

**Firefighters' Retirement System  
Annual Budget to YTD Actual Comparison**

Line No.	Category	Budget Annual 2017	Actual Jul 16 - Mar 17	% Expended
1	<b>ADMINISTRATIVE</b>			
2	Salaries Expense	704,878	459,351	65%
3	Payroll Tax Expense	11,151	5,828	52%
4	Employee Retirement Cost	134,709	85,433	63%
5	Employee Health Insurance Expense	91,242	66,585	73%
6	Employee Life Insurance Expense	1,392	964	69%
7	<b>SUBTOTAL ADMINISTRATIVE</b>	<b>943,372</b>	<b>618,161</b>	<b>66%</b>
8	<b>PROFESSIONAL SERVICES</b>			
9	Medical Examinations	16,000	4,800	30%
10	Accounting Fees	81,400	78,460	96%
11	Actuarial Fees	78,400	65,788	84%
12	IT Support Expense	74,250	41,943	56%
13	Member Death Research Fees	2,400	2,100	88%
14	Contract Services	55,500	33,798	61%
15	Other Legal Fees	100,000	48,534	49%
16	FRS Fletcher Legal Expenses	100,000	205,884	206%
17	<b>SUBTOTAL PROFESSIONAL SERVICES</b>	<b>507,950</b>	<b>481,307</b>	<b>95%</b>
18	<b>OFFICE</b>			
19	Printing Expense	5,700	2,568	45%
20	Postage Expense	33,500	23,648	71%
21	Office Expenses	33,500	20,808	62%
22	Dues and Subscriptions	8,000	3,613	45%
23	Advertising Expense	7,500	385	5%
24	<b>Building &amp; Maintenance Expense:</b>			
25	Utilities	17,000	9,965	59%
26	Telephone	5,850	4,777	82%
27	Insurance	6,400	6,502	102%
28	Equipment Maintenance	2,500	1,443	58%
29	Building & Grounds Maintenance	38,075	25,653	67%
30	Depreciation	40,000	32,337	81%
31	Total Building & Grounds Maintenance Expense	109,825	80,677	73%
32	<b>SUBTOTAL OFFICE</b>	<b>198,025</b>	<b>131,699</b>	<b>67%</b>

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33	<b>TRAVEL</b>			
34	<b>Board Members Travel Expense:</b>			
35	Board Meetings	14,560	8,332	57%
36	Conferences/Workshops	8,900	5,450	61%
37	Board Business	3,000	0	0%
38	<b>Subtotal Board Travel Expense</b>	<b>26,460</b>	<b>13,782</b>	<b>52%</b>
39	<b>Staff Travel Expense:</b>			
40	Legal Support	3,000	0	0%
41	Conferences/Workshops	390	0	0%
42	Due Diligence Reviews	4,400	0	0%
43	FRS Retirement Presentations/Misc.	1,200	95	8%
44	Routine	150	12	8%
45	<b>Subtotal Staff Travel Expense</b>	<b>9,140</b>	<b>106</b>	<b>1%</b>
46	<b>Hotel Expenses:</b>			
47	Board - Board Meetings	5,550	3,121	56%
48	Board - Conferences/Workshops	12,620	8,131	64%
49	Staff - Legal Support	1,155	0	0%
50	Staff - Conferences/Workshops	1,040	724	70%
51	Staff - Due Diligence Reviews	4,560	0	0%
52	Staff - FRS Retirement Presentations/Misc.	1,800	294	16%
53	<b>Subtotal Hotel Expense</b>	<b>26,725</b>	<b>12,270</b>	<b>46%</b>
54	<b>OTHER</b>			
55	Board Per Diem	6,300	2,625	42%
56	Conference Registration - Board	4,350	2,275	52%
57	Conference Registration - Staff	75	0	0%
58	Staff Training/Continuing Education	1,500	490	33%
59	<b>SUBTOTAL OTHER</b>	<b>12,225</b>	<b>5,390</b>	<b>44%</b>
60	<b>GRAND TOTAL</b>	<b>1,723,897</b>	<b>1,262,717</b>	<b>73%</b>