

**Firefighters' Retirement System  
Budget to Actual Comparison  
For the Quarter Ended and  
Fiscal Year-To-Date as of June 30, 2019**

Line No.	Category	Budget Jul 2018 to Jun 2019	Actual Jul 2018 to Jun 2019	Over/Under	% Expended
1	<b>ADMINISTRATIVE</b>				
2	Salaries Expense	\$ 776,365	\$ 752,159	\$ (24,206)	97%
3	Payroll Tax Expense	12,660	11,420	(1,240)	90%
4	Employee Retirement Cost	178,805	166,156	(12,649)	93%
5	Employee Health Insurance Expense	102,545	83,062	(19,483)	81%
6	Employee Life Insurance Expense	1,395	1,340	(55)	96%
7	<b>SUBTOTAL ADMINISTRATIVE</b>	<b>1,071,770</b>	<b>1,014,137</b>	<b>(57,633)</b>	<b>95%</b>
8	<b>PROFESSIONAL SERVICES</b>				
9	Medical Examinations	12,000	13,775	1,775	115%
10	Accounting Fees	93,065	91,390	(1,675)	98%
11	Actuarial Fees	91,520	75,813	(15,707)	83%
12	IT Support Expense	166,000	91,736	(74,264)	55%
13	Member Death Research Fees	2,205	2,100	(105)	95%
14	Contract Services	16,875	19,503	2,628	116%
15	Non-Investment Related Legal Fees	150,000	183,566	33,566	122%
16	<b>SUBTOTAL PROFESSIONAL SERVICES</b>	<b>531,665</b>	<b>477,883</b>	<b>(53,782)</b>	<b>90%</b>
17	<b>OFFICE</b>				
18	Printing Expense	6,000	2,593	(3,407)	43%
19	Postage Expense	36,500	23,861	(12,639)	65%
20	Office Expenses	37,000	31,412	(5,588)	85%
21	Dues and Subscriptions	10,605	4,155	(6,450)	39%
22	Advertising Expense	4,000	714	(3,286)	18%
23	<b>Building &amp; Maintenance Expense:</b>				
24	Utilities	15,000	15,508	508	103%
25	Telephone	5,850	4,391	(1,459)	75%
26	Insurance	7,060	6,303	(757)	89%
27	Equipment Maintenance	2,500	328	(2,172)	13%
28	Building & Grounds Maintenance	67,075	77,383	10,308	115%
29	Depreciation	45,000	39,929	(5,071)	89%
30	Total Building & Grounds Maintenance Expense	142,485	143,842	1,358	101%
31	<b>SUBTOTAL OFFICE</b>	<b>236,590</b>	<b>206,577</b>	<b>(30,013)</b>	<b>87%</b>

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Line No.	Category	Budget Jul 2018 to Jun 2019	Actual Jul 2018 to Jun 2019	Over/Under	% Expended
32	<b>TRAVEL</b>				
33	<b>Board Members Travel Expense:</b>				
34	Board Meetings	\$ 14,475	\$ 13,134	\$ (1,341)	91%
35	Conferences/Workshops	12,050	8,553	(3,497)	71%
36	Board Business	2,000	2,296	296	115%
37	<b>Subtotal Board Travel Expense</b>	<b>28,525</b>	<b>23,983</b>	<b>(4,542)</b>	<b>84%</b>
38	<b>Staff Travel Expense:</b>				
39	Legal Support	3,000	9	(2,991)	0%
40	Conferences/Workshops	6,005	2,748	(3,257)	46%
41	Due Diligence Reviews	3,000	1,893	(1,107)	63%
42	FRS Retirement Presentations/Misc.	750	157	(593)	21%
43	Routine	150	105	(45)	70%
44	<b>Subtotal Staff Travel Expense</b>	<b>12,905</b>	<b>4,912</b>	<b>(7,993)</b>	<b>38%</b>
45	<b>Hotel Expenses:</b>				
46	Board - Board Meetings	5,545	5,020	(525)	91%
47	Board - Conferences/Workshops	16,940	20,609	3,669	122%
48	Board - Board Business	2,000	1,169	(831)	58%
49	Staff - Legal Support	500	249	(251)	50%
50	Staff - Conferences/Workshops	7,155	4,271	(2,884)	60%
51	Staff - Due Diligence Reviews	1,600	315	(1,285)	20%
52	Staff - FRS Retirement Presentations/Misc.	1,200	0	(1,200)	0%
53	<b>Subtotal Hotel Expense</b>	<b>34,940</b>	<b>31,633</b>	<b>(3,307)</b>	<b>91%</b>
54	<b>OTHER</b>				
55	Board Per Diem	6,300	3,900	(2,400)	62%
56	Conference Registration - Board	7,000	7,065	65	101%
57	Conference Registration - Staff	4,250	1,350	(2,900)	32%
58	Staff Training/Continuing Education	5,490	2,943	(2,547)	54%
60	<b>SUBTOTAL OTHER</b>	<b>23,040</b>	<b>15,258</b>	<b>(7,782)</b>	<b>66%</b>
61	<b>GRAND TOTAL ADMIN EXPENSES</b>	<b>1,939,435</b>	<b>1,774,383</b>	<b>(165,052)</b>	<b>91%</b>