

**Firefighters' Retirement System
Budget to Actual Comparison
For The Quarter Ended and
Fiscal Year-To-Date as of September 30, 2021**

Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6
Line No.	Category	Budget Jul 2021 to Jun 2022	Actual Jul 2021 to Jun 2022	Over / (Under)	% Expended
SALARY AND PAYROLL RELATED					
1	Salaries Expense	\$ 791,160	\$ 214,547	\$ (576,613)	27%
2	Payroll Tax Expense	11,480	3,111	(8,369)	27%
3	Employee Retirement Cost	217,560	58,666	(158,894)	27%
4	Employee Health Insurance Expense	107,200	26,140	(81,060)	24%
5	Employee Life Insurance Expense	1,400	232	(1,168)	17%
6	SUBTOTAL SALARY AND PAYROLL RELATED	1,128,800	302,696	(826,104)	27%
PROFESSIONAL SERVICES					
7	Medical Examinations	14,000	0	(14,000)	0%
8	Accounting Fees	98,450	0	(98,450)	0%
9	Actuarial Fees	95,000	13,998	(81,002)	15%
10	IT Support Expense	173,740	18,487	(155,253)	11%
11	Bank Service Charge	9,300	445	(8,855)	5%
12	Contract Services	212,760	146,021	(66,739)	69%
13	Non-Investment Related Legal Fees	200,000	15,581	(184,419)	8%
14	SUBTOTAL PROFESSIONAL SERVICES	803,250	194,532	(608,718)	24%
OFFICE					
15	Advertising Expense	4,000	0	(4,000)	0%
16	Building & Grounds Maintenance	40,350	7,677	(32,673)	19%
17	Depreciation	50,000	10,597	(39,403)	21%
18	Dues and Subscriptions	6,500	1,222	(5,278)	19%
19	Equipment Maintenance	2,500	967	(1,533)	39%
20	Insurance	17,770	9,374	(8,396)	53%
21	Office Supplies & Expenses	33,000	3,572	(29,428)	11%
22	Postage Expense	28,000	1,171	(26,829)	4%
23	Outside Printing Expense	4,500	0	(4,500)	0%
24	Utilities (Cable, Electric, Gas & Telephone)	20,000	5,314	(14,686)	27%
25	SUBTOTAL OFFICE	206,620	39,894	(166,726)	19%

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TRAVEL - HOTEL - CONFERENCES					
Board Members:					
26	Board Meetings	\$ 26,460	\$ 2,602	\$ (23,858)	10%
27	Conferences/Workshops	10,370	800	(9,570)	8%
28	Board Business	9,000	0	(9,000)	0%
29	Subtotal Board Expense	45,830	3,402	(42,428)	7%
Staff Members:					
30	Legal Support	3,250	0	(3,250)	0%
31	Conferences/Workshops	4,739	0	(4,739)	0%
32	Due Diligence Reviews	9,600	0	(9,600)	0%
33	Subtotal Staff Expense	17,589	0	(17,589)	0%
OTHER					
34	Board Per Diem	6,300	375	(5,925)	6%
35	Staff Training/Continuing Education	4,150	0	(4,150)	0%
36	SUBTOTAL OTHER	10,450	375	(10,075)	4%
37	GRAND TOTAL ADMIN EXPENSES	\$2,212,539	\$ 540,899	\$ (1,671,640)	24%