

# AGENDA

## BOARD OF LAW LIBRARY TRUSTEES of the LOS ANGELES COUNTY LAW LIBRARY

### REGULAR BOARD MEETING

Wednesday, May 24, 2023

12:15 PM

MILDRED L. LILLIE BUILDING TRAINING CENTER

301 WEST FIRST STREET

LOS ANGELES, CA 90012-3140

### ACCOMMODATIONS

A person with a disability may contact the Board Secretary's office at (213) 785-2511 at least 24 hours before the scheduled meeting to request receipt of an agenda in an alternative format or to request disability-related accommodations, including aids or services, in order to participate in the public meeting. Later requests will be accommodated to the extent feasible.

### AGENDA DESCRIPTIONS

The agenda descriptions are intended to give notice to members of the public of a brief general description of items of business to be transacted or discussed. The posting of the recommended actions does not indicate what action will be taken. The Board may take any action that it deems to be appropriate on the agenda item and is not limited in any way by the notice of the recommended action. The President reserves the right to discuss the items listed on the agenda in any order.

### REQUESTS AND PROCEDURES TO ADDRESS THE BOARD

Each member of the public has the right to address the Board on agenda items or on items of interest which are not on the agenda and which are within the subject matter jurisdiction of the Board. Public comments will be taken at the beginning of the meeting as Agenda Item 1.0. Members of the public will be called upon at that time. A member of the public will be allowed to address the Board for a total of three (3) minutes for a single item or a maximum of five (5) minutes for all items unless the President grants more or less time based on the number of people requesting to speak and the business of the Board. When members of the public address the Board on agenda items, the President determines the order in which speakers will be called. Persons addressing the Board shall not make impertinent, slanderous or profane remarks to the Board, any member of the Board, staff or general public, nor utter loud, threatening, personal or abusive language, nor engage in any other disorderly conduct that disrupts or disturbs the orderly conduct of any Board Meeting. The President may order the removal (by muting or disconnection of the telephone line) of any person who disrupts or disturbs the orderly conduct of the Board Meeting.

### AGENDA MATERIALS

Unless otherwise exempt from disclosure, all materials relating to items on the agenda distributed to all, or a majority of the members of the Board less than 72 hours prior to the meeting shall be made available for public inspection at the time the writing is distributed in the Executive Office of the Law Library.

### LAND ACKNOWLEDGMENT

The Los Angeles County Law Library and its Board of Trustees recognize that we occupy land originally and still inhabited and cared for by the Tongva, Tataviam, Serrano, Kizh, and Chumash Peoples. We honor and pay respect to their elders and descendants — past, present, and emerging — as they continue their stewardship of these lands and waters. We acknowledge that settler colonization resulted in land seizure, disease, subjugation, slavery, relocation, broken promises, genocide, and multigenerational trauma.

This acknowledgment demonstrates our responsibility and commitment to truth, healing, and reconciliation and to elevating the stories, culture, and community of the original inhabitants of Los Angeles County. We are grateful to have the opportunity to live and work on these ancestral lands. We are dedicated to growing and sustaining relationships with Native peoples and local tribal governments, including (in no particular order) the:

- Fernandeño Tataviam Band of Mission Indians
- Gabrielino Tongva Indians of California Tribal Council
- Gabrieleno/Tongva San Gabriel Band of Mission Indians
- Gabrieleño Band of Mission Indians – Kizh Nation
- San Manuel Band of Mission Indians
- San Fernando Band of Mission Indians

To learn more about the First Peoples of Los Angeles County, please visit the Los Angeles City/County Native American Indian Commission website at [anaic.lacounty.gov](http://anaic.lacounty.gov).



**CALL TO ORDER**

**1.0 PUBLIC COMMENT**

**2.0 PRESIDENT'S REPORT**

**3.0 CONSENT CALENDAR**

- 3.1 Approval of Minutes of the April 19, 2023 Regular Board Meeting
- 3.2 Review of March Financials and List of April Checks and Warrants
- 3.3 Review of FY2024 Property & Liability Insurance Estimates
- 3.4 Review and Approval of Executive Assistant Job Description Revision

**4.0 DISCUSSION ITEMS**

- 4.1 Discussion of Fiscal Year 2023/24 Operating Budget

**5.0 CLOSED SESSION**

- 5.1 Conference with Labor Negotiator (G.C. 54957.6). Library Negotiator: Executive Director, Sandra J. Levin; Employee Organization: SEIU Local 721.

**6.0 AGENDA BUILDING**

Items not on the posted agenda may be presented by a Trustee and, if requested, may be referred to staff or placed on the agenda for consideration at a future meeting of the Board.

**7.0 EXECUTIVE DIRECTOR REPORT**

**8.0 ADJOURNMENT**

The next Regular Meeting of the Board of Law Library Trustees is scheduled for Wednesday, June 28, 2023 at 12:15p.m.

POSTED THURSDAY, MAY 18, 2023 @ 4:00 P.M.

POSTED BY KRIT MAROJ





# AGENDA ITEM 3

## CONSENT CALENDAR

- 3.1 Approval of Minutes of the March 22, 2023 Regular Board Meeting
- 3.2 Review of February Financials and List of March Checks and Warrants
- 3.3 Review and Approval of FY23 3<sup>rd</sup> Quarter Statistics



**MINUTES OF THE REGULAR BOARD MEETING  
OF THE BOARD OF LAW LIBRARY TRUSTEES OF  
LOS ANGELES COUNTY**

**A California Independent Public Agency Under  
Business & Professions Code Section 6300 et sq.**

**April 19, 2023**

The Regular Meeting of the Board of Law Library Trustees of Los Angeles County was held on Wednesday, April 19, 2023 at 12:15 p.m., at the Los Angeles County Law Library Mildred L. Lillie Main Library Building at 301 West First Street, Los Angeles, California 90012 for the purposes of considering reports of the affairs to the Library, and transacting such other business as might properly come before the Board of Trustees.

**ROLL CALL/QUORUM**

**Trustees Present:** Judge Mark Juhas  
Judge Michelle Williams Court  
Judge Rosa Fregoso  
Kenneth Klein, Esquire  
Susan Steinhauser, Esquire  
Judge Michael Stern

**Trustees Absent:** Judge Laura Seigle

**Senior Staff Present:** Sandra J. Levin, Executive Director  
Jaye Steinbrick, Senior Director

**Also Present:** Marcelino Juarez, Finance Manager  
Ann Marie Gamez, Executive Assistant

President Juhas determined a quorum to be present, convened the meeting at 12:20pm and thereafter presided. Executive Director, Sandra J. Levin recorded the Minutes. Trustee Steinhauser joined the meeting at 12:26pm.

**1.0 PUBLIC COMMENT**

No public comment.

**2.0 PRESIDENT'S REPORT**

President Juhas congratulated Malinda Muller on her Government Law Libraries Award with AALL for her outstanding work and accomplishments as a law library leader. President Juhas also thanked LALL Executive Director, Sandra Levin, for all of her work and accomplishment in legislative work and advocacy for ongoing funding for all California County Law Libraries.

**3.0 CONSENT CALENDAR**

- 3.1 Approval of Minutes of the March 22, 2023 Regular Board Meeting
- 3.2 Review of February Financials and List of March Checks and Warrants
- 3.3 Review and Approval of FY23 3<sup>rd</sup> Quarter Statistics

President Juhas requested a motion to approve the Consent Calendar. So moved by Trustee Stern seconded by Trustee Court. The motion was unanimously approved, 6 - 0.

#### **4.0 DISCUSSION ITEMS**

##### **4.1 Approval of Trustee Designated Members of the Friends of the Los Angeles County Law Library Board of Directors**

ED Levin explained to the Board, the process of appointing for the Friends Board of Directors, while introducing two new candidates Clara Lee of The Wonderful Company and Paul Fraidenburgh of Buchalter. Trustee Steinhauser added words of encouragement regarding the two appointed Board Directors, mentioning their legal history and their current status with firms and the legal community. Trustee Klein asked if whether the criteria once used for the Friends appointees had changed throughout the years. ED Levin responded affirmatively and noted that the Friends have established a Governance Committee with a focus on diversity and inclusion, to bring in a more diverse panel of Directors.

President Juhas requested a motion to approve the aforementioned Friends of the Los Angeles County Law Library Board of Directors appointments for the terms identified. So moved by Trustee Stern seconded by Trustee Court. The motion was unanimously approved, 6 - 0.

##### **4.2 Reference Desk Update: Surge in Number of Questions, Patrons Served**

Senior Librarian for Reference, Research & Legal Education, Ryan Metheny, presented an update on patron visits and common questions/legal issues brought forth to the Reference Desk. R. Metheny explained that patron visits have risen drastically as compared to before COVID 19, and that the character of questions has changed to more complex and often urgent legal matters. Trustee Klein suggested a questionnaire be available to patrons for feedback. R. Metheny noted that the Law Library does have simple questionnaire forms in place. Trustee Fregoso asked if the Law Library provided support in different languages and whether it was tracked. R. Metheny replied that staff often translates, especially in Spanish, which is not tracked, but there is a translation service (Language People) and that usage is tracked. Trustee Stern asked if the types of patron questions are the same as pre-pandemic. R. Metheny replied that they are similar but there is a noticeable increase in specific topics such as Landlord Tenant, Probate and Family Law. R. Metheny also added that ongoing Lawyers in the Library and Ask a Lawyer sessions have also increased the number and complexity of reference questions.

No action requested or taken.

#### **5.0 CLOSED SESSION**

##### **5.1 Conference with Labor Negotiator (G.C. 54957.6). Library Negotiator: Executive Director, Sandra J. Levin; Employee Organization: SEIU Local 721.**

The Labor Negotiator was given direction. No reportable action was taken.



**6.0 AGENDA BUILDING**

No future items were presented by Trustees to be referred to staff or placed on the agenda for consideration at a future meeting of the Board.

**7.0 EXECUTIVE DIRECTOR REPORT**

No Executive Director report.

**8.0 ADJOURNMENT**

There being no further business to come before the Board the meeting was adjourned at 1:15pm. The next Regular Meeting of the Board of Law Library Trustees is currently scheduled for Wednesday, May 24, 2023 at 12:15pm.

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Sandra J. Levin, Executive Director and Secretary  
Los Angeles County Law Library Board of Trustees

# Los Angeles County Law Library

Balance Sheet

As of March 31, 2023

(Provisional and subject to year-end audit adjustments)

	6/30/2022	3/31/2023	YTD
<b>Assets</b>			
Current assets			
Cash and cash equivalents	13,315,059	16,128,121	2,813,062
Accounts receivable	207,666	187,392	(20,274)
Other receivable	1,138,800	1,245,685	106,885
Prepaid expenses	261,033	420,124	159,090
Total current assets	14,922,559	17,981,321	3,058,763
Noncurrent assets			
Restricted cash and cash equivalents	318,470	318,470	-
Investments	5,936,527	6,034,273	97,746
Capital assets, not being depreciated	664,178	671,243	7,065
Capital assets, being depreciated - net	15,124,179	14,687,189	(436,990)
Total noncurrent assets	22,043,355	21,711,176	(332,179)
Total assets	36,965,913	39,692,497	2,726,584
<b>Deffered Outflows of Resources</b>			
Deffered Outflows of Resources	2,309,920	2,309,920	-
Total assets and deffered outflows of resources	<b>39,275,833</b>	<b>42,002,417</b>	<b>2,726,584</b>
<b>Liabilities</b>			
Current Liabilities			
Accounts payable	246,725	162,217	(84,508)
Other current liabilities	-	-	-
Payroll liabilities	8,073	12,546	4,473
Total current liabilities	254,798	174,763	(80,035)
Noncurrent Liabilities			
Accrued sick and vacation liability	289,435	262,031	(27,404)
Borrowers' deposit	214,913	230,538	15,625
OPEB liability	3,745,828	3,820,828	75,000
Net pension liability	788,233	863,233	75,000
Total noncurrent liabilities	5,038,408	5,176,630	138,221
Total liabilities	5,293,206	5,351,393	58,187
<b>Deffered Inflows of Resources</b>			
Deffered Inflows of Resources	1,738,733	1,738,733	-
Total liabilities and Deffered inflows of resources	7,031,939	7,090,126	58,187
<b>Net Position</b>			
Invested in capital assets	15,788,357	15,358,433	(429,925)
Unrestricted	16,455,537	19,553,859	3,098,322
Total net position	32,243,894	34,912,291	2,668,397
Total liabilities and Deffered inflows of resources and net position	<b>39,275,833</b>	<b>42,002,417</b>	<b>2,726,584</b>

**Los Angeles County Law Library**  
Income Statement for the Period Ending March 31, 2023  
(Provisional and subject to year-end audit adjustments)

Mar 22 Actual	Mar 2023			
	Amended Budget	Actual	\$ Fav (Unf)	% Fav -%
478,764	543,843	568,934	25,091	4.6%
6,397	20,167	45,133	24,966	123.8%
53,646	0	0	0	0.0%
38,015	45,625	135,899	90,274	197.9%
576,823	609,634	749,965	140,331	23.0%
333,384	381,467	359,508	21,958	5.8%
53,110	58,840	65,145	(6,304)	-10.7%
223,277	212,277	137,918	74,358	35.0%
(223,277)	(212,277)	(137,918)	(74,358)	35.0%
		0		
73,047	94,023	94,965	(942)	-1.0%
11,932	25,280	13,267	12,012	47.5%
4,893	6,869	10,845	(3,977)	-57.9%
0	1,983	750	1,234	62.2%
0	2,447	1,873	573	23.4%
0	32	0	32	100.0%
2,428	4,937	1,703	3,234	65.5%
197,710	200,022	195,150	4,872	2.4%
676,504	775,898	743,206	(32,692)	-4.2%
(99,681)	(166,264)	6,758	173,022	-104.1%
(25,941)	833	47,470	46,637	5596.4%
0	0	0	0	0.0%
0	0	0	0	0.0%
(125,622)	(165,430)	54,228	219,659	-132.8%
0	0	0	0	0.0%

**Summary:**

**Income**

L.A. Superior Court Fees	4,848,403	5,222,123	5,289,559	67,437	1.3%
Interest	45,631	184,179	261,726	77,547	42.1%
Parking	405,778	50,425	50,425	0	0.0%
Library Services	356,765	340,541	423,036	82,496	24.2%
Total Income	5,656,576	5,823,769	6,024,748	200,979	3.5%

**Expense**

Staff (payroll + benefits)	3,458,173	3,870,569	3,779,928	46,210	1.2%
Electronic Resource Subscriptions	456,463	486,153	496,669	(10,516)	-2.2%
Library Materials	1,358,433	1,519,501	1,314,627	204,874	13.5%
Library Materials Transferred to Assets	(1,358,433)	(1,519,501)	(1,314,627)	(204,874)	13.5%
Facilities	638,473	756,696	735,376	30,389	4.0%
Technology & Data	122,404	141,560	137,271	2,825	2.0%
General	65,721	69,313	75,250	(4,948)	-7.1%
Professional Development	9,214	23,619	19,470	4,150	17.6%
Communications & Marketing	14	4,684	3,102	1,583	33.8%
Travel & Entertainment	46	135	65	69	51.4%
Professional Services	42,944	66,888	60,196	6,692	10.0%
Depreciation	1,805,917	1,805,933	1,792,569	13,364	0.7%
Total Expenses	6,599,369	7,248,526	7,099,895	148,631	2.1%

**Net Income (Loss)**

Investment Gain (Loss) <sup>1</sup>	(58,977)	29,370	97,746	68,376	232.8%
Extraordinary Income	3,175,330	3,745,798	3,745,798	0	0.0%
Extraordinary Expense	0	100,000	100,000	0	0.0%
Net Income Including Extraordinary Items	2,173,560	2,276,766	2,668,397	391,631	17.2%

**Capitalized Expenditures**

FY 2021-22 YTD Actual	FY 2022-23 YTD				Comments
	Amended Budget	Actual	\$ Fav (Unf)	% Fav (-)	
7,715	30,460	40,953	(10,492)	-34.4%	

**Los Angeles County Law Library**  
Income Statement for the Period Ending March 31, 2023  
(Provisional and subject to year-end audit adjustments)

Mar 22	Mar 2023			
	Amended Budget	Actual	\$ Fav (Unf)	% Fav -%

FY 2021-22	FY 2022-23 YTD			
	YTD Actual	Amended Budget	Actual	\$ Fav (Unf)

Comments

Detailed Budget:											
Income:											
478,764	543,843	568,934	25,091	4.6%	15 FIN 303300 L.A. Superior Court Fees	4,848,403	5,222,123	5,289,559	67,437	1.3%	
						Interest:					
299	1,500	2,589	1,089	72.6%	15 FIN 311000 Interest - LAIF	749	4,792	5,880	1,089	22.7%	Better than expected rate of return.
5,954	18,333	41,712	23,379	127.5%	15 FIN 312000 Interest - General Fund	43,728	175,469	250,364	74,895	42.7%	Better than expected rate of return.
144	333	832	498	149.5%	15 FIN 313000 Interest - Deposit Fund	1,154	3,919	5,483	1,564	39.9%	Better than expected rate of return.
6,397	20,167	45,133	24,966	123.8%		45,631	184,179	261,726	77,547	42.1%	
						Parking:					
53,646	0	0	0	0.0%	39 FAC 330100 Parking	405,778	50,425	50,425	0	0.0%	
53,646	0	0	0	0.0%		405,778	50,425	50,425	0	0.0%	
						Library Services:					
0	0	33	33	0.0%	27 CIRC 330150 Annual Designation Fee	439	341	406	65	19.0%	Timing variance.
21,213	24,325	25,521	1,195	4.9%	25 PS 330140 Annual Members Fee	139,256	204,548	198,900	(5,648)	-2.8%	
1,237	1,009	1,997	988	97.9%	25 PS 330340 Course Registration	27,007	37,739	34,987	(2,752)	-7.3%	Timing variance.
1,861	3,000	2,442	(558)	-18.6%	27 CIRC 330129 Copy Center	12,668	20,849	18,882	(1,967)	-9.4%	Timing variance. Increase in revenue expected when card-op copiers become available.
						Document Delivery					
685	600	122	(478)	-79.7%	27 CIRC 330205 Document Delivery	4,826	5,448	4,564	(884)	-16.2%	Free eDelivery to remote users has not ceased.
2,986	1,358	496	(862)	-63.5%	27 CIRC 330210 Fines	14,093	12,931	13,100	168	1.3%	Timing variance.
9,183	14,063	25,132	11,069	78.7%	15 FIN 330310 Miscellaneous	27,423	31,363	42,010	10,647	33.9%	Includes Trout Lily Foundation grant.
50	1,000	113	(888)	-88.8%	39 FAC 330330 Room Rental	3,425	5,154	2,641	(2,513)	-48.8%	Slow return to in-person events
730	0	0	0	0.0%	23 COL 330350 Book Replacement	730	1,098	1,278	180	16.4%	Timing variance.
0	0	(165)	(165)	0.0%	15 FIN 330360 Forfeited Deposits	0	0	(295)	(295)	0.0%	
0	0	75,000	75,000	0.0%	17 EXEC 330400 Friends of Law Library	120,000	25,000	100,000	75,000	300.0%	Timing variance.
0	0	0	0	0.0%	25 PS 330420 Grants	0	0	0	0	0.0%	
71	270	210	(60)	-22.1%	15 FIN 330450 Vending	398	1,790	1,563	(227)	-12.7%	Lower than expected USB sales in Jan.
0	0	5,000	5,000	0.0%	39 FAC 330465 Special Events Income	6,500	0	5,000	5,000	0.0%	
38,015	45,625	135,899	90,274	197.9%		356,765	340,541	423,036	82,496	24.2%	
576,823	609,634	749,965	140,331	23.0%		5,656,576	5,823,769	6,024,748	200,979	3.5%	
						Expenses:					
						Staff:					
188,576	238,462	224,472	13,990	5.9%	ALL 501000 Salaries (FT)	1,819,760	2,119,333	2,075,071	44,262	2.1%	
0	(5,188)	0	(5,188)	100.0%	15 FIN 501025 Staff Vacancy Offset (FT)	0	(15,564)	0	(15,564)	100.0%	
16,385	20,000	15,818	4,182	20.9%	ALL 501050 Salaries (PT)	163,244	171,591	162,213	9,378	5.5%	
0	(627)	0	(627)	100.0%	15 FIN 501075 Staff Vacancy Offset (PT)	0	(1,882)	0	(1,882)	100.0%	
12,273	14,615	14,231	384	2.6%	15 FIN 502000 Social Security	114,244	137,742	136,620	1,122	0.8%	
2,870	3,846	3,328	518	13.5%	15 FIN 503000 Medicare	28,083	34,623	33,077	1,546	4.5%	
21,561	26,154	24,239	1,915	7.3%	15 FIN 511000 Retirement	560,308	659,725	665,150	(5,425)	-0.8%	
8,333	8,333	8,333	0	0.0%	15 FIN 511050 Pension Exp (Actuarial)	74,997	75,000	75,000	0	0.0%	
0	0	0	0	0.0%	15 FIN 511100 Pension Exp (Acctg)	0	0	0	0	0.0%	
44,884	51,667	51,064	603	1.2%	15 FIN 512000 Health Insurance	407,886	433,340	430,178	3,162	0.7%	
349	417	385	32	7.6%	15 FIN 513000 Disability Insurance	3,140	3,555	3,462	93	2.6%	
5,367	5,833	5,665	168	2.9%	15 FIN 514000 Dental Insurance	39,542	48,651	48,513	138	0.3%	
498	583	589	(6)	-1.0%	15 FIN 514500 Vision Insurance	3,907	4,990	5,045	(56)	-1.1%	
156	214	179	35	16.5%	15 FIN 515000 Life Insurance	1,405	1,656	1,538	118	7.1%	Timing variance.
0	0	0	0	0.0%	15 FIN 515500 Vacancy Benefits Offset	0	0	0	0	0.0%	
7,218	2,318	2,121	197	8.5%	15 FIN 516000 Workers Compensation Insurance	20,883	18,443	18,246	197	1.1%	
0	2,500	0	2,500	100.0%	15 FIN 517000 Unemployment Insurance	2,814	3,821	1,321	2,500	65.4%	Timing variance.
1,388	623	333	290	46.6%	ALL 514010 Temporary Employment	6,981	41,961	39,005	2,956	7.0%	Timing variance.
640	3,000	0	3,000	100.0%	13 HR 514015 Recruitment	2,081	4,358	2,204	2,154	49.4%	Timing variance.
0	0	0	0	0.0%	15 FIN 517500 Accrued Sick Expense	0	0	0	0	0.0%	
0	0	0	0	0.0%	15 FIN 518000 Accrued Vacation Expense	0	0	0	0	0.0%	
21,665	8,333	8,333	0	0.0%	15 FIN 518500 OPEB Expense	194,985	75,000	75,000	0	0.0%	
305	300	335	(35)	-11.8%	15 FIN 518550 TMP	3,504	7,274	5,764	1,509	20.7%	Lower TMP reimbursements due to WFH schedules.
917	83	83	1	0.8%	15 FIN 518560 Benefit Administration	10,410	2,521	2,519	2	0.1%	
333,384	381,467	359,508	21,958	5.8%		3,458,173	3,870,569	3,779,928	46,210	1.2%	
						Library Materials/Electronic Resources Subscription:					
206,451	158,354	115,969	42,385	26.8%	23 COL 601999 American Continuitions	1,043,614	1,146,629	1,039,273	107,356	9.4%	Timing variance.
1,331	3,993	4,797	(804)	-20.1%	23 COL 602999 American New Orders	14,979	18,076	15,156	2,920	16.2%	Timing variance.
1,198	1,189	853	336	28.3%	23 COL 609199 Branch Continuitions	15,236	15,460	16,951	(1,491)	-9.6%	Timing variance.
0	0	0	0	0.0%	23 COL 609299 Branch New Orders	894	0	0	0	0.0%	
3,606	13,784	1,207	12,577	91.2%	23 COL 603999 Commonwealth Continuitions	96,882	117,554	92,443	25,111	21.4%	Timing variance.
0	452	0	452	100.0%	23 COL 604999 Commonwealth New Orders	168	777	325	452	58.2%	

**Los Angeles County Law Library**  
Income Statement for the Period Ending March 31, 2023

**(Provisional and subject to year-end audit adjustments)**

Mar 22 Actual	Mar 2023												Comments	
	Amended Budget	Actual	\$ Fav (Unf)	% Fav -%										FY 2021-22 YTD Actual
4,561	17,828	4,887	12,941	72.6%	23	COL	605999	Foreign Continuations	82,203	112,682	71,684	40,998	36.4%	Timing variance.
0	592	120	471	79.6%	23	COL	606999	Foreign New Orders	1,628	1,632	1,307	325	19.9%	Timing variance.
5,560	13,413	7,771	5,641	42.1%	23	COL	607999	International Continuations	92,639	93,686	65,832	27,855	29.7%	Timing variance.
0	452	374	78	17.2%	23	COL	608999	International New Orders	2,263	2,508	2,474	34	1.3%	
571	2,220	1,940	280	12.6%	23	COL	609399	General/Librarianship Continuations	7,210	9,090	7,776	1,315	14.5%	Timing variance.
0	0	0	0	0.0%	23	COL	609499	General/Librarianship New Orders	717	1,407	1,407	0	0.0%	
223,277	212,277	137,918	74,358	35.0%				Subtotal	1,358,433	1,519,501	1,314,627	204,874	13.5%	
(223,277)	(212,277)	(137,918)	(74,358)	35.0%	23	COL	690000	Library Materials Transferred to Assets	(1,358,433)	(1,519,501)	(1,314,627)	(204,874)	13.5%	
53,110	58,840	65,145	(6,304)	-10.7%	23	COL	685000	Electronic Resource Subscriptions (ERS)	456,463	486,153	496,669	(10,516)	-2.2%	Billing timing variance
								Facilities:						
5,210	7,552	955	6,597	87.4%	39	FAC	801005	Repair & Maintenance	36,400	37,345	20,356	16,989	45.5%	Timing variance.
1,353	2,000	2,520	(520)	-26.0%	39	FAC	801010	Building Services	12,290	18,350	20,289	(1,940)	-10.6%	Timing variance
263	1,500	2,696	(1,196)	-79.8%	39	FAC	801015	Cleaning Supplies	6,092	13,232	12,320	913	6.9%	Timing variance
9,001	12,500	23,461	(10,961)	-87.7%	39	FAC	801020	Electricity & Water	84,902	113,014	110,565	2,449	2.2%	
966	1,014	1,014	0	0.0%	39	FAC	801025	Elevator Maintenance	8,694	9,030	9,030	0	0.0%	
5,181	5,331	0	5,331	100.0%	39	FAC	801030	Heating & Cooling	26,953	33,412	27,454	5,958	17.8%	Timing variance.
24,231	28,977	29,053	(76)	-0.3%	15	FIN	801035	Insurance	217,563	263,275	263,426	(151)	-0.1%	
11,274	11,583	11,449	134	1.2%	39	FAC	801040	Janitorial Services	93,462	105,370	104,617	753	0.7%	Added interim landscaping duties
0	1,500	0	1,500	100.0%	39	FAC	801045	Landscaping	7,500	4,500	1,630	2,870	63.8%	See Janitorial Services.
15,405	19,167	22,207	(3,041)	-15.9%	39	FAC	801050	Security	133,938	155,537	152,559	2,978	1.9%	
0	250	0	250	100.0%	39	FAC	801060	Room Rental Expenses	0	1,176	426	750	63.8%	Reduced room rentals
0	0	124	(124)	0.0%	39	FAC	801065	Special Events Expenses	2,585	2,855	3,985	(1,131)	-39.6%	Timing variance.
0	666	0	666	100.0%	39	FAC	801100	Furniture & Appliances (<3K)	328	1,998	164	1,834	91.8%	Timing variance.
22	200	1,256	(1,056)	-527.9%	39	FAC	801110	Equipment (<3K)	5,675	8,191	4,753	(2,862)	-151.4%	Unforeseen purchases of security cameras and equipment for Naloxone Distribution
(263)	1,250	170	1,080	86.4%	39	FAC	801115	Building Alterations (<3K)	0	1,250	210	1,040	83.2%	
405	300	57	243	80.9%	39	FAC	801120	Delivery & Postage	2,091	1,937	1,783	153	7.9%	Timing variance.
0	233	3	230	98.6%	39	FAC	801125	Kitchen supplies	0	1,594	1,808	(215)	-13.5%	Timing variance.
73,047	94,023	94,965	(942)	-1.0%				Subtotal	638,473	756,696	735,376	30,389	4.0%	
								Technology:						
1,214	1,398	1,160	238	17.0%	33	TECH	801210	Software Maintenance	12,955	13,417	14,651	(1,234)	-9.2%	Timing variance
3,773	2,594	2,281	313	12.1%	33	TECH	801212	Hardware Maintenance	24,741	22,434	21,761	673	3.0%	
0	0	0	0	0.0%	33	TECH	801215	Software (<\$3K)	2,529	1,800	2,336	(536)	-29.8%	Timing variance
0	224	0	224	100.0%	33	TECH	801220	Hardware (<\$3K)	8,893	1,928	13,828	(11,900)	-617.3%	Unforeseen technology purchases such as security camera, ring and reo, video editing computers, video storage.
0	567	0	567	100.0%	33	TECH	801225	Computer Supplies	924	1,700	173	1,527	89.8%	Timing variance
5,318	5,318	5,366	(48)	-0.9%	33	TECH	801230	Integrated Library System	46,429	48,064	48,209	(145)	-0.3%	
1,626	1,712	1,605	107	6.3%	33	TECH	801235	Telecommunications	14,777	15,565	15,156	410	2.6%	
0	0	0	0	0.0%	33	TECH	801245	Tech & Data - Misc	181	0	816	(816)	0.0%	
0	4,949	0	4,949	100.0%	33	TECH	801250	Services	688	15,153	306	14,847	98.0%	Timing variance.
0	8,518	2,855	5,663	66.5%	33	TECH	801275	Online Service Providers	10,288	31,522	20,035	11,487	36.4%	Timing variance.
11,932	25,280	13,267	6,349	25.1%				Subtotal	122,404	141,560	137,271	2,825	2.0%	
								General:						
465	417	281	136	32.6%	15	FIN	801310	Bank Charges	4,158	3,393	2,938	455	13.4%	Lower volume transactions for the month/period.
891	835	835	(0)	0.0%	35	CMS	801315	Bibliographical Services	8,017	8,709	8,709	(0)	0.0%	
0	0	0	0	0.0%	35	CMS	801320	Binding	0	11,565	11,565	0	0.0%	
0	108	137	(28)	-26.3%	17	EXEC	801325	Board Expense	50	1,087	1,038	49	4.5%	
0	0	5	(5)	0.0%	37	COM	801330	Staff meals & events	1,518	4,984	2,815	2,169	43.5%	Timing variance.
540	1,250	276	974	77.9%	15	FIN	801335	Supplies - Office	5,101	10,398	7,816	2,582	24.8%	Timing variance.
0	1,668	2,288	(621)	-37.2%	35	CMS	801337	Supplies - Library materials	6,589	5,769	6,590	(822)	-14.2%	
0	0	0	0	0.0%	37	COM	801340	Stationery, business cards, etc.	0	766	516	250	32.6%	Timing variance; additional purchases forthcoming.
0	0	0	0	0.0%	25	PS	801365	Grant Application Expenses	14,675	0	0	0	0.0%	
555	1,591	5,103	(3,512)	-220.8%	33	IT	801370	Copy Center Expense	6,235	11,874	14,851	(2,977)	-25.1%	Timing variance.
58	0	140	(140)	0.0%	15	FIN	801375	General - Misc	10,973	1,235	6,654	(5,419)	-438.8%	Includes \$5K unanticipated settlement payment
2,060	1,000	1,730	(730)	-73.0%	25	PS	801390	Course Registration	7,660	10,210	10,930	(720)	-7.1%	Higher than anticipated registration for OTF-subsidized programs.
325	0	50	(50)	0.0%	17	EXEC	801395	Friends of Law Library	745	312	827	(515)	-165.2%	Timing variance.
4,893	6,869	10,845	(3,977)	-57.9%				Subtotal	65,721	69,313	75,250	(4,948)	-7.1%	

**Los Angeles County Law Library**  
Income Statement for the Period Ending March 31, 2023  
(Provisional and subject to year-end audit adjustments)

Mar 22 Actual	Mar 2023			
	Amended Budget	Actual	\$ Fav (Unf)	% Fav -%
0	1,643	365	1,278	77.8%
0	0	0	0	0.0%
0	0	0	0	0.0%
0	0	335	(335)	0.0%
0	340	50	290	85.3%
0	0	0	0	0.0%
0	1,983	750	1,234	62.2%
0	2	2	(0)	-19.4%
0	645	58	587	90.9%
0	1,800	1,813	(13)	-0.7%
0	0	0	0	0.0%
0	2,447	1,873	573	23.4%
0	0	0	0	0.0%
0	0	0	0	0.0%
0	0	0	0	0.0%
0	32	0	32	100.0%
0	0	0	0	0.0%
0	32	0	32	100.0%
0	0	0	0	0.0%
2,100	2,187	1,400	787	36.0%
0	2,500	303	2,198	87.9%
328	250	0	250	100.0%
2,428	4,937	1,703	3,234	65.5%
175,047	170,022	166,603	3,418	2.0%
22,663	30,000	28,546	1,454	4.8%
197,710	200,022	195,150	4,872	2.4%
676,504	775,898	743,206	32,692	4.2%
(99,681)	(166,264)	6,758	173,022	-104.1%

FY 2021-22 YTD Actual	FY 2022-23 YTD				Comments
	Amended Budget	Actual	\$ Fav (Unf)	% Fav (-)	
0	9,601	6,830	2,772	28.9%	Timing variance.
0	0	0	0	0.0%	
0	0	0	0	0.0%	
8,136	9,354	8,985	369	3.9%	Timing variance.
1,078	4,664	3,655	1,009	21.6%	Timing variance.
0	0	0	0	0.0%	
9,214	23,619	19,470	4,150	17.6%	
14	72	72	(1)	-1.4%	
0	2,813	1,156	1,657	58.9%	Timing variance.
0	1,800	1,873	(73)	-4.1%	
0	0	0	0	0.0%	
14	4,684	3,102	1,583	33.8%	
0	0	0	0	0.0%	
0	0	0	0	0.0%	
0	0	0	0	0.0%	
46	135	65	69	51.4%	Timing variance.
0	0	0	0	0.0%	
46	135	65	69	51.4%	
22,895	21,545	21,556	(11)	-0.1%	
16,680	19,680	17,320	2,360	12.0%	Timing variance.
2,084	24,085	20,492	3,593	14.9%	Timing variance.
1,285	1,578	828	750	47.5%	Timing variance.
42,944	66,888	60,196	6,692	10.0%	
1,599,128	1,543,601	1,534,813	8,788	0.6%	
206,789	262,332	257,756	4,576	1.7%	
1,805,917	1,805,933	1,792,569	13,364	0.7%	
6,599,369	7,248,526	7,099,895	148,631	2.1%	
(942,793)	(1,398,402)	(1,075,147)	323,255	23.1%	

**Los Angeles County Law Library**  
Income Statement for the Period Ending March 31, 2023  
(Provisional and subject to year-end audit adjustments)

Mar 22 Actual	Mar 2023			
	Amended Budget	Actual	\$ Fav (Unf)	% Fav -%
(25,941)	833	47,470	46,637	5596.4%
0	0	0	0	0.0%
0	0	0	0	0.0%
<u>(125,622)</u>	<u>(165,430)</u>	<u>54,228</u>	<u>219,659</u>	<u>-132.8%</u>

15 FIN 321000 Investment Gain (Loss)<sup>1</sup>  
17 EXEC 401000 Extraordinary Income  
17 EXEC 901000 Extraordinary Expense  
Net Income Including Extraordinary Items

Capital Expenditures:

39 FAC 161100 Furniture / Appliances (>3k)  
33 TECH 161300 Electronics / Computer Hardware (>3k)  
39 FAC 164500 Exterior Building Repairs/ Improvements (>3k)  
39 FAC 164000 Interior Improvements / Alterations (>3k)  
33 TECH 168000 Computer Software  
Total - Capitalized Expenditures

CalPERS CERBT Trust Fund:

Beginning Balance 2,228,922  
Administrative Expense (93)  
Investment Expense (68)  
Unrealized Gain/Loss 40,034  
Distribution  
Ending Balance 2,268,796

FY 2021-22 YTD Actual	FY 2022-23 YTD			
	Amended Budget	Actual	\$ Fav (Unf)	% Fav (-)
(58,977)	29,370	97,746	68,376	232.8%
3,175,330	3,745,798	3,745,798	0	0.0%
0	100,000	100,000	0	0.0%
<u>2,173,560</u>	<u>2,276,766</u>	<u>2,668,397</u>	<u>391,631</u>	<u>17.2%</u>
0	0	0	0	0.0%
7,715	30,460	40,953	(10,492)	-34.4%
<u>7,715</u>	<u>30,460</u>	<u>40,953</u>	<u>(10,492)</u>	<u>-34.4%</u>

Comments  
Reflects gains/loss if sold at time of report (before maturity)

Unbudgeted microfiche reader.

CalPERS CERBT program cost.  
Investment management cost.  
Fluctuating market conditions.  
Distribution from Fund.

<sup>1</sup> UBS interest/dividend income and gains/losses is consolidated into Investment Gain (Loss) effective FY 2016. It was also moved to "non-operating income" section of the budget as recommended by outside auditors.

# Los Angeles County Law Library

Statement of Cash Flows

As of March 31, 2023

(Provisional and subject to year-end audit adjustments)

	3/31/2023	YTD
<b>Cash flows from operating activities</b>		
L.A. Superior court fees	568,934	5,289,559
Parking fees	-	50,425
Library services	60,899	323,036
Extraordinary income	-	3,745,798
(Increase) decrease in accounts receivable	(108,816)	20,274
(Increase) decrease in other receivable	(3,840)	(106,885)
Increase (decrease) in borrowers' deposit	1,522	15,625
<b>Cash received from filing fees and services</b>	<b>518,698</b>	<b>9,337,834</b>
Facilities	(94,965)	(735,376)
Technology	(13,267)	(137,271)
General	(10,845)	(175,250)
Professional development	(750)	(19,470)
Communications & marketing	(1,873)	(3,102)
Travel & entertainment	-	(65)
Professional services	(1,703)	(60,196)
Electronic Resource Subscriptions (ERS)	(65,145)	(496,669)
(Increase) decrease in prepaid expenses	13,539	(159,090)
Increase (decrease) in accounts payable	108,499	(84,508)
Increase (decrease) in other liabilities	-	-
<b>Cash payments to suppliers for goods and services</b>	<b>(66,511)</b>	<b>(1,870,997)</b>
Staff (payroll + benefits)	(359,508)	(3,779,928)
Increase (decrease) in payroll liabilities	2,405	4,473
Increase (decrease) in accrued sick and vacation liability	(645)	(27,404)
Increase (decrease) in OPEB liability	8,333	75,000
Increase (decrease) in net pension liability	8,333	75,000
<b>Cash payments to employees for services</b>	<b>(341,082)</b>	<b>(3,652,858)</b>
Contributions received	75,000	100,000
Net cash from operating activities	186,106	3,913,979
<b>Cash flow from capital and related financing activities</b>		
Library materials	(137,918)	(1,314,627)
Fixed assets	-	(40,953)
Capital - Work in Progress (WIP)	(18,177)	(7,065)
<b>Cash flows from investing activities</b>		
Investment	-	-
Investment earnings	45,133	261,726
<b>Net cash increase (decrease) in cash and cash equivalents</b>	<b>75,143</b>	<b>2,813,062</b>
Cash and cash equivalents, at beginning of period	16,371,447	13,633,529
<b>Cash and cash equivalents, at end of period</b>	<b>16,446,590</b>	<b>16,446,590</b>
<b>Reconciliation of Operating Income to Net Cash from Operating Activities</b>		
Operating income	(38,374)	2,308,925
Adjustments for noncash effects:		
Depreciation	195,150	1,792,569
Extraordinary expense: book write-off		
Changes in operating assets and liabilities:		
(Increase) decrease in accounts receivable	(108,816)	20,274
(Increase) decrease in other receivable	(3,840)	(106,885)
(Increase) decrease in prepaid expenses	13,539	(159,090)
Increase (decrease) in accounts payable	108,499	(84,508)
Increase (decrease) in other liabilities	-	-
Increase (decrease) in payroll liabilities	2,405	4,473
Increase (decrease) in accrued sick and vacation liability	(645)	(27,404)
Increase (decrease) in borrowers' deposit	1,522	15,625
Increase (decrease) in OPEB liability	8,333	75,000
Increase (decrease) in net pension liability	8,333	75,000
Net cash from operating activities	<b>186,106</b>	<b>3,913,979</b>



**Los Angeles County Law Library**  
Income Statement for the Period Ending March 31, 2023  
(Provisional and subject to year-end audit adjustments)

Mar 22	Mar 2023			
	Amended Budget	Actual	\$ Fav (Unf)	% Fav %
478,764	543,843	568,934	25,091	4.6%
6,397	20,167	45,133	24,966	123.8%
53,646	0	0	0	0.0%
38,015	45,625	135,899	90,274	197.9%
576,823	609,634	749,965	140,331	23.0%
333,384	381,467	359,508	21,958	5.8%
53,110	58,840	65,145	(6,304)	-10.7%
223,277	212,277	137,918	74,358	35.0%
(223,277)	(212,277)	(137,918)	(74,358)	35.0%
		0		
73,047	94,023	94,965	(942)	-1.0%
11,932	25,280	13,267	12,012	47.5%
4,893	6,869	10,845	(3,977)	-57.9%
0	1,983	750	1,234	62.2%
0	2,447	1,873	573	23.4%
0	32	0	32	100.0%
2,428	4,937	1,703	3,234	65.5%
197,710	200,022	195,150	4,872	2.4%
676,504	775,898	743,206	(32,692)	-4.2%
(99,681)	(166,264)	6,758	173,022	-104.1%
(25,941)	833	47,470	46,637	5596.4%
0	0	0	0	0.0%
0	0	0	0	0.0%
(125,622)	(165,430)	54,228	219,659	-132.8%
0	0	0	0	0.0%

**Summary:**

	FY 2021-22	FY 2022-23 YTD			
	YTD Actual	Amended Budget	Actual	\$ Fav (Unf)	% Fav (-)
<b>Income</b>					
L.A. Superior Court Fees	4,848,403	5,222,123	5,289,559	67,437	1.3%
Interest	45,631	184,179	261,726	77,547	42.1%
Parking	405,778	50,425	50,425	0	0.0%
Library Services	356,765	340,541	423,036	82,496	24.2%
Total Income	5,656,576	5,823,769	6,024,748	200,979	3.5%
<b>Expense</b>					
Staff (payroll + benefits)	3,458,173	3,870,569	3,779,928	46,210	1.2%
Electronic Resource Subscriptions	456,463	486,153	496,669	(10,516)	-2.2%
Library Materials	1,358,433	1,519,501	1,314,627	204,874	13.5%
Library Materials Transferred to	(1,358,433)	(1,519,501)	(1,314,627)	(204,874)	13.5%
Assets					
Facilities	638,473	756,696	735,376	30,389	4.0%
Technology & Data	122,404	141,560	137,271	2,825	2.0%
General	65,721	69,313	75,250	(4,948)	-7.1%
Professional Development	9,214	23,619	19,470	4,150	17.6%
Communications & Marketing	14	4,684	3,102	1,583	33.8%
Travel & Entertainment	46	135	65	69	51.4%
Professional Services	42,944	66,888	60,196	6,692	10.0%
Depreciation	1,805,917	1,805,933	1,792,569	13,364	0.7%
Total Expenses	6,599,369	7,248,526	7,099,895	148,631	2.1%
<b>Net Income (Loss)</b>	(942,793)	(1,398,402)	(1,075,147)	323,255	23.1%
Investment Gain (Loss) <sup>1</sup>	(58,977)	29,370	97,746	68,376	232.8%
Extraordinary Income	3,175,330	3,745,798	3,745,798	0	0.0%
Extraordinary Expense	0	100,000	100,000	0	0.0%
Net Income Including Extraordinary Items	2,173,560	2,276,766	2,668,397	391,631	17.2%
<b>Capitalized Expenditures</b>	7,715	30,460	40,953	(10,492)	-34.4%

Comments



**Los Angeles County Law Library**  
Income Statement for the Period Ending March 31, 2023  
(Provisional and subject to year-end audit adjustments)

Mar 22	Mar 2023				FY 2021-22	FY 2022-23 YTD					Comments	
	Actual	Amended Budget	Actual	\$ Fav (Unf)		% Fav %	YTD Actual	Amended Budget	Actual	\$ Fav (Unf)		% Fav (-)
0	0	5	(5)	0.0%	37 COM 801330	Staff meals & events	1,518	4,984	2,815	2,169	43.5%	Timing variance.
540	1,250	276	974	77.9%	15 FIN 801335	Supplies - Office	5,101	10,398	7,816	2,582	24.8%	Timing variance.
0	1,668	2,288	(621)	-37.2%	35 CMS 801337	Supplies - Library materials	6,589	5,769	6,590	(822)	-14.2%	
0	0	0	0	0.0%	37 COM 801340	Stationery, business cards, etc.	0	766	516	250	32.6%	Timing variance; additional purchases forthcoming.
0	0	0	0	0.0%	25 PS 801365	Grant Application Expenses	14,675	0	0	0	0.0%	
555	1,591	5,103	(3,512)	-220.8%	33 IT 801370	Copy Center Expense	6,235	11,874	14,851	(2,977)	-25.1%	Timing variance.
58	0	140	(140)	0.0%	15 FIN 801375	General - Misc	10,973	1,235	6,654	(5,419)	-438.8%	Includes \$5K unanticipated settlement payment
2,060	1,000	1,730	(730)	-73.0%	25 PS 801390	Course Registration	7,660	10,210	10,930	(720)	-7.1%	Higher than anticipated registration for OTF-subsidized programs.
325	0	50	(50)	0.0%	17 EXEC 801395	Friends of Law Library	745	312	827	(515)	-165.2%	Timing variance.
4,893	6,869	10,845	(3,977)	-57.9%		Subtotal	65,721	69,313	75,250	(4,948)	-7.1%	
0	1,643	365	1,278	77.8%		Professional Development:						
0	0	0	0	0.0%	ALL 803105	Travel	0	9,601	6,830	2,772	28.9%	Timing variance.
0	0	0	0	0.0%	ALL 803110	Meals	0	0	0	0	0.0%	
0	0	0	0	0.0%	ALL 803113	Incidental and miscellaneous	0	0	0	0	0.0%	
0	0	335	(335)	0.0%	ALL 803115	Membership dues	8,136	9,354	8,985	369	3.9%	Timing variance.
0	340	50	290	85.3%	ALL 803120	Registration fees	1,078	4,664	3,655	1,009	21.6%	Timing variance.
0	0	0	0	0.0%	ALL 803125	Educational materials	0	0	0	0	0.0%	
0	1,983	750	1,234	62.2%		Subtotal	9,214	23,619	19,470	4,150	17.6%	
0	2	2	(0)	-19.4%		Communications & Marketing:						
0	645	58	587	90.9%	37 COM 803205	Services	14	72	72	(1)	-1.4%	
0	1,800	1,813	(13)	-0.7%	37 COM 803210	Collateral materials	0	2,813	1,156	1,657	58.9%	Timing variance.
0	0	0	0	0.0%	37 COM 803215	Advertising	0	1,800	1,873	(73)	-4.1%	
0	2,447	1,873	573	23.4%	37 COM 803220	Trade shows & Outreach	0	0	0	0	0.0%	
0	0	0	0	0.0%		Subtotal	14	4,684	3,102	1,583	33.8%	
0	0	0	0	0.0%		Travel & Entertainment						
0	0	0	0	0.0%	ALL 803305	Travel	0	0	0	0	0.0%	
0	0	0	0	0.0%	ALL 803310	Meals	0	0	0	0	0.0%	
0	0	0	0	0.0%	ALL 803315	Entertainment	0	0	0	0	0.0%	
0	32	0	32	100.0%	ALL 803320	Ground transportation & mileage reimb.	46	135	65	69	51.4%	Timing variance.
0	0	0	0	0.0%	ALL 803325	Incidental travel expenses	0	0	0	0	0.0%	
0	32	0	32	100.0%		Subtotal	46	135	65	69	51.4%	
0	0	0	0	0.0%		Professional Services						
2,100	2,187	1,400	787	36.0%	15 FIN 804005	Accounting	22,895	21,545	21,556	(11)	-0.1%	
0	2,500	303	2,198	87.9%	17 EXEC 804008	Consulting Services	16,680	19,680	17,320	2,360	12.0%	Timing variance.
328	250	0	250	100.0%	17 EXEC 804010	Legal	2,084	24,085	20,492	3,593	14.9%	Timing variance.
2,428	4,937	1,703	3,234	65.5%	15 FIN 804015	Other	1,285	1,578	828	750	47.5%	Timing variance.
						Subtotal	42,944	66,888	60,196	6,692	10.0%	
175,047	170,022	166,603	3,418	2.0%		Depreciation:						
22,663	30,000	28,546	1,454	4.8%	15 FIN 806105	Depreciation - Library Materials	1,599,128	1,543,601	1,534,813	8,788	0.6%	
197,710	200,022	195,150	4,872	2.4%	15 FIN 806110	Depreciation Exp - FF&E	206,789	262,332	257,756	4,576	1.7%	
676,504	775,898	743,206	32,692	4.2%		Subtotal	1,805,917	1,805,933	1,792,569	13,364	0.7%	
(99,681)	(166,264)	6,758	173,022	-104.1%		Total Expense	6,599,369	7,248,526	7,099,895	148,631	2.1%	
						Net Income Before Extraordinary Items	(942,793)	(1,398,402)	(1,075,147)	323,255	23.1%	

**Los Angeles County Law Library**  
Income Statement for the Period Ending March 31, 2023  
(Provisional and subject to year-end audit adjustments)

Mar 22	Mar 2023				FY 2021-22	FY 2022-23 YTD					Comments	
	Actual	Amended Budget	Actual	\$ Fav (Unf)		% Fav	YTD Actual	Amended Budget	Actual	\$ Fav (Unf)		% Fav (-)
(25,941)	833	47,470	46,637	596.4%	15 FIN 321000	Investment Gain (Loss) <sup>1</sup>	(58,977)	29,370	97,746	68,376	232.8%	Reflects gains/loss if sold at time of report (before maturity)
0	0	0	0	0.0%	17 EXEC 401000	Extraordinary Income	3,175,330	3,745,798	3,745,798	0	0.0%	
0	0	0	0	0.0%	17 EXEC 901000	Extraordinary Expense	0	100,000	100,000	0	0.0%	
<u>(125,622)</u>	<u>(165,430)</u>	<u>54,228</u>	<u>219,659</u>	<u>-132.8%</u>		Net Income Including Extraordinary Items	<u>2,173,560</u>	<u>2,276,766</u>	<u>2,668,397</u>	<u>391,631</u>	<u>17.2%</u>	
Capital Expenditures:												
0	0	0	0	0.0%	39 FAC 161100	Furniture / Appliances (>3k)	0	0	0	0	0.0%	
0	0	0	0	0.0%	33 TECH 161300	Electronics / Computer Hardware (>3k)	7,715	30,460	40,953	(10,492)	-34.4%	Unbudgeted microfiche reader.
0	0	0	0	0.0%	39 FAC 164500	Exterior Building Repairs/ Improvements (>3k)	0	0	0	0	0.0%	
0	0	0	0	0.0%	39 FAC 164000	Interior Improvements / Alterations (>3k)	0	0	0	0	0.0%	
0	0	0	0	0.0%	33 TECH 168000	Computer Software	0	0	0	0	0.0%	
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.0%</u>		Total - Capitalized Expenditures	<u>7,715</u>	<u>30,460</u>	<u>40,953</u>	<u>(10,492)</u>	<u>-34.4%</u>	
CalPERS CERBT Trust Fund:												
						Beginning Balance			2,228,922			
						Administrative Expense			(93)			CalPERS CERBT program cost.
						Investment Expense			(68)			Investment management cost.
						Unrealized Gain/Loss			40,034			Fluctuating market conditions.
						Distribution						Distribution from Fund.
						Ending Balance			<u>2,268,796</u>			

<sup>1</sup> UBS interest/dividend income and gains/losses is consolidated into Investment Gain (Loss) effective FY 2016. It was also moved to "non-operating income" section of the budget as recommended by outside auditors.

LOS ANGELES COUNTY LAW LIBRARY  
 April 1, 2023 - April 30, 2023 (WARRANTS)  
 Account No.: 102000

DATE	PAYEE	FOR	AMOUNT	CHECK NO.
April 17	ALLANA BUICK & BERS, INC.	CIP-EXTERIOR	18,177.13	TS00328134
	EX LIBRIS (USA) INC.	PREPAID EXP	16,099.46	TS00328134
	ROMERO MAINTENANCE LLC	JANITORIAL SVCS	10,749.14	TS00328134
			45,025.73	

LOS ANGELES COUNTY LAW LIBRARY  
April 1, 2023 - April 30, 2023 (CHECKS)  
Account No.: 103000

DATE	PAYEE	FOR	AMOUNT	CHECK NO.
April 28	SEIU LOCAL 721	UNION SUPPL	32.28	001720
	SEIU LOCAL 721	UNION DUES	2.551.07	001721
			2.583.35	

LOS ANGELES COUNTY LAW LIBRARY  
April 1, 2023 - April 30, 2023 (CHECKS)  
Account No.: 102004

DATE	PAYEE	FOR	AMOUNT	CHECK NO.
April 11	LA DEPT OF WATER & POWER	ELECTRIC/FIRE	11,705.61	V000188
April 12	SAMS CLUB	FRIENDS OF LALL	132.50	V000189

11,838.11

LOS ANGELES COUNTY LAW LIBRARY  
 April 1, 2023 - April 30, 2023 (CHECKS)  
 Account No.: 102001

DATE	PAYEE	FOR	AMOUNT	CHECK NO.
	DELTA AIRLINES	PREPAID EXP	358.90	V007696
	HOUSING RIGHTS CENTER	REGISTRATION FEE	80.00	V007697
	SPIRIT AIRLINES	PREPAID EXP	282.89	V007698
	UPS	DELIVERY & POSTAG	12.71	V007699
	GURU PRINTERS	FRIENDS	736.94	V007708
	ODP OFFICE SOLUTIONS, LLC	SUPPLIES-OFFICE	64.74	V007709
April 17	GURU PRINTERS	FRIENDS	89.70	V007710
April 18	SLOAN'S DRY CLEANERS & LAUNDRY	FRIENDS OF LALL	129.00	V007736
April 19	FLORA CLAY	FRIENDS	16.43	V007713
April 21	CONTINUING EDUCATION OF THE BAR CAL	BOOKS	4,411.52	V007700
	JAMES PUBLISHING INC	BOOKS	373.40	V007701
	INSTITUTE OF CONTINUING LEGAL EDUCA	BOOKS	138.50	V007702
	NATIONAL CONSUMER LAW CENTER	BOOKS	2,736.00	V007703
	PRACTISING LAW INSTITUTE	BOOKS	2,044.91	V007704
	THOMSON REUTERS TAX & ACCOUNTING	BOOKS	505.89	V007705
	THOMSON REUTERS	BOOKS	87,094.51	V007706
	ABD OFFICE SOLUTIONS	COPY CENTER	747.93	V007711
	CHERRY PICK CAFE	SPECIAL EVENTS EX	186.50	V007712
	FACEBOOK	ADVERTISING	50.00	V007714
April 22	GOOGLE	SERVICES	1.99	V007737
April 24	LEXISNEXIS MATTHEW BENDER	BOOKS	33,326.66	V007715
April 26	FIRENZA PIZZERIA	STAFF MEALS/EVEN	447.13	V007756
April 28	PURE PROCESS FILTRATION INC.	BLDG SVCS	961.38	V007716
	SECURITAS SECURITY	SECURITY	8,808.63	V007717
	AMERICAN ASSOCIATION OF LAW LIBRARI	MEMBERSHIP DUES	315.00	V007738
April 29	AMERICAN ASSOCIATION OF LAW LIBRARI	REGISTRATION FEE	795.00	V007739

196,621.67



**LOS ANGELES COUNTY LAW LIBRARY**  
**April 1, 2023 - April 30, 2023 (CHECKS)**  
**Account No.: 102001**

DATE	PAYEE	FOR	AMOUNT	CHECK NO.
April 3	CONTINUING EDUCATION OF THE BAR CAL	BOOKS	837.68	V007656
	PROQUEST LLC COUTTS INFORMATION SER	BOOKS	64.64	V007657
	DAILY JOURNAL CORPORATION	BOOKS	283.50	V007658
	U S GPO SUPERINTENDENT OF DOCUMENTS	BOOKS	35.00	V007659
	GOBI LIBRARY SOLUTIONS	BOOKS	105.28	V007660
April 6	SMART & FINAL	KITCHEN SUPPLIES	53.48	V007673
April 7	AMERICAN BAR ASSOCIATION	BOOKS	753.05	V007661
	WOLTERS KLUWER LAW & BUSINESS	BOOKS	152.10	V007662
	LEXISNEXIS MATTHEW BENDER	BOOKS	231.82	V007663
	CONTINUING EDUCATION OF THE BAR CAL	BOOKS	4,570.12	V007664
	IMMIGRANT LEGAL RESOURCE CENTER	BOOKS	1,294.71	V007665
	JAMES PUBLISHING INC	BOOKS	339.45	V007666
	JURIS PUBLISHING INC	BOOKS	343.54	V007667
	LEXISNEXIS ONLINE SERVICES	BOOKS	16,803.62	V007668
	WEST ACADEMIC	BOOKS	169.73	V007669
	WILLIAM S HEIN & CO	BOOKS	3,345.76	V007670
	4IMPRINT	ADVERTISING	1,359.04	V007674
	ODP OFFICE SOLUTIONS, LLC	SUPPLIES-OFFICE	217.19	V007675
	AMAZON	REPAIRS/MAINT	187.84	V007707
April 10	STAMPS.COM	DELIVERY & POSTAG	24.99	V007676
April 11	ABD OFFICE SOLUTIONS	COPY CENTER	188.89	V007677
	ALTA FOODCRAFT	KITCHEN SUPPLIES	213.91	V007678
	FILE KEEPERS	PREPAID EXP	2,216.00	V007679
	GRAINGER	REPAIRS/MAINT	127.76	V007680
	GTT COMMUNICATIONS	TELECOM	478.95	V007681
	ISOLVED BENEFIT SERVICES	HR BENEFIT ADMIN	82.69	V007682
	NASA SERVICES	BLDG SVCS	597.65	V007683
	PRESTIGE OFFICE SOLUTIONS, INC	COPY CENTER	175.45	V007684
	PURE PROCESS FILTRATION INC.	BLDG SVCS	961.38	V007685
	SECURITAS SECURITY	SECURITY	12,466.07	V007686
	UPS	DELIVERY & POSTAG	45.82	V007687
HOME DEPOT	REPAIR/MAINT	27.05	V007694	
April 14	LEXISNEXIS MATTHEW BENDER	BOOKS	1,050.30	V007688
	CALIFORNIA ANIMAL WELFARE ASSOCIATI	BOOKS	66.44	V007689
	CONTINUING EDUCATION OF THE BAR CAL	BOOKS	715.23	V007690
	INGRAM LIBRARY SERVICES	BOOKS	224.05	V007691
	STATE BAR OF WISCONSIN	BOOKS	84.35	V007692
	GOBI LIBRARY SOLUTIONS	BOOKS	675.88	V007693
	AMERICAN ASSOCIATION OF LAW LIBRARI	MEMBERSHIP DUES	335.00	V007695

52,264.31

LOS ANGELES COUNTY LAW LIBRARY  
 April 1, 2023 - April 30, 2023 (CHECKS)  
 Account No.: 108000

DATE	PAYEE	FOR	AMOUNT	CHECK NO.
April 3	LEXISNEXIS CANADA INC	BOOKS	582.92	032754
April 11	AT&T	TELECOM	375.32	032755
	BRCK INC	TELECOM	708.66	032756
	COLANTUONO, HIGHSMITH	LEGAL	302.50	032757
	DIGITAL INSURANCE LLC	CONSULTING	1,400.00	032758
	KONICA MINOLTA BUSINESS	COPY CENTER	669.03	032759
	LIFTECH ELEVATOR SERVICES INC	ELEVATOR MAINT	1,014.00	032760
	METROLINK	TMP	623.00	032761
	CHARTER COMMUNICATIONS	TELECOM	55.00	032762
	WOODS MAINTENANCE SERVICES, INC	JANITORIAL SVCS	525.00	032763
April 14	NESTOR ALEJANDRO HERRERA PRADA	BOOKS	208.00	032764
	LEXISNEXIS CANADA INC	BOOKS	144.48	032765
	MARY MARTIN BOOKSELLERS	BOOKS	155.00	032766
	SAN DIEGO COUNTY PUBLIC	BOOKS	646.50	032767
	LIBROS DE HONDURAS	BOOKS	1,400.00	032768
	AFLAC REMITTANCE	CAFE PLAN-INSURA	518.10	032769
	ROMERO MAINTENANCE LLC	LANDSCAPING	550.00	032770
	CHARTER COMMUNICATIONS	TELECOM	55.00	032771
	WOODS MAINTENANCE SERVICES, INC	JANITORIAL SVCS	350.00	032772
April 18	GUARDIAN	PREPAID EXP	7,801.05	032773
April 19	CALIFORNIA DEPARTMENT OF TAX	USE TAX	632.00	032774
April 21	CASALINI LIBRI	BOOKS	137.56	032775
	OTTO HARRASSOWITZ	BOOKS	3,158.78	032776
	LAW REPORTS INTERNATIONAL LTD	BOOKS	250.00	032777
	WILLIAM S HEIN & CO	BOOKS	504.00	032778
April 28	AFLAC REMITTANCE	CAFE PLAN-INSURA	518.10	032779
	KONICA MINOLTA BUSINESS	COPY CENTER	537.53	032780
	WOODS MAINTENANCE SERVICES, INC	JANITORIAL SVCS	175.00	032781

23,996.53

**MEMORANDUM**

**DATE:** May 24, 2023

**TO:** Board of Law Library Trustees

**FROM:** Sandra Levin, Executive Director  
Marcelino Juarez, Finance Manager

**RE:** Review of Property & Liability Insurance Estimates

**SUMMARY**

Alliant is the Law Library’s insurance broker for its Property & Liability insurance program. Our policies are subject to annual renewal and are scheduled to renew on July 1, 2023. This coverage is currently provided through 5 different carriers and it includes: General Liability, Property, Difference in Conditions (Earthquake/Flood), Cyber Liability and Crime.

Our broker has approached many of the same carriers as in previous years, with the same terms of coverage, and are waiting to receive quotes. Although normally we bring this to the Board at the May meeting, broker and staff recommend waiting for hard numbers to come in and make a decision at the June 2023 meeting.

Due to ongoing COVID-19 impacts on the insurance market, we have not received firm quotes or indications from incumbent carriers as of the date of this letter. However, based on internal communications our broker has been able to provide “not to exceed (NTE)” numbers for the Board’s consideration. Unfortunately, the NTE’s would increase the overall insurance cost by 37%. However, this is a very conservative estimate. If final numbers remain at this level then the proposed FY2024 budget will need to be revised to accommodate the larger increase, currently budgeted at 15%. Staff and Broker feel that pending quotes (anticipated to be received within the next 2 weeks) are very likely to reduce this increase.

**DISCUSSION**

Our broker has prepared the attached letter for the Board explaining the state of the insurance market along with other information the Board may wish to consider in determining proper steps and actions for the upcoming renewal cycle.

Broker and staff recommend waiting for hard numbers to come in and make a decision at the June 2023 meeting regarding this year’s renewal.



The table below summarizes the cost of each line of coverage as detailed in Alliant’s letter to the Board:

Line of Coverage	Limit*	Deductible	Current Carrier	Expiring Premium	NTE	\$ Var	% Var
<b>General Liability</b>	\$25M	\$50K	PRISM	96,649	135,000	38,351	40%
<b>Property</b>	\$100M	\$25K	SPIP	85,738	102,886	17,148	20%
<b>DIC</b>	\$30M	5%,					
Primary \$10M		\$100K	Lloyd's of London	86,214	124,000	37,786	44%
\$20M xs \$10M		Min.	Lloyd's of London	48,158	70,000	21,843	45%
<b>Cyber Liability</b>	\$7M	\$10K	PRISM	6,000	9,500	3,500	58%
<b>Crime</b>	\$1M	\$2.5K	ACIP	1,390	1,890	500	36%
<b>Total</b>				<b>324,148</b>	<b>443,276</b>	<b>119,127</b>	<b>37%</b>

\*Per occurrence

**GENERAL LIABILITY**

General liability covers third party liabilities including slip and falls, D&O, errors and omissions, employment practices.

In 2019, the Law Library joined the Public Risk Innovation, Solutions and Management (PRISM) which is a state-wide Joint Powers Insurance Authority consisting of 70% of all California Public Entities and Special Districts.

With PRISM, the Library has taken advantage not only of a competitive rate but also of other services including access to an employee training module. The program also provides a stipend for onsite employee safety trainings.

**PROPERTY**

Property coverage protects the building and its contents. This includes the equipment, furniture, books, etc. from fire, collapse or any other type of destruction.

In 2019, the Law Library joined Alliant’s Special Property Insurance Program (SPIP). SPIP was developed in the early 2000’s as a solution for smaller public entities that could not secure leverage in the standard markets due to their perceived “smaller size”.

**DIFFERENCE IN CONDITIONS (DIC)**

The DIC program provides coverage to the main Library building from excess physical damage resulting from an earthquake or flood.

The anticipated increase this year is conservative and should be lower when firm quotes are received. Thanks to our broker’s efforts, we feel that we are still fiscally responsible while at the same time providing responsible emergency and contingency planning.



### **CYBER LIABILITY**

Cyber liability provides coverage for technology based liabilities resulting from third-party security breaches, hacking, cyber extortion, and cyber business interruption. It also provides protection for privacy and multimedia claims.

By joining PRISM in 2020, the Library was able to reduce premiums by 70% from prior renewal period and at the same time increase the limit from \$1M to \$7M. With the increase in ransomware and other cyber threats, the new \$7M limit places the Library in a better fiscal position.

### **CRIME**

In 2019, the Library joined Alliant's Crime Insurance Program (ACIP) and resulted in a 23% decrease in premiums. This year, the increase is expected to be 36%.

### **RECOMMENDATION**

Staff recommends that the Board consider the information provided and wait for quotes to be presented at the June 2023 meeting for a decision on this year's renewal.

Attached

1. Alliant's letter to the Board





May 17, 2023

Alliant Insurance Services, Inc.  
333 South Hope Street  
Suite 3750  
Los Angeles, CA 90071  
  
O 213 270 0145  
CA License No. 0C36861  
  
[www.alliant.com](http://www.alliant.com)

Los Angeles County Law Library Board of Trustees  
Los Angeles Law Library  
301 West First Street  
Los Angeles CA 90012

**RE: 2023 – 2024 Insurance Renewal Updates**

Dear Marcelino –

The insurance market continues to be in a challenging position, this year specifically due to the reinsurance market. For context, in order to diversify their portfolios and spread their risk – insurance carriers purchase insurance on the insurance they write -this is the reinsurance market. For example, if a carrier like State Farm writes \$100,000,000 of homeowners insurance in California – they will then purchase reinsurance on \$50,000,000 of it.

The challenge with the reinsurance market is that it is quite small and, in most cases, the same reinsurance carrier that is backing commercial insurance carriers is also working with personal lines carriers. Catastrophic (CAT) events have been rising significantly over the past five year. A CAT event is identified as an earthquake, flood, wildfire, convective storm, hurricane and other significant weather-related events. 2021 saw twenty-six (26) billion-dollar events across the US and 2022 experienced 20, with Hurricane Ian being the last.

The relevance to the Law Library is that as insurance carrier cost increase, they increase rates to their policy holders. This year is proving to be the most challenging in decades and many of the placements are not quoted yet.

Below we will provide updates on all of the Law Library's coverage's, but it is important to note that all estimates are quite conservative to allow for cushion. We do believe that the numbers will improve as we get closer to the July 1 renewal date:

**General Liability:**

In 2019, the Law Library joined the California State Association of Counties Excess Insurance Authority (CSAC-EIA), now rebranded as the Public Risk Innovation, Solutions and Management (PRISM) which is a state-wide Joint Powers Insurance Authority consisting of 70% of all California Public Entities and Special Districts. The Law Library's 2022 premium was \$96,899. The challenge we are experiencing for this year's renewal is due to carriers not releasing terms as early as they have in the past and the liability program is not complete yet. We have explored other carriers – but have again received quite a few declinations due to the limits purchased by the Law Library, as it would take several carriers to build the total \$25M in limits – and we would run into minimum premium challenges as it would take several carriers/layers to build to the current limit. As such, we are still exploring options for the Law Library but due to carriers not releasing terms until June 1 - the projected not to exceed premium for 2023 is

\$135,000. We realize that this is approximately a 40% increase – but we need cushion as the market is very erratic and changing every day.

Alliant has been discussing the account with other markets – CNA, Chubb and Travelers believe they might be competitive, but have advised that they will not release their terms until after June 1<sup>st</sup>.

**Property:**

In 2019, the Law Library joined Alliant’s Special Property Insurance Program (SPIP). SPIP was developed in the early 2000’s as a solution for smaller public entities that could not secure leverage in the standard markets due to their perceived “smaller size”. The entire SPIP program is still being negotiated with the markets and terms have not yet been released. The property market is being hit the hardest in terms of increases due to valuations, increased cost of construction, supply chain challenges and other matters. We realize that this is close to a 20% increase – approximately 10% is related to value increases.

In the Law Library’s case – a desktop appraisal by underwriters revealed that the reported value was not accurate for the primary building. The values have been updated and we are out to the market on the property placement as well. We have approached CNA, Chubb, Travelers, and the Hartford are taking a close look. We believe that one or more of them might be competitive on the renewal – but similar to the liability placement, they have advised that terms will not be released until after June 1<sup>st</sup>.

**Difference in Condition:**

In 2019, the earthquake placement was entirely redesigned due to the lead carrier wanting an increase of 10% and a reduction in many of the sub-limits and coverage provided within the policy. Since the Law Library purchases \$30M in limits, Alliant was able to secure coverage with the same terms and limits with a 4% decrease in premium.

Of all the other placements, this coverage is a the most impacted by weather related events as it is a CAT coverage. The challenge for this placement, other than market conditions is that the carriers for these lines of coverage are not releasing quotes more than 30 days prior to renewal. While the terms and formal quotes have not been received – Alliant has engaged the markets and pushed for some type of feedback to provide to the board. As of today, the market has advised that the increase will be in the 25% - 30% which falls right in line with all of our other CAT placements that have renewed this year. Terms and conditions may not remain the same, as some carriers might want to reduce the amount of limit they provide.

Total 2022 premium for the DIC coverage was as follows:

- Primary \$10M - \$95,334
- \$20M xs \$10M - \$53,157

Projected premium for 2023 on the DIC coverage, on a not to exceed basis is:

- Primary \$10M - \$124,000
- \$20M xs \$10M - \$70,000

These projected premiums are contingent on no events occurring between now and renewal. Additionally, we do not expect to have the final, formal terms until after June 1, 2023 at the earliest. We are heavily marketing this line of coverage and might restructure again.

**Cyber Liability:**

The Cyber Liability market is by far the most challenged market in the entire insurance industry. For over a decade, cyber pricing has been very low while frequency of claims was climbing. Over the past 36 months – the severity of claims has also climbed drastically. As an example, global ransomware claims in 2018 were \$8Bn; \$11.5Bn in 2019 and \$20Bn in 2020. Despite the dramatic market correcting in 2021 and 2022 – the cyber market currently finds itself in a very stable position. We are also seeing a flattening of the increases. The Law Library also joined the CSAC-EIA/PRISM cyber program in 2019. The program provides a \$16M per occurrence limit. This program is also currently being negotiated and final terms have not been received, however the pool has advised that the projected not to exceed premium of \$9,500 for the annual premium. The Law Library’s expiring premium is \$6,000.

**Crime:**

The Law Library also joined Alliant’s Crime Insurance Program (ACIP) in 2019 and resulted in a 23% decrease to the Law Library. As of today, the program is still being negotiated, however we have been advised that for budgeting purposes – to expect a not to exceed increase of 9%. 2022 premium was \$1,737, the projected increase for 2023 results in a renewal premium of \$1,890.

Brokers’ message to the board: this is by far the hardest insurance market I have ever experienced in my 22 years as a broker. I realize that this is not an easy message to hear – it is not easy to deliver. We are exploring different carriers and alternative ways of structuring the program to ensure that we secure not only the best pricing and coverage – but also place a program that will put the Law Library in a good position for the long-term.

We hope to have final numbers by the first or second week in June, but would expect the final numbers to go down in cost and not up.

Regards,

*Robert Lowe*

Robert Lowe  
Senior Vice President  
213-270-0145



**MEMORANDUM**

**DATE:** May 24, 2023

**TO:** Board of Law Library Trustees

**FROM:** Sandra J. Levin, Executive Director

**RE:** Approval of Revised Job Description for Executive Assistant (Administration)

**INTRODUCTION AND SUMMARY**

The Administrative Executive Assistant is now an open position at the Law Library with recruitment underway. Before filling the position, Staff would like to make updates to the job description within the job responsibilities section. The changes are consistent with the actual duties performed. This position is not union represented.

The attached job description reflects these proposed changes, in redline format. Once a job description is approved, the Law Library will complete recruitment for the position.

**RECOMMENDATION**

Staff recommends that the Board approve the attached updated job description.



## LA LAW LIBRARY JOB DESCRIPTION

<b>Title:</b>	Executive Assistant
<b>Department:</b>	Executive Office
<b>Focus:</b>	Administration and <a href="#">Board of Trustees Support</a> <del>Human Resources</del>
<b>Reports to:</b>	Executive Director
<b>Position Supervised:</b>	None
<b>FLSA Status:</b>	Non-Exempt
<b>Salary Grade:</b>	4
<b>Union Status:</b>	Ineligible for Representation
<b>Effective Date:</b>	

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### Position Summary

The Executive Assistant provides management support and direct, confidential assistance to the Executive Management Team [and the Board of Trustees](#). Provides support for projects, programs and activities of the Executive Director and Executive Management Team. ~~Is responsible for specific aspects of human resources, including administering the Law Library's group benefits plans and programs.~~ May serve as the initial point of contact for both internal and external services.

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### Responsibilities and Duties

Responsibilities are divided into the following areas: Executive Office, Board of Trustees, ~~Statistics, and Other.~~

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#### Executive Office

- Provide administrative support for management projects, programs and activities
- Participate in meetings and submit suggestions for follow up activities, as required
- Review, organize and maintain administrative files, including vendor contract files
- Maintain library-wide, as well as departmental, policies and procedures
- Manage historical records, develop and implement retention schedules and archive activities for administrative and Board records
- Maintain executive and staff schedules; monitor calendars and establish daily schedule of appointments and meetings for Executive team
- Monitor meetings; provide follow up for visitors and activities
- Support executive and professional staff meeting attendance
- [Assist with Library events, planning and coordination of volunteers](#)
- [Track Patron Comment Forms and assist in researching and drafting responses](#)
- Prepare reimbursement forms for Executive team
- [Prepare correspondence; draft letters and memoranda](#)

- [Prepare conflict of interest statement forms for distribution to required filers and timely submission of completed forms](#)
- [Prepare regular governmental filings for Executive Director review and signature](#)

#### Board of Trustees

- Maintain schedule for regular and special meetings
- Prepare [draft](#) meeting materials, including [agendas and](#) minutes, for ED approval and distribution to Board
- [Monitor member terms; prepare appointment and reappointment correspondence](#)
- Prepare new Board member orientation packets
- Maintain Board member contact information
- Monitor ethics training requirements
- [Prepare update reports](#) for the Board of Supervisors (meeting attendance, annual reports, etc.)
- [Maintain historical records of the Board of Trustees, including minutes, agendas and staff reports](#)

#### Statistics

- Coordinate collection of monthly statistics from all areas of the Library
- Prepare monthly, quarterly and annual reports for the Executive Director and Board of Trustees
- Provide analysis, recommendation and options for data gathering

#### Human Resources

##### Staff

- Monitor professional association memberships, including staff participation, list-servs, newsletters, and journals
- Manage travel and meeting schedules and reimbursement requests
- Participate in planning and preparation of quarterly all-staff meetings
- Provide input and assistance with intranet news, forms, calendars and other postings

##### Other Responsibilities

- [Assist and support](#) the Facilities Team [regarding events and rentals](#) (including room rentals, special events, catering, etc.)
- Participate in library-wide projects and programs
- [Keep executive staff advised of announcements, deadlines and upcoming events](#)
- Assist other executive staff as needed
- Other duties as required

#### Position Qualifications

##### Required

- Minimum of two (2) years demonstrated [HR Generalist](#) experience or equivalent
- Associates degree or equivalent

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Coordinate the recruiting process ¶  
Facilitate pre-hire process inclusive of background checks, references, and other pre-employment testing [Optional: Interpret results and notify executive staff of potential inability to hire situations while maintaining confidentiality and effectively managing and documenting the adverse action notification process] ¶

Prepare offer letters, related employee documentation, and track completion and maintenance ¶

Process new hires, retirements, and terminations/separations ¶

Administer group benefits and retirement plans ¶

Coordinate annual open enrollment periods ¶

Serve as the Law Library's primary point of contact with the CalPERS retirement system. ¶

Administer leaves (including FMLA/CFRA, pregnancy, disability, etc.) ¶

[Optional: Respond to workers' comp claims and accidents and prepare proper documentation related to claims] ¶

Create and update job descriptions as needed including FLSA classification determination ¶

Perform compensation analysis in accordance with the CA Fair Pay Act as needed ¶

Administer performance management implementation and process maintenance ¶

Communicate with executive staff on contentious employee relations matters and support investigations when applicable ¶

Administer separations including retirements and unemployment claims ¶

Coordinate the recruiting process ¶

Process employment verifications ¶

Coordinate employee awards and recognition with the Library Events Committee ¶

Maintain the HR database ¶

Handle overall management of personnel file maintenance consistent with regulatory guidelines ¶

Ensure destruction policy related to personnel documents ¶

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- Effective written and oral communication skills
  - Strong attention to detail
  - Ability to take initiative, and to work both independently and as part of a team
  - Ability to maintain confidentiality and communicate effectively and sensitively in a diverse workforce populationExcellent problem solving and interpersonal skills
  - Ability to multi-task and manage multiple projects and priorities simultaneously
  - Ability to organize and manage assignments in order to meet deadlines and goals
  - Ability to work under tight deadlines
  - Ability to collaborate with executive staff to meet the needs of the organization
  - Adapt quickly to change and effectively manage new challenges
  - Proficient knowledge of Microsoft Office 2010/2013 (Outlook, Word, Excel, PowerPoint)
  - Basic knowledge of Adobe or other PDF create/edit software
- Preferred
- Bachelor degree
  - Experience in a confidential position
  - Experience in HR administration
  - Experience working for a public agency
  - Knowledge of executive office best practices

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### Work Environment

Will be working in a busy office environment.

### Physical Abilities Required

- Lifting ability: Light, under 15 lbs. on a regular basis.
- Sitting at a desk: short time, 30 minutes and/or medium, 60-120 min. on a regular basis; on rare occasions, to complete complex projects or tasks, long periods of 120+ min. may be required.
- Extensive use of a computer, keyboard, and mouse.

### Reasoning and Mental Abilities Required



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- Use planning and evaluation skills to develop successful strategies and tactics
- Make sound decisions and set goals based on available information to evaluate situations and requirements to plan and adjust work accordingly.
- Projects accurate future occurrences based on current or historic data.

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### Approvals

\_\_\_\_\_  
Immediate Supervisor                      Date                      Senior Director                      Date

\_\_\_\_\_  
Human Resources                      Date                      Executive Director                      Date

### Statement of Employee

I understand the position and its responsibilities and expectations as described above. The above statements describe the level of work performed in general terms. The statements are not intended to list all the responsibilities, duties and/or skills required of employees so classified. The content herein is subject to change, with or without due notice.

Signature \_\_\_\_\_ Date \_\_\_\_\_

Print Name \_\_\_\_\_

Distribution: Original - Human Resources, Copies - Supervisor, Employee



# AGENDA ITEM 4

## DISCUSSION ITEMS

- 4.1 Approval of Trustee Designated Members of the Friends of the Los Angeles County Law Library Board of Directors
- 4.2 Reference Desk Update: Surge in Number of Questions, Patrons Served





**MEMORANDUM**

**DATE:** May 24, 2023

**TO:** Board of Trustees

**FROM:** Sandra Levin, Executive Director  
Marcelino Juarez, Finance Manager

**RE:** Consideration of Operating Budget FY 2023-24

**SUMMARY AND BACKGROUND INFORMATION**

The Board of Trustees is asked to review the proposed fiscal year 2023-2024 budget, ask questions, discuss and provide direction to Staff. A final budget proposal will be presented at the June Board Meeting for approval.

The Fiscal Year 2024 Budget and Financial Planning Subcommittee (Finance Committee) met to review and discuss the preliminary FY2024 Budget information compiled by staff. Information presented included Income and Expense Operations Summary, Cash Flow, Potential Additional Costs and Revenue Options, and a listing of proposed capital expenditures. On May 9, 2023 the Committee discussed each of these items and the overall budget, as well as the short-term and long-term financial picture for the Law Library and recommended approval of the budget as now presented (attached).

The recommendation is based upon a few key underlying principles:

1. The ongoing COVID-19 pandemic continues to have a negative impact on revenues and continues to create uncertainties with respect to future revenues (and expenses). However, it has also created heightened need for the Law Library's services and demand for alternative and remote delivery options. Given these ongoing circumstances, the Law Library is closely monitoring filing fees and court operations and lobbying the State for supplemental ongoing funding.
2. Fortunately, due to supplemental funding from the state, the Law Library has adequate reserves to fund the deficit proposed by this budget and still be prepared for potential future financial needs. The recommendation of the Executive Director and the Finance Committee is therefore not to make major cuts to service levels unless and until the fiscal situation stabilizes and it appears that such cuts are still necessary.
3. Accordingly, the proposed operating budget presented here would result in a significant deficit and an expenditure of cash and reserves.
  - a. Disregarding non-cash items such as depreciation, the operating budget generates negative cash flow of approximately \$2.4M.



- b. The proposed capital budget anticipates spending \$1.6M from reserves. However, the capital budget includes more than \$1.5M deferred from fiscal years 2014 through 2023, with all of the cost to be funded by remaining monies from the State's one-time funding (OTF) allocations.
  - c. In total, this will result in an overall negative cash flow of \$3.5M for FY2023, with nearly all of that funded from OTF monies received in the past few years and set aside to fund ongoing operating costs.
4. Civil filings have varied considerably in recent years leading us to budget conservatively for fiscal year 2024. Civil filing fees are therefore projected to come in at the same level as FY2023 despite some indicators of fiscal recovery and increased court activities.
  5. The proposed budget incorporates, but tracks separately, One Time Funding (OTF).

In short, the proposed budget incorporates an assumption that civil filing fees will remain stable and follow FY2023 levels. The budget also incorporates significant cost increases that are beyond our control.

Attached for your consideration are:

1. the proposed FY2024 proposed budget, including capital costs;
2. the projected FY2024 cash flows; and
3. a memorandum describing changes that are included in the proposed budget, and discussing additional Cost and Revenue Options.

A brief summary of significant items follows here:

#### **BUDGET PROCESS AND OVERVIEW**

The budgeted FY 2024 Net Income before Extraordinary Income (NIBEI) and Expense is presented at a net loss of almost \$2.6M and a negative cash loss of approximately \$3.5M, which is a step back as compared to the current year's NIBEI net income of \$1.7M and projected cash gain of approximately \$2.3M. This step back is largely and primarily due to the rollover of capital expenditures, filling existing vacancies and salary adjustments over the past year.

Changes in Expenditures: As part of the budgeting process, each of the operating departments was requested to evaluate trends and developments affecting departmental budgets, propose and predict any changes in expenses. All proposed reductions were discussed and evaluated. Except as noted in the OTF budget and the attached Memorandum regarding Costs and Revenue Options, no material budget augmentations or reductions were proposed.

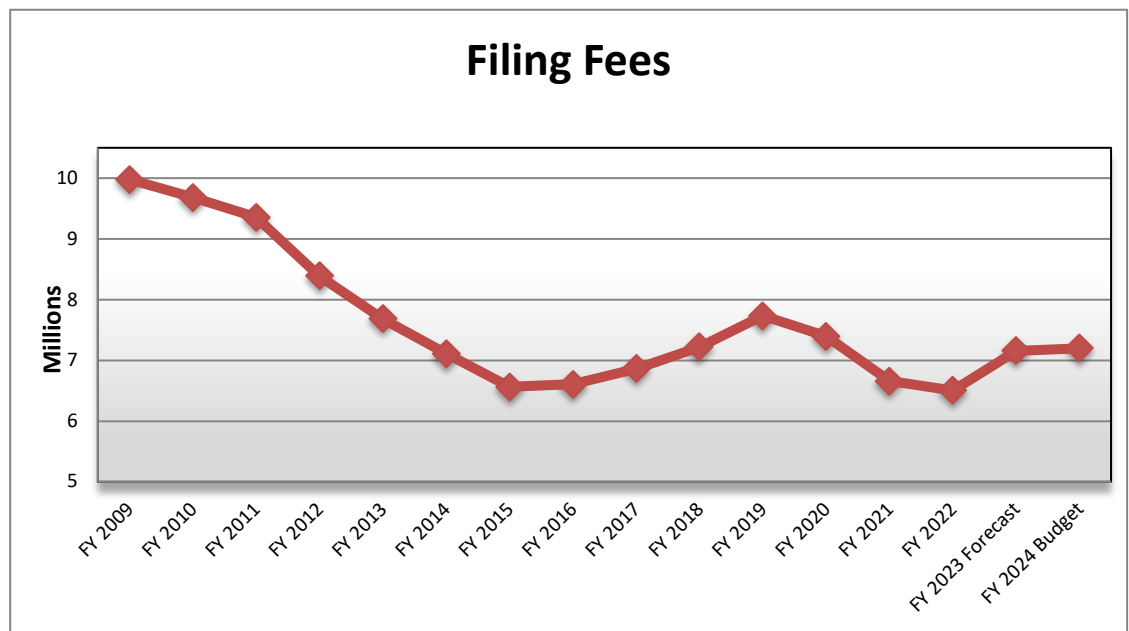
Compensation: During recent fiscal years, adjustments were made to wages at all classification levels and those increases are carried into this fiscal year. At the time those increases were given, it was known that ongoing filing fee revenue would not be sufficient to fund the augmented payroll and the approved plan was to use OTF monies to fund those increases for several years. Further calculations are provided in the attached Memorandum regarding Costs and Revenue Options.



**Cost Increases:** Each year the Law Library experiences increased costs beyond our control. This year, those rising costs include health insurance, retirement costs, P&L insurance, and collection costs due to inflation. Details of these expenses can be found in the attached Memorandum regarding Costs and Revenue Options.

**FILING FEES**

The primary reason for the negative net operating income is the decline in civil filing fee revenue since FY09. From FY 2009, L.A. Superior Court civil filing fees decreased from \$9,978,807 to \$6,560,373 at the end of FY 2015. After FY2016, filing fee revenues increased slightly. For FY2023 we are now expecting to be over last year’s actuals by \$500K, a sign of stabilization. FY2024 court fee revenue is budgeted conservatively at \$7.2M, anticipating the same level as the current FY2023 forecast. The following chart provides a visual of the trend in filing fees since FY2009.



**CAPITAL EXPENDITURES**

Proposed capital expenditures are presented totaling \$1.6M (see attached) most of which are carryover projects from prior years (adjusted to current cost estimates). The Committee concurred that the recommended capital expenditures were necessary for health and safety reasons, to sustain existing operations, to complete pending projects and to appropriately utilize OTF from the State.

**CASH FLOW**

Based on the budget without alternatives, cash and cash equivalents at the end of FY 2023 are projected to be \$15M; a net decrease of \$3.5M over the projected FY 2023 (primarily deferred capital projects). In addition to the \$15M, the Library holds a \$2.3M trust fund with CalPERS CERBT and a \$6.1M investment with UBS. However, the Library also holds accrued unfunded liabilities for employee benefit future obligations. As of the latest evaluation reports, the Library also has a total Net OPEB Liability is \$3.7M and



a total Unfunded Accrued Pension Liability of \$3.2M. In addition, additional positions and compensation increases will need to be funded in future years as well to maintain the expanded programs and services they will provide; those increased costs will be funded out of existing reserves unless new funding is obtained.

**FOLLOW UP**

As always, we will provide monthly reports throughout the fiscal year, as well as a more in depth mid-year budget review.

**RECOMMENDATION**

With the support of the Budget Committee, Staff recommends that the Board approve the proposed budget in concept and schedule the budget, and any implementing documents, for consideration and final approval on the consent calendar at the June meeting.

If the Board would like further discussion, changes, analysis or calculation, then Staff will bring back any requested items at the June 2023 Board meeting for discussion and approval.



				Original	Amended	OTF	Base Budget	OTF Budget	\$ Inc (Dec)	% Inc (Dec)
	2020	2021	2022	Budget 2023	Budget 2023	Amended 2023	2024	2024	relative to Amended Budget	relative to Amended Budget
<b>Summary:</b>										
<b>Income</b>										
L.A. Superior Court Fees	7,394,973	6,659,012	6,503,138	6,700,000	7,158,209	0	7,200,000	0	41,791	0.6%
Interest	181,830	57,957	72,075	90,127	241,679	0	396,809	0	155,129	64.2%
Parking	534,848	284,242	555,429	516,000	50,425	0	0	0	(50,425)	-100.0%
Library Services	503,906	391,877	488,373	498,539	571,764	0	500,281	0	(71,483)	-12.5%
Total Income	8,615,557	7,393,087	7,619,014	7,804,666	8,022,078	0	8,097,090	0	75,012	0.9%
<b>Expense</b>										
Staff	4,681,213	4,551,847	2,039,850	5,943,959	4,135,115	1,089,608	4,184,378	1,686,525	49,263	1.2%
Library Materials	1,844,791	1,933,780	1,853,567	2,263,467	2,181,028	21,700	2,313,438	61,000	132,411	6.1%
Library Materials Transferred to Assets	(1,844,791)	(1,933,780)	(1,853,567)	(2,263,467)	(2,181,028)	(21,700)	(2,313,438)	(61,000)	(132,411)	6.1%
Electronic Resource Subscriptions (ERS)	552,484	658,164	654,147	687,601	687,601	14,750	711,066	29,795	23,466	3.4%
Facilities	793,770	832,399	917,105	1,027,270	1,054,173	0	1,144,887	0	90,714	8.6%
Technology & Data	145,860	146,469	168,109	238,883	229,221	1,250	289,921	0	60,700	26.5%
General	150,971	53,949	162,722	104,179	68,645	33,070	62,306	21,204	(6,339)	-9.2%
Professional Development	20,376	10,327	15,614	34,264	26,825	6,353	24,602	14,079	(2,223)	-8.3%
Communications & Marketing	10,879	2,053	645	36,966	4,874	2,150	14,954	54,998	10,080	206.8%
Travel & Entertainment	269	108	46	602	230	0	356	0	127	55.1%
Professional Services	87,345	46,763	64,291	152,661	79,370	17,328	55,460	91,168	(23,910)	-30.1%
Depreciation	2,588,465	2,502,331	2,448,860	2,416,160	2,400,795	0	2,408,265	0	7,470	0.3%
Total Expenses	9,031,633	8,804,410	6,471,388	10,642,544	8,686,849	1,164,509	8,896,195	1,897,769	209,346	2.4%
<b>Net Income (Loss)</b>	<b>(416,076)</b>	<b>(1,411,323)</b>	<b>1,147,626</b>	<b>(2,837,879)</b>	<b>(664,771)</b>	<b>(1,164,509)</b>	<b>(799,106)</b>	<b>(1,897,769)</b>	<b>(134,334)</b>	<b>20.2%</b>
Investment Gain (Loss) <sup>1</sup>	208,736	2,441	(63,326)	10,000	31,870	0	10,000	0	(21,870)	-68.6%
Extraordinary Income	0	1,354,174	3,175,330	3,000,000	0	3,745,798	0	0	0	0.0%
Extraordinary Expense	0	0	0	200,000	0	200,000	0	0	0	0.0%
Net Income Including Extraordinary Items	(207,340)	(54,709)	4,259,629	(27,879)	(632,902)	2,381,290	(789,106)	(1,897,769)	(156,204)	24.7%
<b>Capitalized Expenditures</b>	<b>0</b>	<b>23,804</b>	<b>309,975</b>	<b>1,693,175</b>	<b>0</b>	<b>1,038,635</b>	<b>12,000</b>	<b>1,656,000</b>	<b>12,000</b>	<b>0.0%</b>
<b>Net Income After CapEx</b>	<b>(207,340)</b>	<b>(78,513)</b>	<b>3,949,655</b>	<b>(1,721,054)</b>	<b>(632,902)</b>	<b>1,342,654</b>	<b>(801,106)</b>	<b>(3,553,769)</b>	<b>(168,204)</b>	<b>26.6%</b>

				Original Budget 2023	Amended Budget 2023	OTF Amended 2023	Base Budget 2024	OTF Budget 2024	\$ Inc (Dec) relative to Amended Budget	% Inc (Dec) relative to Amended Budget
	2020	2021	2022							
<b>Detailed Budget:</b>										
<b>Income:</b>										
L.A. Superior Court Fees	7,394,973	6,659,012	6,503,138	6,700,000	7,158,209	0	7,200,000	0	41,791	0.6%
Interest:										
Interest - LAIF	7,665	2,122	1,460	1,219	6,292	0	7,859	0	1,567	24.9%
Interest - General Fund	168,469	54,027	68,841	87,000	230,469	0	384,000	0	153,531	66.6%
Interest - Deposit Fund	5,696	1,808	1,773	1,908	4,919	0	4,950	0	31	0.6%
Subtotal	181,830	57,957	72,075	90,127	241,679	0	396,809	0	155,129	64.2%
Parking:										
Parking	534,848	284,242	555,429	516,000	50,425	0	0	0	(50,425)	-100.0%
Subtotal	534,848	284,242	555,429	516,000	50,425	0	0	0	(50,425)	-100.0%
Library Services:										
Annual Designation Fee	1,966	2,486	2,129	1,800	1,717	0	2,011	0	294	17.1%
Annual Members Fee	156,162	109,691	192,380	197,602	270,233	0	197,066	0	(73,167)	-27.1%
Course Registration	27,547	23,632	31,003	22,545	40,765	0	34,053	0	(6,712)	-16.5%
Copy Center	32,272	(83)	18,179	31,070	30,249	0	22,900	0	(7,349)	-24.3%
Document Delivery	14,829	5,790	7,489	16,800	7,248	0	7,701	0	453	6.3%
Fines	25,853	8,821	19,013	22,250	18,026	0	19,050	0	1,024	5.7%
Miscellaneous	51,639	45,761	37,666	32,000	46,676	0	32,000	0	(14,676)	-31.4%
Room Rental	15,252	0	3,538	18,000	8,154	0	12,000	0	3,846	47.2%
Book Replacement	1,010	2,038	1,810	0	1,098	0	1,100	0	2	0.2%
Forfeited Deposits	17,186	43,725	22,777	15,000	15,000	0	15,000	0	0	0.0%
Friends of Law Library	145,000	145,000	145,000	125,000	125,000	0	150,000	0	25,000	20.0%
Grants	0	0	0	0	0	0	0	0	0	0.0%
Vending	133	16	890	1,472	2,599	0	2,400	0	(199)	-7.7%
Special Events Income	15,056	5,000	6,500	15,000	5,000	0	5,000	0	0	0.0%
Subtotal	503,906	391,877	488,373	498,539	571,764	0	500,281	0	(71,483)	-12.5%
Total Income	8,615,557	7,393,087	7,619,014	7,804,666	8,022,078	0	8,097,090	0	75,012	0.9%
<b>Expenses:</b>										
<b>Staff:</b>										
Salaries (FT)	2,463,766	2,310,228	2,498,449	3,501,985	2,251,673	702,276	2,251,673	1,088,324	0	0.0%
Staff Vacancy Offset (FT)	0	0	0	(70,040)	(33,723)	0	(66,800)	0	(33,077)	98.1%
Salaries (PT)	278,352	195,958	215,076	423,344	276,408	(34,817)	276,408	120,128	0	0.0%
Staff Vacancy Offset (PT)	0	0	0	(8,467)	(4,077)	0	(7,931)	0	(3,854)	94.5%
Social Security	157,730	150,256	152,070	204,117	137,759	51,136	137,759	55,501	0	0.0%
Medicare	38,563	36,979	36,929	56,917	35,175	12,910	35,175	18,715	0	0.0%
Retirement	489,201	554,743	626,055	811,390	393,161	358,103	393,161	391,258	0	0.0%
Pension Exp (Actuarial)	559,918	501,939	(2,299,293)	100,000	100,000	0	100,000	0	0	0.0%
Pension Exp (Acctg)	0	0	0	0	0	0	0	0	0	0.0%
Health Insurance	459,773	483,971	547,438	595,270	588,340	0	719,178	0	130,838	22.2%
Disability Insurance	4,193	4,276	4,233	5,910	4,805	0	6,193	0	1,388	28.9%

				Original	Amended	OTF	Base Budget	OTF Budget	\$ Inc (Dec)	% Inc (Dec)
	2020	2021	2022	Budget 2023	Budget 2023	Amended 2023	2024	2024	relative to Amended Budget	relative to Amended Budget
Dental Insurance	61,700	63,633	54,841	83,272	66,151	0	78,960	0	12,809	19.4%
Vision Insurance	5,891	6,251	5,488	9,065	6,740	0	9,170	0	2,430	36.1%
Life Insurance	1,982	1,998	1,915	2,552	2,299	0	3,035	0	736	32.0%
Vacancy Benefits Offset	0	0	0	0	0	0	0	0	0	0.0%
Workers Compensation Insurance	39,372	34,654	24,798	27,396	27,396	0	26,725	0	(672)	-2.5%
Unemployment Insurance	4,862	7,602	3,140	10,000	6,321	0	10,000	0	3,679	58.2%
Temporary & RA Employment	26,031	24,914	10,875	25,748	43,783	0	9,172	12,600	(34,611)	-79.1%
Recruitment	5,638	0	3,822	6,000	76,958	0	66,000	0	(10,958)	-14.2%
Accrued Sick Expense	(22,350)	1,112	2,953	5,000	5,000	0	5,000	0	0	0.0%
Accrued Vacation Expense	40,109	56,688	6,708	40,000	40,000	0	20,000	0	(20,000)	-50.0%
OPEB Expense	43,434	96,425	126,827	100,000	100,000	0	100,000	0	0	0.0%
TMP	9,600	6,861	3,937	10,000	8,174	0	8,600	0	426	5.2%
Benefit Administration <sup>1</sup>	13,448	13,358	13,588	4,500	2,771	0	2,900	0	129	4.6%
<b>Total - Staff</b>	<b>4,681,213</b>	<b>4,551,847</b>	<b>2,039,850</b>	<b>5,943,959</b>	<b>4,135,115</b>	<b>1,089,608</b>	<b>4,184,378</b>	<b>1,686,525</b>	<b>49,263</b>	<b>1.2%</b>
<b>Library Materials:</b>										
American Continuations	1,442,820	1,517,127	1,468,540	1,734,975	1,654,975	20,000	1,746,063	20,000	91,088	5.5%
American New Orders	23,751	21,407	21,453	27,533	24,833	1,700	26,571	1,000	1,738	7.0%
Branch Continuations	16,908	21,178	19,737	21,806	21,806	0	23,113	0	1,307	6.0%
Branch New Orders	0	0	894	280	280	0	280	0	0	0.1%
Commonwealth Continuations	114,584	101,881	108,395	159,626	159,626	0	173,155	7,000	13,529	8.5%
Commonwealth New Orders	1,172	1,059	998	1,144	1,144	0	2,800	7,000	1,656	144.8%
Foreign Continuations	99,588	100,316	97,622	155,659	155,658	0	166,459	8,000	10,801	6.9%
Foreign New Orders	2,092	1,564	2,329	2,290	2,290	0	4,000	8,000	1,710	74.7%
International Continuations	118,164	139,724	120,530	142,682	142,682	0	151,612	5,000	8,930	6.3%
International New Orders	1,234	2,492	2,922	2,887	2,887	0	3,500	5,000	613	21.2%
General/Librarianship Continuations	23,760	26,018	9,225	13,439	13,440	0	14,380	0	940	7.0%
General/Librarianship New Orders	716	1,014	922	1,146	1,407	0	1,505	0	98	7.0%
<b>Subtotal</b>	<b>1,844,791</b>	<b>1,933,780</b>	<b>1,853,567</b>	<b>2,263,467</b>	<b>2,181,028</b>	<b>21,700</b>	<b>2,313,438</b>	<b>61,000</b>	<b>132,411</b>	<b>6.1%</b>
Library Materials Transferred to Assets	(1,844,791)	(1,933,780)	(1,853,567)	(2,263,467)	(2,181,028)	(21,700)	(2,313,438)	(61,000)	(132,411)	6.1%
<b>Electronic Resource Subscriptions (ERS)</b>	<b>552,484</b>	<b>658,164</b>	<b>654,147</b>	<b>687,601</b>	<b>687,601</b>	<b>14,750</b>	<b>711,066</b>	<b>29,795</b>	<b>23,466</b>	<b>3.4%</b>
<b>Facilities:</b>										
Repair & Maintenance	15,919	33,908	78,777	60,000	60,000	0	61,800	0	1,800	3.0%
Building Services	23,107	19,090	22,319	19,608	24,350	0	27,440	0	3,091	12.7%
Cleaning Supplies	13,142	9,626	8,252	15,000	17,732	0	12,100	0	(5,632)	-31.8%
Electricity & Water	126,277	160,107	128,513	135,192	150,514	0	154,568	0	4,054	2.7%
Elevator Maintenance	10,684	9,660	11,592	5,796	12,072	0	12,668	0	596	4.9%
Heating & Cooling	52,456	78,154	38,376	49,404	49,404	0	44,177	0	(5,227)	-10.6%
Insurance	220,280	246,359	290,255	330,860	350,206	0	414,000	0	63,794	18.2%

				Original	Amended	OTF	Base Budget	OTF Budget	\$ Inc (Dec)	% Inc (Dec)
	2020	2021	2022	Budget 2023	Budget 2023	Amended 2023	2024	2024	relative to Amended Budget	relative to Amended Budget
Janitorial Services	117,053	118,115	128,860	129,600	140,120	0	127,542	0	(12,578)	-9.0%
Landscaping	15,000	16,210	13,730	18,000	9,000	0	22,200	0	13,200	146.7%
Security	168,113	138,079	182,092	230,000	213,037	0	227,238	0	14,201	6.7%
Room Rental Expenses	3,952	0	0	5,004	1,926	0	3,000	0	1,074	55.8%
Special Events Expenses	18,969	45	3,181	14,200	11,994	0	19,130	0	7,136	59.5%
Furniture & Appliances (<3K)	2,465	145	651	3,996	3,996	0	4,116	0	120	3.0%
Equipment (<3K)	2,002	622	7,242	2,400	2,491	0	6,600	0	4,109	165.0%
Building Alterations (<3K)	0	0	0	2,500	2,500	0	2,500	0	0	0.0%
Delivery & Postage	2,267	1,972	2,813	3,550	2,537	0	2,616	0	79	3.1%
Kitchen supplies	2,084	308	452	2,160	2,294	0	3,192	0	898	39.2%
Subtotal	793,770	832,399	917,105	1,027,270	1,054,173	0	1,144,887	0	90,714	8.6%
Technology:										
Software Maintenance	20,979	18,120	17,360	19,163	17,611	0	20,412	0	2,801	15.9%
Hardware Maintenance	22,231	24,074	34,259	36,184	30,215	0	31,123	0	908	3.0%
Software (<\$3k)	1,041	2,247	3,050	3,600	3,600	0	6,590	0	2,990	83.1%
Hardware (<\$3k)	3,441	5,631	12,644	2,600	2,600	0	12,200	0	9,600	369.2%
Computer Supplies	485	1,364	2,032	3,400	3,400	0	3,400	0	0	0.0%
Integrated Library System	56,820	59,547	62,114	63,816	64,018	0	65,736	0	1,718	2.7%
Telecommunications	35,347	22,055	19,822	20,544	20,701	0	25,500	0	4,799	23.2%
Tech & Data - Misc	29	48	258	0	0	0	960	0	960	0.0%
Services	859	191	688	32,500	30,000	1,250	30,000	0	0	0.0%
Online Service Providers	4,626	13,193	15,882	57,076	57,076	0	94,000	0	36,924	64.7%
Subtotal	145,860	146,469	168,109	238,883	229,221	1,250	289,921	0	60,700	26.5%
General:										
Bank Charges	6,525	5,495	5,564	7,000	4,643	0	7,000	0	2,357	50.8%
Bibliographical Services	10,504	10,504	10,690	11,148	11,214	0	11,696	0	482	4.3%
Binding	20,322	0	11,544	20,000	0	20,000	0	10,000	0	0.0%
Board Expense	1,334	37	321	1,300	1,412	0	1,560	0	148	10.5%
Staff meals & events	8,453	2,745	2,579	12,800	8,984	0	11,000	0	2,016	22.4%
Supplies - Office	16,555	3,685	6,184	16,300	14,148	0	15,550	800	1,402	9.9%
Supplies - Library materials	9,043	9,036	9,156	9,000	9,000	0	10,000	0	1,000	11.1%
Stationery, business cards, etc.	683	0	0	1,750	1,016	0	1,500	0	484	47.6%
Grant Application Expenses	0	0	14,675	0	0	0	0	0	0	0.0%
Copy Center Expense	18,597	3,285	9,314	16,625	15,680	0	0	0	(15,680)	-100.0%
General - Misc	45,497	0	72,932	2,000	2,235	0	3,000	0	765	34.2%
Course Registration	12,691	15,650	11,150	5,256	0	13,070	0	10,404	0	0.0%
Friends of Law Library	768	3,513	8,614	1,000	312	0	1,000	0	688	220.5%
Subtotal	150,971	53,949	162,722	104,179	68,645	33,070	62,306	21,204	(6,339)	-9.2%
Professional Development:										
Travel	6,523	0	2,355	15,420	13,585	0	12,452	2,500	(1,133)	-8.3%
Meals	61	0	0	0	0	0	0	0	0	0.0%



				Original	Amended	OTF	Base Budget	OTF Budget	\$ Inc (Dec)	% Inc (Dec)
	2020	2021	2022	Budget 2023	Budget 2023	Amended 2023	2024	2024	relative to Amended Budget	relative to Amended Budget
Incidental and miscellaneous	0	0	0	0	0	0	0	0	0	0.0%
Membership dues	10,008	7,692	11,082	13,579	7,770	6,353	7,025	5,579	(745)	-9.6%
Registration fees	3,784	2,635	2,177	5,265	5,470	0	5,125	6,000	(345)	-6.3%
Educational materials	0	0	0	0	0	0	0	0	0	0.0%
Subtotal	20,376	10,327	15,614	34,264	26,825	6,353	24,602	14,079	(2,223)	-8.3%
Communications & Marketing:										
Services	0	24	20	480	77	0	434	34,998	357	467.2%
Collateral materials	5,146	0	0	11,506	2,598	2,150	5,620	10,000	3,022	116.3%
Advertising	5,733	2,029	625	23,480	2,200	0	8,900	10,000	6,700	304.5%
Trade shows & Outreach	0	0	0	1,500	0	0	0	0	0	0.0%
Subtotal	10,879	2,053	645	36,966	4,874	2,150	14,954	54,998	10,080	206.8%
Other Travel										
Travel	0	0	0	0	0	0	0	0	0	0.0%
Meals	0	0	0	0	0	0	0	0	0	0.0%
Entertainment	0	0	0	0	0	0	0	0	0	0.0%
Ground transportation & mileage reimt	269	108	46	602	230	0	356	0	127	55.1%
Incidental travel expenses	0	0	0	0	0	0	0	0	0	0.0%
Subtotal	269	108	46	602	230	0	356	0	127	55.1%
Professional Services										
Accounting	23,990	20,477	22,917	21,545	21,545	0	28,660	0	7,115	33.0%
Consulting Services	34,755	24,001	22,980	25,956	26,240	0	16,800	0	(9,440)	-36.0%
Legal	28,350	2,025	2,084	79,160	31,585	0	10,000	0	(21,585)	-68.3%
Other	250	260	16,310	26,000	0	17,328	0	91,168	0	0.0%
Subtotal	87,345	46,763	64,291	152,661	79,370	17,328	55,460	91,168	(23,910)	-30.1%
Depreciation:										
Depreciation - Library Materials	2,305,835	2,222,703	2,115,522	2,058,544	2,048,463	0	1,996,428	0	(52,035)	-2.5%
Depreciation Exp - FF&E	282,630	279,628	333,339	357,616	352,332	0	411,837	0	59,505	16.9%
Subtotal	2,588,465	2,502,331	2,448,860	2,416,160	2,400,795	0	2,408,265	0	7,470	0.3%
Total Expense	9,031,633	8,804,410	6,471,388	10,642,544	8,686,849	1,164,509	8,896,195	1,897,769	209,346	2.4%
Net Income Before Extraordinary Items	(416,076)	(1,411,323)	1,147,626	(2,837,879)	(664,771)	(1,164,509)	(799,106)	(1,897,769)	(134,334)	20.2%
Investment Gain (Loss)	208,736	2,441	(63,326)	10,000	31,870	0	10,000	0	(21,870)	-68.6%
Extraordinary Income	0	1,354,174	3,175,330	3,000,000	0	3,745,798	0	0	0	0.0%
Extraordinary Expense	0	0	0	200,000	0	200,000	0	0	0	0.0%
Net Income Including Extraordinary Items	(207,340)	(54,709)	4,259,629	(27,879)	(632,902)	2,381,290	(789,106)	(1,897,769)	(134,334)	0

				Original Budget 2023	Amended Budget 2023	OTF Amended 2023	Base Budget 2024	OTF Budget 2024	\$ Inc (Dec) relative to Amended Budget	% Inc (Dec) relative to Amended Budget
	2020	2021	2022							

Capital Expenditures:

Furniture / Appliances (>3k)	0	0	0	50,000	0	50,000	12,000	50,000	12,000	0.0%
Electronics / Computer Hardware (>3k)	0	23,804	309,975	282,800	0	283,260	0	115,000	0	0.0%
Exterior Building Repairs/ Improvements (>3k)	0	0	0	355,000	0	360,000	0	430,000	0	0.0%
Interior Improvements / Alterations (>3k)	0	0	0	912,375	0	322,375	0	965,000	0	0.0%
Computer Software	0	0	0	93,000	0	23,000	0	96,000	0	0.0%
<b>Total - Capitalized Expenditures</b>	<b>0</b>	<b>23,804</b>	<b>309,975</b>	<b>1,693,175</b>	<b>0</b>	<b>1,038,635</b>	<b>12,000</b>	<b>1,656,000</b>	<b>12,000</b>	<b>0.0%</b>

<sup>1</sup> For FY2023, payroll related costs moved to online services under technology.

# Los Angeles County Law Library: Capital Purchases

PROPOSED Budget: Fiscal Year Ending 6/30/24

Vendor or Description of Item	Category of Asset (select from dropdown menu)	Anticipated Completion Month (select from dropdown menu)	Acquisition Cost (including consulting, design, implementation, etc.)	Carryover from prior fiscal year(s)? (select from dropdown menu)	OTF Project Code (if applicable)	Department Code	Reason or comment
Contacts Management Database	Computer Software	7/1/2023	6,000	Yes	33OTF2-004	33	Used by Patron Services to reach providers and partners. Expands Library's capacity to reach large groups for events such as PBW or Law Days – or recruitment for LITL. Alternative to mail merge/large emails with many recipients. More efficient, less risk of email address getting blocked and less memory use. OTF INCREASE NEEDED
Briefs Repository Update	Computer Software	2/1/2024	50,000	Yes	33OF-001	33	Service - Update website modules to latest versions. 2-24.
Website - Representing Yourself *	Computer Software	3/1/2024	20,000	Yes	25OF-001	33	Update public website to include additional self-help content.
Website Update - Ebranch *	Computer Software	3/1/2024	20,000	Yes	25OF-002	33	Update public website to include additional content.
Computer Lab & Patron Services Laptops	Electronics / Computer Hardware >3K	10/1/2023	35,000	Yes	33OF-004	33	24 Laptops for new expanded computer lab. OTF INCREASE NEEDED
PA System	Electronics / Computer Hardware >3K	10/1/2023	60,000	Yes	39OF-006	33	Building-wide announcement public address system. (OCT-23)
Branch Print & Release	Electronics / Computer Hardware >3K	11/1/2023	20,000	Yes	3919001	33	Automated pay to print capability at Torrance.
Exterior Landscaping Repair	Exterior Building Repairs/ Improvements >\$3K	11/1/2023	50,000	Yes	39OTF2-002	39	Replenish landscaping. NOV-23
Emergency Generator Replacement	Exterior Building Repairs/ Improvements >\$3K	1/1/2024	150,000	Yes	39OTF2-007	39	Replace existing 1973 generator with modern unit, rewire emergency lighting as required by Code 4 regulations. (39OTF2-007) OCT-23

# Los Angeles County Law Library: Capital Purchases

PROPOSED Budget: Fiscal Year Ending 6/30/24

Vendor or Description of Item	Category of Asset (select from dropdown menu)	Anticipated Completion Month (select from dropdown menu)	Acquisition Cost (including consulting, design, implementation, etc.)	Carryover from prior fiscal year(s)? (select from dropdown menu)	OTF Project Code (if applicable)	Department Code	Reason or comment
Front Entrance Repair (new OTF Code Needed)	Exterior Building Repairs/ Improvements >\$3K	1/1/2024	120,000	Yes	39OTF2-004	39	Restore or replace existing concrete walkway at front doors to correct slab elevation issue. (Additional OTF funding required over 2023 budget) FEB-24
Exterior Building Façade Repairs	Exterior Building Repairs/ Improvements >\$3K	4/1/2024	50,000	Yes	39OTF2-005	39	
Hill Street Parking Structure	Exterior Building Repairs/ Improvements >\$3K	6/1/2024	60,000	Yes	39OTF2-006	39	Continued engineering review for repair or other options. JUN-24
Staff Furniture (new OTF code needed)	Furniture / Appliances >3K	10/1/2023	50,000	Yes	39OTF2-003	39	Aquire furniture for additional staff. (39OTF2-003) OCT-1
70s Classroom, Computer Lab & IT Reconfiguration	Interior Improvements / Alterations >\$3K	10/1/2023	135,000	Yes	39OF-001	39	Reconfigure 70's side RR to enclose classroom, enlarge computer lab and IT staff spaces. OCT-23 <b>(INCREASED)</b>
Elevator Modernization Project	Interior Improvements / Alterations >\$3K	7/1/2024	500,000	Yes	3914001	39	Update all four elevators including cab mechanicals and interior. Integrate with building fire safety systems. OCT-24
Expanded Staff Space - 1st Floor	Interior Improvements / Alterations >\$3K	10/1/2023	120,000	Yes	39OTF2-001	39	Reconfigure CMS area to accomodate additional staff space. OCT-23
Public Restroom Reconfig	Interior Improvements / Alterations >\$3K	1/1/2024	40,000	Yes	3919001	39	Repair and update restroom partitions/layout to current ADA starndards. JAN-24
HVAC Digital Control System	Interior Improvements / Alterations >\$3K	2/1/2024	120,000	Yes	39OF-002	39	Convert existing HVAC controls/valves from pneumatic to digital electronics. FEB-24
LED Lighting Conversion - Phase 2	Interior Improvements / Alterations >\$3K	6/1/2024	50,000	No		39	Remove balasts and replace flourescent lighting with LED. JUN-24
			<b>1,656,000</b>				

# Los Angeles County Law Library: Capital Purchases

PROPOSED Budget: Fiscal Year Ending 6/30/24

Vendor or Description of Item	Category of Asset (select from dropdown menu)	Anticipated Completion Month (select from dropdown menu)	Acquisition Cost (including consulting, design, implementation, etc.)	Carryover from prior fiscal year(s)? (select from dropdown menu)	OTF Project Code (if applicable)	Department Code	Reason or comment
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### Capital Purchase Guideline:

Capital assets are recorded at cost. Assets, other than books and reference materials, with acquisition cost of \$3,000 or more are capitalized. Books and reference materials are capitalized regardless of the amount.

The provision for depreciation is computed using the straight-line method over the estimated service lives of the capital assets. Estimated service lives for the Law Library's capital assets are as follows.

Books and reference materials	10 years
Computer equipment	4 years
Furniture, fixtures and other equipment	4-7 years
Interior Building improvements	15 years
Exterior Building Improvements	15-50 years

**Los Angeles County Law Library**  
**Statement of Cash Flows Forecast**  
6/30/2013 through 6/30/2024 (Forecast)

	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>	<b>FY2020</b>	<b>FY2021</b>	<b>FY2022</b>	<b>FY 2023 Forecast</b>	<b>FY 2024 PROPOSED Budget</b>
<b>Cash flows from operating activities</b>												
Cash received from filing fees and services	8,634,796	8,160,521	7,587,825	7,772,176	8,002,013	8,124,540	8,890,747	8,605,581	6,930,380	7,492,386	7,655,399	7,624,281
Cash payments to suppliers for goods and services	-2,870,681	-853,929	-1,274,535	-1,109,047	-1,263,838	-907,688	-1,380,641	-1,144,938	-1,142,105	-1,254,745	-1,723,490	-1,773,885
Electronic Resource Subscriptions (ERS)			-523,941	-666,951	-702,725	-658,347	-593,946	-552,484	-658,164	-654,147	-702,351	-740,865
Cash payments to employees for services	-4,363,664	-4,084,807	-3,867,282	-3,763,250	-4,114,938	-3,470,480	-3,667,600	-4,086,294	-3,955,954	-4,214,226	-5,024,723	-5,670,902
Contributions received	120,000	134,961	120,000	120,000	157,289	145,000	140,000	145,000	145,000	145,000	125,000	150,000
Net cash from operating activities	1,520,451	3,356,746	2,042,067	2,352,928	2,077,801	3,233,025	3,388,560	2,966,865	1,319,157	1,514,268	329,835	-411,371
<b>Cash flows from capital and related financing activities</b>												
Acquisition of capital assets:												
Books and Reference Materials	-3,400,719	-3,025,718	-2,262,095	-2,097,247	-1,841,721	-1,808,061	-1,910,800	-1,844,790	-1,933,780	-1,853,567	-2,202,728	-2,374,438
Fixed Assets - PP&E	-367,208	-68,623	-48,739	-18,354	-12,768	-50,189	-512,242	-19,272	-30,489	-64,428	-1,038,635	-1,668,000
Prior period adjustment	25,436	-35,885										
Net cash from (used in) capital and related financing activities	-3,742,491	-3,130,226	-2,310,834	-2,115,601	-1,854,489	-1,858,250	-2,423,042	-1,864,062	-1,964,269	-1,917,994	-3,241,363	-4,042,438
<b>Cash flows from non-capital and related financing activities</b>												
One-time Extraordinary Income	0	671,129	21,347	0	0	0	3,543,270		1,354,174	3,175,330	3,745,798	0
Net cash from non-capital and related financing activities	0	671,129	21,347	0	0	0	3,543,270		1,354,174	3,175,330	3,745,798	0
<b>Cash flows from investing activities</b>												
Payment to acquire Treasury securities	0	-3,997,438	-40,081		-500,000		-223,954		-399,309			
Receipts from matured Treasury securities								550,000	565,000	790,000	500,000	500,000
CalPERS CERBT Trust Account <sup>1</sup>	0		-2,040,647									0
Investments earnings	64,287	89,630	59,919	23,545	35,106	63,870	386,558	204,234	59,378	74,129	241,679	396,809
Net cash from (used in) investing activities	64,287	-3,907,808	-2,020,809	23,545	-464,894	63,870	162,604	754,234	225,069	864,129	741,679	896,809
<b>Net increase in cash and cash equivalents</b>	<b>-2,157,753</b>	<b>-3,010,159</b>	<b>-2,268,229</b>	<b>260,872</b>	<b>-241,582</b>	<b>1,438,645</b>	<b>4,671,392</b>	<b>1,857,037</b>	<b>934,131</b>	<b>3,635,733</b>	<b>1,575,949</b>	<b>-3,557,000</b>
Cash and cash equivalents, at beginning of year	11,045,015	8,887,262	5,877,102	3,608,873	3,869,745	3,628,164	6,145,285	10,816,677	12,673,714	13,607,844	17,243,577	18,819,526
<b>Cash and cash equivalents, end of year</b>	<b>8,887,262</b>	<b>5,877,102</b>	<b>3,608,873</b>	<b>3,869,745</b>	<b>3,628,164</b>	<b>5,066,809</b>	<b>10,816,677</b>	<b>12,673,714</b>	<b>13,607,844</b>	<b>17,243,577</b>	<b>18,819,526</b>	<b>15,262,526</b>
<sup>1</sup> Items accounted for separately:												
Cash and cash equivalents, end of year	8,887,262	5,877,102	3,608,873	3,869,745	3,628,164	5,066,809	10,816,677	12,673,714	13,607,844	17,243,577	18,819,526	15,262,526
CalPERS CERBT Account	0	0	1,973,064	2,029,637	2,135,363	2,116,022	2,114,145	2,201,040	2,544,277	2,223,900	2,300,000	2,300,000
UBS money market and government securities	0	3,997,438	4,037,519	4,115,956	4,577,287	4,564,722	4,788,676	5,997,413	5,999,853	5,936,527	6,000,000	6,150,000
Cash and cash equivalents, end of year including items accounted for separately	8,887,262	9,874,541	9,619,456	10,015,338	10,340,813	11,747,553	17,719,498	20,872,166	22,151,974	25,404,004	27,119,526	23,712,526
<b>Δ in cash and cash equivalents</b>		<b>987,279</b>	<b>-255,085</b>	<b>395,882</b>	<b>325,475</b>	<b>1,406,740</b>	<b>5,971,945</b>	<b>3,152,669</b>	<b>1,279,808</b>	<b>3,252,030</b>	<b>1,715,522</b>	<b>-3,407,000</b>

**BUDGET AND FINANCE COMMITTEE**  
**POTENTIAL ADDITIONAL CUTS, COSTS AND REVENUE OPTIONS FOR FY24 BUDGET**

1. ALREADY INCLUDED IN THE FY24 BUDGET

a. Court fee revenue projection.

Filing Fee revenue is budgeted to remain at relatively same level as current fiscal year. Revenue will depend on the duration of limitations on court service, restrictions on individual activity, overall economic conditions and unemployment and the court’s appetite for granting fee waivers. Each of these has a major impact on civil filing fees.

ITEM	NOTES	FY23 Actual/Forecast	FY24 Revenue	Net
Civil Filing Fees	As stated above	7,158,209	7,200,000	\$41K Inc

b. Other revenue increases

Interest rate of return increase on deposits with LA County along with a healthier fund balance will allow for increase in interest revenue from a project \$241K in FY23 to \$396K for FY24.

c. Revenue decrease due to elimination of Parking

Due to the current unsafe condition of the Hill Street parking structure, we are projecting \$0 revenue. This is a decline in revenue of \$555K as compared to the last full year of operation. In addition, we have included \$60K in capital project costs to obtain engineering evaluation to assess options.

d. Cost increases:

ITEM	NOTES	FY23 Forecast	FY24 Cost	Increase
Compensation	The Board approved prior pay adjustments and new positions that will impact future compensation costs. These increases are funded out of One Time Funding (OTF) from the state form prior years	\$5,224,723 Total payroll including benefits.	5,851,302 Total payroll including benefits	\$627K  Also, \$2.2M as compared to FY19 (see discussion below)
Retirement	Retirement expense has 3 different components: 1) normal cost rate (paid throughout the year and increases as salaries increase for FT employees); 2) a lump-sum payment of the unfunded accrued	751,263	784,418	\$33K

	liability (UAL), and 3) an actuarially determined end-of-year expense. This year, the normal cost rate increased from by 1.89% and the UAL payment decreased by \$28K. While the 3 <sup>rd</sup> component is not yet known we budgeted this to be \$100K for both FY2023 and FY2024.			
Health & Dental	This is a conservative estimate in that it assumes 1) a 10% increase and 2) that all new hires would elect max allowed coverage. Actual costs are likely to be slightly lower.	654,491	798,138	\$143K
Collection	The budget estimates assume maintaining the collection without cuts, and adding a few new components discussed below. Inflation is projected at approximately 7% for non-contracted materials and 2% for contracted materials based upon prior experience and extensive negotiations	2,202,728 Print 702,351 ERS	2,374,438 Print 740,861 ERS	\$210K
Insurance (P&L)	Anticipate up to a 15% increase in cost due to changes in market conditions.	350,206	414,000	\$63K

e. Additional Collection Materials included in Proposed OTF Budget

Lapsed/back issues claiming project – \$20K. Collection Management Services (CMS) will continue researching and purchasing items which may have lapsed due to publisher error, COVID-19 pandemic, supply chain issues or other factors.

Expansion of e-Resources - \$30K. Continued funding for CCH (VitalLaw) tax database. Electronic version of CCH tax reporters such as Standard Federal Tax Reporter and IRS Rulings Reporter. Many of these titles no longer available in print format.



Global Law materials - \$40,000. With the addition of a dedicated Global Law Librarian, a key goal during FY24 and subsequent fiscal years is to bring the Global Law collection up to date (a multi-year project).

f. Additional Personnel or Open Positions

New Positions:

New positions were approved during FY23. The cost and funding of those positions is discussed below. No additional new positions are recommended at this time.

Higher pay:

In order to remain competitive in the labor market, the Board approved salary increases during FY22 including increasing the Library's minimum wage from \$15 to \$17 per hour in Jan 2022 and increasing other mid-range positions to maintain equity and uniformity across various classifications. At this time, no compensation adjustments are recommended until it is known whether the State will provide supplemental funding in FY2024.

Cost of Pay Adjustments:

All of these changes – as well as prior salary adjustments -- are to be funded out of one-time funding received from the State. The Law Library has now received OTF from the state 4 times. Initially, projects – including compensation adjustments were tracked against OTF for the year in which they were funded. However, the complexity of tracking 6 or more separate adjustments against 4 rounds of funding has made this method of tracking less useful. Instead, as a more useful and transparent measure, last year we switched to a method that looks at the impact of these changes cumulatively.

The combined impact of the approved (and budgeted) pay increases and new positions can best be seen by comparing payroll costs prior to OTF (in FY2019), to payroll costs in any subsequent fiscal year.

In FY23 the current fiscal year, the amount of OTF funds projected to be used for this purpose is approximately \$1.6M (FY23 cost of \$5.2M minus FY19 cost of \$3.6M) which includes all previously approved OTF expenditures. In FY24 the budgeted cost of payroll expenditures is \$5.8M, resulting in an additional cost of \$2.2M over FY19 costs. These annual costs are offset against the total OTF received to date of \$11.7M.

g. State Funding

We are hopeful that the Legislature will provide supplemental one-time or ongoing funding in FY24. At the Senate Budget Sub 5 hearing, CLLs were one of 6 issues singled out for discussion on the agenda. The interest and support expressed about the work Law Libraries do is a good sign.

2. PROPOSED ADDS AND CUTS NOT INCLUDED IN THE BUDGET to be implemented at midyear

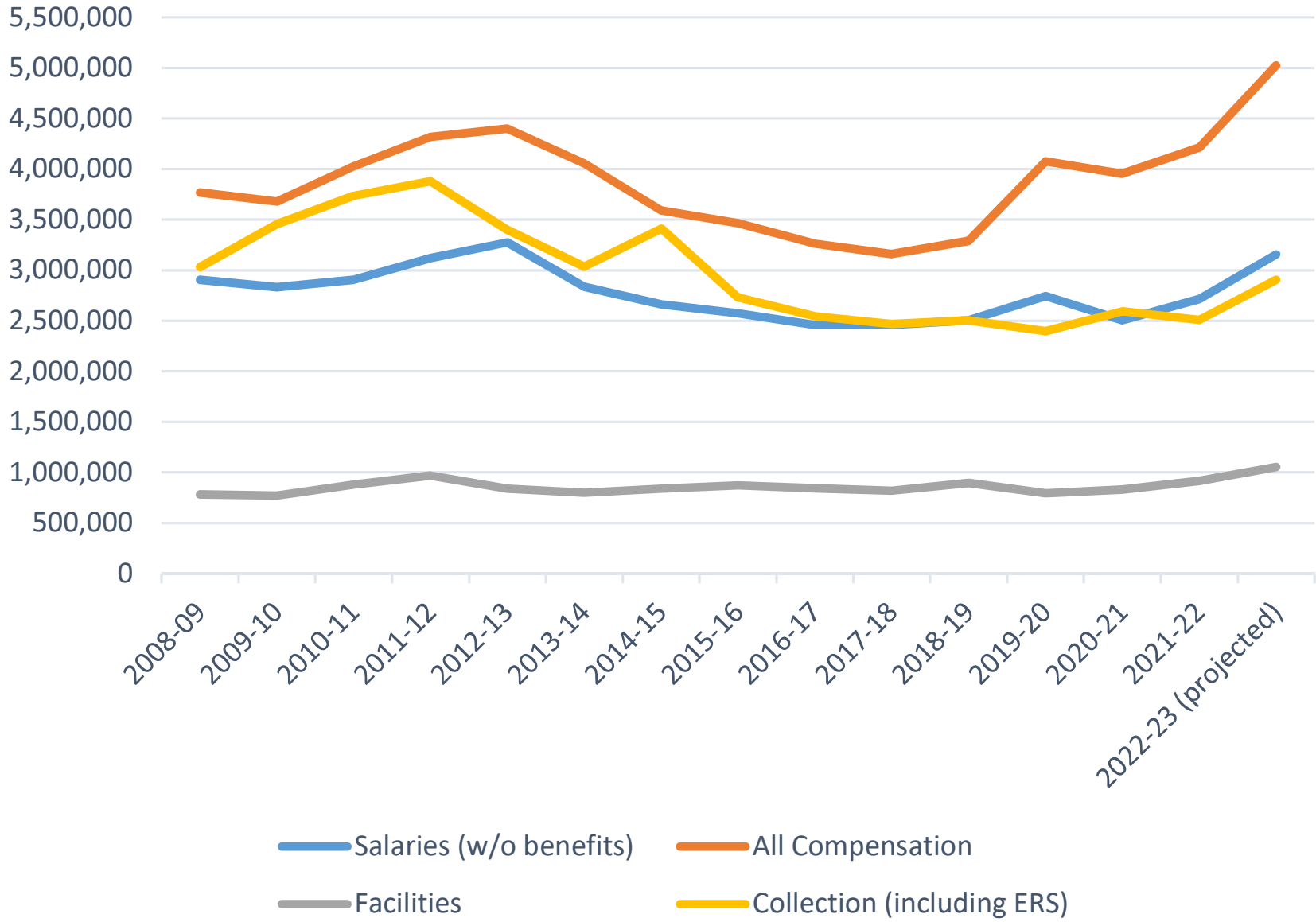
- a. There may be some compensation adjustments in connection with anticipated retirements, new hires and possible restructuring of positions. A rough estimate is \$40K per year in increased compensation costs.

3. CUTS/ADDS IF FUNDING COMES THROUGH FROM STATE

a. Recommended additional expenses

- A pay raise for all Staff
- Additional support (e.g., a second Help Desk Analyst for coverage)

# Expense Categories





# AGENDA ITEM 5

## CLOSED SESSION

- 5.1 Conference with Labor Negotiator (G.C. 54957.6). Library Negotiator: Executive Director, Sandra J. Levin; Employee Organization: SEIU Local 721.