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

| SALARY AND PAYROLL RELATED Salaries Expense 833,570 225,650 (607,920) Payroll Tax Expense 12,100 3,272 (8,828) Employee Retirement Cost 250,740 66,399 (184,341) Employee Health Insurance Expense 124,310 22,305 (102,005) Employee Life Insurance Expense 1,400 240 (1,160) SUBTOTAL SALARY AND PAYROLL RELATED 1,222,120 317,866 (904,254) PROFESSIONAL SERVICES Medical Examinations 20,000 4,380 (15,620) A Accounting Fees 101,400 0 (101,400) A Catuarial Fees 101,400 0 (101,400) A Catuarial Fees 100,280 27,724 (72,556) IT Support Expense 166,500 20,779 (145,721) Bank Service Charge 6,000 653 (5,347) Contract Services 29,760 3,485 (26,275) Non-Investment Related Legal Fees 125,000 26,798 (98,202) 14 SUBTOTAL PROFESSIONAL SERVICES 548,940 83,819 (465,121) OFFICE Advertising Expense 11,000 0 (11,000) Building & Grounds Maintenance 66,600 9,059 (57,541) Depreciation 50,000 11,643 (38,357) B Disaster Recovery/Business Continuity 2,000 0 (2,000) Dues and Subscriptions 6,500 622 (5,878) Equipment Maintenance 2,500 0 (2,500) Insurance 12,000 9,641 (2,359) Office Supplies & Expense 28,000 4,613 (23,387) Outside Printing Expense 4,500 2,591 (1,909) | Col. 6 | Col. 5 | Col. 4 Actual Jul 2022 to | Col. 3 Budget Jul 2022 to | Col. 2 | Col. 1 |
|---|------------|------------|---------------------------------|---------------------------------|--|--------|
| 1 Salaries Expense 833,570 225,650 (607,920) 2 Payroll Tax Expense 12,100 3,272 (8,828) 3 Employee Retirement Cost 250,740 66,399 (184,341) 4 Employee Health Insurance Expense 124,310 22,305 (102,005) 5 Employee Life Insurance Expense 1,400 240 (1,160) SUBTOTAL SALARY AND PAYROLL 6 RELATED 1,222,120 317,866 (904,254) PROFESSIONAL SERVICES 7 Medical Examinations 20,000 4,380 (15,620) 8 Accounting Fees 101,400 0 (101,400) 9 Actuarial Fees 102,80 27,724 (72,556) 10 IT Support Expense 166,500 20,779 (145,721) 11 Bank Service Charge 6,000 653 (5,347) 12 Contract Services 29,760 3,485 (26,275) 13 Non-Investment Related Legal Fees 125,000 | % Expended | Over/Under | Sep 2022 | Jun 2023 | Category | No. C |
| 2 Payroll Tax Expense 12,100 3,272 (8,828) 3 Employee Retirement Cost 250,740 66,399 (184,341) 4 Employee Health Insurance Expense 124,310 22,305 (102,005) 5 Employee Life Insurance Expense 1,400 240 (1,160) SUBTOTAL SALARY AND PAYROLL 6 RELATED 1,222,120 317,866 (904,254) PROFESSIONAL SERVICES 7 Medical Examinations 20,000 4,380 (15,620) 8 Accounting Fees 101,400 0 (101,400) 9 Actuarial Fees 100,280 27,724 (72,556) 10 IT Support Expense 166,500 20,779 (145,721) 11 Bank Service Charge 6,000 653 (5,347) 12 Contract Services 29,760 3,485 (26,275) 13 Non-Investment Related Legal Fees 125,000 3,819 (465,121) OFFICE 15 | | | | | SALARY AND PAYROLL RELATED | S |
| Employee Retirement Cost 250,740 66,399 (184,341) Employee Health Insurance Expense 124,310 22,305 (102,005) Employee Life Insurance Expense 1,400 240 (1,160) | 27% | (607,920) | 225,650 | 833,570 | Salaries Expense | 1 S |
| 4 Employee Health Insurance Expense 124,310 22,305 (102,005) 5 Employee Life Insurance Expense 1,400 240 (1,160) SUBTOTAL SALARY AND PAYROLL 6 RELATED 1,222,120 317,866 (904,254) PROFESSIONAL SERVICES 7 Medical Examinations 20,000 4,380 (15,620) 8 Accounting Fees 101,400 0 (101,400) 9 Actuarial Fees 100,280 27,724 (72,556) 10 IT Support Expense 166,500 20,779 (145,721) 11 Bank Service Charge 6,000 653 (5,347) 12 Contract Services 29,760 3,485 (26,275) 13 Non-Investment Related Legal Fees 125,000 26,798 (98,202) **OFFICE** 15 Advertising Expense 11,000 0 (11,000) 16 Building & Grounds Maintenance 66,600 9,059 (57,541) 17 <td>27%</td> <td></td> <td></td> <td></td> <td>Payroll Tax Expense</td> <td>2 P</td> | 27% | | | | Payroll Tax Expense | 2 P |
| 5 Employee Life Insurance Expense 1,400 240 (1,160) SUBTOTAL SALARY AND PAYROLL 6 RELATED 1,222,120 317,866 (904,254) PROFESSIONAL SERVICES 7 Medical Examinations 20,000 4,380 (15,620) 8 Accounting Fees 101,400 0 (101,400) 9 Actuarial Fees 100,280 27,724 (72,556) 10 IT Support Expense 166,500 20,779 (145,721) 11 Bank Service Charge 6,000 653 (5,347) 12 Contract Services 29,760 3,485 (26,275) 13 Non-Investment Related Legal Fees 125,000 26,798 (98,202) 14 SUBTOTAL PROFESSIONAL SERVICES 548,940 83,819 (465,121) OFFICE 15 Advertising Expense 11,000 0 (11,000) 16 Building & Grounds Maintenance 66,600 9,059 (57,541) 17 | 26% | (184,341) | 66,399 | 250,740 | Employee Retirement Cost | 3 E |
| SUBTOTAL SALARY AND PAYROLL 1,222,120 317,866 (904,254) PROFESSIONAL SERVICES 7 Medical Examinations 20,000 4,380 (15,620) 8 Accounting Fees 100,280 27,724 (72,556) 10 IT Support Expense 166,500 20,779 (145,721) 11 Bank Service Charge 6,000 653 (5,347) 12 Contract Services 29,760 3,485 (26,275) 13 Non-Investment Related Legal Fees 125,000 26,798 (98,202) 14 SUBTOTAL PROFESSIONAL SERVICES 548,940 83,819 (465,121) OFFICE 15 Advertising Expense 11,000 0 (11,000) 16 Building & Grounds Maintenance 66,600 9,059 (57,541) 17 Depreciation 50,000 11,643 (38,357) 18 Disaster Recovery/Business Continuity 2,000 0 (2,000) 19 Dues and Subscriptions 6,500 < | 18% | (102,005) | 22,305 | | | |
| 6 RELATED 1,222,120 317,866 (904,254) PROFESSIONAL SERVICES 7 Medical Examinations 20,000 4,380 (15,620) 8 Accounting Fees 101,400 0 (101,400) 9 Actuarial Fees 100,280 27,724 (72,556) 10 IT Support Expense 166,500 20,779 (145,721) 11 Bank Service Charge 6,000 653 (5,347) 12 Contract Services 29,760 3,485 (26,275) 13 Non-Investment Related Legal Fees 125,000 26,798 (98,202) 14 SUBTOTAL PROFESSIONAL SERVICES 548,940 83,819 (465,121) OFFICE 15 Advertising Expense 11,000 0 (11,000) 16 Building & Grounds Maintenance 66,600 9,059 (57,541) 17 Depreciation 50,000 11,643 (38,357) 18 Disaster Recovery/Business Continuity 2,000 0 </td <td>17%</td> <td>(1,160)</td> <td>240</td> <td>1,400</td> <td>Employee Life Insurance Expense</td> <td>5 E</td> | 17% | (1,160) | 240 | 1,400 | Employee Life Insurance Expense | 5 E |
| PROFESSIONAL SERVICES 7 Medical Examinations 20,000 4,380 (15,620) 8 Accounting Fees 101,400 0 (101,400) 9 Actuarial Fees 100,280 27,724 (72,556) 10 IT Support Expense 166,500 20,779 (145,721) 11 Bank Service Charge 6,000 653 (5,347) 12 Contract Services 29,760 3,485 (26,275) 13 Non-Investment Related Legal Fees 125,000 26,798 (98,202) 14 SUBTOTAL PROFESSIONAL SERVICES 548,940 83,819 (465,121) OFFICE 15 Advertising Expense 11,000 0 (11,000) 16 Building & Grounds Maintenance 66,600 9,059 (57,541) 17 Depreciation 50,000 11,643 (38,357) 18 Disaster Recovery/Business Continuity 2,000 0 (2,000) 19 Dues and Subscriptions 6,500 622 (5,878) 20 Equipment Maintenance 2,500 0 (2,500) 21 Insurance < | | | | | SUBTOTAL SALARY AND PAYROLL | s |
| 7 Medical Examinations 20,000 4,380 (15,620) 8 Accounting Fees 101,400 0 (101,400) 9 Actuarial Fees 100,280 27,724 (72,556) 10 IT Support Expense 166,500 20,779 (145,721) 11 Bank Service Charge 6,000 653 (5,347) 12 Contract Services 29,760 3,485 (26,275) 13 Non-Investment Related Legal Fees 125,000 26,798 (98,202) 14 SUBTOTAL PROFESSIONAL SERVICES 548,940 83,819 (465,121) OFFICE 1 Advertising Expense 11,000 0 (11,000) 16 Building & Grounds Maintenance 66,600 9,059 (57,541) 17 Depreciation 50,000 11,643 (38,357) 18 Disaster Recovery/Business Continuity 2,000 0 (2,000) 19 Dues and Subscriptions 6,500 622 (5,878) 20 Equipment Mainte | 26% | (904,254) | 317,866 | 1,222,120 | RELATED | 6 R |
| 8 Accounting Fees 101,400 0 (101,400) 9 Actuarial Fees 100,280 27,724 (72,556) 10 IT Support Expense 166,500 20,779 (145,721) 11 Bank Service Charge 6,000 653 (5,347) 12 Contract Services 29,760 3,485 (26,275) 13 Non-Investment Related Legal Fees 125,000 26,798 (98,202) 14 SUBTOTAL PROFESSIONAL SERVICES 548,940 83,819 (465,121) OFFICE 15 Advertising Expense 11,000 0 (11,000) 16 Building & Grounds Maintenance 66,600 9,059 (57,541) 17 Depreciation 50,000 11,643 (38,357) 18 Disaster Recovery/Business Continuity 2,000 0 (2,000) 19 Dues and Subscriptions 6,500 622 (5,878) 20 Equipment Maintenance 2,500 0 (2,500) 21 Insurance 12,000 9,641 (2,359) 22 </td <td>×</td> <td></td> <td></td> <td></td> <td>PROFESSIONAL SERVICES</td> <td>F</td> | × | | | | PROFESSIONAL SERVICES | F |
| 8 Accounting Fees 101,400 0 (101,400) 9 Actuarial Fees 100,280 27,724 (72,556) 10 IT Support Expense 166,500 20,779 (145,721) 11 Bank Service Charge 6,000 653 (5,347) 12 Contract Services 29,760 3,485 (26,275) 13 Non-Investment Related Legal Fees 125,000 26,798 (98,202) 14 SUBTOTAL PROFESSIONAL SERVICES 548,940 83,819 (465,121) OFFICE 15 Advertising Expense 11,000 0 (11,000) 16 Building & Grounds Maintenance 66,600 9,059 (57,541) 17 Depreciation 50,000 11,643 (38,357) 18 Disaster Recovery/Business Continuity 2,000 0 (2,000) 19 Dues and Subscriptions 6,500 622 (5,878) 20 Equipment Maintenance 2,500 0 (2,500) 21 Insurance 12,000 9,641 (2,359) 22 </td <td>22%</td> <td>(15.620)</td> <td>4.380</td> <td>20.000</td> <td>Medical Examinations</td> <td>7 N</td> | 22% | (15.620) | 4.380 | 20.000 | Medical Examinations | 7 N |
| 9 Actuarial Fees 100,280 27,724 (72,556) 10 IT Support Expense 166,500 20,779 (145,721) 11 Bank Service Charge 6,000 653 (5,347) 12 Contract Services 29,760 3,485 (26,275) 13 Non-Investment Related Legal Fees 125,000 26,798 (98,202) 14 SUBTOTAL PROFESSIONAL SERVICES 548,940 83,819 (465,121) OFFICE 15 Advertising Expense 11,000 0 (11,000) 16 Building & Grounds Maintenance 66,600 9,059 (57,541) 17 Depreciation 50,000 11,643 (38,357) 18 Disaster Recovery/Business Continuity 2,000 0 (2,000) 19 Dues and Subscriptions 6,500 622 (5,878) 20 Equipment Maintenance 2,500 0 (2,500) 21 Insurance 12,000 9,641 (2,359) 22 | 0% | | | | | |
| 11 Bank Service Charge 6,000 653 (5,347) 12 Contract Services 29,760 3,485 (26,275) 13 Non-Investment Related Legal Fees 125,000 26,798 (98,202) 14 SUBTOTAL PROFESSIONAL SERVICES 548,940 83,819 (465,121) OFFICE 15 Advertising Expense 11,000 0 (11,000) 16 Building & Grounds Maintenance 66,600 9,059 (57,541) 17 Depreciation 50,000 11,643 (38,357) 18 Disaster Recovery/Business Continuity 2,000 0 (2,000) 19 Dues and Subscriptions 6,500 622 (5,878) 20 Equipment Maintenance 2,500 0 (2,500) 21 Insurance 12,000 9,641 (2,359) 22 Office Supplies & Expenses 35,000 9,263 (25,737) 23 Postage Expense 28,000 4,613 (23,387) 24 Outside Printing Expense 4,500 2,591 (1,909) <td>28%</td> <td>20 100 M</td> <td>27,724</td> <td>2.50</td> <td>Actuarial Fees</td> <td>9 A</td> | 28% | 20 100 M | 27,724 | 2.50 | Actuarial Fees | 9 A |
| 12 Contract Services 29,760 3,485 (26,275) 13 Non-Investment Related Legal Fees 125,000 26,798 (98,202) 14 SUBTOTAL PROFESSIONAL SERVICES 548,940 83,819 (465,121) OFFICE 15 Advertising Expense 11,000 0 (11,000) 16 Building & Grounds Maintenance 66,600 9,059 (57,541) 17 Depreciation 50,000 11,643 (38,357) 18 Disaster Recovery/Business Continuity 2,000 0 (2,000) 19 Dues and Subscriptions 6,500 622 (5,878) 20 Equipment Maintenance 2,500 0 (2,500) 21 Insurance 12,000 9,641 (2,359) 22 Office Supplies & Expenses 35,000 9,263 (25,737) 23 Postage Expense 28,000 4,613 (23,387) 24 Outside Printing Expense 4,500 2,591 (1,909) | 12% | (145,721) | 20,779 | 166,500 | IT Support Expense | 10 IT |
| 13 Non-Investment Related Legal Fees 125,000 26,798 (98,202) 14 SUBTOTAL PROFESSIONAL SERVICES 548,940 83,819 (465,121) OFFICE 15 Advertising Expense 11,000 0 (11,000) 16 Building & Grounds Maintenance 66,600 9,059 (57,541) 17 Depreciation 50,000 11,643 (38,357) 18 Disaster Recovery/Business Continuity 2,000 0 (2,000) 19 Dues and Subscriptions 6,500 622 (5,878) 20 Equipment Maintenance 2,500 0 (2,500) 21 Insurance 12,000 9,641 (2,359) 22 Office Supplies & Expenses 35,000 9,263 (25,737) 23 Postage Expense 28,000 4,613 (23,387) 24 Outside Printing Expense 4,500 2,591 (1,909) | 11% | (5,347) | 653 | 6,000 | Bank Service Charge | 11 B |
| 14 SUBTOTAL PROFESSIONAL SERVICES 548,940 83,819 (465,121) OFFICE 15 Advertising Expense 11,000 0 (11,000) 16 Building & Grounds Maintenance 66,600 9,059 (57,541) 17 Depreciation 50,000 11,643 (38,357) 18 Disaster Recovery/Business Continuity 2,000 0 (2,000) 19 Dues and Subscriptions 6,500 622 (5,878) 20 Equipment Maintenance 2,500 0 (2,500) 21 Insurance 12,000 9,641 (2,359) 22 Office Supplies & Expenses 35,000 9,263 (25,737) 23 Postage Expense 28,000 4,613 (23,387) 24 Outside Printing Expense 4,500 2,591 (1,909) | 12% | | | 29,760 | | |
| OFFICE 15 Advertising Expense 11,000 0 (11,000) 16 Building & Grounds Maintenance 66,600 9,059 (57,541) 17 Depreciation 50,000 11,643 (38,357) 18 Disaster Recovery/Business Continuity 2,000 0 (2,000) 19 Dues and Subscriptions 6,500 622 (5,878) 20 Equipment Maintenance 2,500 0 (2,500) 21 Insurance 12,000 9,641 (2,359) 22 Office Supplies & Expenses 35,000 9,263 (25,737) 23 Postage Expense 28,000 4,613 (23,387) 24 Outside Printing Expense 4,500 2,591 (1,909) | 21% | (98,202) | 26,798 | 125,000 | Non-Investment Related Legal Fees | 13 N |
| 15 Advertising Expense 11,000 0 (11,000) 16 Building & Grounds Maintenance 66,600 9,059 (57,541) 17 Depreciation 50,000 11,643 (38,357) 18 Disaster Recovery/Business Continuity 2,000 0 (2,000) 19 Dues and Subscriptions 6,500 622 (5,878) 20 Equipment Maintenance 2,500 0 (2,500) 21 Insurance 12,000 9,641 (2,359) 22 Office Supplies & Expenses 35,000 9,263 (25,737) 23 Postage Expense 28,000 4,613 (23,387) 24 Outside Printing Expense 4,500 2,591 (1,909) | 15% | (465,121) | 83,819 | 548,940 | SUBTOTAL PROFESSIONAL SERVICES | 14 S |
| 16 Building & Grounds Maintenance 66,600 9,059 (57,541) 17 Depreciation 50,000 11,643 (38,357) 18 Disaster Recovery/Business Continuity 2,000 0 (2,000) 19 Dues and Subscriptions 6,500 622 (5,878) 20 Equipment Maintenance 2,500 0 (2,500) 21 Insurance 12,000 9,641 (2,359) 22 Office Supplies & Expenses 35,000 9,263 (25,737) 23 Postage Expense 28,000 4,613 (23,387) 24 Outside Printing Expense 4,500 2,591 (1,909) | | | | | OFFICE | C |
| 17 Depreciation 50,000 11,643 (38,357) 18 Disaster Recovery/Business Continuity 2,000 0 (2,000) 19 Dues and Subscriptions 6,500 622 (5,878) 20 Equipment Maintenance 2,500 0 (2,500) 21 Insurance 12,000 9,641 (2,359) 22 Office Supplies & Expenses 35,000 9,263 (25,737) 23 Postage Expense 28,000 4,613 (23,387) 24 Outside Printing Expense 4,500 2,591 (1,909) | 0% | (11,000) | | 11,000 | | |
| 18 Disaster Recovery/Business Continuity 2,000 0 (2,000) 19 Dues and Subscriptions 6,500 622 (5,878) 20 Equipment Maintenance 2,500 0 (2,500) 21 Insurance 12,000 9,641 (2,359) 22 Office Supplies & Expenses 35,000 9,263 (25,737) 23 Postage Expense 28,000 4,613 (23,387) 24 Outside Printing Expense 4,500 2,591 (1,909) | 14% | (57,541) | 9,059 | 66,600 | Building & Grounds Maintenance | 16 B |
| 19 Dues and Subscriptions 6,500 622 (5,878) 20 Equipment Maintenance 2,500 0 (2,500) 21 Insurance 12,000 9,641 (2,359) 22 Office Supplies & Expenses 35,000 9,263 (25,737) 23 Postage Expense 28,000 4,613 (23,387) 24 Outside Printing Expense 4,500 2,591 (1,909) | 23% | (38,357) | 11,643 | 50,000 | Depreciation | 17 D |
| 20 Equipment Maintenance 2,500 0 (2,500) 21 Insurance 12,000 9,641 (2,359) 22 Office Supplies & Expenses 35,000 9,263 (25,737) 23 Postage Expense 28,000 4,613 (23,387) 24 Outside Printing Expense 4,500 2,591 (1,909) | 0% | (2,000) | 0 | 2,000 | Disaster Recovery/Business Continuity | 18 D |
| 21 Insurance 12,000 9,641 (2,359) 22 Office Supplies & Expenses 35,000 9,263 (25,737) 23 Postage Expense 28,000 4,613 (23,387) 24 Outside Printing Expense 4,500 2,591 (1,909) | 10% | (5,878) | 622 | 6,500 | Dues and Subscriptions | 19 D |
| 22 Office Supplies & Expenses 35,000 9,263 (25,737) 23 Postage Expense 28,000 4,613 (23,387) 24 Outside Printing Expense 4,500 2,591 (1,909) | 0% | (2,500) | 0 | 2,500 | | |
| 23 Postage Expense 28,000 4,613 (23,387) 24 Outside Printing Expense 4,500 2,591 (1,909) | 80% | (2,359) | 9,641 | 12,000 | Insurance | 21 Ir |
| 23 Postage Expense 28,000 4,613 (23,387) 24 Outside Printing Expense 4,500 2,591 (1,909) | 26% | (25,737) | 9,263 | 35,000 | Office Supplies & Expenses | 22 C |
| | 16% | (23,387) | 4,613 | 28,000 | Postage Expense | 23 P |
| 25 Utilities (Cable Flectric Cas & Telephone) 23 000 7 218 (15 782) | 58% | (1,909) | 2,591 | | Outside Printing Expense | 24 C |
| 25 Othities (Cable, Liectric, Gas & Felephone) 25,000 1,210 (10,702) | 31% | (15,782) | 7,218 | 23,000 | Utilities (Cable, Electric, Gas & Telephone) | 25 U |
| 26 SUBTOTAL OFFICE 241,100 54,650 (186,451) | 23% | (186,451) | 54,650 | 241,100 | SUBTOTAL OFFICE | 26 S |

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 Budget | Col. 4 Actual | Col. 5 | Col. 6 |
|------|-------------------------------------|------------------|------------------|-------------|------------|
| Line | | Jul 2022 to | Jul 2022 to | | |
| No. | Category | Jun 2023 | Sep 2022 | Over/Under | % Expended |
| .17 | TRAVEL - HOTEL - CONFERENCES | | | | |
| | Board Members: | | | | |
| 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% |
| 30 | Subtotal Board Expense | 85,210 | 6,753 | (78,457) | 8% |
| | Staff Members: | | | | |
| 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 | PTGTraining | 14,560 | 0 | (14,560) | 0% |
| 35 | FRS Retirement Presentations/Misc. | 1,000 | 0 | (1,000) | 0% |
| 36 | Subtotal Staff Expense | 42,080 | 9,090 | (32,990) | 22% |
| | OTHER | | | | |
| 37 | Board Per Diem | 6,300 | 675 | (5,625) | 11% |
| 38 | Staff Training/Continuing Education | 5,500 | 448 | (5,052) | 8% |
| 39 | SUBTOTAL OTHER | 11,800 | 1,123 | (10,677) | 10% |
| 40 | GRAND TOTAL ADMIN EXPENSES | 2,151,250 | 473,301 | (1,672,780) | 22% |