

**Firefighters' Retirement System  
Budget to Actual Comparison  
For The Quarter Ended and  
Fiscal Year-To-Date as of December 31, 2022**

Col. 1	Col. 2	Col. 3 Amended Budget	Col. 4 Actual	Col. 5	Col. 6
Line No. Category		Jul 2022 to Jun 2023	Jul 2022 to Dec 2022	Over/Under	% Expended
<b><i>SALARY AND PAYROLL RELATED</i></b>					
1	Salaries Expense	990,570	497,533	(493,037)	50%
2	Payroll Tax Expense	14,400	7,214	(7,186)	50%
3	Employee Retirement Cost	303,240	149,530	(153,710)	49%
4	Employee Health Insurance Expense	141,310	50,096	(91,214)	35%
5	Employee Life Insurance Expense	1,700	848	(852)	50%
<b>6</b>	<b><i>SUBTOTAL SALARY AND PAYROLL RELATED</i></b>	<b>1,451,220</b>	<b>705,221</b>	<b>(745,998)</b>	<b>49%</b>
<b><i>PROFESSIONAL SERVICES</i></b>					
7	Medical Examinations	20,000	8,775	(11,225)	44%
8	Accounting Fees	101,400	87,600	(13,800)	86%
9	Actuarial Fees	100,280	51,459	(48,821)	51%
10	IT Support Expense	166,500	35,760	(130,740)	21%
11	Bank Service Charge	6,000	665	(5,335)	11%
12	Contract Services	29,760	29,074	(686)	98%
13	Non-Investment Related Legal Fees	125,000	62,309	(62,691)	50%
<b>14</b>	<b><i>SUBTOTAL PROFESSIONAL SERVICES</i></b>	<b>548,940</b>	<b>275,642</b>	<b>(273,298)</b>	<b>50%</b>
<b><i>OFFICE</i></b>					
15	Advertising Expense	11,000	100	(10,900)	1%
16	Building & Grounds Maintenance	69,850	20,968	(48,882)	30%
17	Depreciation	50,000	24,271	(38,357)	49%
18	Disaster Recovery/Business Continuity	2,000	0	(2,000)	0%
19	Dues and Subscriptions	6,500	3,227	(3,273)	50%
20	Equipment Maintenance	2,500	0	(2,500)	0%
21	Insurance	14,000	12,353	22,761	88%
22	Office Supplies & Expenses	35,000	18,721	(16,279)	53%
23	Postage Expense	28,000	8,208	(19,792)	29%
24	Outside Printing Expense	4,500	4,038	(462)	90%
25	Utilities (Cable, Electric, Gas & Telephone)	23,000	12,360	(10,640)	54%
<b>26</b>	<b><i>SUBTOTAL OFFICE</i></b>	<b>246,350</b>	<b>104,246</b>	<b>(130,324)</b>	<b>42%</b>

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Line	Category	Amended Budget Jul 2022 to Jun 2023	Actual Jul 2022 to Dec 2022	Over/Under	% Expended
	<b>TRAVEL - HOTEL - CONFERENCES</b>				
	<b>Board Members:</b>				
27	Board Meetings	26,810	8,245	(18,565)	31%
28	Conferences/Workshops	51,150	6,289	(44,861)	12%
29	Board Business	9,000	5,170	(3,830)	57%
<b>30</b>	<b>Subtotal Board Expense</b>	<b>86,960</b>	<b>19,704</b>	<b>(67,257)</b>	<b>23%</b>
	<b>Staff Members:</b>				
31	Legal Support	3,000	0	(3,000)	0%
32	Conferences/Workshops	18,520	11,868	(6,652)	64%
33	Due Diligence Reviews	5,000	2,975	(2,025)	60%
34	PTG Training	14,560	0	(14,560)	0%
35	FRS Retirement Presentations/Misc.	1,000	0	(1,000)	0%
<b>36</b>	<b>Subtotal Staff Expense</b>	<b>42,080</b>	<b>14,843</b>	<b>(27,237)</b>	<b>35%</b>
	<b>OTHER</b>				
37	Board Per Diem	6,300	1,425	(4,875)	23%
38	Staff Training/Continuing Education	6,750	736	(6,014)	11%
<b>39</b>	<b>SUBTOTAL OTHER</b>	<b>13,050</b>	<b>2,161</b>	<b>(10,889)</b>	<b>17%</b>
<b>40</b>	<b>GRAND TOTAL ADMIN EXPENSES</b>	<b>2,388,600</b>	<b>1,121,817</b>	<b>(1,266,783)</b>	<b>47%</b>