

**City of Clearwater
Employees' Pension Plan
Administrative Expenditures**

<u>Description</u>	<u>FY 2027</u>	<u>FY 2026</u>	<u>Increase/ (Decrease)</u>	<u>% Increase/ Decrease</u>
543400 Printing & binding	\$ 600	\$ 600	\$ -	0.0%
542500 Postage	25	100	(75)	-75.0%
557100 Memberships	200	400	(200)	-50.0%
548000 Misc	50	100	(50)	-50.0%
557300 Training	2,000	4,000	(2,000)	-50.0%
547200 Travel expense	1,500	3,000	(1,500)	-50.0%
521500 Physicals	58,400	57,500	900	1.6%
590200 Reimbursement to General Fund/Central Ins. Fund (Human Resources)	55,700	54,200	1,500	2.8%
590200 Reimbursement to General Fund (Accounting & Finance)	27,300	26,500	800	3.0%
590200 Reimbursement to General Fund (Payroll & IT)	122,600	116,700	5,900	5.1%
530100 Pension attorney	150,000	150,000	-	0.0%
530100 Annual software license - GRS benefit calculator	2,700	2,700	-	0.0%
530100 Consulting fees - pension buy-backs and other	29,500	28,000	1,500	5.4%
Totals	<u>\$ 450,575</u>	<u>\$ 443,800</u>	<u>\$ 6,775</u>	<u>1.5%</u>
<u>General Fund Reimbursement</u>				
HR	\$ 36,000	\$ 34,800	\$ 1,200	3.4%
Acctg Finance	27,300	26,500	800	3.0%
Payroll IT	122,600	116,700	5,900	5.1%
General Fund Totals	<u>\$ 185,900</u>	<u>\$ 178,000</u>	<u>\$ 7,900</u>	<u>4.4%</u>
<u>Central Insurance Fund Reimbursement - HR</u>	<u>\$ 19,700</u>	<u>\$ 19,400</u>	<u>\$ 300</u>	<u>1.5%</u>
<u>Combined General Fund and Central Insurance Fund</u>				
HR	\$ 55,700	\$ 54,200	\$ 1,500	2.8%
Acctg Finance	27,300	26,500	800	3.0%
Payroll IT	122,600	116,700	5,900	5.1%
	<u>\$ 205,600</u>	<u>\$ 197,400</u>	<u>\$ 8,200</u>	<u>4.2%</u>