

CITY OF TAMPA, FLORIDA
REQUIRED SUPPLEMENTARY INFORMATION (unaudited)
SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS
GENERAL EMPLOYEES' PENSION PLAN
GASB STATEMENT NO. 67 DISCLOSURE FOR FISCAL YEARS ENDING SEPTEMBER 30,

Total Pension Liability	2015	2014
Service Cost	\$ 5,957,004	\$ 8,288,959
Interest	53,626,615	54,491,065
Benefit Payments Including Refunds of Members Contributions	(48,191,905)	(43,538,924)
Difference Between Expected and Actual Experience	(282,737)	(5,274,107)
Changes of Assumptions	5,875,101	(19,926,541)
Net Change In Total Pension Liability	16,984,078	(5,959,548)
Total Pension Liability - Beginning	688,008,084	693,967,632
Total Pension Liability - Ending (a)	704,992,162	688,008,084
Plan Fiduciary Net Position		
Contributions - Employer	17,243,222	22,680,603
Contributions - Member	68,810	88,579
Net Investment Income	(13,774,173)	59,646,861
Benefit Payments Including Refunds of Members Contributions	(48,191,905)	(43,538,924)
Administrative Expense	(284,865)	(274,203)
Refunds of Contributions	-	-
Other	-	-
Net Change in Plan Fiduciary Net Position	(44,938,911)	38,602,916
Plan Fiduciary Net Position - Beginning	675,175,579	636,572,663
Plan Fiduciary Net Position - Ending (b)	630,236,668	675,175,579
Net Pension Liability (Asset) - Ending (a) - (b)	\$ 74,755,494	\$ 12,832,505
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	89.40 %	98.13 %
Covered Employee Payroll	\$ 127,097,787	\$ 126,718,871
Net Pension Liability as a Percentage of Covered Employee Payroll	58.82 %	10.13 %

Note:

(1) Information for the fiscal years prior to 2015 is not available.

(2) The mortality assumption tables were updated from RP-2000 dynamic table to the RP-2000 RP generational table.

(3) The amounts presented for each fiscal year were determined as of the year end that occurred one year prior.