

**Firefighters' Retirement System  
Budget to Actual Comparison  
For The Quarter Ended and  
Fiscal Year-To-Date as of June 30, 2022**

Col. 1	Col. 2	Col. 3 Amended Budget Jul 2021 to Jun 2022	Col. 4 Actual Jul 2021 to Jun 2022	Col. 5 Over/Under	Col. 6 % Expended
Line No.	Category				
<b><i>SALARY AND PAYROLL RELATED</i></b>					
1	Salaries Expense	831,520	818,148	(13,372)	98%
2	Payroll Tax Expense	12,060	11,874	(186)	98%
3	Employee Retirement Cost	241,180	221,190	(19,990)	92%
4	Employee Health Insurance Expense	114,038	111,819	(2,219)	98%
5	Employee Life Insurance Expense	1,400	1,404	4	100%
<b>6</b>	<b><i>SUBTOTAL SALARY AND PAYROLL RELATED</i></b>	<b>1,200,198</b>	<b>1,164,435</b>	<b>(35,763)</b>	<b>97%</b>
<b><i>PROFESSIONAL SERVICES</i></b>					
7	Medical Examinations	14,000	16,327	2,327	117%
8	Accounting Fees	98,450	95,150	(3,300)	97%
9	Actuarial Fees	95,000	70,248	(24,752)	74%
10	IT Support Expense	173,740	78,020	(95,720)	45%
11	Bank Service Charge	9,300	2,281	(7,019)	25%
12	Contract Services	182,760	186,265	3,505	102%
13	Non-Investment Related Legal Fees	200,000	97,352	(102,648)	49%
<b>14</b>	<b><i>SUBTOTAL PROFESSIONAL SERVICES</i></b>	<b>773,250</b>	<b>545,643</b>	<b>(227,607)</b>	<b>71%</b>
<b><i>OFFICE</i></b>					
15	Advertising Expense	4,000	6,070	2,070	152%
16	Building & Grounds Maintenance	40,350	51,203	10,853	127%
17	Depreciation	50,000	46,080	(3,920)	92%
18	Dues and Subscriptions	6,500	4,267	(2,233)	66%
19	Equipment Maintenance	2,500	1,517	(983)	61%
20	Insurance	17,770	11,243	(6,527)	63%
21	Office Supplies & Expenses	33,000	30,125	(2,875)	91%
22	Postage Expense	28,000	18,380	(9,620)	66%
23	Outside Printing Expense	4,500	950	(3,550)	21%
24	Utilities (Cable, Electric, Gas & Telephone)	20,000	22,550	2,550	113%
<b>25</b>	<b><i>SUBTOTAL OFFICE</i></b>	<b>206,620</b>	<b>192,385</b>	<b>(14,235)</b>	<b>93%</b>

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Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6
Line No.	Category	Amended Budget Jul 2021 to Jun 2022	Actual Jul 2021 to Jun 2022	Over/Under	% Expended
	<b>TRAVEL - HOTEL - CONFERENCES</b>				
	<b>Board Members:</b>				
26	Board Meetings	26,460	16,814	(9,646)	64%
27	Conferences/Workshops	10,370	800	(9,570)	8%
28	Board Business	9,000	234	(8,766)	3%
<b>29</b>	<b>Subtotal Board Expense</b>	<b>45,830</b>	<b>17,848</b>	<b>(27,982)</b>	<b>39%</b>
	<b>Staff Members:</b>				
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%
<b>33</b>	<b>Subtotal Staff Expense</b>	<b>17,589</b>	<b>308</b>	<b>(17,281)</b>	<b>2%</b>
	<b>OTHER</b>				
34	Board Per Diem	6,300	2,700	(3,600)	43%
35	Staff Training/Continuing Education	4,150	1,102	(3,048)	27%
<b>36</b>	<b>SUBTOTAL OTHER</b>	<b>10,450</b>	<b>3,802</b>	<b>(6,648)</b>	<b>36%</b>
<b>37</b>	<b>GRAND TOTAL ADMIN EXPENSES</b>	<b>2,253,937</b>	<b>1,924,421</b>	<b>(329,516)</b>	<b>85%</b>