

**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. 68 DISCLOSURE FOR FISCAL YEAR ENDING SEPTEMBER 30,**

<b>Total Pension Liability</b>	<b>2015</b>
Service Cost	\$ 5,622,896
Interest	54,286,720
Benefit Payments Including Refunds of Members Contributions	(45,791,000)
Difference Between Expected and Actual Experience	(18,993,096)
Changes of Assumptions	5,509,188
<b>Net Change In Total Pension Liability</b>	<b>634,708</b>
Total Pension Liability - Beginning	695,856,605
Total Pension Liability - Ending (a)	696,491,313
 <b>Plan Fiduciary Net Position</b>	
Contributions - Employer	17,047,000
Contributions - Member	81,000
Net Investment Income	37,277,445
Benefit Payments Including Refunds of Members Contributions	(45,791,000)
Administrative Expense	(3,549,445)
Refunds of Contributions	-
Other	-
Net Change in Plan Fiduciary Net Position	5,065,000
Plan Fiduciary Net Position - Beginning	687,504,000
Plan Fiduciary Net Position - Ending (b)	692,569,000
 <b>Net Pension Liability (Asset) - Ending (a) - (b)</b>	 <b>\$ 3,922,313</b>
 Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	 99.44 %
 Covered Employee Payroll	 \$ 127,097,787
 Net Pension Liability as a Percentage of Covered Employee Payroll	 3.09 %

Information for fiscal years prior to 2015 is not available.

Notes:

- (1) The actual Employer Contribution to the General Employees' Pension Trust fund was \$18,981,000, resulting in an excess contribution portion of \$1,748,489 to the General Employees Pension Plan. The Pension Trust Fund contributions required to match pension cost based on actual employees salaries was \$17,243,222.
- (2) The mortality assumption tables were updated from RP-2000 dynamic table to the RP-2000 generational table.
- (3) The amounts presented for each fiscal year were determined as of the January 1 year end that occurred within the fiscal year.