

**Firefighters' Retirement System
Budget to Actual Comparison
For The Quarter Ended and
Fiscal Year-To-Date June 30, 2021**

Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6
Line No.	Category	Amended Budget Jul 2020 to Jun 2021	Actual Jul 2020 to Jun 2021	Over/Under	% Expended
ADMINISTRATIVE					
1	Salaries Expense	803,320	774,072	(29,248)	96%
2	Payroll Tax Expense	13,050	11,503	(1,547)	88%
3	Employee Retirement Cost	197,890	203,023	5,133	103%
4	Employee Health Insurance Expense	94,680	93,850	(830)	99%
5	Employee Life Insurance Expense	1,400	1,392	(8)	99%
6	SUBTOTAL ADMINISTRATIVE	1,110,340	1,083,840	(26,500)	98%
PROFESSIONAL SERVICES					
7	Medical Examinations	14,000	10,000	(4,000)	71%
8	Accounting Fees	93,060	93,060	0	100%
9	Actuarial Fees	95,000	81,450	(13,550)	86%
10	IT Support Expense	110,950	62,000	(48,950)	56%
11	Bank Service Charge	4,100	2,058	(2,042)	50%
12	Contract Services	161,920	23,583	(138,337)	15%
13	Non-Investment Related Legal Fees	150,000	165,386	14,112	109%
14	SUBTOTAL PROFESSIONAL SERVICES	629,030	437,537	(191,493)	70%
OFFICE					
15	Advertising Expense	4,000	193	(3,807)	5%
16	Building & Grounds Maintenance	50,450	39,434	(11,616)	77%
17	Depreciation	50,000	46,901	(3,099)	94%
18	Dues and Subscriptions	7,500	4,075	(3,451)	54%
19	Equipment Maintenance	2,500	6,188	3,688	248%
20	Insurance	17,400	7,914	(9,486)	45%
22	Office Supplies & Expenses	35,000	23,967	(12,021)	66%
23	Postage Expense	25,000	21,379	(4,771)	81%
24	Outside Printing Expense	3,500	7,095	3,595	203%
25	Utilities (Cable, Electric, Gas & Telephone)	21,000	19,016	(2,095)	90%
26	SUBTOTAL OFFICE	216,350	176,162	(40,188)	81%

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TRAVEL - HOTEL - CONFERENCES					
Board Members:					
27	Board Meetings	21,980	11,698	(10,295)	53%
28	Conferences/Workshops	21,350	2,100	(19,250)	10%
29	Board Business	15,000	0	(15,000)	0%
30	Subtotal Board Expense	58,330	13,798	(44,532)	24%
Staff Members:					
31	Legal Support	3,000	393	(2,607)	13%
32	Conferences/Workshops	4,330	0	(4,330)	0%
33	Due Diligence Reviews	9,600	0	(9,600)	0%
34	FRS Retirement Presentations/Misc.	2,800	0	(2,800)	0%
35	Subtotal Staff Expense	19,730	393	(19,337)	2%
OTHER					
36	Board Per Diem	6,300	2,100	(4,200)	33%
37	Staff Training/Continuing Education	4,600	3,678	(1,371)	70%
38	SUBTOTAL OTHER	10,900	5,778	(5,122)	53%
39	GRAND TOTAL ADMIN EXPENSES	2,044,680	1,717,508	(327,172)	84%