

Fact Sheet Summary

FPPTA PENSION PLAN ACTUARIAL DATA FY 2017: October 1, 2016 - September 30, 2017	Employee group(s) covered	Number of plan participants	Actuarial Value of Plan Assets	Actuarial Accrued Liability (AAL)	Unfunded Accrued Liability (UAL)	Market Value of Plan Assets 9/30/2018	Funded Ratio - Current Valuation	Actual Market Value Rate of Return	Assumed Rate of Return	Percentage of payroll contributed by employee	Valuation Basis Total Dollar Contribution	Employees covered by Social Security?
AUBURNDALE	Fire	38	7,250,303	9,659,125	2,408,822	7,322,384	75.81%	12.44%	7.50%	9.10%	521,814	TRUE
AVENTURA	Police	94	35,713,966	42,407,204	6,693,238	34,151,399	80.53%	-2.08%	7.50%	10.78%	2,750,540	TRUE
AVON PARK	Fire	27	5,930,955	7,297,589	1,366,634	5,943,012	81.44%	11.81%	7.75%	5.00%	484,693	TRUE
AVON PARK	Police	21	6,549,433	6,022,067	(527,366)	6,525,239	108.36%	12.07%	8.00%	5.00%	22,752	TRUE
BAL HARBOUR VILLAGE	Police	42	20,172,555	27,708,299	7,535,744	20,957,742	75.64%	9.99%	8.00%	10.00%	1,792,129	FALSE
BARTOW	Fire	37	9,611,442	10,650,881	1,039,439	9,604,961	90.18%	12.20%	8.00%	2.00%	639,353	TRUE
BARTOW	Police	74	18,297,276	21,580,071	3,282,795	18,442,492	85.46%	11.34%	8.00%	4.00%	983,027	TRUE
BOCA RATON	General	1,134	193,803,336	214,589,444	20,786,108	204,344,677	95.23%	8.60%	8.00%	8.51%	158,144	TRUE
BOCA RATON	Police And Fire	697	365,716,252	481,948,463	116,232,211	369,807,971	76.73%	11.62%	7.90%	10.83%	20,671,478	TRUE
BONITA SPRINGS FCD	Fire	138	63,400,968	87,199,617	23,798,649	64,902,950	74.43%	12.82%	7.60%	7.00%	5,257,964	TRUE
BONITA SPRINGS FCD	General	21	2,924,349	3,325,371	401,022	2,908,958	87.48%	6.45%	7.80%	7.00%	158,144	TRUE
BOYNTON BEACH	Fire	236	100,128,057	149,575,981	49,447,924	104,292,111	69.73%	12.98%	7.50%	12.00%	7,797,400	TRUE
BOYNTON BEACH	General	841	159,711,856	187,924,479	28,212,623	165,934,113	88.30%	11.63%	7.30%	7.00%	8,904,979	TRUE
BOYNTON BEACH	Police	290	93,589,536	138,108,064	44,518,528	95,294,259	69.00%	9.91%	7.25%	7.00%	7,123,729	TRUE
BRADENTON	Fire	127	51,558,388	55,541,596	3,983,208	52,747,698	94.97%	13.15%	7.75%	10.39%	2,681,069	TRUE
BRADENTON	Police	193	73,053,404	83,849,324	10,795,920	71,156,398	84.86%	9.46%	7.65%	9.00%	3,260,467	TRUE
CAPE CORAL	Fire	314	165,325,368	207,347,693	42,022,325	168,724,715	81.37%	11.64%	7.70%	10.00%	13,421,319	TRUE
CAPE CORAL	General	1,539	257,318,433	341,083,485	83,765,052	261,867,706	76.78%	12.13%	7.65%	10.60%	27,648,231	TRUE
CAPE CORAL	Police	374	155,830,529	188,938,186	33,107,657	160,062,571	84.72%	12.59%	7.75%	10.00%	11,315,886	TRUE
CASSELBERRY	Police And Fire	106	22,371,555	21,307,361	(1,064,194)	23,022,133	108.05%	12.76%	7.70%	3.00%	1,055,919	TRUE
CLEARWATER *	Fire	18	3,842,781	3,162,699	(680,082)	3,842,781	121.50%	0.00%	3.00%	0.00%	-	TRUE
CLEARWATER	General Police And Fire	2,857	957,314,542	916,334,666	(40,979,876)	1,019,110,192	111.22%	16.01%	7.00%	8.79%	16,050,530	TRUE
COCOA	Fire	84	19,008,380	27,187,505	8,179,125	18,371,272	67.57%	12.23%	8.00%	6.50%	1,670,209	TRUE
COCOA *	General	53	13,879,523	17,124,257	3,244,734	13,731,230	80.19%	13.04%	7.00%	5.00%	546,500	TRUE
COCOA	Police	118	29,645,334	30,885,790	1,240,456	29,151,746	94.39%	9.83%	8.00%	6.50%	1,200,557	TRUE
COOPER CITY *	Fire	27	25,643,591	28,925,334	3,281,743	25,673,631	88.76%	9.29%	7.00%	3.45%	1,267,887	TRUE
COOPER CITY *	General	151	32,997,056	38,574,700	5,577,644	33,688,399	87.33%	10.12%	6.90%	10.40%	1,249,962	TRUE
COOPER CITY *	Police	51	29,567,191	34,386,575	4,819,384	29,903,274	86.96%	11.30%	7.00%	0.00%	1,588,779	TRUE
CORAL GABLES	General Police And Fire	1,573	365,878,904	592,718,721	226,839,817	378,889,704	63.92%	14.33%	7.65%	11.20%	29,857,419	TRUE
CORAL SPRINGS	Fire	178	81,263,472	86,689,512	5,426,040	92,225,991	106.39%	11.96%	7.50%	8.75%	5,213,344	TRUE
CORAL SPRINGS *	General	45	7,824,273	10,512,287	2,688,014	7,966,629	75.78%	9.01%	6.50%	0.00%	587,157	TRUE
CORAL SPRINGS	Police	368	181,325,889	261,165,378	79,839,489	203,685,156	77.99%	12.37%	7.50%	9.80%	13,002,118	TRUE
DANIA BEACH [PF] *	General	100	22,644,979	28,871,304	6,226,325	22,341,071	77.38%	10.07%	6.50%	19.74%	2,039,798	TRUE
DANIA BEACH [PF] *	Fire	69	47,349,944	66,689,486	19,339,542	47,974,998	71.94%	12.03%	6.75%	24.60%	7,410,437	FALSE
DANIA BEACH [PF] *	Police	21	4,393,085	7,371,676	2,978,591	4,635,075	62.88%	12.03%	6.75%	0.00%	7,410,437	FALSE
DAVIE	Police	287	132,527,686	169,117,525	36,589,839	130,723,837	77.30%	8.40%	7.60%	9.00%	8,647,197	FALSE
DAYTONA BEACH	Police And Fire	705	179,160,055	246,404,271	67,244,216	176,203,730	71.51%	9.56%	7.50%	9.35%	7,965,364	TRUE
DEERFIELD BEACH *	Fire	201	115,842,233	147,956,395	32,114,162	113,600,220	76.78%	9.50%	7.50%	9.00%	6,800,066	TRUE
DEERFIELD BEACH *	General	139	55,699,973	61,986,472	6,286,499	55,774,730	89.98%	9.50%	7.00%	9.00%	1,676,772	TRUE
DELAND	Police	104	24,791,144	33,331,920	8,540,776	25,450,627	76.36%	11.80%	7.50%	7.75%	1,611,853	TRUE
DELRAY BEACH	Fire	248	89,529,663	136,953,691	47,424,028	88,287,565	64.47%	8.86%	8.00%	9.35%	7,457,362	TRUE
DELRAY BEACH	General	715	120,424,602	124,202,462	3,777,860	116,809,013	94.05%	10.40%	7.25%	3.65%	2,716,100	TRUE
DELRAY BEACH	Police	292	83,332,535	126,117,440	42,784,905	79,306,441	62.88%	8.86%	8.00%	9.00%	7,026,729	TRUE
DELTONA	Fire	95	26,937,805	34,680,966	7,743,161	27,581,842	79.53%	13.39%	7.92%	8.00%	1,686,755	TRUE
DESTIN FCD	Fire	52	18,308,131	27,104,952	8,796,821	18,376,892	67.80%	11.67%	7.50%	6.80%	1,356,068	TRUE
DUNEDIN	Fire	96	27,850,752	27,879,991	29,239	26,900,085	96.49%	7.55%	7.50%	5.50%	943,729	TRUE
EAST LAKE TARPON FCD	Fire	59	15,332,097	19,465,095	4,132,998	16,037,239	82.39%	14.63%	7.75%	5.00%	865,999	FALSE
EDGEWATER	Fire	40	12,303,744	12,280,574	(23,170)	13,051,251	106.28%	15.51%	7.50%	6.00%	504,083	FALSE
EDGEWATER *	General	121	12,466,110	19,516,641	7,050,531	12,497,702	64.04%	8.92%	6.75%	2.50%	785,421	FALSE
EDGEWATER	Police	66	9,405,638	14,079,972	4,674,334	9,463,991	67.22%	11.26%	7.50%	6.00%	911,227	FALSE
ENGLEWOOD AREA FCD	Fire	73	27,571,717	34,488,978	6,917,261	28,624,281	83.00%	14.23%	7.45%	9.00%	2,300,125	FALSE
ESTERO FCD	Fire	64	20,328,433	24,497,895	4,169,462	23,287,125	95.06%	13.40%	7.00%	3.00%	1,719,082	TRUE
EUSTIS	Fire	45	9,108,419	11,703,123	2,594,704	9,008,000	76.97%	10.48%	7.90%	4.00%	725,430	TRUE
FERNANDINA BEACH	General	204	19,666,460	28,272,695	8,606,235	19,744,560	69.84%	11.09%	7.75%	6.50%	1,909,719	TRUE
FERNANDINA BEACH	Police And Fire	112	22,903,110	31,576,181	8,673,071	22,949,629	72.68%	10.77%	7.90%	7.70%	1,911,532	TRUE
FLAGLER BEACH	Fire	25	1,578,756	1,337,185	(241,571)	1,578,755	118.07%	11.83%	7.50%	5.00%	146,733	TRUE

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FORT LAUDERDALE *	General	2,226	632,030,555	658,576,352	26,545,797	654,193,477	99.33%	15.21%	7.40%	5.98%	11,886,127	TRUE
FORT LAUDERDALE	Police And Fire	1,865	824,951,911	896,860,540	71,908,629	857,734,650	95.64%	11.98%	7.40%	8.50%	30,320,177	TRUE
FORT MYERS	Fire	228	87,312,258	127,489,944	40,177,686	92,218,704	72.33%	13.69%	8.00%	8.00%	7,175,820	TRUE
FORT MYERS	General	1,307	103,015,500	161,993,170	58,977,670	99,018,034	61.12%	7.98%	7.63%	4.30%	9,117,202	TRUE
FORT MYERS	Police	341	122,506,331	184,340,883	61,834,552	120,845,684	65.56%	11.13%	7.75%	10.00%	10,933,194	TRUE
FORT PIERCE	General And Police	1,089	192,299,566	215,141,655	22,842,089	194,774,112	90.53%	10.59%	7.75%	5.61%	6,760,438	TRUE
FORT WALTON BEACH	Fire	65	15,822,787	24,724,690	8,901,903	15,532,148	62.82%	9.88%	7.80%	8.00%	1,255,259	TRUE
GAINESVILLE	General	3,243	376,872,758	542,763,438	165,890,680	396,313,562	73.02%	16.86%	8.00%	5.00%	21,057,669	TRUE
GAINESVILLE	Police And Fire	859	230,456,038	278,266,917	47,810,879	240,184,925	86.31%	15.22%	8.00%	8.01%	8,170,901	TRUE
GREATER NAPLES FCD	Fire	52	26,866,771	23,543,863	(3,322,908)	26,866,771	114.11%	10.74%	7.75%	3.00%	1,380,086	FALSE
GREENACRES	Fire	55	13,518,355	14,699,271	1,180,916	13,533,668	92.07%	14.87%	7.25%	4.00%	1,163,478	TRUE
GREENACRES	Police	45	16,222,190	14,976,243	(1,245,947)	16,464,382	109.94%	14.84%	7.25%	4.00%	456,362	TRUE
GULFPORT	Police	59	9,288,553	10,202,691	914,138	8,957,070	87.79%	7.25%	7.75%	8.00%	553,704	TRUE
HAINES CITY	Fire	51	6,175,193	8,218,002	2,042,809	6,208,896	75.55%	11.28%	7.50%	9.00%	492,518	FALSE
HAINES CITY	Police	78	9,636,872	12,317,277	2,680,405	9,693,212	78.70%	12.31%	7.50%	9.00%	847,761	FALSE
HALLANDALE BEACH	Police And Fire	336	158,831,953	233,060,305	74,228,352	160,522,702	68.88%	11.87%	7.65%	9.50%	12,777,218	TRUE
HIALEAH	General Police And Fire	2,566	607,155,706	872,453,836	265,298,130	591,081,423	67.75%	8.08%	8.00%	3.77%	35,839,378	TRUE
HIALEAH GARDENS	Police	55	15,317,087	16,308,011	990,924	14,847,537	91.04%	8.16%	7.50%	5.00%	806,486	FALSE
HOLLY HILL	Fire	23	4,334,053	5,788,993	1,454,940	4,415,577	76.28%	10.59%	7.40%	7.00%	327,311	TRUE
HOLLYWOOD	Fire	462	225,766,937	380,371,736	154,604,799	232,392,733	61.10%	12.82%	7.50%	7.81%	21,144,232	TRUE
HOLLYWOOD	General	1,723	291,706,679	487,182,343	195,475,664	294,554,159	60.46%	10.50%	7.70%	8.00%	27,833,973	TRUE
HOLLYWOOD	Police	660	199,551,350	391,189,828	191,638,478	203,975,051	52.14%	13.86%	8.00%	6.88%	23,497,852	TRUE
HOMESTEAD *	Fire	11	7,194,836	7,616,901	422,065	7,007,836	92.00%	6.73%	6.50%	0.00%	281,012	FALSE
HOMESTEAD	Police	183	82,542,342	104,516,006	21,973,664	81,781,384	78.25%	8.40%	7.60%	7.65%	5,213,732	FALSE
HOMESTEAD - General & Hospital *	General	388	73,191,318	86,352,365	13,161,047	74,271,912	86.01%	11.10%	7.00%	4.00%	3,146,302	FALSE
HOMESTEAD - New Elected & Sr. Mgmt	General	11	4,371,315	4,545,223	173,908	4,371,315	96.17%	-1.40%	6.75%	0.00%	107,073	FALSE
JACKSONVILLE *	General	9,944	1,952,332,857	3,033,646,298	1,081,313,441	2,019,668,000	66.58%	14.86%	7.20%	9.70%	95,290,428	FALSE
JACKSONVILLE *	Police And Fire	5,417	2,575,694,354	3,736,609,624	1,160,915,270	2,575,694,354	68.93%	14.27%	7.00%	10.46%	151,855,540	FALSE
JACKSONVILLE BEACH	Fire	53	12,223,477	15,747,881	3,524,404	12,312,108	78.18%	11.95%	7.90%	7.95%	836,071	TRUE
JACKSONVILLE BEACH	General	449	52,342,244	67,352,124	15,009,880	52,771,855	78.35%	12.13%	7.90%	7.95%	3,194,266	TRUE
JACKSONVILLE BEACH	Police	105	21,741,881	24,602,594	2,860,713	22,048,341	89.62%	11.94%	7.90%	7.95%	1,136,103	TRUE
JUPITER	Police	172	70,089,029	77,908,140	7,819,111	69,605,542	89.34%	9.80%	7.50%	10.00%	3,770,749	TRUE
KEY WEST	General	422	50,120,040	50,644,588	524,548	49,222,011	97.19%	7.50%	7.50%	6.00%	1,764,355	FALSE
KEY WEST	Police And Fire	292	94,840,860	123,592,157	28,751,297	98,107,598	79.38%	13.80%	7.50%	7.00%	5,273,440	FALSE
KISSIMMEE	Fire	173	40,148,218	51,033,609	10,885,391	39,432,564	77.27%	10.75%	7.90%	1.91%	2,294,412	TRUE
KISSIMMEE	General	839	112,257,039	130,938,224	18,681,185	114,507,143	87.45%	13.05%	7.40%	4.10%	5,227,255	TRUE
KISSIMMEE	Police	244	61,903,108	70,452,581	8,549,473	61,827,292	87.76%	10.74%	8.00%	3.93%	2,998,035	TRUE
KISSIMMEE UTILITY AUTHORITY	General	523	84,155,200	111,937,574	27,782,374	87,533,587	78.20%	13.68%	7.75%	1.64%	4,734,504	FALSE
LAKE CITY	Fire	42	9,325,476	10,410,980	1,085,504	9,673,899	92.92%	13.20%	7.75%	5.00%	408,013	TRUE
LAKE WALES	Fire	43	8,764,664	12,232,825	3,468,161	8,677,874	70.94%	9.25%	7.75%	5.00%	630,149	TRUE
LAKE WALES	Police	70	15,023,595	16,007,725	984,130	14,896,004	93.06%	9.20%	7.75%	5.00%	690,010	TRUE
LAKE WORTH *	Fire	78	44,778,624	66,098,700	21,320,076	44,263,693	66.97%	10.80%	7.30%	11.25%	2,954,802	TRUE
LAKE WORTH	General	607	69,384,699	106,211,480	36,826,781	70,340,708	66.23%	12.22%	7.40%	7.80%	5,138,135	TRUE
LAKE WORTH *	Police	109	30,894,771	51,723,242	20,828,471	30,722,155	59.40%	10.63%	7.30%	7.06%	3,029,805	TRUE
LAKELAND	General	2,801	568,761,135	692,743,517	123,982,382	563,291,682	81.31%	13.00%	7.25%	9.20%	25,759,180	FALSE
LAKELAND	Police	440	112,848,295	149,153,240	36,304,945	108,492,820	72.74%	8.45%	7.50%	15.72%	5,760,003	FALSE
LANTANA	Police	52	13,617,279	17,388,511	3,771,232	13,848,711	79.64%	12.30%	7.50%	7.00%	1,022,823	TRUE
LARGO	Police And Fire	494	139,907,078	181,338,519	41,431,441	139,907,078	77.15%	11.90%	6.75%	8.00%	7,353,768	FALSE
LAUDERHILL	Fire	158	76,589,778	92,525,745	15,935,967	78,790,699	85.16%	12.88%	7.85%	13.72%	4,854,316	FALSE
LAUDERHILL	General	206	23,463,697	29,246,001	5,782,304	24,621,087	84.19%	15.09%	7.00%	10.00%	1,280,098	FALSE
LAUDERHILL	Police	146	59,121,302	73,366,588	14,245,286	57,837,119	78.83%	10.20%	7.50%	10.00%	3,529,215	FALSE
LAUDERHILL (C&M)	General	151	21,417,368	34,301,176	12,883,808	20,710,297	60.38%	10.30%	7.60%	8.00%	3,476,106	FALSE
LONGWOOD	Police And Fire	95	16,011,672	15,939,519	(72,153)	16,011,672	100.45%	13.12%	7.00%	1.00%	833,709	TRUE
MAITLAND	Police And Fire	170	28,801,024	37,169,398	8,368,374	29,258,334	78.72%	13.07%	7.50%	6.45%	1,846,230	TRUE
MARATHON	Fire	33	7,925,895	5,521,872	(2,404,023)	8,106,009	146.80%	13.21%	7.50%	5.00%	177,313	TRUE
MARCO ISLAND	Fire	36	18,101,849	17,226,381	(875,468)	18,101,849	105.08%	10.70%	7.00%	1.00%	1,200,571	TRUE

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MARCO ISLAND	Police	56	14,110,512	14,477,157	366,645	14,674,942	101.37%	11.31%	7.00%	0.50%	694,543	TRUE
MELBOURNE	Fire	238	67,582,483	85,195,006	17,612,523	69,272,334	81.31%	12.44%	7.75%	7.50%	4,125,052	TRUE
MELBOURNE *	General	75	7,407,799	6,310,573	(1,097,226)	7,397,166	117.22%	12.79%	7.00%	0.00%	45,479	TRUE
MELBOURNE	Police	327	72,017,714	94,701,296	22,683,582	71,918,610	75.94%	10.02%	7.50%	6.83%	4,039,291	TRUE
MIAMI - FIPO	Police And Fire	4,147	1,161,585,161	1,705,061,093	543,475,932	1,131,066,046	66.34%	8.24%	7.34%	8.90%	54,954,278	FALSE
MIAMI - GESE	General And Sanitation	3,957	645,491,328	981,027,466	335,536,138	667,854,473	68.08%	13.03%	7.60%	10.00%	43,375,047	FALSE
MIAMI - OFF-STREET PARKING	General	88	17,947,334	18,070,719	123,385	18,729,864	103.65%	13.41%	6.25%	6.50%	551,874	TRUE
MIAMI BEACH	General	2,435	599,512,641	838,707,153	239,194,512	616,624,226	73.52%	12.49%	7.60%	9.90%	39,758,728	TRUE
MIAMI BEACH	Police And Fire	1,281	867,403,683	1,194,620,927	327,217,244	874,437,400	73.20%	10.76%	7.80%	10.10%	46,310,664	TRUE
MIAMI SHORES VILLAGE	Police	58	23,534,616	28,305,736	4,771,120	24,081,158	85.08%	11.70%	7.50%	9.00%	1,374,327	TRUE
MIAMI SPRINGS	General	169	18,187,838	20,100,196	1,912,358	19,046,675	94.76%	11.44%	7.25%	8.35%	726,289	TRUE
MIAMI SPRINGS	Police And Fire	84	28,861,499	32,476,254	3,614,755	30,332,993	93.40%	11.81%	7.00%	12.50%	1,062,361	TRUE
MILTON	General	113	13,754,320	15,726,433	1,972,113	13,768,481	87.55%	10.55%	8.00%	10.00%	759,285	TRUE
MIRAMAR	Fire	178	104,891,658	140,835,730	35,944,072	117,447,732	83.39%	9.10%	8.25%	8.47%	7,187,532	TRUE
MIRAMAR	General	597	90,533,180	110,923,576	20,390,396	94,046,453	84.78%	11.20%	7.00%	7.40%	6,025,465	TRUE
MIRAMAR	Police	291	139,050,348	211,055,708	72,005,360	137,069,132	64.94%	9.40%	7.50%	13.40%	11,542,243	TRUE
MIRAMAR - MANAGEMENT	General	190	37,314,522	56,581,063	19,266,541	37,296,999	65.92%	11.63%	7.00%	13.50%	4,642,903	TRUE
MOUNT DORA	Fire	40	8,422,401	8,967,104	544,703	8,489,635	94.68%	11.60%	7.50%	6.99%	426,247	TRUE
MOUNT DORA *	General	150	16,168,050	19,436,809	3,268,759	16,219,546	83.45%	8.00%	6.50%	0.56%	424,038	TRUE
MOUNT DORA	Police	59	10,595,762	11,716,737	1,120,975	10,839,812	92.52%	12.96%	7.50%	7.55%	678,636	TRUE
NAPLES	Fire	100	52,873,585	65,416,505	12,542,920	53,951,029	82.47%	12.02%	7.50%	4.70%	2,185,670	FALSE
NEPTUNE BEACH	Police	37	8,657,725	10,052,346	1,394,621	8,315,169	82.72%	5.39%	7.75%	8.00%	402,650	TRUE
NEW PORT RICHEY	Fire	54	11,701,405	12,606,268	904,863	11,008,916	87.33%	8.47%	8.00%	8.00%	428,723	TRUE
NEW PORT RICHEY	Police	89	25,984,684	24,786,258	(1,198,426)	26,657,341	107.55%	12.62%	7.75%	6.50%	735,564	TRUE
NEW SMYRNA BEACH	Fire	84	21,231,093	26,709,204	5,478,111	21,244,841	79.54%	10.82%	7.90%	10.00%	1,706,237	TRUE
NORTH BREVARD HOSPITAL (Parrish)	General	999	59,601,317	48,467,861	(11,133,456)	59,084,922	121.91%	13.57%	7.60%	0.00%	-	TRUE
NORTH COLLIER FCD (was North Naples)	Fire	176	70,747,887	76,165,850	5,417,963	70,747,887	92.89%	13.49%	7.50%	3.00%	4,895,651	FALSE
NORTH MIAMI 691 [GPF]	General	417	108,505,888	122,884,942	14,379,054	110,281,375	89.74%	10.98%	6.95%	6.75%	6,541,423	TRUE
NORTH MIAMI 748 *	Police	154	71,136,197	102,221,247	31,085,050	70,583,225	69.05%	10.60%	7.40%	9.50%	5,855,558	TRUE
NORTH MIAMI BEACH	General	459	80,469,479	110,972,740	30,503,261	79,944,967	72.04%	10.94%	7.65%	7.00%	3,548,628	TRUE
NORTH MIAMI BEACH	Police And Fire	233	111,868,583	154,824,881	42,956,298	100,384,375	64.84%	11.13%	8.00%	11.10%	6,723,375	TRUE
NORTH PORT *	Police	119	39,251,020	43,440,159	4,189,139	40,416,302	93.04%	12.74%	7.65%	8.00%	2,806,290	TRUE
NORTH RIVER FCD	Fire	84	18,997,305	24,700,268	5,702,963	19,422,379	78.63%	12.93%	7.75%	4.50%	1,684,331	FALSE
OAKLAND PARK	Police And Fire	195	55,831,563	78,474,967	22,643,404	57,418,119	73.17%	11.90%	7.38%	8.54%	2,850,355	TRUE
OCALA *	Fire	205	56,685,072	70,945,562	14,260,490	57,250,810	80.70%	11.05%	7.50%	7.67%	2,471,848	TRUE
OCALA *	General	1,263	142,583,283	228,069,583	85,486,300	143,834,198	63.07%	10.46%	7.00%	5.24%	16,034,048	TRUE
OKEEE *	Police And Fire	194	50,166,070	57,778,854	7,612,784	50,652,630	87.67%	10.90%	7.90%	8.00%	3,532,290	TRUE
OKEECHOBEE	General	49	4,516,127	4,079,313	(436,814)	4,700,943	115.24%	10.98%	7.00%	6.36%	175,723	TRUE
OKEECHOBEE UTILITY	General	73	7,650,224	8,518,461	868,237	7,806,823	91.65%	12.10%	7.00%	6.36%	487,460	TRUE
OLD SMAR	Fire	13	5,873,211	5,773,096	(100,115)	5,873,211	90.84%	13.32%	7.00%	5.00%	246,955	TRUE
ORANGE PARK	Police	61	15,343,611	16,978,013	1,634,402	14,834,344	87.37%	8.37%	7.80%	6.50%	679,719	TRUE
ORLANDO	Fire	967	402,868,597	488,385,798	85,517,201	394,177,607	80.71%	10.45%	7.70%	7.49%	18,675,904	TRUE
ORLANDO	Police	1,461	560,866,460	693,030,939	132,164,479	560,275,172	80.84%	10.74%	7.60%	8.36%	32,077,049	TRUE
ORLANDO AVIATION	General	511	126,822,928	139,465,445	12,642,517	122,964,256	88.17%	7.91%	7.00%	0.00%	3,071,149	TRUE
ORMOND BEACH	Fire	87	28,611,915	38,599,955	9,988,040	28,683,589	74.31%	11.94%	7.00%	8.40%	1,754,610	FALSE
ORMOND BEACH *	General	312	47,747,067	56,359,407	8,612,340	47,412,916	84.13%	11.76%	6.75%	4.00%	1,928,609	FALSE
ORMOND BEACH	Police	119	31,707,364	44,107,653	12,400,289	31,788,635	72.07%	11.87%	6.75%	9.00%	2,075,754	FALSE
OVEDO	Fire	64	13,361,307	16,883,804	3,522,497	13,569,232	80.37%	13.41%	7.75%	7.00%	746,006	TRUE
PALM BAY [PF]	Fire	199	81,615,780	98,941,275	17,325,495	82,301,783	83.18%	11.25%	7.75%	8.76%	3,622,123	TRUE
PALM BAY [PF]	Police	258	103,139,919	115,273,648	12,133,729	104,611,025	90.75%	11.25%	7.75%	8.76%	3,212,704	TRUE
PALM BEACH	General Police And Fire	798	219,105,699	318,100,840	98,995,141	214,706,033	67.50%	11.32%	7.30%	6.20%	10,850,910	TRUE
PALM BEACH GARDENS	Fire	149	90,453,020	113,964,799	23,511,779	93,631,077	82.16%	13.98%	7.25%	6.00%	5,230,636	TRUE
PALM HARBOR FCD	Fire	52	18,248,048	19,815,017	1,566,969	18,467,345	93.20%	11.75%	7.50%	7.41%	1,526,055	TRUE
PALM TRAN, INC. (ATU-1577)	General	1,043	106,724,233	124,734,728	18,010,495	106,312,842	85.23%	13.40%	8.00%	3.00%	6,789,172	FALSE
PALMETTO	General	139	13,477,670	16,024,426	2,546,756	13,784,575	86.02%	11.78%	7.00%	5.00%	824,503	FALSE
PALMETTO	Police	69	12,114,851	14,670,023	2,555,172	12,404,635	84.56%	11.46%	7.10%	5.00%	653,349	FALSE

FPPTA PENSION PLAN ACTUARIAL DATA FY 2017: Ocotber 1, 2016 - September 30, 2017	Employee group(s) covered	Number of plan participants	Actuarial Value of Plan Assets	Actuarial Accrued Liability (AAL)	Unfunded Accrued Liability (UAL)	Market Value of Plan Assets 9/30/2018	Funded Ratio - Current Valuation	Actual Market Value Rate of Return	Assumed Rate of Return	Percentage of payroll contributed by employee	Valuation Basis Total Dollar Contribution	Employees covered by Social Security?
PEMBROKE PINES	Police And Fire	714	593,996,849	807,385,971	213,389,122	599,325,724	74.23%	11.48%	7.85%	9.50%	32,764,579	TRUE
PENSACOLA	Fire	288	120,622,681	129,073,012	8,450,331	120,622,681	93.45%	11.14%	7.75%	11.00%	2,179,778	FALSE
PENSACOLA *	General	834	137,831,800	178,562,608	40,730,808	134,865,141	75.53%	8.94%	7.60%	5.84%	6,448,392	TRUE
PENSACOLA	Police	255	90,550,803	128,266,462	37,715,659	93,617,461	72.99%	13.48%	7.13%	5.20%	5,202,559	TRUE
PINELLAS PARK	Fire	160	58,291,840	71,627,213	13,335,373	60,511,529	84.48%	12.87%	7.25%	9.00%	2,601,968	TRUE
PINELLAS PARK	General	576	78,609,940	86,071,159	7,461,219	80,467,106	93.49%	12.49%	7.25%	4.80%	2,397,250	TRUE
PINELLAS PARK	Police	189	63,413,075	65,381,188	1,968,113	64,819,623	99.14%	13.60%	7.50%	8.00%	1,880,761	TRUE
PLANTATION	General	998	161,592,450	200,175,172	38,582,722	162,438,800	81.15%	11.12%	7.50%	6.90%	9,333,206	TRUE
PLANTATION	Police	292	145,329,939	189,022,775	43,692,836	151,644,038	80.23%	13.60%	6.90%	8.90%	7,743,699	TRUE
PLANTATION (VOL)	Fire	321	20,601,574	17,414,004	(3,187,570)	21,649,821	124.32%	12.46%	7.08%	0.00%	-	TRUE
POMPANO BEACH	General	934	173,854,154	249,421,808	75,567,654	177,325,805	71.09%	13.34%	7.90%	9.05%	9,312,924	TRUE
POMPANO BEACH * (police)	Police And Fire	573	244,235,640	349,629,902	105,394,262	237,937,762	68.05%	10.88%	7.50%	12.02%	10,805,182	TRUE
PORT ORANGE	Fire	111	25,473,625	42,981,328	17,507,703	24,887,832	57.90%	9.01%	7.70%	7.70%	3,066,136	FALSE
PORT ORANGE	General	214	30,390,696	37,537,415	7,146,719	31,581,532	84.13%	11.31%	7.00%	7.50%	963,760	TRUE
PORT ORANGE	Police	144	34,941,463	48,774,256	13,832,793	34,383,729	70.50%	10.04%	7.45%	7.71%	3,619,188	FALSE
PORT ST. LUCIE	Police	288	91,941,803	119,394,057	27,452,254	94,107,459	78.82%	12.08%	7.50%	9.00%	8,538,868	TRUE
PUNTA GORDA *	General	248	41,229,592	48,152,426	6,922,834	39,999,643	83.07%	7.07%	7.50%	8.10%	1,948,208	TRUE
RIVIERA BEACH	Fire	120	80,476,143	79,280,751	(1,195,392)	83,893,395	105.82%	12.91%	6.80%	8.00%	2,067,277	TRUE
RIVIERA BEACH *	General	369	108,375,944	104,522,842	(3,853,102)	115,995,619	110.98%	11.81%	7.25%	6.00%	2,212,780	TRUE
RIVIERA BEACH	Police	193	73,934,612	74,510,147	575,535	75,357,947	101.14%	11.68%	7.50%	8.00%	1,910,980	TRUE
ROCKLEDGE	Fire	57	11,514,438	15,054,589	3,540,151	11,652,598	77.40%	12.17%	7.90%	7.00%	740,612	TRUE
ROCKLEDGE	General	190	15,101,483	18,322,630	3,221,147	15,304,541	83.53%	12.21%	7.90%	6.00%	1,004,267	TRUE
ROCKLEDGE	Police	66	13,235,067	13,925,025	689,958	13,509,157	97.01%	12.80%	8.00%	7.00%	573,585	TRUE
SAFETY HARBOR	Fire	24	6,218,854	5,912,627	(306,227)	7,731,192	130.76%	13.45%	7.00%	1.00%	541,118	TRUE
SAINT AUGUSTINE	General	384	38,155,356	49,273,194	11,117,838	39,367,565	79.90%	12.87%	7.65%	4.00%	3,077,464	TRUE
SAINT AUGUSTINE	Police	88	18,492,607	19,937,226	1,444,619	19,010,151	95.35%	9.76%	7.65%	5.50%	1,006,642	TRUE
SAINT CLOUD	General	502	52,900,355	52,682,771	(217,584)	54,141,174	102.77%	12.11%	7.75%	1.00%	1,582,666	FALSE
SAINT CLOUD	Police And Fire	207	46,473,290	58,338,976	11,865,687	47,447,016	81.33%	12.44%	8.00%	5.55%	3,660,980	FALSE
SAINT LUCIE COUNTY FCD	Fire	595	219,742,915	308,423,471	88,680,556	209,383,383	67.89%	8.02%	8.00%	4.00%	15,702,400	TRUE
SAINT LUCIE COUNTY FCD	General	105	12,962,030	20,072,891	7,110,861	12,369,880	61.62%	8.57%	8.00%	1.78%	1,209,679	TRUE
SAINT PETERSBURG	Fire	776	278,424,750	275,914,268	(2,510,482)	260,851,336	94.54%	12.25%	7.50%	7.00%	2,389,197	TRUE
SAINT PETERSBURG	General	3,090	429,305,283	457,263,548	27,958,265	431,611,066	94.39%	11.55%	7.70%	2.00%	11,742,372	TRUE
SAINT PETERSBURG	Police	1,199	430,632,315	475,756,213	45,123,898	407,447,329	85.64%	12.12%	7.95%	7.00%	8,715,999	TRUE
SANFORD	Fire	122	29,412,146	33,089,969	3,677,823	29,069,903	87.85%	8.99%	8.00%	7.00%	1,432,829	TRUE
SANFORD	Police	210	42,688,860	44,329,191	1,640,331	42,432,734	95.72%	10.10%	7.75%	5.10%	1,702,044	TRUE
SANIBEL	General	152	29,028,391	32,993,406	3,965,015	29,028,390	87.98%	13.22%	6.75%	5.00%	1,729,031	TRUE
SARASOTA *	Fire	166	140,741,158	183,110,172	42,369,014	145,805,786	79.63%	11.39%	7.00%	8.00%	9,657,280	FALSE
SARASOTA *	General	622	149,748,513	205,513,191	55,764,678	153,668,713	74.77%	13.50%	6.90%	6.00%	7,546,714	TRUE
SARASOTA	Police	363	220,522,834	268,278,210	47,755,376	228,229,840	85.07%	12.30%	7.00%	8.00%	9,017,695	FALSE
SEMINOLE	Fire	156	37,436,376	42,075,572	4,639,196	35,836,808	85.17%	7.54%	7.75%	12.75%	1,340,967	TRUE
SOUTH MIAMI [GP]	Police	69	22,292,682	23,514,576	1,221,894	23,100,141	98.24%	12.99%	7.38%	9.41%	1,173,802	TRUE
STARKE	Fire	38	3,362,895	4,404,325	1,041,430	3,451,344	78.36%	13.86%	7.50%	5.10%	203,196	TRUE
STARKE	General	97	9,268,023	13,333,782	4,065,759	9,635,206	72.26%	15.08%	7.50%	1.00%	534,141	TRUE
STARKE	Police	29	4,124,426	4,389,001	264,575	4,018,456	91.56%	10.53%	7.25%	1.00%	188,810	TRUE
SUNRISE	Fire	235	133,325,268	187,309,953	53,984,685	135,548,638	72.37%	11.61%	7.80%	10.63%	8,474,687	TRUE
SUNRISE	General	1,174	194,664,358	298,085,425	103,421,067	198,335,210	66.54%	12.05%	7.35%	9.10%	17,426,213	TRUE
SUNRISE	Police	299	137,080,557	200,792,437	63,711,880	138,217,216	68.84%	11.15%	7.70%	9.70%	13,226,625	TRUE
SURFSIDE [GP]	General	85	7,989,798	9,221,945	1,232,147	8,085,564	87.68%	10.61%	7.25%	7.99%	1,267,043	TRUE
SURFSIDE [GP]	Police	44	13,050,611	14,316,462	1,265,851	13,207,037	92.25%	10.61%	7.25%	8.00%	1,267,043	TRUE
TAMARAC	Fire	148	89,121,719	108,493,572	19,371,853	98,832,191	91.09%	11.40%	7.00%	10.50%	4,944,140	TRUE
TAMARAC	General	354	45,472,961	50,297,965	4,825,004	49,333,277	98.08%	10.09%	7.00%	7.00%	1,948,325	TRUE
TAMARAC *	Police	33	4,946,990	9,590,971	4,643,981	5,057,046	52.73%	12.22%	6.75%	0.00%	796,469	TRUE
TAMPA	General	5,241	736,538,318	741,897,588	5,359,270	738,837,282	99.59%	16.90%	7.90%	0.00%	21,400,156	TRUE
TAMPA	Police And Fire	3,518	1,218,362,297	1,269,133,103	50,770,806	1,189,225,174	93.70%	10.86%	8.50%	9.72%	34,742,913	FALSE
TARPON SPRINGS	Fire	67	22,609,921	26,856,003	4,246,082	22,252,732	82.86%	8.52%	7.90%	9.45%	1,142,514	FALSE
TARPON SPRINGS	Police	82	27,570,041	29,008,000	1,437,959	27,356,897	94.31%	10.62%	7.50%	8.00%	836,943	FALSE

Fact Sheet Summary

FPPTA PENSION PLAN ACTUARIAL DATA FY 2017: October 1, 2016 - September 30, 2017	Employee group(s) covered	Number of plan participants	Actuarial Value of Plan Assets	Actuarial Accrued Liability (AAL)	Unfunded Accrued Liability (UAL)	Market Value of Plan Assets 9/30/2018	Funded Ratio - Current Valuation	Actual Market Value Rate of Return	Assumed Rate of Return	Percentage of payroll contributed by employee	Valuation Basis Total Dollar Contribution	Employees covered by Social Security?
TAVARES	Fire	32	7,068,832	7,220,501	151,669	7,064,292	97.84%	10.93%	8.00%	3.50%	422,226	TRUE
TEMPLE TERRACE	Fire	79	23,277,562	34,112,321	10,834,759	23,860,977	69.95%	12.86%	7.50%	10.51%	1,973,276	TRUE
TEQUESTA	General	58	4,880,119	5,009,281	129,162	4,935,148	98.52%	13.42%	7.00%	5.00%	509,878	TRUE
TITUSVILLE	General	710	55,984,620	62,003,868	6,019,248	58,318,169	94.06%	14.08%	8.00%	2.50%	2,966,438	TRUE
TITUSVILLE	Police And Fire	288	56,343,242	63,455,364	7,112,122	58,443,173	92.10%	14.17%	8.00%	6.50%	2,873,971	TRUE
VENICE	Fire	81	22,926,821	41,246,684	18,319,863	22,991,416	55.74%	11.00%	7.00%	7.00%	2,683,350	TRUE
VENICE *	Police	92	36,007,624	42,165,713	6,158,089	36,180,611	85.81%	13.34%	7.00%	7.00%	1,512,016	TRUE
VERO BEACH	Police	100	40,081,886	44,533,618	4,451,732	40,539,658	91.03%	11.82%	7.75%	6.10%	1,252,202	TRUE
VILLAGE OF NORTH PALM BEACH	Police And Fire	82	22,785,908	25,060,147	2,274,239	22,853,856	91.20%	10.92%	7.80%	4.38%	1,229,480	TRUE
VILLAGE OF PALM SPRINGS *	General	133	23,712,033	25,745,590	2,033,557	24,406,511	94.80%	12.22%	6.75%	3.00%	867,180	TRUE
VILLAGE OF PALM SPRINGS *	Police And Fire	61	25,907,687	29,232,812	3,325,125	26,673,003	91.24%	12.56%	7.35%	6.60%	1,075,178	TRUE
WEST PALM BEACH	Fire	417	202,063,284	283,794,938	81,731,654	207,273,396	73.04%	16.82%	8.00%	13.10%	11,893,285	FALSE
WEST PALM BEACH	General	190	46,405,229	43,490,996	(2,914,233)	41,833,944	96.19%	14.26%	7.50%	5.50%	503,648	TRUE
WEST PALM BEACH	Police	516	352,551,922	366,390,537	13,838,615	361,249,258	98.60%	16.05%	7.75%	11.00%	7,103,496	FALSE
WILTON MANORS [GP] *	General	50	12,089,603	17,540,580	5,450,977	11,937,863	68.06%	10.50%	7.00%	11.00%	1,730,917	TRUE
WILTON MANORS [GP] *	Police	33	13,391,342	20,396,943	7,005,601	13,225,025	64.84%	10.50%	7.00%	10.00%	1,730,917	TRUE
WINTER GARDEN	General	331	26,642,304	30,005,311	3,363,007	26,895,166	89.63%	10.55%	7.25%	2.50%	1,284,834	TRUE
WINTER GARDEN	Police And Fire	173	37,286,544	38,973,317	1,686,773	37,909,110	97.27%	11.19%	7.25%	3.50%	1,608,691	TRUE
WINTER HAVEN	Fire	102	27,388,390	34,830,952	7,442,562	26,966,776	77.42%	9.19%	7.75%	10.00%	2,194,033	TRUE
WINTER HAVEN	Police	144	30,614,928	35,529,016	4,914,088	29,725,881	83.67%	8.27%	7.70%	8.20%	1,540,727	TRUE

* Closed Plan per DMS

All data from the Florida Bureau of Local Retirement Systems in the Department of Management Services' Division of Retirement