

**Firefighters' Retirement System  
Budget to Actual Comparison  
For The Quarter Ended and  
Fiscal Year-To-Date as of September 30, 2019**

Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6
Line No.	Category	Budget Jul 2019 to Jun 2020	Actual Jul 2019 to Sep 2019	Over/Under	% Expended
1	<b>ADMINISTRATIVE</b>				
2	Salaries Expense	805,120	217,119	(588,001)	27%
3	Payroll Tax Expense	13,080	3,462	(9,618)	26%
4	Employee Retirement Cost	198,890	53,904	(144,986)	27%
5	Employee Health Insurance Expense	92,260	23,173	(69,087)	25%
6	Employee Life Insurance Expense	1,400	348	(1,052)	25%
7	<b>SUBTOTAL ADMINISTRATIVE</b>	<b>1,110,750</b>	<b>298,006</b>	<b>(812,744)</b>	<b>27%</b>
8	<b>PROFESSIONAL SERVICES</b>				
9	Medical Examinations	12,000	3,840	(8,160)	32%
10	Accounting Fees	93,070	0	(93,070)	0%
11	Actuarial Fees	98,920	19,910	(79,010)	20%
12	IT Support Expense	116,610	16,787	(99,823)	14%
13	Contract Services	22,580	19,593	(2,987)	87%
14	Non-Investment Related Legal Fees	150,000	53,612	(96,388)	36%
15	<b>SUBTOTAL PROFESSIONAL SERVICES</b>	<b>493,180</b>	<b>113,742</b>	<b>(379,437)</b>	<b>23%</b>
16	<b>OFFICE</b>				
17	Printing Expense	5,000	538	(4,466)	11%
18	Postage Expense	31,000	2,763	(28,237)	9%
19	Office Expenses	35,150	10,050	(25,100)	29%
20	Dues and Subscriptions	5,350	2,564	(2,786)	48%
21	Advertising Expense	4,000	0	(4,000)	0%
22	<b>Building &amp; Maintenance Expense:</b>				
23	Utilities	21,500	5,049	(16,451)	23%
24	Insurance	6,620	7,033	413	106%
25	Equipment Maintenance	2,500	40	(2,460)	2%
26	Building & Grounds Maintenance	48,550	7,032	(41,518)	14%
27	Depreciation	50,000	10,329	(39,671)	21%
28	Total Building & Grounds Maintenance Expense	129,170	29,483	(99,687)	23%
29	<b>SUBTOTAL OFFICE</b>	<b>209,670</b>	<b>45,398</b>	<b>(164,275)</b>	<b>22%</b>

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Line No.	Category	Budget Jul 2019 to Jun 2020	Actual Jul 2019 to Sep 2019	Over/Under	% Expended
30	<b>TRAVEL</b>				
31	<b>Board Members Travel Expense:</b>				
32	Board Meetings	14,700	2,162	(12,538)	15% No August Meeting
33	Conferences/Workshops	13,590	0	(13,590)	0%
34	Board Business	7,500	1,802	(5,698)	24%
35	<b>Subtotal Board Travel Expense</b>	<b>35,790</b>	<b>3,964</b>	<b>(31,826)</b>	<b>11%</b>
36	<b>Staff Travel Expense:</b>				
37	Legal Support	2,000	0	(2,000)	0%
38	Conferences/Workshops	4,470	474	(3,996)	11%
39	Due Diligence Reviews	6,000	608	(5,392)	10%
40	FRS Retirement Presentations/Misc.	1,000	147	(853)	15%
41	Routine	0	18	18	0%
42	<b>Subtotal Staff Travel Expense</b>	<b>13,470</b>	<b>1,247</b>	<b>(12,223)</b>	<b>9%</b>
43	<b>Hotel Expenses:</b>				
44	Board - Board Meetings	5,600	190	(5,410)	3% No August Meeting
45	Board - Conferences/Workshops	24,720	1,551	(23,169)	6%
46	Board - Board Business	7,500	315	(7,185)	4%
47	Staff - Legal Support	500	0	(500)	0%
48	Staff - Conferences/Workshops	6,760	2,562	(4,198)	38%
49	Staff - Due Diligence Reviews	3,600	315	(3,285)	9%
50	Staff - FRS Retirement Presentations/Misc.	1,800	0	(1,800)	0%
51	<b>Subtotal Hotel Expense</b>	<b>50,480</b>	<b>4,933</b>	<b>(45,546)</b>	<b>10%</b>
52	<b>OTHER</b>				
53	Board Per Diem	6,300	750	(5,550)	12% No August Meeting
54	Conference Registration - Board	9,300	665	(8,635)	7%
55	Conference Registration - Staff	4,150	800	(3,350)	19%
56	Staff Training/Continuing Education	4,500	1,370	(3,130)	30%
57	<b>SUBTOTAL OTHER</b>	<b>24,250</b>	<b>3,585</b>	<b>(20,665)</b>	<b>15%</b>
58	<b>GRAND TOTAL ADMIN EXPENSES</b>	<b>1,937,590</b>	<b>470,875</b>	<b>(1,466,715)</b>	<b>24%</b>