

**Firefighters' Retirement System
Budget to Actual Comparison
For The Quarter Ended and
Fiscal Year-To-Date as of March 31, 2021**

Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6
Line No.	Category	Amended Budget Jul 2020 to Jun 2021	Actual Jul 2020 to Mar 2021	Over/Under	% Expended
	ADMINISTRATIVE				
1	Salaries Expense	\$ 803,320	\$ 595,474	\$ (207,846)	74%
2	Payroll Tax Expense	13,050	8,914	(4,136)	68%
3	Employee Retirement Cost	197,890	156,090	(41,800)	79%
4	Employee Health Insurance Expense	94,680	69,616	(25,064)	74%
5	Employee Life Insurance Expense	1,400	1,044	(356)	75%
6	SUBTOTAL ADMINISTRATIVE	1,110,340	831,138	(279,202)	75%
	PROFESSIONAL SERVICES				
7	Medical Examinations	14,000	6,500	(7,500)	46%
8	Accounting Fees	93,060	93,060	0	100%
9	Actuarial Fees	95,000	56,250	(38,750)	59%
10	IT Support Expense	110,950	48,661	(62,289)	44%
11	Bank Service Charge	4,100	1,571	(2,529)	38%
12	Contract Services	161,920	23,503	(138,417)	15%
13	Non-Investment Related Legal Fees	150,000	125,490	(24,510)	84%
14	SUBTOTAL PROFESSIONAL SERVICES	629,030	355,035	(273,995)	56%
	OFFICE				
15	Advertising Expense	4,000	193	(3,807)	5%
16	Building & Grounds Maintenance	50,450	30,784	(19,666)	61%
17	Depreciation	50,000	35,875	(14,125)	72%
18	Dues and Subscriptions	7,500	3,665	(3,835)	49%
19	Equipment Maintenance	2,500	2,928	428	117%
20	Insurance	17,400	7,914	(9,486)	45%
21	Office Supplies & Expenses	35,000	17,347	(17,653)	50%
22	Postage Expense	25,000	14,172	(10,828)	57%
23	Outside Printing Expense	3,500	7,095	3,595	203%
24	Utilities (Cable, Electric, Gas & Telephone)	21,000	14,082	(6,918)	67%
25	SUBTOTAL OFFICE	216,350	134,055	(82,295)	62%

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	TRAVEL - HOTEL - CONFERENCES				
	Board Members:				
26	Board Meetings	\$ 21,980	\$ 8,043	\$ (13,937)	37%
27	Conferences/Workshops	21,350	0	(21,350)	0%
28	Board Business	15,000	0	(15,000)	0%
29	Subtotal Board Expense	58,330	8,043	(50,287)	14%
	Staff Members:				
30	Legal Support	3,000	0	(3,000)	0%
31	Conferences/Workshops	4,330	0	(4,330)	0%
32	Due Diligence Reviews	9,600	0	(9,600)	0%
33	FRS Retirement Presentations/Misc.	2,800	0	(2,800)	0%
34	Subtotal Staff Expense	19,730	0	(19,730)	0%
	OTHER				
35	Board Per Diem	6,300	1,500	(4,800)	24%
36	Staff Training/Continuing Education	4,600	2,604	(1,996)	57%
37	SUBTOTAL OTHER	10,900	4,104	(6,796)	38%
38	GRAND TOTAL ADMIN EXPENSES	\$ 2,044,680	\$ 1,332,375	\$ (712,305)	65%