

**Law Enforcement Officers' & Fire  
Fighters' Plan 2 Retirement Board  
Budget Report for Dec. 2020**



**Biennium 2019 - 2021  
(July 2019 - June 2021)**

Expense Category	Budgeted	Actual Biennium-to- Date	Variance Biennium-to- Date	Projected Biennial Total	Projected Biennial Variance
Salary & Wages	\$1,563,500	\$1,168,461	\$557	\$1,561,319	\$2,181
Employee Benefits & Taxes	\$496,996	\$375,045	(\$2,267)	\$499,232	(\$2,236)
State Actuary Services	\$232,742	\$120,770	\$53,787	\$232,740	\$2
Rent	\$100,908	\$68,931	\$4,500	\$103,416	(\$2,508)
DES Services	\$307,050	\$101,806	\$79,746	\$324,040	(\$16,990)
Staff & Trustee Development	\$193,563	\$77,869	\$69,142	\$105,286	\$88,277
Communication Costs	\$68,064	\$38,853	\$11,945	\$56,535	\$11,529
Contracts	\$95,776	\$48,357	\$12,212	\$61,357	\$34,419
Other Operating Expenses	\$399,401	\$189,671	\$94,988	\$278,291	\$121,110
<b>Biennium 19-21 TOTALS</b>	<b>\$3,458,000</b>	<b>\$2,189,763</b>	<b>\$324,611</b>	<b>\$3,222,216</b>	<b>\$235,784</b>

**Fiscal Year 2020  
(July 2019 - June 2020)**

Expense Category	Budgeted	Actual at Year-End	Variance at Year-End
Salary & Wages	\$774,536	\$774,486	\$50
Employee Benefits & Taxes	\$248,560	\$248,799	(\$239)
State Actuary Services	\$116,371	\$116,370	\$1
Rent	\$45,954	\$45,954	\$0
DES Services	\$56,055	\$62,025	(\$5,970)
Staff & Trustee Development	\$100,460	\$68,955	\$31,505
Communication Costs	\$33,532	\$22,042	\$11,490
Contracts	\$25,363	\$6,362	\$19,001
Other Operating Expenses	\$169,917	\$59,806	\$110,111
<b>Fiscal Year 2020 TOTALS</b>	<b>\$1,570,748</b>	<b>\$1,404,799</b>	<b>\$165,949</b>

**Fiscal Year 2021  
(July 2020 - June 2021)**

Fiscal Month 18

Expense Category	Budgeted	Actual Year-to-Date	Variance Year-to-Date	Projected Year-End Total	Projected Year-End Variance
		Dec. 2020	Dec. 2020		
Salary & Wages	\$788,964	\$393,975	\$507	\$786,833	\$2,131
Employee Benefits & Taxes	\$248,436	\$126,246	(\$2,028)	\$250,433	(\$1,997)
State Actuary Services	\$116,371	\$4,400	\$53,786	\$116,370	\$1
Rent	\$54,954	\$22,977	\$4,500	\$57,462	(\$2,508)
DES Services	\$250,995	\$39,781	\$85,716	\$262,015	(\$11,020)
Staff & Trustee Development	\$93,103	\$8,914	\$37,638	\$36,331	\$56,772
Communication Costs	\$34,532	\$16,811	\$455	\$34,493	\$39
Contracts	\$70,413	\$41,995	(\$6,788)	\$54,995	\$15,418
Other Operating Expenses	\$229,484	\$129,865	(\$15,123)	\$218,485	\$10,999
<b>Fiscal Year 2021 TOTALS</b>	<b>\$1,887,252</b>	<b>\$784,964</b>	<b>\$158,662</b>	<b>\$1,817,417</b>	<b>\$69,835</b>