U.S. DEPARTMENT OF COMMERCE
Economics and Statistics Administration
U.S. CENSUS BUREAU

WORKSHEET
F-11 (03/24/2026)

2026 ANNUAL SURVEY OF PUBLIC PENSION PLANS
Locally-Administered Defined Benefit Plans

OMB No. 0607-0585: Approval Expires 06/30/2027

DUE DATE:

November 3, 2026

Need help or have questions?

- **Visit** https://www.census.gov/programs-surveys/aspp/information.html
- **Call** 1-800-832-2839 weekdays, 8AM to 5PM ET

WORKSHEET

DO NOT use this worksheet to respond to the survey. It is intended to assist you with gathering and preparing your data prior to reporting online.

Return to **https://portal.census.gov** when you are ready to report online.

-

Report Online - Do Not Return

GENERAL INSTRUCTIONS

Before filling out this survey, please read carefully each part and all related definitions and instructions.
Note especially:

1. To complete this worksheet, you will need the Annual Comprehensive Financial Report (ACFR) for the retirement system listed in the mailing address *(Use the annual report if the retirement system does not have a ACFR).*
2. Report figures for **Defined Benefit** plans only. Do **not** include Defined Contribution or other Postemployment Benefit plans in the data.
3. If you are including data for **any retirement system(s) administered in addition to the system identified** in the address box above, list retirement system(s) in (23), REMARKS section, at the end of the worksheet.
4. Report corporate stocks and bonds at market value, and adhere to Governmental Accounting Standards Board (GASB) guidelines when reporting gains and losses on investments.
5. Report figures relating to all accounts and reserves of the system, including amounts for retirement, disability, survivors', and other benefits, as well as any amounts for administration of the system. Exclude transfers between reserves of the system.
6. Do **not** delay reporting to await finally audited figures, if substantially accurate figures can be supplied on a preliminary basis.

Report Online - Do Not Return

Please continue on the next page

1 **Enter correct information for any errors in the mailing address below:**

Addressee Title or Department

ATTN:

Street 1

Street 2

City | State | Zip Code

PART 1 ENDING DATE OF FISCAL YEAR

2 **What is the retirement system's fiscal year end date?** . . . . . (MM) (DD)

3 **What was the retirement system's latest fiscal year end date that occurred before July 1, 2026?** *Use this fiscal year data to complete the remainder of this worksheet even though more recent data may be available.* . . . . . (MM) (DD) (YYYY)

PART 2 MEMBERSHIP AND BENEFITS FOR DEFINED BENEFIT PLANS

4 **What was the total number of members of the retirement system during the fiscal year indicated in 3?**

Exclude
- Beneficiaries

Number of Members

A. **Active members –** Current contributors in contributory systems or employees in non-contributory systems . . . . .

B. **Inactive members –** Former employees and employees on military or other extended leave without pay having retained retirement credits, but **not currently receiving retirement benefit payments.**

1. Vested. . . . . .
2. Non-vested (on military or other extended leave only) . . . . . .
3. **TOTAL –** *(Sum of items B1. through B2.)* . . . . . .

Report Online - Do Not Return

Report Online - Do Not Return

Please continue on the next page

5 **What was the total number of retirees and beneficiaries during the fiscal year indicated in 3?**
Provide estimates if detailed data are not available.

	Number of Retirees/ Beneficiaries
A. Retirees and beneficiaries of system	

PART 3 RECEIPTS FOR DEFINED BENEFIT PLANS

6 **What was the amount of receipts during the fiscal year indicated in 3?**

Exclude
- Amounts received from sales of investments *(should be reported in 7)*
- Amounts received from repayment of loans made to members

	Employee Contributions $Bil.	Mil.	Thou.	Dol.
A. Employee contributions Amounts contributed by all member employees or withheld from their salaries for financing benefits				

B. Employer (government) contributions

1. From parent local government(s)

Include
- Employer contributions from the government for financing of benefits
- Parent government contributions or appropriations for administration or other support of the system
- Local taxes credited directly to the system

	Employer (Government) Contributions $Bil.	Mil.	Thou.	Dol.

2. From state government

Include
- State aid
- Shared taxes received by the system from the state government either directly or through the parent local government
- Amounts received from other local governments on behalf of their employees

C. Earnings on investments

Include
- Interest
- Dividends
- Rents
- Other earnings on investments

Exclude
- Gains and losses on investment transactions *(should be reported in 7)*

	Investment Earnings $Bil.	Mil.	Thou.	Dol.
1. Interest				
2. Dividends				
3. Other investment earnings – *Specify:*				
4. **TOTAL –** *(Sum of items C1. through C3.)*				

Report Online - Do Not Return

Report Online - Do Not Return

Please continue on the next page

7 **What was the amount of net gains and losses on investments during the fiscal year indicated in 3?**
Report losses as a negative value.

	Gains and Losses $Bil.	Mil.	Thou.	Dol.
A. Realized and unrealized gains or losses on investments				

PART 4 PAYMENTS FOR DEFINED BENEFIT PLANS

8 **What was the amount of payments during the fiscal year indicated in 3?**

Exclude
- Amounts paid out for purchase of investments and loans made to members

	Payments $Bil.	Mil.	Thou.	Dol.
A. Benefit payments – *Report annual amounts*				
B. Withdrawals – Amounts paid to employees, former employees, or their survivors, representing return of contributions made by employees during the period of their employment, and any interest on such amounts				
C. Administrative expenses – Include costs related to the administration and general operation of the pension system, including but not limited to: • Interest expense • Actuary fees • Directors/trustees fees and expenses • Personnel costs (excluding investment managers) • Rental costs • Legal fees				
D. Investment expenses – Include costs arising from investment management, including, but not limited to: • Internal investment management personnel costs • Investment management fees (paid to external asset managers) • Trading expenses • Legal fees (investment management related) • Asset consultant fees.				

PART 5 CASH AND INVESTMENTS FOR DEFINED BENEFIT PLANS

9 **What was the total amount of cash and investments (at market value) held at the end of the fiscal year indicated in 3?**

A. Cash and short-term investments
Include
- Cash on hand
- Demand deposits
- Time or savings deposits
- Repurchase agreements
- Commercial company paper
- Bankers acceptances
- Money market mutual funds . . . . . .

	Cash and Short-term Investments $Bil.	Mil.	Thou.	Dol.

B. Long-term investments
Include
- Equities
- Fixed income
- Real property
- Other securities and investments . . . . . .

	Long-term Investments $Bil.	Mil.	Thou.	Dol.

	Cash and Investments $Bil.	Mil.	Thou.	Dol.
C. TOTAL – *(Sum of totals for items A. and B.)*				

Report Online - Do Not Return

Report Online - Do Not Return

Please continue on the next page

PART 6 ACTUARIAL INFORMATION FOR DEFINED BENEFIT PLANS

To complete this part, continue using the ACFR or annual report used to complete the previous parts of the form. *Use this report even though more recent data may be available.*

10 **Are actuarial data available for this plan?**

- ☐ Yes – Continue
- ☐ No – Go to Part 7, Remarks

	Total Pension Liability $Bil.	Mil.	Thou.	Dol.
11 **What was the total pension liability (TPL) at the beginning of the fiscal year?**				

12 **Below is a list of potential changes in the employer's total pension liability. Provide values for only those that apply for the fiscal year.**

	Total Pension Liability $Bil.	Mil.	Thou.	Dol.
A. Total service cost				
B. Changes of benefit terms				
C. Difference between expected and actual experience and other adjustments				
D. Changes of assumptions				
E. Benefit payments **Include** • Refunds of member contributions				
F. Interest				
G. Other changes				

	Total Pension Liability $Bil.	Mil.	Thou.	Dol.
13 **Total pension liability – ending**				

Report Online - Do Not Return

Report Online - Do Not Return

PART 6 ACTUARIAL INFORMATION FOR DEFINED BENEFIT PLANS

Fiduciary Net Position

	$Bil.	Mil.	Thou.	Dol.
14 What is the fiduciary net position (FNP) for this plan?				
15 Calculation of net pension liability (NPL) *(Difference of TPL reported in 13 and FNP reported in 14)*				
16 Calculated ratio of financial net position (FNP) to employer's total pension liability (TPL) *(FNP reported in 14 divided by TPL reported in 13)*				

Actuarially Determined Contribution

	$Bil.	Mil.	Thou.	Dol.
17 What is the actuarially determined contribution amount for this plan?				

Contribution Received

	$Bil.	Mil.	Thou.	Dol.
18 What were the contributions actually received in relation to the actuarial determined contribution for this plan?				

Covered-Employee Payroll

	$Bil.	Mil.	Thou.	Dol.
19 What is the amount of covered-employee payroll for this plan?				

20 What is the current discount rate for this plan (also called the investment rate of return)? ____ %

21 The table below asks about the sensitivity of net pension liability/(asset) to changes in the discount rate for this plan. What is the amount of the net pension liability with a 1% decrease in the discount rate? What is the amount of the net pension liability with a 1% increase in the discount rate?

	One Percent Decrease	Current Rate	One Percent Increase
Rate			
Net pension liability			

22 What was the actual money-weighted rate of return (loss)? ____ %

Report Online - Do Not Return

Report Online - Do Not Return

PART 7 REMARKS

23 **Use this space for any explanations that may be essential in understanding the reported data.**

Include

- Any significant changes occurring within the last year
- Any difficulties encountered in completing this worksheet

PART 8 CONTACT INFORMATION

24 **Who should be contacted to answer questions about data reported on this survey?**

Name of contact person

Title of contact person

Area code and phone number

Extension

Area code and fax number

Email Address

Date completed (MM) (DD) (YYYY)

Thank you for completing this survey.
Retain a copy of the completed report for your records.

NOTE: Title 13 United States Code (U.S.C.), Sections 161 and 182 authorizes the Census Bureau to conduct this collection. These data are subject to provisions of Title 13, U.S.C., Section 9(b) exempting data that are customarily provided in public records from rules of confidentiality. Per the Federal Cybersecurity Enhancement Act of 2015, your data are protected from cybersecurity risks through screening of the systems that transmit your data.

This collection has been approved by the Office of Management and Budget (OMB). The eight-digit OMB approval number is 0607-0585 and appears at the upper right of this screen. Without this approval, we could not conduct this survey.

We estimate this survey will take an average of 2.5 hours to complete, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information.

Report Online - Do Not Return

Report Online - Do Not Return