

**Firefighters' Retirement System
Budget to Actual Comparison
For The Quarter Ended and
Fiscal Year-To-Date as of June 30, 2023**

Col. 1	Col. 2	Col. 3 Amended Budget	Col. 4 Actual	Col. 5	Col. 6
Line No.	Category	Jul 2022 to Jun 2023	Jul 2022 to Jun2023	Over/(Under)	% Expended
SALARY AND PAYROLL RELATED					
1	Salaries Expense	990,570	986,396	(4,174)	100%
2	Payroll Tax Expense	14,400	14,303	(97)	99%
3	Employee Retirement Cost	303,240	288,413	(14,827)	95%
4	Employee Health Insurance Expense	141,310	120,778	(20,532)	85%
5	Employee Life Insurance Expense	1,700	1,608	(92)	95%
6	SUBTOTAL SALARY AND PAYROLL RELATED	1,451,220	1,411,498	(39,722)	97%
PROFESSIONAL SERVICES					
7	Medical Examinations	20,000	24,975	4,975	125%
8	Accounting Fees	101,400	101,340	(60)	100%
9	Actuarial Fees	100,280	55,353	(44,927)	55%
10	IT Support Expense	166,500	81,079	(85,421)	49%
11	Bank Service Charge	6,000	683	(5,317)	11%
12	Contract Services	29,760	30,079	319	101%
13	Non-Investment Related Legal Fees	125,000	130,843	5,843	105%
14	SUBTOTAL PROFESSIONAL SERVICES	548,940	424,352	(124,588)	77%
OFFICE					
15	Advertising Expense	11,000	9,314	(1,686)	85%
16	Building & Grounds Maintenance	69,850	48,882	(20,968)	70%
17	Depreciation	50,000	50,076	76	100%
18	Disaster Recovery/Business Continuity	2,000	0	(2,000)	0%
19	Dues and Subscriptions	6,500	7,325	825	113%
20	Equipment Maintenance	2,500	504	(1,996)	20%
21	Insurance	14,000	12,353	(1,647)	88%
22	Office Supplies & Expenses	35,000	37,684	2,684	108%
23	Postage Expense	28,000	19,305	(8,695)	69%
24	Outside Printing Expense	4,500	7,258	2,758	161%
25	Utilities (Cable, Electric, Gas & Telephone)	23,000	28,131	5,131	122%
26	SUBTOTAL OFFICE	246,350	220,832	(25,518)	90%

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	TRAVEL - HOTEL - CONFERENCES				
	Board Members:				
27	Board Meetings	26,810	18,503	(8,307)	69%
28	Conferences/Workshops	51,150	9,496	(41,654)	19%
29	Board Business	9,000	234	(8,766)	3%
30	Subtotal Board Expense	86,960	28,233	(58,727)	32%
	Staff Members:				
31	Legal Support	3,000	450	(2,550)	15%
32	Conferences/Workshops	18,520	21,314	2,794	115%
33	Due Diligence Reviews	5,000	3,504	(1,496)	70%
34	PTG Training	14,560	0	(14,560)	0%
35	FRS Retirement Presentations/Misc.	1,000	841	(159)	84%
36	Subtotal Staff Expense	42,080	26,109	(15,971)	62%
	OTHER				
37	Board Per Diem	6,300	3,000	(3,300)	48%
38	Staff Training/Continuing Education	6,750	3,554	(3,196)	53%
39	SUBTOTAL OTHER	13,050	6,554	(6,496)	50%
40	GRAND TOTAL ADMIN EXPENSES	2,388,600	2,117,578	(271,022)	89%