



Using the Pension Data Center

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Mark Meyer, Partner, Aon



Pension Data Center Mission

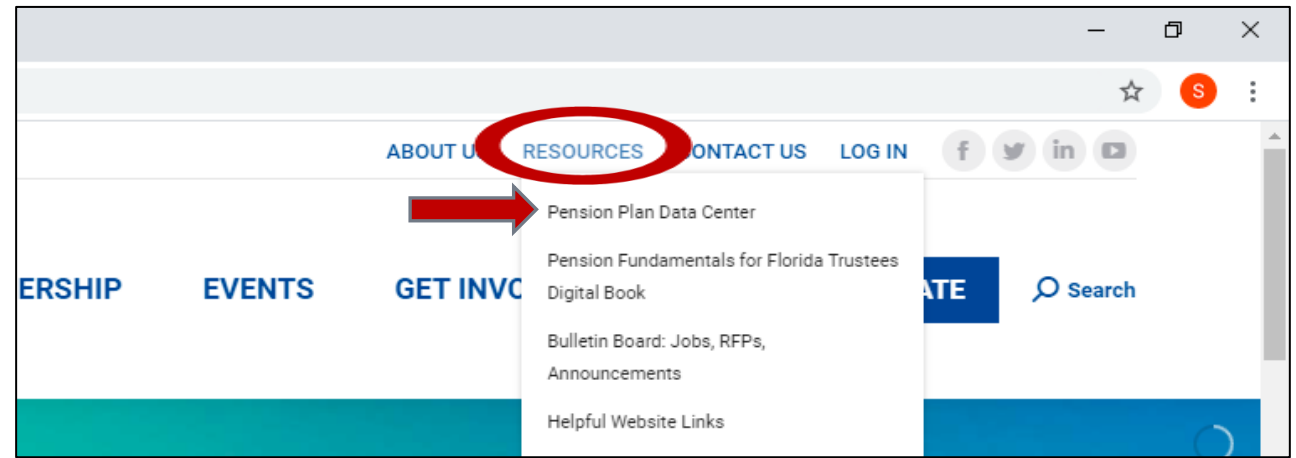
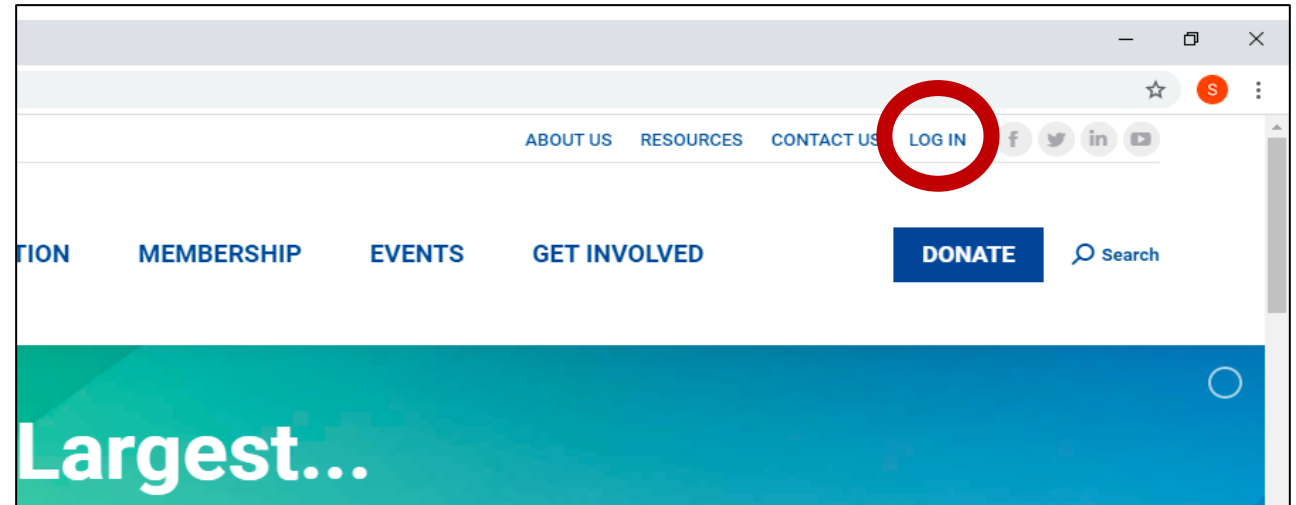
“The FPPTA Pension Plan Data Center will provide plan statistics on all FPPTA member plans. It allows members to better understand their plan and make comparisons to other defined benefit FPPTA plans.”

How to Access the Pension Plan Data Center

- Step 1: The Pension Plan Data Center is a members' only resource. Go to www.fppta.org and **log in** to your member account using your username and password.
- Step 2: Once logged into your account, hover your cursor over the **Resources** menu (top of page) and click on **Pension Plan Data Center**.
- Step 3: Select the document you want to download and read.

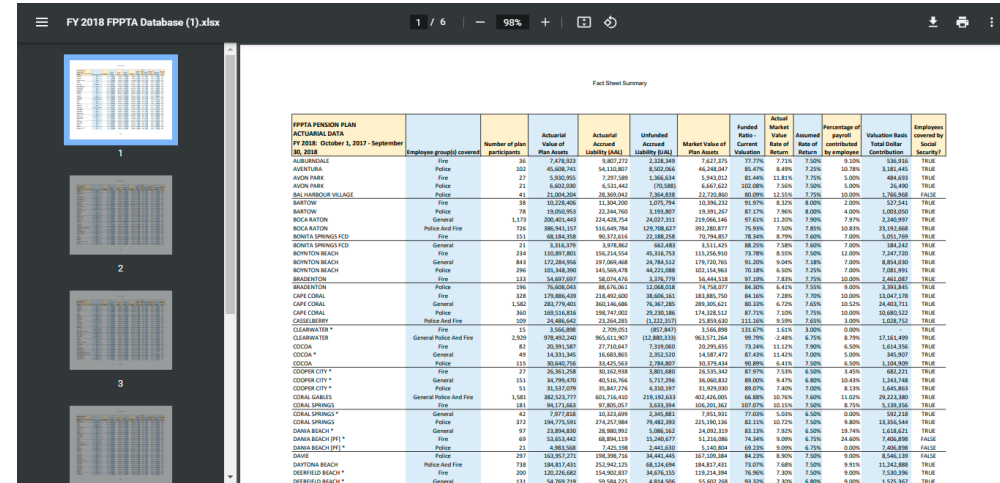
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Documents offered in both PDF and Excel

- Download the **PDF file** for printing, general viewing, and sharing with colleagues or city officials.



The screenshot displays the 'FY 2018 FPPTA Database (1).xlsx' Excel file. The 'Fact Sheet Summary' table lists various employee groups and their financial data. The table includes columns for Employee group(s) covered, Number of plan participants, Actual Value of Plan Assets, Actual Accrued Liability (NAL), Unfunded Liability (NAL), Market Value of Plan Assets, Funded Ratio - Current Valuation, Actual Market Return, Assumed Rate of Return, Percentage of payroll contributed by employees, Valuation Basis, Total Dollar Contribution, and Employees covered by Social Security?

FPPTA PENSION PLAN ACTUARIAL DATA FY 2018: October 1, 2017 - September 30, 2018	Employee group(s) covered	Number of plan participants	Actual Value of Plan Assets	Actual Accrued Liability (NAL)	Unfunded Liability (NAL)	Market Value of Plan Assets	Funded Ratio - Current Valuation	Actual Market Return	Assumed Rate of Return	Percentage of payroll contributed by employees	Valuation Basis	Total Dollar Contribution	Employees covered by Social Security?
ALABAMA	Fire	36	7,438,933	8,827,275	2,388,342	6,427,275	73.17%	12.32%	7.50%	9.30%	136,851	TRUE	
ALABAMA	Police	102	45,408,742	54,110,827	8,502,085	46,248,047	85.47%	8.49%	7.25%	10.78%	1,181,445	TRUE	
ALABAMA	General	137	5,205,050	7,287,589	2,082,539	5,942,512	85.46%	12.51%	7.75%	5.90%	484,630	TRUE	
ALABAMA	Police	21	6,802,080	6,181,442	(70,588)	6,847,422	102.08%	7.58%	5.00%	7.50%	24,490	TRUE	
ALABAMA	General	42	21,294,064	20,265,292	(1,028,772)	21,720,086	102.08%	8.13%	7.25%	10.20%	1,706,566	TRUE	
ALABAMA	Police	38	10,228,406	11,304,300	1,075,894	10,396,232	92.97%	8.32%	8.00%	2.00%	527,141	TRUE	
ALABAMA	General	78	15,000,000	22,248,769	7,248,769	15,391,247	87.19%	7.90%	8.00%	4.00%	1,000,000	TRUE	
ALABAMA	Police	1175	200,401,443	224,438,754	24,037,311	219,066,146	97.61%	11.20%	7.90%	7.97%	2,240,997	TRUE	
ALABAMA	Police And Fire	736	88,942,137	116,681,794	27,739,657	92,283,877	79.50%	7.30%	7.80%	10.81%	21,191,668	TRUE	
ALABAMA	General	151	48,158,158	60,717,615	12,559,457	70,784,837	79.30%	8.70%	7.00%	7.00%	1,071,700	TRUE	
ALABAMA	Police	21	3,214,375	3,978,862	664,487	3,111,425	88.23%	7.50%	7.00%	7.00%	189,247	TRUE	
ALABAMA	General	234	138,891,863	154,214,504	15,322,641	151,294,500	79.50%	8.50%	7.00%	12.00%	2,247,720	TRUE	
ALABAMA	Police	843	172,284,954	197,040,468	24,755,514	179,102,165	92.20%	8.94%	7.38%	7.00%	8,854,080	TRUE	
ALABAMA	General	296	101,148,392	145,569,476	44,421,084	101,148,392	70.20%	6.50%	7.25%	7.00%	7,081,891	TRUE	
ALABAMA	Police	133	14,887,087	16,074,476	1,187,389	14,887,087	97.19%	7.83%	7.50%	10.00%	2,461,087	TRUE	
ALABAMA	General	196	76,464,743	88,676,761	12,212,018	76,464,743	84.20%	6.41%	7.50%	9.00%	1,933,485	TRUE	
ALABAMA	Police	328	179,886,438	218,492,400	38,605,962	184,886,750	84.10%	7.28%	7.50%	10.00%	11,047,179	TRUE	
ALABAMA	General	1,582	283,779,482	360,146,486	76,367,004	289,405,481	88.10%	6.76%	7.00%	10.15%	24,403,711	TRUE	
ALABAMA	Police And Fire	360	169,516,816	198,747,823	29,230,986	174,128,112	87.13%	7.50%	7.50%	10.00%	10,680,322	TRUE	
ALABAMA	General	109	24,486,616	33,945,465	9,458,849	24,486,616	71.00%	5.70%	3.00%	3.00%	1,038,752	TRUE	
ALABAMA	Police	15	3,566,898	2,709,051	(857,847)	3,566,898	131.67%	1.61%	0.00%	0.00%	0.00%	TRUE	
ALABAMA	General	2,929	978,492,216	1,200,000,000	221,507,784	961,512,248	98.16%	8.79%	8.79%	10.00%	21,161,400	TRUE	
ALABAMA	Police	82	20,391,587	21,710,647	1,319,060	20,295,455	79.24%	11.12%	7.90%	6.50%	1,614,356	TRUE	
ALABAMA	General	49	14,331,313	16,000,000	1,668,687	14,331,313	89.57%	11.42%	7.00%	6.50%	345,907	TRUE	
ALABAMA	Police	115	30,445,766	33,425,563	2,979,797	30,445,766	90.89%	6.41%	7.50%	6.00%	1,004,909	TRUE	
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FPPTA PENSION PLAN DATA CENTER:

Overview and Financial Personality – FY2019

Report to the FPPTA membership to help understand the FPPTA members' pension plan statistics and to compare FPPTA plans to all the local defined benefit plans across the State of Florida. The report includes statistical data for three years from FY 2019, 2018 and FY 2017.

Prepared by:
Florida Public Pension Trustees Association (FPPTA)
October 2021

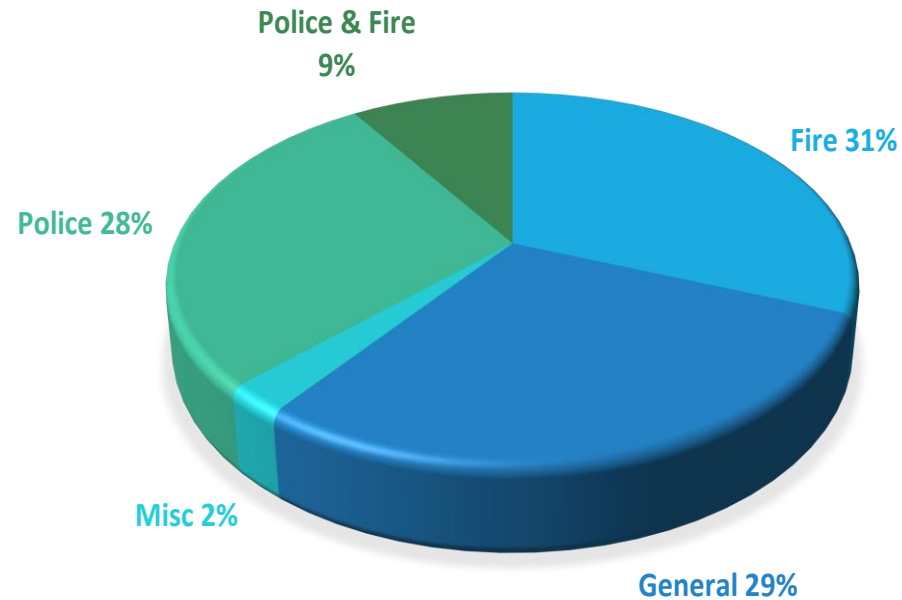


Elements of the Financial Personality of a Plan

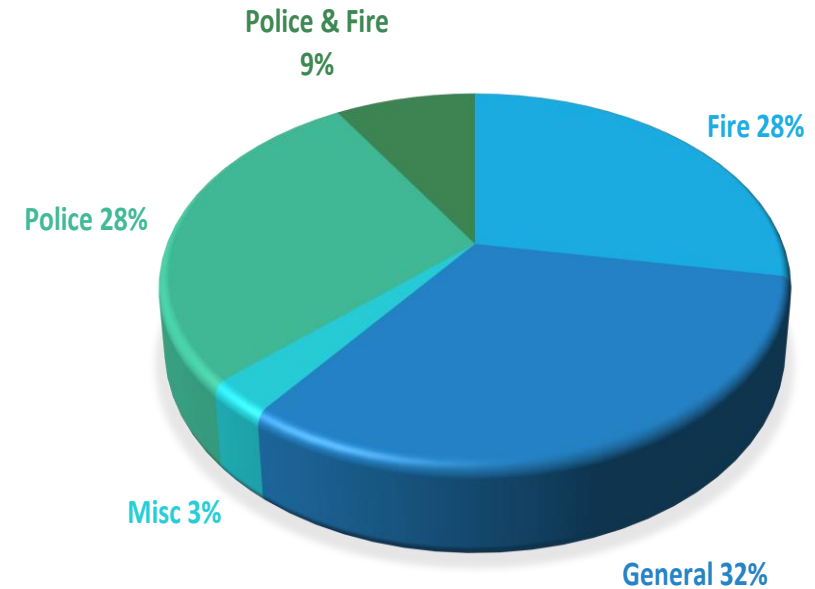
- Plan Name and Employee Group
- Number of Plan Participants
- Plan Status (new)
- Actuarial Value of Plan Assets
- Actuarial Accrued Liability (AAL)
- Unfunded Accrued Liability (UAL)
- Market Value of Assets as of 9/30
- Funded Ratio – Current Valuation
- Actual Market Value Rate of Return
- Assumed Rate of Return
- Percentage of Payroll Contributed by Employees
- Funding Requirement as Percentage of Payroll (new)
- Valuation Basis Total Dollar Contribution
- Employees Covered by Social Security

Plan Membership Characteristics

FPPTA PLANS



ALL LOCAL PLANS



Change in Plan Participants

ALL LOCAL DB PLANS			
	FY 2017	FY 2018	FY 2019
Number of plan participants	190,173	191,007	191,166
FPPTA PLANS			
	FY 2017	FY 2018	FY 2019
Number of plan participants	116,043	117,020	120,978

Plan Status

ALL LOCAL DB PLANS				
	Active	Closed	Frozen	% Active
Plan status	369	100	13	77%
FPPTA PLANS				
	Active	Closed	Frozen	% Active
Plan status	223	56	5	79%

Market Value of Plan Assets

ALL LOCAL DB PLANS			
	FY 2017	FY 2018	FY 2019
Market Value of Plan Assets	\$39.8 billion	\$41.2 billion	\$42.9 billion
FPPTA PLANS			
	FY 2017	FY 2018	FY 2019
Market Value of Plan Assets	\$30.9 billion	\$32.4 billion	\$33.2 billion

Pre-Funded Ratio

ALL LOCAL DB PLANS			
	FY 2017	FY 2018	FY 2019
Funded Ratio - Current Valuation	93.9%	96.4%	96.5%
FPPTA PLANS			
	FY 2017	FY 2018	FY 2019
Funded Ratio - Current Valuation	83.9%	86.9%	85.5%

Assumed Rate of Plan Returns

ALL LOCAL DB PLANS			
	FY 2017	FY 2018	FY 2019
Assumed Rate of Return	7.3%	7.3%	7.2%
FPPTA PLANS			
	FY 2017	FY 2018	FY 2019
Assumed Rate of Return	7.5%	7.4%	7.3%

Market Value Rate of Plan Return

ALL LOCAL DB PLANS			
	FY 2017	FY 2018	FY 2019
Actual Market Value Rate of Return	10.8%	8.3%	4.7%
FPPTA PLANS			
	FY 2017	FY 2018	FY 2019
Actual Market Value Rate of Return	11.4%	8.8%	4.1%

Actuarial Fact Sheet

Pension Plan Data Center – Florida x Actuarial_Fact_Sheets-2018.pdf x +

fppta.org/wp-content/uploads/2020/09/Actuarial_Fact_Sheets-2018.pdf

Actuarial_Fact_Sheets-2018.pdf 1 / 10 100% +

One Page Fact Sheets

City Name	Plan Type	County Name
ALACHUA COUNTY LIBRARY	General	Alachua
ALACHUA COUNTY SCHOOL BOARD	Early Retirement Plan	Alachua
ALTAMONTE SPRINGS	General	Seminole
ALTAMONTE SPRINGS	Police	Seminole
APOPKA	Fire	Orange
APOPKA	General	Orange
APOPKA	Police	Orange
ARCADIA	General	De Soto
ARCADIA	Police And Fire	De Soto
ATLANTIC BEACH	General	Duval
ATLANTIC BEACH	Police	Duval
ATLANTIS	Police	Palm Beach
AUBURNDALE	Fire	Polk
AUBURNDALE	General	Polk
AUBURNDALE	Police	Polk
AVENTURA	Police	Miami-Dade
AVON PARK	Fire	Highlands
AVON PARK	Police	Highlands
BAL HARBOUR VILLAGE	General	Miami-Dade
BAL HARBOUR VILLAGE	Police	Miami-Dade
BARTOW	Fire	Polk
BARTOW	General	Polk
BARTOW	Police	Polk
BAY HARBOR ISLANDS	General	Miami-Dade
BAY HARBOR ISLANDS	Police	Miami-Dade
BAY MEDICAL CENTER	General	Bay
BELLE GLADE	General	Palm Beach
BELLE GLADE (RETIRED)	Police And Fire	Palm Beach
BELLE GLADE HOUSING	General	Palm Beach
BELLE AIR	Police	Dixie

SAMPLE ACTUARIAL FACT SHEET

City/District Name: Boynton Beach

Employee group(s) covered: Police

Current actuarial valuation date: 10/1/2019

Plan Status: Active

Date prepared: 1/14/2021

Number of plan participants:

295

GASB 67 Reporting

Actuarial Value of Plan Assets (AVA):

\$108,078,649

Discount Rate

7.25%

Actuarial Accrued Liability (AAL):

\$152,640,260

Total Pension Liability

151,965,967

Unfunded Accrued Liability (UAL):

\$44,561,611

Market Value of Plan Assets

107,146,116

Market Value of Plan Assets (MVA):

\$107,300,912

Net Pension Liability

44,819,851

GASB 67 Funded Ratio

70.51%

MVA Funded Ratio (5-year history):

Averages for all plans with 2019
current actuarial valuation date

Current valuation

70.30%

86.62%

*

1 year prior

70.18%

88.75%

*

2 years prior

69.00%

85.83%

*

3 years prior

68.16%

82.35%

*

4 years prior

66.30%

82.16%

*

Rate of Actuarial Value, Actual (2019 Plan Year)

6.73%

7.12%

Return: Market Value, Actual

5.17%

3.94%

Assumed

7.25%

7.19%

Funding requirement as percentage of payroll:

63.19%

59.70%

**

Percentage of payroll contributed by employee:

7.00%

6.47%

**

Funding requirement as dollar amount:

7,092,483

N/A

Benefit Formula Description:

3.00% X AFC X SC

AFC Averaging Period (years):

5

Employees covered by Social Security?

Yes

Additional actuarial disclosures required by section 112.664, Florida Statutes:

Florida Statute Chapter	Discount Rate	Pension Liability	Market Value of Plan Assets	Net Pension Liability	Years assets sustain benefit payments	Total Dollar Contribution	Total % of Pay Contribution
112.664(1)(a)	7.25%	151,965,967	107,146,116	44,819,851	17.42	7,269,849	63.19
112.664(1)(b)	5.25%	188,389,240	107,146,116	81,243,124	14.17	10,967,475	95.33
Valuation Basis	7.25%	N/A	N/A	N/A	17.42	7,269,849	63.19

Link to annual financial statements:

<https://frs.fl.gov/forms/LOC5340083PDF10012019N1.pdf>

*Adjusted by excluding plans from average whose Funded Ratios were not within two standard deviations from the mean

**Excludes plans with zero payroll

(For explanation of terms, see glossary on page 2)

Actuarial Summary Fact Sheet – Glossary of Terms

Actuarial Value of Plan Assets (AVA):	Assets calculated under an asset valuation method smoothing the effects of volatility in market value of assets. Used to determine employer contribution.
Actuarial Accrued Liability (AAL):	Portion of Present Value of Fully Projected Benefits attributable to service credit earned as of the current actuarial valuation date.
Unfunded Accrued Liability (UAL):	The difference between the actuarial accrued liability and the actuarial value of assets accumulated to finance the obligation.
Market Value of Plan Assets (MVA):	The fair market value of assets, including DROP accounts.
MVA Funded Ratio:	Market Value of Plan Assets divided by Actuarial Accrued Liability (GASB)
Rate of Return (Assumed):	Assumed long-term rate of return on the pension fund assets.
Funding requirement as percentage of payroll:	Total Required Contribution (employer and employee) divided by total payroll of active participants. No interest adjustment is included.
AFC:	Average Final Compensation or some variant of compensation (e.g., AME [Average Monthly Earnings], FAC [Final Average Compensation], FMC [Final Monthly Compensation] etc.)
SC:	Service Credit

Section 112.664 – Glossary of Terms

Florida Statute Chapter:	112.664(1)(a) – uses mortality tables used in either of the two most recently published FRS valuation reports, with projection scale for mortality improvement 112.664(1)(b) – uses same mortality assumption as 112.664(1)(a) but using an assumed discount rate equal to 200 basis points (2.00%) less than plan's assumed rate of return. Valuation Basis – uses all the assumptions in the plan's valuation as of the current actuarial valuation date.
Discount Rate:	Rate used to discount the liabilities. Typically the same as assumed rate of return on assets.
Total Pension Liability:	Actuarial Accrued Liability measured using the appropriate assumptions as specified above and the Traditional Individual Entry Age Normal Cost
Net Pension Liability:	Total Pension Liability minus Market Value of Plan Assets.
Years assets sustain benefit payments:	Assuming no future contributions from any source, the number of years the market value of assets will sustain payment of expected retirement benefits. The number of years will vary based on the Florida Statute Chapter assumption.
Total Dollar Contribution:	Required contribution from all sources (i.e., employee and sponsor). Contribution will vary based on the Florida Statute Chapter assumption.
Total % of Pay Contribution:	Total Dollar Contribution divided by total payroll of active participants
Annual financial statements:	A report issued which covers a local government retirement system or plan to satisfy the financial reporting requirements of section 112.664(1), F.S.

**FPPTA
PENSION PLAN
DATA CENTER:**

Pension Plan Asset Allocation – FY2019

Report to the FPPTA membership to help understand the FPPTA members' pension plan investment allocations of FPPTA plans compared to all the local defined benefit plans across the State of Florida. The report includes data for from FY 2019.

Prepared by:
Florida Public Pension Trustees Association (FPPTA)
October 2021



Pension Plan Asset Allocation – FY2019

FIVE MAJOR ASSET CLASSES

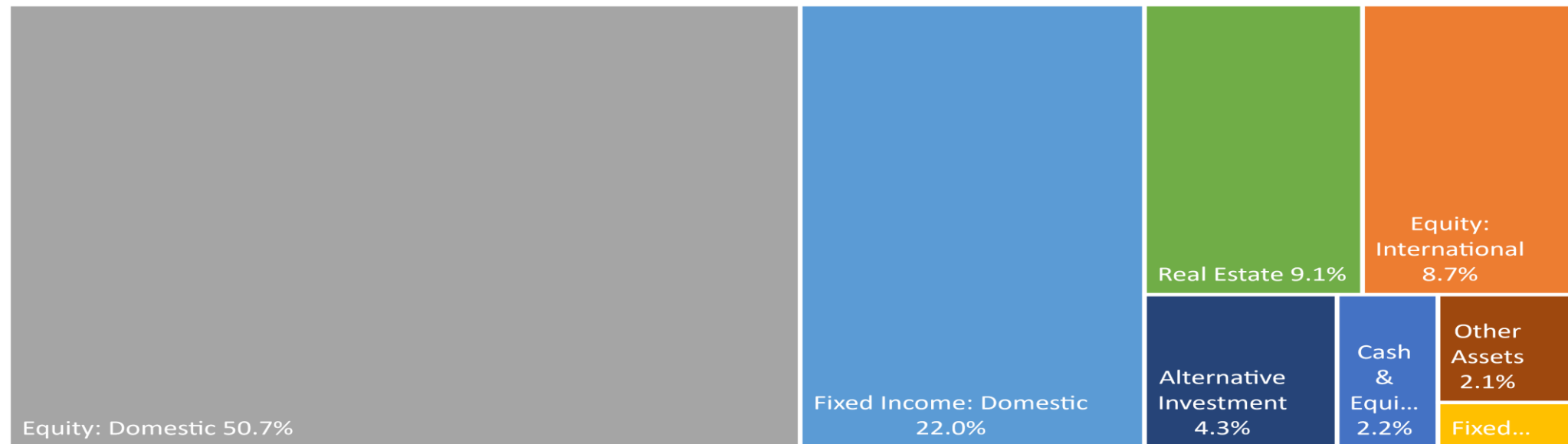
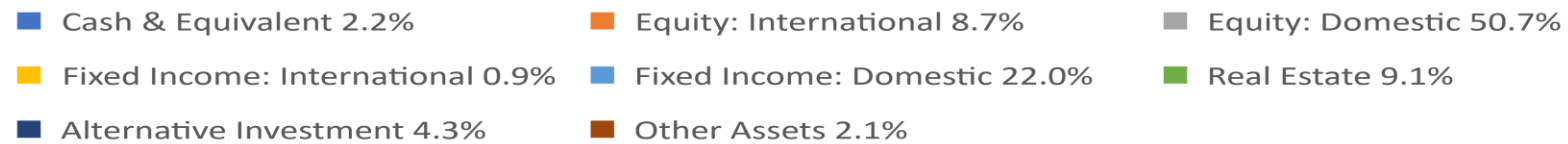
1. Equities
2. Fixed Income
3. Real Estate
4. Alternative Investments
5. Cash

State Asset Classifications

- 1. Cash & Equivalents**
- 2. Equity: International**
- 3. Equity: Domestic**
- 4. Fixed Income: International**
- 5. Fixed Income: Domestic**
- 6. Real Estate**
- 7. Alternative Investment**
- 8. Other Assets**

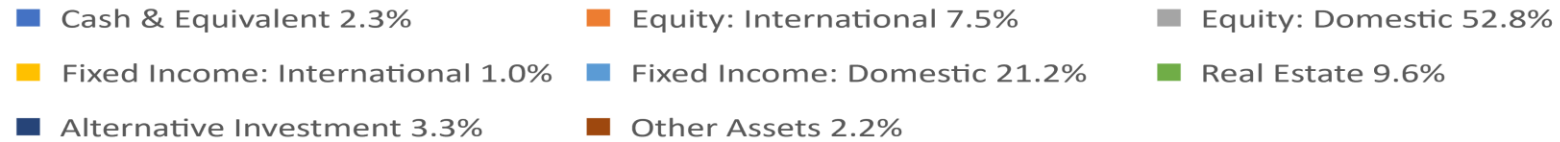
Pension Plan Allocation

ALL LOCAL PENSION INVESTMENTS FY19



Pension Plan Allocation

FPPTA PENSION PLAN INVESTMENTS FY19



Public Fund Survey

Public Fund Survey, conducted by the National Association of State Retirement Administrators, the average public pension fund asset allocation is:

Public equities: 47.1%

Fixed income: 24.0%

Real estate: 7.4%

Alternative investments: 19.4%

Cash & Other: 2.0%

Research Reports Available

**“OVERVIEW AND FINANCIAL PERSONALITY –
FY2019” (2021)**

**“OVERVIEW AND FINANCIAL PERSONALITY”
(For FY2017 and FY2018)**

“PENSION PLAN ASSET ALLOCATION – FY2019”

Data Files Available

- ☐ **FY2019 FPPTA MEMBER DATA**
- ☐ **FY2018 FPPTA MEMBER DATA**
- ☐ **FY2017 FPPTA MEMBER DATA**
- ☐ **ACTUARIAL FACT SHEET**
- ☐ **RETIREMENT BENEFIT SUMMARY**
- ☐ **OTHER RETIREMENT BENEFITS**
- ☐ **INVENTORY OF MUNICIPALITIES**
- ☐ **POPULATION DATA**
- ☐ **2020 FIREFIGHTER 175 FUNDING**
- ☐ **2020 POLICE 185 FUNDING**

Role of the Trustee

#1 – Approve an investment and strategy that outline the asset allocation

#2 – Set the assumed rate of return for the plan in consultation with the actuary and investment consultant

Using the Data Center Data

- ☐ Compare your plan with other Florida plans of similar size, composition or area
- ☐ Improve your plan's numbers through communications with other plans (FPPTA) and your advisors
- ☐ Explain your plan's situation