

**Firefighters' Retirement System  
Budget to Actual Comparison  
For The Quarter Ended and  
Fiscal Year-To-Date as of March 31, 2023**

Col. 1	Col. 2	Col. 3 Amended Budget Jul 2022 to Jun 2023	Col. 4 Actual Jul 2022 to Mar 2023	Col. 5 Over/(Under)	Col. 6 % Expended
Line No.	Category				
<b><i>SALARY AND PAYROLL RELATED</i></b>					
1	Salaries Expense	990,570	737,086	(253,484)	74%
2	Payroll Tax Expense	14,400	10,688	(3,712)	74%
3	Employee Retirement Cost	303,240	229,181	(74,059)	76%
4	Employee Health Insurance Expense	141,310	83,903	(57,407)	59%
5	Employee Life Insurance Expense	1,700	1,152	(548)	68%
<b>6</b>	<b><i>SUBTOTAL SALARY AND PAYROLL RELATED</i></b>	<b>1,451,220</b>	<b>1,062,010</b>	<b>(389,210)</b>	<b>73%</b>
<b><i>PROFESSIONAL SERVICES</i></b>					
7	Medical Examinations	20,000	10,775	(9,225)	54%
8	Accounting Fees	101,400	101,340	(60)	100%
9	Actuarial Fees	100,280	93,163	(7,117)	93%
10	IT Support Expense	166,500	60,908	(105,592)	37%
11	Bank Service Charge	6,000	674	(5,326)	11%
12	Contract Services	29,760	29,544	(216)	99%
13	Non-Investment Related Legal Fees	125,000	90,586	(34,414)	72%
<b>14</b>	<b><i>SUBTOTAL PROFESSIONAL SERVICES</i></b>	<b>548,940</b>	<b>386,990</b>	<b>(161,950)</b>	<b>70%</b>
<b><i>OFFICE</i></b>					
15	Advertising Expense	11,000	100	(10,900)	1%
16	Building & Grounds Maintenance	69,850	40,236	(29,614)	58%
17	Depreciation	50,000	36,870	(13,130)	74%
18	Disaster Recovery/Business Continuity	2,000	0	(2,000)	0%
19	Dues and Subscriptions	6,500	6,371	(129)	98%
20	Equipment Maintenance	2,500	170	(2,330)	7%
21	Insurance	14,000	12,353	(1,647)	88%
22	Office Supplies & Expenses	35,000	29,588	(5,412)	85%
23	Postage Expense	28,000	16,541	(11,459)	59%
24	Outside Printing Expense	4,500	7,258	2,758	161%
25	Utilities (Cable, Electric, Gas & Telephone)	23,000	20,050	(2,950)	87%
<b>26</b>	<b><i>SUBTOTAL OFFICE</i></b>	<b>246,350</b>	<b>169,537</b>	<b>(75,547)</b>	<b>69%</b>

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	<b>TRAVEL - HOTEL - CONFERENCES</b>				
	<b>Board Members:</b>				
27	Board Meetings	26,810	14,099	(12,711)	53%
28	Conferences/Workshops	51,150	9,051	(42,099)	18%
29	Board Business	9,000	234	(8,766)	3%
<b>30</b>	<b>Subtotal Board Expense</b>	<b>86,960</b>	<b>23,384</b>	<b>(63,576)</b>	<b>27%</b>
	<b>Staff Members:</b>				
31	Legal Support	3,000	119	(2,881)	4%
32	Conferences/Workshops	18,520	16,424	(2,096)	89%
33	Due Diligence Reviews	5,000	3,504	(1,496)	70%
34	PTG Training	14,560	0	(14,560)	0%
35	FRS Retirement Presentations/Misc.	1,000	122	(878)	12%
<b>36</b>	<b>Subtotal Staff Expense</b>	<b>42,080</b>	<b>20,169</b>	<b>(21,911)</b>	<b>48%</b>
	<b>OTHER</b>				
37	Board Per Diem	6,300	2,250	(4,050)	36%
38	Staff Training/Continuing Education	6,750	2,905	(3,845)	43%
<b>39</b>	<b>SUBTOTAL OTHER</b>	<b>13,050</b>	<b>5,155</b>	<b>(7,895)</b>	<b>40%</b>
<b>40</b>	<b>GRAND TOTAL ADMIN EXPENSES</b>	<b>2,388,600</b>	<b>1,667,245</b>	<b>(721,355)</b>	<b>70%</b>