



FLORIDA RETIREMENT SYSTEM

Participating Employers

FOR FISCAL YEAR 2025-26

Department of
**MANAGEMENT
SERVICES**
Division of Retirement



Rev (03/2026)

State Agencies

Executive Branch - 34

Agency for Health Care Administration	Department of Lottery
Agency for Persons with Disabilities	Department of Management Services
Department of Agriculture and Consumer Services	Department of Military Affairs
Department of Business and Professional Regulation	Department of Revenue
Department of Children and Families	Department of State
Department of Citrus	Department of Transportation
Department of Commerce	Department of Veterans' Affairs
Department of Corrections	Division of Vocational Rehabilitation
Department of Education	Executive Office of the Governor
Department of Elder Affairs	Fish and Wildlife Conservation Commission
Department of Environmental Protection	Florida Commission on Offender Review
Department of Financial Services	Florida Gaming Control Commission
Department of Health	Great Miami Expressway Agency
Department of Highway Safety and Motor Vehicles	Justice Administrative Commission
Department of Juvenile Justice	State Board of Administration
Department of Law Enforcement	Vending Facilities Operators
Department of Legal Affairs	Volunteer Florida

Legislative Branch - 4

Auditor General	Commission on Ethics	The Legislature	Public Service Commission
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Judicial Branch - 9

Capital Collateral Regional Counsels	State Courts - Circuit Courts
Florida Board of Bar Examiners	State Courts - County Courts
Guardian Ad Litem	State Courts - District Courts of Appeal
Public Defenders	State Courts - Supreme Court
State Attorneys	

Note: Italicized agencies report FRS employees due to a merger, transfer, or consolidation of government services.

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State Universities and Colleges

State Universities - 12

Florida A&M University
Florida Atlantic University
Florida Gulf Coast University
Florida International University
Florida Polytechnic University
Florida State University

New College
University of Central Florida
University of Florida
University of North Florida
University of South Florida
University of West Florida

State Colleges - 28

Broward College
Chipola College
College of Central Florida
Daytona State College
Eastern Florida State College
Florida Gateway College
Florida SouthWestern State College
Florida State College at Jacksonville
Gulf Coast State College
Hillsborough College
Indian River State College
Lake-Sumter State College
Miami Dade College
North Florida College

Northwest Florida State College
Palm Beach State College
Pasco-Hernando State College
Pensacola State College
Polk State College
Saint Johns River State College
Saint Petersburg College
Santa Fe College
Seminole State College of Florida
South Florida State College
State College of Florida, Manatee-Sarasota
Tallahassee State College
The College of the Florida Keys
Valencia College

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Local Agencies

Alachua County

Achua County Library District	City of High Springs ^{1,2,4}	Property Appraiser
Board of County Commissioners	City of Newberry ^{2,4}	School Board
<i>Boulware Springs Charter School</i> ⁴	Clerk of Circuit Court	Sheriff
<i>Caring and Sharing Learning School</i>	Genesis Preparatory School of	SIATech Gainesville
<i>Children's Trust of Alachua County</i>	Gainesville, Inc.	Supervisor of Elections
<i>City of Alachua</i> ^{1,4}	Micanopy Middle School, Inc.	Tax Collector
City of Archer ⁴	North Central Florida Public Charter	
City of Gainesville ³	School	

Baker County

Board of County Commissioners	Property Appraiser	Tax Collector
City of MacClenny ^{2,3,4}	School Board	Town of Glen St Mary ^{3,4}
Clerk of Circuit Court	Sheriff	
New River Solid Waste Association	Supervisor of Elections	

Bay County

Bay Haven Charter Academy	City of Mexico Beach ^{1,2,4}	Palm Bay Elementary School
Elementary School	City of Parker	Palm Bay Preparatory Academy
Bay Haven Charter Academy Middle	City of Springfield	Panama City Port Authority
School	Clerk of Circuit Court	Property Appraiser
Beach Mosquito Control District	North Bay Haven Charter Career	Rising Leader Academy, Inc.
Board of County Commissioners	School	School Board
Central High School	North Bay Haven Charter Elementary	Sheriff
Chautauqua Learn and Serve Charter	School	Supervisor of Elections
School	North Bay Haven Charter Middle	Tax Collector
City of Callaway ^{2,3,4}	School	University Academy, Inc.

Bradford County

Board of County Commissioners	School Board	Tax Collector
Clerk of Circuit Court	Sheriff	
Property Appraiser	Supervisor of Elections	

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Brevard County

Board of County Commissioners
City of Cocoa ⁴
City of Indian Harbour Beach ^{2,4}
City of Melbourne ^{1,3,4}
City of Palm Bay ³
City of West Melbourne ⁴
Clerk of Circuit Court

Indian River Lagoon Council
Merritt Island Public Library Tax
District
Property Appraiser
School Board
Sebastian Inlet District
Sheriff

Space Coast Transportation Planning
Organization
Supervisor of Elections
Tax Collector
Town of Malabar
Town of Melbourne Beach ⁴

Broward County

Board of County Commissioners
Broward County Housing Authority
Broward Metropolitan Planning
Organization
Central Broward Water Control District
Central Charter School
Charter School of Excellence Davie
1 Campus
Charter School of Excellence Fort
Lauderdale 1 Campus
Children's Services Council of
Broward
City of Coconut Creek
City of Cooper City ⁴
City of Dania Beach ^{3,4}
City of Deerfield Beach ^{1,2,3}
City of Fort Lauderdale ^{3,4}
City of Hallandale Beach ⁴

City of Hollywood ³
City of Lighthouse Point ^{1,4}
City of Margate
City of Miramar ³
City of North Lauderdale ²
City of Oakland Park ^{2,4}
City of Pembroke Pines Charter
Elementary School
City of Pembroke Pines Charter High
School
City of Pembroke Pines Charter
Middle School
City of Pembroke Pines FSU
Charter School
City of Pompano Beach ³
City of Weston ³
City of West Park ^{3,4}
City of Wilton Manors ^{1,3,4}

Clerk of Circuit and County Courts
Hillsborough Inlet Improvement and
Maintenance
North Springs Improvement District
Old Plantation Water Control District
Plantation Acres Improvement District
Property Appraiser
School Board
Sheriff
South Broward Drainage District
South Florida Regional Planning Council
Supervisor of Elections
Tax Collector
Town of Hillsboro Beach ^{1,4}
Town of Lauderdale-by-the-Sea ^{3,4}
Town of Pembroke Park ^{1,4}
Tri-County Commuter Rail

Calhoun County

Apalachee Regional Planning Council
Board of County Commissioners
City of Blountstown ^{1,2,4}
Clerk of Circuit Court

Property Appraiser
School Board
Sheriff
Supervisor of Elections

Tax Collector
Town of Altha ^{1,4}

Charlotte County

Board of County Commissioners
Charlotte County Airport Authority
Clerk of Circuit Court

Property Appraiser
School Board
Sheriff

Supervisor of Elections
Tax Collector

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Citrus County

Board of County Commissioners
Citrus County Mosquito Control
District
Citrus MYcroSchool of Integrated
Academics and Technologies

City of Crystal River
City of Inverness ^{2,3,4}
Clerk of Circuit Court
Homosassa Special Water District
Property Appraiser

School Board
Sheriff
Supervisor of Elections
Tax Collector

Clay County

Board of County Commissioners
City of Green Cove Springs ^{3,4}
City of Keystone Heights ⁴
Clerk of Circuit Court

First Coast Workforce Consortium
Property Appraiser
School Board
Sheriff

Supervisor of Elections
Tax Collector

Collier County

Board of County Commissioners
Clerk of Circuit Court
Collier County Soil and Water
Conservation District
Collier Mosquito Control District
Greater Naples Fire Rescue District

Immokalee Fire Control District
Lely Community Development
District⁴
Marco Island Academy
Marco Island Charter Middle School
North Collier Fire Rescue District

Property Appraiser
School Board
Sheriff
Supervisor of Elections
Tax Collector

Columbia County

Board of County Commissioners
City of Lake City ^{3,4}
Clerk of Circuit Court

Lake Shore Hospital Authority
Property Appraiser
School Board

Sheriff
Supervisor of Elections
Tax Collector

Dade County

See Miami-Dade County

De Soto County

Board of County Commissioners
Clerk of Circuit Court
Property Appraiser

School Board
Sheriff
Supervisor of Elections

Tax Collector

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Dixie County

Board of County Commissioners
Clerk of Circuit Court
Kinder Cub School, Inc.
Property Appraiser

School Board
Sheriff
Supervisor of Elections
Suwannee Water and Sewer District

Tax Collector
Three Rivers Regional Library
System
Town of Cross City

Duval County

Biscayne MycroSchool
Duval MYcroSchool of Integrated
Academics and Technologies
Jacksonville Aviation Authority
Jacksonville Seaport Authority
Jacksonville Transportation Authority
Lone Star MycroSchool

Northeast Florida Regional Planning
Council
North Florida Transportation Planning
Organization
River City Science Academy
River City Science Academy
Elementary
River City Science Academy
Innovation

River City Science Academy
Intracoastal
River City Science Academy at
Mandarin
River City Science Academy Southeast
School Board
SIATech Jacksonville

Escambia County

Board of County Commissioners
Byrneville Elementary School, Inc.
Clerk of Circuit and County Courts
City of Pensacola ^{1,3,4}
Emerald Coast Utility Authority

Pensacola Beach Elementary
Charter School inc.
Property Appraiser
School Board
Sheriff

Supervisor of Elections
Tax Collector
West Florida Regional Planning
Council

Flagler County

Board of County Commissioners
City of Bunnell
Clerk of Circuit Court
East Flagler Mosquito Control District

Flagler County Housing Authority
Property Appraiser
School Board
Sheriff

Supervisor of Elections
Tax Collector

Franklin County

Apalachicola Housing Authority
Board of County Commissioners
City of Apalachicola ^{1,4}
City of Carrabelle ^{1,3,4}

Clerk of Circuit Court
Eastpoint Water and Sewer District
Property Appraiser
School Board

Sheriff
Supervisor of Elections
Tax Collector

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Gadsden County

Board of County Commissioners City of Chattahoochee ^{1,3,4} City of Gretna City of Midway ^{1,3,4} Clerk of Circuit Court	Northwest Florida Water Management District Property Appraiser School Board Sheriff	Supervisor of Elections Tax Collector Town of Greensboro ^{1,4} Town of Havana ^{1,4}
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Gilchrist County

Board of County Commissioners City of Trenton ^{1,3,4} Clerk of Circuit Court	Property Appraiser School Board Sheriff	Supervisor of Elections Tax Collector
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Glades County

Board of County Commissioners City of Moore Haven ⁴ Clerk of Circuit Court	Moore Haven Mosquito Control District Pemayetv Emahaky, Inc. Property Appraiser	School Board Sheriff Supervisor of Elections Tax Collector
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Gulf County

Board of County Commissioners City of Port Saint Joe Clerk of Circuit Court	Property Appraiser School Board Sheriff	Supervisor of Elections Tax Collector
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Hamilton County

Board of County Commissioners City of Jasper Clerk of Circuit Court	Property Appraiser School Board Sheriff	Supervisor of Elections Tax Collector Town of Jennings ^{1,2,4}
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Hardee County

Board of County Commissioners Clerk of Circuit Court Property Appraiser	School Board Sheriff Supervisor of Elections	Tax Collector
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Hendry County

Barron Water Control District
Board of County Commissioners
Central County Water Control District
City of Clewiston ¹
City of La Belle ^{3,4}

Clerk of Circuit Court
Hendry Soil and Water Conservation
District
Port La Belle Community
Development District

Property Appraiser
School Board
Sheriff
Supervisor of Elections
Tax Collector

Hernando County

Board of County Commissioners
City of Brooksville ^{3,4}
Clerk of Circuit Court
Hernando County Housing Authority

Property Appraiser
School Board
Sheriff

Southwest Florida Water Management
District
Supervisor of Elections
Tax Collector

Highlands County

Board of County Commissioners
City of Avon Park ^{3,4}
City of Sebring ^{1,2,4}
Clerk of Circuit Court

Highlands Soil and Water
Conservation District
Property Appraiser
School Board
Sebring Airport Authority

Sheriff
Supervisor of Elections
Tax Collector
Town of Lake Placid ^{1,3,4}

Hillsborough County

Board of County Commissioners
Children's Board of Hillsborough
County
Clerk of Circuit Court
Hillsborough Area Regional Transit
Authority

Hillsborough County Civil Service
Board
Property Appraiser
School Board
Sheriff
Supervisor of Elections
Tampa Bay Estuary Program

Tampa-Hillsborough County
Expressway Authority
Tampa Port Authority
Tampa Sports Authority
Tax Collector

Holmes County

Board of County Commissioners
City of Bonifay ^{1,4}
Clerk of Circuit Court

Holmes County Housing Authority
Property Appraiser
School Board

Sheriff
Supervisor of Elections
Tax Collector

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Indian River County

Board of County Commissioners
Clerk of Circuit Court
Fellsmere Water Control District

Indian River Farms Water Control
District
Indian River Mosquito Control District
Property Appraiser
Saint Johns Water Control District

School Board
Sheriff
Supervisor of Elections
Tax Collector

Jackson County

Board of County Commissioners
City of Graceville ^{1,4}
City of Marianna ⁴
Clerk of Circuit Court
Jackson Soil and Water Conservation
District

Northwest Florida Regional Housing
Authority
Property Appraiser
School Board
Sheriff
Supervisor of Elections

Tax Collector
Town of Alford ⁴
Town of Grand Ridge ⁴
Town of Sneads ^{1,4}

Jefferson County

Board of County Commissioners
City of Monticello ⁴
Clerk of Circuit Court

Property Appraiser
School Board
Sheriff

Supervisor of Elections
Tax Collector

Lafayette County

Board of County Commissioners
Clerk of Circuit Court
Property Appraiser

School Board
Sheriff
Supervisor of Elections

Tax Collector
Town of Mayo ^{3,4}

Lake County

Board of County Commissioners
City of Fruitland Park ^{1,4}
City of Groveland ^{1,2}
City of Minneola ^{2,4}
City of Tavares ^{1,2,4}
City of Umatilla ⁴

Clerk of Circuit Court
Lake County Water Authority
Mascotte Charter School, Inc.
Minneola Charter Schools, Inc ⁴
Property Appraiser
School Board

Sheriff
Spring Creek Charter School
Supervisor of Elections
Tax Collector
Town of Astatula
Town of Montverde ⁴

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Lee County

Alva Fire and Rescue Service District
Bayshore Fire Protection and Rescue
Service District
Board of County Commissioners
Bonita Springs Fire and Rescue
Cape Coral Charter School Authority
Captiva Fire Control District
City of Bonita Springs
Clerk of Circuit Court
Fort Myers Beach Fire Control District
Fort Myers Beach Library District
Fort Myers Beach Mosquito Control
Fort Myers Shores Fire Department

Hyacinth Control District
Iona McGregor Fire Protection and
Rescue Service
Lee County Metropolitan Planning
Organization
Lee County Mosquito Control District
Lehigh Acres Fire Control and Rescue
District
Lehigh Acres Municipal Services
Improvement District
Matlacha-Pine Fire District
North Fort Myers Fire Control District
Property Appraiser

Public Risk Management of Florida
San Carlos Fire Protection and Rescue
District
Sanibel Fire Control District
School Board
Sheriff
South Trail Fire & Rescue Service
District
Southwest Florida Regional Planning
Council
Supervisor of Elections
Tax Collector
Tice Fire and Rescue District

Leon County

Board of County Commissioners
Children's Services Council of Leon
County ⁴
Clerk of Circuit Court

Florida Clerk of Court Operations
Corporation
Property Appraiser
The School of Arts and Sciences
Foundation, Inc.
School Board

Sheriff
Stars Education Services, Inc.
Supervisor of Elections
Tallahassee Housing Authority
Tax Collector

Levy County

Board of County Commissioners
City of Cedar Key ^{1,2}
City of Chiefland
City of Fanning Springs
City of Williston ²
Clerk of Circuit Court

Nature Coast Middle School
North Central Florida Regional
Housing Authority
Property Appraiser
School Board
Sheriff

Supervisor of Elections
Tax Collector
Town of Inglis ^{1,4}
Town of Yankeetown ⁴
Whispering Winds Charter School

Liberty County

Board of County Commissioners
City of Bristol ⁴
Clerk of Circuit Court

Property Appraiser
School Board
Sheriff

Supervisor of Elections
Tax Collector

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Madison County

Aucilla Area Solid Waste Administration	James Madison Preparatory High School	Sheriff
Board of County Commissioners	Madison Creative Arts Academy, Inc.	Supervisor of Elections
Clerk of Circuit Court	Property Appraiser	Tax Collector
	School Board	Town of Greenville ⁴

Manatee County

Board of County Commissioners	Manatee County Mosquito Control District	Supervisor of Elections
Braden River Fire Control and Rescue	Palmetto Charter School, Inc.	Tax Collector
Cedar Hammock Fire Control District	Parrish Fire Control District	Town of Longboat Key ²
City of Anna Maria	Peace River/Manasota Regional Water Supply Authority	William Monroe Rowlett Academy for the Arts and Communication
City of Bradenton ^{3,4}	Property Appraiser	William Monroe Rowlett Middle Academy
City of Holmes Beach ⁴	School Board	
Clerk of Circuit Court	Sheriff	
Lincoln Memorial Academy		
Manatee County Housing Authority		

Marion County

Board of County Commissioners	Property Appraiser	Supervisor of Elections
Clerk of Circuit Court	Rainbow Lakes Municipal Service	Tax Collector
Francis Marion Military Academy	School Board	
Marion Charter School	Sheriff	

Martin County

Board of County Commissioners	Property Appraiser	Supervisor of Elections
City of Stuart	School Board	Tax Collector
Clerk of Circuit Court	Sheriff	Village of Indiantown ^{3,4}

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Miami-Dade County

Bal Harbour Village ¹	City of Sunny Isles Beach	Property Appraiser
The Children's Trust	City of Sweetwater ^{1,3}	School Board
City of Coral Gables ³	City of West Miami ^{1,4}	Sheriff
City of Doral ¹	Clerk of Circuit Court	Supervisor of Elections
City of Florida City ^{1,4}	Coral Reef Montessori Charter School	Tax Collector
City of Miami Gardens ^{1,3,4}	Dade County Industrial Development Authority	Town of Cutler Bay
City of North Bay Village ^{1,4}	Great Miami Expressway Agency	Town of Miami Lakes ^{1,3,4}
City of North Miami ^{1,3,4}	Miami Beach Housing Authority	Village of Biscayne Park ^{1,4}
City of North Miami Beach ³	Miami-Dade County	Village of El Portal ^{1,4}
City of Opa-Locka ^{1,4}		Village of Pinecrest ¹

Monroe County

Board of County Commissioners	Florida Keys Aqueduct Authority	School Board
City of Key Colony Beach ^{1,4}	Florida Keys Mosquito Control District	Sheriff
City of Marathon ³	Islamorada, Village of Islands	Supervisor of Elections
Clerk of Circuit Court	Property Appraiser	Tax Collector

Nassau County

Amelia Island Mosquito Control	Property Appraiser	Tax Collector
Board of County Commissioners	School Board	Town of Callahan ^{3,4}
City of Fernandina Beach ³	Sheriff	Town of Hilliard ^{3,4}
Clerk of Circuit Court	Supervisor of Elections	

Okaloosa County

Board of County Commissioners	Liza Jackson Preparatory School	Supervisor of Elections
<i>City of Destin</i> ⁴	<i>Property Appraiser</i>	<i>Tax Collector</i>
<i>City of Niceville</i> ^{1,2,4}	School Board	
Clerk of Circuit Court	Sheriff	

Okeechobee County

Board of County Commissioners	Okeechobee Soil and Water Conservation District	Sheriff
Clerk of Circuit Court	Property Appraiser	Supervisor of Elections
Coquina Water Control District	School Board	Tax Collector

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Orange County

Board of County Commissioners	Greater Orlando Aviation Authority ²	Orlando Science Middle/High School
Central Florida Expressway Authority	Lake Apopka Natural Gas District	Property Appraiser
Central Florida Tourism Oversight District	Nap Ford Community School	Sheriff
City of Edgewood	Office of the Comptroller	Supervisor of Elections
Clerk of Circuit Court	Orange Co School Board	Tax Collector
Florida Virtual High School	Orlando Science Charter School K-8 ⁴	
	Orlando Science Elementary School	

Osceola County

Board of County Commissioners	Property Appraiser	Supervisor of Elections
Clerk of Circuit Court	School Board	Tax Collector
New Dimensions High School	Sheriff	

Palm Beach County

Board of County Commissioners	Palm Beach County Solid Waste Authority	Students in the Arts TV GSTAR TV
City of Atlantis ^{1,4}	Palm Beach Metropolitan Planning Organization	Supervisor of Elections
City of Boca Raton ³	Palm Beach Soil and Water Conservation	<i>Tax Collector</i>
City of Boynton Beach ³	Palm Beach Workforce Development Consortium	<i>Town of Haverhill</i> ⁴
City of Palm Beach Gardens ^{3,4}	Port of Palm Beach	<i>Town of Highland Beach</i> ^{1,3,4}
City of Riviera Beach	Property Appraiser	<i>Town of Juno Beach</i> ^{1,4}
City of South Bay ³	School Board	Town of Jupiter ^{2,3,4}
Clerk of Circuit Court	Shawano Drainage District	Town of Lake Park ^{3,4}
Florida Inland Navigation District Pictures and Television	Sheriff	Town of Loxahatchee Groves ⁴
Gulf Stream Goodwill Academies, Inc.	South Florida Conservancy	Town of Mangonia Park ⁴
Indian Trail Improvement District	South Florida Water Management District	Town of Ocean Ridge ^{1,3,4}
Inlet Grove Community High School, Inc.	South Tech Charter Academy, Inc.	<i>Town of Palm Beach Shores</i> ^{1,2,4}
Lake Worth Drainage District		<i>Town of South Palm Beach</i> ^{1,4}
Loxahatchee Groves Water Control District		Village of Palm Springs ^{1,3,4}
		Village of Royal Palm Beach ^{3,4}
		Village of Wellington ^{3,4}
		Western Academy Charter School

Pasco County

Board of County Commissioners	Clerk of Circuit Court	School Board
<i>City of New Port Richey</i> ⁴	<i>Learning Lodge Academy, Inc.</i>	Sheriff
City of Port Richey	Pasco County Mosquito Control District	Supervisor of Elections
City of San Antonio ⁴	Property Appraiser	Tax Collector
City of Zephyrhills ^{1,2,4}		

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Pinellas County

Board of County Commissioners
City of Madeira Beach ^{2,4}
City of Oldsmar ²
City of Saint Pete Beach ²
City of Seminole ^{3,4}
City of South Pasadena ⁴
City of Treasure Island ^{1,2}
Clerk of Court
Juvenile Welfare Board
Lealman Special Fire Control District

Palm Harbor Special Fire Control
District
Pinellas County Planning Council
Pinellas Housing Authority
Pinellas MYcroSchool of Integrated
Academics and Technologies
Pinellas Park Water Management
District
Pinellas Suncoast Fire and Rescue
District
Pinellas-Suncoast Transit Authority

Property Appraiser
School Board
Sheriff
Supervisor of Elections
Tampa Bay Regional Planning Council
Tampa Bay Water
Tax Collector
Town of Indian Shores ³
Town of Kenneth City ¹
Town of North Redington Beach ⁴
Town of Redington Shores ^{3,4}

Polk County

Berkley Accelerated Middle School
Berkley Charter School
Board of County Commissioners
Clerk of Circuit Court
Compass Charter Middle School
Dale R. Fair Babson Park Elementary
School
Discovery Academy of Lake Alfred
Edward W. Bok Academy, Inc.
Edward W. Bok Academy North

Hillcrest Elementary School
Janie Howard Wilson Elementary
School
Lakeland Area Mass Transit District
Lake Wales Charter School, Inc.
Lake Wales Senior High School
Language and Literacy Academy of
Learning, Inc.
McKeel Academy of Technology
New Beginnings High School, Inc.

Polk Avenue Elementary School
Property Appraiser
Ridgeview Global Studies Academy
School Board
Sheriff
Supervisor of Elections
Tax Collector
Town of Polk City ⁴
Victory Ridge Academy
Village of Highland Park ⁴

Putnam County

Board of County Commissioners
Clerk of Circuit Court
Property Appraiser

Putnam Academy of Arts and
Sciences
Putnam Edge High School
Saint Johns River Water Management
District

School Board
Sheriff
Supervisor of Elections
Tax Collector

Saint Johns County

Anastasia Mosquito Control District
Board of County Commissioners
City of Saint Augustine Beach
Clerk of Circuit Court

Property Appraiser
Saint Augustine-Saint Johns County
Airport Authority
School Board

Sheriff
Supervisor of Elections
Tax Collector

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Saint Lucie County

Board of County Commissioners
Children's Service Council of Saint
Lucie
City of Port Saint Lucie ³

Clerk of Circuit Court
Property Appraiser
School Board
Sheriff

Supervisor of Elections
Tax Collector

Santa Rosa County

Avalon Fire Rescue District
Board of County Commissioners
Clerk of Circuit Court

Property Appraiser
School Board
Sheriff

Supervisor of Elections
Tax Collector
Town of Jay ^{3,4}

Sarasota County

Board of County Commissioners
City of North Port ^{3,4}
City of Sarasota ^{3,4}
City of Venice
Clerk of Circuit Court
Englewood Area Fire Control District
Englewood Water District
Florida PACE Funding Agency

Property Appraiser
Sarasota Bay Estuary Program
Sarasota-Manatee Metropolitan
Planning Organization
Sarasota Military Academy
Sarasota Military Academy Prep
Sarasota Suncoast Academy
School Board

Sheriff
Student Leadership Academy of
Venice, Inc.
Supervisor of Elections
Tax Collector
West Coast Inland Navigation
District

Seminole County

Board of County Commissioners
City of Sanford
Clerk of Circuit Court

Property Appraiser
School Board
Seminole Science Charter School

Sheriff
Supervisor of Elections
Tax Collector

Sumter County

Board of County Commissioners
City of Bushnell ^{1,3,4}
City of Center Hill ^{1,4}
City of Coleman ^{1,3,4}

City of Webster ^{1,3,4}
City of Wildwood
Clerk of Circuit Court
Property Appraiser

School Board
Sheriff
Supervisor of Elections
Tax Collector

Note: Italicized agencies report FRS employees due to a merger, transfer, or consolidation of government services.

¹ This agency participates in the FRS for its police employees.

² This agency participates in the FRS for its fire employees

³ This agency participates in the FRS for its elected officials.

⁴ This agency participates in the FRS for its general employees.

Suwannee County

Board of County Commissioners
City of Live Oak
Clerk of Circuit Court
Property Appraiser

School Board
Sheriff
Supervisor of Elections

Suwannee River Water Management
District
Suwannee Valley Transit Authority
Tax Collector

Taylor County

Big Bend Water Authority
Board of County Commissioners
City of Perry ^{3,4}
Clerk of Circuit Court
Property Appraiser

School Board
Sheriff
Supervisor of Elections
Tax Collector

Taylor Coastal Water and Sewer
District
Taylor County Development
Authority

Union County

Board of County Commissioners
City of Lake Butler ^{3,4}
Clerk of Circuit Court
New River Library Cooperative

PAL Public Library Cooperative
Property Appraiser
School Board
Sheriff

Supervisor of Elections
Tax Collector
Union County Housing Authority

Volusia County

Board of County Commissioners
City of Daytona Beach ^{3,4}
City of Daytona Beach Shores ^{1,2,4}
City of Deltona ⁴
City of Holly Hill ⁴
City of Lake Helen
City of New Smyrna Beach ³
City of Oak Hill ^{1,4}

City of Orange City
City of South Daytona ^{1,2,4}
Clerk of Circuit Court
Property Appraiser
River to Sea Transportation Planning
Organization
School Board
Sheriff

Southeast Volusia Hospital District
Supervisor of Elections
Tax Collector
Town of Pierson ⁴
Town of Ponce Inlet ^{1,2,4}
Volusia County Law Library

Wakulla County

Board of County Commissioners
City of Sopchoppy ⁴
Clerk of Circuit Court

Property Appraiser
School Board
Sheriff

Supervisor of Elections
Tax Collector
Wilderness Coast Libraries

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Walton County

Board of County Commissioners City of DeFuniak Springs City of Freeport ^{2,3,4} Clerk of Circuit Court Property Appraiser	School Board Seaside Neighborhood Charter School Sheriff	South Walton Mosquito Control District Supervisor of Elections Tax Collector Walton Academy
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Washington County

Board of County Commissioners City of Chipley City of Vernon ^{3,4} Clerk of Circuit Court	Property Appraiser School Board Sheriff Supervisor of Elections	Tax Collector Town of Wausau ^{3,4}
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Summary

State Agencies	47
State Universities	12
State Colleges	28
Local Agencies	397
School Boards	67
Cities, Towns, & Villages	188
Independent Hospitals	2
Special Districts	152
Charter Schools	97
Housing Authorities	12
Total	1,002

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Non-Participating Employers

The following list of 39 employers report existing FRS members only; new employees are not eligible to participate in the FRS.

Bay County – City of Panama City	Orange County – Orange-Seminole-Osceola Transit Authority
Brevard County – Canaveral Port Authority	Palm Beach County – Acme Improvement District
<i>Broward County – City of Lauderdale Lakes</i>	<i>Palm Beach County – City of Greenacres</i>
<i>Broward County – Fort Lauderdale Downtown Development Authority</i>	<i>Palm Beach County – City of Pahokee</i>
<i>Broward County – North Broward Hospital District</i>	Palm Beach County – Palm Beach County Health Care District
Citrus County – Citrus County Hospital Board	Palm Beach County – South Indian River Water Control District
Clay County – Clay County Utility Authority	<i>Pasco County – City of Dade City</i>
DeSoto County – Joshua Water Control District	<i>Pinellas County – City of Belleair Beach</i>
Flagler County – City of Palm Coast	<i>Pinellas County – City of Dunedin</i>
Hendry County – Hendry County Hospital Authority	<i>Pinellas County – City of Indian Rocks Beach</i>
Hillsborough County – City of Temple Terrace	<i>Pinellas County – City of Safety Harbor</i>
Jackson County – Jackson Hospital	<i>Pinellas County – Town of Redington Beach</i>
<i>Lake County – City of Eustis</i>	Saint Lucie County – North Saint Lucie River Water Management District
Leon County – City of Tallahassee	<i>Seminole County – City of Altamonte Springs</i>
Manatee County – West Manatee Fire and Rescue District	<i>Seminole County – City of Casselberry</i>
Marion County – City of Dunnellon	<i>Seminole County – City of Longwood</i>
Miami-Dade County – Public Health Trust Jackson Memorial	<i>Seminole County – South Seminole-North Orange Wastewater Authority</i>
Okaloosa County – City of Valparaiso	<i>Volusia County – New Smyrna Beach Utilities Commission</i>
<i>Okaloosa County – Okaloosa County Gas District</i>	
<i>Okaloosa County – Town of Shalimar</i>	
Orange County – City of Maitland	