

Item 4.b.

Warrant Approval: #294

FIREFIGHTERS' RETIREMENT SYSTEM
Summary of Warrants
December 4, 2025 Regular Board Meeting

<u>December 2025</u>			
294	City of Delray Beach	\$	11,871.04 Pension Office Staff - December 2024
294	City of Delray Beach		732.00 Education - Mahoney (FPPTA)
294	Sugarman,Susskind,Braswell & Herrera		1,705.00 Legal Services - September 2025
294	Craig Mahoney		543.73 Education - Travel Reimbursement (IFEBP)
		\$	<u>14,851.77 Total</u>

WARRANT: 294

MEETING/APPROVAL DATE: December 4, 2025

To: Salem Trust Company
1715 N. Westshore Blvd, Suite 750
Tampa, FL 33607

You are hereby authorized by the Board of Trustees of the **City of Delray Beach Firefighters' Retirement System** to pay the amounts listed below for services rendered to said Board of Trustees and to pay the person/company named below hereby certified by the Board of Trustees.

PAYMENT FROM STC ACCOUNT: 0740001219

<u>PAYABLE TO:</u>	<u>AMOUNT:</u>
City of Delray Beach Attn: Lisa Castronovo/Finance – Pension November, December 2025 Pension Staff	\$ 11,871.04
City of Delray Beach Attn: Lisa Castronovo/Finance – Pension 11/4/2025 P-card reimbursement	\$ 732.00
Sugarman, Susskind Invoice #191032, dated 10/11/2024	\$ 1,705.00
Craig Mahoney c/o Lisa Castronovo @ City of Delray Beach FPPTA 2025 Fall Trustees School travel reimbursement	\$ 543.73

AUTHORIZED BY:

Chairman: _____ Craig Mahoney	Trustee: _____ Jay Gunsten
Secretary: _____ Thomas Glanfield	Trustee: _____ Jack Warner
Trustee: _____ Chip Dickson	
Administrator: _____ Lisa Castronovo	

MONIES OWED BY PENSION FUNDS TO CITY FOR PENSION ADMINISTRATORS

Pension Administrator:	LISA CASTRONOVO	DOH
Pension Specialist:	ELIZABETH BROWN	5/29/2018
		10/1/2020 Date transferred to Pension Specialist

MONIES OWED BY PENSION FUNDS TO CITY FOR PENSION ADMINISTRATOR for 10/1/2025 - 9/30/2026

Salary	104,852.80	=50.41 x 2080
Top Out	5,242.64	=104,852.80 x 5.00%
FICA	6,500.87	=104,852.80 x 6.20%
Medicare	1,520.37	=104,852.80 x 1.45%
Medical Ins	18,666.96	=717.96 x 26
Deferred Comp	3,145.58	=104,852.80 x 3.00%
EAP	27.36	=2.28 x 12
Life Ins	325.80	=27.15 x 12
LTD	306.17	=104,852.80 x 0.2920%
Pension	10,799.84	=104,852.80 x 10.0300%
Unemployment	35.04	=2.92 x 12
Workers' Comp	518.38	Per calc provided by GRivera on 10/15/2025
TOTAL	151,941.81	

MONIES OWED BY PENSION FUNDS TO CITY FOR PENSION SPECIALIST for 10/1/2025 - 9/30/2026

Salary	51,500.80	=24.76 x 2080
Top Out	0.00	Not topped out
FICA	3,193.05	=51,500.80 x 6.20%
Medicare	746.76	=51,500.80 x 1.45%
Medical Ins	0.00	Not in City's medical plan
Deferred Comp	0.00	Not covered
EAP	27.36	=2.28 x 12
Life Ins	260.64	=21.72 x 12
LTD	150.38	=51,500.80 x 0.2920%
Pension	5,304.58	=51,500.80 x 10.3000%
Unemployment	35.04	=2.92 x 12
Workers' Comp	518.38	Per calc provided by GRivera on 10/15/2025
TOTAL	61,737.00	

MONIES OWED BY PENSION FUNDS TO CITY FOR BOTH for 10/1/2025 - 9/30/2026

Salary	156,353.60
Top Out	5,242.64
FICA	9,693.92
Medicare	2,267.13
Medical Ins	18,666.96
Deferred Comp	3,145.58
EAP	54.72
Life Ins	586.44
LTD	456.55
Pension	16,104.42
Unemployment	70.08
Workers' Comp	1,036.76
TOTAL	213,678.81

	ANNUAL	MONTHLY
		Beg. 11/1/2025
FIRE	\$71,226.27	\$5,935.52
GE	\$71,226.27	\$5,935.52
POLICE	\$71,226.27	\$5,935.52