

**Firefighters' Retirement System  
Budget to Actual Comparison  
For The Quarter Ended and  
Fiscal Year-To-Date June 30, 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 Jun 2021	Over/Under	% Expended
<b>ADMINISTRATIVE</b>					
1	Salaries Expense	803,320	774,072	(29,248)	96%
2	Payroll Tax Expense	13,050	11,503	(1,547)	88%
3	Employee Retirement Cost	197,890	203,023	5,133	103%
4	Employee Health Insurance Expense	94,680	93,850	(830)	99%
5	Employee Life Insurance Expense	1,400	1,392	(8)	99%
<b>6</b>	<b>SUBTOTAL ADMINISTRATIVE</b>	<b>1,110,340</b>	<b>1,083,840</b>	<b>(26,500)</b>	<b>98%</b>
<b>PROFESSIONAL SERVICES</b>					
7	Medical Examinations	14,000	10,000	(4,000)	71%
8	Accounting Fees	93,060	93,060	0	100%
9	Actuarial Fees	95,000	81,450	(13,550)	86%
10	IT Support Expense	110,950	62,000	(48,950)	56%
11	Bank Service Charge	4,100	2,058	(2,042)	50%
12	Contract Services	161,920	23,583	(138,337)	15%
13	Non-Investment Related Legal Fees	150,000	165,386	14,112	109%
<b>14</b>	<b>SUBTOTAL PROFESSIONAL SERVICES</b>	<b>629,030</b>	<b>437,537</b>	<b>(191,493)</b>	<b>70%</b>
<b>OFFICE</b>					
15	Advertising Expense	4,000	193	(3,807)	5%
16	Building & Grounds Maintenance	50,450	39,434	(11,616)	77%
17	Depreciation	50,000	46,901	(3,099)	94%
18	Dues and Subscriptions	7,500	4,075	(3,451)	54%
19	Equipment Maintenance	2,500	6,188	3,688	248%
20	Insurance	17,400	7,914	(9,486)	45%
22	Office Supplies & Expenses	35,000	23,967	(12,021)	66%
23	Postage Expense	25,000	21,379	(4,771)	81%
24	Outside Printing Expense	3,500	7,095	3,595	203%
25	Utilities (Cable, Electric, Gas & Telephone)	21,000	19,016	(2,095)	90%
<b>26</b>	<b>SUBTOTAL OFFICE</b>	<b>216,350</b>	<b>176,162</b>	<b>(40,188)</b>	<b>81%</b>

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	<b>TRAVEL - HOTEL - CONFERENCES</b>				
	<b>Board Members:</b>				
27	Board Meetings	21,980	11,698	(10,295)	53%
28	Conferences/Workshops	21,350	2,100	(19,250)	10%
29	Board Business	15,000	0	(15,000)	0%
<b>30</b>	<b>Subtotal Board Expense</b>	<b>58,330</b>	<b>13,798</b>	<b>(44,532)</b>	<b>24%</b>
	<b>Staff Members:</b>				
31	Legal Support	3,000	393	(2,607)	13%
32	Conferences/Workshops	4,330	0	(4,330)	0%
33	Due Diligence Reviews	9,600	0	(9,600)	0%
34	FRS Retirement Presentations/Misc.	2,800	0	(2,800)	0%
<b>35</b>	<b>Subtotal Staff Expense</b>	<b>19,730</b>	<b>393</b>	<b>(19,337)</b>	<b>2%</b>
	<b>OTHER</b>				
36	Board Per Diem	6,300	2,100	(4,200)	33%
37	Staff Training/Continuing Education	4,600	3,678	(1,371)	70%
<b>38</b>	<b>SUBTOTAL OTHER</b>	<b>10,900</b>	<b>5,778</b>	<b>(5,122)</b>	<b>53%</b>
<b>39</b>	<b>GRAND TOTAL ADMIN EXPENSES</b>	<b>2,044,680</b>	<b>1,717,508</b>	<b>(327,172)</b>	<b>84%</b>