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

Line No. Category	Col. 6	Col. 5	Col. 4	Col. 3	Col. 2	Col. 1
1 Salaries Expense 1,105,050 284,087 (820,963) 2 Payroll Tax Expense 17,440 4,119 (13,321) 3 Employee Retirement Cost 328,450 72,450 (256,000) 4 Employee Health Insurance Expense 160,320 37,467 (122,853) 5 Employee Life Insurance Expense 1,830 492 (1,338) 6 FRS Retiree Health Insurance Expense 8,200 243 (7,957) SUBTOTAL SALARY AND PAYROLL 7 RELATED 1,621,290 398,858 (1,222,432) PROFESSIONAL SERVICES 8 Medical Examinations 16,000 5,016 (10,984) 9 Accounting Fees 133,200 0 (133,200) 10 Actuarial Fees 116,400 (2,646) (119,046) 11 IT Support Expense 122,640 30,961 (91,679) 12 Bank Service Charge 6,000 39 (5,961) 13 Contract Services 42,870 10,348 (32,522) 14 Non-Investment Related Legal Fees 175,000 23,768 (151,232) 15 SUBTOTAL PROFESSIONAL SERVICES 612,110 <td< th=""><th>% Expended</th><th>Over/(Under)</th><th>Jul 2023 to</th><th>Jul 2023 to</th><th>Category</th><th></th></td<>	% Expended	Over/(Under)	Jul 2023 to	Jul 2023 to	Category	
1 Salaries Expense 1,105,050 284,087 (820,963) 2 Payroll Tax Expense 17,440 4,119 (13,321) 3 Employee Retirement Cost 328,450 72,450 (256,000) 4 Employee Health Insurance Expense 16,0320 37,467 (122,853) 5 Employee Life Insurance Expense 1,830 492 (1,338) 6 FRS Retiree Health Insurance Expense 8,200 243 (7,957) SUBTOTAL SALARY AND PAYROLL 7 RELATED 1,621,290 398,858 (1,222,432) PROFESSIONAL SERVICES 8 Medical Examinations 16,000 5,016 (10,984) 9 Accounting Fees 133,200 0 (133,200) 10 Actuarial Fees 116,400 (2,646) (119,046) 11 IT Support Expense 122,640 30,961 (91,679) 12 Bank Service Charge 6,000 39 (5,961) 13 Contract Services 42,870 10,348 (32,522) 14 Non-Investment Related Legal Fees 175,000 23,768 (151,232) Is SUBTOTAL PROFESSIONAL SERVICES 612,110 <td< td=""><td></td><td></td><td></td><td></td><td>SALARY AND PAYROLL RELATED</td><td>5</td></td<>					SALARY AND PAYROLL RELATED	5
2 Payroll Tax Expense 17,440 4,119 (13,321) 3 Employee Retirement Cost 328,450 72,450 (256,000) 4 Employee Health Insurance Expense 160,320 37,467 (122,853) 5 Employee Life Insurance Expense 1,830 492 (1,338) 6 FRS Retiree Health Insurance Expense 8,200 243 (7,957) SUBTOTAL SALARY AND PAYROLL 7 RELATED 1,621,290 398,858 (1,222,432) PROFESSIONAL SERVICES 8 Medical Examinations 16,000 5,016 (10,984) 9 Accounting Fees 133,200 0 (133,200) 10 Actuarial Fees 116,400 (2,646) (119,046) 11 IT Support Expense 122,640 30,961 (91,679) 12 Bank Service Charge 6,000 39 (5,961) 13 Contract Services 42,870 10,348 (32,522) 14 Non-Investment Related Legal Fees 175,000 23,768 (151,232) 15 SUBTOTAL PROFESSIONAL SERVICES 612,110 67,486 (544,624) </td <td>26%</td> <td>(820.963)</td> <td>284.087</td> <td>1.105.050</td> <td></td> <td></td>	26%	(820.963)	284.087	1.105.050		
3 Employee Retirement Cost 328,450 72,450 (256,000) 4 Employee Health Insurance Expense 160,320 37,467 (122,853) 5 Employee Life Insurance Expense 1,830 492 (1,338) 6 FRS Retiree Health Insurance Expense 8,200 243 (7,957) SUBTOTAL SALARY AND PAYROLL 7 RELATED 1,621,290 398,858 (1,222,432) PROFESSIONAL SERVICES 8 Medical Examinations 16,000 5,016 (10,984) 9 Accounting Fees 133,200 0 (133,200) 10 Actuarial Fees 116,400 (2,646) (119,046) 11 IT Support Expense 122,640 30,961 (91,679) 12 Bank Service Charge 6,000 39 (5,961) 13 Contract Services 42,870 10,348 (32,522) 14 Non-Investment Related Legal Fees 175,000 23,768 (151,232) 15 SUBTOTAL PROFESSIONAL SERVICES 612,110 67,486 (544,624) OFFICE 16 Advertising Expense <td< td=""><td>24%</td><td></td><td>•</td><td></td><td>·</td><td></td></td<>	24%		•		·	
5 Employee Life Insurance Expense 1,830 492 (1,338) 6 FRS Retiree Health Insurance Expense 8,200 243 (7,957) SUBTOTAL SALARY AND PAYROLL 7 RELATED 1,621,290 398,858 (1,222,432) PROFESSIONAL SERVICES 8 Medical Examinations 16,000 5,016 (10,984) 9 Accounting Fees 133,200 0 (133,200) 10 Actuarial Fees 116,400 (2,646) (119,046) 11 IT Support Expense 122,640 30,961 (91,679) 12 Bank Service Charge 6,000 39 (5,961) 13 Contract Services 42,870 10,348 (32,522) 14 Non-Investment Related Legal Fees 175,000 23,768 (151,232) 15 SUBTOTAL PROFESSIONAL SERVICES 612,110 67,486 (544,624) OFFICE 16 Advertising Expense 11,000 0 (11,000) 17 Building & Grounds Maintenance 57,400 16,455 (40,945) 18 Depreciation 55,000 <	22%			328,450	•	
6 FRS Retiree Health Insurance Expense 8,200 243 (7,957) SUBTOTAL SALARY AND PAYROLL 7 RELATED 1,621,290 398,858 (1,222,432) PROFESSIONAL SERVICES 8 Medical Examinations 16,000 5,016 (10,984) 9 Accounting Fees 133,200 0 (133,200) 10 Actuarial Fees 116,400 (2,646) (1119,046) 11 IT Support Expense 122,640 30,961 (91,679) 12 Bank Service Charge 6,000 39 (5,961) 13 Contract Services 42,870 10,348 (32,522) 14 Non-Investment Related Legal Fees 175,000 23,768 (151,232) 15 SUBTOTAL PROFESSIONAL SERVICES 612,110 67,486 (544,624) OFFICE 16 Advertising Expense 11,000 0 (11,000) 17 Building & Grounds Maintenance 57,400 16,455 (40,945) 18 Depreciation 55,000 13,553 (41,447) 19 Disaster Recovery/Business Continuity 2,000 <	23%	(122,853)	37,467	160,320	Employee Health Insurance Expense	4 E
SUBTOTAL SALARY AND PAYROLL 7 RELATED 1,621,290 398,858 (1,222,432) PROFESSIONAL SERVICES 8 Medical Examinations 16,000 5,016 (10,984) 9 Accounting Fees 133,200 0 (133,200) 10 Actuarial Fees 116,400 (2,646) (119,046) 11 IT Support Expense 122,640 30,961 (91,679) 12 Bank Service Charge 6,000 39 (5,961) 13 Contract Services 42,870 10,348 (32,522) 14 Non-Investment Related Legal Fees 175,000 23,768 (151,232) 15 SUBTOTAL PROFESSIONAL SERVICES 612,110 67,486 (544,624) OFFICE 16 Advertising Expense 11,000 0 (11,000) 17 Building & Grounds Maintenance 57,400 16,455 (40,945) 18 Depreciation 55,000 13,553 (41,447) 19 Disaster Recovery/Business Continuity 2,000 0 (2,000) 20 Dues and Subscriptions 7,000 0 (7,000)	27%					
PROFESSIONAL SERVICES 1,621,290 398,858 (1,222,432) 8 Medical Examinations 16,000 5,016 (10,984) 9 Accounting Fees 133,200 0 (133,200) 10 Actuarial Fees 116,400 (2,646) (119,046) 11 IT Support Expense 122,640 30,961 (91,679) 12 Bank Service Charge 6,000 39 (5,961) 13 Contract Services 42,870 10,348 (32,522) 14 Non-Investment Related Legal Fees 175,000 23,768 (151,232) 15 SUBTOTAL PROFESSIONAL SERVICES 612,110 67,486 (544,624) OFFICE 16 Advertising Expense 11,000 0 (11,000) 17 Building & Grounds Maintenance 57,400 16,455 (40,945) 18 Depreciation 55,000 13,553 (41,447) 19 Disaster Recovery/Business Continuity 2,000 0 (2,000) 20 Dues and Subscriptions 7,000 0 (7,000) 21 Equipment Maintenance 2,500 (496) (2,996)	3%	(7,957)	243	8,200	FRS Retiree Health Insurance Expense	6 F
PROFESSIONAL SERVICES 8 Medical Examinations 16,000 5,016 (10,984) 9 Accounting Fees 133,200 0 (133,200) 10 Actuarial Fees 116,400 (2,646) (119,046) 11 IT Support Expense 122,640 30,961 (91,679) 12 Bank Service Charge 6,000 39 (5,961) 13 Contract Services 42,870 10,348 (32,522) 14 Non-Investment Related Legal Fees 175,000 23,768 (151,232) 15 SUBTOTAL PROFESSIONAL SERVICES 612,110 67,486 (544,624) OFFICE 16 Advertising Expense 11,000 0 (11,000) 17 Building & Grounds Maintenance 57,400 16,455 (40,945) 18 Depreciation 55,000 13,553 (41,447) 19 Disaster Recovery/Business Continuity 2,000 0 (2,000) 20 Dues and Subscriptions 7,000 0 (7,000) 21 Equipment Maintenance 2,500 (496) (2,996) 22 Insurance 14,					SUBTOTAL SALARY AND PAYROLL	9
8 Medical Examinations 16,000 5,016 (10,984) 9 Accounting Fees 133,200 0 (133,200) 10 Actuarial Fees 116,400 (2,646) (119,046) 11 IT Support Expense 122,640 30,961 (91,679) 12 Bank Service Charge 6,000 39 (5,961) 13 Contract Services 42,870 10,348 (32,522) 14 Non-Investment Related Legal Fees 175,000 23,768 (151,232) IS SUBTOTAL PROFESSIONAL SERVICES 612,110 67,486 (544,624) OFFICE 16 Advertising Expense 11,000 0 (11,000) 17 Building & Grounds Maintenance 57,400 16,455 (40,945) 18 Depreciation 55,000 13,553 (41,447) 19 Disaster Recovery/Business Continuity 2,000 0 (2,000) 20 Dues and Subscriptions 7,000 0 (7,000) 21 Equipment Maintenance 2,500 (496) (2,996) 22 Insurance 14,000 9,875 (4,125)	25%	(1,222,432)	398,858	1,621,290	RELATED	7 F
8 Medical Examinations 16,000 5,016 (10,984) 9 Accounting Fees 133,200 0 (133,200) 10 Actuarial Fees 116,400 (2,646) (119,046) 11 IT Support Expense 122,640 30,961 (91,679) 12 Bank Service Charge 6,000 39 (5,961) 13 Contract Services 42,870 10,348 (32,522) 14 Non-Investment Related Legal Fees 175,000 23,768 (151,232) IS SUBTOTAL PROFESSIONAL SERVICES 612,110 67,486 (544,624) OFFICE 16 Advertising Expense 11,000 0 (11,000) 17 Building & Grounds Maintenance 57,400 16,455 (40,945) 18 Depreciation 55,000 13,553 (41,447) 19 Disaster Recovery/Business Continuity 2,000 0 (2,000) 20 Dues and Subscriptions 7,000 0 (7,000) 21 Equipment Maintenance 2,500 (496) (2,996) 22 Insurance 14,000 9,875 (4,125)					PROFESSIONAL SERVICES	F
9 Accounting Fees 133,200 0 (133,200) 10 Actuarial Fees 116,400 (2,646) (119,046) 11 IT Support Expense 122,640 30,961 (91,679) 12 Bank Service Charge 6,000 39 (5,961) 13 Contract Services 42,870 10,348 (32,522) 14 Non-Investment Related Legal Fees 175,000 23,768 (151,232) 15 SUBTOTAL PROFESSIONAL SERVICES 612,110 67,486 (544,624) OFFICE 16 Advertising Expense 11,000 0 (11,000) 17 Building & Grounds Maintenance 57,400 16,455 (40,945) 18 Depreciation 55,000 13,553 (41,447) 19 Disaster Recovery/Business Continuity 2,000 0 (2,000) 20 Dues and Subscriptions 7,000 0 (7,000) 21 Equipment Maintenance 2,500 (496) (2,996) 22 Insurance 14,000 9,875 (4,125)	31%	(10.984)	5.016	16,000		
10 Actuarial Fees 116,400 (2,646) (119,046) 11 IT Support Expense 122,640 30,961 (91,679) 12 Bank Service Charge 6,000 39 (5,961) 13 Contract Services 42,870 10,348 (32,522) 14 Non-Investment Related Legal Fees 175,000 23,768 (151,232) 15 SUBTOTAL PROFESSIONAL SERVICES 612,110 67,486 (544,624) OFFICE 16 Advertising Expense 11,000 0 (11,000) 17 Building & Grounds Maintenance 57,400 16,455 (40,945) 18 Depreciation 55,000 13,553 (41,447) 19 Disaster Recovery/Business Continuity 2,000 0 (2,000) 20 Dues and Subscriptions 7,000 0 (7,000) 21 Equipment Maintenance 2,500 (496) (2,996) 22 Insurance 14,000 9,875 (4,125)	0%		•	•		
12 Bank Service Charge 6,000 39 (5,961) 13 Contract Services 42,870 10,348 (32,522) 14 Non-Investment Related Legal Fees 175,000 23,768 (151,232) 15 SUBTOTAL PROFESSIONAL SERVICES 612,110 67,486 (544,624) OFFICE 16 Advertising Expense 11,000 0 (11,000) 17 Building & Grounds Maintenance 57,400 16,455 (40,945) 18 Depreciation 55,000 13,553 (41,447) 19 Disaster Recovery/Business Continuity 2,000 0 (2,000) 20 Dues and Subscriptions 7,000 0 (7,000) 21 Equipment Maintenance 2,500 (496) (2,996) 22 Insurance 14,000 9,875 (4,125)	(2%)	(119,046)	(2,646)	·	Actuarial Fees	10 A
13 Contract Services 42,870 10,348 (32,522) 14 Non-Investment Related Legal Fees 175,000 23,768 (151,232) 15 SUBTOTAL PROFESSIONAL SERVICES 612,110 67,486 (544,624) OFFICE 16 Advertising Expense 11,000 0 (11,000) 17 Building & Grounds Maintenance 57,400 16,455 (40,945) 18 Depreciation 55,000 13,553 (41,447) 19 Disaster Recovery/Business Continuity 2,000 0 (2,000) 20 Dues and Subscriptions 7,000 0 (7,000) 21 Equipment Maintenance 2,500 (496) (2,996) 22 Insurance 14,000 9,875 (4,125)	25%	(91,679)	30,961	122,640	T Support Expense	11 I
14 Non-Investment Related Legal Fees 175,000 23,768 (151,232) 15 SUBTOTAL PROFESSIONAL SERVICES 612,110 67,486 (544,624) OFFICE 16 Advertising Expense 11,000 0 (11,000) 17 Building & Grounds Maintenance 57,400 16,455 (40,945) 18 Depreciation 55,000 13,553 (41,447) 19 Disaster Recovery/Business Continuity 2,000 0 (2,000) 20 Dues and Subscriptions 7,000 0 (7,000) 21 Equipment Maintenance 2,500 (496) (2,996) 22 Insurance 14,000 9,875 (4,125)	1%	(5,961)	39	•	Bank Service Charge	12 E
15 SUBTOTAL PROFESSIONAL SERVICES 612,110 67,486 (544,624) OFFICE 16 Advertising Expense 11,000 0 (11,000) 17 Building & Grounds Maintenance 57,400 16,455 (40,945) 18 Depreciation 55,000 13,553 (41,447) 19 Disaster Recovery/Business Continuity 2,000 0 (2,000) 20 Dues and Subscriptions 7,000 0 (7,000) 21 Equipment Maintenance 2,500 (496) (2,996) 22 Insurance 14,000 9,875 (4,125)	24%			·		
OFFICE 16 Advertising Expense 11,000 0 (11,000) 17 Building & Grounds Maintenance 57,400 16,455 (40,945) 18 Depreciation 55,000 13,553 (41,447) 19 Disaster Recovery/Business Continuity 2,000 0 (2,000) 20 Dues and Subscriptions 7,000 0 (7,000) 21 Equipment Maintenance 2,500 (496) (2,996) 22 Insurance 14,000 9,875 (4,125)	14%	(151,232)	23,768	175,000	Non-Investment Related Legal Fees	14 N
16 Advertising Expense 11,000 0 (11,000) 17 Building & Grounds Maintenance 57,400 16,455 (40,945) 18 Depreciation 55,000 13,553 (41,447) 19 Disaster Recovery/Business Continuity 2,000 0 (2,000) 20 Dues and Subscriptions 7,000 0 (7,000) 21 Equipment Maintenance 2,500 (496) (2,996) 22 Insurance 14,000 9,875 (4,125)	11%	(544,624)	67,486	612,110	SUBTOTAL PROFESSIONAL SERVICES	15 \$
17 Building & Grounds Maintenance 57,400 16,455 (40,945) 18 Depreciation 55,000 13,553 (41,447) 19 Disaster Recovery/Business Continuity 2,000 0 (2,000) 20 Dues and Subscriptions 7,000 0 (7,000) 21 Equipment Maintenance 2,500 (496) (2,996) 22 Insurance 14,000 9,875 (4,125)					OFFICE	(
18 Depreciation 55,000 13,553 (41,447) 19 Disaster Recovery/Business Continuity 2,000 0 (2,000) 20 Dues and Subscriptions 7,000 0 (7,000) 21 Equipment Maintenance 2,500 (496) (2,996) 22 Insurance 14,000 9,875 (4,125)	0%	(11,000)	0	11,000	Advertising Expense	16 A
19 Disaster Recovery/Business Continuity 2,000 0 (2,000) 20 Dues and Subscriptions 7,000 0 (7,000) 21 Equipment Maintenance 2,500 (496) (2,996) 22 Insurance 14,000 9,875 (4,125)	29%	(40,945)	16,455	57,400	Building & Grounds Maintenance	17 E
20 Dues and Subscriptions 7,000 0 (7,000) 21 Equipment Maintenance 2,500 (496) (2,996) 22 Insurance 14,000 9,875 (4,125)	25%	(41,447)	13,553	55,000	Depreciation	18 E
21 Equipment Maintenance 2,500 (496) (2,996) 22 Insurance 14,000 9,875 (4,125)	0%	(2,000)	0	2,000	Disaster Recovery/Business Continuity	19 E
22 Insurance 14,000 9,875 (4,125)	0%	(7,000)	0	7,000	Dues and Subscriptions	20 🛭
22 Insurance 14,000 9,875 (4,125)	(20%)	(2,996)	(496)	2,500	Equipment Maintenance	21 E
	71%		` '		• •	
	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%				<u> </u>	_
27 SUBTOTAL OFFICE 256,900 61,680 (195,220)	24%		<u> </u>	256.900		

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
	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%
	Conferences/Workshops	16,260	1,952	(14,308)	12%
34	Due Diligence Reviews	9,800	0	(9,800)	0%
	PTGTraining	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%
	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%