ 68,800	\$ 68,800	\$ -	0.0%
Rideshare Allowance	\$ 70,300	\$ 70,300	\$ -	0.0%
Transportation Allowance (5)	\$ 7,200	\$ 14,400	\$ 7,200	100.0%
S&EB GRAND TOTAL	\$ 88,449,786	\$ 87,230,186	\$ (1,219,600)	-1.4%

- 1 Reflects a reduction in the use of Permanent Salaries due to salary savings from hiring plan changes/recruitment delays.
- 2 Reflects an addition in the use of Agency Temporary staff due to recruitment delays. The reliance of temporary staff is critical to mitigate any interruption of LACERA operations.
- 3 Reflects a reduction in the use of Variable Benefits for vacant positions' savings due to recruitment delays.
- 4 Reflects an addition in the use of Overtime to cover the workload during the periods before a temp is hired due to additional staff on leave.
- 5 Reflects an addition in the use of Transportation Allowance for the Chief Executive Officer for not utilizing a LACERA vehicle.

**FY 2021-2022 Mid-Year Administrative Budget Adjustment
Services and Supplies**

Description	FY 2021-2022 Approved Budget	Mid-Year Amended Budget S&S Grand Total	Change	% Change
Auto Expenses	\$ 131,200	\$ 131,200	\$ -	0.0%
Communications (1)	\$ 925,000	\$ 630,000	\$ (295,000)	-31.9%
Transportation and Travel	\$ 604,500	\$ 604,500	\$ -	0.0%
Postage	\$ 991,400	\$ 991,400	\$ -	0.0%
Stationery and Forms	\$ 645,300	\$ 645,300	\$ -	0.0%
Office Supplies and Equipment (2)	\$ 696,500	\$ 746,500	\$ 50,000	7.2%
Insurance (3)	\$ 911,600	\$ 1,114,200	\$ 202,600	22.2%
Equipment Maintenance (4)	\$ 612,800	\$ 437,800	\$ (175,000)	-28.6%
Equipment Rents and Leases	\$ 277,000	\$ 277,000	\$ -	0.0%
Building Costs	\$ 7,472,400	\$ 7,472,400	\$ -	0.0%
Parking Fees	\$ 377,000	\$ 377,000	\$ -	0.0%
Professional and Specialized Services (5)	\$ 3,142,200	\$ 3,844,200	\$ 702,000	22.3%
Bank Services	\$ 200,500	\$ 200,500	\$ -	0.0%
Legal Fees and Services (6)	\$ 472,500	\$ 1,127,500	\$ 655,000	138.6%
Disability Fees and Services	\$ 2,665,500	\$ 2,665,500	\$ -	0.0%
Computer Services and Support (7)	\$ 4,609,100	\$ 4,689,100	\$ 80,000	1.7%
Educational Expenses	\$ 1,225,400	\$ 1,225,400	\$ -	0.0%
Miscellaneous	\$ 397,800	\$ 397,800	\$ -	0.0%
S&S GRAND TOTAL	\$ 26,357,700	\$ 27,577,300	\$ 1,219,600	4.6%

- 1 Reflects a reduction in Communications for Telephone System Supplies and Maintenance.
- 2 Reflects an addition in Office Supplies and Equipment for docking stations.
- 3 Reflects an addition in Insurance due to Cyber Liability insurance premium increase.
- 4 Reflects a reduction in Equipment Maintenance for LAN Hardware Maintenance and Equipment Maintenance-UPS-Server Room.
- 5 Reflects an addition in Professional and Specialized Services for COVID testing, Centera Upgrade (LACERA Write Once Read Many storage replacement), AWS Connect Hosting, and Cloud Migration.
- 6 Reflects an addition in Legal Fees and Services for Outside Legal Counsel due to addition of 2-3 special Executive Office and Board level legal projects.
- 7 Reflects an addition in Computer Services and Support for Microsoft Tenant Migration.

Summary of FY 2021-2022 Mid-Year Administrative Budget Adjustment

Description	FY 2021-2022 Approved Budget	Mid-Year Amended Budget Grand Total	Change	% Change
Salaries and Employee Benefits	\$ 88,449,786	\$ 87,230,186	\$ (1,219,600)	-1.4%
Services and Supplies	\$ 26,357,700	\$ 27,577,300	\$ 1,219,600	4.6%
	\$ 114,807,486	\$ 114,807,486	\$ 0	0.0%

**Summary of FY 2021-2022 Mid-Year Administrative Budget Adjustment
Budgeted Positions**

Budgeted Positions	FY 2021-2022 Approved Budget	Mid-Year Amended Budget Grand Total # of Pos.	Change	% Change
Approved	474.0	474.0	0.0	0.0%

*All amounts rounded to the nearest dollar.

**Board of Retirement FY 2021-2022 Mid-Year Budget Adjustment
Salaries and Employee Benefits**

Description	FY 2021-2022 Approved Budget	Proposed Mid-Year Adjustment	Proposed Amended Budget Amount	% Change
Gross Salary	\$ -	\$ -	\$ -	0.0%
Salary Differential	-	-	-	0.0%
Permanent Salaries	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.0%</u>
Outside Agency Temporary Staffing	\$ -	\$ -	\$ -	0.0%
LACERA Intern Program	\$ -	\$ -	\$ -	0.0%
Variable Benefits				
Retirement	\$ -	\$ -	\$ -	0.0%
FICA Contribution	-	-	-	0.0%
County Subsidy	-	-	-	0.0%
Options Plan	-	-	-	0.0%
Life Insurance	-	-	-	0.0%
Health Insurance Temps	-	-	-	0.0%
Flexible Benefit Plan	-	-	-	0.0%
Thrift Plan/Horizons	-	-	-	0.0%
Savings Plan	-	-	-	0.0%
Pension Savings Plan	-	-	-	0.0%
Megaflex	-	-	-	0.0%
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.0%</u>
Other Benefits	\$ -	\$ -	\$ -	0.0%
OPEB Contribution	\$ -	\$ -	\$ -	0.0%
Stipends	\$ -	\$ -	\$ -	0.0%
Overtime	\$ -	\$ -	\$ -	0.0%
Bilingual Bonus	\$ -	\$ -	\$ -	0.0%
Reserves for Remuneration	\$ -	\$ -	\$ -	0.0%
Sickleave Buyback	\$ -	\$ -	\$ -	0.0%
Rideshare Allowance	\$ -	\$ -	\$ -	0.0%
Transportation Allowance	\$ -	\$ -	\$ -	0.0%
S&EB GRAND TOTAL	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.0%</u>

**Board of Retirement FY 2021-2022 Mid-Year Budget Adjustment
Services and Supplies**

Description	FY 2021-2022		Proposed Mid-Year Adjustment	Proposed Amended Budget Amount	% Change
	Approved Budget				
Auto Expenses	\$ -	\$ -	\$ -	\$ -	0.0%
Communications	\$ -	\$ -	\$ -	\$ -	0.0%
Transportation and Travel	\$ 85,000	\$ -	\$ -	\$ 85,000	0.0%
Postage	\$ -	\$ -	\$ -	\$ -	0.0%
Stationery and Forms	\$ -	\$ -	\$ -	\$ -	0.0%
Office Supplies and Equipment	\$ -	\$ -	\$ -	\$ -	0.0%
Insurance	\$ -	\$ -	\$ -	\$ -	0.0%
Equipment Maintenance	\$ -	\$ -	\$ -	\$ -	0.0%
Equipment Rents and Leases	\$ -	\$ -	\$ -	\$ -	0.0%
Building Costs	\$ -	\$ -	\$ -	\$ -	0.0%
Parking Fees	\$ -	\$ -	\$ -	\$ -	0.0%
Professional and Specialized Services	\$ -	\$ -	\$ -	\$ -	0.0%
Bank Services	\$ -	\$ -	\$ -	\$ -	0.0%
Legal Fees and Services	\$ -	\$ -	\$ -	\$ -	0.0%
Disability Fees and Services	\$ -	\$ -	\$ -	\$ -	0.0%
Computer Services and Support	\$ -	\$ -	\$ -	\$ -	0.0%
Educational Expenses	\$ 82,000	\$ -	\$ -	\$ 82,000	0.0%
Miscellaneous	\$ 47,000	\$ -	\$ -	\$ 47,000	0.0%
S&S GRAND TOTAL	\$ 214,000	\$ -	\$ -	\$ 214,000	0.0%

Board of Retirement Summary of FY 2021-2022 Mid-Year Budget Adjustment

Description	FY 2021-2022		Proposed Mid-Year Adjustment	Proposed Amended Budget Amount	% Change
	Approved Budget				
Salaries and Employee Benefits	\$ -	\$ -	\$ -	\$ -	0.0%
Services and Supplies	\$ 214,000	\$ -	\$ -	\$ 214,000	0.0%
	\$ 214,000	\$ -	\$ -	\$ 214,000	0.0%

*All amounts rounded to the nearest dollar.

**Board of Investments FY 2021-2022 Mid-Year Budget Adjustment
Salaries and Employee Benefits**

Description	FY 2021-2022 Approved Budget	Proposed Mid-Year Adjustment	Proposed Amended Budget Amount	% Change
Gross Salary	\$ -	\$ -	\$ -	0.0%
Salary Differential	-	-	-	0.0%
Permanent Salaries	\$ -	\$ -	\$ -	0.0%
Outside Agency Temporary Staffing	\$ -	\$ -	\$ -	0.0%
LACERA Intern Program	\$ -	\$ -	\$ -	0.0%
Variable Benefits				
Retirement	\$ -	\$ -	\$ -	0.0%
FICA Contribution	-	-	-	0.0%
County Subsidy	-	-	-	0.0%
Options Plan	-	-	-	0.0%
Life Insurance	-	-	-	0.0%
Health Insurance Temps	-	-	-	0.0%
Flexible Benefit Plan	-	-	-	0.0%
Thrift Plan/Horizons	-	-	-	0.0%
Savings Plan	-	-	-	0.0%
Pension Savings Plan	-	-	-	0.0%
Megaflex	-	-	-	0.0%
Total	\$ -	\$ -	\$ -	0.0%
Other Benefits	\$ -	\$ -	\$ -	0.0%
OPEB Contribution	\$ -	\$ -	\$ -	0.0%
Stipends	\$ -	\$ -	\$ -	0.0%
Overtime	\$ -	\$ -	\$ -	0.0%
Bilingual Bonus	\$ -	\$ -	\$ -	0.0%
Reserves for Remuneration	\$ -	\$ -	\$ -	0.0%
Sickleave Buyback	\$ -	\$ -	\$ -	0.0%
Rideshare Allowance	\$ -	\$ -	\$ -	0.0%
Transportation Allowance	\$ -	\$ -	\$ -	0.0%
S&EB GRAND TOTAL	\$ -	\$ -	\$ -	0.0%

**Board of Investments FY 2021-2022 Mid-Year Budget Adjustment
Services and Supplies**

Description	FY 2021-2022		Proposed Mid-Year Adjustment	Proposed Amended Budget Amount	% Change
	Approved Budget				
Auto Expenses	\$ -	\$ -	\$ -	\$ -	0.0%
Communications	\$ -	\$ -	\$ -	\$ -	0.0%
Transportation and Travel	\$ 220,000	\$ -	\$ -	\$ 220,000	0.0%
Postage	\$ -	\$ -	\$ -	\$ -	0.0%
Stationery and Forms	\$ -	\$ -	\$ -	\$ -	0.0%
Office Supplies and Equipment	\$ -	\$ -	\$ -	\$ -	0.0%
Insurance	\$ -	\$ -	\$ -	\$ -	0.0%
Equipment Maintenance	\$ -	\$ -	\$ -	\$ -	0.0%
Equipment Rents and Leases	\$ -	\$ -	\$ -	\$ -	0.0%
Building Costs	\$ -	\$ -	\$ -	\$ -	0.0%
Parking Fees	\$ -	\$ -	\$ -	\$ -	0.0%
Professional and Specialized Services	\$ -	\$ -	\$ -	\$ -	0.0%
Bank Services	\$ -	\$ -	\$ -	\$ -	0.0%
Legal Fees and Services	\$ -	\$ -	\$ -	\$ -	0.0%
Disability Fees and Services	\$ -	\$ -	\$ -	\$ -	0.0%
Computer Services and Support	\$ -	\$ -	\$ -	\$ -	0.0%
Educational Expenses	\$ 150,000	\$ -	\$ -	\$ 150,000	0.0%
Miscellaneous	\$ 66,000	\$ -	\$ -	\$ 66,000	0.0%
S&S GRAND TOTAL	\$ 436,000	\$ -	\$ -	\$ 436,000	0.0%

Board of Investments Summary of FY 2020-21 Mid-Year Budget Adjustment

Description	FY 2021-2022		Proposed Mid-Year Adjustment	Proposed Amended Budget Amount	% Change
	Approved Budget				
Salaries and Employee Benefits	\$ -	\$ -	\$ -	\$ -	0.0%
Services and Supplies	\$ 436,000	\$ -	\$ -	\$ 436,000	0.0%
	\$ 436,000	\$ -	\$ -	\$ 436,000	0.0%

*All amounts rounded to the nearest dollar.

**Administrative Services FY 2021-2022 Mid-Year Budget Adjustment
Salaries and Employee Benefits**

Description	FY 2021-2022 Approved Budget	Proposed Mid-Year Adjustment	Proposed Amended Budget Amount	% Change
Gross Salary (1)	\$ 2,477,204	\$ (370,924)	\$ 2,106,280	-15.0%
Salary Differential	-	-	-	0.0%
Permanent Salaries	<u>\$ 2,477,204</u>	<u>\$ (370,924)</u>	<u>\$ 2,106,280</u>	<u>-15.0%</u>
Outside Agency Temporary Staffing (2)	\$ 202,000	\$ 385,000	\$ 587,000	190.6%
LACERA Intern Program	\$ -	\$ -	\$ -	0.0%
Variable Benefits (3)				
Retirement	\$ 501,641	\$ (59,517)	\$ 442,123	-11.9%
FICA Contribution	35,578	(5,370)	30,208	-15.1%
County Subsidy	65,106	(37,036)	28,069	-56.9%
Options Plan	582,272	(83,073)	499,198	-14.3%
Life Insurance	1,525	(83)	1,442	-5.5%
Health Insurance Temps	-	-	-	0.0%
Flexible Benefit Plan	26,074	(9,896)	16,178	-38.0%
Thrift Plan/Horizons	73,610	(14,815)	58,795	-20.1%
Savings Plan	17,419	(3,959)	13,461	-22.7%
Pension Savings Plan	-	-	-	0.0%
Megaflex	58,980	(16,824)	42,157	-28.5%
Total	<u>\$ 1,362,204</u>	<u>\$ (230,574)</u>	<u>\$ 1,131,631</u>	<u>-16.9%</u>
Other Benefits	\$ 148,050	\$ -	\$ 148,050	0.0%
OPEB Contribution	\$ 72,676	\$ -	\$ 72,676	0.0%
Stipends	\$ -	\$ -	\$ -	0.0%
Overtime	\$ 50,000	\$ -	\$ 50,000	0.0%
Bilingual Bonus	\$ -	\$ -	\$ -	0.0%
Reserves for Remuneration	\$ -	\$ -	\$ -	0.0%
Sickleave Buyback	\$ 7,300	\$ -	\$ 7,300	0.0%
Rideshare Allowance	\$ 6,900	\$ -	\$ 6,900	0.0%
Transportation Allowance	\$ -	\$ -	\$ -	0.0%
S&EB GRAND TOTAL	<u>\$ 4,326,334</u>	<u>\$ (216,497)</u>	<u>\$ 4,109,837</u>	<u>-5.0%</u>

- 1 Reflects a reduction in the use of Permanent Salaries for vacant positions' salary savings due to hiring plan changes/recruitment delays.
- 2 Reflects an addition in the use of Outside Agency Temporary staff for current vacant positions due to recruitment delays. The reliance of temporary staff is critical and essential to Administrative Services' current operation in order to mitigate any delays in projects, document processing for members, etc. during this fiscal year.
- 3 Reflects a reduction in the use of Variable Benefits for vacant positions' savings due to recruitment delays.

**Administrative Services FY 2021-2022 Mid-Year Budget Adjustment
Services and Supplies**

Description	FY 2021-2022 Approved Budget	Proposed Mid-Year Adjustment	Proposed Amended Budget Amount	% Change
Auto Expenses	\$ 111,500	\$ -	\$ 111,500	0.0%
Communications	\$ -	\$ -	\$ -	0.0%
Transportation and Travel	\$ 8,000	\$ -	\$ 8,000	0.0%
Postage	\$ 301,400	\$ -	\$ 301,400	0.0%
Stationery and Forms	\$ 3,800	\$ -	\$ 3,800	0.0%
Office Supplies and Equipment	\$ 288,500	\$ -	\$ 288,500	0.0%
Insurance (1)	\$ 911,600	\$ 202,600	\$ 1,114,200	22.2%
Equipment Maintenance	\$ 3,300	\$ -	\$ 3,300	0.0%
Equipment Rents and Leases	\$ 277,000	\$ -	\$ 277,000	0.0%
Building Costs	\$ 7,472,400	\$ -	\$ 7,472,400	0.0%
Parking Fees	\$ -	\$ -	\$ -	0.0%
Professional and Specialized Services	\$ 221,000	\$ -	\$ 221,000	0.0%
Bank Services	\$ -	\$ -	\$ -	0.0%
Legal Fees and Services	\$ -	\$ -	\$ -	0.0%
Disability Fees and Services	\$ -	\$ -	\$ -	0.0%
Computer Services and Support	\$ -	\$ -	\$ -	0.0%
Educational Expenses	\$ 7,700	\$ -	\$ 7,700	0.0%
Miscellaneous	\$ 13,500	\$ -	\$ 13,500	0.0%
S&S GRAND TOTAL	\$ 9,619,700	\$ 202,600	\$ 9,822,300	2.1%

1 Reflects an addition for Insurance due to Cyber Liability insurance premium increase.

Administrative Services Summary of FY 2021-2022 Mid-Year Budget Adjustment

Description	FY 2021-2022 Approved Budget	Proposed Mid-Year Adjustment	Proposed Amended Budget Amount	% Change
Salaries and Employee Benefits	\$ 4,326,334	\$ (216,497)	\$ 4,109,837	-5.0%
Services and Supplies	\$ 9,619,700	\$ 202,600	\$ 9,822,300	2.1%
	\$ 13,946,034	\$ (13,897)	\$ 13,932,137	-0.1%

Budgeted Positions	Administrative Services
Approved	37.0
Addition/(Deletion)	
Final Budgeted Positions Requested	<u>37.0</u>

*All amounts rounded to the nearest dollar.

**Benefits Division FY 2021-2022 Mid-Year Budget Adjustment
Salaries and Employee Benefits**

Description	FY 2021-2022 Approved Budget	Proposed Mid-Year Adjustment	Proposed Amended Budget Amount	% Change
Gross Salary (1)	\$ 6,264,311	\$ (109,331)	\$ 6,154,980	-1.7%
Salary Differential	-	-	-	0.0%
Permanent Salaries	<u>\$ 6,264,311</u>	<u>\$ (109,331)</u>	<u>\$ 6,154,980</u>	-1.7%
Outside Agency Temporary Staffing	\$ 71,900	\$ -	\$ 71,900	0.0%
LACERA Intern Program	\$ -	\$ -	\$ -	0.0%
Variable Benefits (2)				
Retirement	\$ 1,529,224	\$ (17,569)	\$ 1,511,654	-1.1%
FICA Contribution	112,150	(1,585)	110,565	-1.4%
County Subsidy	193,180	(17,493)	175,687	-9.1%
Options Plan	1,447,638	(36,921)	1,410,717	-2.6%
Life Insurance	6,959	(29)	6,929	-0.4%
Health Insurance Temps	164,713	(65,900)	98,813	-40.0%
Flexible Benefit Plan	-	-	-	0.0%
Thrift Plan/Horizons	238,839	(4,373)	234,466	-1.8%
Savings Plan	33,650	-	33,650	0.0%
Pension Savings Plan	14,954	-	14,954	0.0%
Megaflex	220,659	-	220,659	0.0%
Total	<u>\$ 3,961,966</u>	<u>\$ (143,872)</u>	<u>\$ 3,818,095</u>	-3.6%
Other Benefits	\$ 374,387	\$ -	\$ 374,387	0.0%
OPEB Contribution	\$ 183,782	\$ -	\$ 183,782	0.0%
Stipends	\$ -	\$ -	\$ -	0.0%
Overtime	\$ 398,000	\$ -	\$ 398,000	0.0%
Bilingual Bonus	\$ 2,400	\$ -	\$ 2,400	0.0%
Reserves for Remuneration	\$ -	\$ -	\$ -	0.0%
Sickleave Buyback	\$ 12,000	\$ -	\$ 12,000	0.0%
Rideshare Allowance	\$ 16,300	\$ -	\$ 16,300	0.0%
Transportation Allowance	\$ -	\$ -	\$ -	0.0%
S&EB GRAND TOTAL	<u>\$ 11,285,046</u>	<u>\$ (253,203)</u>	<u>\$ 11,031,844</u>	-2.2%

1 Reflects a reduction in the use of Permanent Salaries for vacant positions' salary savings due to hiring plan changes/recruitment delays.

2 Reflects a reduction in the use of Variable Benefits for vacant positions' savings due to recruitment delays.

**Benefits Division FY 2021-2022 Mid-Year Budget Adjustment
Services and Supplies**

Description	FY 2021-2022 Approved Budget	Proposed Mid-Year Adjustment	Proposed Amended Budget Amount	% Change
Auto Expenses	\$ -	\$ -	\$ -	0.0%
Communications	\$ -	\$ -	\$ -	0.0%
Transportation and Travel	\$ 6,500	\$ -	\$ 6,500	0.0%
Postage	\$ -	\$ -	\$ -	0.0%
Stationery and Forms	\$ -	\$ -	\$ -	0.0%
Office Supplies and Equipment	\$ 3,400	\$ -	\$ 3,400	0.0%
Insurance	\$ -	\$ -	\$ -	0.0%
Equipment Maintenance	\$ -	\$ -	\$ -	0.0%
Equipment Rents and Leases	\$ -	\$ -	\$ -	0.0%
Building Costs	\$ -	\$ -	\$ -	0.0%
Parking Fees	\$ -	\$ -	\$ -	0.0%
Professional and Specialized Services	\$ 46,000	\$ -	\$ 46,000	0.0%
Bank Services	\$ -	\$ -	\$ -	0.0%
Legal Fees and Services	\$ -	\$ -	\$ -	0.0%
Disability Fees and Services	\$ -	\$ -	\$ -	0.0%
Computer Services and Support	\$ -	\$ -	\$ -	0.0%
Educational Expenses	\$ 14,600	\$ -	\$ 14,600	0.0%
Miscellaneous	\$ 1,500	\$ -	\$ 1,500	0.0%
S&S GRAND TOTAL	\$ 72,000	\$ -	\$ 72,000	0.0%

Benefits Division Summary of FY 2021-2022 Mid-Year Budget Adjustment

Description	FY 2021-2022 Approved Budget	Proposed Mid-Year Adjustment	Proposed Amended Budget Amount	% Change
Salaries and Employee Benefits	\$ 11,285,046	\$ (253,203)	\$ 11,031,844	-2.2%
Services and Supplies	\$ 72,000	\$ -	\$ 72,000	0.0%
	\$ 11,357,046	\$ (253,203)	\$ 11,103,844	-2.2%

Budgeted Positions	Benefits
Approved	78.0
Addition/(Deletion)	
Final Budgeted Positions Requested	78.0

*All amounts rounded to the nearest dollar.

**Communications FY 2021-2022 Mid-Year Budget Adjustment
Salaries and Employee Benefits**

Description	FY 2021-2022 Approved Budget	Proposed Mid-Year Adjustment	Proposed Amended Budget Amount	% Change
Gross Salary	\$ 1,290,318	\$ -	\$ 1,290,318	0.0%
Salary Differential	-	-	-	0.0%
Permanent Salaries	<u>\$ 1,290,318</u>	<u>\$ -</u>	<u>\$ 1,290,318</u>	<u>0.0%</u>
Outside Agency Temporary Staffing	\$ 79,600	\$ -	\$ 79,600	0.0%
LACERA Intern Program	\$ -	\$ -	\$ -	0.0%
Variable Benefits				
Retirement	\$ 273,130	\$ -	\$ 273,130	0.0%
FICA Contribution	20,337	-	20,337	0.0%
County Subsidy	100,031	-	100,031	0.0%
Options Plan	194,905	-	194,905	0.0%
Life Insurance	126	-	126	0.0%
Health Insurance Temps	-	-	-	0.0%
Flexible Benefit Plan	-	-	-	0.0%
Thrift Plan/Horizons	40,215	-	40,215	0.0%
Savings Plan	20,557	-	20,557	0.0%
Pension Savings Plan	-	-	-	0.0%
Megaflex	111,000	-	111,000	0.0%
Total	<u>\$ 760,302</u>	<u>\$ -</u>	<u>\$ 760,302</u>	<u>0.0%</u>
Other Benefits	\$ 77,116	\$ -	\$ 77,116	0.0%
OPEB Contribution	\$ 37,855	\$ -	\$ 37,855	0.0%
Stipends	\$ -	\$ -	\$ -	0.0%
Overtime	\$ 4,100	\$ -	\$ 4,100	0.0%
Bilingual Bonus	\$ -	\$ -	\$ -	0.0%
Reserves for Remuneration	\$ -	\$ -	\$ -	0.0%
Sickleave Buyback	\$ 3,500	\$ -	\$ 3,500	0.0%
Rideshare Allowance	\$ 1,000	\$ -	\$ 1,000	0.0%
Transportation Allowance	\$ -	\$ -	\$ -	0.0%
S&EB GRAND TOTAL	<u>\$ 2,253,791</u>	<u>\$ -</u>	<u>\$ 2,253,791</u>	<u>0.0%</u>

**Communications FY 2021-2022 Mid-Year Budget Adjustment
Services and Supplies**

Description	FY 2021-2022		Proposed Mid-Year Adjustment	Proposed Amended Budget Amount	% Change
	Approved Budget				
Auto Expenses	\$ -	\$ -	\$ -	\$ -	0.0%
Communications	\$ -	\$ -	\$ -	\$ -	0.0%
Transportation and Travel	\$ 7,500	\$ -	\$ -	\$ 7,500	0.0%
Postage	\$ 300,000	\$ -	\$ -	\$ 300,000	0.0%
Stationery and Forms	\$ 641,500	\$ -	\$ -	\$ 641,500	0.0%
Office Supplies and Equipment	\$ 5,000	\$ -	\$ -	\$ 5,000	0.0%
Insurance	\$ -	\$ -	\$ -	\$ -	0.0%
Equipment Maintenance	\$ -	\$ -	\$ -	\$ -	0.0%
Equipment Rents and Leases	\$ -	\$ -	\$ -	\$ -	0.0%
Building Costs	\$ -	\$ -	\$ -	\$ -	0.0%
Parking Fees	\$ -	\$ -	\$ -	\$ -	0.0%
Professional and Specialized Services	\$ 62,000	\$ -	\$ -	\$ 62,000	0.0%
Bank Services	\$ -	\$ -	\$ -	\$ -	0.0%
Legal Fees and Services	\$ -	\$ -	\$ -	\$ -	0.0%
Disability Fees and Services	\$ -	\$ -	\$ -	\$ -	0.0%
Computer Services and Support	\$ 14,500	\$ -	\$ -	\$ 14,500	0.0%
Educational Expenses	\$ 10,400	\$ -	\$ -	\$ 10,400	0.0%
Miscellaneous	\$ 600	\$ -	\$ -	\$ 600	0.0%
S&S GRAND TOTAL	\$ 1,041,500	\$ -	\$ -	\$ 1,041,500	0.0%

Communications Summary of FY 2021-2022 Mid-Year Budget Adjustment

Description	FY 2021-2022		Proposed Mid-Year Adjustment	Proposed Amended Budget Amount	% Change
	Approved Budget				
Salaries and Employee Benefits	\$ 2,253,791	\$ -	\$ -	\$ 2,253,791	0.0%
Services and Supplies	\$ 1,041,500	\$ -	\$ -	\$ 1,041,500	0.0%
	\$ 3,295,291	\$ -	\$ -	\$ 3,295,291	0.0%

Budgeted Positions	Communications
Approved	14.0
Addition/(Deletion)	
Final Budgeted Positions Requested	<u>14.0</u>

*All amounts rounded to the nearest dollar.

**Disability Litigation FY 2021-2022 Mid-Year Budget Adjustment
Salaries and Employee Benefits**

Description	FY 2021-2022 Approved Budget	Proposed Mid-Year Adjustment	Proposed Amended Budget Amount	% Change
Gross Salary	\$ 1,294,960	\$ -	\$ 1,294,960	0.0%
Salary Differential	-	-	-	0.0%
Permanent Salaries	<u>\$ 1,294,960</u>	<u>\$ -</u>	<u>\$ 1,294,960</u>	<u>0.0%</u>
Outside Agency Temporary Staffing	\$ -	\$ -	\$ -	0.0%
LACERA Intern Program	\$ -	\$ -	\$ -	0.0%
Variable Benefits				
Retirement	\$ 284,511	\$ -	\$ 284,511	0.0%
FICA Contribution	21,408	-	21,408	0.0%
County Subsidy	89,703	-	89,703	0.0%
Options Plan	-	-	-	0.0%
Life Insurance	-	-	-	0.0%
Health Insurance Temps	-	-	-	0.0%
Flexible Benefit Plan	-	-	-	0.0%
Thrift Plan/Horizons	53,535	-	53,535	0.0%
Savings Plan	63,497	-	63,497	0.0%
Pension Savings Plan	-	-	-	0.0%
Megaflex	217,232	-	217,232	0.0%
Total	<u>\$ 729,886</u>	<u>\$ -</u>	<u>\$ 729,886</u>	<u>0.0%</u>
Other Benefits	\$ 77,393	\$ -	\$ 77,393	0.0%
OPEB Contribution	\$ 37,991	\$ -	\$ 37,991	0.0%
Stipends	\$ -	\$ -	\$ -	0.0%
Overtime	\$ -	\$ -	\$ -	0.0%
Bilingual Bonus	\$ -	\$ -	\$ -	0.0%
Reserves for Remuneration	\$ -	\$ -	\$ -	0.0%
Sickleave Buyback	\$ -	\$ -	\$ -	0.0%
Rideshare Allowance	\$ 900	\$ -	\$ 900	0.0%
Transportation Allowance	\$ -	\$ -	\$ -	0.0%
S&EB GRAND TOTAL	<u>\$ 2,141,130</u>	<u>\$ -</u>	<u>\$ 2,141,130</u>	<u>0.0%</u>

**Disability Litigation FY 2021-2022 Mid-Year Budget Adjustment
Services and Supplies**

Description	FY 2021-2022 Approved Budget	Proposed Mid-Year Adjustment	Proposed Amended Budget Amount	% Change
Auto Expenses	\$ 3,000	\$ -	\$ 3,000	0.0%
Communications	\$ -	\$ -	\$ -	0.0%
Transportation and Travel	\$ 6,800	\$ -	\$ 6,800	0.0%
Postage	\$ -	\$ -	\$ -	0.0%
Stationery and Forms	\$ -	\$ -	\$ -	0.0%
Office Supplies and Equipment	\$ 1,500	\$ -	\$ 1,500	0.0%
Insurance	\$ -	\$ -	\$ -	0.0%
Equipment Maintenance	\$ -	\$ -	\$ -	0.0%
Equipment Rents and Leases	\$ -	\$ -	\$ -	0.0%
Building Costs	\$ -	\$ -	\$ -	0.0%
Parking Fees	\$ -	\$ -	\$ -	0.0%
Professional and Specialized Services	\$ -	\$ -	\$ -	0.0%
Bank Services	\$ -	\$ -	\$ -	0.0%
Legal Fees and Services	\$ 7,500	\$ -	\$ 7,500	0.0%
Disability Fees and Services	\$ -	\$ -	\$ -	0.0%
Computer Services and Support	\$ -	\$ -	\$ -	0.0%
Educational Expenses	\$ 33,000	\$ -	\$ 33,000	0.0%
Miscellaneous	\$ 700	\$ -	\$ 700	0.0%
S&S GRAND TOTAL	\$ 52,500	\$ -	\$ 52,500	0.0%

Disability Litigation Summary of FY 2021-2022 Mid-Year Budget Adjustment

Description	FY 2021-2022 Approved Budget	Proposed Mid-Year Adjustment	Proposed Amended Budget Amount	% Change
Salaries and Employee Benefits	\$ 2,141,130	\$ -	\$ 2,141,130	0.0%
Services and Supplies	\$ 52,500	\$ -	\$ 52,500	0.0%
	\$ 2,193,630	\$ -	\$ 2,193,630	0.0%

Budgeted Positions	Disability Litigation
Approved	7.0
Addition/(Deletion)	
Final Budgeted Positions Requested	<u>7.0</u>

*All amounts rounded to the nearest dollar.

**Disability Retirement FY 2021-2022 Mid-Year Budget Adjustment
Salaries and Employee Benefits**

Description	FY 2021-2022 Approved Budget	Proposed Mid-Year Adjustment	Proposed Amended Budget Amount	% Change
Gross Salary	\$ 3,971,485	\$ -	\$ 3,971,485	0.0%
Salary Differential	-	-	-	0.0%
Permanent Salaries	\$ 3,971,485	\$ -	\$ 3,971,485	0.0%
Outside Agency Temporary Staffing	\$ 143,000	\$ -	\$ 143,000	0.0%
LACERA Intern Program	\$ -	\$ -	\$ -	0.0%
Variable Benefits				
Retirement	\$ 975,679	\$ -	\$ 975,679	0.0%
FICA Contribution	64,826	-	64,826	0.0%
County Subsidy	368,275	-	368,275	0.0%
Options Plan	296,468	-	296,468	0.0%
Life Insurance	1,184	-	1,184	0.0%
Health Insurance Temps	-	-	-	0.0%
Flexible Benefit Plan	-	-	-	0.0%
Thrift Plan/Horizons	121,173	-	121,173	0.0%
Savings Plan	93,371	-	93,371	0.0%
Pension Savings Plan	-	-	-	0.0%
Megaflex	546,466	-	546,466	0.0%
Total	\$ 2,467,442	\$ -	\$ 2,467,442	0.0%
Other Benefits	\$ 237,356	\$ -	\$ 237,356	0.0%
OPEB Contribution	\$ 116,515	\$ -	\$ 116,515	0.0%
Stipends	\$ -	\$ -	\$ -	0.0%
Overtime	\$ 16,100	\$ -	\$ 16,100	0.0%
Bilingual Bonus	\$ -	\$ -	\$ -	0.0%
Reserves for Remuneration	\$ -	\$ -	\$ -	0.0%
Sickleave Buyback	\$ 6,000	\$ -	\$ 6,000	0.0%
Rideshare Allowance	\$ 4,500	\$ -	\$ 4,500	0.0%
Transportation Allowance	\$ -	\$ -	\$ -	0.0%
S&EB GRAND TOTAL	\$ 6,962,398	\$ -	\$ 6,962,398	0.0%

**Disability Retirement FY 2021-2022 Mid-Year Budget Adjustment
Services and Supplies**

Description	FY 2021-2022		Proposed Mid-Year Adjustment	Proposed Amended Budget Amount	% Change
	Approved Budget				
Auto Expenses	\$ -	\$ -	\$ -	\$ -	0.0%
Communications	\$ -	\$ -	\$ -	\$ -	0.0%
Transportation and Travel	\$ 8,000	\$ -	\$ -	\$ 8,000	0.0%
Postage	\$ -	\$ -	\$ -	\$ -	0.0%
Stationery and Forms	\$ -	\$ -	\$ -	\$ -	0.0%
Office Supplies and Equipment	\$ 6,000	\$ -	\$ -	\$ 6,000	0.0%
Insurance	\$ -	\$ -	\$ -	\$ -	0.0%
Equipment Maintenance	\$ -	\$ -	\$ -	\$ -	0.0%
Equipment Rents and Leases	\$ -	\$ -	\$ -	\$ -	0.0%
Building Costs	\$ -	\$ -	\$ -	\$ -	0.0%
Parking Fees	\$ -	\$ -	\$ -	\$ -	0.0%
Professional and Specialized Services	\$ 224,500	\$ -	\$ -	\$ 224,500	0.0%
Bank Services	\$ -	\$ -	\$ -	\$ -	0.0%
Legal Fees and Services	\$ 20,000	\$ -	\$ -	\$ 20,000	0.0%
Disability Fees and Services	\$ 2,665,500	\$ -	\$ -	\$ 2,665,500	0.0%
Computer Services and Support	\$ -	\$ -	\$ -	\$ -	0.0%
Educational Expenses	\$ 10,700	\$ -	\$ -	\$ 10,700	0.0%
Miscellaneous	\$ 300	\$ -	\$ -	\$ 300	0.0%
S&S GRAND TOTAL	\$ 2,935,000	\$ -	\$ -	\$ 2,935,000	0.0%

Disability Retirement Summary of FY 2021-2022 Mid-Year Budget Adjustment

Description	FY 2021-2022		Proposed Mid-Year Adjustment	Proposed Amended Budget Amount	% Change
	Approved Budget				
Salaries and Employee Benefits	\$ 6,962,398	\$ -	\$ -	\$ 6,962,398	0.0%
Services and Supplies	\$ 2,935,000	\$ -	\$ -	\$ 2,935,000	0.0%
	\$ 9,897,398	\$ -	\$ -	\$ 9,897,398	0.0%

	Disability Retirement
Budgeted Positions	
Approved	41.0
Addition/(Deletion)	
Final Budgeted Positions Requested	<u>41.0</u>

*All amounts rounded to the nearest dollar.

**Executive Office FY 2021-2022 Mid-Year Budget Adjustment
Salaries and Employee Benefits**

Description	FY 2021-2022 Approved Budget	Proposed Mid-Year Adjustment	Proposed Amended Budget Amount	% Change
Gross Salary (1)	\$ 2,073,672	\$ (165,117)	\$ 1,908,555	-8.0%
Salary Differential	-	-	-	0.0%
Permanent Salaries	\$ 2,073,672	\$ (165,117)	\$ 1,908,555	-8.0%
Outside Agency Temporary Staffing	\$ -	\$ -	\$ -	0.0%
LACERA Intern Program	\$ -	\$ -	\$ -	0.0%
Variable Benefits (2)				
Retirement	\$ 399,754	\$ (26,534)	\$ 373,220	-6.6%
FICA Contribution	34,225	(2,394)	31,831	-7.0%
County Subsidy	203,412	(18,163)	185,249	-8.9%
Options Plan	-	-	-	0.0%
Life Insurance	-	-	-	0.0%
Health Insurance Temps	-	-	-	0.0%
Flexible Benefit Plan	-	-	-	0.0%
Thrift Plan/Horizons	67,617	(6,605)	61,013	-9.8%
Savings Plan	77,773	(6,605)	71,169	-8.5%
Pension Savings Plan	-	-	-	0.0%
Megaflex	357,209	(28,070)	329,139	-7.9%
Total	\$ 1,139,992	\$ (88,371)	\$ 1,051,621	-7.8%
Other Benefits	\$ 123,933	\$ -	\$ 123,933	0.0%
OPEB Contribution	\$ 60,837	\$ -	\$ 60,837	0.0%
Stipends	\$ 65,000	\$ -	\$ 65,000	0.0%
Overtime	\$ 25,600	\$ -	\$ 25,600	0.0%
Bilingual Bonus	\$ -	\$ -	\$ -	0.0%
Reserves for Remuneration	\$ -	\$ -	\$ -	0.0%
Sickleave Buyback	\$ -	\$ -	\$ -	0.0%
Rideshare Allowance	\$ 1,400	\$ -	\$ 1,400	0.0%
Transportation Allowance (3)	\$ -	\$ 7,200	\$ 7,200	0.0%
S&EB GRAND TOTAL	\$ 3,490,434	\$ (246,288)	\$ 3,244,146	-7.1%

1 Reflects a reduction in the use of Permanent Salaries for vacant positions' salary savings due to hiring plan changes/recruitment delays.

2 Reflects a reduction in the use of Variable Benefits for vacant positions' savings due to recruitment delays.

3 Reflects an addition in the use of Transportation Allowance for the Chief Executive Officer for not utilizing a LACERA vehicle.

**Executive Office FY 2021-2022 Mid-Year Budget Adjustment
Services and Supplies**

Description	FY 2021-2022 Approved Budget	Proposed Mid-Year Adjustment	Proposed Amended Budget Amount	% Change
Auto Expenses	\$ 12,300	\$ -	\$ 12,300	0.0%
Communications	\$ -	\$ -	\$ -	0.0%
Transportation and Travel	\$ 17,000	\$ -	\$ 17,000	0.0%
Postage	\$ -	\$ -	\$ -	0.0%
Stationery and Forms	\$ -	\$ -	\$ -	0.0%
Office Supplies and Equipment	\$ 4,500	\$ -	\$ 4,500	0.0%
Insurance	\$ -	\$ -	\$ -	0.0%
Equipment Maintenance	\$ -	\$ -	\$ -	0.0%
Equipment Rents and Leases	\$ -	\$ -	\$ -	0.0%
Building Costs	\$ -	\$ -	\$ -	0.0%
Parking Fees	\$ -	\$ -	\$ -	0.0%
Professional and Specialized Services	\$ 205,000	\$ -	\$ 205,000	0.0%
Bank Services	\$ -	\$ -	\$ -	0.0%
Legal Fees and Services	\$ -	\$ -	\$ -	0.0%
Disability Fees and Services	\$ -	\$ -	\$ -	0.0%
Computer Services and Support	\$ -	\$ -	\$ -	0.0%
Educational Expenses	\$ 64,000	\$ -	\$ 64,000	0.0%
Miscellaneous	\$ 16,000	\$ -	\$ 16,000	0.0%
S&S GRAND TOTAL	\$ 318,800	\$ -	\$ 318,800	0.0%

Executive Office Summary of FY 2021-2022 Mid-Year Budget Adjustment

Description	FY 2021-2022 Approved Budget	Proposed Mid-Year Adjustment	Proposed Amended Budget Amount	% Change
Salaries and Employee Benefits	\$ 3,490,434	\$ (246,288)	\$ 3,244,146	-7.1%
Services and Supplies	\$ 318,800	\$ -	\$ 318,800	0.0%
	\$ 3,809,234	\$ (246,288)	\$ 3,562,946	-6.5%

	Executive Office
<u>Budgeted Positions</u>	
Approved	14.0
Addition/(Deletion)	
Final Budgeted Positions Requested	<u>14.0</u>

*All amounts rounded to the nearest dollar.

**Financial and Accounting Services FY 2021-2022 Mid-Year Budget Adjustment
Salaries and Employee Benefits**

Description	FY 2021-2022 Approved Budget	Proposed Mid-Year Adjustment	Proposed Amended Budget Amount	% Change
Gross Salary	\$ 1,942,091	\$ -	\$ 1,942,091	0.0%
Salary Differential	-	-	-	0.0%
Permanent Salaries	\$ 1,942,091	\$ -	\$ 1,942,091	0.0%
Outside Agency Temporary Staffing	\$ 729,400	\$ -	\$ 729,400	0.0%
LACERA Intern Program	\$ -	\$ -	\$ -	0.0%
Variable Benefits				
Retirement	\$ 475,607	\$ -	\$ 475,607	0.0%
FICA Contribution	33,541	-	33,541	0.0%
County Subsidy	43,865	-	43,865	0.0%
Options Plan	460,739	-	460,739	0.0%
Life Insurance	2,075	-	2,075	0.0%
Health Insurance Temps	-	-	-	0.0%
Flexible Benefit Plan	-	-	-	0.0%
Thrift Plan/Horizons	84,267	-	84,267	0.0%
Savings Plan	14,054	-	14,054	0.0%
Pension Savings Plan	-	-	-	0.0%
Megaflex	54,403	-	54,403	0.0%
Total	\$ 1,168,551	\$ -	\$ 1,168,551	0.0%
Other Benefits	\$ 116,069	\$ -	\$ 116,069	0.0%
OPEB Contribution	\$ 56,977	\$ -	\$ 56,977	0.0%
Stipends	\$ -	\$ -	\$ -	0.0%
Overtime	\$ 67,900	\$ -	\$ 67,900	0.0%
Bilingual Bonus	\$ -	\$ -	\$ -	0.0%
Reserves for Remuneration	\$ -	\$ -	\$ -	0.0%
Sickleave Buyback	\$ 12,000	\$ -	\$ 12,000	0.0%
Rideshare Allowance	\$ 7,500	\$ -	\$ 7,500	0.0%
Transportation Allowance	\$ -	\$ -	\$ -	0.0%
S&EB GRAND TOTAL	\$ 4,100,488	\$ -	\$ 4,100,488	0.0%

**Financial and Accounting Services FY 2021-2022 Mid-Year Budget Adjustment
Services and Supplies**

Description	FY 2021-2022 Approved Budget	Proposed Mid-Year Adjustment	Proposed Amended Budget Amount	% Change
Auto Expenses	\$ -	\$ -	\$ -	0.0%
Communications	\$ -	\$ -	\$ -	0.0%
Transportation and Travel	\$ 14,000	\$ -	\$ 14,000	0.0%
Postage	\$ -	\$ -	\$ -	0.0%
Stationery and Forms	\$ -	\$ -	\$ -	0.0%
Office Supplies and Equipment	\$ 3,500	\$ -	\$ 3,500	0.0%
Insurance	\$ -	\$ -	\$ -	0.0%
Equipment Maintenance	\$ -	\$ -	\$ -	0.0%
Equipment Rents and Leases	\$ -	\$ -	\$ -	0.0%
Building Costs	\$ -	\$ -	\$ -	0.0%
Parking Fees	\$ -	\$ -	\$ -	0.0%
Professional and Specialized Services	\$ -	\$ -	\$ -	0.0%
Bank Services	\$ 200,500	\$ -	\$ 200,500	0.0%
Legal Fees and Services	\$ -	\$ -	\$ -	0.0%
Disability Fees and Services	\$ -	\$ -	\$ -	0.0%
Computer Services and Support	\$ -	\$ -	\$ -	0.0%
Educational Expenses	\$ 19,000	\$ -	\$ 19,000	0.0%
Miscellaneous	\$ 3,000	\$ -	\$ 3,000	0.0%
S&S GRAND TOTAL	\$ 240,000	\$ -	\$ 240,000	0.0%

Financial and Accounting Services Summary of FY 2021-2022 Mid-Year Budget Adjustment

Description	FY 2021-2022 Approved Budget	Proposed Mid-Year Adjustment	Proposed Amended Budget Amount	% Change
Salaries and Employee Benefits	\$ 4,100,488	\$ -	\$ 4,100,488	0.0%
Services and Supplies	\$ 240,000	\$ -	\$ 240,000	0.0%
	\$ 4,340,488	\$ -	\$ 4,340,488	0.0%

	Financial & Accounting Svcs.
<u>Budgeted Positions</u>	
Approved	30.0
Addition/(Deletion)	
Final Budgeted Positions Requested	<u>30.0</u>

*All amounts rounded to the nearest dollar.

**Human Resources FY 2021-2022 Mid-Year Budget Adjustment
Salaries and Employee Benefits**

Description	FY 2021-2022 Approved Budget	Proposed Mid-Year Adjustment	Proposed Amended Budget Amount	% Change
Gross Salary	\$ 1,513,977	\$ -	\$ 1,513,977	0.0%
Salary Differential	-	-	-	0.0%
Permanent Salaries	\$ 1,513,977	\$ -	\$ 1,513,977	0.0%
Outside Agency Temporary Staffing	\$ 47,700	\$ -	\$ 47,700	0.0%
LACERA Intern Program	\$ 312,000		\$ 312,000	0.0%
Variable Benefits				
Retirement	\$ 377,830	\$ -	\$ 377,830	0.0%
FICA Contribution	25,509	-	25,509	0.0%
County Subsidy	122,504	-	122,504	0.0%
Options Plan	-	-	-	0.0%
Life Insurance	-	-	-	0.0%
Health Insurance Temps	-	-	-	0.0%
Flexible Benefit Plan	-	-	-	0.0%
Thrift Plan/Horizons	49,425	-	49,425	0.0%
Savings Plan	66,289	-	66,289	0.0%
Pension Savings Plan	-	-	-	0.0%
Megaflex	271,568	-	271,568	0.0%
Total	\$ 913,126	\$ -	\$ 913,126	0.0%
Other Benefits	\$ 90,483	\$ -	\$ 90,483	0.0%
OPEB Contribution	\$ 44,417	\$ -	\$ 44,417	0.0%
Stipends	\$ -	\$ -	\$ -	0.0%
Overtime	\$ 2,900	\$ -	\$ 2,900	0.0%
Bilingual Bonus	\$ -	\$ -	\$ -	0.0%
Reserves for Remuneration	\$ -	\$ -	\$ -	0.0%
Sickleave Buyback	\$ -	\$ -	\$ -	0.0%
Rideshare Allowance	\$ 1,700	\$ -	\$ 1,700	0.0%
Transportation Allowance	\$ -	\$ -	\$ -	0.0%
S&EB GRAND TOTAL	\$ 2,926,303	\$ -	\$ 2,926,303	0.0%

**Human Resources FY 2021-2022 Mid-Year Budget Adjustment
Services and Supplies**

Description	FY 2021-2022 Approved Budget	Proposed Mid-Year Adjustment	Proposed Amended Budget Amount	% Change
Auto Expenses	\$ -	\$ -	\$ -	0.0%
Communications	\$ -	\$ -	\$ -	0.0%
Transportation and Travel	\$ 9,000	\$ -	\$ 9,000	0.0%
Postage	\$ -	\$ -	\$ -	0.0%
Stationery and Forms	\$ -	\$ -	\$ -	0.0%
Office Supplies and Equipment	\$ 8,000	\$ -	\$ 8,000	0.0%
Insurance	\$ -	\$ -	\$ -	0.0%
Equipment Maintenance	\$ -	\$ -	\$ -	0.0%
Equipment Rents and Leases	\$ -	\$ -	\$ -	0.0%
Building Costs	\$ -	\$ -	\$ -	0.0%
Parking Fees	\$ 377,000	\$ -	\$ 377,000	0.0%
Professional and Specialized Services (1)	\$ 425,800	\$ 150,000	\$ 575,800	35.2%
Bank Services	\$ -	\$ -	\$ -	0.0%
Legal Fees and Services	\$ -	\$ -	\$ -	0.0%
Disability Fees and Services	\$ -	\$ -	\$ -	0.0%
Computer Services and Support	\$ 55,000	\$ -	\$ 55,000	0.0%
Educational Expenses	\$ 512,000	\$ -	\$ 512,000	0.0%
Miscellaneous	\$ 232,500	\$ -	\$ 232,500	0.0%
S&S GRAND TOTAL	\$ 1,619,300	\$ 150,000	\$ 1,769,300	9.3%

1 Reflects an addition in the use of Professional and Specialized Service for Organizational Programs for COVID-19 testing due to workplace exposures and weekly testing for staff members who are not vaccinated.

Human Resources Summary of FY 2021-2022 Mid-Year Budget Adjustment

Description	FY 2021-2022 Approved Budget	Proposed Mid-Year Adjustment	Proposed Amended Budget Amount	% Change
Salaries and Employee Benefits	\$ 2,926,303	\$ -	\$ 2,926,303	0.0%
Services and Supplies	\$ 1,619,300	\$ 150,000	\$ 1,769,300	9.3%
	\$ 4,545,603	\$ 150,000	\$ 4,695,603	3.3%

Budgeted Positions	Human Resources
Approved	15.0
Addition/(Deletion)	
Final Budgeted Positions Requested	<u>15.0</u>

*All amounts rounded to the nearest dollar.

**Internal Audit Services FY 2021-2022 Mid-Year Budget Adjustment
Salaries and Employee Benefits**

Description	FY 2021-2022 Approved Budget	Proposed Mid-Year Adjustment	Proposed Amended Budget Amount	% Change
Gross Salary	\$ 1,454,721	\$ -	\$ 1,454,721	0.0%
Salary Differential	-	-	-	0.0%
Permanent Salaries	<u>\$ 1,454,721</u>	<u>\$ -</u>	<u>\$ 1,454,721</u>	<u>0.0%</u>
Outside Agency Temporary Staffing	\$ -	\$ -	\$ -	0.0%
LACERA Intern Program	\$ -	\$ -	\$ -	0.0%
Variable Benefits				
Retirement	\$ 335,340	\$ -	\$ 335,340	0.0%
FICA Contribution	26,378	-	26,378	0.0%
County Subsidy	96,629	-	96,629	0.0%
Options Plan	-	-	-	0.0%
Life Insurance	-	-	-	0.0%
Health Insurance Temps	-	-	-	0.0%
Flexible Benefit Plan	-	-	-	0.0%
Thrift Plan/Horizons	58,959	-	58,959	0.0%
Savings Plan	63,665	-	63,665	0.0%
Pension Savings Plan	-	-	-	0.0%
Megaflex	262,100	-	262,100	0.0%
Total	<u>\$ 843,072</u>	<u>\$ -</u>	<u>\$ 843,072</u>	<u>0.0%</u>
Other Benefits	\$ 86,941	\$ -	\$ 86,941	0.0%
OPEB Contribution	\$ 42,678	\$ -	\$ 42,678	0.0%
Stipends	\$ -	\$ -	\$ -	0.0%
Overtime	\$ 4,900	\$ -	\$ 4,900	0.0%
Bilingual Bonus	\$ -	\$ -	\$ -	0.0%
Reserves for Remuneration	\$ -	\$ -	\$ -	0.0%
Sickleave Buyback	\$ -	\$ -	\$ -	0.0%
Rideshare Allowance	\$ 1,500	\$ -	\$ 1,500	0.0%
Transportation Allowance	\$ -	\$ -	\$ -	0.0%
S&EB GRAND TOTAL	<u><u>\$ 2,433,813</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 2,433,813</u></u>	<u><u>0.0%</u></u>

**Internal Audit Services FY 2021-2022 Mid-Year Budget Adjustment
Services and Supplies**

Description	FY 2021-2022 Approved Budget	Proposed Mid-Year Adjustment	Proposed Amended Budget Amount	% Change
Auto Expenses	\$ -	\$ -	\$ -	0.0%
Communications	\$ -	\$ -	\$ -	0.0%
Transportation and Travel	\$ 17,000	\$ -	\$ 17,000	0.0%
Postage	\$ -	\$ -	\$ -	0.0%
Stationery and Forms	\$ -	\$ -	\$ -	0.0%
Office Supplies and Equipment	\$ 1,500	\$ -	\$ 1,500	0.0%
Insurance	\$ -	\$ -	\$ -	0.0%
Equipment Maintenance	\$ -	\$ -	\$ -	0.0%
Equipment Rents and Leases	\$ -	\$ -	\$ -	0.0%
Building Costs	\$ -	\$ -	\$ -	0.0%
Parking Fees	\$ -	\$ -	\$ -	0.0%
Professional and Specialized Services	\$ 671,000	\$ -	\$ 671,000	0.0%
Bank Services	\$ -	\$ -	\$ -	0.0%
Legal Fees and Services	\$ -	\$ -	\$ -	0.0%
Disability Fees and Services	\$ -	\$ -	\$ -	0.0%
Computer Services and Support	\$ -	\$ -	\$ -	0.0%
Educational Expenses	\$ 30,500	\$ -	\$ 30,500	0.0%
Miscellaneous	\$ 500	\$ -	\$ 500	0.0%
S&S GRAND TOTAL	\$ 720,500	\$ -	\$ 720,500	0.0%

Internal Audit Services Summary of FY 2021-2022 Mid-Year Budget Adjustment

Description	FY 2021-2022 Approved Budget	Proposed Mid-Year Adjustment	Proposed Amended Budget Amount	% Change
Salaries and Employee Benefits	\$ 2,433,813	\$ -	\$ 2,433,813	0.0%
Services and Supplies	\$ 720,500	\$ -	\$ 720,500	0.0%
	\$ 3,154,313	\$ -	\$ 3,154,313	0.0%

Budgeted Positions	Internal Audit
Approved	11.0
Addition/(Deletion)	
Final Budgeted Positions Requested	11.0

*All amounts rounded to the nearest dollar.

**Investment Office FY 2021-2022 Mid-Year Budget Adjustment
Salaries and Employee Benefits**

Description	FY 2021-2022 Approved Budget	Proposed Mid-Year Adjustment	Proposed Amended Budget Amount	% Change
Gross Salary	\$ 10,263,564	\$ -	\$ 10,263,564	0.0%
Salary Differential	-	-	-	0.0%
Permanent Salaries	\$ 10,263,564	\$ -	\$ 10,263,564	0.0%
Outside Agency Temporary Staffing	\$ -	\$ -	\$ -	0.0%
LACERA Intern Program	\$ -	\$ -	\$ -	0.0%
Variable Benefits				
Retirement	\$ 1,584,170	\$ -	\$ 1,584,170	0.0%
FICA Contribution	196,259	-	196,259	0.0%
County Subsidy	657,236	-	657,236	0.0%
Options Plan	-	-	-	0.0%
Life Insurance	-	-	-	0.0%
Health Insurance Temps	-	-	-	0.0%
Flexible Benefit Plan	-	-	-	0.0%
Thrift Plan/Horizons	317,034	-	317,034	0.0%
Savings Plan	375,423	-	375,423	0.0%
Pension Savings Plan	-	-	-	0.0%
Megaflex	1,868,119	-	1,868,119	0.0%
Total	\$ 4,998,241	\$ -	\$ 4,998,241	0.0%
Other Benefits	\$ 613,402	\$ -	\$ 613,402	0.0%
OPEB Contribution	\$ 301,112	\$ -	\$ 301,112	0.0%
Stipends	\$ -	\$ -	\$ -	0.0%
Overtime	\$ 1,000	\$ -	\$ 1,000	0.0%
Bilingual Bonus	\$ -	\$ -	\$ -	0.0%
Reserves for Remuneration	\$ -	\$ -	\$ -	0.0%
Sickleave Buyback	\$ -	\$ -	\$ -	0.0%
Rideshare Allowance	\$ 5,000	\$ -	\$ 5,000	0.0%
Transportation Allowance	\$ 7,200	\$ -	\$ 7,200	0.0%
S&EB GRAND TOTAL	\$ 16,189,519	\$ -	\$ 16,189,519	0.0%

**Investment Office FY 2021-2022 Mid-Year Budget Adjustment
Services and Supplies**

Description	FY 2021-2022 Approved Budget	Proposed Mid-Year Adjustment	Proposed Amended Budget Amount	% Change
Auto Expenses	\$ -	\$ -	\$ -	0.0%
Communications	\$ -	\$ -	\$ -	0.0%
Transportation and Travel	\$ 141,000	\$ -	\$ 141,000	0.0%
Postage	\$ -	\$ -	\$ -	0.0%
Stationery and Forms	\$ -	\$ -	\$ -	0.0%
Office Supplies and Equipment	\$ 4,500	\$ -	\$ 4,500	0.0%
Insurance	\$ -	\$ -	\$ -	0.0%
Equipment Maintenance	\$ -	\$ -	\$ -	0.0%
Equipment Rents and Leases	\$ -	\$ -	\$ -	0.0%
Building Costs	\$ -	\$ -	\$ -	0.0%
Parking Fees	\$ -	\$ -	\$ -	0.0%
Professional and Specialized Services	\$ -	\$ -	\$ -	0.0%
Bank Services	\$ -	\$ -	\$ -	0.0%
Legal Fees and Services	\$ -	\$ -	\$ -	0.0%
Disability Fees and Services	\$ -	\$ -	\$ -	0.0%
Computer Services and Support	\$ -	\$ -	\$ -	0.0%
Educational Expenses	\$ 116,000	\$ -	\$ 116,000	0.0%
Miscellaneous	\$ 7,000	\$ -	\$ 7,000	0.0%
S&S GRAND TOTAL	\$ 268,500	\$ -	\$ 268,500	0.0%

Investment Office Summary of FY 2021-2022 Mid-Year Budget Adjustment

Description	FY 2021-2022 Approved Budget	Proposed Mid-Year Adjustment	Proposed Amended Budget Amount	% Change
Salaries and Employee Benefits	\$ 16,189,519	\$ -	\$ 16,189,519	0.0%
Services and Supplies	\$ 268,500	\$ -	\$ 268,500	0.0%
	\$ 16,458,019	\$ -	\$ 16,458,019	0.0%

Budgeted Positions	Investments
Approved	45.0
Addition/(Deletion)	
Final Budgeted Positions Requested	<u>45.0</u>

*All amounts rounded to the nearest dollar.

**Legal Services FY 2021-2022 Mid-Year Budget Adjustment
Salaries and Employee Benefits**

Description	FY 2021-2022 Approved Budget	Proposed Mid-Year Adjustment	Proposed Amended Budget Amount	% Change
Gross Salary (1)	\$ 3,588,077	\$ 42,295	\$ 3,630,372	1.2%
Salary Differential	-	-	-	0.0%
Permanent Salaries	\$ 3,588,077	\$ 42,295	\$ 3,630,372	1.2%
Outside Agency Temporary Staffing (2)	\$ 85,400	\$ 64,600	\$ 150,000	75.6%
LACERA Intern Program	\$ -	\$ -	\$ -	0.0%
Variable Benefits (3)				
Retirement	\$ 755,248	\$ 6,797	\$ 762,045	0.9%
FICA Contribution	61,093	613	61,707	1.0%
County Subsidy	391,975	7,190	399,165	1.8%
Options Plan	-	-	-	0.0%
Life Insurance	-	-	-	0.0%
Health Insurance Temps	-	-	-	0.0%
Flexible Benefit Plan	-	-	-	0.0%
Thrift Plan/Horizons	100,740	1,692	102,432	1.7%
Savings Plan	120,934	1,692	122,626	1.4%
Pension Savings Plan	-	-	-	0.0%
Megaflex	662,779	7,190	669,969	1.1%
Total	\$ 2,092,770	\$ 25,174	\$ 2,117,944	1.2%
Other Benefits	\$ 214,441	\$ -	\$ 214,441	0.0%
OPEB Contribution	\$ 105,267	\$ -	\$ 105,267	0.0%
Stipends	\$ -	\$ -	\$ -	0.0%
Overtime (4)	\$ 18,100	\$ 11,900	\$ 30,000	65.7%
Bilingual Bonus	\$ 2,400	\$ -	\$ 2,400	0.0%
Reserves for Remuneration	\$ -	\$ -	\$ -	0.0%
Sickleave Buyback	\$ -	\$ -	\$ -	0.0%
Rideshare Allowance	\$ 2,500	\$ -	\$ 2,500	0.0%
Transportation Allowance	\$ -	\$ -	\$ -	0.0%
S&EB GRAND TOTAL	\$ 6,108,955	\$ 143,969	\$ 6,252,924	2.4%

- 1 Reflects an addition in the use of Permanent Salaries due to hiring plan changes.
- 2 Reflects an addition in the use of Agency Temp due to additional staff on leave. The reliance of temporary staff is critical and essential to Legal Services' current operation in order to mitigate any delays in cases, projects, etc. during this fiscal year.
- 3 Reflects a addition in the use of Variable Benefits due to hiring plan changes.
- 4 Reflects an addition in the use of Overtime to cover the workload during the periods before a temp is hired due to additional staff on leave.

**Legal Services FY 2021-2022 Mid-Year Budget Adjustment
Services and Supplies**

Description	FY 2021-2022 Approved Budget	Proposed Mid-Year Adjustment	Proposed Amended Budget Amount	% Change
Auto Expenses	\$ 4,400	\$ -	\$ 4,400	0.0%
Communications	\$ -	\$ -	\$ -	0.0%
Transportation and Travel	\$ 26,400	\$ -	\$ 26,400	0.0%
Postage	\$ -	\$ -	\$ -	0.0%
Stationery and Forms	\$ -	\$ -	\$ -	0.0%
Office Supplies and Equipment	\$ 6,000	\$ -	\$ 6,000	0.0%
Insurance	\$ -	\$ -	\$ -	0.0%
Equipment Maintenance	\$ -	\$ -	\$ -	0.0%
Equipment Rents and Leases	\$ -	\$ -	\$ -	0.0%
Building Costs	\$ -	\$ -	\$ -	0.0%
Parking Fees	\$ -	\$ -	\$ -	0.0%
Professional and Specialized Services	\$ 252,300	\$ -	\$ 252,300	0.0%
Bank Services	\$ -	\$ -	\$ -	0.0%
Legal Fees and Services (1)	\$ 445,000	\$ 655,000	\$ 1,100,000	147.2%
Disability Fees and Services	\$ -	\$ -	\$ -	0.0%
Computer Services and Support	\$ -	\$ -	\$ -	0.0%
Educational Expenses	\$ 103,000	\$ -	\$ 103,000	0.0%
Miscellaneous	\$ 3,000	\$ -	\$ 3,000	0.0%
S&S GRAND TOTAL	\$ 840,100	\$ 655,000	\$ 1,495,100	78.0%

1 Reflects an addition in Legal Fees and Services for Outside Legal Counsel due to addition of 2-3 special Executive Office and Board level legal projects.

Legal Services Summary of FY 2021-2022 Mid-Year Budget Adjustment

Description	FY 2021-2022 Approved Budget	Proposed Mid-Year Adjustment	Proposed Amended Budget Amount	% Change
Salaries and Employee Benefits	\$ 6,108,955	\$ 143,969	\$ 6,252,924	2.4%
Services and Supplies	\$ 840,100	\$ 655,000	\$ 1,495,100	78.0%
	\$ 6,949,055	\$ 798,969	\$ 7,748,024	11.5%

Budgeted Positions	Legal Services
Approved	28.0
Addition/(Deletion)	
Final Budgeted Positions Requested	<u>28.0</u>

*All amounts rounded to the nearest dollar.

**Member Services FY 2021-2022 Mid-Year Budget Adjustment
Salaries and Employee Benefits**

Description	FY 2021-2022 Approved Budget	Proposed Mid-Year Adjustment	Proposed Amended Budget Amount	% Change
Gross Salary (1)	\$ 6,147,368	\$ (174,357)	\$ 5,973,011	-2.8%
Salary Differential	-	-	-	0.0%
Permanent Salaries	\$ 6,147,368	\$ (174,357)	\$ 5,973,011	-2.8%
Outside Agency Temporary Staffing	\$ -	\$ -	\$ -	0.0%
LACERA Intern Program	\$ -	\$ -	\$ -	0.0%
Variable Benefits (2)				
Retirement	\$ 1,374,865	\$ (28,180)	\$ 1,346,685	-2.0%
FICA Contribution	101,971	(2,543)	99,429	-2.5%
County Subsidy	103,980	(21,043)	82,937	-20.2%
Options Plan	1,254,364	(59,074)	1,195,290	-4.7%
Life Insurance	4,942	(47)	4,895	-0.9%
Health Insurance Temps	188,375	(67,417)	120,959	-35.8%
Flexible Benefit Plan	-	-	-	0.0%
Thrift Plan/Horizons	218,819	(7,014)	211,804	-3.2%
Savings Plan	30,007	-	30,007	0.0%
Pension Savings Plan	20,794	-	20,794	0.0%
Megaflex	162,470	-	162,470	0.0%
Total	\$ 3,460,588	\$ (185,318)	\$ 3,275,270	-5.4%
Other Benefits	\$ 367,397	\$ -	\$ 367,397	0.0%
OPEB Contribution	\$ 180,351	\$ -	\$ 180,351	0.0%
Stipends	\$ -	\$ -	\$ -	0.0%
Overtime	\$ 133,800	\$ -	\$ 133,800	0.0%
Bilingual Bonus	\$ 16,800	\$ -	\$ 16,800	0.0%
Reserves for Remuneration	\$ -	\$ -	\$ -	0.0%
Sickleave Buyback	\$ 15,000	\$ -	\$ 15,000	0.0%
Rideshare Allowance	\$ 10,000	\$ -	\$ 10,000	0.0%
Transportation Allowance	\$ -	\$ -	\$ -	0.0%
S&EB GRAND TOTAL	\$ 10,331,305	\$ (359,675)	\$ 9,971,630	-3.5%

1 Reflects a reduction in the use of Permanent Salaries for vacant positions' salary savings due to hiring plan changes/recruitment delays.

2 Reflects a reduction in the use of Variable Benefits for vacant positions' savings due to recruitment delays.

**Member Services FY 2021-2022 Mid-Year Budget Adjustment
Services and Supplies**

Description	FY 2021-2022 Approved Budget	Proposed Mid-Year Adjustment	Proposed Amended Budget Amount	% Change
Auto Expenses	\$ -	\$ -	\$ -	0.0%
Communications	\$ -	\$ -	\$ -	0.0%
Transportation and Travel	\$ 21,700	\$ -	\$ 21,700	0.0%
Postage	\$ -	\$ -	\$ -	0.0%
Stationery and Forms	\$ -	\$ -	\$ -	0.0%
Office Supplies and Equipment	\$ 12,500	\$ -	\$ 12,500	0.0%
Insurance	\$ -	\$ -	\$ -	0.0%
Equipment Maintenance	\$ -	\$ -	\$ -	0.0%
Equipment Rents and Leases	\$ -	\$ -	\$ -	0.0%
Building Costs	\$ -	\$ -	\$ -	0.0%
Parking Fees	\$ -	\$ -	\$ -	0.0%
Professional and Specialized Services	\$ -	\$ -	\$ -	0.0%
Bank Services	\$ -	\$ -	\$ -	0.0%
Legal Fees and Services	\$ -	\$ -	\$ -	0.0%
Disability Fees and Services	\$ -	\$ -	\$ -	0.0%
Computer Services and Support	\$ -	\$ -	\$ -	0.0%
Educational Expenses	\$ 16,500	\$ -	\$ 16,500	0.0%
Miscellaneous	\$ 4,800	\$ -	\$ 4,800	0.0%
S&S GRAND TOTAL	\$ 55,500	\$ -	\$ 55,500	0.0%

Member Services Summary of FY 2021-2022 Mid-Year Budget Adjustment

Description	FY 2021-2022 Approved Budget	Proposed Mid-Year Adjustment	Proposed Amended Budget Amount	% Change
Salaries and Employee Benefits	\$ 10,331,305	\$ (359,675)	\$ 9,971,630	-3.5%
Services and Supplies	\$ 55,500	\$ -	\$ 55,500	0.0%
	\$ 10,386,805	\$ (359,675)	\$ 10,027,130	-3.5%

Budgeted Positions	Member Services
Approved	79.0
Addition/(Deletion)	
Final Budgeted Positions Requested	<u>79.0</u>

*All amounts rounded to the nearest dollar.

**Quality Assurance FY 2021-2022 Mid-Year Budget Adjustment
Salaries and Employee Benefits**

Description	FY 2021-2022		Proposed		Proposed		%
	Approved		Mid-Year Adjustment		Amended Budget Amount		Change
	Budget						
Gross Salary (1)	\$ 1,968,269	\$	(147,070)	\$	1,821,199		-7.5%
Salary Differential	-		-		-		0.0%
Permanent Salaries	\$ 1,968,269	\$	(147,070)	\$	1,821,199		-7.5%
Outside Agency Temporary Staffing	\$ -	\$	-	\$	-		0.0%
LACERA Intern Program	\$ -	\$	-	\$	-		0.0%
Variable Benefits (2)							
Retirement	\$ 484,451	\$	(23,634)	\$	460,817		-4.9%
FICA Contribution	35,841		(2,133)		33,709		-5.9%
County Subsidy	129,208		(14,507)		114,701		-11.2%
Options Plan	22,153		-		22,153		0.0%
Life Insurance	87		-		87		0.0%
Health Insurance Temps	-		-		-		0.0%
Flexible Benefit Plan	-		-		-		0.0%
Thrift Plan/Horizons	60,558		(5,883)		54,675		-9.7%
Savings Plan	69,608		(5,883)		63,725		-8.5%
Pension Savings Plan	-		-		-		0.0%
Megaflex	364,885		(24,414)		340,471		-6.7%
Total	\$ 1,166,791	\$	(76,453)	\$	1,090,338		-6.6%
Other Benefits	\$ 117,634	\$	-	\$	117,634		0.0%
OPEB Contribution	\$ 57,745	\$	-	\$	57,745		0.0%
Stipends	\$ -	\$	-	\$	-		0.0%
Overtime	\$ 21,300	\$	-	\$	21,300		0.0%
Bilingual Bonus	\$ -	\$	-	\$	-		0.0%
Reserves for Remuneration	\$ -	\$	-	\$	-		0.0%
Sickleave Buyback	\$ 1,000	\$	-	\$	1,000		0.0%
Rideshare Allowance	\$ 2,200	\$	-	\$	2,200		0.0%
Transportation Allowance	\$ -	\$	-	\$	-		0.0%
S&EB GRAND TOTAL	\$ 3,334,939	\$	(223,523)	\$	3,111,416		-6.7%

1 Reflects a reduction in the use of Permanent Salaries for vacant positions' salary savings due to hiring plan changes/recruitment delays.

2 Reflects a reduction in the use of Variable Benefits for vacant positions' savings due to recruitment delays.

**Quality Assurance FY 2021-2022 Mid-Year Budget Adjustment
Services and Supplies**

Description	FY 2021-2022 Approved Budget	Proposed Mid-Year Adjustment	Proposed Amended Budget Amount	% Change
Auto Expenses	\$ -	\$ -	\$ -	0.0%
Communications	\$ -	\$ -	\$ -	0.0%
Transportation and Travel	\$ 12,000	\$ -	\$ 12,000	0.0%
Postage	\$ -	\$ -	\$ -	0.0%
Stationery and Forms	\$ -	\$ -	\$ -	0.0%
Office Supplies and Equipment	\$ 2,000	\$ -	\$ 2,000	0.0%
Insurance	\$ -	\$ -	\$ -	0.0%
Equipment Maintenance	\$ -	\$ -	\$ -	0.0%
Equipment Rents and Leases	\$ -	\$ -	\$ -	0.0%
Building Costs	\$ -	\$ -	\$ -	0.0%
Parking Fees	\$ -	\$ -	\$ -	0.0%
Professional and Specialized Services	\$ 50,000	\$ -	\$ 50,000	0.0%
Bank Services	\$ -	\$ -	\$ -	0.0%
Legal Fees and Services	\$ -	\$ -	\$ -	0.0%
Disability Fees and Services	\$ -	\$ -	\$ -	0.0%
Computer Services and Support	\$ -	\$ -	\$ -	0.0%
Educational Expenses	\$ 19,500	\$ -	\$ 19,500	0.0%
Miscellaneous	\$ 400	\$ -	\$ 400	0.0%
S&S GRAND TOTAL	\$ 83,900	\$ -	\$ 83,900	0.0%

Quality Assurance Summary of FY 2021-2022 Mid-Year Budget Adjustment

Description	FY 2021-2022 Approved Budget	Proposed Mid-Year Adjustment	Proposed Amended Budget Amount	% Change
Salaries and Employee Benefits	\$ 3,334,939	\$ (223,523)	\$ 3,111,416	-6.7%
Services and Supplies	\$ 83,900	\$ -	\$ 83,900	0.0%
	\$ 3,418,839	\$ (223,523)	\$ 3,195,316	-6.5%

Budgeted Positions	Quality Assurance
Approved	19.0
Addition/(Deletion)	
Final Budgeted Positions Requested	19.0

*All amounts rounded to the nearest dollar.

**Systems FY 2021-2022 Mid-Year Budget Adjustment
Salaries and Employee Benefits**

Description	FY 2021-2022 Approved Budget	Proposed Mid-Year Adjustment	Proposed Amended Budget Amount	% Change
Gross Salary (1)	\$ 6,381,630	\$ (326,750)	\$ 6,054,880	-5.1%
Salary Differential	-	-	-	0.0%
Permanent Salaries	<u>\$ 6,381,630</u>	<u>\$ (326,750)</u>	<u>\$ 6,054,880</u>	<u>-5.1%</u>
Outside Agency Temporary Staffing (2)	\$ 1,762,500	\$ 430,600	\$ 2,193,100	24.4%
LACERA Intern Program	\$ -	\$ -	\$ -	0.0%
Variable Benefits (3)				
Retirement	\$ 1,407,841	\$ (52,474)	\$ 1,355,367	-3.7%
FICA Contribution	115,879	(4,735)	111,145	-4.1%
County Subsidy	418,437	(29,388)	389,049	-7.0%
Options Plan	342,564	-	342,564	0.0%
Life Insurance	1,443	-	1,443	0.0%
Health Insurance Temps	-	-	-	0.0%
Flexible Benefit Plan	-	-	-	0.0%
Thrift Plan/Horizons	247,455	(13,061)	234,393	-5.3%
Savings Plan	207,356	(13,061)	194,295	-6.3%
Pension Savings Plan	1,714	-	1,714	0.0%
Megaflex	955,689	(55,511)	900,178	-5.8%
Total	<u>\$ 3,698,379</u>	<u>\$ (168,230)</u>	<u>\$ 3,530,149</u>	<u>-4.5%</u>
Other Benefits	\$ 381,398	\$ -	\$ 381,398	0.0%
OPEB Contribution	\$ 187,224	\$ -	\$ 187,224	0.0%
Stipends	\$ -	\$ -	\$ -	0.0%
Overtime	\$ 133,300	\$ -	\$ 133,300	0.0%
Bilingual Bonus	\$ -	\$ -	\$ -	0.0%
Reserves for Remuneration	\$ -	\$ -	\$ -	0.0%
Sickleave Buyback	\$ 12,000	\$ -	\$ 12,000	0.0%
Rideshare Allowance	\$ 8,900	\$ -	\$ 8,900	0.0%
Transportation Allowance	\$ -	\$ -	\$ -	0.0%
S&EB GRAND TOTAL	<u>\$ 12,565,331</u>	<u>\$ (64,380)</u>	<u>\$ 12,500,951</u>	<u>-0.5%</u>

- 1 Reflects a reduction in the use of Permanent Salaries for vacant positions' salary savings due to hiring plan changes/recruitment delays.
- 2 Reflects an addition in the use of Agency Temporary staff due to recruitment delays. The reliance of temporary staff is critical and essential to Systems' current operation in order to mitigate any delays in projects, remote work access for LACERA staff, etc. during this fiscal year.
- 3 Reflects a reduction in the use of Variable Benefits for vacant positions' savings due to recruitment delays.

**Systems FY 2021-2022 Mid-Year Budget Adjustment
Services and Supplies Walkthrough**

Description	FY 2021-2022			% Change
	Approved Budget	Proposed Mid-Year Adjustment	Proposed Amended Budget Amount	
Auto Expenses	\$ -	\$ -	\$ -	0.0%
Communications (1)	\$ 925,000	\$ (295,000)	\$ 630,000	-31.9%
Transportation and Travel	\$ 4,600	\$ -	\$ 4,600	0.0%
Postage	\$ 390,000	\$ -	\$ 390,000	0.0%
Stationery and Forms	\$ -	\$ -	\$ -	0.0%
Office Supplies and Equipment (2)	\$ 349,600	\$ 50,000	\$ 399,600	14.3%
Insurance	\$ -	\$ -	\$ -	0.0%
Equipment Maintenance (3)	\$ 609,500	\$ (175,000)	\$ 434,500	-28.7%
Equipment Rents and Leases	\$ -	\$ -	\$ -	0.0%
Building Costs	\$ -	\$ -	\$ -	0.0%
Parking Fees	\$ -	\$ -	\$ -	0.0%
Professional and Specialized Services (4)	\$ 984,600	\$ 552,000	\$ 1,536,600	56.1%
Bank Services	\$ -	\$ -	\$ -	0.0%
Legal Fees and Services	\$ -	\$ -	\$ -	0.0%
Disability Fees and Services	\$ -	\$ -	\$ -	0.0%
Computer Services and Support (5)	\$ 4,539,600	\$ 80,000	\$ 4,619,600	1.8%
Educational Expenses	\$ 36,500	\$ -	\$ 36,500	0.0%
Miscellaneous	\$ 1,000	\$ -	\$ 1,000	0.0%
S&S GRAND TOTAL	\$ 7,840,400	\$ 212,000	\$ 8,052,400	2.7%

- 1 Reflects a reduction in Communications for Telephone Systems Supplies and Maintenance .
- 2 Reflects an addition in Office Supplies and Equipment for docking stations.
- 3 Reflects a reduction in Equipment Maintenance for Hardware Maintenance and Equipment Maintenance - UPS - Server Room.
- 4 Reflects an addition in Professional & Specialized Services for Centera Upgrade (LACERA Write Once Read Many storage replacement), AWS Connect Hosting, and Cloud Migration.
- 5 Reflects an addition in Computer Services and Support for Microsoft Tenant Migration.

Systems Summary of FY 2021-2022 Mid-Year Budget Adjustment (Draft)

Description	FY 2021-2022			% Change
	Approved Budget	Proposed Mid-Year Adjustment	Proposed Amended Budget Amount	
Salaries and Employee Benefits	\$ 12,565,331	\$ (64,380)	\$ 12,500,951	-0.5%
Services and Supplies	\$ 7,840,400	\$ 212,000	\$ 8,052,400	2.7%
	\$ 20,405,731	\$ 147,620	\$ 20,553,351	0.7%

Budgeted Positions	Systems
Approved	56.0
Addition/(Deletion)	
Final Budgeted Positions Requested	56.0

*All amounts rounded to the nearest dollar.

**Retiree Healthcare Benefits Program FY 2021-2022 Mid-Year Budget Adjustment
Salaries and Employee Benefits**

Description	FY 2021-2022 Approved Budget	Proposed Mid-Year Adjustment	Proposed Amended Budget Amount	% Change
Gross Salary	\$ 2,814,534	\$ -	\$ 2,814,534	0.0%
Salary Differential	-	-	-	0.0%
Permanent Salaries	\$ 2,814,534	\$ -	\$ 2,814,534	0.0%
Outside Agency Temporary Staffing	\$ 511,700	\$ -	\$ 511,700	0.0%
LACERA Intern Program	\$ -	\$ -	\$ -	0.0%
Variable Benefits				
Retirement	\$ 621,150	\$ -	\$ 621,150	0.0%
FICA Contribution	41,101	-	41,101	0.0%
County Subsidy	82,831	-	82,831	0.0%
Options Plan	567,583	-	567,583	0.0%
Life Insurance	1,460	-	1,460	0.0%
Health Insurance Temps	129,777	-	129,777	0.0%
Flexible Benefit Plan	-	-	-	0.0%
Thrift Plan/Horizons	100,857	-	100,857	0.0%
Savings Plan	34,635	-	34,635	0.0%
Pension Savings Plan	9,301	-	9,301	0.0%
Megaflex	139,734	-	139,734	0.0%
Total	\$ 1,728,430	\$ -	\$ 1,728,430	0.0%
Other Benefits	\$ -	\$ -	\$ -	0.0%
OPEB Contribution	\$ 82,573	\$ -	\$ 82,573	0.0%
Stipends	\$ -	\$ -	\$ -	0.0%
Overtime	\$ 118,500	\$ -	\$ 118,500	0.0%
Bilingual Bonus	\$ 3,600	\$ -	\$ 3,600	0.0%
Reserves for Remuneration	\$ -	\$ -	\$ -	0.0%
Sickleave Buyback	\$ 10,000	\$ -	\$ 10,000	0.0%
Rideshare Allowance	\$ 3,600	\$ -	\$ 3,600	0.0%
Transportation Allowance	\$ -	\$ -	\$ -	0.0%
S&EB GRAND TOTAL	\$ 5,272,936	\$ -	\$ 5,272,936	0.0%

**Retiree Healthcare Benefits Program FY 2021-2022 Mid-Year Budget Adjustment
Services and Supplies**

Description	FY 2021-2022 Approved Budget	Proposed Mid-Year Adjustment	Proposed Amended Budget Amount	% Change
Transportation and Travel	\$ 28,500	\$ -	\$ 28,500	0.0%
Postage	\$ 300,000	\$ -	\$ 300,000	0.0%
Office Supplies and Equipment	\$ 6,000	\$ -	\$ 6,000	0.0%
Operational Costs	\$ 4,532,792	\$ -	\$ 4,532,792	0.0%
Professional and Specialized Services	\$ 1,209,800	\$ -	\$ 1,209,800	0.0%
Bank Services	\$ 21,500	\$ -	\$ 21,500	0.0%
Educational Expenses	\$ 19,300	\$ -	\$ 19,300	0.0%
Miscellaneous	\$ 300	\$ -	\$ 300	0.0%
S&S GRAND TOTAL	\$ 6,118,192	\$ -	\$ 6,118,192	0.0%

Retiree Healthcare Benefits Program Summary of FY 2021-2022 Mid-Year Budget Adjustment

Description	FY 2021-2022 Approved Budget	Proposed Mid-Year Adjustment	Proposed Amended Budget Amount	% Change
Salaries and Employee Benefits	\$ 5,272,936	\$ -	\$ 5,272,936	0.0%
Services and Supplies	\$ 6,118,192	\$ -	\$ 6,118,192	0.0%
	\$ 11,391,128	\$ -	\$ 11,391,128	0.0%

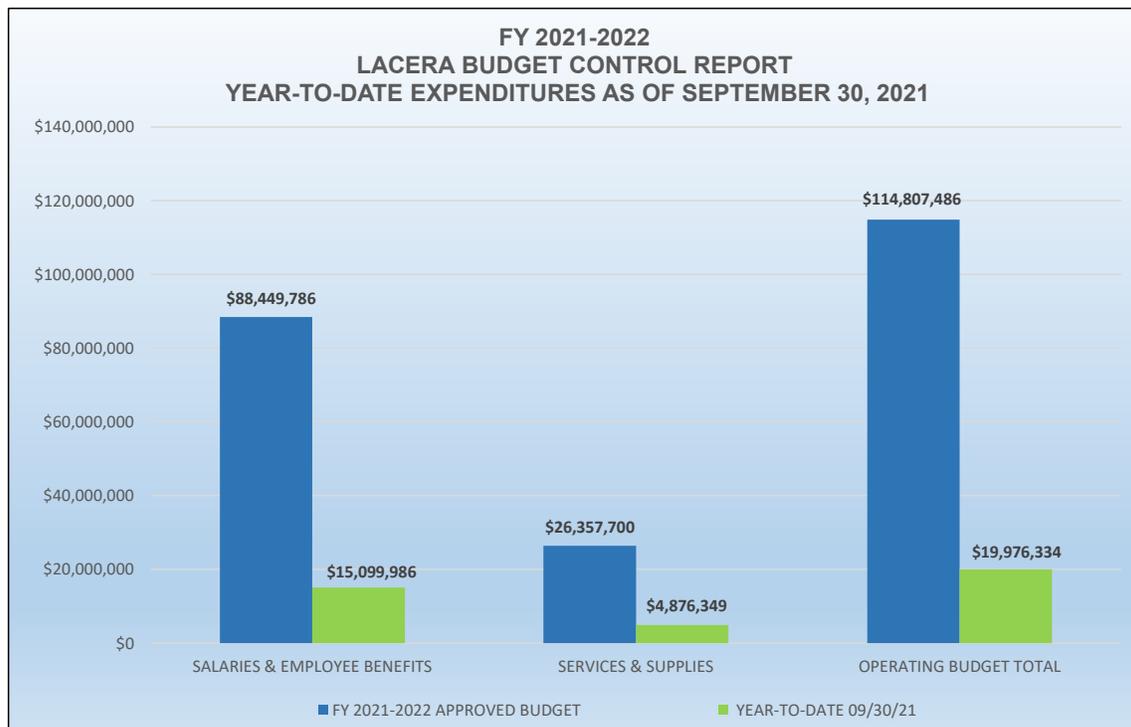
Budgeted Positions	Retiree Healthcare
Approved	37.0
Addition/(Deletion)	
Final Budgeted Positions Requested	37.0

*All amounts rounded to the nearest dollar.

EXHIBIT C

**FY 2021-2022
LACERA BUDGET CONTROL REPORT
BASED ON EXPENDITURES AS OF SEPTEMBER 30, 2021**

ADMINISTRATIVE BUDGET	FY 2021-2022 APPROVED BUDGET	YEAR-TO-DATE 09/30/21	OVER/(UNDER) BUDGET	% VARIANCE
SALARIES & EMPLOYEE BENEFITS	\$88,449,786	\$15,099,986	(\$73,349,800)	-82.9%
SERVICES & SUPPLIES	\$26,357,700	\$4,876,349	(\$21,481,351)	-81.5%
OPERATING BUDGET TOTAL	\$114,807,486	\$19,976,334	(\$94,831,152)	-82.6%



FY 2021-2022
LACERA BUDGET CONTROL REPORT
BASED ON EXPENDITURES AS OF SEPTEMBER 30, 2021
SUMMARY BY DIVISION

DIVISION	FY 2021-2022 APPROVED BUDGET	YEAR-TO- DATE 09/30/21	OVER/(UNDER) BUDGET	% VARIANCE
Administrative Services	\$13,946,034	\$2,642,372	(\$11,303,662)	-81.1%
Benefits	11,357,046	1,924,051	(9,432,995)	-83.1%
Board of Retirement	214,000	5,287	(208,713)	-97.5%
Board of Investments	436,000	12,219	(423,781)	-97.2%
Communications	3,295,291	465,713	(2,829,578)	-85.9%
Disability Litigation	2,193,630	414,857	(1,778,773)	-81.1%
Disability Retirement	9,897,398	1,701,522	(8,195,876)	-82.8%
Executive Office	3,809,234	516,753	(3,292,480)	-86.4%
Financial & Accounting Services	4,340,488	615,000	(3,725,488)	-85.8%
Human Resources	4,545,603	578,072	(3,967,530)	-87.3%
Internal Audit	3,154,313	452,358	(2,701,955)	-85.7%
Investment Office	16,458,019	2,818,506	(13,639,513)	-82.9%
Legal Services	6,949,055	1,322,682	(5,626,373)	-81.0%
Member Services	10,386,805	1,802,299	(8,584,505)	-82.6%
Quality Assurance	3,418,839	525,440	(2,893,399)	-84.6%
Systems	20,405,731	4,179,203	(16,226,528)	-79.5%
TOTAL	\$114,807,486	\$19,976,334	(\$94,831,152)	-82.6%

FISCAL YEAR 2021-2022

LACERA BUDGET CONTROL REPORT

**SUMMARY OF SALARIES AND EMPLOYEE BENEFITS
BASED ON EXPENDITURES AS OF SEPTEMBER 30, 2021**

	BUDGET	YTD ACTUAL	OVER/(UNDER) BUDGET
SALARIES & OTHER PAYS			
PERMANENT / COUNTY TEMPORARY	\$50,631,648	\$8,840,655	(\$41,790,993)
AGENCY TEMPORARY	3,121,500	932,780	(2,188,720)
LACERA INTERN PROGRAM	312,000	0	(312,000)
STIPENDS	65,000	8,295	(56,705)
OVERTIME	877,000	151,049	(725,951)
BILINGUAL BONUS	21,600	3,500	(18,100)
PAY IN LIEU OF SALARY REDUCTION	0	0	0
TRANSPORTATION ALLOWANCE	7,200	1,500	(5,700)
RIDESHARE ALLOWANCE	70,300	370	(69,930)
SICKLEAVE BUYBACK	68,800	25,848	(42,952)
RESERVE FOR REMUNERATION	0	0	0
TOTAL SALARIES & OTHER PAYS	\$55,175,048	\$9,963,997	(\$45,211,051)
VARIABLE BENEFITS			
RETIREMENT	10,759,292	1,732,714	(9,026,578)
FICA CONTRIBUTION	884,997	141,198	(743,799)
COUNTY SUBSIDY - INSURANCE	2,983,542	356,066	(2,627,476)
OPTIONS PLAN	4,601,103	638,268	(3,962,835)
LIFE INSURANCE	18,341	2,795	(15,546)
HEALTH INSURANCE TEMPS	353,089	0	(353,089)
FLEXIBLE BENEFIT PLAN	26,074	3,322	(22,752)
THRIFT PLAN / HORIZONS	1,732,245	275,611	(1,456,634)
SAVINGS PLAN	1,253,606	195,604	(1,058,002)
PENSION SAVINGS PLAN	37,462	0	(37,462)
MEGAFLEX	6,113,559	740,347	(5,373,212)
TOTAL VARIABLE BENEFITS	\$28,763,309	\$4,085,925	(\$24,677,384)
OPEB CONTRIBUTION	1,485,427	377,491	(1,107,936)
OTHER BENEFITS	3,026,000	672,572	(2,353,428)
TOTAL EMPLOYEE BENEFITS	\$33,274,737	\$5,135,988	(\$28,138,749)
TOTAL SALARIES & EMPLOYEE BENEFITS	\$88,449,786	\$15,099,986	(\$73,349,800)

* All amounts rounded to the nearest dollar.

** Note: All Permanent Salaries and Employee Benefits include amounts through 09/15/21, except Agency Temporary and Rideshare Allowance which are through 09/30/21.

FISCAL YEAR 2021-2022

LACERA BUDGET CONTROL REPORT

**SUMMARY OF SERVICES AND SUPPLIES
BASED ON EXPENDITURES AS OF SEPTEMBER 30, 2021**

	BUDGET	YTD ACTUAL	OVER / (UNDER) BUDGET
AUTO EXPENSES	\$131,200	\$1,812	(\$129,388)
COMMUNICATIONS	925,000	182,846	(742,154)
TRANSPORTATION & TRAVEL	604,500	3,960	(600,540)
POSTAGE	991,400	340,914	(650,486)
STATIONERY & FORMS	645,300	96,666	(548,634)
OFFICE SUPPLIES & EQUIPMENT	696,500	247,587	(448,913)
INSURANCE	911,600	271,880	(639,720)
EQUIPMENT MAINTENANCE	612,800	78,486	(534,314)
EQUIPMENT RENTS & LEASES	277,000	39,431	(237,569)
BUILDING COSTS	7,472,400	1,324,728	(6,147,672)
PARKING FEES	377,000	74,200	(302,800)
PROFESSIONAL & SPECIALIZED SERVICES	3,142,200	663,910	(2,478,290)
BANK SERVICES	200,500	(106,413)	(306,913)
LEGAL FEES & SERVICES	472,500	259,548	(212,952)
DISABILITY FEES & SERVICES	2,665,500	401,160	(2,264,340)
COMPUTER SERVICES & SUPPORT	4,609,100	892,255	(3,716,845)
EDUCATIONAL EXPENSES	1,225,400	100,662	(1,124,738)
MISCELLANEOUS	397,800	2,718	(395,082)
TOTAL	\$26,357,700	\$4,876,349	(\$21,481,351)

* All amounts rounded to the nearest dollar.

FISCAL YEAR 2021-2022

BOARD OF RETIREMENT

DETAIL OF SERVICES AND SUPPLIES ACCOUNTS
BASED ON EXPENDITURES AS OF SEPTEMBER 30, 2021

		<u>BUDGET</u>	<u>YTD ACTUAL</u>	<u>OVER/(UNDER) BUDGET</u>
	TRANSPORTATION AND TRAVEL			
9181	TRANSPORTATION	\$10,000	\$405	(\$9,595)
9182	TRAVEL	75,000	1,620	(73,380)
	TOTAL	85,000	2,025	(82,975)
	EDUCATIONAL EXPENSES			
9961	MEMBERSHIPS	44,000	0	(44,000)
9962	REGISTRATION FEES	30,000	1,240	(28,760)
9963	EDUCATIONAL MATERIALS	8,000	2,023	(5,977)
	TOTAL	82,000	3,263	(78,737)
	MISCELLANEOUS			
9983	OFF-SITE BOARD MEETING EXPENSE	35,000	0	(35,000)
9984	FOOD/BEVERAGES	12,000	0	(12,000)
	TOTAL	47,000	0	(47,000)
	GRAND TOTAL	\$214,000	\$5,287	(\$208,713)

* All amounts rounded to the nearest dollar.

FISCAL YEAR 2021-2022

BOARD OF INVESTMENTS

**DETAIL OF SERVICES AND SUPPLIES ACCOUNTS
BASED ON EXPENDITURES AS OF SEPTEMBER 30, 2021**

		BUDGET	YTD ACTUAL	OVER/(UNDER) BUDGET
TRANSPORTATION AND TRAVEL				
9181	TRANSPORTATION	\$20,000	\$0	(\$20,000)
9182	TRAVEL	200,000	822	(199,178)
	TOTAL	<u>220,000</u>	<u>822</u>	<u>(219,178)</u>
EDUCATIONAL EXPENSES				
9961	MEMBERSHIPS	85,000	3,148	(81,852)
9962	REGISTRATION FEES	60,000	7,799	(52,201)
9963	EDUCATIONAL MATERIALS	5,000	450	(4,550)
	TOTAL	<u>150,000</u>	<u>11,397</u>	<u>(138,603)</u>
MISCELLANEOUS				
9983	OFF-SITE BOARD MEETING EXPENSE	60,000	0	(60,000)
9984	FOOD/BEVERAGES	6,000	0	(6,000)
	TOTAL	<u>66,000</u>	<u>0</u>	<u>(66,000)</u>
	GRAND TOTAL	<u>\$436,000</u>	<u>\$12,219</u>	<u>(\$423,781)</u>

* All amounts rounded to the nearest dollar.

FISCAL YEAR 2021-2022

ADMINISTRATIVE SERVICES

**SUMMARY OF SALARIES AND EMPLOYEE BENEFITS
BASED ON EXPENDITURES AS OF SEPTEMBER 30, 2021**

	BUDGET	YTD ACTUAL	OVER/(UNDER) BUDGET
SALARIES & OTHER PAYS			
PERMANENT / COUNTY TEMPORARY	\$2,477,204	\$377,020	(\$2,100,184)
AGENCY TEMPORARY	202,000	123,074	(78,926)
LACERA INTERN PROGRAM	0	0	0
STIPENDS	0	0	0
OVERTIME	50,000	228	(49,772)
BILINGUAL BONUS	0	0	0
PAY IN LIEU OF SALARY REDUCTION	0	0	0
TRANSPORTATION ALLOWANCE	0	0	0
RIDESHARE ALLOWANCE	6,900	370	(6,530)
SICKLEAVE BUYBACK	7,300	1,817	(5,483)
RESERVE FOR REMUNERATION	0	0	0
TOTAL SALARIES & OTHER PAYS	\$2,743,404	\$502,508	(\$2,240,896)
VARIABLE BENEFITS			
RETIREMENT	501,641	79,444	(422,197)
FICA CONTRIBUTION	35,578	5,770	(29,808)
COUNTY SUBSIDY - INSURANCE	65,106	6,919	(58,187)
OPTIONS PLAN	582,272	75,225	(507,047)
LIFE INSURANCE	1,525	195	(1,330)
HEALTH INSURANCE TEMPS	0	0	0
FLEXIBLE BENEFIT PLAN	26,074	3,322	(22,752)
THRIFT PLAN / HORIZONS	73,610	11,588	(62,022)
SAVINGS PLAN	17,419	2,777	(14,642)
PENSION SAVINGS PLAN	0	0	0
MEGAFLEX	58,980	10,561	(48,419)
TOTAL VARIABLE BENEFITS	\$1,362,204	\$195,802	(\$1,166,402)
OPEB CONTRIBUTION	72,676	17,214	(55,462)
OTHER BENEFITS	148,050	32,906	(115,144)
TOTAL EMPLOYEE BENEFITS	\$1,582,931	\$245,922	(\$1,337,009)
TOTAL SALARIES & EMPLOYEE BENEFITS	\$4,326,334	\$748,430	(\$3,577,904)

* All amounts rounded to the nearest dollar.

** Note: All Permanent Salaries and Employee Benefits include amounts through 09/15/21, except Agency Temporary and Rideshare Allowance which are through 09/30/21.

FISCAL YEAR 2021-2022

ADMINISTRATIVE SERVICES DIVISION

**DETAIL OF SERVICES AND SUPPLIES ACCOUNTS
BASED ON EXPENDITURES AS OF SEPTEMBER 30, 2021**

		BUDGET	YTD ACTUAL	OVER/(UNDER) BUDGET
AUTO EXPENSES				
9102	AUTO MAINTENANCE/REPAIR	\$10,000	\$375	(\$9,625)
9103	GAS	1,000	161	(839)
9105	LICENSE FEES	500	242	(258)
9106	SPECIAL ORDER - AUTOMOBILE	100,000	0	(100,000)
	TOTAL	<u>111,500</u>	<u>778</u>	<u>(110,723)</u>
TRANSPORTATION AND TRAVEL				
9181	TRANSPORTATION	1,100	0	(1,100)
9182	TRAVEL	6,900	0	(6,900)
	TOTAL	<u>8,000</u>	<u>0</u>	<u>(8,000)</u>
POSTAGE				
9201	POSTAGE METER	300,000	150,000	(150,000)
9204	CALLER BOX SERVICE ANNUAL FEE	1,400	1,320	(80)
	TOTAL	<u>301,400</u>	<u>151,320</u>	<u>(150,080)</u>
STATIONERY AND FORMS				
9264	MISC STATIONERY & FORMS/DIRECTORIES	3,800	0	(3,800)
	TOTAL	<u>3,800</u>	<u>0</u>	<u>(3,800)</u>
OFFICE SUPPLIES AND EQUIPMENT				
9302	SPECIAL ORDERS/MINOR EQUIP	26,000	2,859	(23,141)
9305	SAFETY AND HEALTH SUPPLIES	28,500	10,048	(18,452)
9306	COMPUTER SUPPLIES	75,000	8,665	(66,335)
9307	STANDARD STOCK	125,000	42,876	(82,124)
9337	OFFICE FURNISHINGS	33,000	0	(33,000)
9352	ERGONOMIC ITEMS	1,000	0	(1,000)
	TOTAL	<u>288,500</u>	<u>64,448</u>	<u>(224,052)</u>
INSURANCE				
9381	FIDUCIARY INSURANCE	386,200	(185)	(386,385)
9382	UMBRELLA POLICY	26,400	23,212	(3,188)
9384	EARTHQUAKE/FLOOD	96,000	67,204	(28,796)
9386	CRIME INSURANCE POLICY	19,500	0	(19,500)
9387	BUSINESS PACKAGE	61,000	55,834	(5,166)
9388	EMPLOYMENT PRACTICE LIABILITY INSURANCE	144,000	118,154	(25,846)
9390	CYBER LIABILITY INSURANCE	169,400	0	(169,400)
9391	TERRORISM INSURANCE	9,100	7,661	(1,439)
	TOTAL	<u>911,600</u>	<u>271,880</u>	<u>(639,720)</u>

FISCAL YEAR 2021-2022

ADMINISTRATIVE SERVICES DIVISION

**DETAIL OF SERVICES AND SUPPLIES ACCOUNTS
BASED ON EXPENDITURES AS OF SEPTEMBER 30, 2021**

	BUDGET	YTD ACTUAL	OVER/(UNDER) BUDGET
EQUIPMENT MAINTENANCE			
9401 FAX MACHINES	\$1,000	\$0	(\$1,000)
9423 TIME CLOCK MAINTENANCE	300	0	(300)
9426 SECURITY SYSTEM (PANIC BUTTONS)	2,000	450	(1,550)
TOTAL	<u>3,300</u>	<u>450</u>	<u>(2,850)</u>
EQUIPMENT RENTS AND LEASES			
9452 MAILING EQUIPMENT	32,000	6,947	(25,053)
9463 PRODUCTION COPIERS - LEASES	245,000	32,484	(212,516)
TOTAL	<u>277,000</u>	<u>39,431</u>	<u>(237,569)</u>
BUILDING COSTS			
9476 BUILDING OPERATIONAL COSTS	5,877,400	1,321,805	(4,555,595)
9477 OVERTIME HVAC/LIGHTING	120,000	(3,292)	(123,292)
9480 FACILITIES MAINTENANCE	175,000	6,216	(168,784)
9481 RENOVATION PROJECTS	1,300,000	0	(1,300,000)
TOTAL	<u>7,472,400</u>	<u>1,324,728</u>	<u>(6,147,672)</u>
PROFESSIONAL AND SPECIALIZED SERVICES			
9552 BUSINESS CONTINUITY SERVICES (IBM)	30,000	0	(30,000)
9553 ARCHIVE/ OFF-SITE STORAGE	55,000	15,272	(39,728)
9677 SHREDDING SERVICE	25,000	1,549	(23,451)
9685 COURIER SERVICE	25,000	4,337	(20,663)
9686 FURNITURE OFF-SITE STORAGE	18,000	4,515	(13,485)
9688 UNIVERSAL MAIL DELIVERY SERVICE	8,000	2,413	(5,587)
9689 NEXT DAY MAIL DELIVERY SERVICE	60,000	10,770	(49,230)
TOTAL	<u>221,000</u>	<u>38,856</u>	<u>(182,144)</u>
EDUCATIONAL EXPENSES			
9961 MEMBERSHIPS	1,000	150	(850)
9962 REGISTRATION FEES	6,000	0	(6,000)
9963 EDUCATIONAL MATERIALS	700	0	(700)
TOTAL	<u>7,700</u>	<u>150</u>	<u>(7,550)</u>
MISCELLANEOUS			
9986 MISCELLANEOUS	10,000	1,902	(8,098)
9990 RIDESHARE	3,500	0	(3,500)
TOTAL	<u>13,500</u>	<u>1,902</u>	<u>(11,598)</u>
GRAND TOTAL	<u>\$9,619,700</u>	<u>\$1,893,942</u>	<u>(\$7,725,758)</u>

* All amounts rounded to the nearest dollar.

FISCAL YEAR 2021-2022

BENEFITS DIVISION

**SUMMARY OF SALARIES AND EMPLOYEE BENEFITS
BASED ON EXPENDITURES AS OF SEPTEMBER 30, 2021**

	BUDGET	YTD ACTUAL	OVER/(UNDER) BUDGET
SALARIES & OTHER PAYS			
PERMANENT / COUNTY TEMPORARY	\$6,264,311	\$1,136,889	(\$5,127,422)
AGENCY TEMPORARY	71,900	18,451	(53,449)
LACERA INTERN PROGRAM	0	0	0
STIPENDS	0	0	0
OVERTIME	398,000	66,213	(331,787)
BILINGUAL BONUS	2,400	500	(1,900)
PAY IN LIEU OF SALARY REDUCTION	0	0	0
TRANSPORTATION ALLOWANCE	0	0	0
RIDESHARE ALLOWANCE	16,300	0	(16,300)
SICKLEAVE BUYBACK	12,000	7,309	(4,691)
RESERVE FOR REMUNERATION	0	0	0
TOTAL SALARIES & OTHER PAYS	\$6,764,911	\$1,229,363	(\$5,535,548)
VARIABLE BENEFITS			
RETIREMENT	1,529,224	244,505	(1,284,719)
FICA CONTRIBUTION	112,150	18,824	(93,326)
COUNTY SUBSIDY - INSURANCE	193,180	18,677	(174,503)
OPTIONS PLAN	1,447,638	195,668	(1,251,970)
LIFE INSURANCE	6,959	1,082	(5,877)
HEALTH INSURANCE TEMPS	164,713	0	(164,713)
FLEXIBLE BENEFIT PLAN	0	0	0
THRIFT PLAN / HORIZONS	238,839	38,070	(200,769)
SAVINGS PLAN	33,650	5,909	(27,741)
PENSION SAVINGS PLAN	14,954	0	(14,954)
MEGAFLEX	220,659	29,857	(190,802)
TOTAL VARIABLE BENEFITS	\$3,961,966	\$552,592	(\$3,409,374)
OPEB CONTRIBUTION	183,782	54,062	(129,720)
OTHER BENEFITS	374,387	83,213	(291,174)
TOTAL EMPLOYEE BENEFITS	\$4,520,135	\$689,867	(\$3,830,268)
TOTAL SALARIES & EMPLOYEE BENEFITS	\$11,285,046	\$1,919,230	(\$9,365,816)

* All amounts rounded to the nearest dollar.

** Note: All Permanent Salaries and Employee Benefits include amounts through 09/15/21, except Agency Temporary and Rideshare Allowance which are through 09/30/21.

FISCAL YEAR 2021-2022

BENEFITS DIVISION

**DETAIL OF SERVICES AND SUPPLIES ACCOUNTS
BASED ON EXPENDITURES AS OF SEPTEMBER 30, 2021**

		BUDGET	YTD ACTUAL	OVER/(UNDER) BUDGET
TRANSPORTATION AND TRAVEL				
9181	TRANSPORTATION	\$1,300	\$0	(\$1,300)
9182	TRAVEL	5,200	0	(5,200)
	TOTAL	<u>6,500</u>	<u>0</u>	<u>(6,500)</u>
OFFICE SUPPLIES AND EQUIPMENT				
9302	SPECIAL ORDERS/MINOR EQUIP	3,400	0	(3,400)
	TOTAL	<u>3,400</u>	<u>0</u>	<u>(3,400)</u>
PROFESSIONAL AND SPECIALIZED SERVICES				
9516	RECORD SEARCHES	6,000	57	(5,943)
9572	PENSION BENEFIT INFORMATION	15,000	0	(15,000)
9674	MEMBER VERIFICATION	25,000	2,960	(22,040)
	TOTAL	<u>46,000</u>	<u>3,017</u>	<u>(42,983)</u>
EDUCATIONAL EXPENSES				
9961	MEMBERSHIPS	2,400	225	(2,175)
9962	REGISTRATION FEES	11,600	100	(11,500)
9963	EDUCATIONAL MATERIALS	600	1,480	880
	TOTAL	<u>14,600</u>	<u>1,805</u>	<u>(12,795)</u>
MISCELLANEOUS				
9986	MISCELLANEOUS	1,500	0	(1,500)
	TOTAL	<u>1,500</u>	<u>0</u>	<u>(1,500)</u>
GRAND TOTAL		<u>\$72,000</u>	<u>\$4,821</u>	<u>(\$67,179)</u>

* All amounts rounded to the nearest dollar.

FISCAL YEAR 2021-2022

COMMUNICATIONS

**SUMMARY OF SALARIES AND EMPLOYEE BENEFITS
BASED ON EXPENDITURES AS OF SEPTEMBER 30, 2021**

	BUDGET	YTD ACTUAL	OVER/(UNDER) BUDGET
SALARIES & OTHER PAYS			
PERMANENT / COUNTY TEMPORARY	\$1,290,318	\$197,919	(\$1,092,399)
AGENCY TEMPORARY	79,600	0	(79,600)
LACERA INTERN PROGRAM	0	0	0
STIPENDS	0	0	0
OVERTIME	4,100	326	(3,774)
BILINGUAL BONUS	0	0	0
PAY IN LIEU OF SALARY REDUCTION	0	0	0
TRANSPORTATION ALLOWANCE	0	0	0
RIDESHARE ALLOWANCE	1,000	0	(1,000)
SICKLEAVE BUYBACK	3,500	866	(2,634)
RESERVE FOR REMUNERATION	0	0	0
TOTAL SALARIES & OTHER PAYS	\$1,378,518	\$199,110	(\$1,179,408)
VARIABLE BENEFITS			
RETIREMENT	273,130	41,354	(231,776)
FICA CONTRIBUTION	20,337	3,052	(17,285)
COUNTY SUBSIDY - INSURANCE	100,031	8,016	(92,015)
OPTIONS PLAN	194,905	19,951	(174,954)
LIFE INSURANCE	126	28	(98)
HEALTH INSURANCE TEMPS	0	0	0
FLEXIBLE BENEFIT PLAN	0	0	0
THRIFT PLAN / HORIZONS	40,215	4,955	(35,260)
SAVINGS PLAN	20,557	2,885	(17,672)
PENSION SAVINGS PLAN	0	0	0
MEGAFLEX	111,000	11,128	(99,872)
TOTAL VARIABLE BENEFITS	\$760,302	\$91,369	(\$668,933)
OPEB CONTRIBUTION	37,855	9,272	(28,583)
OTHER BENEFITS	77,116	17,140	(59,976)
TOTAL EMPLOYEE BENEFITS	\$875,272	\$117,781	(\$757,491)
TOTAL SALARIES & EMPLOYEE BENEFITS	\$2,253,791	\$316,891	(\$1,936,900)

* All amounts rounded to the nearest dollar.

** Note: All Permanent Salaries and Employee Benefits include amounts through 09/15/21, except Agency Temporary and Rideshare Allowance which are through 09/30/21.

FISCAL YEAR 2021-2022

COMMUNICATIONS

**DETAIL OF SERVICES AND SUPPLIES ACCOUNTS
BASED ON EXPENDITURES AS OF SEPTEMBER 30, 2021**

		BUDGET	YTD ACTUAL	OVER/(UNDER) BUDGET
TRANSPORTATION AND TRAVEL				
9181	TRANSPORTATION	\$800	\$0	(\$800)
9182	TRAVEL	6,700	0	(6,700)
	TOTAL	7,500	0	(7,500)
POSTAGE				
9205	NEWSLETTER POSTAGE	180,000	42,281	(137,719)
9207	ANNUAL BENEFITS STATEMENT POSTAGE	95,000	0	(95,000)
9210	MISCELLANEOUS MAILINGS	25,000	663	(24,337)
	TOTAL	300,000	42,944	(257,056)
STATIONERY AND FORMS				
9233	DISABILITY RETIREMENT APPEAL	5,000	0	(5,000)
9235	PLANS BROCHURES	80,000	0	(80,000)
9237	SURVIVOR - BROCHURES	2,500	0	(2,500)
9239	WITHDRAWAL/RECIPROCITY - BROCHURES	6,500	0	(6,500)
9240	ANNUAL REPORT	55,000	0	(55,000)
9242	ANNUAL BENEFITS STATEMENT	110,000	17,795	(92,205)
9246	FORMS	25,000	848	(24,152)
9248	INVITATIONS	0	14,039	14,039
9249	LACERA CALENDARS	8,000	0	(8,000)
9253	NEW MEMBER PACKAGE	10,000	0	(10,000)
9255	PRE-RET GUIDE	20,000	0	(20,000)
9256	POSTSCRIPT PRINTING	80,000	16,503	(63,497)
9259	RETIREEES - INSERTS	1,500	0	(1,500)
9261	SPOTLIGHT PRINTING	68,000	18,389	(49,611)
9262	SURVEY	1,500	0	(1,500)
9263	UNANTICIPATED PROJECTS	35,000	1,509	(33,491)
9265	SPECIALIZED MAILINGS	15,000	1,016	(13,984)
9266	DIRECT DEPOSIT - BROCHURES	2,500	0	(2,500)
9267	Q&A - BROCHURES	7,000	4,016	(2,984)
9268	TRANSFER BROCHURES	2,000	0	(2,000)
9269	DISABILITY RETIREMENT PACKETS	12,000	0	(12,000)
9274	STATIONERY	35,000	20,057	(14,943)
9280	ANNUAL BENEFIT STATEMENT PDF/CD'S	30,000	2,494	(27,506)
9281	ESTIMATE PACKAGE	2,000	0	(2,000)
9282	NEW RETIREEE PACKAGE	3,000	0	(3,000)
9283	POWER OF ATTORNEY	15,000	0	(15,000)
9285	RETIREMENT UNIVERSITY	5,000	0	(5,000)
9286	COMMUNITY PROPERTY GUIDE	5,000	0	(5,000)
	TOTAL	641,500	96,666	(544,834)

FISCAL YEAR 2021-2022

COMMUNICATIONS

**DETAIL OF SERVICES AND SUPPLIES ACCOUNTS
BASED ON EXPENDITURES AS OF SEPTEMBER 30, 2021**

		BUDGET	YTD ACTUAL	OVER/(UNDER) BUDGET
OFFICE SUPPLIES AND EQUIPMENT				
9302	SPECIAL ORDERS/MINOR EQUIP	\$5,000	\$220	(\$4,780)
	TOTAL	5,000	220	(4,780)
PROFESSIONAL AND SPECIALIZED SERVICES				
9627	NEWSLETTER MAILINGS	30,000	8,664	(21,336)
9628	HR CONFERENCE/FORUM	2,000	0	(2,000)
9719	CAMPAIGNS	10,000	0	(10,000)
9720	REBRANDING	20,000	0	(20,000)
	TOTAL	62,000	8,664	(53,336)
COMPUTER SERVICES & SUPPORT				
9837	MACINTOSH CONSULTING & MAINT	3,000	0	(3,000)
9840	MACINTOSH SOFTWARE PACKAGE	1,500	0	(1,500)
9855	MACINTOSH EQUIPMENT	10,000	0	(10,000)
	TOTAL	14,500	0	(14,500)
EDUCATIONAL EXPENSES				
9961	MEMBERSHIPS	400	0	(400)
9962	REGISTRATION FEES	6,000	328	(5,672)
9963	EDUCATIONAL MATERIALS	4,000	0	(4,000)
	TOTAL	10,400	328	(10,072)
MISCELLANEOUS				
9986	MISCELLANEOUS	600	0	(600)
	TOTAL	600	0	(600)
GRAND TOTAL		\$1,041,500	\$148,822	(\$892,678)

* All amounts rounded to the nearest dollar.

FISCAL YEAR 2021-2022

DISABILITY LITIGATION

**SUMMARY OF SALARIES AND EMPLOYEE BENEFITS
BASED ON EXPENDITURES AS OF SEPTEMBER 30, 2021**

	BUDGET	YTD ACTUAL	OVER/(UNDER) BUDGET
SALARIES & OTHER PAYS			
PERMANENT / COUNTY TEMPORARY	\$1,294,960	\$262,608	(\$1,032,352)
AGENCY TEMPORARY	0	0	0
LACERA INTERN PROGRAM	0	0	0
STIPENDS	0	0	0
OVERTIME	0	0	0
BILINGUAL BONUS	0	0	0
PAY IN LIEU OF SALARY REDUCTION	0	0	0
TRANSPORTATION ALLOWANCE	0	0	0
RIDESHARE ALLOWANCE	900	0	(900)
SICKLEAVE BUYBACK	0	0	0
RESERVE FOR REMUNERATION	0	0	0
TOTAL SALARIES & OTHER PAYS	\$1,295,860	\$262,608	(\$1,033,252)
VARIABLE BENEFITS			
RETIREMENT	284,511	51,904	(232,607)
FICA CONTRIBUTION	21,408	3,903	(17,505)
COUNTY SUBSIDY - INSURANCE	89,703	14,005	(75,698)
OPTIONS PLAN	0	0	0
LIFE INSURANCE	0	0	0
HEALTH INSURANCE TEMPS	0	0	0
FLEXIBLE BENEFIT PLAN	0	0	0
THRIFT PLAN / HORIZONS	53,535	9,730	(43,805)
SAVINGS PLAN	63,497	10,744	(52,753)
PENSION SAVINGS PLAN	0	0	0
MEGAFLEX	217,232	32,393	(184,839)
TOTAL VARIABLE BENEFITS	\$729,886	\$122,679	(\$607,207)
OPEB CONTRIBUTION	37,991	10,410	(27,581)
OTHER BENEFITS	77,393	17,202	(60,191)
TOTAL EMPLOYEE BENEFITS	\$845,270	\$150,290	(\$694,980)
TOTAL SALARIES & EMPLOYEE BENEFITS	\$2,141,130	\$412,898	(\$1,728,232)

* All amounts rounded to the nearest dollar.

** Note: All Permanent Salaries and Employee Benefits include amounts through 09/15/21, except Agency Temporary and Rideshare Allowance which are through 09/30/21.

FISCAL YEAR 2021-2022

DISABILITY LITIGATION

**DETAIL OF SERVICES AND SUPPLIES ACCOUNTS
BASED ON EXPENDITURES AS OF SEPTEMBER 30, 2021**

		BUDGET	YTD ACTUAL	OVER/(UNDER) BUDGET
AUTO EXPENSES				
9102	AUTO MAINTENANCE/REPAIR	\$1,300	\$38	(\$1,262)
9103	GAS	1,400	270	(1,130)
9105	LICENSE FEES	300	0	(300)
	TOTAL	<u>3,000</u>	<u>308</u>	<u>(2,692)</u>
TRANSPORTATION AND TRAVEL				
9181	TRANSPORTATION	1,300	0	(1,300)
9182	TRAVEL	5,500	0	(5,500)
	TOTAL	<u>6,800</u>	<u>0</u>	<u>(6,800)</u>
OFFICE SUPPLIES AND EQUIPMENT				
9302	SPECIAL ORDERS/MINOR EQUIP	1,500	941	(559)
	TOTAL	<u>1,500</u>	<u>941</u>	<u>(559)</u>
LEGAL FEES AND SERVICES				
9772	OUTSIDE LEGAL COUNSEL	7,000	0	(7,000)
9777	LITIGATION SUPPORT	500	0	(500)
	TOTAL	<u>7,500</u>	<u>0</u>	<u>(7,500)</u>
EDUCATIONAL EXPENSES				
9961	MEMBERSHIPS	3,000	0	(3,000)
9962	REGISTRATION FEES	5,000	150	(4,850)
9963	EDUCATIONAL MATERIALS	25,000	559	(24,441)
	TOTAL	<u>33,000</u>	<u>709</u>	<u>(32,291)</u>
MISCELLANEOUS				
9986	MISCELLANEOUS	700	0	(700)
	TOTAL	<u>700</u>	<u>0</u>	<u>(700)</u>
GRAND TOTAL		<u>\$52,500</u>	<u>\$1,958</u>	<u>(\$50,542)</u>

* All amounts rounded to the nearest dollar.

FISCAL YEAR 2021-2022

DISABILITY RETIREMENT

**SUMMARY OF SALARIES AND EMPLOYEE BENEFITS
BASED ON EXPENDITURES AS OF SEPTEMBER 30, 2021**

	BUDGET	YTD ACTUAL	OVER/(UNDER) BUDGET
SALARIES & OTHER PAYS			
PERMANENT / COUNTY TEMPORARY	\$3,971,485	\$718,637	(\$3,252,848)
AGENCY TEMPORARY	143,000	10,195	(132,805)
LACERA INTERN PROGRAM	0	0	0
STIPENDS	0	0	0
OVERTIME	16,100	8,347	(7,753)
BILINGUAL BONUS	0	0	0
PAY IN LIEU OF SALARY REDUCTION	0	0	0
TRANSPORTATION ALLOWANCE	0	0	0
RIDESHARE ALLOWANCE	4,500	0	(4,500)
SICKLEAVE BUYBACK	6,000	1,715	(4,285)
RESERVE FOR REMUNERATION	0	0	0
TOTAL SALARIES & OTHER PAYS	\$4,141,085	\$738,894	(\$3,402,191)
VARIABLE BENEFITS			
RETIREMENT	975,679	165,881	(809,798)
FICA CONTRIBUTION	64,826	11,818	(53,008)
COUNTY SUBSIDY - INSURANCE	368,275	53,298	(314,977)
OPTIONS PLAN	296,468	38,262	(258,206)
LIFE INSURANCE	1,184	138	(1,046)
HEALTH INSURANCE TEMPS	0	0	0
FLEXIBLE BENEFIT PLAN	0	0	0
THRIFT PLAN / HORIZONS	121,173	20,124	(101,049)
SAVINGS PLAN	93,371	16,150	(77,221)
PENSION SAVINGS PLAN	0	0	0
MEGAFLEX	546,466	81,451	(465,015)
TOTAL VARIABLE BENEFITS	\$2,467,442	\$387,121	(\$2,080,321)
OPEB CONTRIBUTION	116,515	37,209	(79,306)
OTHER BENEFITS	237,356	52,756	(184,600)
TOTAL EMPLOYEE BENEFITS	\$2,821,313	\$477,085	(\$2,344,228)
TOTAL SALARIES & EMPLOYEE BENEFITS	\$6,962,398	\$1,215,979	(\$5,746,419)

* All amounts rounded to the nearest dollar.

** Note: All Permanent Salaries and Employee Benefits include amounts through 09/15/21, except Agency Temporary and Rideshare Allowance which are through 09/30/21.

FISCAL YEAR 2021-2022

DISABILITY RETIREMENT

**DETAIL OF SERVICES AND SUPPLIES ACCOUNTS
BASED ON EXPENDITURES AS OF SEPTEMBER 30, 2021**

		BUDGET	YTD ACTUAL	OVER/(UNDER) BUDGET
TRANSPORTATION AND TRAVEL				
9181	TRANSPORTATION	\$1,500	\$0	(\$1,500)
9182	TRAVEL	6,500	602	(5,898)
	TOTAL	<u>8,000</u>	<u>602</u>	<u>(7,398)</u>
OFFICE SUPPLIES AND EQUIPMENT				
9302	SPECIAL ORDERS/MINOR EQUIP	6,000	0	(6,000)
	TOTAL	<u>6,000</u>	<u>0</u>	<u>(6,000)</u>
PROFESSIONAL AND SPECIALIZED SERVICES				
9673	PHOTOCOPIES OF DOCUMENTS	215,000	71,810	(143,190)
9695	JOB ANALYST	9,500	4,365	(5,135)
	TOTAL	<u>224,500</u>	<u>76,175</u>	<u>(148,325)</u>
LEGAL FEES AND SERVICES				
9772	OUTSIDE LEGAL COUNSEL	20,000	7,485	(12,515)
	TOTAL	<u>20,000</u>	<u>7,485</u>	<u>(12,515)</u>
DISABILITY FEES AND SERVICES				
9802	HEARING OFFICER FEES	150,000	15,440	(134,560)
9803	MEDICAL FEES	2,400,000	376,261	(2,023,739)
9804	COURT REPORTER	25,000	5,516	(19,484)
9805	INVESTIGATIVE SERVICES	25,000	3,943	(21,057)
9806	DATABASE SEARCHES	500	0	(500)
9807	MEDICAL ADVISOR	65,000	0	(65,000)
	TOTAL	<u>2,665,500</u>	<u>401,160</u>	<u>(2,264,340)</u>
EDUCATIONAL EXPENSES				
9961	MEMBERSHIPS	200	0	(200)
9962	REGISTRATION FEES	10,000	120	(9,880)
9963	EDUCATIONAL MATERIALS	500	0	(500)
	TOTAL	<u>10,700</u>	<u>120</u>	<u>(10,580)</u>
MISCELLANEOUS				
9986	MISCELLANEOUS	300	0	(300)
	TOTAL	<u>300</u>	<u>0</u>	<u>(300)</u>
	GRAND TOTAL	<u>\$2,935,000</u>	<u>\$485,543</u>	<u>(\$2,449,457)</u>

* All amounts rounded to the nearest dollar.

FISCAL YEAR 2021-2022

EXECUTIVE OFFICE

**SUMMARY OF SALARIES AND EMPLOYEE BENEFITS
BASED ON EXPENDITURES AS OF SEPTEMBER 30, 2021**

	BUDGET	YTD ACTUAL	OVER/(UNDER) BUDGET
SALARIES & OTHER PAYS			
PERMANENT / COUNTY TEMPORARY	\$2,073,672	\$309,518	(\$1,764,154)
AGENCY TEMPORARY	0	0	0
LACERA INTERN PROGRAM	0	0	0
STIPENDS	65,000	8,295	(56,705)
OVERTIME	25,600	0	(25,600)
BILINGUAL BONUS	0	0	0
PAY IN LIEU OF SALARY REDUCTION	0	0	0
TRANSPORTATION ALLOWANCE	0	0	0
RIDESHARE ALLOWANCE	1,400	0	(1,400)
SICKLEAVE BUYBACK	0	0	0
RESERVE FOR REMUNERATION	0	0	0
TOTAL SALARIES & OTHER PAYS	\$2,165,672	\$317,813	(\$1,847,859)
VARIABLE BENEFITS			
RETIREMENT	399,754	56,106	(343,648)
FICA CONTRIBUTION	34,225	5,143	(29,082)
COUNTY SUBSIDY - INSURANCE	203,412	18,566	(184,846)
OPTIONS PLAN	0	0	0
LIFE INSURANCE	0	0	0
HEALTH INSURANCE TEMPS	0	0	0
FLEXIBLE BENEFIT PLAN	0	0	0
THRIFT PLAN / HORIZONS	67,617	6,876	(60,741)
SAVINGS PLAN	77,773	10,088	(67,685)
PENSION SAVINGS PLAN	0	0	0
MEGAFLEX	357,209	41,678	(315,531)
TOTAL VARIABLE BENEFITS	\$1,139,992	\$138,457	(\$1,001,535)
OPEB CONTRIBUTION	60,837	12,935	(47,902)
OTHER BENEFITS	123,933	27,546	(96,387)
TOTAL EMPLOYEE BENEFITS	\$1,324,760	\$178,938	(\$1,145,822)
TOTAL SALARIES & EMPLOYEE BENEFITS	\$3,490,434	\$496,751	(\$2,993,683)

* All amounts rounded to the nearest dollar.

** Note: All Permanent Salaries and Employee Benefits include amounts through 09/15/21, except Agency Temporary and Rideshare Allowance which are through 09/30/21.

FISCAL YEAR 2021-2022

EXECUTIVE OFFICE

**DETAIL OF SERVICES AND SUPPLIES ACCOUNTS
BASED ON EXPENDITURES AS OF SEPTEMBER 30, 2021**

		BUDGET	YTD ACTUAL	OVER/(UNDER) BUDGET
AUTO EXPENSES				
9102	AUTO MAINTENANCE/REPAIR	\$4,000	\$18	(\$3,982)
9103	GAS	6,500	531	(5,969)
9105	LICENSE FEES	1,800	41	(1,759)
	TOTAL	<u>12,300</u>	<u>590</u>	<u>(11,710)</u>
TRANSPORTATION AND TRAVEL				
9181	TRANSPORTATION	3,000	12	(2,988)
9182	TRAVEL	14,000	454	(13,546)
	TOTAL	<u>17,000</u>	<u>466</u>	<u>(16,534)</u>
OFFICE SUPPLIES AND EQUIPMENT				
9302	SPECIAL ORDERS/MINOR EQUIP	4,500	174	(4,326)
	TOTAL	<u>4,500</u>	<u>174</u>	<u>(4,326)</u>
PROFESSIONAL AND SPECIALIZED SERVICES				
9672	IMPROVEMENT PROJECTS	80,000	3,750	(76,250)
9716	PUBLIC & MEDIA RELATIONS	125,000	7,055	(117,945)
	TOTAL	<u>205,000</u>	<u>10,805</u>	<u>(194,195)</u>
EDUCATIONAL EXPENSES				
9961	MEMBERSHIPS	30,000	6,108	(23,892)
9962	REGISTRATION FEES	24,000	520	(23,480)
9963	EDUCATIONAL MATERIALS	10,000	906	(9,094)
	TOTAL	<u>64,000</u>	<u>7,534</u>	<u>(56,466)</u>
MISCELLANEOUS				
9982	EMPLOYEE RECOGNITION PROGRAM	5,000	225	(4,775)
9984	FOOD/BEVERAGES	5,000	208	(4,792)
9986	MISCELLANEOUS	6,000	0	(6,000)
	TOTAL	<u>16,000</u>	<u>433</u>	<u>(15,567)</u>
GRAND TOTAL		<u>\$318,800</u>	<u>\$20,002</u>	<u>(\$298,798)</u>

* All amounts rounded to the nearest dollar.

FISCAL YEAR 2021-2022

FINANCIAL AND ACCOUNTING SERVICES DIVISION

**SUMMARY OF SALARIES AND EMPLOYEE BENEFITS
BASED ON EXPENDITURES AS OF SEPTEMBER 30, 2021**

	BUDGET	YTD ACTUAL	OVER/(UNDER) BUDGET
SALARIES & OTHER PAYS			
PERMANENT / COUNTY TEMPORARY	\$1,942,091	\$413,941	(\$1,528,150)
AGENCY TEMPORARY	729,400	76,979	(652,421)
LACERA INTERN PROGRAM	0	0	0
STIPENDS	0	0	0
OVERTIME	67,900	15,765	(52,135)
BILINGUAL BONUS	0	0	0
PAY IN LIEU OF SALARY REDUCTION	0	0	0
TRANSPORTATION ALLOWANCE	0	0	0
RIDESHARE ALLOWANCE	7,500	0	(7,500)
SICKLEAVE BUYBACK	12,000	3,995	(8,005)
RESERVE FOR REMUNERATION	0	0	0
TOTAL SALARIES & OTHER PAYS	\$2,758,891	\$510,679	(\$2,248,212)
VARIABLE BENEFITS			
RETIREMENT	475,607	76,777	(398,830)
FICA CONTRIBUTION	33,541	6,077	(27,464)
COUNTY SUBSIDY - INSURANCE	43,865	4,752	(39,113)
OPTIONS PLAN	460,739	59,201	(401,538)
LIFE INSURANCE	2,075	183	(1,892)
HEALTH INSURANCE TEMPS	0	0	0
FLEXIBLE BENEFIT PLAN	0	0	0
THRIFT PLAN / HORIZONS	84,267	12,826	(71,441)
SAVINGS PLAN	14,054	1,773	(12,281)
PENSION SAVINGS PLAN	0	0	0
MEGAFLEX	54,403	5,940	(48,463)
TOTAL VARIABLE BENEFITS	\$1,168,551	\$167,529	(\$1,001,022)
OPEB CONTRIBUTION	56,977	16,569	(40,408)
OTHER BENEFITS	116,069	25,798	(90,271)
TOTAL EMPLOYEE BENEFITS	\$1,341,597	\$209,896	(\$1,131,701)
TOTAL SALARIES & EMPLOYEE BENEFITS	\$4,100,488	\$720,576	(\$3,379,912)

* All amounts rounded to the nearest dollar.

** Note: All Permanent Salaries and Employee Benefits include amounts through 09/15/21, except Agency Temporary and Rideshare Allowance which are through 09/30/21.

FISCAL YEAR 2021-2022

FINANCIAL AND ACCOUNTING SERVICES DIVISION

**DETAIL OF SERVICES AND SUPPLIES ACCOUNTS
BASED ON EXPENDITURES AS OF SEPTEMBER 30, 2021**

		BUDGET	YTD ACTUAL	OVER/(UNDER) BUDGET
TRANSPORTATION AND TRAVEL				
9181	TRANSPORTATION	\$2,300	\$0	(\$2,300)
9182	TRAVEL	11,700	0	(11,700)
	TOTAL	<u>14,000</u>	<u>0</u>	<u>(14,000)</u>
OFFICE SUPPLIES AND EQUIPMENT				
9302	SPECIAL ORDERS/MINOR EQUIP	3,500	156	(3,344)
	TOTAL	<u>3,500</u>	<u>156</u>	<u>(3,344)</u>
BANK SERVICES				
9753	BANK CHARGES - STATE STREET	200,500	(106,413)	(306,913)
	TOTAL	<u>200,500</u>	<u>(106,413)</u>	<u>(306,913)</u>
EDUCATIONAL EXPENSES				
9961	MEMBERSHIPS	6,500	600	(5,900)
9962	REGISTRATION FEES	10,000	80	(9,920)
9963	EDUCATIONAL MATERIALS	2,500	0	(2,500)
	TOTAL	<u>19,000</u>	<u>680</u>	<u>(18,320)</u>
MISCELLANEOUS				
9986	MISCELLANEOUS	3,000	0	(3,000)
	TOTAL	<u>3,000</u>	<u>0</u>	<u>(3,000)</u>
	GRAND TOTAL	<u>\$240,000</u>	<u>(\$105,576)</u>	<u>(\$345,576)</u>

* All amounts rounded to the nearest dollar.

FISCAL YEAR 2021-2022

HUMAN RESOURCES

**SUMMARY OF SALARIES AND EMPLOYEE BENEFITS
BASED ON EXPENDITURES AS OF SEPTEMBER 30, 2021**

	BUDGET	YTD ACTUAL	OVER/(UNDER) BUDGET
SALARIES & OTHER PAYS			
PERMANENT / COUNTY TEMPORARY	\$1,513,977	\$283,600	(\$1,230,377)
AGENCY TEMPORARY	47,700	2,201	(45,499)
LACERA INTERN PROGRAM	312,000	0	(312,000)
STIPENDS	0	0	0
OVERTIME	2,900	176	(2,724)
BILINGUAL BONUS	0	0	0
PAY IN LIEU OF SALARY REDUCTION	0	0	0
TRANSPORTATION ALLOWANCE	0	0	0
RIDESHARE ALLOWANCE	1,700	0	(1,700)
SICKLEAVE BUYBACK	0	0	0
RESERVE FOR REMUNERATION	0	0	0
TOTAL SALARIES & OTHER PAYS	\$1,878,277	\$285,977	(\$1,592,300)
VARIABLE BENEFITS			
RETIREMENT	377,830	63,944	(313,886)
FICA CONTRIBUTION	25,509	4,304	(21,205)
COUNTY SUBSIDY - INSURANCE	122,504	18,508	(103,996)
OPTIONS PLAN	0	0	0
LIFE INSURANCE	0	0	0
HEALTH INSURANCE TEMPS	0	0	0
FLEXIBLE BENEFIT PLAN	0	0	0
THRIFT PLAN / HORIZONS	49,425	9,863	(39,562)
SAVINGS PLAN	66,289	10,888	(55,401)
PENSION SAVINGS PLAN	0	0	0
MEGAFLEX	271,568	37,457	(234,111)
TOTAL VARIABLE BENEFITS	\$913,126	\$144,964	(\$768,162)
OPEB CONTRIBUTION	44,417	14,382	(30,035)
OTHER BENEFITS	90,483	20,111	(70,372)
TOTAL EMPLOYEE BENEFITS	\$1,048,025	\$179,457	(\$868,568)
TOTAL SALARIES & EMPLOYEE BENEFITS	\$2,926,303	\$465,434	(\$2,460,869)

* All amounts rounded to the nearest dollar.

** Note: All Permanent Salaries and Employee Benefits include amounts through 09/15/21, except Agency Temporary and Rideshare Allowance which are through 09/30/21.

FISCAL YEAR 2021-2022

HUMAN RESOURCES

**DETAIL OF SERVICES AND SUPPLIES ACCOUNTS
BASED ON EXPENDITURES AS OF SEPTEMBER 30, 2021**

		BUDGET	YTD ACTUAL	OVER/(UNDER) BUDGET
TRANSPORTATION AND TRAVEL				
9181	TRANSPORTATION	\$2,400	\$0	(\$2,400)
9182	TRAVEL	6,600	0	(6,600)
	TOTAL	<u>9,000</u>	<u>0</u>	<u>(9,000)</u>
OFFICE SUPPLIES AND EQUIPMENT				
9302	SPECIAL ORDERS/MINOR EQUIP	8,000	197	(7,803)
	TOTAL	<u>8,000</u>	<u>197</u>	<u>(7,803)</u>
PARKING FEES				
9491	GATEWAY PLAZA	375,000	74,200	(300,800)
9492	MUSIC CENTER	2,000	0	(2,000)
	TOTAL	<u>377,000</u>	<u>74,200</u>	<u>(302,800)</u>
PROFESSIONAL AND SPECIALIZED SERVICES				
9504	PAYROLL SERVICES	100,000	9,725	(90,275)
9510	FINGERPRINTING SERVICES	3,000	294	(2,706)
9511	SECURITY SERVICES - SHERIFF	16,000	906	(15,094)
9512	PAYROLL ENV, DUPLICATE W2'S - AUD	300	120	(180)
9513	PERSONNEL SRVCS - HUMAN RESOURCES	45,000	5,443	(39,557)
9547	HUMAN RESOURCES CONSULTING	150,000	0	(150,000)
9694	BACKGROUND CHECKS	3,000	332	(2,668)
9700	OHS PHYSICALS	1,000	0	(1,000)
9711	REQUEST FOR ACCOMMODATIONS	35,000	0	(35,000)
9718	LEAVE CASE MANAGEMENT PROGRAM	47,500	3,815	(43,685)
9721	ORGANIZATIONAL PROGRAMS	25,000	0	(25,000)
	TOTAL	<u>425,800</u>	<u>20,634</u>	<u>(405,166)</u>
COMPUTER SERVICES & SUPPORT				
9838	MISC SOFTWARE PACKAGES	55,000	1,067	(53,933)
	TOTAL	<u>55,000</u>	<u>1,067</u>	<u>(53,933)</u>
EDUCATIONAL EXPENSES				
9961	MEMBERSHIPS	4,000	0	(4,000)
9962	REGISTRATION FEES	20,000	1,560	(18,440)
9963	EDUCATIONAL MATERIALS	6,000	0	(6,000)
9966	DEPARTMENTAL TRAINING	250,000	4,106	(245,894)
9967	TUITION REIMBURSEMENT PROGRAM	75,000	5,250	(69,750)
9968	MOU TRAINING ALLOCATION	100,000	5,623	(94,377)
9969	MENTORING PROGRAM	35,000	0	(35,000)
9970	FORUM	22,000	0	(22,000)
	TOTAL	<u>512,000</u>	<u>16,539</u>	<u>(495,461)</u>

FISCAL YEAR 2021-2022

HUMAN RESOURCES

DETAIL OF SERVICES AND SUPPLIES ACCOUNTS
BASED ON EXPENDITURES AS OF SEPTEMBER 30, 2021

		<u>BUDGET</u>	<u>YTD ACTUAL</u>	<u>OVER/(UNDER) BUDGET</u>
	MISCELLANEOUS			
9981	RECRUITMENT	\$200,000	\$0	(\$200,000)
9986	MISCELLANEOUS	2,500	0	(2,500)
9989	WEB DAY	5,000	0	(5,000)
9991	MANAGEMENT OFFSITE	25,000	0	(25,000)
	TOTAL	<u>232,500</u>	<u>0</u>	<u>(232,500)</u>
	GRAND TOTAL	<u>\$1,619,300</u>	<u>\$112,638</u>	<u>(\$1,506,662)</u>

* All amounts rounded to the nearest dollar.

FISCAL YEAR 2021-2022

INTERNAL AUDIT SERVICES

**SUMMARY OF SALARIES AND EMPLOYEE BENEFITS
BASED ON EXPENDITURES AS OF SEPTEMBER 30, 2021**

	BUDGET	YTD ACTUAL	OVER/(UNDER) BUDGET
SALARIES & OTHER PAYS			
PERMANENT / COUNTY TEMPORARY	\$1,454,721	\$279,212	(\$1,175,509)
AGENCY TEMPORARY	0	0	0
LACERA INTERN PROGRAM	0	0	0
STIPENDS	0	0	0
OVERTIME	4,900	447	(4,453)
BILINGUAL BONUS	0	0	0
PAY IN LIEU OF SALARY REDUCTION	0	0	0
TRANSPORTATION ALLOWANCE	0	0	0
RIDESHARE ALLOWANCE	1,500	0	(1,500)
SICKLEAVE BUYBACK	0	0	0
RESERVE FOR REMUNERATION	0	0	0
TOTAL SALARIES & OTHER PAYS	\$1,461,121	\$279,659	(\$1,181,462)
VARIABLE BENEFITS			
RETIREMENT	335,340	57,719	(277,621)
FICA CONTRIBUTION	26,378	4,601	(21,777)
COUNTY SUBSIDY - INSURANCE	96,629	13,980	(82,650)
OPTIONS PLAN	0	0	0
LIFE INSURANCE	0	0	0
HEALTH INSURANCE TEMPS	0	0	0
FLEXIBLE BENEFIT PLAN	0	0	0
THRIFT PLAN / HORIZONS	58,959	9,563	(49,396)
SAVINGS PLAN	63,665	11,046	(52,619)
PENSION SAVINGS PLAN	0	0	0
MEGAFLEX	262,100	35,121	(226,979)
TOTAL VARIABLE BENEFITS	\$843,072	\$132,030	(\$711,042)
OPEB CONTRIBUTION	42,678	12,864	(29,814)
OTHER BENEFITS	86,941	19,324	(67,617)
TOTAL EMPLOYEE BENEFITS	\$972,690	\$164,218	(\$808,472)
TOTAL SALARIES & EMPLOYEE BENEFITS	\$2,433,813	\$443,877	(\$1,989,936)

* All amounts rounded to the nearest dollar.

** Note: All Permanent Salaries and Employee Benefits include amounts through 09/15/21, except Agency Temporary and Rideshare Allowance which are through 09/30/21.

FISCAL YEAR 2021-2022

INTERNAL AUDIT SERVICES

**DETAIL OF SERVICES AND SUPPLIES ACCOUNTS
BASED ON EXPENDITURES AS OF SEPTEMBER 30, 2021**

		BUDGET	YTD ACTUAL	OVER/(UNDER) BUDGET
TRANSPORTATION AND TRAVEL				
9181	TRANSPORTATION	\$2,000	\$0	(\$2,000)
9182	TRAVEL	15,000	0	(15,000)
	TOTAL	<u>17,000</u>	<u>0</u>	<u>(17,000)</u>
OFFICE SUPPLIES AND EQUIPMENT				
9302	SPECIAL ORDERS/MINOR EQUIP	1,500	25	(1,475)
	TOTAL	<u>1,500</u>	<u>25</u>	<u>(1,475)</u>
PROFESSIONAL AND SPECIALIZED SERVICES				
9541	AUDITS	650,000	3,236	(646,764)
9702	AUDIT COMMITTEE CONSULTANT	21,000	2,625	(18,375)
	TOTAL	<u>671,000</u>	<u>5,861</u>	<u>(665,139)</u>
EDUCATIONAL EXPENSES				
9961	MEMBERSHIPS	8,000	795	(7,205)
9962	REGISTRATION FEES	20,000	120	(19,880)
9963	EDUCATIONAL MATERIALS	2,500	1,680	(820)
	TOTAL	<u>30,500</u>	<u>2,595</u>	<u>(27,905)</u>
MISCELLANEOUS				
9986	MISCELLANEOUS	500	0	(500)
	TOTAL	<u>500</u>	<u>0</u>	<u>(500)</u>
	GRAND TOTAL	<u>\$720,500</u>	<u>\$8,480</u>	<u>(\$712,020)</u>

* All amounts rounded to the nearest dollar.

FISCAL YEAR 2021-2022

INVESTMENT OFFICE

**SUMMARY OF SALARIES AND EMPLOYEE BENEFITS
BASED ON EXPENDITURES AS OF SEPTEMBER 30, 2021**

	BUDGET	YTD ACTUAL	OVER/(UNDER) BUDGET
SALARIES & OTHER PAYS			
PERMANENT / COUNTY TEMPORARY	\$10,263,564	\$1,869,570	(\$8,393,994)
AGENCY TEMPORARY	0	0	0
LACERA INTERN PROGRAM	0	0	0
STIPENDS	0	0	0
OVERTIME	1,000	0	(1,000)
BILINGUAL BONUS	0	0	0
PAY IN LIEU OF SALARY REDUCTION	0	0	0
TRANSPORTATION ALLOWANCE	7,200	1,500	(5,700)
RIDESHARE ALLOWANCE	5,000	0	(5,000)
SICKLEAVE BUYBACK	0	0	0
RESERVE FOR REMUNERATION	0	0	0
TOTAL SALARIES & OTHER PAYS	\$10,276,764	\$1,871,070	(\$8,405,694)
VARIABLE BENEFITS			
RETIREMENT	1,584,170	266,314	(1,317,856)
FICA CONTRIBUTION	196,259	29,952	(166,307)
COUNTY SUBSIDY - INSURANCE	657,236	84,395	(572,841)
OPTIONS PLAN	0	0	0
LIFE INSURANCE	0	0	0
HEALTH INSURANCE TEMPS	0	0	0
FLEXIBLE BENEFIT PLAN	0	0	0
THRIFT PLAN / HORIZONS	317,034	49,329	(267,705)
SAVINGS PLAN	375,423	66,089	(309,334)
PENSION SAVINGS PLAN	0	0	0
MEGAFLEX	1,868,119	227,717	(1,640,402)
TOTAL VARIABLE BENEFITS	\$4,998,241	\$723,795	(\$4,274,446)
OPEB CONTRIBUTION	301,112	53,378	(247,734)
OTHER BENEFITS	613,402	136,337	(477,065)
TOTAL EMPLOYEE BENEFITS	\$5,912,755	\$913,510	(\$4,999,245)
TOTAL SALARIES & EMPLOYEE BENEFITS	\$16,189,519	\$2,784,581	(\$13,404,938)

* All amounts rounded to the nearest dollar.

** Note: All Permanent Salaries and Employee Benefits include amounts through 09/15/21, except Agency Temporary and Rideshare Allowance which are through 09/30/21.

FISCAL YEAR 2021-2022

INVESTMENT OFFICE

**DETAIL OF SERVICES AND SUPPLIES ACCOUNTS
BASED ON EXPENDITURES AS OF SEPTEMBER 30, 2021**

		BUDGET	YTD ACTUAL	OVER/(UNDER) BUDGET
TRANSPORTATION AND TRAVEL				
9181	TRANSPORTATION	\$20,500	\$0	(\$20,500)
9182	TRAVEL	120,500	46	(120,454)
	TOTAL	141,000	46	(140,954)
OFFICE SUPPLIES AND EQUIPMENT				
9302	SPECIAL ORDERS/MINOR EQUIP	4,500	30	(4,470)
	TOTAL	4,500	30	(4,470)
EDUCATIONAL EXPENSES				
9961	MEMBERSHIPS	80,000	23,700	(56,300)
9962	REGISTRATION FEES	20,000	550	(19,450)
9963	EDUCATIONAL MATERIALS	16,000	9,437	(6,563)
	TOTAL	116,000	33,687	(82,313)
MISCELLANEOUS				
9986	MISCELLANEOUS	7,000	162	(6,838)
	TOTAL	7,000	162	(6,838)
GRAND TOTAL		\$268,500	\$33,925	(\$234,575)

* All amounts rounded to the nearest dollar.

FISCAL YEAR 2021-2022

LEGAL SERVICES

**SUMMARY OF SALARIES AND EMPLOYEE BENEFITS
BASED ON EXPENDITURES AS OF SEPTEMBER 30, 2021**

	BUDGET	YTD ACTUAL	OVER/(UNDER) BUDGET
SALARIES & OTHER PAYS			
PERMANENT / COUNTY TEMPORARY	\$3,588,077	\$596,012	(\$2,992,065)
AGENCY TEMPORARY	85,400	20,830	(64,570)
LACERA INTERN PROGRAM	0	0	0
STIPENDS	0	0	0
OVERTIME	18,100	2,925	(15,175)
BILINGUAL BONUS	2,400	250	(2,150)
PAY IN LIEU OF SALARY REDUCTION	0	0	0
TRANSPORTATION ALLOWANCE	0	0	0
RIDESHARE ALLOWANCE	2,500	0	(2,500)
SICKLEAVE BUYBACK	0	0	0
RESERVE FOR REMUNERATION	0	0	0
TOTAL SALARIES & OTHER PAYS	\$3,696,477	\$620,016	(\$3,076,461)
VARIABLE BENEFITS			
RETIREMENT	755,248	121,867	(633,381)
FICA CONTRIBUTION	61,093	9,813	(51,280)
COUNTY SUBSIDY - INSURANCE	391,975	47,610	(344,365)
OPTIONS PLAN	0	0	0
LIFE INSURANCE	0	0	0
HEALTH INSURANCE TEMPS	0	0	0
FLEXIBLE BENEFIT PLAN	0	0	0
THRIFT PLAN / HORIZONS	100,740	18,216	(82,524)
SAVINGS PLAN	120,934	18,373	(102,561)
PENSION SAVINGS PLAN	0	0	0
MEGAFLEX	662,779	77,582	(585,197)
TOTAL VARIABLE BENEFITS	\$2,092,770	\$293,460	(\$1,799,310)
OPEB CONTRIBUTION	105,267	26,446	(78,821)
OTHER BENEFITS	214,441	47,663	(166,778)
TOTAL EMPLOYEE BENEFITS	\$2,412,477	\$367,569	(\$2,044,908)
TOTAL SALARIES & EMPLOYEE BENEFITS	\$6,108,955	\$987,585	(\$5,121,370)

* All amounts rounded to the nearest dollar.

** Note: All Permanent Salaries and Employee Benefits include amounts through 09/15/21, except Agency Temporary and Rideshare Allowance which are through 09/30/21.

FISCAL YEAR 2021-2022

LEGAL SERVICES

**DETAIL OF SERVICES AND SUPPLIES ACCOUNTS
BASED ON EXPENDITURES AS OF SEPTEMBER 30, 2021**

		BUDGET	YTD ACTUAL	OVER/(UNDER) BUDGET
AUTO EXPENSES				
9102	AUTO MAINTENANCE/REPAIR	2,000	\$0	(\$2,000)
9103	GAS	2,000	137	(1,863)
9105	LICENSE FEES	400	0	(400)
	TOTAL	<u>4,400</u>	<u>137</u>	<u>(4,263)</u>
TRANSPORTATION AND TRAVEL				
9181	TRANSPORTATION	4,800	0	(4,800)
9182	TRAVEL	21,600	0	(21,600)
	TOTAL	<u>26,400</u>	<u>0</u>	<u>(26,400)</u>
OFFICE SUPPLIES AND EQUIPMENT				
9302	SPECIAL ORDERS/MINOR EQUIP	6,000	20	(5,980)
	TOTAL	<u>6,000</u>	<u>20</u>	<u>(5,980)</u>
PROFESSIONAL AND SPECIALIZED SERVICES				
9543	LEGISLATIVE CONSULTING	252,000	63,920	(188,080)
9673	PHOTOCOPIES OF DOCUMENTS	300	10	(290)
	TOTAL	<u>252,300</u>	<u>63,930</u>	<u>(188,370)</u>
LEGAL FEES AND SERVICES				
9771	ATTORNEY FEES AWARDS	40,000	0	(40,000)
9772	OUTSIDE LEGAL COUNSEL	400,000	252,040	(147,960)
9777	LITIGATION SUPPORT	5,000	23	(4,977)
	TOTAL	<u>445,000</u>	<u>252,063</u>	<u>(192,937)</u>
EDUCATIONAL EXPENSES				
9961	MEMBERSHIPS	13,500	175	(13,325)
9962	REGISTRATION FEES	19,000	698	(18,302)
9963	EDUCATIONAL MATERIALS	70,500	17,855	(52,645)
	TOTAL	<u>103,000</u>	<u>18,728</u>	<u>(84,272)</u>
MISCELLANEOUS				
9986	MISCELLANEOUS	3,000	220	(2,780)
	TOTAL	<u>3,000</u>	<u>220</u>	<u>(2,780)</u>
	GRAND TOTAL	<u>\$840,100</u>	<u>\$335,096</u>	<u>(\$505,004)</u>

* All amounts rounded to the nearest dollar.

FISCAL YEAR 2021-2022

MEMBER SERVICES

**SUMMARY OF SALARIES AND EMPLOYEE BENEFITS
BASED ON EXPENDITURES AS OF SEPTEMBER 30, 2021**

	BUDGET	YTD ACTUAL	OVER/(UNDER) BUDGET
SALARIES & OTHER PAYS			
PERMANENT / COUNTY TEMPORARY	\$6,147,368	\$1,108,482	(\$5,038,886)
AGENCY TEMPORARY	0	0	0
LACERA INTERN PROGRAM	0	0	0
STIPENDS	0	0	0
OVERTIME	133,800	19,967	(113,833)
BILINGUAL BONUS	16,800	2,750	(14,050)
PAY IN LIEU OF SALARY REDUCTION	0	0	0
TRANSPORTATION ALLOWANCE	0	0	0
RIDESHARE ALLOWANCE	10,000	0	(10,000)
SICKLEAVE BUYBACK	15,000	5,430	(9,570)
RESERVE FOR REMUNERATION	0	0	0
TOTAL SALARIES & OTHER PAYS	\$6,322,968	\$1,136,630	(\$5,186,338)
VARIABLE BENEFITS			
RETIREMENT	1,374,865	237,301	(1,137,564)
FICA CONTRIBUTION	101,971	16,767	(85,204)
COUNTY SUBSIDY - INSURANCE	103,980	12,183	(91,797)
OPTIONS PLAN	1,254,364	198,519	(1,055,845)
LIFE INSURANCE	4,942	857	(4,085)
HEALTH INSURANCE TEMPS	188,375	0	(188,375)
FLEXIBLE BENEFIT PLAN	0	0	0
THRIFT PLAN / HORIZONS	218,819	39,567	(179,252)
SAVINGS PLAN	30,007	3,886	(26,121)
PENSION SAVINGS PLAN	20,794	0	(20,794)
MEGAFLEX	162,470	20,774	(141,696)
TOTAL VARIABLE BENEFITS	\$3,460,588	\$529,853	(\$2,930,735)
OPEB CONTRIBUTION	180,351	52,686	(127,665)
OTHER BENEFITS	367,397	81,659	(285,738)
TOTAL EMPLOYEE BENEFITS	\$4,008,335	\$664,199	(\$3,344,136)
TOTAL SALARIES & EMPLOYEE BENEFITS	\$10,331,305	\$1,800,828	(\$8,530,477)

* All amounts rounded to the nearest dollar.

** Note: All Permanent Salaries and Employee Benefits include amounts through 09/15/21, except Agency Temporary and Rideshare Allowance which are through 09/30/21.

FISCAL YEAR 2021-2022

MEMBER SERVICES

**DETAIL OF SERVICES AND SUPPLIES ACCOUNTS
BASED ON EXPENDITURES AS OF SEPTEMBER 30, 2021**

		BUDGET	YTD ACTUAL	OVER/(UNDER) BUDGET
TRANSPORTATION AND TRAVEL				
9181	TRANSPORTATION	\$7,000	\$0	(\$7,000)
9182	TRAVEL	14,700	0	(14,700)
	TOTAL	<u>21,700</u>	<u>0</u>	<u>(21,700)</u>
OFFICE SUPPLIES AND EQUIPMENT				
9302	SPECIAL ORDERS/MINOR EQUIP	12,500	1,321	(11,179)
	TOTAL	<u>12,500</u>	<u>1,321</u>	<u>(11,179)</u>
EDUCATIONAL EXPENSES				
9961	MEMBERSHIPS	1,200	0	(1,200)
9962	REGISTRATION FEES	15,000	150	(14,850)
9963	EDUCATIONAL MATERIALS	300	0	(300)
	TOTAL	<u>16,500</u>	<u>150</u>	<u>(16,350)</u>
MISCELLANEOUS				
9986	MISCELLANEOUS	3,200	0	(3,200)
9992	FACILITIES RENTAL	1,600	0	(1,600)
	TOTAL	<u>4,800</u>	<u>0</u>	<u>(4,800)</u>
	GRAND TOTAL	<u>\$55,500</u>	<u>\$1,471</u>	<u>(\$54,029)</u>

* All amounts rounded to the nearest dollar.

FISCAL YEAR 2021-2022

QUALITY ASSURANCE

**SUMMARY OF SALARIES AND EMPLOYEE BENEFITS
BASED ON EXPENDITURES AS OF SEPTEMBER 30, 2021**

	BUDGET	YTD ACTUAL	OVER/(UNDER) BUDGET
SALARIES & OTHER PAYS			
PERMANENT / COUNTY TEMPORARY	\$1,968,269	\$322,554	(\$1,645,715)
AGENCY TEMPORARY	0	0	0
LACERA INTERN PROGRAM	0	0	0
STIPENDS	0	0	0
OVERTIME	21,300	264	(21,036)
BILINGUAL BONUS	0	0	0
PAY IN LIEU OF SALARY REDUCTION	0	0	0
TRANSPORTATION ALLOWANCE	0	0	0
RIDESHARE ALLOWANCE	2,200	0	(2,200)
SICKLEAVE BUYBACK	1,000	0	(1,000)
RESERVE FOR REMUNERATION	0	0	0
TOTAL SALARIES & OTHER PAYS	\$1,992,769	\$322,818	(\$1,669,951)
VARIABLE BENEFITS			
RETIREMENT	484,451	69,362	(415,089)
FICA CONTRIBUTION	35,841	5,343	(30,498)
COUNTY SUBSIDY - INSURANCE	129,208	17,098	(112,110)
OPTIONS PLAN	22,153	2,055	(20,098)
LIFE INSURANCE	87	31	(56)
HEALTH INSURANCE TEMPS	0	0	0
FLEXIBLE BENEFIT PLAN	0	0	0
THRIFT PLAN / HORIZONS	60,558	11,367	(49,191)
SAVINGS PLAN	69,608	10,453	(59,155)
PENSION SAVINGS PLAN	0	0	0
MEGAFLEX	364,885	44,545	(320,340)
TOTAL VARIABLE BENEFITS	\$1,166,791	\$160,255	(\$1,006,536)
OPEB CONTRIBUTION	57,745	15,452	(42,293)
OTHER BENEFITS	117,634	26,146	(91,488)
TOTAL EMPLOYEE BENEFITS	\$1,342,170	\$201,852	(\$1,140,318)
TOTAL SALARIES & EMPLOYEE BENEFITS	\$3,334,939	\$524,670	(\$2,810,269)

* All amounts rounded to the nearest dollar.

** Note: All Permanent Salaries and Employee Benefits include amounts through 09/15/21, except Agency Temporary and Rideshare Allowance which are through 09/30/21.

FISCAL YEAR 2021-2022

QUALITY ASSURANCE

**DETAIL OF SERVICES AND SUPPLIES ACCOUNTS
BASED ON EXPENDITURES AS OF SEPTEMBER 30, 2021**

		BUDGET	YTD ACTUAL	OVER/(UNDER) BUDGET
TRANSPORTATION AND TRAVEL				
9181	TRANSPORTATION	\$2,500	\$0	(\$2,500)
9182	TRAVEL	9,500	0	(9,500)
	TOTAL	<u>12,000</u>	<u>0</u>	<u>(12,000)</u>
OFFICE SUPPLIES AND EQUIPMENT				
9302	SPECIAL ORDERS/MINOR EQUIP	2,000	0	(2,000)
	TOTAL	<u>2,000</u>	<u>0</u>	<u>(2,000)</u>
PROFESSIONAL AND SPECIALIZED SERVICES				
9715	COST EFFECTIVE MANAGEMENT (CEM)	50,000	0	(50,000)
	TOTAL	<u>50,000</u>	<u>0</u>	<u>(50,000)</u>
EDUCATIONAL EXPENSES				
9961	MEMBERSHIPS	9,000	770	(8,230)
9962	REGISTRATION FEES	10,000	0	(10,000)
9963	EDUCATIONAL MATERIALS	500	0	(500)
	TOTAL	<u>19,500</u>	<u>770</u>	<u>(18,730)</u>
MISCELLANEOUS				
9986	MISCELLANEOUS	400	0	(400)
	TOTAL	<u>400</u>	<u>0</u>	<u>(400)</u>
	GRAND TOTAL	<u>\$83,900</u>	<u>\$770</u>	<u>(\$83,130)</u>

* All amounts rounded to the nearest dollar.

FISCAL YEAR 2021-2022

SYSTEMS DIVISION

**SUMMARY OF SALARIES AND EMPLOYEE BENEFITS
BASED ON EXPENDITURES AS OF SEPTEMBER 30, 2021**

	BUDGET	YTD ACTUAL	OVER/(UNDER) BUDGET
SALARIES & OTHER PAYS			
PERMANENT / COUNTY TEMPORARY	\$6,381,630	\$964,694	(\$5,416,936)
AGENCY TEMPORARY	1,762,500	681,051	(1,081,449)
LACERA INTERN PROGRAM	0	0	0
STIPENDS	0	0	0
OVERTIME	133,300	36,390	(96,910)
BILINGUAL BONUS	0	0	0
PAY IN LIEU OF SALARY REDUCTION	0	0	0
TRANSPORTATION ALLOWANCE	0	0	0
RIDESHARE ALLOWANCE	8,900	0	(8,900)
SICKLEAVE BUYBACK	12,000	4,716	(7,284)
RESERVE FOR REMUNERATION	0	0	0
TOTAL SALARIES & OTHER PAYS	\$8,298,330	\$1,686,851	(\$6,611,479)
VARIABLE BENEFITS			
RETIREMENT	1,407,841	200,238	(1,207,603)
FICA CONTRIBUTION	115,879	15,830	(100,049)
COUNTY SUBSIDY - INSURANCE	418,437	38,062	(380,375)
OPTIONS PLAN	342,564	49,386	(293,178)
LIFE INSURANCE	1,443	281	(1,162)
HEALTH INSURANCE TEMPS	0	0	0
FLEXIBLE BENEFIT PLAN	0	0	0
THRIFT PLAN / HORIZONS	247,455	33,536	(213,919)
SAVINGS PLAN	207,356	24,543	(182,813)
PENSION SAVINGS PLAN	1,714	0	(1,714)
MEGAFLEX	955,689	84,142	(871,547)
TOTAL VARIABLE BENEFITS	\$3,698,379	\$446,018	(\$3,252,361)
OPEB CONTRIBUTION	187,224	44,613	(142,611)
OTHER BENEFITS	381,398	84,771	(296,627)
TOTAL EMPLOYEE BENEFITS	\$4,267,000	\$575,403	(\$3,691,597)
TOTAL SALARIES & EMPLOYEE BENEFITS	\$12,565,331	\$2,262,254	(\$10,303,077)

* All amounts rounded to the nearest dollar.

** Note: All Permanent Salaries and Employee Benefits include amounts through 09/15/21, except Agency Temporary and Rideshare Allowance which are through 09/30/21.

FISCAL YEAR 2021-2022

SYSTEMS DIVISION

**DETAIL OF SERVICES AND SUPPLIES ACCOUNTS
BASED ON EXPENDITURES AS OF SEPTEMBER 30, 2021**

		BUDGET	YTD ACTUAL	OVER/(UNDER) BUDGET
COMMUNICATIONS				
9121	MOBILE DEVICES SERVICE & EQUIPMENT	\$150,000	\$83,891	(\$66,109)
9124	ENTERPRISE INTERNET CONNECTION	165,000	32,198	(132,802)
9125	TELEPHONE CONNECTION	120,000	65,133	(54,867)
9130	REMOTE SUPPORT	30,000	1,623	(28,377)
9133	TELEPHONE SYSTEM SUPPLIES & MODIFICATION:	60,000	0	(60,000)
9135	TELEPHONE SYSTEM MAINTENANCE	400,000	0	(400,000)
	TOTAL	<u>925,000</u>	<u>182,846</u>	<u>(742,154)</u>
TRANSPORTATION AND TRAVEL				
9181	TRANSPORTATION	2,000	0	(2,000)
9182	TRAVEL	2,600	0	(2,600)
	TOTAL	<u>4,600</u>	<u>0</u>	<u>(4,600)</u>
POSTAGE				
9208	MONTHLY RETIREE CHECK MAILING	390,000	146,650	(243,350)
	TOTAL	<u>390,000</u>	<u>146,650</u>	<u>(243,350)</u>
OFFICE SUPPLIES AND EQUIPMENT				
9302	SPECIAL ORDERS/MINOR EQUIP	11,000	1,316	(9,684)
9332	COMPUTER MONITORS	80,000	9,675	(70,326)
9336	COMPUTER PRINTER	10,000	0	(10,000)
9344	COMPUTER ACCESSORIES	10,000	3,708	(6,292)
9345	COMPUTER PERIPHERALS	10,000	3,639	(6,361)
9347	STORAGE MEDIA	15,000	0	(15,000)
9348	BOARD MEMBER TECH SUPPORT	50,000	3,937	(46,063)
9353	DIVISIONAL IT SUPPLIES/EQUIPMENT	33,600	43,877	10,277
9354	REMOTE WORKFORCE EQUIPMENT	130,000	113,902	(16,098)
	TOTAL	<u>349,600</u>	<u>180,054</u>	<u>(169,546)</u>
EQUIPMENT MAINTENANCE				
9406	MAINFRAME LICENSE & MAINTENANCE	0	50,927	50,927
9411	AUDIOVISUAL MAINTENANCE	40,000	6,115	(33,885)
9412	KEY CARD SECURITY SYSTEM (DAS)	25,000	5,679	(19,321)
9414	LAN HARDWARE MAINTENANCE	150,000	0	(150,000)
9419	ON-SITE PRINTER MAINTENANCE	25,000	370	(24,630)
9424	EQUIP MAINT - UPS - SERVER ROOM	264,500	0	(264,500)
9436	EQUIP MAINT - AIR CONDITIONING	60,000	9,272	(50,728)
9438	AUDIOVISUAL EQUIPMENT REPLACEMENTS	25,000	4,482	(20,518)
9439	SURVEILLANCE SYSTEM	5,000	1,128	(3,872)
9442	FIRE SUPPRESSION SYSTEM	5,000	0	(5,000)
9443	GENERATOR SYSTEM	10,000	63	(9,937)
	TOTAL	<u>609,500</u>	<u>78,036</u>	<u>(531,464)</u>

FISCAL YEAR 2021-2022

SYSTEMS DIVISION

**DETAIL OF SERVICES AND SUPPLIES ACCOUNTS
BASED ON EXPENDITURES AS OF SEPTEMBER 30, 2021**

	BUDGET	YTD ACTUAL	OVER/(UNDER) BUDGET
PROFESSIONAL AND SPECIALIZED SERVICES			
9502 EDP CHARGES - ISD	\$9,500	\$15,858	\$6,358
9509 AUDITOR CONTROLLER - PAYROLL SERVICES	86,100	0	(86,100)
9550 ADVANCED WORKFLOW CONCEPTS	140,000	0	(140,000)
9574 KNOWLEDGE & DOC MGMT PROJECT	0	276,367	276,367
9680 IRON MOUNTAIN MEDIA STORAGE	50,000	16,186	(33,814)
9681 RETIREE PAYROLL PRINTING	244,000	1,837	(242,163)
9692 HOT SITE SERVICES	140,000	2,005	(137,995)
9714 SECURITY ASSESSMENT & MONITORING	75,000	0	(75,000)
9717 CLOUD MIGRATION	150,000	123,715	(26,285)
9722 MAINTENANCE SERVICES	90,000	0	(90,000)
TOTAL	984,600	435,968	(548,632)
COMPUTER SERVICES & SUPPORT			
9831 LAN SOFTWARE & LIC - NEW	1,085,000	45,583	(1,039,417)
9832 LAN SOFTWARE & LIC - EXISTING	1,854,600	465,446	(1,389,154)
9833 MAINFRAME SOFTWARE & LIC - EXISTING	1,125,000	219,271	(905,729)
9843 LAN NETWORK HARDWARE - NEW	175,000	108,767	(66,233)
9879 CO-LOCATION	200,000	39,791	(160,209)
9882 BOARDROOM OPERATION MGMT SYSTEMS I	100,000	12,331	(87,669)
TOTAL	4,539,600	891,188	(3,648,412)
EDUCATIONAL EXPENSES			
9961 MEMBERSHIPS	1,500	0	(1,500)
9962 REGISTRATION FEES	30,000	2,207	(27,793)
9963 EDUCATIONAL MATERIALS	5,000	0	(5,000)
TOTAL	36,500	2,207	(34,293)
MISCELLANEOUS			
9986 MISCELLANEOUS	1,000	0	(1,000)
TOTAL	1,000	0	(1,000)
GRAND TOTAL	\$7,840,400	\$1,916,949	(\$5,923,451)

* All amounts rounded to the nearest dollar.

FISCAL YEAR 2021-2022

RETIREE HEALTH CARE BENEFITS PROGRAM

**SUMMARY OF SALARIES AND EMPLOYEE BENEFITS
BASED ON EXPENDITURES AS OF SEPTEMBER 30, 2021**

	BUDGET	YTD ACTUAL	OVER/(UNDER) BUDGET
SALARIES & OTHER PAYS			
PERMANENT / COUNTY TEMPORARY	\$2,814,534	\$476,921	(\$2,337,613)
AGENCY TEMPORARY	511,700	107,165	(404,535)
LACERA INTERN PROGRAM	0	0	0
STIPENDS	0	0	0
OVERTIME	118,500	16,403	(102,097)
BILINGUAL BONUS	3,600	500	(3,100)
PAY IN LIEU OF SALARY REDUCTION	0	0	0
TRANSPORTATION ALLOWANCE	0	0	0
RIDESHARE ALLOWANCE	3,600	0	(3,600)
SICKLEAVE BUYBACK	10,000	3,927	(6,073)
RESERVE FOR REMUNERATION	0	0	0
TOTAL SALARIES & OTHER PAYS	\$3,461,934	\$604,917	(\$2,857,017)
VARIABLE BENEFITS			
RETIREMENT	621,150	96,713	(524,437)
FICA CONTRIBUTION	41,101	6,352	(34,749)
COUNTY SUBSIDY - INSURANCE	82,831	6,266	(76,565)
OPTIONS PLAN	567,583	64,415	(503,168)
LIFE INSURANCE	1,460	221	(1,239)
HEALTH INSURANCE TEMPS	129,777	0	(129,777)
FLEXIBLE BENEFIT PLAN	0	0	0
THRIFT PLAN / HORIZONS	100,857	14,641	(86,216)
SAVINGS PLAN	34,635	5,183	(29,452)
PENSION SAVINGS PLAN	9,301	0	(9,301)
MEGAFLEX	139,734	20,983	(118,751)
TOTAL VARIABLE BENEFITS	\$1,728,430	\$214,774	(\$1,513,656)
OPEB CONTRIBUTION	82,573	16,509	(66,064)
OTHER BENEFITS	0	0	0
TOTAL EMPLOYEE BENEFITS	\$1,811,002	\$231,283	(\$1,579,719)
TOTAL SALARIES & EMPLOYEE BENEFITS	\$5,272,936	\$836,200	(\$4,436,736)

* All amounts rounded to the nearest dollar.

** Note: All Permanent Salaries and Employee Benefits include amounts through 09/15/21, except Agency Temporary and Rideshare Allowance which are through 09/30/21.

FISCAL YEAR 2021-2022

RETIREE HEALTH CARE BENEFITS PROGRAM

**DETAIL OF SERVICES AND SUPPLIES ACCOUNTS
BASED ON EXPENDITURES AS OF SEPTEMBER 30, 2021**

		BUDGET	YTD ACTUAL	OVER/(UNDER) BUDGET
TRANSPORTATION AND TRAVEL				
9181	TRANSPORTATION	\$2,600	\$0	(\$2,600)
9182	TRAVEL	25,900	0	(25,900)
	TOTAL	<u>28,500</u>	<u>0</u>	<u>(28,500)</u>
POSTAGE				
9212	SPECIAL RETIREE MAILINGS	300,000	900	(299,100)
	TOTAL	<u>300,000</u>	<u>900</u>	<u>(299,100)</u>
OFFICE SUPPLIES AND EQUIPMENT				
9302	SPECIAL ORDERS/MINOR EQUIP	6,000	153	(5,847)
	TOTAL	<u>6,000</u>	<u>153</u>	<u>(5,847)</u>
OPERATIONAL COSTS				
9482	RENT	199,100	49,001	(150,099)
9483	DEPARTMENTAL OVERHEAD	4,333,692	1,083,423	(3,250,269)
	TOTAL	<u>4,532,792</u>	<u>1,132,424</u>	<u>(3,400,368)</u>
PROFESSIONAL AND SPECIALIZED SERVICES				
9541	AUDITS	120,000	19,518	(100,483)
9545	HEALTH CARE CONSULTING	750,000	123,600	(626,400)
9572	PENSION BENEFIT INFORMATION	1,500	0	(1,500)
9573	OPEB VALUATION	338,300	17,606	(320,694)
	TOTAL	<u>1,209,800</u>	<u>160,723</u>	<u>(1,049,077)</u>
BANK SERVICES				
9753	BANK CHARGES - STATE STREET	21,500	(5,144)	(26,644)
	TOTAL	<u>21,500</u>	<u>(5,144)</u>	<u>(26,644)</u>
EDUCATIONAL EXPENSES				
9961	MEMBERSHIPS	4,000	0	(4,000)
9962	REGISTRATION FEES	15,000	4,930	(10,070)
9963	EDUCATIONAL MATERIALS	300	0	(300)
	TOTAL	<u>19,300</u>	<u>4,930</u>	<u>(14,370)</u>
MISCELLANEOUS				
9986	MISCELLANEOUS	300	0	(300)
	TOTAL	<u>300</u>	<u>0</u>	<u>(300)</u>
GRAND TOTAL		<u><u>\$6,118,192</u></u>	<u><u>\$1,293,985</u></u>	<u><u>(\$4,824,207)</u></u>

* All amounts rounded to the nearest dollar.