

**Firefighters' Retirement System  
Budget to Actual Comparison  
For The Quarter Ended and  
Fiscal Year-To-Date as of June 30, 2022**

| Col. 1                                   | Col. 2  | Col. 3                                    | Col. 4                            | Col. 5           | Col. 6     |
|--|---|---|-----------------------------------|------------------|------------|
| Line No.                                 | Category  | Amended Budget<br>Jul 2021 to<br>Jun 2022 | Actual<br>Jul 2021 to<br>Jun 2022 | Over/Under       | % Expended |
| <b><i>SALARY AND PAYROLL RELATED</i></b> |   |   |                                   |                  |            |
| 1  | Salaries Expense                                  | 831,520                                   | 818,148                           | (13,372)         | 98%        |
| 2  | Payroll Tax Expense                               | 12,060                                    | 11,874                            | (186)            | 98%        |
| 3  | Employee Retirement Cost                          | 241,180                                   | 221,190                           | (19,990)         | 92%        |
| 4  | Employee Health Insurance Expense                 | 114,038                                   | 111,819                           | (2,219)          | 98%        |
| 5  | Employee Life Insurance Expense                   | 1,400                                     | 1,404                             | 4                | 100%       |
| <b>6</b>                                 | <b><i>SUBTOTAL SALARY AND PAYROLL RELATED</i></b> | <b>1,200,198</b>                          | <b>1,164,435</b>                  | <b>(35,763)</b>  | <b>97%</b> |
| <b><i>PROFESSIONAL SERVICES</i></b>      |   |   |                                   |                  |            |
| 7  | Medical Examinations                              | 14,000                                    | 16,327                            | 2,327            | 117%       |
| 8  | Accounting Fees                                   | 98,450                                    | 95,150                            | (3,300)          | 97%        |
| 9  | Actuarial Fees                                    | 95,000                                    | 70,248                            | (24,752)         | 74%        |
| 10                                       | IT Support Expense                                | 173,740                                   | 78,020                            | (95,720)         | 45%        |
| 11                                       | Bank Service Charge                               | 9,300                                     | 2,281                             | (7,019)          | 25%        |
| 12                                       | Contract Services                                 | 182,760                                   | 186,265                           | 3,505            | 102%       |
| 13                                       | Non-Investment Related Legal Fees                 | 200,000                                   | 97,352                            | (102,648)        | 49%        |
| <b>14</b>                                | <b><i>SUBTOTAL PROFESSIONAL SERVICES</i></b>      | <b>773,250</b>                            | <b>545,643</b>                    | <b>(227,607)</b> | <b>71%</b> |
| <b><i>OFFICE</i></b>                     |   |   |                                   |                  |            |
| 15                                       | Advertising Expense                               | 4,000                                     | 6,070                             | 2,070            | 152%       |
| 16                                       | Building & Grounds Maintenance                    | 40,350                                    | 51,203                            | 10,853           | 127%       |
| 17                                       | Depreciation                                      | 50,000                                    | 46,080                            | (3,920)          | 92%        |
| 18                                       | Dues and Subscriptions                            | 6,500                                     | 4,267                             | (2,233)          | 66%        |
| 19                                       | Equipment Maintenance                             | 2,500                                     | 1,517                             | (983)            | 61%        |
| 20                                       | Insurance   | 17,770                                    | 11,243                            | (6,527)          | 63%        |
| 21                                       | Office Supplies & Expenses                        | 33,000                                    | 30,125                            | (2,875)          | 91%        |
| 22                                       | Postage Expense                                   | 28,000                                    | 18,380                            | (9,620)          | 66%        |
| 23                                       | Outside Printing Expense                          | 4,500                                     | 950                               | (3,550)          | 21%        |
| 24                                       | Utilities (Cable, Electric, Gas & Telephone)      | 20,000                                    | 22,550                            | 2,550            | 113%       |
| <b>25</b>                                | <b><i>SUBTOTAL OFFICE</i></b>                     | <b>206,620</b>                            | <b>192,385</b>                    | <b>(14,235)</b>  | <b>93%</b> |

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|-----------|-------------------------------------|---|-----------------------------------|------------------|------------|
| Line No.  | Category                            | Amended Budget<br>Jul 2021 to<br>Jun 2022 | Actual<br>Jul 2021 to<br>Jun 2022 | Over/Under       | % Expended |
|           | <b>TRAVEL - HOTEL - CONFERENCES</b> |   |                                   |                  |            |
|           | <b>Board Members:</b>               |   |                                   |                  |            |
| 26        | Board Meetings                      | 26,460                                    | 16,814                            | (9,646)          | 64%        |
| 27        | Conferences/Workshops               | 10,370                                    | 800                               | (9,570)          | 8%         |
| 28        | Board Business                      | 9,000                                     | 234                               | (8,766)          | 3%         |
| <b>29</b> | <b>Subtotal Board Expense</b>       | <b>45,830</b>                             | <b>17,848</b>                     | <b>(27,982)</b>  | <b>39%</b> |
|           | <b>Staff Members:</b>               |   |                                   |                  |            |
| 30        | Legal Support                       | 3,250                                     | 308                               | (2,942)          | 9%         |
| 31        | Conferences/Workshops               | 4,739                                     | 0                                 | (4,739)          | 0%         |
| 32        | Due Diligence Reviews               | 9,600                                     | 0                                 | (9,600)          | 0%         |
| <b>33</b> | <b>Subtotal Staff Expense</b>       | <b>17,589</b>                             | <b>308</b>                        | <b>(17,281)</b>  | <b>2%</b>  |
|           | <b>OTHER</b>                        |   |                                   |                  |            |
| 34        | Board Per Diem                      | 6,300                                     | 2,700                             | (3,600)          | 43%        |
| 35        | Staff Training/Continuing Education | 4,150                                     | 1,102                             | (3,048)          | 27%        |
| <b>36</b> | <b>SUBTOTAL OTHER</b>               | <b>10,450</b>                             | <b>3,802</b>                      | <b>(6,648)</b>   | <b>36%</b> |
| <b>37</b> | <b>GRAND TOTAL ADMIN EXPENSES</b>   | <b>2,253,937</b>                          | <b>1,924,421</b>                  | <b>(329,516)</b> | <b>85%</b> |