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BEFORE

THE RETIREMENT BOARD

FIREMEN'S ANNUITY AND BENEFIT FUND OF CHICAGO

IN THE MATTER OF)
BUDGET COMMITTEE)

STENOGRAPHIC REPORT OF PROCEEDINGS had at
the videoconference meeting of the above-entitled
matter, held at 20 South Clark Street, Suite 300,
in the City of Chicago, County of Cook, State of
Illinois, on January 19, 2022, commencing at the
hour of 9:00 a.m.

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APPEARANCES

BOARD MEMBERS:

ROBERT TEBBENS, Active Trustee

WILLIAM MURPHY, Secretary and Active Trustee

ANTHONY MARTIN, Active Trustee

RESHMA SONI, City Comptroller

MARY SHERIDAN, Active Trustee

ATTORNEYS FOR THE BOARD:

BURKE, BURNS AND PINELLI, LTD.

BY: MS. SARAH A. BOECKMAN

ALSO PRESENT:

KELLY WELLER, Executive Director

JACLYN VLAHOS, Comptroller

1 MEMBER SONI: I hereby convene this
2 Budget Committee meeting for January 19, 2022.

3 Kelly, can you kindly call the roll?

4 MR. WELLER: Chairperson Soni is present.
5 Secretary Murphy.

6 MEMBER MURPHY: Here.

7 MR. WELLER: Trustee Sheridan.

8 MEMBER SHERIDAN: Here.

9 MR. WELLER: Trustee Martin.

10 MEMBER MARTIN: Here.

11 MR. WELLER: Trustee Tebbens.

12 MEMBER TEBBENS: Here.

13 MR. WELLER: All members of the committee
14 are present, Madam Chairman.

15 MEMBER SONI: Thank you. We have a
16 quorum for today's meeting.

17 Public Act 101-0640 and the Governor's
18 recent Disaster Proclamation dated January 7, 2022
19 allows this meeting to be conducted by audio and
20 videoconference. The Act requires a roll call vote
21 on each matter acted upon.

22 We are proceeding by videoconference
23 because we continue to believe that due to the
24 pandemic it is prudent not to be physically present

1 in the same space.

2 We have posted notice of this meeting in
3 accordance with the Open Meetings Act and the
4 meeting is being recorded. A transcript of the
5 proceedings will be prepared and ultimately, after
6 approval, will be available on the Fund's website.

7 Moving on now to public comment.

8 MR. WELLER: If there is public comment,
9 please press star six on your phone.

10 MEMBER SONI: Consistent with Public Act
11 91-0715 and reasonable constraints determined by
12 the Board of Trustees, at each regular meeting of
13 the Board or its committees that is open to the
14 public, members of the public may request a brief
15 time to address the record on relevant matters
16 within its jurisdiction.

17 Kelly, do we have any public comment
18 today?

19 MR. WELLER: Madam Chairperson, I do not
20 see any public comment.

21 MEMBER SONI: Hearing none, we will move
22 on. I'd like to now turn things over to Executive
23 Director Kelly Weller to proceed through our
24 agenda.

1 MR. WELLER: I know we went through the
2 Budget with each of you individually. This morning
3 our procedure and process is to review this Budget
4 amongst the committee and to seek a recommendation
5 to the full Board to approve the Budget at the next
6 meeting on the 26th.

7 Our goal here is to review, ask
8 questions, and then prepare a recommendation for
9 approval for the Board on the 26th.

10 I have asked Jackie to gather some
11 information. Unfortunately, she has not been able
12 to get that back to me so I am going to slow walk
13 this a second here and give everyone the preamble.
14 In that, we approached this year's Budget with the
15 expectation of keeping the overall year-over-year
16 expenses between what I think is the broader what I
17 would call inflationary pressures of what we are
18 seeing outside of this building and outside of this
19 office somewhere under 7 percent. I asked Jackie
20 to keep the budget items somewhere between 4 and 6
21 percent. She has done a great job. Our original
22 Budget came in around 5.1. Some Trustees brought
23 us some additional items they wanted us to include
24 in the Budget and commit to. With that, we have

1 put that in its final version. Right now we're at
2 about 5.6.

3 So Yeoman's job given the broader
4 economic circumstances keeping this Budget under
5 what I think is more broad based inflation.

6 So jumping in right off the bat here I
7 have got office salaries. We are going to move
8 past that item pretty quick because I want to do
9 that under executive session because we have some
10 specific things regarding salaries that we want to
11 talk about there.

12 Moving next to line item Employee
13 Benefits. You are seeing a 9.4 percent increase,
14 that is really not the true accurate increase.
15 What we looked at I think is a better expectation
16 is to look at the estimated expenditures for 2021
17 at 383 and then looking at our budget of 389. I
18 think that is more in line with the 4 percent that
19 was approved at I believe it was the November
20 meeting to move forward with our health insurance
21 increase.

22 A very nominal increase as far as I am
23 concerned but a small marginal increase in health
24 insurance. I think it is well within what we

1 talked about.

2 Moving down to Legal. We can see we are
3 under budget in Legal. We don't anticipate those
4 expenses moving outside of this range so we
5 continued with the estimated figure on the Budget.

6 Leasehold. This is the last year on
7 our lease abatement so we're moving forward with
8 rent as we have it at \$252,200.

9 Jackie is now on. I am going to turn
10 this over to Jackie right now.

11 I am at Leasehold Improvement. I am
12 going to bring this adjusted piece up.

13 I do apologize to the committee. We had
14 a small correction that needed to be made this
15 morning that was brought forward and we prefer to
16 have the most accurate version in front of you as
17 we move forward.

18 I am going to go ahead and make this
19 switch and turn this over to Jackie. I am at
20 Leasehold Improvements, Jackie, if you want to
21 start from there.

22 MS. VLAHOS: Are you going through each
23 individual line?

24 MR. WELLER: I am just dropping down

1 quickly and seeing if there is any questions on
2 anything. I think there is only a couple places
3 where there is going to be questions but I prefer
4 us to walk through this page one Budget.

5 MEMBER MARTIN: Go ahead and go through
6 it, I think that is probably the right thing to do.
7 I was just wondering if any trustees had any
8 comments because I think most of us -- I think
9 Kelly pretty accurately reflected -- I think he did
10 a very thorough job of going through this I think
11 with each one of us individually.

12 I am very positive on the changes. I am
13 very positive on the Budget. I had a chance to
14 review it pretty thoroughly and I was kind of
15 curious what other trustees felt if they haven't
16 had the opportunity to go through it as thoroughly.

17 MS. BOECKMAN: Trustee Martin, maybe, if
18 it is okay, just for purposes of the record, before
19 the committee, Jackie could continue what Kelly was
20 doing and quickly run through the remainder of it.

21 I don't think there is much left and then
22 we can get comments from the committee, if that is
23 okay, just to establish the record for the
24 committee.

1 MEMBER MARTIN: I think that is where I
2 was going. I have no objection.

3 MS. VLAHOS: Do you just want me to hit
4 the highlights then?

5 MR. WELLER: Yes, just hit the
6 highlights.

7 MS. VLAHOS: The highlights I would
8 probably hit the major changes and then see if
9 anyone else has questions. Otherwise, it is kind
10 of the same from the previous years. There is
11 nothing really to comment on, unless they want to
12 know what is in the accounts, I can do that.

13 From Leasehold, like Kelly was saying,
14 basically, there is a couple of things in our
15 lease. In the next year, we do have one month of
16 abatement left. This savings is offset a little
17 bit by -- I was actually talking with Trustee
18 Tebbens, they are fighting it, but our portion of
19 the taxes for the building, they are estimating to
20 go up from about \$200 a month to about \$1,000.

21 We just found out about this in January.
22 It is reflected in our budget, though. Even though
23 they are contesting this, that is the increase that
24 we are seeing as of right now. But this increase

1 in expense is offset by a savings of one month of
2 abatement for 2022.

3 For Consulting, it looks like for 2021
4 that we were over budget and this is just basically
5 due to the fact that when our previous Executive
6 Director had left, that basically we had contracted
7 with Burke Burns and Pinelli to do the interim
8 Executive Director position from I believe February
9 to June and this is just where that expense is
10 reflected in there, that we couldn't have budgeted
11 for previously because we didn't know that this was
12 going to happen.

13 For Actuary for 2021, we are under budget
14 and it's just because that we had basically
15 projected to have more service purchase
16 calculations and we also thought there would be
17 more impact statements that didn't occur for 2021.

18 And then we also have kind of a catchall,
19 kind of like in 2020, for basically computer
20 equipment, computer maintenance, printing, printing
21 education. A lot of these accounts basically are
22 under budget and this is just due to the fact that
23 with Covid and with a lot of the restrictions on
24 Illinois, as well as our country, a lot of things

1 weren't open or able for us to do. For example,
2 like traveling and continuing education.

3 We have in our 2022 Budget reflected the
4 fact that we are anticipating this current year to
5 be more reflective of the pre-Covid conditions.

6 I am going to hit the highlights very
7 quickly from the 2021 to 2022 Budget.

8 The first change is going to be salaries.
9 We are going to talk about that in more detail and
10 most likely probably in executive session. You can
11 see there is an increase of \$53,600, which is
12 approximately 3.4 percent.

13 We're going to speak about that a little
14 bit in the future so we're going to skip over that.

15 Employee Benefits Budget from 2021 to
16 2022. There is an increase here and this was
17 basically just due to the fact that there was life
18 event changes that are not foreseeable where people
19 had some changes in their coverage in 2021 in our
20 office.

21 I think the more reflective thing to see
22 where that expense is at is to see from the 2021
23 actual expense, which is \$383,500. We are actually
24 budgeting for employee benefits to be \$389,000.

1 Basically, that is an increase of approximately
2 \$5,000. If you look at it in that regards, our
3 expense for employee benefits are relatively flat.

4 The Consulting budget from 2021 to 2022
5 is increasing quit largely by 137 percent, which is
6 \$44,000.

7 I am going to let Kelly talk about that
8 in more detail but this is kind of encompassing our
9 future goals for IT and computer safety.

10 Do you want to talk a little bit about
11 that, Kelly?

12 MR. WELLER: Sure. Thanks, Jackie. I
13 will keep this quick.

14 As many of you know, we have got some
15 initiatives on the horizon. One of them is to
16 implement a one, three and five year strategic IT
17 plan.

18 Part of that is looking at essentially
19 the end goal being a benefits administration
20 upgrade and a member portal that integrates with
21 that benefit administration software.

22 In order to do that, we are going to have
23 to have a series of internal, what I would call,
24 foundation building blocks that need to be put in

1 place and we have made a nice kind of thought
2 around what those building blocks need to be. But
3 what we are going to do this year is bring in a
4 consultant to help us identify what those specific
5 steps should be and help us identify RFPs that need
6 to be written and issued for upgrades in our
7 system. Whether that be through SQL, whether that
8 be through website development. There is many,
9 many things. DocuSign. The goal being an
10 application to administration link between all of
11 the IT components so that we have one essentially
12 holistic system operating. Right now we have two
13 or three different pieces that are all kind of
14 bolted together. This is the first step of that.

15 The original, as you can look over there,
16 \$32,000 is the original amount that was in there,
17 that was essentially our lobbyist and our payroll
18 software consultant who helps us. I think the
19 payroll software and the administration payroll
20 side is up to speed. This additional 44 is for
21 what I would call SQL work, cloud work, strategic
22 operational planning and website work, that we want
23 to get started in 2022.

24 It is not a large amount in the real

1 world of IT but it is an important strategic step
2 for us. I have talked to each of you individually
3 about this so I think that is about enough, unless
4 there is specific questions.

5 Okay, Jackie.

6 MS. VLAHOS: We will move on then from
7 the Consulting and then we are going to go on with
8 the Auditing budget. Basically, we do a Department
9 of Insurance audit, that happens every other year.
10 In 2021, we performed the Department of Insurance
11 audit. Therefore, in 2022, we don't have to do
12 that this year and therefore you see a savings in
13 that line item.

14 Printing and Postage, it is kind of a
15 combination together. We are going to see in 2022
16 we're going to be producing the Popular Report. We
17 also are going to have some increase of the
18 newsletters.

19 What I do want to point out, if you see
20 in the 2021 Budget, where you see the \$33,000 is
21 for printing and the \$39,800 for postage.
22 Basically that number reflects the things that are
23 required by statute.

24 And then if you look on to the 2022

1 Budget, you can see the increase. This is just
2 basically for communications and stuff that we feel
3 are important for our membership.

4 I think with the newsletter, the Popular
5 Report, those kind of things are going to increase.
6 Later on we can discuss distribution of that, those
7 kind of things, but that you will see reflected in
8 those two.

9 The next is Training and Education.
10 Training and Education, what you can see here is we
11 try to look at what the pre-Covid numbers looked
12 like. So when you look at the five year, you can
13 see we took basically a look at what the travel
14 looked like and this number reflects what it would
15 appear to look like before the travel restrictions
16 occurred.

17 We do have a one year where it seems
18 quite a bit high. I know I talked to some Trustees
19 about that in 2019 at \$62,000. That was just due
20 to the fact that we had an increase amount in
21 preretirement seminars. Through discussions with
22 other Trustees, they felt comfortable that one
23 preretirement seminar would be good. So that is
24 where we come up with the \$38,000, which is more

1 reflective of what we did in the 2018 year.

2 The last thing I want to point out is for
3 Election budget. This is increased and the
4 increase is basically just due to as of right now
5 we have two elections that are going to occur in
6 2022. In 2021, we only had one election at that
7 time. So there is going to be an increase there.

8 Surprisingly, I reached out to them, you
9 would think that this amount would double, but when
10 I reached out to the auditing firm that does this
11 service for us, they gave us a quote and
12 surprisingly it is only a little bit extra. We
13 will accept any savings where we can get it.

14 Are there any questions?

15 MR. WELLER: Jackie, one thing I want you
16 to hit on at the bottom is the Investment
17 Evaluation. Why it is set down below and just a
18 quick comment on that.

19 MS. VLAHOS: Investment Evaluation we
20 kind of kicked around back and forth. We wanted to
21 make sure everything is disclosed properly.

22 Investment Evaluation was included in the
23 operating budget portion before. We had
24 discussions of whether that is part of the

1 operating, whether it is not.

2 Just to make everybody aware, and I think
3 to put it on here, and I guess this is a discussion
4 we can have further, if it is appropriate or not to
5 be included, but it is a \$310,000. That is
6 basically for Callan for their contracted service
7 as well as for the Bloomberg quarterly fee makes up
8 that \$310,000.

9 There is no increase that we are
10 anticipating for the 2022 year. And, honestly,
11 with including this investment expense, if we did
12 decide to that, it is kind of nice because it does
13 bring our actual overall budget increase to 5.14
14 instead of 5.6.

15 It's up to you if you want to see it
16 included or not. I wanted to put it out there that
17 we are still going to be paying that quarterly
18 Bloomberg. I believe it is like \$6,750 a quarter
19 as well as our contract with Callan.

20 MEMBER MARTIN: Quick question, Jackie.
21 Is that Bloomberg subscription accessible by
22 trustees or is that just by our CIO and staff?

23 MS. VLAHOS: That is a Lorna question.

24 MR. WELLER: Trustee Martin, I will get

1 back to you on that.

2 MEMBER MARTIN: Thank you.

3 MR. WELLER: With that, Chairperson Soni,
4 that I think concludes essentially the open portion
5 of this.

6 I'd ask that maybe you see if there is
7 any questions for us. If not, maybe we could look
8 to go into executive session for the salary
9 component.

10 MEMBER SONI: Are there any questions
11 regarding the non-personnel portion of the Budget?

12 Hearing none.

13 Thank you, Kelly and Jackie.

14 I would like to now make a motion to go
15 into executive session pursuant to Section 2(c)1 to
16 discuss compensation of specific employees.

17 Is there a second?

18 MEMBER TEBBENS: I will second it.

19 MEMBER SONI: Seconded by Trustee
20 Tebbens.

21 Kelly, please call the roll call vote.

22 MR. WELLER: Trustee Soni.

23 MEMBER SONI: Yes.

24 MR. WELLER: Trustee Martin.

1 MEMBER MARTIN: Yes.

2 MR. WELLER: Trustee Sheridan.

3 MEMBER SHERIDAN: Yes.

4 MR. WELLER: Secretary Murphy.

5 MEMBER MURPHY: Yes.

6 MR. WELLER: Trustee Tebbens.

7 MEMBER TEBBENS: Yes.

8 MR. WELLER: Vote passes.

9 (Whereupon, the Board went into
10 Executive Session off the record.
11 No action was taken in Executive
12 Session.)

13 MEMBER SONI: We are now out of the
14 Executive Session.

15 Are there any final comments from the
16 committee regarding the Budget?

17 I'd like to thank Kelly and Jackie again
18 for presenting the 2022 Operating Budget.

19 Do any trustees have any other comments?
20 If not, I'd like to ask for a motion to approve the
21 recommendation of the 2022 Operating Budget to the
22 full Board, including a 3 percent increase for both
23 Kelly Weller, Executive Director, and Lorna Scott,
24 our Chief Investment Officer.

1 MEMBER MURPHY: I would like to make a
2 motion.

3 MEMBER MARTIN: Second.

4 MEMBER SONI: Motion was made by Trustee
5 Murphy. Seconded by Martin. Roll call vote,
6 please.

7 MR. WELLER: Trustee Soni.

8 MEMBER SONI: Yes.

9 MR. WELLER: Secretary Murphy.

10 MEMBER MURPHY: Yes.

11 MR. WELLER: Trustee Sheridan.

12 MEMBER SHERIDAN: Yes.

13 MR. WELLER: Trustee Tebbens.

14 MEMBER TEBBENS: Yes.

15 MR. WELLER: Trustee Martin.

16 MEMBER MARTIN: Yes.

17 MR. WELLER: Unanimous.

18 MEMBER SONI: The vote is approved. We
19 will be making the recommendation to the full Board
20 in our next meeting.

21 Thank you all again for your time on
22 this.

23 I am going to old business and new
24 business. Is there any old business to discuss or

1 any new business?

2 Hearing none, is there a motion to
3 adjourn today's meeting?

4 MEMBER MURPHY: Motion to adjourn.

5 MEMBER SONI: Motion to adjourn made by
6 Trustee Murphy.

7 Is there a second?

8 MEMBER TEBBENS: I will second it.

9 MEMBER SONI: Seconded by Trustee
10 Tebbens. All in favor?

11 (Chorus of ayes.)

12 MEMBER SONI: The Budget Committee
13 meeting is adjourned.

14 Thank you all for your time today.

15

16 (WHICH WERE ALL THE PROCEEDINGS

17 IN THE ABOVE-ENTITLED MEETING

18 AT THIS DATE AND TIME.)

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1 STATE OF ILLINOIS)
) SS.
2 COUNTY OF DU PAGE)

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 DEBORAH TYRRELL, being a Certified Shorthand
Reporter, on oath says that she is a court reporter
doing business in the County of DuPage and State of
Illinois, that she reported in shorthand the
proceedings given at the taking of said cause and
that the foregoing is a true and correct transcript
of her shorthand notes so taken as aforesaid; and
contains all the proceedings given at said cause.

Debbie Tyrrell

DEBBIE TYRRELL, CSR
License No. 084-001078

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