

**Firefighters' Retirement System  
Budget to Actual Comparison  
For The Quarter Ended and  
Fiscal Year-To-Date as of June 30, 2020**

Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6
Line No.	Category	Budget Jul 2020 to Jun 2021	Actual Jul 2020 to Sep 2020	Over/Under	% Expended
1	<b>ADMINISTRATIVE</b>				
2	Salaries Expense	803,320	208,514	(594,806)	26%
3	Payroll Tax Expense	13,050	3,303	(9,747)	25%
4	Employee Retirement Cost	197,890	54,400	(143,490)	27%
5	Employee Health Insurance Expense	94,680	22,785	(71,895)	24%
6	Employee Life Insurance Expense	1,400	232	(1,168)	17%
7	<b>SUBTOTAL ADMINISTRATIVE</b>	<b>1,110,340</b>	<b>289,234</b>	<b>(821,106)</b>	<b>26%</b>
8	<b>PROFESSIONAL SERVICES</b>				
9	Accounting Fees	93,060	0	(93,060)	0%
10	Actuarial Fees	95,000	18,750	(76,250)	20%
11	Bank Service Charge	0	800	800	100%
12	Contract Services	21,120	20,197	(923)	96%
13	IT Support Expense	110,950	12,640	(98,310)	11%
14	Medical Examinations	14,000	2,000	(12,000)	14%
15	Non-Investment Related Legal Fees	150,000	44,304	(105,696)	30%
16	<b>SUBTOTAL PROFESSIONAL SERVICES</b>	<b>484,130</b>	<b>98,691</b>	<b>(385,439)</b>	<b>20%</b>
17	<b>OFFICE</b>				
18	Advertising Expense	4,000	0	(4,000)	0%
19	Building & Grounds Maintenance	40,350	9,536	(30,814)	24%
20	Depreciation	50,000	12,043	(37,957)	24%
21	Dues and Subscriptions	7,500	53	(7,447)	1%
22	Equipment Maintenance	2,500	2,928	428	117%
23	General Liability Insurance	17,400	7,914	(9,486)	45%
24	Office Supplies & Expenses	35,000	4,500	(30,500)	13%
25	Postage Expense	25,000	2,434	(22,566)	10%
26	Outside Printing Expense	3,500	1,330	(2,170)	38%
27	Utilities (Cable, Electric, Gas & Telephone)	21,000	4,249	(16,751)	20%
28	<b>SUBTOTAL OFFICE</b>	<b>206,250</b>	<b>44,987</b>	<b>(161,263)</b>	<b>22%</b>

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Line No.	Category	Budget Jul 2020 to Jun 2021	Actual Jul 2020 to Sep 2020	Over/Under	% Expended
29	<b>TRAVEL-HOTEL-CONFERENCES</b>				
30	<b>Board Members:</b>				
31	Board Meetings	21,980	1,574	(20,406)	7%
32	Conferences/Workshops	21,350	0	(21,350)	0%
33	Board Business	15,000	0	(15,000)	0%
34	<b>Subtotal Board Travel -Hotel - Conferences</b>	<b>58,330</b>	<b>1,574</b>	<b>(56,756)</b>	<b>3%</b>
35	<b>Staff Members:</b>				
36	Legal Support	3,000	0	(3,000)	0%
37	Conferences/Workshops	4,330	0	(4,330)	0%
38	Due Diligence Reviews	9,600	0	(9,600)	0%
39	FRS Retirement Presentations/Misc.	2,800	0	(2,800)	0%
40	<b>Subtotal Staff Travel - Hotel - Conferences</b>	<b>19,730</b>	<b>0</b>	<b>(19,730)</b>	<b>0%</b>
41	<b>OTHER</b>				
42	Board Per Diem	6,300	450	(5,850)	7%
43	Staff Training/Continuing Education	4,600	1,326	(3,274)	29%
44	<b>SUBTOTAL OTHER</b>	<b>10,900</b>	<b>1,776</b>	<b>(9,124)</b>	<b>16%</b>
45	<b>GRAND TOTAL ADMIN EXPENSES</b>	<b>1,889,680</b>	<b>436,262</b>	<b>(1,453,418)</b>	<b>23%</b>