

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

Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6
Line No.	Category	Budget Jul 2019 to Jun 2020	Actual Jul 2019 to Sep 2019	Over/Under	% Expended
1	ADMINISTRATIVE				
2	Salaries Expense	805,120	217,119	(588,001)	27%
3	Payroll Tax Expense	13,080	3,462	(9,618)	26%
4	Employee Retirement Cost	198,890	53,904	(144,986)	27%
5	Employee Health Insurance Expense	92,260	23,173	(69,087)	25%
6	Employee Life Insurance Expense	1,400	348	(1,052)	25%
7	SUBTOTAL ADMINISTRATIVE	1,110,750	298,006	(812,744)	27%
8	PROFESSIONAL SERVICES				
9	Medical Examinations	12,000	3,840	(8,160)	32%
10	Accounting Fees	93,070	0	(93,070)	0%
11	Actuarial Fees	98,920	19,910	(79,010)	20%
12	IT Support Expense	116,610	16,787	(99,823)	14%
13	Contract Services	22,580	19,593	(2,987)	87%
14	Non-Investment Related Legal Fees	150,000	53,612	(96,388)	36%
15	SUBTOTAL PROFESSIONAL SERVICES	493,180	113,742	(379,437)	23%
16	OFFICE				
17	Printing Expense	5,000	538	(4,466)	11%
18	Postage Expense	31,000	2,763	(28,237)	9%
19	Office Expenses	35,150	10,050	(25,100)	29%
20	Dues and Subscriptions	5,350	2,564	(2,786)	48%
21	Advertising Expense	4,000	0	(4,000)	0%
22	Building & Maintenance Expense:				
23	Utilities	21,500	5,049	(16,451)	23%
24	Insurance	6,620	7,033	413	106%
25	Equipment Maintenance	2,500	40	(2,460)	2%
26	Building & Grounds Maintenance	48,550	7,032	(41,518)	14%
27	Depreciation	50,000	10,329	(39,671)	21%
28	† Total Building & Grounds Maintenance Expense	129,170	29,483	(99,687)	23%
29	SUBTOTAL OFFICE	209,670	45,398	(164,275)	22%

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Line No.	Category	Budget Jul 2019 to Jun 2020	Actual Jul 2019 to Sep 2019	Over/Under	% Expended
30	TRAVEL				
31	Board Members Travel Expense:				
32	Board Meetings	14,700	2,162	(12,538)	15% No August Meeting
33	Conferences/Workshops	13,590	0	(13,590)	0%
34	Board Business	7,500	1,802	(5,698)	24%
35	Subtotal Board Travel Expense	35,790	3,964	(31,826)	11%
36	Staff Travel Expense:				
37	Legal Support	2,000	0	(2,000)	0%
38	Conferences/Workshops	4,470	474	(3,996)	11%
39	Due Diligence Reviews	6,000	608	(5,392)	10%
40	FRS Retirement Presentations/Misc.	1,000	147	(853)	15%
41	Routine	0	18	18	0%
42	Subtotal Staff Travel Expense	13,470	1,247	(12,223)	9%
43	Hotel Expenses:				
44	Board - Board Meetings	5,600	190	(5,410)	3% No August Meeting
45	Board - Conferences/Workshops	24,720	1,551	(23,169)	6%
46	Board - Board Business	7,500	315	(7,185)	4%
47	Staff - Legal Support	500	0	(500)	0%
48	Staff - Conferences/Workshops	6,760	2,562	(4,198)	38%
49	Staff - Due Diligence Reviews	3,600	315	(3,285)	9%
50	Staff - FRS Retirement Presentations/Misc.	1,800	0	(1,800)	0%
51	Subtotal Hotel Expense	50,480	4,933	(45,546)	10%
52	OTHER				
53	Board Per Diem	6,300	750	(5,550)	12% No August Meeting
54	Conference Registration - Board	9,300	665	(8,635)	7%
55	Conference Registration - Staff	4,150	800	(3,350)	19%
56	Staff Training/Continuing Education	4,500	1,370	(3,130)	30%
57	SUBTOTAL OTHER	24,250	3,585	(20,665)	15%
58	GRAND TOTAL ADMIN EXPENSES	1,937,590	470,875	(1,466,715)	24%