

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

Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6
Line		Budget	Actual		
No.	Category	Jul 2022 to Jun 2023	Jul 2022 to Sep 2022	Over/Under	% Expended
<b><i>SALARY AND PAYROLL RELATED</i></b>					
1	Salaries Expense	833,570	225,650	(607,920)	27%
2	Payroll Tax Expense	12,100	3,272	(8,828)	27%
3	Employee Retirement Cost	250,740	66,399	(184,341)	26%
4	Employee Health Insurance Expense	124,310	22,305	(102,005)	18%
5	Employee Life Insurance Expense	1,400	240	(1,160)	17%
<b>6</b>	<b><i>SUBTOTAL SALARY AND PAYROLL RELATED</i></b>	<b>1,222,120</b>	<b>317,866</b>	<b>(904,254)</b>	<b>26%</b>
<b><i>PROFESSIONAL SERVICES</i></b>					
7	Medical Examinations	20,000	4,380	(15,620)	22%
8	Accounting Fees	101,400	0	(101,400)	0%
9	Actuarial Fees	100,280	27,724	(72,556)	28%
10	IT Support Expense	166,500	20,779	(145,721)	12%
11	Bank Service Charge	6,000	653	(5,347)	11%
12	Contract Services	29,760	3,485	(26,275)	12%
13	Non-Investment Related Legal Fees	125,000	26,798	(98,202)	21%
<b>14</b>	<b><i>SUBTOTAL PROFESSIONAL SERVICES</i></b>	<b>548,940</b>	<b>83,819</b>	<b>(465,121)</b>	<b>15%</b>
<b><i>OFFICE</i></b>					
15	Advertising Expense	11,000	0	(11,000)	0%
16	Building & Grounds Maintenance	66,600	9,059	(57,541)	14%
17	Depreciation	50,000	11,643	(38,357)	23%
18	Disaster Recovery/Business Continuity	2,000	0	(2,000)	0%
19	Dues and Subscriptions	6,500	622	(5,878)	10%
20	Equipment Maintenance	2,500	0	(2,500)	0%
21	Insurance	12,000	9,641	(2,359)	80%
22	Office Supplies & Expenses	35,000	9,263	(25,737)	26%
23	Postage Expense	28,000	4,613	(23,387)	16%
24	Outside Printing Expense	4,500	2,591	(1,909)	58%
25	Utilities (Cable, Electric, Gas & Telephone)	23,000	7,218	(15,782)	31%
<b>26</b>	<b><i>SUBTOTAL OFFICE</i></b>	<b>241,100</b>	<b>54,650</b>	<b>(186,451)</b>	<b>23%</b>

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Line No.	Category	Budget Jul 2022 to Jun 2023	Actual Jul 2022 to Sep 2022	Over/Under	% Expended
	<b>TRAVEL - HOTEL - CONFERENCES</b>				
	<b>Board Members:</b>				
27	Board Meetings	26,810	4,111	(22,699)	15%
28	Conferences/Workshops	49,400	2,642	(46,758)	5%
29	Board Business	9,000	0	(9,000)	0%
<b>30</b>	<b>Subtotal Board Expense</b>	<b>85,210</b>	<b>6,753</b>	<b>(78,457)</b>	<b>8%</b>
	<b>Staff Members:</b>				
31	Legal Support	3,000	0	(3,000)	0%
32	Conferences/Workshops	18,520	8,566	(9,954)	46%
33	Due Diligence Reviews	5,000	524	(4,476)	10%
34	PTG Training	14,560	0	(14,560)	0%
35	FRS Retirement Presentations/Misc.	1,000	0	(1,000)	0%
<b>36</b>	<b>Subtotal Staff Expense</b>	<b>42,080</b>	<b>9,090</b>	<b>(32,990)</b>	<b>22%</b>
	<b>OTHER</b>				
37	Board Per Diem	6,300	675	(5,625)	11%
38	Staff Training/Continuing Education	5,500	448	(5,052)	8%
<b>39</b>	<b>SUBTOTAL OTHER</b>	<b>11,800</b>	<b>1,123</b>	<b>(10,677)</b>	<b>10%</b>
<b>40</b>	<b>GRAND TOTAL ADMIN EXPENSES</b>	<b>2,151,250</b>	<b>473,301</b>	<b>(1,672,780)</b>	<b>22%</b>