



Examples of governments with especially high pension costs:

The following information comes from municipal audited financial reports for fiscal year 2009.

CORAL SPRINGS

Plan	Annual Pension Cost (APC)	Covered Payroll	Cost as Percent of Covered Payroll
General Employees Retirement Plan	\$408,053	\$420,000	97.15%
Firefighters' Retirement Plan	\$2,889,610	\$10,527,000	27.45%
Police Officers' Retirement Plan	\$7,014,635	\$11,346,000	62.82%

See pages 70 & 71 of the Coral Springs FY2009 Audited Financial Report.

TOWN OF MEDLEY

Plan	Annual Pension Cost (APC)*	Covered Payroll*	Cost as Percent of Covered Payroll
General Employees Retirement Plan	\$1,397,378	\$2,400,099	58.22%
Police Officers' Retirement Plan	\$1,653,252	\$2,411,734	68.55%

See pages 33 & 46 of Medley's FY2009 Audited Financial Report.

* Covered Payroll is from 2008 (most recent data).

PENSACOLA

Plan	Annual Pension Cost (APC)	Covered Payroll	Cost as Percent of Covered Payroll
General Pension and Retirement	\$7,094,735	\$13,546,000	52.38%
Firefighters' Relief and Pension	\$3,704,687	\$5,513,000	67.20%
Police Officers' Retirement	\$3,189,523	\$7,601,000	41.96%

See pages 88 & 87 of Pensacola's FY2009 Audited Financial Report.

FORT MYERS

Plan	Annual Pension Cost (APC)	Covered Payroll	Cost as Percent of Covered Payroll
General Employees' Pension Plan	\$5,568,800	\$27,501,914	20.25%
Police Officers' Retirement System	\$5,297,500	\$10,581,863	50.06%
Municipal Firefighters' Pensions Trust Fund	\$3,798,438	\$7,376,175	51.50%

See pages 84 & 96 of Fort Myers's FY2009 Audited Financial Report.

JACKSONVILLE

Plan	Annual Pension Cost (APC)	Covered Payroll	Cost as Percent of Covered Payroll
General Employees Retirement Plan	\$29,491,000	\$276,257,000	10.68%
Police and Fire Pension Plan	\$67,993,368	\$155,558,000	43.71%
Correction Officers' Retirement Plan	\$5,268,000	\$27,661,000	19.04%

See pages 116, 120, 157 & 158 of Jacksonville's FY2009 Audited Financial Report