

Stanford University Data Project
<http://www.pensiontracker.org>

| Agency Name | Agency Plan | Year | Actuarial Liability | POB Liability ¹ | Value of Assets | Actuarial Funded Ratio | Unfunded Actuarial Liability | Termination Market Liability | Unfunded Termination Market Liability | Market Funded Ratio | Discount Rate for Market Liability | Population | Households | Unfunded Actuarial Liability/ Household | Unfunded Actuarial Liability/ Capita | Unfunded Market Liability/ Household | Unfunded Market Liability/ Capita | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---|-------------------|---------------|---------------------|----------------------------|-----------------|------------------------|------------------------------|------------------------------|---------------------------------------|---------------------|------------------------------------|------------|------------|---|--------------------------------------|--------------------------------------|-----------------------------------|-----------------------------|--|-----------|--------|------------|----|--------|-----------|---------------|----|--------|-----------|-------------|----|--------|-----------|--------------|----|--------|-----------|----------|----|--------|----------|---------------|----|--------|----------|-----------|----|--------|----------|---------------|----|--------|----------|------------------------|-----------|---------------|-----------------|---------------|----|--------|----------|-----------------|----|--------|----------|-----------|----|--------|----------|--------------------|----|--------|----------|-------------------|----|--------|----------|---------------------------------|----|--------|-----------|
| City of Manhattan Beach | Miscellaneous | 2013 | \$77,384,979 | \$1,860,000 | \$61,794,318 | 79.853% | \$ 15,590,661 | \$119,511,532 | \$57,717,214 | 51.706% | 3.723% | 35,445 | 14,031 | \$1,111 | \$440 | \$4,114 | \$1,628 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| City of Manhattan Beach | Safety Plans | 2013 | 146,211,473 | 1,860,000 | 114,846,420 | 78.548% | 31,365,053 | 246,020,069 | 131,173,649 | 46.682% | 3.723% | 35,445 | 14,031 | 2,235 | 885 | 9,349 | 3,701 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| City of Manhattan Beach | All CalPers Plans | 2013 | \$223,596,452 | \$1,860,000 | \$176,640,738 | 79.000% | \$46,955,714 | \$365,531,601 | \$188,890,863 | 48.324% | 3.723% | 35,445 | 14,031 | \$3,347 | \$1,325 | \$13,462 | \$5,329 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| California State and Local Governments | | | | | | | | | | | | | | | | \$74,661 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | <table border="1"> <thead> <tr> <th colspan="2">Current Comparator Agencies</th> <th>Household</th> <th>Capita</th> </tr> </thead> <tbody> <tr> <td>El Segundo</td> <td>\$</td> <td>43,966</td> <td>\$ 18,530</td> </tr> <tr> <td>Beverly Hills</td> <td>\$</td> <td>42,056</td> <td>\$ 18,165</td> </tr> <tr> <td>Culver City</td> <td>\$</td> <td>30,257</td> <td>\$ 12,936</td> </tr> <tr> <td>Santa Monica</td> <td>\$</td> <td>26,086</td> <td>\$ 13,514</td> </tr> <tr> <td>Torrance</td> <td>\$</td> <td>19,696</td> <td>\$ 7,514</td> </tr> <tr> <td>Newport Beach</td> <td>\$</td> <td>19,062</td> <td>\$ 8,541</td> </tr> <tr> <td>Inglewood</td> <td>\$</td> <td>17,548</td> <td>\$ 5,769</td> </tr> <tr> <td>Redondo Beach</td> <td>\$</td> <td>13,718</td> <td>\$ 5,907</td> </tr> <tr> <td>Manhattan Beach</td> <td>\$</td> <td>13,462</td> <td>\$ 5,329</td> </tr> <tr> <td>Hermosa Beach</td> <td>\$</td> <td>12,885</td> <td>\$ 6,250</td> </tr> <tr> <td>Fountain Valley</td> <td>\$</td> <td>12,058</td> <td>\$ 4,005</td> </tr> <tr> <td>Hawthorne</td> <td>\$</td> <td>10,804</td> <td>\$ 3,618</td> </tr> <tr> <td>Comparator Average</td> <td>\$</td> <td>21,800</td> <td>\$ 9,173</td> </tr> <tr> <td>Comparator Median</td> <td>\$</td> <td>18,305</td> <td>\$ 6,882</td> </tr> <tr> <td>Statewide (all public agencies)</td> <td>\$</td> <td>74,661</td> <td>\$ 24,627</td> </tr> </tbody> </table> | | | | Current Comparator Agencies | | Household | Capita | El Segundo | \$ | 43,966 | \$ 18,530 | Beverly Hills | \$ | 42,056 | \$ 18,165 | Culver City | \$ | 30,257 | \$ 12,936 | Santa Monica | \$ | 26,086 | \$ 13,514 | Torrance | \$ | 19,696 | \$ 7,514 | Newport Beach | \$ | 19,062 | \$ 8,541 | Inglewood | \$ | 17,548 | \$ 5,769 | Redondo Beach | \$ | 13,718 | \$ 5,907 | Manhattan Beach | \$ | 13,462 | \$ 5,329 | Hermosa Beach | \$ | 12,885 | \$ 6,250 | Fountain Valley | \$ | 12,058 | \$ 4,005 | Hawthorne | \$ | 10,804 | \$ 3,618 | Comparator Average | \$ | 21,800 | \$ 9,173 | Comparator Median | \$ | 18,305 | \$ 6,882 | Statewide (all public agencies) | \$ | 74,661 | \$ 24,627 |
| Current Comparator Agencies | | Household | Capita | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| El Segundo | \$ | 43,966 | \$ 18,530 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Beverly Hills | \$ | 42,056 | \$ 18,165 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Culver City | \$ | 30,257 | \$ 12,936 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Santa Monica | \$ | 26,086 | \$ 13,514 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Torrance | \$ | 19,696 | \$ 7,514 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Newport Beach | \$ | 19,062 | \$ 8,541 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Inglewood | \$ | 17,548 | \$ 5,769 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Redondo Beach | \$ | 13,718 | \$ 5,907 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Manhattan Beach | \$ | 13,462 | \$ 5,329 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Hermosa Beach | \$ | 12,885 | \$ 6,250 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Fountain Valley | \$ | 12,058 | \$ 4,005 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Hawthorne | \$ | 10,804 | \$ 3,618 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Comparator Average | \$ | 21,800 | \$ 9,173 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Comparator Median | \$ | 18,305 | \$ 6,882 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Statewide (all public agencies) | \$ | 74,661 | \$ 24,627 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

Notes (Added by City Staff)

¹ Pension Obligation Bonds were paid off in fiscal year 2014-15.