

**Firefighters' Retirement System  
Budget to Actual Comparison  
For The Quarter Ended and  
Fiscal Year-To-Date as of June 30, 2024**

Col. 1	Col. 2	Col. 3 Amended Budget	Col. 4 Actual	Col. 5	Col. 6
Line No.	Category	Jul 2023 to Jun 2024	Jul 2023 to Jun 2024	Over/(Under)	% Expended
<b>SALARY AND PAYROLL RELATED</b>					
1	Salaries Expense	1,105,050	1,254,193	149,143	113%
2	Payroll Tax Expense	17,440	20,368	2,928	117%
3	Employee Retirement Cost	328,450	297,339	(31,111)	91%
4	Employee Health Insurance Expense	160,320	141,780	(18,540)	88%
5	Other Postemployment Benefits Expense	0	(52,073)	(52,073)	0%
6	Employee Life Insurance Expense	1,830	2,188	358	120%
7	FRS Retiree Health Insurance Expense	8,200	2,581	(5,619)	31%
<b>8</b>	<b>SUBTOTAL SALARY AND PAYROLL RELATED</b>	<b>1,621,290</b>	<b>1,666,376</b>	<b>45,087</b>	<b>103%</b>
<b>PROFESSIONAL SERVICES</b>					
9	Medical Examinations	26,000	17,416	(8,584)	67%
10	Accounting Fees	133,200	129,529	(3,671)	97%
11	Actuarial Fees	116,400	74,417	(41,983)	64%
12	IT Support Expense	122,640	128,692	6,052	105%
13	Bank Service Charge	6,000	336	(5,664)	6%
14	Contract Services	42,870	56,813	13,943	133%
15	Non-Investment Related Legal Fees	275,000	162,332	(112,668)	59%
<b>16</b>	<b>SUBTOTAL PROFESSIONAL SERVICES</b>	<b>722,110</b>	<b>569,535</b>	<b>(152,574)</b>	<b>79%</b>
<b>OFFICE</b>					
17	Advertising Expense	11,000	3,401	(7,599)	31%
18	Building & Grounds Maintenance	69,400	58,528	(10,872)	84%
19	Depreciation	55,000	52,984	(2,016)	96%
20	Disaster Recovery/Business Continuity	3,500	0	(3,500)	0%
21	Dues and Subscriptions	7,000	7,623	623	109%
22	Equipment Maintenance	2,500	(496)	(2,996)	(20%)
23	Insurance	80,000	74,784	(5,216)	93%
24	Office Supplies & Expenses	45,000	48,362	3,362	107%
25	Postage Expense	30,500	18,151	(12,350)	60%
26	Outside Printing Expense	6,500	6,197	(303)	95%
27	Utilities (Cable, Electric, Gas & Telephone)	37,000	36,587	(413)	99%
<b>28</b>	<b>SUBTOTAL OFFICE</b>	<b>347,400</b>	<b>306,121</b>	<b>(41,279)</b>	<b>88%</b>

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<b>TRAVEL - HOTEL - CONFERENCES</b>					
<b>Board Members:</b>					
29	Board Meetings	37,620	19,528	(18,092)	52%
30	Conferences/Workshops	12,050	2,216	(9,834)	18%
31	Board Business	11,000	265	(10,735)	2%
<b>32</b>	<b>Subtotal Board Expense</b>	<b>60,670</b>	<b>22,009</b>	<b>(38,660)</b>	<b>36%</b>
<b>Staff Members:</b>					
33	Legal Support	3,000	0	(3,000)	0%
34	Conferences/Workshops	16,260	14,700	(1,560)	90%
35	Due Diligence Reviews	9,800	4,254	(5,546)	43%
36	PTG Training	14,560	0	(14,560)	0%
37	FRS Retirement Presentations/Misc.	2,000	1,259	(741)	63%
<b>38</b>	<b>Subtotal Staff Expense</b>	<b>45,620</b>	<b>20,213</b>	<b>(25,408)</b>	<b>44%</b>
<b>OTHER</b>					
39	Board Per Diem	7,350	3,375	(3,975)	46%
40	Staff Training/Continuing Education	10,000	3,600	(6,401)	36%
<b>41</b>	<b>SUBTOTAL OTHER</b>	<b>17,350</b>	<b>6,975</b>	<b>(10,376)</b>	<b>40%</b>
<b>42</b>	<b>GRAND TOTAL ADMIN EXPENSES</b>	<b>2,814,440</b>	<b>2,591,229</b>	<b>(223,210)</b>	<b>92%</b>