

Fact Sheet Summary

FPPTA PENSION PLAN ACTUARIAL DATA FY 2018: October 1, 2017 - September 30, 2018	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	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	36	7,478,923	9,807,272	2,328,349	7,627,375	77.77%	7.71%	7.50%	9.10%	536,916	TRUE
AVENTURA	Police	102	45,608,741	54,110,807	8,502,066	46,248,047	85.47%	8.49%	7.25%	10.78%	3,181,445	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	6,602,030	6,531,442	(70,588)	6,667,622	102.08%	7.56%	7.50%	5.00%	26,490	TRUE
BAL HARBOUR VILLAGE	Police	41	21,004,204	28,369,042	7,364,838	22,720,860	80.09%	12.55%	7.75%	10.00%	1,766,968	FALSE
BARTOW	Fire	38	10,228,406	11,304,200	1,075,794	10,396,232	91.97%	8.32%	8.00%	2.00%	527,541	TRUE
BARTOW	Police	78	19,050,953	22,244,760	3,193,807	19,391,267	87.17%	7.96%	8.00%	4.00%	1,003,050	TRUE
BOCA RATON	General	1,173	200,401,443	224,428,754	24,027,311	219,066,146	97.61%	11.20%	7.90%	7.97%	2,240,997	TRUE
BOCA RATON	Police And Fire	726	386,941,157	516,649,784	129,708,627	392,280,877	75.93%	7.50%	7.85%	10.83%	23,192,668	TRUE
BONITA SPRINGS FCD	Fire	151	68,184,358	90,372,616	22,188,258	70,794,857	78.34%	8.79%	7.60%	7.00%	5,051,769	TRUE
BONITA SPRINGS FCD	General	21	3,316,379	3,978,862	662,483	3,511,425	88.25%	7.58%	7.60%	7.00%	184,242	TRUE
BOYNTON BEACH	Fire	234	110,897,801	156,214,554	45,316,753	115,256,910	73.78%	8.55%	7.50%	12.00%	7,247,720	TRUE
BOYNTON BEACH	General	843	172,284,956	197,069,468	24,784,512	179,720,765	91.20%	9.04%	7.18%	7.00%	8,854,030	TRUE
BOYNTON BEACH	Police	296	101,348,390	145,569,478	44,221,088	102,154,963	70.18%	6.50%	7.25%	7.00%	7,081,991	TRUE
BRADENTON	Fire	133	54,697,697	58,074,476	3,376,779	56,444,518	97.19%	7.83%	7.75%	10.00%	2,461,087	TRUE
BRADENTON	Police	196	76,608,043	88,676,061	12,068,018	74,758,077	84.30%	6.41%	7.55%	9.00%	3,393,845	TRUE
CAPE CORAL	Fire	328	179,886,439	218,492,600	38,606,161	183,885,750	84.16%	7.28%	7.70%	10.00%	13,047,178	TRUE
CAPE CORAL	General	1,582	283,779,401	360,146,686	76,367,285	289,305,621	80.33%	6.72%	7.65%	10.52%	24,403,711	TRUE
CAPE CORAL	Police	360	169,516,816	198,747,002	29,230,186	174,328,512	87.71%	7.10%	7.75%	10.00%	10,680,522	TRUE
CASSELBERRY	Police And Fire	109	24,486,642	23,264,285	(1,222,357)	25,859,630	111.16%	9.59%	7.65%	3.00%	1,028,752	TRUE
CLEARWATER *	Fire	15	3,566,898	2,709,051	(857,847)	3,566,898	131.67%	1.61%	3.00%	0.00%	-	TRUE
CLEARWATER	General Police And Fire	2,929	978,492,240	965,611,907	(12,880,333)	963,571,264	99.79%	-2.48%	6.75%	8.79%	17,161,499	TRUE
COCOA	Fire	82	20,391,587	27,710,647	7,319,060	20,295,655	73.24%	11.12%	7.90%	6.50%	1,614,356	TRUE
COCOA *	General	49	14,331,345	16,683,865	2,352,520	14,587,472	87.43%	11.42%	7.00%	5.00%	345,907	TRUE
COCOA	Police	115	30,640,756	33,425,563	2,784,807	30,379,434	90.89%	6.41%	7.50%	6.50%	1,104,909	TRUE
COOPER CITY *	Fire	27	26,361,258	30,162,938	3,801,680	26,535,342	87.97%	7.53%	6.50%	3.45%	682,221	TRUE
COOPER CITY *	General	151	34,799,470	40,516,766	5,717,296	36,060,832	89.00%	9.47%	6.80%	10.43%	1,243,748	TRUE
COOPER CITY *	Police	51	31,537,079	35,847,276	4,310,197	31,929,030	89.07%	7.40%	7.00%	8.13%	1,645,863	TRUE
CORAL GABLES	General Police And Fire	1,581	382,523,777	601,716,410	219,192,633	402,426,005	66.88%	10.76%	7.60%	11.02%	29,223,380	TRUE
CORAL SPRINGS	Fire	181	94,171,663	97,805,057	3,633,394	106,201,362	107.07%	10.15%	7.50%	8.75%	5,139,356	TRUE
CORAL SPRINGS *	General	42	7,977,818	10,323,699	2,345,881	7,951,931	77.03%	5.03%	6.50%	0.00%	592,218	TRUE
CORAL SPRINGS	Police	372	194,775,591	274,257,984	79,482,393	225,190,136	82.11%	10.72%	7.50%	9.80%	13,356,544	TRUE
DANIA BEACH *	General	97	23,894,830	28,980,992	5,086,162	24,092,319	83.13%	7.92%	6.50%	19.74%	1,618,621	TRUE
DANIA BEACH [PF] *	Fire	69	53,653,442	68,894,119	15,240,677	51,216,086	74.34%	9.09%	6.75%	24.60%	7,406,898	FALSE
DANIA BEACH [PF] *	Police	21	4,983,568	7,425,198	2,441,630	5,140,804	69.23%	9.09%	6.75%	0.00%	7,406,898	FALSE
DAVIE	Police	297	163,957,271	198,398,716	34,441,445	167,109,384	84.23%	8.90%	7.50%	9.00%	8,546,139	FALSE
DAYTONA BEACH	Police And Fire	738	184,817,431	252,942,125	68,124,694	184,817,431	73.07%	7.68%	7.50%	9.91%	11,242,888	TRUE
DEERFIELD BEACH *	Fire	200	120,226,682	154,902,837	34,676,155	119,214,394	76.96%	7.30%	7.50%	9.00%	7,530,396	TRUE
DEERFIELD BEACH *	General	131	54,769,719	59,584,225	4,814,506	55,602,268	93.32%	7.30%	6.80%	9.00%	1,575,367	TRUE
DELAND	Police	110	25,679,800	33,334,996	7,655,196	26,762,761	80.28%	10.30%	7.50%	7.75%	1,595,591	TRUE
DELRAY BEACH	Fire	273	112,539,388	175,579,072	63,039,684	103,733,220	59.08%	8.16%	7.00%	9.00%	9,807,407	TRUE
DELRAY BEACH	General	806	126,825,625	136,185,423	9,359,798	136,078,674	99.92%	10.70%	6.75%	3.50%	3,608,235	TRUE
DELRAY BEACH	Police	294	102,133,242	159,081,315	56,948,073	94,110,114	59.16%	7.86%	7.00%	9.00%	8,876,554	TRUE
DELTONA	Fire	104	29,196,714	36,627,817	7,431,103	30,023,890	81.97%	8.99%	7.84%	8.00%	1,786,099	TRUE
DESTIN FCD	Fire	53	20,578,226	27,937,943	7,359,717	20,867,421	74.69%	8.67%	7.40%	6.80%	1,218,784	TRUE
DUNEDIN	Fire	100	29,326,719	29,471,432	144,713	29,532,334	100.21%	10.90%	7.50%	5.50%	1,020,299	TRUE
EAST LAKE TARPON FCD	Fire	61	16,121,969	20,749,411	4,627,442	16,976,452	81.82%	8.01%	7.65%	5.00%	990,319	FALSE
EDGEWATER	Fire	42	13,330,180	12,918,428	(411,752)	14,681,238	113.65%	12.44%	7.50%	6.00%	511,218	FALSE

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EDGEWATER *	General	110	12,374,261	19,383,614	7,009,353	12,533,777	64.66%	6.63%	6.75%	2.50%	801,756	FALSE
EDGEWATER	Police	67	10,150,404	14,722,326	4,571,922	10,313,579	70.05%	7.78%	7.50%	6.00%	917,043	FALSE
ENGLEWOOD AREA FCD	Fire	77	30,174,565	36,151,185	5,976,620	32,423,561	89.69%	12.99%	7.40%	8.93%	2,146,116	FALSE
ESTERO FCD	Fire	67	22,450,198	26,027,575	3,577,377	26,634,104	102.33%	7.41%	7.00%	3.00%	1,587,351	TRUE
EUSTIS	Fire	45	9,987,004	12,427,101	2,440,097	9,979,983	80.31%	7.47%	7.90%	4.00%	726,953	TRUE
FERNANDINA BEACH	General	211	21,652,572	29,020,572	7,368,000	21,893,423	75.44%	8.31%	7.75%	6.50%	1,649,165	TRUE
FERNANDINA BEACH	Police And Fire	117	24,890,646	33,290,487	8,399,841	25,661,803	77.08%	11.09%	7.80%	7.70%	1,703,799	TRUE
FLAGLER BEACH	Fire	26	1,772,380	1,307,172	(465,208)	1,772,380	135.59%	9.27%	7.50%	5.00%	130,008	TRUE
FORT LAUDERDALE *	General	2,175	655,294,680	675,927,802	20,633,122	684,276,476	101.24%	9.04%	7.30%	5.98%	11,032,848	TRUE
FORT LAUDERDALE	Police And Fire	1,890	883,827,216	947,741,709	63,914,493	905,150,400	95.51%	6.99%	7.35%	10.76%	30,875,785	TREU
FORT MYERS	Fire	219	94,051,333	133,039,698	38,988,365	100,813,840	75.78%	10.60%	8.00%	8.00%	7,071,121	TRUE
FORT MYERS	General	1,222	119,543,767	177,280,753	57,736,986	127,159,983	71.73%	13.63%	7.50%	5.15%	9,459,466	TRUE
FORT MYERS	Police	380	133,801,222	192,818,740	59,017,518	135,039,894	70.03%	10.52%	7.75%	10.00%	11,223,692	TRUE
FORT PIERCE	General And Police	1,114	200,086,678	221,431,062	21,344,384	206,965,262	93.47%	10.27%	7.75%	5.63%	6,855,223	TRUE
FORT WALTON BEACH	Fire	65	17,043,826	26,493,786	9,449,960	17,043,825	64.33%	9.24%	7.60%	8.00%	1,365,787	TRUE
GAINESVILLE	General	3,307	399,538,409	568,502,722	168,964,313	432,508,136	76.08%	12.63%	7.90%	5.00%	21,064,348	TRUE
GAINESVILLE	Police And Fire	884	240,646,321	287,969,774	47,323,453	253,221,825	87.93%	10.53%	7.90%	8.05%	8,509,968	TRUE
GREATER NAPLES FCD	Fire	52	29,996,511	26,373,661	(3,622,850)	29,996,512	113.74%	7.24%	7.75%	3.00%	1,451,465	FALSE
GREENACRES	Fire	56	16,027,007	17,356,579	1,329,572	16,027,007	92.34%	8.83%	7.25%	4.00%	1,293,368	TRUE
GREENACRES	Police	44	18,174,281	17,258,304	(915,977)	18,789,925	108.87%	8.86%	7.25%	4.00%	583,685	TRUE
GULFPORT	Police	56	10,435,865	12,119,026	1,683,161	10,578,983	87.29%	7.72%	7.50%	8.00%	578,194	TRUE
HAINES CITY	Fire	49	6,721,062	8,670,861	1,949,799	6,821,653	78.67%	9.45%	7.25%	9.00%	505,021	FALSE
HAINES CITY	Police	75	10,434,903	13,376,638	2,941,735	10,435,633	78.01%	5.86%	7.50%	9.40%	947,830	FALSE
HALLANDALE BEACH	Police And Fire	336	171,352,087	247,853,471	76,501,384	176,126,693	71.06%	10.15%	7.60%	9.50%	13,897,467	TRUE
HIALEAH	General Police And Fire	2,651	696,946,890	978,608,874	281,661,984	706,113,130	72.15%	9.17%	7.80%	6.99%	38,851,280	TRUE
HIALEAH GARDENS	Police	60	17,096,025	17,975,636	879,611	17,561,918	97.70%	9.26%	7.25%	5.00%	896,746	FALSE
HOLLY HILL	Fire	24	4,586,582	6,049,000	1,462,418	4,687,772	77.50%	7.00%	7.40%	7.00%	378,273	TRUE
HOLLYWOOD	Fire	470	240,814,251	400,883,290	160,069,039	250,486,988	62.48%	9.96%	7.50%	6.67%	21,138,997	TRUE
HOLLYWOOD	General	1,770	336,136,059	519,025,206	182,889,147	341,340,499	65.77%	6.83%	7.50%	8.00%	28,540,657	TRUE
HOLLYWOOD	Police	655	212,836,327	457,443,930	244,607,603	225,564,214	49.31%	13.43%	8.00%	9.50%	29,545,880	TRUE
HOMESTEAD *	Fire	9	7,311,282	6,939,529	(371,753)	6,928,525	99.84%	-4.90%	6.00%	0.00%	83,130	FALSE
HOMESTEAD	Police	191	96,455,603	117,883,986	21,428,383	97,644,715	82.83%	7.00%	7.50%	7.65%	5,746,424	FALSE
HOMESTEAD - General & Hospital	General	372	82,930,848	93,761,655	10,830,807	83,827,709	89.41%	5.38%	6.75%	4.00%	2,797,270	FALSE
HOMESTEAD - New Elected & Sr. Mgmt	General	12	4,724,658	4,713,246	(11,412)	4,724,658	100.24%	15.76%	6.75%	0.00%	105,641	FALSE
JACKSONVILLE *	General	9,595	2,021,545,306	3,196,680,516	1,175,135,210	2,085,056,000	65.23%	7.37%	7.00%	10.00%	100,620,425	FALSE
JACKSONVILLE *	Police And Fire	5,476	3,080,534,450	4,233,856,381	1,153,321,931	2,007,821,892	47.42%	7.99%	7.00%	10.41%	158,150,554	FALSE
JACKSONVILLE BEACH	Fire	54	13,027,802	16,887,961	3,860,159	13,344,201	79.02%	9.06%	7.75%	7.95%	926,190	TRUE
JACKSONVILLE BEACH	General	442	54,189,183	69,363,597	15,174,414	55,646,916	80.22%	9.19%	7.75%	7.95%	3,375,595	TRUE
JACKSONVILLE BEACH	Police	102	23,187,533	26,021,539	2,834,006	23,753,812	91.29%	9.09%	7.75%	7.95%	1,211,632	TRUE
JUPITER	Police	174	75,577,156	83,052,751	7,475,595	75,357,007	90.73%	7.08%	7.40%	10.00%	3,700,017	TRUE
KEY WEST	General	443	55,441,012	55,235,340	(205,672)	57,290,853	103.72%	9.70%	7.45%	6.00%	1,916,883	FALSE
KEY WEST	Police And Fire	300	102,728,061	130,055,684	27,327,623	108,032,111	83.07%	10.50%	7.40%	7.00%	5,241,992	FALSE
KISSIMMEE	Fire	179	41,417,469	52,215,034	10,797,565	41,058,357	78.63%	8.03%	7.85%	2.06%	2,437,224	TRUE
KISSIMMEE	General	860	120,066,327	137,947,012	17,880,685	121,722,125	88.24%	7.09%	7.40%	4.00%	5,251,253	TRUE
KISSIMMEE	Police	256	66,029,474	75,632,030	9,602,556	67,355,649	89.06%	10.42%	7.50%	4.07%	2,911,591	TRUE
KISSIMMEE UTILITY AUTHORITY	General	539	90,084,172	116,954,787	26,870,615	95,696,876	81.82%	10.24%	7.75%	1.61%	4,855,063	FALSE
LAKE CITY	Fire	40	9,742,032	10,394,181	652,149	10,355,715	99.63%	12.05%	7.75%	5.00%	414,273	TRUE
LAKE WALES	Fire	45	8,966,527	12,315,163	3,348,636	8,899,628	72.27%	6.41%	7.75%	5.00%	619,940	TRUE

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LAKE WALES	Police	74	15,705,119	16,857,582	1,152,463	15,618,069	92.65%	6.28%	7.70%	5.00%	651,637	TRUE
LAKE WORTH *	Fire	78	45,772,864	66,719,815	20,946,951	47,122,406	70.63%	11.53%	7.15%	11.25%	3,204,028	TRUE
LAKE WORTH	General	599	70,410,792	108,833,643	38,422,851	72,091,129	66.24%	9.04%	7.30%	7.26%	5,359,015	TRUE
LAKE WORTH *	Police	107	32,394,897	52,916,549	20,521,652	32,328,488	61.09%	7.19%	7.15%	7.06%	3,378,680	TRUE
LAKELAND	General	2,871	593,215,961	708,130,060	114,914,099	596,234,332	84.20%	8.90%	7.25%	8.70%	25,276,863	FALSE
LAKELAND	Police	449	123,608,983	161,494,778	37,885,795	125,956,789	77.99%	8.10%	7.50%	16.83%	6,469,471	FALSE
LANTANA	Police	53	15,276,206	18,988,530	3,712,324	15,671,738	82.53%	8.98%	7.25%	8.00%	1,086,179	TRUE
LARGO	Police And Fire	511	148,167,738	185,487,239	37,319,501	148,167,738	79.88%	9.50%	6.75%	8.00%	7,433,750	FALSE
LAUDERHILL	Fire	161	82,892,687	100,707,781	17,815,094	86,028,658	85.42%	9.30%	7.30%	13.72%	4,930,202	FALSE
LAUDERHILL	General	201	25,090,315	29,898,744	4,808,429	26,748,038	89.46%	10.09%	7.00%	10.00%	1,163,940	FALSE
LAUDERHILL	Police	172	69,626,215	84,391,564	14,765,349	71,317,895	84.51%	7.90%	7.25%	10.00%	3,932,586	FALSE
LAUDERHILL (C&M)	General	180	28,943,820	43,183,810	14,239,990	29,462,962	68.23%	7.30%	7.25%	8.00%	3,347,820	FALSE
LONGWOOD	Police And Fire	110	18,132,522	17,481,433	(651,089)	18,173,775	103.96%	7.25%	7.00%	1.00%	823,614	TRUE
MAITLAND	Police And Fire	172	30,989,833	40,641,158	9,651,325	31,586,433	77.72%	8.05%	7.25%	6.83%	2,009,252	TRUE
MARATHON	Fire	32	8,874,957	6,815,855	(2,059,102)	8,874,070	130.20%	7.36%	7.50%	5.00%	271,824	TRUE
MARCO ISLAND	Fire	37	20,613,688	18,501,539	(2,112,149)	20,613,688	111.42%	7.60%	7.00%	1.00%	1,183,140	TRUE
MARCO ISLAND	Police	60	15,575,849	15,543,567	(32,282)	16,357,942	105.24%	7.23%	7.00%	0.50%	578,796	TRUE
MELBOURNE	Fire	243	71,205,860	89,783,043	18,577,183	72,896,353	81.19%	8.28%	7.50%	7.50%	4,395,034	TRUE
MELBOURNE *	General	74	7,510,228	6,348,333	(1,161,895)	7,649,707	120.50%	8.55%	7.00%	0.00%	48,635	TRUE
MELBOURNE	Police	306	78,917,913	98,848,082	19,930,169	83,913,900	84.89%	11.80%	7.50%	6.96%	4,003,473	TRUE
MIAMI - FIPO	Police And Fire	4,216	1,326,857,424	1,950,790,468	623,933,044	1,294,946,970	66.38%	6.90%	7.34%	9.00%	58,611,079	FALSE
MIAMI - GESE	General And Sanitation	3,942	678,854,470	1,035,827,306	356,972,836	704,529,898	68.02%	9.19%	7.60%	10.00%	49,923,146	FALSE
MIAMI - OFF-STREET PARKING	General	86	19,227,165	20,505,412	1,278,247	20,228,703	98.65%	8.88%	6.00%	6.50%	781,988	TRUE
MIAMI BEACH	General	2,517	638,363,104	878,030,136	239,667,032	656,207,611	74.74%	8.18%	7.50%	9.90%	39,842,972	TRUE
MIAMI BEACH	Police And Fire	1,277	904,653,131	1,244,345,534	339,692,403	924,502,976	74.30%	9.56%	7.75%	10.10%	49,349,342	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	168	19,355,690	21,154,705	1,799,015	20,543,939	97.11%	11.15%	7.00%	8.31%	778,597	TRUE
MIAMI SPRINGS	Police And Fire	85	30,861,239	33,330,690	2,469,451	33,047,918	99.15%	11.44%	7.00%	12.50%	931,435	TRUE
MILTON	General	120	14,452,205	16,408,234	1,956,029	14,452,207	88.08%	8.64%	7.50%	10.00%	704,926	TRUE
MIRAMAR	Fire	196	150,938,419	207,444,925	56,506,506	156,174,650	75.28%	9.90%	7.50%	8.47%	10,111,181	TRUE
MIRAMAR	General	576	99,499,403	123,938,991	24,439,588	105,239,653	84.91%	10.80%	7.00%	9.50%	7,080,134	TRUE
MIRAMAR	Police	304	172,888,368	252,569,383	79,681,015	178,178,063	70.55%	8.10%	7.50%	13.40%	12,488,681	TRUE
MIRAMAR - MANAGEMENT	General	210	44,014,049	61,783,243	17,769,194	43,803,745	70.90%	11.02%	7.00%	13.50%	5,031,471	TRUE
MOUNT DORA	Fire	43	8,598,860	9,368,061	769,201	8,642,761	92.26%	7.00%	7.25%	6.99%	523,524	TRUE
MOUNT DORA *	General	147	16,277,659	19,438,019	3,160,360	16,691,741	85.87%	9.30%	6.50%	0.80%	413,421	TRUE
MOUNT DORA	Police	62	11,636,527	12,053,753	417,226	11,844,840	98.27%	7.37%	7.50%	7.55%	588,157	TRUE
NAPLES	Fire	104	57,266,338	69,499,166	12,232,828	59,348,411	85.39%	10.43%	7.40%	4.58%	2,180,257	FALSE
NEPTUNE BEACH	Police	34	9,748,471	11,122,202	1,373,731	9,896,705	88.98%	6.63%	7.75%	8.00%	428,172	TRUE
NEW PORT RICHEY	Fire	49	11,911,230	12,863,651	952,421	12,343,014	95.95%	11.09%	8.00%	6.50%	498,022	TRUE
NEW PORT RICHEY	Police	87	28,077,132	25,806,381	(2,270,751)	29,694,547	115.07%	13.97%	7.75%	6.50%	788,068	TRUE
NEW SMYRNA BEACH	Fire	88	22,755,603	27,880,109	5,124,506	23,141,062	83.00%	8.71%	7.90%	10.00%	1,003,499	TRUE
NORTH BREVARD HOSPITAL (Parrish)	General	822	60,139,384	40,703,139	(19,436,245)	63,408,150	155.78%	10.51%	7.60%	0.00%	-	TRUE
NORTH COLLIER FCD (was North Naples)	Fire	177	80,928,311	86,625,479	5,697,168	80,928,312	93.42%	9.00%	7.50%	8.48%	5,187,115	FALSE
NORTH MIAMI 691 [GPF]	General	404	116,313,126	130,670,012	14,356,886	121,158,629	92.72%	10.60%	6.85%	6.75%	4,938,673	TRUE
NORTH MIAMI 748 *	Police	155	77,437,247	107,039,774	29,602,527	79,380,682	74.16%	12.00%	7.30%	9.50%	5,799,343	TRUE
NORTH MIAMI BEACH	General	464	82,584,310	114,107,842	31,523,532	83,212,413	72.92%	8.72%	7.55%	7.00%	3,737,017	TRUE
NORTH MIAMI BEACH	Police And Fire	230	110,729,711	155,215,324	44,485,613	102,904,629	66.30%	8.41%	8.00%	11.10%	7,066,934	TRUE
NORTH PORT *	Police	113	42,592,203	47,299,602	4,707,399	44,685,624	94.47%	9.13%	7.55%	8.00%	2,749,936	TRUE

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FPPTA PENSION PLAN ACTUARIAL DATA FY 2018: October 1, 2017 - September 30, 2018	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	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?
NORTH RIVER FCD	Fire	88	20,191,827	25,393,899	5,202,072	20,643,200	81.29%	6.63%	7.50%	4.50%	1,650,170	FALSE
OAKLAND PARK	Police And Fire	171	59,679,308	80,194,353	20,515,045	61,109,193	76.20%	9.10%	7.25%	10.00%	2,271,616	TRUE
OCALA *	Fire	213	61,453,335	75,180,796	13,727,461	62,442,048	83.06%	8.93%	7.50%	7.48%	2,718,578	TRUE
OCALA *	General	1,238	155,107,092	232,850,745	77,743,653	153,450,913	65.90%	4.41%	7.00%	5.05%	14,468,531	TRUE
OCOE *	Police And Fire	215	54,236,928	60,419,418	6,182,490	55,131,279	91.25%	7.74%	7.85%	8.00%	3,460,139	TRUE
OKEECHOBEE	General	47	4,734,965	4,198,407	(536,558)	4,880,728	116.25%	8.50%	7.00%	6.00%	150,582	TRUE
OKEECHOBEE UTILITY	General	74	8,268,952	8,694,270	425,318	8,572,627	98.60%	9.00%	7.00%	6.00%	419,631	TRUE
OLDSMAR	Fire	13	5,731,241	5,725,037	(6,204)	5,859,921	102.36%	5.81%	7.00%	5.00%	260,352	TRUE
ORANGE PARK	Police	66	17,531,285	19,095,138	1,563,853	18,206,015	95.34%	12.03%	7.60%	6.24%	747,119	TRUE
ORLANDO	Fire	971	433,684,902	524,574,557	90,889,655	422,713,116	80.58%	6.63%	7.60%	7.45%	20,301,358	TRUE
ORLANDO	Police	1,500	594,080,114	727,992,064	133,911,950	594,783,157	81.70%	7.20%	7.50%	8.36%	31,285,153	TRUE
ORLANDO AVIATION	General	499	137,500,444	144,561,000	7,060,556	142,871,166	98.83%	9.73%	7.00%	0.00%	2,215,878	TRUE
ORMOND BEACH	Fire	84	30,326,480	39,592,701	9,266,221	31,434,016	79.39%	10.93%	7.00%	8.40%	1,724,775	FALSE
ORMOND BEACH *	General	307	50,231,442	57,572,384	7,340,942	51,552,803	89.54%	10.91%	6.75%	4.00%	1,605,149	FALSE
ORMOND BEACH	Police	124	33,888,743	45,405,637	11,516,894	35,115,699	77.34%	11.02%	6.75%	9.00%	2,066,796	FALSE
OVIEDO	Fire	65	14,618,291	18,182,331	3,564,040	14,969,863	82.33%	8.74%	7.75%	7.00%	766,060	TRUE
PALM BAY	Fire	201	84,569,885	102,767,289	18,197,404	86,389,739	84.06%	8.38%	7.75%	8.76%	3,792,286	TRUE
PALM BAY	Police	255	107,645,740	122,208,702	14,562,962	111,056,110	90.87%	9.41%	7.75%	8.76%	3,398,960	TRUE
PALM BEACH	General Police And Fire	801	226,185,226	326,654,957	100,469,731	225,163,885	68.93%	7.43%	7.20%	6.50%	12,136,737	TRUE
PALM BEACH GARDENS	Fire	157	99,670,579	121,922,581	22,252,002	103,678,114	85.04%	8.75%	7.25%	6.00%	5,424,275	TRUE
PALM HARBOR FCD	Fire	58	23,856,003	24,191,507	335,504	26,507,449	109.57%	12.86%	7.50%	7.43%	1,512,048	TRUE
PALM TRAN, INC. (ATU-1577)	General	1,061	110,819,439	133,537,811	22,718,372	101,334,628	75.88%	-4.16%	7.75%	3.00%	7,308,151	FALSE
PALMETTO	General	135	14,335,968	16,035,895	1,699,927	14,961,272	93.30%	10.07%	7.00%	5.00%	749,881	FALSE
PALMETTO	Police	70	12,966,106	14,795,477	1,829,371	13,503,566	91.27%	9.46%	7.00%	5.00%	558,758	FALSE
PEMBROKE PINES	Police And Fire	729	643,679,302	860,082,778	216,403,476	662,653,584	77.05%	10.85%	7.80%	9.40%	33,372,059	TRUE
PENSACOLA	Fire	293	123,223,090	131,564,832	8,341,742	125,485,032	95.38%	9.20%	7.75%	11.00%	2,257,965	FALSE
PENSACOLA *	General	795	145,388,687	179,932,750	34,544,063	147,043,426	81.72%	8.18%	7.40%	5.50%	6,175,761	TRUE
PENSACOLA	Police	252	97,975,086	132,865,528	34,890,442	101,955,040	76.74%	9.92%	7.13%	5.20%	5,034,324	TRUE
PINELLAS PARK	Fire	163	62,415,230	74,234,342	11,819,112	64,476,595	86.86%	7.43%	7.25%	9.00%	2,560,220	TRUE
PINELLAS PARK	General	581	84,258,063	90,095,995	5,837,932	89,144,745	98.94%	12.24%	6.75%	4.82%	2,257,785	TRUE
PINELLAS PARK	Police	190	67,293,071	67,224,766	(68,305)	68,303,503	101.60%	7.10%	7.50%	8.00%	1,618,205	TRUE
PLANTATION	General	1,047	170,855,871	208,578,644	37,722,773	175,066,493	83.93%	9.73%	7.50%	6.60%	9,613,524	TRUE
PLANTATION	Police	298	156,777,474	199,422,772	42,645,298	166,291,756	83.39%	10.10%	6.85%	8.90%	7,847,091	TRUE
PLANTATION (VOL)	Fire	347	21,708,751	18,095,547	(3,613,204)	22,867,956	126.37%	7.89%	7.08%	0.00%	-	TRUE
POMPANO BEACH	General	957	190,647,031	273,878,975	83,231,944	191,219,657	69.82%	9.69%	7.65%	8.87%	10,112,862	TRUE
POMPANO BEACH * (Police)	Police And Fire	585	250,313,632	354,619,437	104,305,805	246,351,626	69.47%	8.59%	7.40%	12.26%	10,710,081	TRUE
PORT ORANGE	Fire	111	30,239,928	47,204,976	16,965,048	30,236,329	64.05%	6.13%	7.50%	7.68%	2,799,231	FALSE
PORT ORANGE	General	210	31,621,123	38,022,126	6,401,003	35,365,314	93.01%	11.70%	7.00%	7.50%	1,237,628	FALSE
PORT ORANGE	Police	149	38,301,511	51,784,659	13,483,148	38,252,090	73.87%	8.50%	7.35%	7.75%	3,733,249	FALSE
PORT ST. LUCIE	Police	297	103,538,007	131,570,448	28,032,441	107,462,983	81.68%	9.21%	7.50%	9.00%	8,785,807	TRUE
PUNTA GORDA *	General	234	45,112,863	53,836,035	8,723,172	46,109,487	85.65%	8.24%	7.00%	8.10%	2,041,170	TRUE
RIVIERA BEACH	Fire	120	86,163,121	82,300,781	(3,862,340)	91,669,816	111.38%	10.92%	6.70%	8.00%	2,111,353	TRUE
RIVIERA BEACH *	General	356	114,061,411	106,168,292	(7,893,119)	122,233,822	115.13%	11.21%	7.25%	6.00%	2,104,967	TRUE
RIVIERA BEACH	Police	195	76,720,093	72,866,599	(3,853,494)	79,295,270	108.82%	9.85%	7.50%	8.00%	1,812,582	TRUE
ROCKLEDGE	Fire	59	11,787,843	15,027,537	3,239,694	12,099,256	80.51%	9.59%	7.80%	7.00%	710,316	TRUE
ROCKLEDGE	General	195	16,384,954	19,133,405	2,748,451	16,827,700	87.95%	9.84%	7.80%	6.00%	998,675	TRUE
ROCKLEDGE	Police	66	14,500,525	15,168,036	667,511	14,965,828	98.67%	9.93%	7.80%	7.00%	586,250	TRUE
SAFETY HARBOR	Fire	25	7,167,545	6,313,417	(854,128)	8,818,048	139.67%	7.54%	7.00%	1.00%	455,229	TRUE

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SAINT AUGUSTINE	General	409	41,714,646	50,923,152	9,208,506	42,635,872	83.73%	7.54%	7.60%	4.00%	3,233,416	TRUE
SAINT AUGUSTINE	Police	91	19,996,211	20,954,547	958,336	20,670,150	98.64%	9.33%	7.60%	5.50%	874,340	TRUE
SAINT CLOUD	General	534	55,693,052	55,974,754	281,702	57,135,195	102.07%	7.09%	7.75%	1.00%	1,800,406	FALSE
SAINT CLOUD	Police And Fire	219	50,343,675	61,589,097	11,245,422	51,348,884	83.37%	7.04%	7.90%	5.55%	3,831,518	FALSE
SAINT LUCIE COUNTY FCD	Fire	604	235,393,178	327,797,016	92,403,838	230,573,755	70.34%	9.59%	8.00%	4.16%	17,300,440	TRUE
SAINT LUCIE COUNTY FCD	General	99	13,875,835	21,049,804	7,173,969	13,614,812	64.68%	9.60%	8.00%	1.85%	1,307,243	TRUE
SAINT PETERSBURG	Fire	776	284,625,674	284,045,291	(580,383)	295,333,766	103.97%	9.47%	7.50%	7.00%	2,462,294	TRUE
SAINT PETERSBURG	General	3,196	446,631,941	480,456,379	33,824,438	454,611,198	94.62%	7.89%	7.65%	2.00%	11,709,473	TRUE
SAINT PETERSBURG	Police	1,219	445,155,786	490,205,283	45,049,497	430,119,356	87.74%	9.84%	7.90%	7.00%	8,777,409	TRUE
SANFORD	Fire	123	33,168,219	34,365,360	1,197,141	34,757,243	101.14%	10.64%	7.75%	7.00%	1,103,167	TRUE
SANFORD	Police	150	47,954,092	48,362,711	408,619	49,014,907	101.35%	7.32%	7.00%	6.10%	910,607	TRUE
SANIBEL	General	151	31,278,146	33,531,241	2,253,095	31,278,145	93.28%	6.80%	6.75%	5.00%	1,006,864	TRUE
SARASOTA *	Fire	164	151,582,630	187,341,061	35,758,431	156,297,297	83.43%	9.71%	6.85%	8.00%	9,505,695	FALSE
SARASOTA *	General	604	156,439,474	208,137,577	51,698,103	162,385,768	78.02%	8.90%	6.90%	6.00%	7,456,569	TRUE
SARASOTA	Police	376	233,949,443	274,421,755	40,472,312	246,484,418	89.82%	10.70%	7.00%	8.00%	8,110,037	FALSE
SEMINOLE	Fire	154	37,771,200	43,016,188	5,244,988	38,446,994	89.38%	8.75%	7.75%	14.05%	1,456,439	TRUE
SOUTH MIAMI [GP]	Police	76	24,418,419	24,292,223	(126,196)	25,558,852	105.21%	10.13%	7.38%	7.50%	1,074,950	TRUE
STARKE	Fire	42	3,647,990	4,651,845	1,003,855	3,879,774	83.40%	11.64%	7.50%	5.10%	218,631	TRUE
STARKE	General	95	8,945,143	12,465,021	3,519,878	9,692,060	77.75%	12.18%	7.50%	1.00%	502,365	TRUE
STARKE	Police	30	4,313,722	4,673,423	359,701	4,331,318	92.68%	6.16%	7.25%	1.00%	217,827	TRUE
SUNRISE	Fire	243	141,684,463	195,502,265	53,817,802	146,237,269	74.80%	10.11%	7.80%	10.63%	8,527,372	TRUE
SUNRISE	General	1,182	211,562,231	315,632,878	104,070,647	218,551,505	69.24%	9.30%	7.35%	8.94%	17,709,581	TRUE
SUNRISE	Police	315	149,571,111	216,923,818	67,352,707	151,246,213	69.72%	7.92%	7.65%	9.63%	14,284,906	TRUE
SURFSIDE [GP]	General	92	8,784,384	10,055,380	1,270,996	8,890,663	88.42%	7.34%	7.25%	7.99%	1,440,116	TRUE
SURFSIDE [GP]	Police	48	14,246,352	15,801,155	1,554,803	14,418,713	91.25%	7.34%	7.25%	8.00%	1,440,116	TRUE
TAMARAC	Fire	146	96,453,357	111,358,389	14,905,032	105,973,259	95.16%	7.27%	7.00%	10.50%	4,775,650	TRUE
TAMARAC	General	363	49,082,267	52,275,369	3,193,102	52,205,038	99.87%	6.73%	7.00%	7.00%	1,856,775	TRUE
TAMARAC *	Police	32	5,083,372	9,449,165	4,365,793	5,249,599	55.56%	7.75%	6.75%	0.00%	822,268	TRUE
TAMPA	General	5,314	727,228,822	800,704,155	73,475,333	677,298,665	84.59%	-4.31%	7.80%	0.00%	16,530,959	TRUE
TAMPA	Police And Fire	3,571	1,266,174,971	1,318,531,419	52,356,448	1,242,495,627	94.23%	8.68%	8.50%	9.93%	36,375,145	FALSE
TARPON SPRINGS	Fire	73	25,244,484	29,017,722	3,773,238	26,723,404	92.09%	11.29%	7.90%	9.45%	1,351,284	FALSE
TARPON SPRINGS	Police	85	28,770,308	31,819,333	3,049,025	29,396,122	92.38%	9.28%	7.50%	8.00%	1,055,731	FALSE
TAVARES	Fire	33	7,793,088	8,102,423	309,335	7,777,088	95.98%	7.20%	7.25%	2.00%	415,614	TRUE
TEMPLE TERRACE	Fire	82	25,449,201	36,234,092	10,784,891	26,787,482	73.93%	10.89%	7.50%	10.51%	2,177,928	TRUE
TEQUESTA	General	66	5,598,581	5,581,821	(16,760)	5,708,753	102.27%	8.16%	7.00%	5.00%	510,774	TRUE
TITUSVILLE	General	725	58,660,023	64,696,483	6,036,460	61,691,922	95.36%	9.29%	7.75%	2.50%	2,630,881	TRUE
TITUSVILLE	Police And Fire	293	59,144,583	66,396,914	7,252,331	62,247,917	93.75%	9.55%	7.75%	6.50%	2,571,342	TRUE
VENICE	Fire	79	25,122,791	42,316,755	17,193,964	25,638,237	60.59%	8.68%	7.00%	7.00%	2,579,532	TRUE
VENICE *	Police	91	36,873,710	44,265,806	7,392,096	38,966,127	88.03%	13.13%	7.00%	7.00%	1,439,986	TRUE
VERO BEACH	Police	101	42,393,706	46,846,951	4,453,245	43,682,138	93.24%	10.30%	7.65%	6.33%	1,234,149	TRUE
VILLAGE OF NORTH PALM BEACH	Police And Fire	84	25,016,369	27,296,934	2,280,565	25,015,306	91.64%	7.14%	7.75%	4.36%	1,272,317	TRUE
VILLAGE OF PALM SPRINGS *	General	133	25,411,172	27,501,283	2,090,111	26,551,744	96.55%	9.38%	6.50%	3.00%	938,489	TRUE
VILLAGE OF PALM SPRINGS *	Police And Fire	61	28,641,621	30,735,328	2,093,707	29,880,834	97.22%	9.57%	7.30%	6.60%	790,589	TRUE
WEST PALM BEACH	Fire	435	217,071,079	304,721,512	87,650,433	227,717,241	74.73%	14.78%	7.50%	13.10%	12,784,163	FALSE
WEST PALM BEACH	General	189	47,300,688	43,314,998	(3,985,690)	47,300,688	109.20%	8.64%	7.50%	5.50%	188,433	TRUE
WEST PALM BEACH	Police	534	371,295,844	390,387,019	19,091,175	384,460,632	98.48%	9.87%	7.63%	11.00%	8,232,695	FALSE
WILTON MANORS [GP] *	General	49	12,169,876	17,469,123	5,299,247	13,306,118	76.17%	11.21%	6.90%	11.00%	1,720,843	TRUE
WILTON MANORS [GP] *	Police	33	13,927,386	20,883,186	6,955,800	15,226,625	72.91%	11.21%	6.90%	10.00%	1,720,843	TRUE

Fact Sheet Summary

FPPTA PENSION PLAN ACTUARIAL DATA FY 2018: October 1, 2017 - September 30, 2018	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	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?
WINTER GARDEN	General	282	28,533,898	32,222,835	3,688,937	29,226,753	90.70%	9.44%	7.25%	2.50%	1,345,266	TRUE
WINTER GARDEN	Police And Fire	176	40,627,013	40,948,156	321,143	42,310,652	103.33%	10.99%	7.25%	3.50%	1,503,827	TRUE
WINTER HAVEN	Fire	108	31,295,131	36,053,455	4,758,324	32,131,669	89.12%	7.98%	7.75%	10.00%	1,873,069	TRUE
WINTER HAVEN	Police	150	33,901,904	38,095,824	4,193,920	34,929,721	91.69%	10.04%	7.70%	8.20%	1,479,084	TRUE

* - Closed Plan per DMS

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