

**Firefighters' Retirement System  
Budget to Actual Comparison  
July 1, 2016 to June 30, 2017**

<b>Line No.</b>	<b>Category</b>	<b>Budget Jul 16 - Jun 17</b>	<b>Actual Jul 16 - Jun 17</b>	<b>Over/(Under)</b>	<b>% Expended</b>
1	<b>ADMINISTRATIVE</b>				
2	Salaries Expense	\$ 704,878	\$ 637,950	\$ (66,928)	91%
3	Payroll Tax Expense	11,151	9,266	(1,885)	83%
4	Employee Retirement Cost	134,709	119,544	(15,165)	89%
5	Employee Health Insurance Expense	91,242	90,858	(384)	100%
6	Employee Life Insurance Expense	1,392	1,196	(196)	86%
7	<b>SUBTOTAL ADMINISTRATIVE</b>	<b>943,372</b>	<b>858,814</b>	<b>(84,558)</b>	<b>91%</b>
8	<b>PROFESSIONAL SERVICES</b>				
9	Medical Examinations	16,000	13,903	(2,097)	87%
10	Accounting Fees	81,400	78,460	(2,940)	96%
11	Actuarial Fees	78,400	92,551	14,151	118%
12	IT Support Expense	74,250	73,138	(1,113)	99%
13	Member Death Research Fees	2,400	2,100	(300)	88%
14	Contract Services	55,500	33,948	(21,552)	61%
15	Other Legal Fees	100,000	96,612	(3,388)	97%
16	FRS Fletcher Legal Expenses	100,000	292,804	192,804	293%
17	<b>SUBTOTAL PROFESSIONAL SERVICES</b>	<b>507,950</b>	<b>683,515</b>	<b>175,565</b>	<b>135%</b>
18	<b>OFFICE</b>				
19	Printing Expense	5,700	4,333	(1,367)	76%
20	Postage Expense	33,500	31,882	(1,618)	95%
21	Office Expenses	33,500	28,194	(5,306)	84%
22	Dues and Subscriptions	8,000	8,229	229	103%
23	Advertising Expense	7,500	385	(7,115)	5%
24	<b>Building &amp; Maintenance Expense:</b>				
25	Utilities	17,000	14,721	(2,279)	87%
26	Telephone	5,850	3,540	(2,310)	61%
27	Insurance	6,400	6,502	102	102%
28	Equipment Maintenance	2,500	2,153	(347)	86%
29	Building & Grounds Maintenance	38,075	35,496	(2,579)	93%
30	Depreciation	40,000	42,636	2,636	107%
31	Total Building & Grounds Maintenance Expense	109,825	105,048	(4,777)	95%
32	<b>SUBTOTAL OFFICE</b>	<b>198,025</b>	<b>178,071</b>	<b>(19,954)</b>	<b>90%</b>

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Line No.	Category	Budget Jul 16 - Jun 17	Actual Jul 16 - Jun 17	Over/(Under)	% Expended
33	<b>TRAVEL</b>				
34	<b>Board Members Travel Expense:</b>				
35	Board Meetings	\$ 14,560	\$ 11,093	\$ (3,467)	76%
36	Conferences/Workshops	8,900	7,116	(1,784)	80%
37	Board Business	3,000	0	(3,000)	0%
38	<b>Subtotal Board Travel Expense</b>	<b>26,460</b>	<b>18,209</b>	<b>(8,251)</b>	<b>69%</b>
39	<b>Staff Travel Expense:</b>				
40	Legal Support	3,000	0	(3,000)	0%
41	Conferences/Workshops	390	1,362	972	349%
42	Due Diligence Reviews	4,400	2,041	(2,359)	46%
43	FRS Retirement Presentations/Misc.	1,200	95	(1,105)	8%
44	Routine	150	20	(130)	13%
45	<b>Subtotal Staff Travel Expense</b>	<b>9,140</b>	<b>3,518</b>	<b>(5,622)</b>	<b>38%</b>
46	<b>Hotel Expenses:</b>				
47	Board - Board Meetings	5,550	3,814	(1,736)	69%
48	Board - Conferences/Workshops	12,620	10,377	(2,243)	82%
49	Staff - Legal Support	1,155	0	(1,155)	0%
50	Staff - Conferences/Workshops	1,040	724	(316)	70%
51	Staff - Due Diligence Reviews	4,560	187	(4,373)	4%
52	Staff - FRS Retirement Presentations/Misc.	1,800	294	(1,506)	16%
53	<b>Subtotal Hotel Expense</b>	<b>26,725</b>	<b>15,396</b>	<b>(11,329)</b>	<b>58%</b>
54	<b>OTHER</b>				
55	Board Per Diem	6,300	3,525	(2,775)	56%
56	Conference Registration - Board	4,350	3,875	(475)	89%
57	Conference Registration - Staff	75	0	(75)	0%
58	Staff Training/Continuing Education	1,500	490	(1,010)	33%
59	<b>SUBTOTAL OTHER</b>	<b>12,225</b>	<b>7,890</b>	<b>(4,335)</b>	<b>65%</b>
60	<b>GRAND TOTAL</b>	<b>\$1,723,897</b>	<b>\$ 1,765,413</b>	<b>\$ 41,516</b>	<b>102%</b>