

**Firefighters' Retirement System
Budget to Actual Comparison
For The Quarter Ended and
Fiscal Year-To-Date as of September 30, 2023**

Col. 1	Col. 2	Col. 3	Col. 4	Col. 5	Col. 6
Line No.	Category	Budget Jul 2023 to Jun-24	Actual Jul 2023 to Sep 2023	Over/(Under)	% Expended
SALARY AND PAYROLL RELATED					
1	Salaries Expense	1,105,050	284,087	(820,963)	26%
2	Payroll Tax Expense	17,440	4,119	(13,321)	24%
3	Employee Retirement Cost	328,450	72,450	(256,000)	22%
4	Employee Health Insurance Expense	160,320	37,467	(122,853)	23%
5	Employee Life Insurance Expense	1,830	492	(1,338)	27%
6	FRS Retiree Health Insurance Expense	8,200	243	(7,957)	3%
7	SUBTOTAL SALARY AND PAYROLL RELATED	1,621,290	398,858	(1,222,432)	25%
PROFESSIONAL SERVICES					
8	Medical Examinations	16,000	5,016	(10,984)	31%
9	Accounting Fees	133,200	0	(133,200)	0%
10	Actuarial Fees	116,400	(2,646)	(119,046)	(2%)
11	IT Support Expense	122,640	30,961	(91,679)	25%
12	Bank Service Charge	6,000	39	(5,961)	1%
13	Contract Services	42,870	10,348	(32,522)	24%
14	Non-Investment Related Legal Fees	175,000	23,768	(151,232)	14%
15	SUBTOTAL PROFESSIONAL SERVICES	612,110	67,486	(544,624)	11%
OFFICE					
16	Advertising Expense	11,000	0	(11,000)	0%
17	Building & Grounds Maintenance	57,400	16,455	(40,945)	29%
18	Depreciation	55,000	13,553	(41,447)	25%
19	Disaster Recovery/Business Continuity	2,000	0	(2,000)	0%
20	Dues and Subscriptions	7,000	0	(7,000)	0%
21	Equipment Maintenance	2,500	(496)	(2,996)	(20%)
22	Insurance	14,000	9,875	(4,125)	71%
23	Office Supplies & Expenses	45,000	7,741	(37,259)	17%
24	Postage Expense	30,500	471	(30,029)	2%
25	Outside Printing Expense	6,500	5,844	(656)	90%
26	Utilities (Cable, Electric, Gas & Telephone)	26,000	8,237	(17,763)	32%
27	SUBTOTAL OFFICE	256,900	61,680	(195,220)	24%

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TRAVEL - HOTEL - CONFERENCES					
Board Members:					
28	Board Meetings	37,620	3,597	(34,023)	10%
29	Conferences/Workshops	12,050	0	(12,050)	0%
30	Board Business	11,000	0	(11,000)	0%
31	Subtotal Board Expense	60,670	3,597	(57,073)	6%
Staff Members:					
32	Legal Support	3,000	0	(3,000)	0%
33	Conferences/Workshops	16,260	1,952	(14,308)	12%
34	Due Diligence Reviews	9,800	0	(9,800)	0%
35	PTG Training	14,560	0	(14,560)	0%
36	FRS Retirement Presentations/Misc.	2,000	0	(2,000)	0%
37	Subtotal Staff Expense	45,620	1,952	(43,668)	4%
OTHER					
38	Board Per Diem	7,350	675	(6,675)	9%
39	Staff Training/Continuing Education	10,000	50	(9,950)	1%
40	SUBTOTAL OTHER	17,350	725	(16,625)	4%
41	GRAND TOTAL ADMIN EXPENSES	2,613,940	534,298	(2,079,642)	20%