

**Firefighters' Retirement System
Budget to Actual Comparison
For The Quarter Ended and
Fiscal Year-To-Date as of December 31, 2021**

Col. 1	Col. 2	Col. 3 Amended Budget	Col. 4 Actual	Col. 5	Col. 6
Line No.	Category	Jul 2021 to Jun 2022	Jul 2021 to Jun 2022	Over/Under	% Expended
SALARY AND PAYROLL RELATED					
1	Salaries Expense	831,520	462,013	(369,507)	56%
2	Payroll Tax Expense	12,060	6,699	(5,361)	56%
3	Employee Retirement Cost	241,180	123,567	(117,613)	51%
4	Employee Health Insurance Expense	114,038	53,280	(60,758)	47%
5	Employee Life Insurance Expense	1,400	716	(684)	51%
6	SUBTOTAL SALARY AND PAYROLL RELATED	1,200,198	646,275	(553,923)	54%
PROFESSIONAL SERVICES					
7	Medical Examinations	14,000	5,500	(8,500)	39%
8	Accounting Fees	98,450	82,500	(15,950)	84%
9	Actuarial Fees	95,000	32,748	(62,252)	34%
10	IT Support Expense	173,740	35,853	(137,887)	21%
11	Bank Service Charge	9,300	1,164	(8,136)	13%
12	Contract Services	182,760	146,100	(36,660)	80%
13	Non-Investment Related Legal Fees	200,000	39,110	(160,890)	20%
14	SUBTOTAL PROFESSIONAL SERVICES	773,250	342,975	(430,275)	44%
OFFICE					
15	Advertising Expense	4,000	54	(3,946)	1%
16	Building & Grounds Maintenance	40,350	20,962	(19,388)	52%
17	Depreciation	50,000	21,913	(28,087)	44%
18	Dues and Subscriptions	6,500	1,852	(4,648)	28%
19	Equipment Maintenance	2,500	1,042	(1,458)	42%
20	Insurance	17,770	9,374	(8,396)	53%
21	Office Supplies & Expenses	33,000	11,695	(21,305)	35%
22	Postage Expense	28,000	5,570	(22,430)	20%
23	Outside Printing Expense	4,500	1,000	(3,500)	22%
24	Utilities (Cable, Electric, Gas & Telephone)	20,000	10,246	(9,754)	51%
25	SUBTOTAL OFFICE	206,620	83,708	(122,911)	41%

**Firefighters' Retirement System
Budget to Actual Comparison
For The Quarter Ended and
Fiscal Year-To-Date as of December 31, 2021**

Col. 1	Col. 2	Col. 3 Amended Budget	Col. 4 Actual	Col. 5	Col. 6
Line No.	Category	Jul 2021 to Jun 2022	Jul 2021 to Jun 2022	Over/Under	% Expended
	TRAVEL - HOTEL - CONFERENCES				
	Board Members:				
26	Board Meetings	26,460	7,246	(19,214)	27%
27	Conferences/Workshops	10,370	800	(9,570)	8%
28	Board Business	9,000	0	(9,000)	0%
29	Subtotal Board Expense	45,830	8,046	(37,784)	18%
	Staff Members:				
30	Legal Support	3,250	308	(2,942)	9%
31	Conferences/Workshops	4,739	0	(4,739)	0%
32	Due Diligence Reviews	9,600	0	(9,600)	0%
33	Subtotal Staff Expense	17,589	308	(17,281)	2%
	OTHER				
34	Board Per Diem	6,300	975	(5,325)	15%
35	Staff Training/Continuing Education	4,150	199	(3,951)	5%
36	SUBTOTAL OTHER	10,450	1,174	(9,276)	11%
37	GRAND TOTAL ADMIN EXPENSES	2,253,937	1,082,486	(1,171,451)	48%