

BOARD MEETING AGENDA

April 27, 2016 - 9:30 AM



LOCATION

STATE INVESTMENT BOARD
Large Conference Room, STE 100
2100 Evergreen Park Drive S.W.
Olympia, WA 98502
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| 1. Approval of Minutes | 9:35 AM |
| 2. Legislative Update
Paul Neal, Senior Research and Policy Manager | 9:45 AM |
| 3. 2016 Interim Planning
Ryan Frost, Research and Policy Manager | 10:15 AM |
| 4. Retiree Return to Work
Paul Neal, Senior Research and Policy Manager | 11:30 AM |
| 5. Administrative Update <ul style="list-style-type: none">• Quarterly Budget Update• Pension Funding Council Update• Outreach Activities | |

Lunch is served as an integral part of the meeting.

In accordance with RCW 42.30.110, the Board may call an Executive Session for the purpose of deliberating such matters as provided by law. Final actions contemplated by the Board in Executive Session will be taken in open session. The Board may elect to take action on any item appearing on this agenda.



Legislative Update

Report Type:

Educational Briefing

Date Presented:

4/27/2016

Presenter Name and Title:

Paul Neal, Senior Research and Policy Manager

Summary:

Final update for the 2016 Legislative session

Strategic Linkage:

This item supports the following Strategic Priority Goals:
Inform the stakeholders.

ATTACHMENTS:

Description	Type
▣ Legislative Update	Report
▣ Legislative Update	Presentation



2016 Legislative Update

Supplemental Budget

Making 2016 Supplemental Operating Appropriations (2ESHB 2376)

The operating expenses of the state government are funded on a biennial basis by an omnibus operations budget adopted by the Legislature in odd-numbered years. In even-numbered years, a supplemental budget is adopted, making various modifications to the biennial budget.

The 2015-17 biennial appropriations for the various agencies and programs of the state are modified. The Contribution rates set by the LEOFF Plan 2 Retirement Board are not changed. The budget as passed by the Legislature reinserted the following language in the statute governing the benefit improvement account:

It is the intent of the Legislature to fund the portion of the distribution in 2017 dedicated to the local law enforcement officers' and firefighters' retirement system benefit improvement account through alternate means, which may include transfers from the law enforcement officers' and firefighters' plan 2 retirement fund.

The Governor vetoed this language when it first appeared in the 2015 budget. Upon its reappearance in 2016, the Governor again exercised his veto power.

Passed Affecting LEOFF Plan 2

Board Request Bill: Disaster response coverage (SB 6264)

Provides LEOFF Plan 2 duty death and disability coverage to LEOFF Plan 2 members providing federal natural disaster or emergency response service.

Board Request Bill: Allowing retirees to purchase an Optional Life Annuity Benefit (SSB 6264)

Persons already retired from LEOFF Plan 1, LEOFF Plan 2, and WSPRS when the original annuity purchase bill was passed in 2014 are given a window to roll over funds from certain tax-qualified plans to purchase a life annuity from their respective trust funds.

Other Bills of Interest

Passed

Emergency Medical Technician Service Credit (SB 6523)

Allows EMTs who served a consortium of local governments in Snohomish County without participating in PERS to opt to establish PERS credit for their pre-2003 service. Persons electing to establish credit must pay both the employer and employee contributions.

Deferred Compensation Program Opt-out for State Employees (ESSB 5435)

Automatically enrolls state employees hired on or after January 1, 2017 in the State's deferred compensation program unless they opt out. Employees enrolled contribute 3% of salary unless they select a different rate. Local governments who have opted to participate in the State DCP may adopt the opt-out provisions. DRS is also authorized to offer money purchase programs.

Not Passed

Bills that passed Senate Ways and Means but died in rules:

Merger of LEOFF Plan 1 and TRS Plan 1 (SB 6668)

Proposed merger of LEOFF Plan 1 and TRS Plan 1 trust funds, essentially using the LEOFF plan 1 "surplus" to buy down the TRS Plan 1 unfunded liability, thus reducing TRS Plan 1 appropriations.

Allowing fire department employees to volunteer or work for another department (SB 6250)

Employees of fire protection districts and municipal fire departments would be authorized to volunteer for, or obtain part-time or on-call employment with, other public fire departments so long as it does not conflict with the employee's performance. Collective bargaining agreements would not be able to prohibit these employees from volunteering or obtaining part-time or on-call employment with other public fire departments.

Preserving prohibition against assignment of retirement benefits (SB 6622)

Disallowing the use of any device or artifice to defeat the prohibition against the assignment of state retirement benefits, including the deposit of retirement benefits into a joint bank account or the use of a power of attorney to access the retirement benefits (pension advance loans). Any assignee of retirement benefits found in violation of the prohibition is liable for the full repayment of the assigned benefits.

Bills that passed Senate but died in House

Allowing volunteer firefighters to opt to count emergency response time towards PERS membership eligibility (SB 6439)

If a firefighter or reserve officer enrolled in the Volunteer Fire Fighters' and Reserve Officers' Relief and Pension System is mobilized to fight state wildfires or to participate in other multiregional emergencies, the firefighter or reserve officer could elect to have the service earned counted toward determining membership in the Public Employees' Retirement System.

Bills that passed House but died in Senate

Mandatory reporting of fire fighter hazardous exposure (HB 2805)

Would require the Department of Labor and Industries to adopt rules requiring reporting of all hazardous exposures suffered in the course of employment by firefighters, except volunteer firefighters.

Occupational disease presumption (HB 2806)

Adds LEOFF EMTs and public employee fire investigators to the list of workers covered by the occupational disease presumption for purposes of industrial insurance. Adds strokes occurring under certain conditions, methicillin-resistant staphylococcus aureus (MRSA), and several cancers to the list of diseases presumed to be occupational.



2016 Legislative Update

April 27, 2016

Overview

The 2016 special session ended on March 29.

- Both Board request bills passed
- Budget continued Board rates
- Review of other bills of interest; some passed, some did not

Supplemental Budget

Supplemental budget signed by Governor on April 18 - 2ESHB 2376.

- Board contribution rates remain unchanged
- Legislature re-inserted intent language contemplating funding future alternative revenue payments from LEOFF 2 trust fund.
 - Governor vetoed again

Board Request Bills Passed

- Retiree purchase of annuity - SSB 6264
 - LEOFF 1, LEOFF 2, and WSPRS retirees covered
- Disaster Response Coverage - SB 6263:
 - Provides LEOFF Plan 2 duty death and disability coverage to LEOFF Plan 2 members providing federal natural disaster or emergency response service.

Other Bills of Interest - Passed

- EMT Service Credit – SB 6523
 - Authorized EMTs to purchase PERS service credit for pre-LEOFF service to consortium of local governments
- Expanding participation in State deferred compensation program - ESSB 5435
 - Opt-out DCP participation for new state employees – enrolled unless they opt-out
 - 3% rate of deferral unless other selected
 - Local governments participating in state DCP may adopt opt-out feature
 - DRS authorized to offer money-purchase plan

Other Bills of Interest Not Passed

- Merger of LEOFF Plan 1 and TRS Plan 1 – SB 6668
- Allowing fire department employees to volunteer or work for another department – SB 6250
- Preserving prohibition against assignment of retirement benefits – SB 6622
- Allowing volunteer firefighters to opt to count emergency response time towards PERS membership eligibility - SB 6439

Other Bills of Interest Not Passed

- Mandatory reporting of fire fighter hazardous exposure – HB 2805
- Occupational disease presumption – HB 2806

Questions?

Contact:

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2016 Interim Planning

Report Type:

Initial Consideration

Date Presented:

4/27/2016

Presenter Name and Title:

Ryan Frost, Research and Policy Manager

Strategic Linkage:

This item supports the following Strategic Priority Goals:

Enhance the benefits for the members.

ATTACHMENTS:

Description	Type
▢ Interim Planning	Report
▢ Interim Planning	Presentation

Actuarial

1. Contribution rate adoption
 - i. The Board has previously adopted contribution rates for the 2017-2019 biennium. This presentation by staff at the Office of the State Actuary (OSA) will inform the Board whether or not those adopted rates are still in line with the costs of LEOFF Plan 2, as well as present the option to adopt rates for the 2019-2021 biennium.
 - ii. Independent audit in conjunction with the PFC workgroup, with presentations from an outside auditor in June and July.
2. LEOFF 2 actuarial valuation adoption
 - i. Actuarial valuations are conducted each year by OSA for the purpose of providing full disclosure of the financial and funding status of LEOFF Plan 2.
3. Update on cost of benefit improvements
 - i. Back in 2005, the Board created a list of potential benefit improvements and OSA projected the cost of each with the goal of getting a better understanding of the fiscal impacts each improvement would have on LEOFF Plan 2. This presentation would be an update on these costs.
4. Merger Study
 - i. The state budget included a proviso that the LEOFF Plan 2 Retirement Board study the fiscal impacts of a merger between LEOFF Plan 1 and LEOFF Plan 2 in conjunction with the Select Committee on Pension Policy.
5. Risk assessment study
 - i. Educational briefing/update on the 2010 report from OSA.
6. Administrative factors
 - i. Joint and Survivor factors for retirees need to be updated to implement the retiree annuity purchase bill.

Potential Topics

1. DRS/SIB presentations
 - i. Annual Department of Retirement Systems' presentation regarding the administration of LEOFF Plan 2.
 - ii. Annual SIB presentation regarding the assets of the LEOFF Plan 2 Retirement fund.
2. Non-LEOFF Firefighters
 - i. Currently there are active, full time firefighters who are not in LEOFF Plan 2.
3. Standby pay as compensation earnable
 - i. Standby pay is not considered "salary" for LEOFF plan 2, per WAC. DRS does not consider standby as compensation for services rendered.

4. Presumptive medical
 - i. A bill introduced in the 2016 session attempted to add other forms of cancer to the presumptive list for firefighters. There was a proposed amendment to create a heart attack/stroke presumption for law enforcement officers.
5. Individual healthcare savings accounts
 - i. There is a gap in healthcare coverage for public safety employees from the time of retirement to when Medicare coverage begins.
 - Which federal program would be the best for a state program?
 - What would be the cost of setting that up?
6. Social Security/Medicare Bridge
 - i. These bridge options are built to provide members who retire between the ages of 53 and 67 with a consistent total income before and after receiving either Medicare or Social Security benefits.
7. Workforce Retirement trends/statistics
 - i. What are the potential impacts of having an aging workforce in your retirement plan?
8. LEOFF 2 comparison report
 - i. A comparison of LEOFF Plan 2 to other plans across the country in the areas of funding status, membership size, and benefits.

Administrative

1. Financial audit
 - i. Audit on the expenses of the LEOFF Plan 2 Board.
2. DRS rulemaking
 - i. A co-agency partnership with DRS on the clarification of WACs as they relate to LEOFF Plan 2.

Educational Briefings

1. Retiree Return to Work
 - i. Where things stand in LEOFF 2 vs other plans.
 - ii. Broad topic with competing policy interests:
 - Full time vs part time employment
 - Costs
 - Public perception
 - Employee retention
2. Volunteer Firefighter and Reserve Police officer plans
 - i. A briefing on the benefits and structure of the Vol. FF and RPO plans.



2016 Interim Planning

April 27, 2016

Actuarial

- Contribution rate adoption
- LEOFF 2 valuation adoption
- Update on cost of benefit improvements
- Merger study
- Risk assessment study
- Administrative factors

Potential Topics

- DRS/SIB presentations
- Non-LEOFF Firefighters
- Standby pay as compensation earnable
- Presumptive medical
- Individual healthcare savings accounts
- Social Security/Medicare Bridge
- Workforce Retirement trends/statistics
- LEOFF 2 comparison report

Administrative

- Financial audit
- DRS rulemaking

Educational Briefings

- Retiree Return to Work
- Volunteer Firefighter and Reserve Police officer plans

Questions?

Contact:

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Retiree Return to Work

Report Type:

Educational Briefing

Date Presented:

4/27/2016

Presenter Name and Title:

Paul Neal, Senior Research and Policy Manager

Strategic Linkage:

This item supports the following Strategic Priority Goals:
Provide the stakeholders with a voice in plan governance.

ATTACHMENTS:

Description	Type
▢ Retiree Return to Work	Report
▢ Retiree Return to Work	Presentation



EDUCATIONAL BRIEFING

By Paul Neal
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OVERVIEW

LEOFF 2 members have increasingly expressed interest in returning to work after retirement. The Board asked staff to provide an overview of current post-retirement employment rules.

CURRENT POST-RETIREMENT EMPLOYMENT RULES

Post-retirement rules apply only after a member has fully retired. In all systems this requires fully terminating all employment with no agreement to return¹. The member must then remain absent for about a month, though the way that month is counted differs among systems. If a member fails to separate from service, he or she has failed to retire.

If a member successfully retires and returns to work in a position covered by a Washington State retirement system the first issue is whether they return to membership. If a member returns to membership in the system retired from, their benefit stops. If they do not return to membership, they may continue to work and draw a pension, with limitations as explained below.

The current retirement and return to work restrictions for retirees from LEOFF Plan 2, WSPRS, TRS, SERS PERS, and PSERS² are summarized below. A more detailed narrative description is attached as Appendix A.

¹ LEOFF Plan 2: RCW 41.26.490(5); TRS: RCW 41.32.010(42); SERS: RCW 41.35.450; PSERS: RCW 41.27.015(28); PERS: RCW 41.40.010(36)

² Respectively: the Law Enforcement Officers' and Firefighters' Retirement System Plan 2 (LEOFF Plan 2), The Washington State Patrol Retirement System (WSPRS) The Teachers' Retirement System (TRS), the School Employees' Retirement System (SERS), the Public Employees' Retirement System (PERS), and the Public Safety Employees' Retirement System (PSERS).

Return to Work Restrictions on All Retirees

System	Qualified Full Retiree	Return to Work Restrictions	
		Employed in position eligible for system retired from	Employed in position eligible for other system
LEOFF 2	Receive at least one retirement check ³	Mandatory return to membership – pension stopped.	Option to: <ul style="list-style-type: none"> Join new system and have LEOFF pension suspended; or Stay out of new system and continue LEOFF pension.⁴
WSPRS	Receive at least one retirement check ⁵	Mandatory return to membership – pension stopped ⁶ .	Retiree continues to receive pension; prohibited from establishing membership in second system ⁷ .
TRS, SERS and PERS	Remain absent for at least one full calendar month ⁸	Optional return to membership. <ul style="list-style-type: none"> If retiree returns to membership, pension stops⁹. If retiree does not return to membership – same restrictions as if he or she was employed in position eligible for other system. ➡ 	<ul style="list-style-type: none"> Prohibited from membership in second system⁷ May work up to 867 hours (5 months) per calendar year If retiree exceeds 867 hours pension stopped for remainder of year Clock starts over with new calendar year⁹
PSERS	Remain absent for at least one full calendar month ⁸	Mandatory return to membership, pension stops ¹⁰ .	If retiree works in non-PSERS position, same return to work rules as TRS, SERS, and PERS. ↗

Additional Restrictions on Early Retirees in Other Systems

The Legislature increased the early retirement benefit for TRS 2, SERS, and PERS 2 in 2008¹¹. Prior to the change, members wishing to retire early were subject to a full actuarial reduction, roughly 8% for each year of early retirement¹². Under the 2008 law members with 30 or more

³ RCW 41.26.030(25)

⁴ RCW 41.26.500

⁵ RCW 43.43.120(4)

⁶ RCW 43.43.130

⁷ RCW 41.04.270

⁸ TRS 1: RCW 41.32.570; TRS 2 41.32.802; SERS: 41.35.060; PSERS: 41.37.050; PERS 41.40.037

⁹ TRS 1: RCW 41.32.570; TRS 2: 41.32.802; SERS: 41.35.060; PERS RCW 41.40.037

¹⁰ RCW 41.37.180

¹¹ TRS 2: RCW 41.32.765(3)(b); SERS RCW 41.35.420(3)(b); PERS 2: RCW 41.40.630(3)(b).

¹² The actual reduction varies based on individual circumstances such as age.

years of service could take advantage of a significantly smaller early retirement reduction (3% per year vs 8%) by using the following subsidized early retirement factors (ERFs):

Retirement Age	Subsidized ERF for Retirees with 30 or more years	Full Actuarial Reduction for retirees with less than 30 years (approximate)
55	20%	80%
56	17%	72%
57	14%	64%
58	11%	56%
59	8%	48%
60	5%	40%
61	2%	32%
62	0%	24%
63	0%	16%
64	0%	8%

The subsidized ERFs were a significant benefit increase for qualifying members. The Legislature did, however, add a new restriction. If a person retiring under the subsidized ERFs returned to non-federal public employment prior to age 65, his or her pension would be immediately stopped regardless of the amount worked.

The Legislature modified the ERF pension suspension provisions in 2016 due to a need for substitute teachers (E2SSB 6455). TRS early retirees working as substitute teachers may work up to 867 hours per year without affecting their pension. This modification expires in 2020.

LEOFF Plan 2 and PSERS have a different set of subsidized early retirement factors.

- LEOFF Plan 2: a member with 20 or more years may retire between the ages of 50 and 52 with a 3% per year reduction¹³.
- PSERS: A member with 20 or more years may retire between the ages of 53 and 59 with a 3% per year reduction¹⁴.

The Legislature did not attach any special post-retirement employment restrictions to the LEOFF 2 or PSERS ERFs.

¹³ RCW 41.26.430(3).

¹⁴ RCW 41.37.210(3)

APPENDIX A: RETIREMENT AND RETURN TO WORK PROVISIONS BY SYSTEM

The retirement and return to work requirements for the retirement systems administered by the Department of Retirement Systems (DRS) are summarized below.

1. LEOFF (Law Enforcement Officers and Firefighters' Retirement System)

a. Plan 1:

- i. Qualifying as a retiree: To qualify as a retiree a LEOFF plan 1 member must completely separate from service by terminating all employment with an employer and receiving at least one retirement check.
- ii. Return to LEOFF position: A LEOFF Plan 1 retiree who returns to a work as a full-time fully compensated law enforcement officer or firefighter reenters LEOFF Plan 1 membership. His or her pension stops until reretirement.
- iii. Other public employment: A LEOFF Plan 1 retiree entering other public employment will continue to receive his or her LEOFF Plan 1 pension.

b. Plan 2:

- i. Qualifying as a retiree: To qualify as a retiree a LEOFF plan 2 member must completely separate from service by terminating all employment with an employer and receive at least one retirement check.
- ii. Return to LEOFF position: A LEOFF Plan 2 retiree who returns to a work as a full-time fully compensated law enforcement officer or firefighter reenters LEOFF Plan 2 membership. His or her pension stops until reretirement.
- iii. Other public employment: A LEOFF Plan 2 retiree who becomes employed in a position eligible for membership in another state public system¹⁵, may:
 1. Elect not to establish membership in the new system and continue to receive his or her pension; or
 2. Elect to establish membership in the new system and have his or her pension suspended until reretirement.

2. TRS (Teachers' Retirement System), PERS (Public Employees' Retirement System) Plan 1 and Plan 2, & SERS (School Employees' Retirement System):

- a. Separation from Service: To qualify as a retiree a TRS, PERS, or SERS member must completely separate from employment by terminating all employment with an employer with no agreement to return.
- b. Reestablishing membership: A retiree returning to work in a position covered by the system he or she retired from may elect to reenter membership, terminate his or her pension, and earn additional service credit.
- c. Other system position: If the retiree does not reenter membership and works in a position eligible for coverage by a DRS administered system¹⁴:
 - i. Less than one calendar month after the effective date of his or her retirement, then his or her pension is reduced by 5.5% for every 7 hours worked. This reduction will be applied until the retiree remains absent from employment for one full calendar month.
 - ii. More than one calendar month after the effective date of his or her retirement may work 867 hours in a fiscal year. A retiree who exceeds that limit will lose their pension for the remainder of the fiscal year. The benefit will start again:

¹⁵ Other than WSPRS

- a. When he or she stops working; or
 - b. At the beginning of the next fiscal year.
- d. TRS Plan 1 differences: The restrictions listed in subsection (2)(a),(b), and (c) only apply to TRS Plan 1 retirees working for certain employers.
 - i. The reduction for returning to work less than 30 days after retirement effective date only applies to TRS Plan 1 members who return to work for a K-12 employer, a state agency, or an institution of higher education.
 - ii. A TRS Plan 1 retiree may work in public employment without limitation unless the employer is a public educational employer or a higher education retirement plan eligible position.

3. **PSERS (Public Safety Officers Retirement System)**

- a. Separation from Service: To qualify as a retiree a PSERS member must completely separate from employment by terminating all employment with an employer with no agreement to return.
- b. Reestablishing membership: A retiree returning to work in a PSERS position reenters PSERS membership. His or her pension will stop until reretirement.
- c. Other public employment: If a member who works in a position eligible for membership in DRS administered system¹⁴ other than PSERS:
 - i. Less than one calendar month after the effective date of his or her retirement, then his or her pension is reduced by 5.5% for every 7 hours worked. This reduction will be applied until the retiree remains absent from employment for one full calendar month.
 - ii. More than one calendar month after the effective date of his or her retirement may work 867 hours in a fiscal year. A retiree who exceeds that limit will lose their pension for the remainder of the fiscal year. The benefit will start again:
 - 1. When he or she stops working; or
 - 2. At the beginning of the next fiscal year.

4. **WSPRS (Washington State Patrol Retirement System)**

- a. Separation from Service: To qualify as a retiree a WSPRS member must completely separate from employment by terminating all employment with an employer with no agreement to return.
- b. Returning to WSPRS covered employment: The retiree's benefit is stopped until reretirement.
- c. Other public employment: No restriction.



Retiree Return to Work

Educational Briefing
April 27, 2016

Return to Work Summary

System	Qualified Full Retiree	Return to Work Restrictions	
		Employed in position eligible for system retired from	Employed in position eligible for other system
LEOFF 2	{ Receive at least one retirement check }	{ Mandatory return to membership – pension stopped }	<ul style="list-style-type: none"> Join new system and have LEOFF pension suspended; or Not join and continue LEOFF pension.
WSPRS			Retiree continues to receive pension; barred from membership in second system
TRS, SERS and PERS	{ Remain absent for at least one full calendar month }	Optional return to membership. <ul style="list-style-type: none"> If retiree returns to membership, pension stops If retiree does not return to membership 	<ul style="list-style-type: none"> Barred from membership in second system
PSERS		Mandatory return to membership – pension stopped	<ul style="list-style-type: none"> May work up to 867 hours (5 months) per calendar year If retiree exceeds 867 hours pension stopped for rest of year Clock starts over with new calendar year

Restrictions for Some Retirees

- TRS 2, SERS, PSERS, and PERS 2 members with 30 or more service years can retire with a subsidized early retirement factors (ERF).
 - Effective 2008
 - Significantly improved early retirement benefit.
- TRS 2, SERS, PSERS, and PERS 2 ERF retirees returning to work before age 65 will have their pensions stopped.

Subsidized ERF Retirees Without Additional Restrictions

- TRS ERF retirees can work as a substitute for up to 867 hours per year.
 - Exception from 2017 to 2020
 - Governor signed E2SHB 6455
- Subsidized reduction factors for LEOFF Plan 2 and PSERS do not have additional return to work restrictions.

Any Questions?

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Quarterly Budget Update

Date Presented:

4/27/2016

Summary:

Strategic Linkage:

This item supports the following Strategic Priority Goals:
Maintain the financial integrity of the plan.

ATTACHMENTS:

Description	Type
▢ March FY16 Monthly Financial Status Report	Report

341 LEOFF Plan 2 Retirement Board Monthly Financial Status Report, BiTD Through March 2016

<u>Category</u>	<u>BI Allotment</u>	<u>BITD Allotment</u>	<u>BITD Expenditures</u>	<u>BITD Variance</u>	<u>BI Variance</u>
Salaries and Wages	1,202,824	451,738	448,172	3,566	754,652
Employee Benefits	380,484	142,633	111,468	31,165	269,016
Professional Service Contracts	71,394	25,000	7,104	17,896	64,290
Goods and Other Services	593,442	232,547	228,530	4,017	364,912
Travel	96,252	43,992	37,904	6,088	58,348
Capital Outlays	5,604	3,978	0	3,978	5,604
Total Dollars	2,350,000	899,888	833,178	66,710	1,516,822

<u>Category</u>	<u>FM Allotment</u>	<u>FM Expenditure</u>	<u>FM Variance</u>	<u>BITD Allotment</u>	<u>BITD Expenditures</u>	<u>BITD Variance</u>
Salaries and Wages	56,842	49,864	6,978	451,738	448,172	3,566
AA State Classified	33,717	33,717	0	303,453	303,392	61
AC State Exempt	23,125	16,147	6,978	148,285	143,315	4,970
AS Sick Leave Buy-Out	0	0	0	0	1,465	-1,465
Employee Benefits	18,977	14,576	4,401	142,633	111,468	31,165
BA Old Age and Survivors Insurance	3,745	3,018	727	28,225	26,589	1,636
BB Retirement and Pensions	6,755	5,575	1,180	50,907	49,949	958
BC Medical Aid & Industrial Insurance	344	278	66	2,600	2,523	77
BD Health, Life & Disability Insurance	7,257	5,880	1,377	54,297	52,983	1,314
BE Allowances	0	104	-104	0	298	-298
BH Hospital Insurance (Medicare)	876	706	170	6,604	6,348	256
BT Shared Leave Provided Sick Leave	0	0	0	0	2,792	-2,792
BU Shared Leave Provided Per Holiday	0	0	0	0	713	-713
BV Shared Leave Provided Annual Leave	0	0	0	0	5,189	-5,189
BW Shared Leave Received	0	-1,010	1,010	0	-35,940	35,940
BZ Other Employee Benefits	0	25	-25	0	25	-25
Professional Service Contracts	0	574	-574	25,000	7,104	17,896
CA Management and Organizational Services	0	0	0	2,000	0	2,000
CB Legal/Expert Witness Services	0	574	-574	5,000	574	4,426
CC Financial Services	0	0	0	13,000	6,530	6,470
CD Computer/Information Services	0	0	0	5,000	0	5,000
Goods and Other Services	31,058	24,168	6,890	232,547	228,530	4,017
EA Supplies and Materials	300	-366	666	2,700	-1,216	3,916
EB Communications/Telecommunications	1,048	574	474	9,432	8,226	1,206
EC Utilities	466	466	0	4,194	4,801	-607
ED Rentals and Leases - Land & Buildings	3,830	3,830	1	34,470	34,466	5
EE Repairs, Alterations & Maintenance	0	0	0	0	780	-780
EF Printing and Reproduction	1,559	-152	1,711	14,031	25,095	-11,064
EG Employee Prof Dev & Training	10,500	6,085	4,415	30,500	28,705	1,795
EH Rental & Leases - Furn & Equipment	523	345	178	4,707	3,560	1,147
EJ Subscriptions	259	108	151	2,331	1,174	1,157
EK Facilities and Services	352	428	-76	3,168	3,005	163
EL Data Processing Services (Interagency)	-1,000	803	-1,803	8,000	5,809	2,191
EM Attorney General Services	1,833	378	1,455	16,497	8,464	8,033
EN Personnel Services	223	81	142	2,007	989	1,018
EP Insurance	0	40	-40	25	65	-40
ER Other Contractual Services	11,090	11,112	-22	99,810	100,121	-311
EW Archives & Records Management Services	6	0	6	54	111	-57
EY Software Licenses and Maintenance	31	408	-377	279	3,812	-3,533
EZ Other Goods and Services	38	29	9	342	563	-221
Travel	4,888	3,555	1,333	43,992	37,904	6,088
GA In-State Subsistence & Lodging	1,255	40	1,215	11,295	4,832	6,463
GB In-State Air Transportation	186	0	186	1,674	1,210	464
GC Private Automobile Mileage	789	171	618	7,101	6,471	630
GD Other Travel Expenses	358	111	247	3,222	2,422	800
GF Out-Of-State Subsistence & Lodging	1,500	2,193	-693	13,500	16,899	-3,399
GG Out-Of-State Air Transportation	800	1,040	-240	7,200	6,071	1,129
Capital Outlays	442	0	442	3,978	0	3,978
JA Noncapitalized Assets	417	0	417	3,753	0	3,753
JB Noncapitalized Software	25	0	25	225	0	225
Total Dollars	112,207	92,737	19,470	899,888	833,178	66,710