

**Firefighters' Retirement System
Annual Budget to YTD Actual Comparison**

| Line No. | Category | Budget Annual 2017 | Actual Jul 16 - Mar 17 | % Expended |
|----------|--|-----------------------|---------------------------|------------|
| 1 | ADMINISTRATIVE | | | |
| 2 | Salaries Expense | 704,878 | 459,351 | 65% |
| 3 | Payroll Tax Expense | 11,151 | 5,828 | 52% |
| 4 | Employee Retirement Cost | 134,709 | 85,433 | 63% |
| 5 | Employee Health Insurance Expense | 91,242 | 66,585 | 73% |
| 6 | Employee Life Insurance Expense | 1,392 | 964 | 69% |
| 7 | SUBTOTAL ADMINISTRATIVE | 943,372 | 618,161 | 66% |
| 8 | PROFESSIONAL SERVICES | | | |
| 9 | Medical Examinations | 16,000 | 4,800 | 30% |
| 10 | Accounting Fees | 81,400 | 78,460 | 96% |
| 11 | Actuarial Fees | 78,400 | 65,788 | 84% |
| 12 | IT Support Expense | 74,250 | 41,943 | 56% |
| 13 | Member Death Research Fees | 2,400 | 2,100 | 88% |
| 14 | Contract Services | 55,500 | 33,798 | 61% |
| 15 | Other Legal Fees | 100,000 | 48,534 | 49% |
| 16 | FRS Fletcher Legal Expenses | 100,000 | 205,884 | 206% |
| 17 | SUBTOTAL PROFESSIONAL SERVICES | 507,950 | 481,307 | 95% |
| 18 | OFFICE | | | |
| 19 | Printing Expense | 5,700 | 2,568 | 45% |
| 20 | Postage Expense | 33,500 | 23,648 | 71% |
| 21 | Office Expenses | 33,500 | 20,808 | 62% |
| 22 | Dues and Subscriptions | 8,000 | 3,613 | 45% |
| 23 | Advertising Expense | 7,500 | 385 | 5% |
| 24 | Building & Maintenance Expense: | | | |
| 25 | Utilities | 17,000 | 9,965 | 59% |
| 26 | Telephone | 5,850 | 4,777 | 82% |
| 27 | Insurance | 6,400 | 6,502 | 102% |
| 28 | Equipment Maintenance | 2,500 | 1,443 | 58% |
| 29 | Building & Grounds Maintenance | 38,075 | 25,653 | 67% |
| 30 | Depreciation | 40,000 | 32,337 | 81% |
| 31 | Total Building & Grounds Maintenance Expense | 109,825 | 80,677 | 73% |
| 32 | SUBTOTAL OFFICE | 198,025 | 131,699 | 67% |

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| 33 | TRAVEL | | | |
| 34 | Board Members Travel Expense: | | | |
| 35 | Board Meetings | 14,560 | 8,332 | 57% |
| 36 | Conferences/Workshops | 8,900 | 5,450 | 61% |
| 37 | Board Business | 3,000 | 0 | 0% |
| 38 | Subtotal Board Travel Expense | 26,460 | 13,782 | 52% |
| 39 | Staff Travel Expense: | | | |
| 40 | Legal Support | 3,000 | 0 | 0% |
| 41 | Conferences/Workshops | 390 | 0 | 0% |
| 42 | Due Diligence Reviews | 4,400 | 0 | 0% |
| 43 | FRS Retirement Presentations/Misc. | 1,200 | 95 | 8% |
| 44 | Routine | 150 | 12 | 8% |
| 45 | Subtotal Staff Travel Expense | 9,140 | 106 | 1% |
| 46 | Hotel Expenses: | | | |
| 47 | Board - Board Meetings | 5,550 | 3,121 | 56% |
| 48 | Board - Conferences/Workshops | 12,620 | 8,131 | 64% |
| 49 | Staff - Legal Support | 1,155 | 0 | 0% |
| 50 | Staff - Conferences/Workshops | 1,040 | 724 | 70% |
| 51 | Staff - Due Diligence Reviews | 4,560 | 0 | 0% |
| 52 | Staff - FRS Retirement Presentations/Misc. | 1,800 | 294 | 16% |
| 53 | Subtotal Hotel Expense | 26,725 | 12,270 | 46% |
| 54 | OTHER | | | |
| 55 | Board Per Diem | 6,300 | 2,625 | 42% |
| 56 | Conference Registration - Board | 4,350 | 2,275 | 52% |
| 57 | Conference Registration - Staff | 75 | 0 | 0% |
| 58 | Staff Training/Continuing Education | 1,500 | 490 | 33% |
| 59 | SUBTOTAL OTHER | 12,225 | 5,390 | 44% |
| 60 | GRAND TOTAL | 1,723,897 | 1,262,717 | 73% |