

June 13, 2017

Central County Fire & Rescue
St. Peters, Missouri

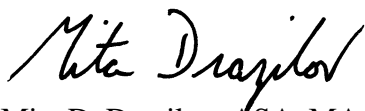
Ladies and Gentlemen:

This report contains projections needed to comply with Missouri state disclosure requirements (Section 105.660 of the RSMo) regarding the adoption of LAGERS benefits by a political subdivision. This report is intended to be a supplement to the April 30, 2017 Initial Valuation for the Central County Fire & Rescue dated June 13, 2017.

The actuarial assumptions and methods used to determine the stated costs are described in Appendix II of the Initial Valuation Report. In our opinion, they do produce results which, in the aggregate, are reasonable. Additional miscellaneous and technical assumptions as well as disclosures required by the actuarial standards of practice may be found in the LAGERS Compiled Annual Actuarial Valuation report as of February 29, 2016.

Mita Drazilov is a member of the American Academy of Actuaries and meets the Qualification Standards of the Academy of Actuaries to render the actuarial opinion herein.

Respectfully submitted,



Mita D. Drazilov, ASA, MAAA

Central County Fire & Rescue - General

Employer Contribution Rates (Contributory Plan - 5 Year FAS)
(4% member contributions are additional)

Regular Retirement Eligibility

Valuation Year	Estimated Projected Payroll	L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial	Estimated Employer Contribution		Unfunded Actuarial	Estimated Employer Contribution		Unfunded Actuarial
		As a % of Payroll	Annual Dollars	Accrued Liability	As a % of Payroll	Annual Dollars	Accrued Liability	As a % of Payroll	Annual Dollars	Accrued Liability
2017	\$ 391,822	4.5%	\$17,632	\$ 82,569	6.4%	\$25,077	\$ 109,491	5.3%	\$20,767	\$ 92,825
2018	404,556	4.5	18,205	83,700	6.4	25,892	110,991	5.3	21,441	94,097
2019	417,704	4.5	18,797	84,755	6.4	26,733	112,391	5.3	22,138	95,284
2020	431,279	4.5	19,408	85,724	6.4	27,602	113,676	5.3	22,858	96,373
2021	445,296	4.5	20,038	86,595	6.4	28,499	114,831	5.3	23,601	97,352
2022	459,768	4.5	20,690	87,356	6.4	29,425	115,839	5.3	24,368	98,207
2023	474,710	4.5	21,362	87,992	6.4	30,381	116,683	5.3	25,160	98,922
2024	490,138	4.5	22,056	88,489	6.4	31,369	117,342	5.3	25,977	99,481
2025	506,067	4.5	22,773	88,831	6.4	32,388	117,796	5.3	26,822	99,866
2026	522,514	4.5	23,513	89,001	6.4	33,441	118,021	5.3	27,693	100,057

Valuation Year	Estimated Projected Payroll	LT-5(65) Benefit Program			L-7 Benefit Program			LT-8(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial	Estimated Employer Contribution		Unfunded Actuarial	Estimated Employer Contribution		Unfunded Actuarial
		As a % of Payroll	Annual Dollars	Accrued Liability	As a % of Payroll	Annual Dollars	Accrued Liability	As a % of Payroll	Annual Dollars	Accrued Liability
2017	\$ 391,822	7.0%	\$27,428	\$ 117,171	8.2%	\$32,129	\$ 136,196	8.5%	\$33,305	\$ 141,310
2018	404,556	7.0	28,319	118,776	8.2	33,174	138,062	8.5	34,387	143,246
2019	417,704	7.0	29,239	120,274	8.2	34,252	139,803	8.5	35,505	145,052
2020	431,279	7.0	30,190	121,649	8.2	35,365	141,401	8.5	36,659	146,710
2021	445,296	7.0	31,171	122,885	8.2	36,514	142,838	8.5	37,850	148,201
2022	459,768	7.0	32,184	123,964	8.2	37,701	144,092	8.5	39,080	149,503
2023	474,710	7.0	33,230	124,867	8.2	38,926	145,142	8.5	40,350	150,592
2024	490,138	7.0	34,310	125,573	8.2	40,191	145,962	8.5	41,662	151,443
2025	506,067	7.0	35,425	126,059	8.2	41,497	146,526	8.5	43,016	152,029
2026	522,514	7.0	36,576	126,300	8.2	42,846	146,806	8.5	44,414	152,319

Valuation Year	Estimated Projected Payroll	L-12 Benefit Program			LT-14(65) Benefit Program			L-6 Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial	Estimated Employer Contribution		Unfunded Actuarial	Estimated Employer Contribution		Unfunded Actuarial
		As a % of Payroll	Annual Dollars	Accrued Liability	As a % of Payroll	Annual Dollars	Accrued Liability	As a % of Payroll	Annual Dollars	Accrued Liability
2017	\$ 391,822	10.1%	\$39,574	\$ 162,576	10.3%	\$40,358	\$ 165,135	12.0%	\$47,019	\$ 188,723
2018	404,556	10.1	40,860	164,803	10.3	41,669	167,397	12.0	48,547	191,308
2019	417,704	10.1	42,188	166,881	10.3	43,024	169,508	12.0	50,124	193,720
2020	431,279	10.1	43,559	168,789	10.3	44,422	171,446	12.0	51,753	195,935
2021	445,296	10.1	44,975	170,504	10.3	45,865	173,188	12.0	53,436	197,926
2022	459,768	10.1	46,437	172,001	10.3	47,356	174,709	12.0	55,172	199,664
2023	474,710	10.1	47,946	173,254	10.3	48,895	175,982	12.0	56,965	201,118
2024	490,138	10.1	49,504	174,233	10.3	50,484	176,977	12.0	58,817	202,255
2025	506,067	10.1	51,113	174,907	10.3	52,125	177,661	12.0	60,728	203,037
2026	522,514	10.1	52,774	175,241	10.3	53,819	178,000	12.0	62,702	203,425

Notes regarding the above projections:

- 1) The purpose of the above projections is to comply with the requirements of Section 105.660 of the Revised Statutes of Missouri (RSMo). The projection results may not be applicable for other purposes.
- 2) Estimated projected payroll is based upon the valuation payroll, increased each future year by 3.25%.
- 3) Due to the estimated nature of the above projections, certain but not all aspects of the Missouri LAGERS funding policy have been incorporated in the above projections.
- 4) Differences between the date of the initial valuation and the actuarial valuation date of February 28th have not been incorporated in the above results.
- 5) The actual employer contribution rates for future valuation dates will be based upon actual data as of the future valuation date.

Central County Fire & Rescue - General

Employer Contribution Rates (Contributory Plan - 3 Year FAS)
(4% member contributions are additional)

Regular Retirement Eligibility

Valuation Year	Estimated Projected Payroll	L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial	Estimated Employer Contribution		Unfunded Actuarial	Estimated Employer Contribution		Unfunded Actuarial
		As a % of Payroll	Annual Dollars	Accrued Liability	As a % of Payroll	Annual Dollars	Accrued Liability	As a % of Payroll	Annual Dollars	Accrued Liability
2017	\$ 391,822	4.7%	\$18,416	\$ 86,121	6.7%	\$26,252	\$ 113,942	5.6%	\$21,942	\$ 96,724
2018	404,556	4.7	19,014	87,301	6.7	27,105	115,503	5.6	22,655	98,049
2019	417,704	4.7	19,632	88,402	6.7	27,986	116,959	5.6	23,391	99,285
2020	431,279	4.7	20,270	89,413	6.7	28,896	118,296	5.6	24,152	100,420
2021	445,296	4.7	20,929	90,322	6.7	29,835	119,498	5.6	24,937	101,440
2022	459,768	4.7	21,609	91,115	6.7	30,804	120,547	5.6	25,747	102,331
2023	474,710	4.7	22,311	91,779	6.7	31,806	121,425	5.6	26,584	103,076
2024	490,138	4.7	23,036	92,298	6.7	32,839	122,111	5.6	27,448	103,659
2025	506,067	4.7	23,785	92,655	6.7	33,906	122,583	5.6	28,340	104,060
2026	522,514	4.7	24,558	92,832	6.7	35,008	122,817	5.6	29,261	104,259

Valuation Year	Estimated Projected Payroll	LT-5(65) Benefit Program			L-7 Benefit Program			LT-8(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial	Estimated Employer Contribution		Unfunded Actuarial	Estimated Employer Contribution		Unfunded Actuarial
		As a % of Payroll	Annual Dollars	Accrued Liability	As a % of Payroll	Annual Dollars	Accrued Liability	As a % of Payroll	Annual Dollars	Accrued Liability
2017	\$ 391,822	7.4%	\$28,995	\$ 121,883	8.5%	\$33,305	\$ 141,395	8.9%	\$34,872	\$ 146,687
2018	404,556	7.4	29,937	123,553	8.5	34,387	143,332	8.9	36,005	148,697
2019	417,704	7.4	30,910	125,111	8.5	35,505	145,139	8.9	37,176	150,572
2020	431,279	7.4	31,915	126,541	8.5	36,659	146,798	8.9	38,384	152,293
2021	445,296	7.4	32,952	127,827	8.5	37,850	148,290	8.9	39,631	153,840
2022	459,768	7.4	34,023	128,950	8.5	39,080	149,592	8.9	40,919	155,191
2023	474,710	7.4	35,129	129,889	8.5	40,350	150,682	8.9	42,249	156,321
2024	490,138	7.4	36,270	130,623	8.5	41,662	151,534	8.9	43,622	157,204
2025	506,067	7.4	37,449	131,128	8.5	43,016	152,120	8.9	45,040	157,812
2026	522,514	7.4	38,666	131,378	8.5	44,414	152,410	8.9	46,504	158,113

Valuation Year	Estimated Projected Payroll	L-12 Benefit Program			LT-14(65) Benefit Program			L-6 Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial	Estimated Employer Contribution		Unfunded Actuarial	Estimated Employer Contribution		Unfunded Actuarial
		As a % of Payroll	Annual Dollars	Accrued Liability	As a % of Payroll	Annual Dollars	Accrued Liability	As a % of Payroll	Annual Dollars	Accrued Liability
2017	\$ 391,822	10.5%	\$41,141	\$ 168,554	10.8%	\$42,317	\$ 171,203	12.5%	\$48,978	\$ 195,512
2018	404,556	10.5	42,478	170,863	10.8	43,692	173,548	12.5	50,570	198,190
2019	417,704	10.5	43,859	173,017	10.8	45,112	175,736	12.5	52,213	200,689
2020	431,279	10.5	45,284	174,995	10.8	46,578	177,745	12.5	53,910	202,983
2021	445,296	10.5	46,756	176,773	10.8	48,092	179,551	12.5	55,662	205,045
2022	459,768	10.5	48,276	178,325	10.8	49,655	181,128	12.5	57,471	206,846
2023	474,710	10.5	49,845	179,624	10.8	51,269	182,447	12.5	59,339	208,353
2024	490,138	10.5	51,464	180,639	10.8	52,935	183,478	12.5	61,267	209,531
2025	506,067	10.5	53,137	181,338	10.8	54,655	184,188	12.5	63,258	210,341
2026	522,514	10.5	54,864	181,684	10.8	56,432	184,540	12.5	65,314	210,743

Notes regarding the above projections:

- 1) The purpose of the above projections is to comply with the requirements of Section 105.660 of the Revised Statutes of Missouri (RSMo). The projection results may not be applicable for other purposes.
- 2) Estimated projected payroll is based upon the valuation payroll, increased each future year by 3.25%.
- 3) Due to the estimated nature of the above projections, certain but not all aspects of the Missouri LAGERS funding policy have been incorporated in the above projections.
- 4) Differences between the date of the initial valuation and the actuarial valuation date of February 28th have not been incorporated in the above results.
- 5) The actual employer contribution rates for future valuation dates will be based upon actual data as of the future valuation date.

Central County Fire & Rescue - General

Employer Contribution Rates (Non-Contributory Plan - 5 Year FAS)

(0% member contributions are additional)

Regular Retirement Eligibility

Valuation Year	Estimated Projected Payroll	L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial	Estimated Employer Contribution		Unfunded Actuarial	Estimated Employer Contribution		Unfunded Actuarial
		As a % of Payroll	Annual Dollars	Accrued Liability	As a % of Payroll	Annual Dollars	Accrued Liability	As a % of Payroll	Annual Dollars	Accrued Liability
2017	\$ 391,822	8.3%	\$32,521	\$ 99,954	10.2%	\$39,966	\$ 124,922	9.2%	\$36,048	\$ 110,122
2018	404,556	8.3	33,578	101,323	10.2	41,265	126,633	9.2	37,219	111,631
2019	417,704	8.3	34,669	102,601	10.2	42,606	128,230	9.2	38,429	113,039
2020	431,279	8.3	35,796	103,774	10.2	43,990	129,696	9.2	39,678	114,331
2021	445,296	8.3	36,960	104,828	10.2	45,420	131,014	9.2	40,967	115,493
2022	459,768	8.3	38,161	105,749	10.2	46,896	132,165	9.2	42,299	116,507
2023	474,710	8.3	39,401	106,519	10.2	48,420	133,128	9.2	43,673	117,356
2024	490,138	8.3	40,681	107,121	10.2	49,994	133,880	9.2	45,093	118,019
2025	506,067	8.3	42,004	107,535	10.2	51,619	134,398	9.2	46,558	118,475
2026	522,514	8.3	43,369	107,740	10.2	53,296	134,655	9.2	48,071	118,701

Valuation Year	Estimated Projected Payroll	LT-5(65) Benefit Program			L-7 Benefit Program			LT-8(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial	Estimated Employer Contribution		Unfunded Actuarial	Estimated Employer Contribution		Unfunded Actuarial
		As a % of Payroll	Annual Dollars	Accrued Liability	As a % of Payroll	Annual Dollars	Accrued Liability	As a % of Payroll	Annual Dollars	Accrued Liability
2017	\$ 391,822	10.8%	\$42,317	\$ 132,542	12.1%	\$47,410	\$ 149,902	12.4%	\$48,586	\$ 154,982
2018	404,556	10.8	43,692	134,358	12.1	48,951	151,956	12.4	50,165	157,105
2019	417,704	10.8	45,112	136,052	12.1	50,542	153,872	12.4	51,795	159,086
2020	431,279	10.8	46,578	137,607	12.1	52,185	155,631	12.4	53,479	160,905
2021	445,296	10.8	48,092	139,005	12.1	53,881	157,212	12.4	55,217	162,540
2022	459,768	10.8	49,655	140,226	12.1	55,632	158,593	12.4	57,011	163,967
2023	474,710	10.8	51,269	141,247	12.1	57,440	159,748	12.4	58,864	165,161
2024	490,138	10.8	52,935	142,045	12.1	59,307	160,651	12.4	60,777	166,094
2025	506,067	10.8	54,655	142,594	12.1	61,234	161,272	12.4	62,752	166,736
2026	522,514	10.8	56,432	142,866	12.1	63,224	161,580	12.4	64,792	167,054

Valuation Year	Estimated Projected Payroll	L-12 Benefit Program			LT-14(65) Benefit Program			L-6 Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial	Estimated Employer Contribution		Unfunded Actuarial	Estimated Employer Contribution		Unfunded Actuarial
		As a % of Payroll	Annual Dollars	Accrued Liability	As a % of Payroll	Annual Dollars	Accrued Liability	As a % of Payroll	Annual Dollars	Accrued Liability
2017	\$ 391,822	13.9%	\$54,463	\$ 174,874	14.2%	\$55,639	\$ 177,424	15.9%	\$62,300	\$ 199,851
2018	404,556	13.9	56,233	177,270	14.2	57,447	179,855	15.9	64,324	202,589
2019	417,704	13.9	58,061	179,505	14.2	59,314	182,123	15.9	66,415	205,144
2020	431,279	13.9	59,948	181,557	14.2	61,242	184,205	15.9	68,573	207,489
2021	445,296	13.9	61,896	183,402	14.2	63,232	186,077	15.9	70,802	209,597
2022	459,768	13.9	63,908	185,013	14.2	65,287	187,711	15.9	73,103	211,438
2023	474,710	13.9	65,985	186,361	14.2	67,409	189,078	15.9	75,479	212,978
2024	490,138	13.9	68,129	187,414	14.2	69,600	190,147	15.9	77,932	214,182
2025	506,067	13.9	70,343	188,139	14.2	71,862	190,882	15.9	80,465	215,010
2026	522,514	13.9	72,629	188,498	14.2	74,197	191,246	15.9	83,080	215,421

Notes regarding the above projections:

- 1) The purpose of the above projections is to comply with the requirements of Section 105.660 of the Revised Statutes of Missouri (RSMo). The projection results may not be applicable for other purposes.
- 2) Estimated projected payroll is based upon the valuation payroll, increased each future year by 3.25%.
- 3) Due to the estimated nature of the above projections, certain but not all aspects of the Missouri LAGERS funding policy have been incorporated in the above projections.
- 4) Differences between the date of the initial valuation and the actuarial valuation date of February 28th have not been incorporated in the above results.
- 5) The actual employer contribution rates for future valuation dates will be based upon actual data as of the future valuation date.

Central County Fire & Rescue - General

Employer Contribution Rates (Non-Contributory Plan - 3 Year FAS)
(0% member contributions are additional)

Regular Retirement Eligibility

Valuation Year	Estimated Projected Payroll	L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial	Estimated Employer Contribution		Unfunded Actuarial	Estimated Employer Contribution		Unfunded Actuarial
		As a % of Payroll	Annual Dollars	Accrued Liability	As a % of Payroll	Annual Dollars	Accrued Liability	As a % of Payroll	Annual Dollars	Accrued Liability
2017	\$ 391,822	8.6%	\$33,697	\$ 103,100	10.6%	\$41,533	\$ 128,919	9.4%	\$36,831	\$ 113,630
2018	404,556	8.6	34,792	104,512	10.6	42,883	130,685	9.4	38,028	115,187
2019	417,704	8.6	35,923	105,830	10.6	44,277	132,333	9.4	39,264	116,639
2020	431,279	8.6	37,090	107,040	10.6	45,716	133,846	9.4	40,540	117,973
2021	445,296	8.6	38,295	108,128	10.6	47,201	135,206	9.4	41,858	119,172
2022	459,768	8.6	39,540	109,078	10.6	48,735	136,393	9.4	43,218	120,219
2023	474,710	8.6	40,825	109,873	10.6	50,319	137,387	9.4	44,623	121,095
2024	490,138	8.6	42,152	110,494	10.6	51,955	138,163	9.4	46,073	121,779
2025	506,067	8.6	43,522	110,921	10.6	53,643	138,697	9.4	47,570	122,250
2026	522,514	8.6	44,936	111,133	10.6	55,386	138,962	9.4	49,116	122,483

Valuation Year	Estimated Projected Payroll	LT-5(65) Benefit Program			L-7 Benefit Program			LT-8(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial	Estimated Employer Contribution		Unfunded Actuarial	Estimated Employer Contribution		Unfunded Actuarial
		As a % of Payroll	Annual Dollars	Accrued Liability	As a % of Payroll	Annual Dollars	Accrued Liability	As a % of Payroll	Annual Dollars	Accrued Liability
2017	\$ 391,822	11.2%	\$43,884	\$ 136,823	12.4%	\$48,586	\$ 154,689	12.8%	\$50,153	\$ 159,947
2018	404,556	11.2	45,310	138,697	12.4	50,165	156,808	12.8	51,783	162,138
2019	417,704	11.2	46,783	140,446	12.4	51,795	158,785	12.8	53,466	164,182
2020	431,279	11.2	48,303	142,052	12.4	53,479	160,600	12.8	55,204	166,059
2021	445,296	11.2	49,873	143,495	12.4	55,217	162,232	12.8	56,998	167,746
2022	459,768	11.2	51,494	144,755	12.4	57,011	163,657	12.8	58,850	169,219
2023	474,710	11.2	53,168	145,809	12.4	58,864	164,849	12.8	60,763	170,452
2024	490,138	11.2	54,895	146,633	12.4	60,777	165,781	12.8	62,738	171,415
2025	506,067	11.2	56,680	147,200	12.4	62,752	166,422	12.8	64,777	172,078
2026	522,514	11.2	58,522	147,481	12.4	64,792	166,740	12.8	66,882	172,407

Valuation Year	Estimated Projected Payroll	L-12 Benefit Program			LT-14(65) Benefit Program			L-6 Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial	Estimated Employer Contribution		Unfunded Actuarial	Estimated Employer Contribution		Unfunded Actuarial
		As a % of Payroll	Annual Dollars	Accrued Liability	As a % of Payroll	Annual Dollars	Accrued Liability	As a % of Payroll	Annual Dollars	Accrued Liability
2017	\$ 391,822	14.4%	\$56,422	\$ 180,475	14.7%	\$57,598	\$ 183,092	16.4%	\$64,259	\$ 206,208
2018	404,556	14.4	58,256	182,947	14.7	59,470	185,600	16.4	66,347	209,033
2019	417,704	14.4	60,149	185,254	14.7	61,402	187,940	16.4	68,503	211,669
2020	431,279	14.4	62,104	187,372	14.7	63,398	190,089	16.4	70,730	214,089
2021	445,296	14.4	64,123	189,276	14.7	65,459	192,020	16.4	73,029	216,264
2022	459,768	14.4	66,207	190,938	14.7	67,586	193,706	16.4	75,402	218,163
2023	474,710	14.4	68,358	192,329	14.7	69,782	195,117	16.4	77,852	219,752
2024	490,138	14.4	70,580	193,416	14.7	72,050	196,220	16.4	80,383	220,994
2025	506,067	14.4	72,874	194,164	14.7	74,392	196,979	16.4	82,995	221,849
2026	522,514	14.4	75,242	194,535	14.7	76,810	197,355	16.4	85,692	222,273

Notes regarding the above projections:

- 1) The purpose of the above projections is to comply with the requirements of Section 105.660 of the Revised Statutes of Missouri (RSMo). The projection results may not be applicable for other purposes.
- 2) Estimated projected payroll is based upon the valuation payroll, increased each future year by 3.25%.
- 3) Due to the estimated nature of the above projections, certain but not all aspects of the Missouri LAGERS funding policy have been incorporated in the above projections.
- 4) Differences between the date of the initial valuation and the actuarial valuation date of February 28th have not been incorporated in the above results.
- 5) The actual employer contribution rates for future valuation dates will be based upon actual data as of the future valuation date.

Central County Fire & Rescue - General

Employer Contribution Rates (Contributory Plan - 5 Year FAS)
(4% member contributions are additional)

Rule of 80 Retirement Eligibility

Valuation Year	Estimated Projected Payroll	L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial	Estimated Employer Contribution		Unfunded Actuarial	Estimated Employer Contribution		Unfunded Actuarial
		As a % of Payroll	Annual Dollars	Accrued Liability	As a % of Payroll	Annual Dollars	Accrued Liability	As a % of Payroll	Annual Dollars	Accrued Liability
2017	\$ 391,822	5.0%	\$19,591	\$ 87,528	7.0%	\$27,428	\$ 115,265	6.4%	\$25,077	\$ 108,850
2018	404,556	5.0	20,228	88,727	7.0	28,319	116,844	6.4	25,892	110,341
2019	417,704	5.0	20,885	89,846	7.0	29,239	118,317	6.4	26,733	111,732
2020	431,279	5.0	21,564	90,873	7.0	30,190	119,670	6.4	27,602	113,009
2021	445,296	5.0	22,265	91,796	7.0	31,171	120,886	6.4	28,499	114,157
2022	459,768	5.0	22,988	92,602	7.0	32,184	121,948	6.4	29,425	115,160
2023	474,710	5.0	23,736	93,277	7.0	33,230	122,836	6.4	30,381	115,999
2024	490,138	5.0	24,507	93,804	7.0	34,310	123,530	6.4	31,369	116,655
2025	506,067	5.0	25,303	94,167	7.0	35,425	124,008	6.4	32,388	117,106
2026	522,514	5.0	26,126	94,347	7.0	36,576	124,245	6.4	33,441	117,330

Valuation Year	Estimated Projected Payroll	LT-5(65) Benefit Program			L-7 Benefit Program			LT-8(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial	Estimated Employer Contribution		Unfunded Actuarial	Estimated Employer Contribution		Unfunded Actuarial
		As a % of Payroll	Annual Dollars	Accrued Liability	As a % of Payroll	Annual Dollars	Accrued Liability	As a % of Payroll	Annual Dollars	Accrued Liability
2017	\$ 391,822	8.0%	\$31,346	\$ 131,265	8.8%	\$34,480	\$ 142,792	9.5%	\$37,223	\$ 153,451
2018	404,556	8.0	32,364	133,063	8.8	35,601	144,748	9.5	38,433	155,553
2019	417,704	8.0	33,416	134,741	8.8	36,758	146,573	9.5	39,682	157,514
2020	431,279	8.0	34,502	136,281	8.8	37,953	148,249	9.5	40,972	159,315
2021	445,296	8.0	35,624	137,666	8.8	39,186	149,755	9.5	42,303	160,934
2022	459,768	8.0	36,781	138,875	8.8	40,460	151,070	9.5	43,678	162,347
2023	474,710	8.0	37,977	139,887	8.8	41,774	152,170	9.5	45,097	163,530
2024	490,138	8.0	39,211	140,678	8.8	43,132	153,030	9.5	46,563	164,454
2025	506,067	8.0	40,485	141,222	8.8	44,534	153,622	9.5	48,076	165,090
2026	522,514	8.0	41,801	141,492	8.8	45,981	153,915	9.5	49,639	165,405

Valuation Year	Estimated Projected Payroll	L-12 Benefit Program			LT-14(65) Benefit Program			L-6 Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial	Estimated Employer Contribution		Unfunded Actuarial	Estimated Employer Contribution		Unfunded Actuarial
		As a % of Payroll	Annual Dollars	Accrued Liability	As a % of Payroll	Annual Dollars	Accrued Liability	As a % of Payroll	Annual Dollars	Accrued Liability
2017	\$ 391,822	10.8%	\$42,317	\$ 169,978	11.1%	\$43,492	\$ 175,318	12.8%	\$50,153	\$ 197,013
2018	404,556	10.8	43,692	172,307	11.1	44,906	177,720	12.8	51,783	199,712
2019	417,704	10.8	45,112	174,480	11.1	46,365	179,961	12.8	53,466	202,230
2020	431,279	10.8	46,578	176,475	11.1	47,872	182,018	12.8	55,204	204,542
2021	445,296	10.8	48,092	178,268	11.1	49,428	183,867	12.8	56,998	206,620
2022	459,768	10.8	49,655	179,834	11.1	51,034	185,482	12.8	58,850	208,435
2023	474,710	10.8	51,269	181,144	11.1	52,693	186,833	12.8	60,763	209,953
2024	490,138	10.8	52,935	182,168	11.1	54,405	187,889	12.8	62,738	211,140
2025	506,067	10.8	54,655	182,872	11.1	56,173	188,616	12.8	64,777	211,956
2026	522,514	10.8	56,432	183,221	11.1	57,999	188,976	12.8	66,882	212,361

Notes regarding the above projections:

- 1) The purpose of the above projections is to comply with the requirements of Section 105.660 of the Revised Statutes of Missouri (RSMo). The projection results may not be applicable for other purposes.
- 2) Estimated projected payroll is based upon the valuation payroll, increased each future year by 3.25%.
- 3) Due to the estimated nature of the above projections, certain but not all aspects of the Missouri LAGERS funding policy have been incorporated in the above projections.
- 4) Differences between the date of the initial valuation and the actuarial valuation date of February 28th have not been incorporated in the above results.
- 5) The actual employer contribution rates for future valuation dates will be based upon actual data as of the future valuation date.

Central County Fire & Rescue - General

Employer Contribution Rates (Contributory Plan - 3 Year FAS)
(4% member contributions are additional)

Rule of 80 Retirement Eligibility

Valuation Year	Estimated Projected Payroll	L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial	Estimated Employer Contribution		Unfunded Actuarial	Estimated Employer Contribution		Unfunded Actuarial
		As a % of Payroll	Annual Dollars	Accrued Liability	As a % of Payroll	Annual Dollars	Accrued Liability	As a % of Payroll	Annual Dollars	Accrued Liability
2017	\$ 391,822	5.2%	\$20,375	\$ 91,274	7.3%	\$28,603	\$ 119,940	6.7%	\$26,252	\$ 113,354
2018	404,556	5.2	21,037	92,524	7.3	29,533	121,583	6.7	27,105	114,907
2019	417,704	5.2	21,721	93,691	7.3	30,492	123,116	6.7	27,986	116,356
2020	431,279	5.2	22,427	94,762	7.3	31,483	124,524	6.7	28,896	117,686
2021	445,296	5.2	23,155	95,725	7.3	32,507	125,789	6.7	29,835	118,882
2022	459,768	5.2	23,908	96,566	7.3	33,563	126,894	6.7	30,804	119,926
2023	474,710	5.2	24,685	97,269	7.3	34,654	127,818	6.7	31,806	120,800
2024	490,138	5.2	25,487	97,819	7.3	35,780	128,540	6.7	32,839	121,483
2025	506,067	5.2	26,315	98,197	7.3	36,943	129,037	6.7	33,906	121,953
2026	522,514	5.2	27,171	98,385	7.3	38,144	129,283	6.7	35,008	122,186

Valuation Year	Estimated Projected Payroll	LT-5(65) Benefit Program			L-7 Benefit Program			LT-8(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial	Estimated Employer Contribution		Unfunded Actuarial	Estimated Employer Contribution		Unfunded Actuarial
		As a % of Payroll	Annual Dollars	Accrued Liability	As a % of Payroll	Annual Dollars	Accrued Liability	As a % of Payroll	Annual Dollars	Accrued Liability
2017	\$ 391,822	8.4%	\$32,913	\$ 136,485	9.1%	\$35,656	\$ 148,264	9.9%	\$38,790	\$ 159,301
2018	404,556	8.4	33,983	138,355	9.1	36,815	150,295	9.9	40,051	161,483
2019	417,704	8.4	35,087	140,100	9.1	38,011	152,190	9.9	41,353	163,519
2020	431,279	8.4	36,227	141,702	9.1	39,246	153,930	9.9	42,697	165,389
2021	445,296	8.4	37,405	143,142	9.1	40,522	155,494	9.9	44,084	167,070
2022	459,768	8.4	38,621	144,399	9.1	41,839	156,860	9.9	45,517	168,537
2023	474,710	8.4	39,876	145,451	9.1	43,199	158,003	9.9	46,996	169,765
2024	490,138	8.4	41,172	146,273	9.1	44,603	158,896	9.9	48,524	170,724
2025	506,067	8.4	42,510	146,839	9.1	46,052	159,510	9.9	50,101	171,384
2026	522,514	8.4	43,891	147,119	9.1	47,549	159,815	9.9	51,729	171,711

Valuation Year	Estimated Projected Payroll	L-12 Benefit Program			LT-14(65) Benefit Program			L-6 Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial	Estimated Employer Contribution		Unfunded Actuarial	Estimated Employer Contribution		Unfunded Actuarial
		As a % of Payroll	Annual Dollars	Accrued Liability	As a % of Payroll	Annual Dollars	Accrued Liability	As a % of Payroll	Annual Dollars	Accrued Liability
2017	\$ 391,822	11.3%	\$44,276	\$ 176,293	11.6%	\$45,451	\$ 181,801	13.3%	\$52,112	\$ 204,153
2018	404,556	11.3	45,715	178,708	11.6	46,928	184,292	13.3	53,806	206,950
2019	417,704	11.3	47,201	180,961	11.6	48,454	186,616	13.3	55,555	209,560
2020	431,279	11.3	48,735	183,030	11.6	50,028	188,750	13.3	57,360	211,956
2021	445,296	11.3	50,318	184,890	11.6	51,654	190,668	13.3	59,224	214,110
2022	459,768	11.3	51,954	186,514	11.6	53,333	192,343	13.3	61,149	215,990
2023	474,710	11.3	53,642	187,873	11.6	55,066	193,744	13.3	63,136	217,563
2024	490,138	11.3	55,386	188,935	11.6	56,856	194,839	13.3	65,188	218,793
2025	506,067	11.3	57,186	189,666	11.6	58,704	195,592	13.3	67,307	219,639
2026	522,514	11.3	59,044	190,028	11.6	60,612	195,965	13.3	69,494	220,058

Notes regarding the above projections:

- 1) The purpose of the above projections is to comply with the requirements of Section 105.660 of the Revised Statutes of Missouri (RSMo). The projection results may not be applicable for other purposes.
- 2) Estimated projected payroll is based upon the valuation payroll, increased each future year by 3.25%.
- 3) Due to the estimated nature of the above projections, certain but not all aspects of the Missouri LAGERS funding policy have been incorporated in the above projections.
- 4) Differences between the date of the initial valuation and the actuarial valuation date of February 28th have not been incorporated in the above results.
- 5) The actual employer contribution rates for future valuation dates will be based upon actual data as of the future valuation date.

Central County Fire & Rescue - General

Employer Contribution Rates (Non-Contributory Plan - 5 Year FAS)
(0% member contributions are additional)

Rule of 80 Retirement Eligibility

Valuation Year	Estimated Projected Payroll	L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial	Estimated Employer Contribution		Unfunded Actuarial	Estimated Employer Contribution		Unfunded Actuarial
		As a % of Payroll	Annual Dollars	Accrued Liability	As a % of Payroll	Annual Dollars	Accrued Liability	As a % of Payroll	Annual Dollars	Accrued Liability
2017	\$ 391,822	8.7%	\$34,088	\$ 104,629	10.8%	\$42,317	\$ 130,764	10.1%	\$39,574	\$ 125,841
2018	404,556	8.7	35,196	106,062	10.8	43,692	132,555	10.1	40,860	127,565
2019	417,704	8.7	36,340	107,399	10.8	45,112	134,226	10.1	42,188	129,174
2020	431,279	8.7	37,521	108,627	10.8	46,578	135,761	10.1	43,559	130,651
2021	445,296	8.7	38,741	109,731	10.8	48,092	137,140	10.1	44,975	131,979
2022	459,768	8.7	40,000	110,695	10.8	49,655	138,344	10.1	46,437	133,138
2023	474,710	8.7	41,300	111,501	10.8	51,269	139,352	10.1	47,946	134,108
2024	490,138	8.7	42,642	112,131	10.8	52,935	140,140	10.1	49,504	134,866
2025	506,067	8.7	44,028	112,565	10.8	54,655	140,682	10.1	51,113	135,388
2026	522,514	8.7	45,459	112,780	10.8	56,432	140,951	10.1	52,774	135,647

Valuation Year	Estimated Projected Payroll	LT-5(65) Benefit Program			L-7 Benefit Program			LT-8(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial	Estimated Employer Contribution		Unfunded Actuarial	Estimated Employer Contribution		Unfunded Actuarial
		As a % of Payroll	Annual Dollars	Accrued Liability	As a % of Payroll	Annual Dollars	Accrued Liability	As a % of Payroll	Annual Dollars	Accrued Liability
2017	\$ 391,822	11.8%	\$46,235	\$ 146,695	12.7%	\$49,761	\$ 156,923	13.4%	\$52,504	\$ 167,541
2018	404,556	11.8	47,738	148,705	12.7	51,379	159,073	13.4	54,211	169,836
2019	417,704	11.8	49,289	150,580	12.7	53,048	161,079	13.4	55,972	171,978
2020	431,279	11.8	50,891	152,302	12.7	54,772	162,921	13.4	57,791	173,944
2021	445,296	11.8	52,545	153,850	12.7	56,553	164,576	13.4	59,670	175,711
2022	459,768	11.8	54,253	155,201	12.7	58,391	166,021	13.4	61,609	177,254
2023	474,710	11.8	56,016	156,332	12.7	60,288	167,230	13.4	63,611	178,545
2024	490,138	11.8	57,836	157,216	12.7	62,248	168,175	13.4	65,678	179,554
2025	506,067	11.8	59,716	157,824	12.7	64,271	168,825	13.4	67,813	180,248
2026	522,514	11.8	61,657	158,125	12.7	66,359	169,147	13.4	70,017	180,592

Valuation Year	Estimated Projected Payroll	L-12 Benefit Program			LT-14(65) Benefit Program			L-6 Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial	Estimated Employer Contribution		Unfunded Actuarial	Estimated Employer Contribution		Unfunded Actuarial
		As a % of Payroll	Annual Dollars	Accrued Liability	As a % of Payroll	Annual Dollars	Accrued Liability	As a % of Payroll	Annual Dollars	Accrued Liability
2017	\$ 391,822	14.7%	\$57,598	\$ 183,073	15.0%	\$58,773	\$ 188,373	16.7%	\$65,434	\$ 209,231
2018	404,556	14.7	59,470	185,581	15.0	60,683	190,954	16.7	67,561	212,097
2019	417,704	14.7	61,402	187,921	15.0	62,656	193,362	16.7	69,757	214,771
2020	431,279	14.7	63,398	190,069	15.0	64,692	195,573	16.7	72,024	217,226
2021	445,296	14.7	65,459	192,000	15.0	66,794	197,560	16.7	74,364	219,433
2022	459,768	14.7	67,586	193,686	15.0	68,965	199,295	16.7	76,781	221,360
2023	474,710	14.7	69,782	195,097	15.0	71,207	200,747	16.7	79,277	222,972
2024	490,138	14.7	72,050	196,200	15.0	73,521	201,882	16.7	81,853	224,232
2025	506,067	14.7	74,392	196,959	15.0	75,910	202,663	16.7	84,513	225,099
2026	522,514	14.7	76,810	197,335	15.0	78,377	203,050	16.7	87,260	225,529

Notes regarding the above projections:

- 1) The purpose of the above projections is to comply with the requirements of Section 105.660 of the Revised Statutes of Missouri (RSMo). The projection results may not be applicable for other purposes.
- 2) Estimated projected payroll is based upon the valuation payroll, increased each future year by 3.25%.
- 3) Due to the estimated nature of the above projections, certain but not all aspects of the Missouri LAGERS funding policy have been incorporated in the above projections.
- 4) Differences between the date of the initial valuation and the actuarial valuation date of February 28th have not been incorporated in the above results.
- 5) The actual employer contribution rates for future valuation dates will be based upon actual data as of the future valuation date.

Central County Fire & Rescue - General

Employer Contribution Rates (Non-Contributory Plan - 3 Year FAS)
(0% member contributions are additional)

Rule of 80 Retirement Eligibility

Valuation Year	Estimated Projected Payroll	L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial	Estimated Employer Contribution		Unfunded Actuarial	Estimated Employer Contribution		Unfunded Actuarial
		As a % of Payroll	Annual Dollars	Accrued Liability	As a % of Payroll	Annual Dollars	Accrued Liability	As a % of Payroll	Annual Dollars	Accrued Liability
2017	\$ 391,822	9.1%	\$35,656	\$ 108,057	11.2%	\$43,884	\$ 135,080	10.5%	\$41,141	\$ 130,042
2018	404,556	9.1	36,815	109,537	11.2	45,310	136,931	10.5	42,478	131,824
2019	417,704	9.1	38,011	110,918	11.2	46,783	138,658	10.5	43,859	133,486
2020	431,279	9.1	39,246	112,186	11.2	48,303	140,243	10.5	45,284	135,012
2021	445,296	9.1	40,522	113,326	11.2	49,873	141,668	10.5	46,756	136,384
2022	459,768	9.1	41,839	114,321	11.2	51,494	142,912	10.5	48,276	137,582
2023	474,710	9.1	43,199	115,154	11.2	53,168	143,953	10.5	49,845	138,584
2024	490,138	9.1	44,603	115,805	11.2	54,895	144,767	10.5	51,464	139,367
2025	506,067	9.1	46,052	116,253	11.2	56,680	145,327	10.5	53,137	139,906
2026	522,514	9.1	47,549	116,475	11.2	58,522	145,604	10.5	54,864	140,173

Valuation Year	Estimated Projected Payroll	LT-5(65) Benefit Program			L-7 Benefit Program			LT-8(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial	Estimated Employer Contribution		Unfunded Actuarial	Estimated Employer Contribution		Unfunded Actuarial
		As a % of Payroll	Annual Dollars	Accrued Liability	As a % of Payroll	Annual Dollars	Accrued Liability	As a % of Payroll	Annual Dollars	Accrued Liability
2017	\$ 391,822	12.2%	\$47,802	\$ 151,581	13.0%	\$50,937	\$ 162,080	13.8%	\$54,071	\$ 173,083
2018	404,556	12.2	49,356	153,658	13.0	52,592	164,300	13.8	55,829	175,454
2019	417,704	12.2	50,960	155,596	13.0	54,302	166,372	13.8	57,643	177,666
2020	431,279	12.2	52,616	157,375	13.0	56,066	168,274	13.8	59,517	179,697
2021	445,296	12.2	54,326	158,974	13.0	57,888	169,984	13.8	61,451	181,523
2022	459,768	12.2	56,092	160,370	13.0	59,770	171,477	13.8	63,448	183,117
2023	474,710	12.2	57,915	161,538	13.0	61,712	172,726	13.8	65,510	184,451
2024	490,138	12.2	59,797	162,451	13.0	63,718	173,702	13.8	67,639	185,493
2025	506,067	12.2	61,740	163,079	13.0	65,789	174,374	13.8	69,837	186,210
2026	522,514	12.2	63,747	163,390	13.0	67,927	174,707	13.8	72,107	186,566

Valuation Year	Estimated Projected Payroll	L-12 Benefit Program			LT-14(65) Benefit Program			L-6 Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial	Estimated Employer Contribution		Unfunded Actuarial	Estimated Employer Contribution		Unfunded Actuarial
		As a % of Payroll	Annual Dollars	Accrued Liability	As a % of Payroll	Annual Dollars	Accrued Liability	As a % of Payroll	Annual Dollars	Accrued Liability
2017	\$ 391,822	15.1%	\$59,165	\$ 189,092	15.5%	\$60,732	\$ 194,585	17.2%	\$67,393	\$ 216,102
2018	404,556	15.1	61,088	191,683	15.5	62,706	197,251	17.2	69,584	219,063
2019	417,704	15.1	63,073	194,100	15.5	64,744	199,738	17.2	71,845	221,825
2020	431,279	15.1	65,123	196,319	15.5	66,848	202,022	17.2	74,180	224,361
2021	445,296	15.1	67,240	198,314	15.5	69,021	204,075	17.2	76,591	226,641
2022	459,768	15.1	69,425	200,056	15.5	71,264	205,867	17.2	79,080	228,631
2023	474,710	15.1	71,681	201,513	15.5	73,580	207,367	17.2	81,650	230,296
2024	490,138	15.1	74,011	202,652	15.5	75,971	208,539	17.2	84,304	231,598
2025	506,067	15.1	76,416	203,436	15.5	78,440	209,345	17.2	87,044	232,494
2026	522,514	15.1	78,900	203,824	15.5	80,990	209,745	17.2	89,872	232,938

Notes regarding the above projections:

- 1) The purpose of the above projections is to comply with the requirements of Section 105.660 of the Revised Statutes of Missouri (RSMo). The projection results may not be applicable for other purposes.
- 2) Estimated projected payroll is based upon the valuation payroll, increased each future year by 3.25%.
- 3) Due to the estimated nature of the above projections, certain but not all aspects of the Missouri LAGERS funding policy have been incorporated in the above projections.
- 4) Differences between the date of the initial valuation and the actuarial valuation date of February 28th have not been incorporated in the above results.
- 5) The actual employer contribution rates for future valuation dates will be based upon actual data as of the future valuation date.

Central County Fire & Rescue - Fire

Employer Contribution Rates (Contributory Plan - 5 Year FAS)
(4% member contributions are additional)

Regular Retirement Eligibility

Valuation Year	Estimated Projected Payroll	L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial	Estimated Employer Contribution		Unfunded Actuarial	Estimated Employer Contribution		Unfunded Actuarial
		As a % of Payroll	Annual Dollars	Accrued Liability	As a % of Payroll	Annual Dollars	Accrued Liability	As a % of Payroll	Annual Dollars	Accrued Liability
2017	\$ 7,177,640	5.8%	\$416,303	\$ 1,643,813	7.9%	\$567,034	\$ 2,112,556	8.0%	\$574,211	\$ 2,091,789
2018	7,410,914	5.8	429,833	1,666,333	7.9	585,462	2,141,498	8.0	592,873	2,120,446
2019	7,651,769	5.8	443,803	1,687,344	7.9	604,490	2,168,501	8.0	612,142	2,147,183
2020	7,900,451	5.8	458,226	1,706,635	7.9	624,136	2,193,293	8.0	632,036	2,171,732
2021	8,157,216	5.8	473,119	1,723,976	7.9	644,420	2,215,579	8.0	652,577	2,193,799
2022	8,422,326	5.8	488,495	1,739,117	7.9	665,364	2,235,037	8.0	673,786	2,213,066
2023	8,696,052	5.8	504,371	1,751,785	7.9	686,988	2,251,318	8.0	695,684	2,229,187
2024	8,978,674	5.8	520,763	1,761,686	7.9	709,315	2,264,042	8.0	718,294	2,241,786
2025	9,270,481	5.8	537,688	1,768,499	7.9	732,368	2,272,797	8.0	741,638	2,250,455
2026	9,571,772	5.8	555,163	1,771,876	7.9	756,170	2,277,137	8.0	765,742	2,254,752

Valuation Year	Estimated Projected Payroll	LT-5(65) Benefit Program			L-7 Benefit Program			LT-8(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial	Estimated Employer Contribution		Unfunded Actuarial	Estimated Employer Contribution		Unfunded Actuarial
		As a % of Payroll	Annual Dollars	Accrued Liability	As a % of Payroll	Annual Dollars	Accrued Liability	As a % of Payroll	Annual Dollars	Accrued Liability
2017	\$ 7,177,640	9.5%	\$681,876	\$ 2,448,616	10.0%	\$717,764	\$ 2,577,307	11.1%	\$796,718	\$ 2,801,341
2018	7,410,914	9.5	704,037	2,482,162	10.0	741,091	2,612,616	11.1	822,611	2,839,719
2019	7,651,769	9.5	726,918	2,513,460	10.0	765,177	2,645,559	11.1	849,346	2,875,526
2020	7,900,451	9.5	750,543	2,542,196	10.0	790,045	2,675,806	11.1	876,950	2,908,402
2021	8,157,216	9.5	774,936	2,568,027	10.0	815,722	2,702,995	11.1	905,451	2,937,954
2022	8,422,326	9.5	800,121	2,590,580	10.0	842,233	2,726,734	11.1	934,878	2,963,756
2023	8,696,052	9.5	826,125	2,609,451	10.0	869,605	2,746,596	11.1	965,262	2,985,345
2024	8,978,674	9.5	852,974	2,624,199	10.0	897,867	2,762,119	11.1	996,633	3,002,217
2025	9,270,481	9.5	880,696	2,634,347	10.0	927,048	2,772,800	11.1	1,029,023	3,013,827
2026	9,571,772	9.5	909,318	2,639,377	10.0	957,177	2,778,095	11.1	1,062,467	3,019,582

Valuation Year	Estimated Projected Payroll	L-12 Benefit Program			LT-14(65) Benefit Program			L-6 Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial	Estimated Employer Contribution		Unfunded Actuarial	Estimated Employer Contribution		Unfunded Actuarial
		As a % of Payroll	Annual Dollars	Accrued Liability	As a % of Payroll	Annual Dollars	Accrued Liability	As a % of Payroll	Annual Dollars	Accrued Liability
2017	\$ 7,177,640	12.2%	\$875,672	\$ 3,039,783	12.7%	\$911,560	\$ 3,151,720	14.3%	\$1,026,403	\$ 3,500,459
2018	7,410,914	12.2	904,132	3,081,428	12.7	941,186	3,194,898	14.3	1,059,761	3,548,415
2019	7,651,769	12.2	933,516	3,120,283	12.7	971,775	3,235,184	14.3	1,094,203	3,593,158
2020	7,900,451	12.2	963,855	3,155,957	12.7	1,003,357	3,272,172	14.3	1,129,764	3,634,238
2021	8,157,216	12.2	995,180	3,188,024	12.7	1,035,966	3,305,420	14.3	1,166,482	3,671,165
2022	8,422,326	12.2	1,027,524	3,216,022	12.7	1,069,635	3,334,449	14.3	1,204,393	3,703,406
2023	8,696,052	12.2	1,060,918	3,239,449	12.7	1,104,399	3,358,738	14.3	1,243,535	3,730,383
2024	8,978,674	12.2	1,095,398	3,257,757	12.7	1,140,292	3,377,720	14.3	1,283,950	3,751,466
2025	9,270,481	12.2	1,130,999	3,270,355	12.7	1,177,351	3,390,782	14.3	1,325,679	3,765,973
2026	9,571,772	12.2	1,167,756	3,276,600	12.7	1,215,615	3,397,257	14.3	1,368,763	3,773,164

Notes regarding the above projections:

- 1) The purpose of the above projections is to comply with the requirements of Section 105.660 of the Revised Statutes of Missouri (RSMo). The projection results may not be applicable for other purposes.
- 2) Estimated projected payroll is based upon the valuation payroll, increased each future year by 3.25%.
- 3) Due to the estimated nature of the above projections, certain but not all aspects of the Missouri LAGERS funding policy have been incorporated in the above projections.
- 4) Differences between the date of the initial valuation and the actuarial valuation date of February 28th have not been incorporated in the above results.
- 5) The actual employer contribution rates for future valuation dates will be based upon actual data as of the future valuation date.

Central County Fire & Rescue - Fire

Employer Contribution Rates (Contributory Plan - 3 Year FAS)
(4% member contributions are additional)

Regular Retirement Eligibility

Valuation Year	Estimated Projected Payroll	L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial	Estimated Employer Contribution		Unfunded Actuarial	Estimated Employer Contribution		Unfunded Actuarial
		As a % of Payroll	Annual Dollars	Accrued Liability	As a % of Payroll	Annual Dollars	Accrued Liability	As a % of Payroll	Annual Dollars	Accrued Liability
2017	\$ 7,177,640	6.0%	\$430,658	\$ 1,702,847	8.3%	\$595,744	\$ 2,185,300	8.3%	\$595,744	\$ 2,166,211
2018	7,410,914	6.0	444,655	1,726,176	8.3	615,106	2,215,238	8.3	615,106	2,195,888
2019	7,651,769	6.0	459,106	1,747,942	8.3	635,097	2,243,171	8.3	635,097	2,223,577
2020	7,900,451	6.0	474,027	1,767,926	8.3	655,737	2,268,817	8.3	655,737	2,248,999
2021	8,157,216	6.0	489,433	1,785,890	8.3	677,049	2,291,870	8.3	677,049	2,271,851
2022	8,422,326	6.0	505,340	1,801,574	8.3	699,053	2,311,998	8.3	699,053	2,291,803
2023	8,696,052	6.0	521,763	1,814,697	8.3	721,772	2,328,839	8.3	721,772	2,308,497
2024	8,978,674	6.0	538,720	1,824,953	8.3	745,230	2,342,001	8.3	745,230	2,321,544
2025	9,270,481	6.0	556,229	1,832,010	8.3	769,450	2,351,058	8.3	769,450	2,330,522
2026	9,571,772	6.0	574,306	1,835,508	8.3	794,457	2,355,547	8.3	794,457	2,334,972

Valuation Year	Estimated Projected Payroll	LT-5(65) Benefit Program			L-7 Benefit Program			LT-8(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial	Estimated Employer Contribution		Unfunded Actuarial	Estimated Employer Contribution		Unfunded Actuarial
		As a % of Payroll	Annual Dollars	Accrued Liability	As a % of Payroll	Annual Dollars	Accrued Liability	As a % of Payroll	Annual Dollars	Accrued Liability
2017	\$ 7,177,640	9.9%	\$710,586	\$ 2,532,811	10.5%	\$753,652	\$ 2,663,435	11.6%	\$832,606	\$ 2,895,130
2018	7,410,914	9.9	733,680	2,567,510	10.5	778,146	2,699,924	11.6	859,666	2,934,793
2019	7,651,769	9.9	757,525	2,599,885	10.5	803,436	2,733,968	11.6	887,605	2,971,799
2020	7,900,451	9.9	782,145	2,629,609	10.5	829,547	2,765,225	11.6	916,452	3,005,775
2021	8,157,216	9.9	807,564	2,656,328	10.5	856,508	2,793,322	11.6	946,237	3,036,316
2022	8,422,326	9.9	833,810	2,679,657	10.5	884,344	2,817,854	11.6	976,990	3,062,982
2023	8,696,052	9.9	860,909	2,699,177	10.5	913,085	2,838,380	11.6	1,008,742	3,085,294
2024	8,978,674	9.9	888,889	2,714,432	10.5	942,761	2,854,422	11.6	1,041,526	3,102,731
2025	9,270,481	9.9	917,778	2,724,929	10.5	973,401	2,865,460	11.6	1,075,376	3,114,729
2026	9,571,772	9.9	947,605	2,730,132	10.5	1,005,036	2,870,932	11.6	1,110,326	3,120,676

Valuation Year	Estimated Projected Payroll	L-12 Benefit Program			LT-14(65) Benefit Program			L-6 Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial	Estimated Employer Contribution		Unfunded Actuarial	Estimated Employer Contribution		Unfunded Actuarial
		As a % of Payroll	Annual Dollars	Accrued Liability	As a % of Payroll	Annual Dollars	Accrued Liability	As a % of Payroll	Annual Dollars	Accrued Liability
2017	\$ 7,177,640	12.7%	\$911,560	\$ 3,139,192	13.2%	\$947,449	\$ 3,255,052	14.9%	\$1,069,468	\$ 3,613,713
2018	7,410,914	12.7	941,186	3,182,198	13.2	978,241	3,299,646	14.9	1,104,226	3,663,220
2019	7,651,769	12.7	971,775	3,222,324	13.2	1,010,034	3,341,252	14.9	1,140,114	3,709,411
2020	7,900,451	12.7	1,003,357	3,259,165	13.2	1,042,860	3,379,452	14.9	1,177,167	3,751,820
2021	8,157,216	12.7	1,035,966	3,292,281	13.2	1,076,753	3,413,790	14.9	1,215,425	3,789,942
2022	8,422,326	12.7	1,069,635	3,321,195	13.2	1,111,747	3,443,771	14.9	1,254,927	3,823,227
2023	8,696,052	12.7	1,104,399	3,345,388	13.2	1,147,879	3,468,857	14.9	1,295,712	3,851,077
2024	8,978,674	12.7	1,140,292	3,364,295	13.2	1,185,185	3,488,462	14.9	1,337,822	3,872,842
2025	9,270,481	12.7	1,177,351	3,377,305	13.2	1,223,703	3,501,952	14.9	1,381,302	3,887,818
2026	9,571,772	12.7	1,215,615	3,383,754	13.2	1,263,474	3,508,639	14.9	1,426,194	3,895,242

Notes regarding the above projections:

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- 2) Estimated projected payroll is based upon the valuation payroll, increased each future year by 3.25%.
- 3) Due to the estimated nature of the above projections, certain but not all aspects of the Missouri LAGERS funding policy have been incorporated in the above projections.
- 4) Differences between the date of the initial valuation and the actuarial valuation date of February 28th have not been incorporated in the above results.
- 5) The actual employer contribution rates for future valuation dates will be based upon actual data as of the future valuation date.

Central County Fire & Rescue - Fire

Employer Contribution Rates (Non-Contributory Plan - 5 Year FAS)
(0% member contributions are additional)

Regular Retirement Eligibility

Valuation Year	Estimated Projected Payroll	L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial	Estimated Employer Contribution		Unfunded Actuarial	Estimated Employer Contribution		Unfunded Actuarial
		As a % of Payroll	Annual Dollars	Accrued Liability	As a % of Payroll	Annual Dollars	Accrued Liability	As a % of Payroll	Annual Dollars	Accrued Liability
2017	\$ 7,177,640	9.7%	\$696,231	\$ 1,723,889	11.8%	\$846,962	\$ 2,154,828	11.8%	\$846,962	\$ 2,169,177
2018	7,410,914	9.7	718,859	1,747,506	11.8	874,488	2,184,349	11.8	874,488	2,198,894
2019	7,651,769	9.7	742,222	1,769,541	11.8	902,909	2,211,892	11.8	902,909	2,226,621
2020	7,900,451	9.7	766,344	1,789,772	11.8	932,253	2,237,180	11.8	932,253	2,252,078
2021	8,157,216	9.7	791,250	1,807,958	11.8	962,551	2,259,912	11.8	962,551	2,274,961
2022	8,422,326	9.7	816,966	1,823,836	11.8	993,834	2,279,759	11.8	993,834	2,294,941
2023	8,696,052	9.7	843,517	1,837,121	11.8	1,026,134	2,296,366	11.8	1,026,134	2,311,658
2024	8,978,674	9.7	870,931	1,847,504	11.8	1,059,484	2,309,344	11.8	1,059,484	2,324,723
2025	9,270,481	9.7	899,237	1,854,648	11.8	1,093,917	2,318,274	11.8	1,093,917	2,333,713
2026	9,571,772	9.7	928,462	1,858,189	11.8	1,129,469	2,322,701	11.8	1,129,469	2,338,169

Valuation Year	Estimated Projected Payroll	LT-5(65) Benefit Program			L-7 Benefit Program			LT-8(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial	Estimated Employer Contribution		Unfunded Actuarial	Estimated Employer Contribution		Unfunded Actuarial
		As a % of Payroll	Annual Dollars	Accrued Liability	As a % of Payroll	Annual Dollars	Accrued Liability	As a % of Payroll	Annual Dollars	Accrued Liability
2017	\$ 7,177,640	13.4%	\$961,804	\$ 2,488,752	13.9%	\$997,692	\$ 2,585,749	15.0%	\$1,076,646	\$ 2,808,373
2018	7,410,914	13.4	993,062	2,522,848	13.9	1,030,117	2,621,173	15.0	1,111,637	2,846,847
2019	7,651,769	13.4	1,025,337	2,554,660	13.9	1,063,596	2,654,224	15.0	1,147,765	2,882,744
2020	7,900,451	13.4	1,058,660	2,583,867	13.9	1,098,163	2,684,570	15.0	1,185,068	2,915,702
2021	8,157,216	13.4	1,093,067	2,610,121	13.9	1,133,853	2,711,848	15.0	1,223,582	2,945,328
2022	8,422,326	13.4	1,128,592	2,633,044	13.9	1,170,703	2,735,664	15.0	1,263,349	2,971,195
2023	8,696,052	13.4	1,165,271	2,652,224	13.9	1,208,751	2,755,592	15.0	1,304,408	2,992,838
2024	8,978,674	13.4	1,203,142	2,667,214	13.9	1,248,036	2,771,166	15.0	1,346,801	3,009,753
2025	9,270,481	13.4	1,242,244	2,677,528	13.9	1,288,597	2,781,882	15.0	1,390,572	3,021,392
2026	9,571,772	13.4	1,282,617	2,682,641	13.9	1,330,476	2,787,194	15.0	1,435,766	3,027,161

Valuation Year	Estimated Projected Payroll	L-12 Benefit Program			LT-14(65) Benefit Program			L-6 Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial	Estimated Employer Contribution		Unfunded Actuarial	Estimated Employer Contribution		Unfunded Actuarial
		As a % of Payroll	Annual Dollars	Accrued Liability	As a % of Payroll	Annual Dollars	Accrued Liability	As a % of Payroll	Annual Dollars	Accrued Liability
2017	\$ 7,177,640	16.1%	\$1,155,600	\$ 3,016,651	16.6%	\$1,191,488	\$ 3,128,041	18.2%	\$1,306,331	\$ 3,447,639
2018	7,410,914	16.1	1,193,157	3,057,979	16.6	1,230,212	3,170,895	18.2	1,348,786	3,494,871
2019	7,651,769	16.1	1,231,935	3,096,538	16.6	1,270,194	3,210,878	18.2	1,392,622	3,538,939
2020	7,900,451	16.1	1,271,973	3,131,941	16.6	1,311,475	3,247,588	18.2	1,437,882	3,579,399
2021	8,157,216	16.1	1,313,312	3,163,764	16.6	1,354,098	3,280,586	18.2	1,484,613	3,615,769
2022	8,422,326	16.1	1,355,994	3,191,549	16.6	1,398,106	3,309,397	18.2	1,532,863	3,647,524
2023	8,696,052	16.1	1,400,064	3,214,797	16.6	1,443,545	3,333,504	18.2	1,582,681	3,674,094
2024	8,978,674	16.1	1,445,567	3,232,966	16.6	1,490,460	3,352,344	18.2	1,634,119	3,694,859
2025	9,270,481	16.1	1,492,547	3,245,468	16.6	1,538,900	3,365,308	18.2	1,687,228	3,709,147
2026	9,571,772	16.1	1,541,055	3,251,665	16.6	1,588,914	3,371,734	18.2	1,742,063	3,716,230

Notes regarding the above projections:

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- 2) Estimated projected payroll is based upon the valuation payroll, increased each future year by 3.25%.
- 3) Due to the estimated nature of the above projections, certain but not all aspects of the Missouri LAGERS funding policy have been incorporated in the above projections.
- 4) Differences between the date of the initial valuation and the actuarial valuation date of February 28th have not been incorporated in the above results.
- 5) The actual employer contribution rates for future valuation dates will be based upon actual data as of the future valuation date.

Central County Fire & Rescue - Fire

Employer Contribution Rates (Non-Contributory Plan - 3 Year FAS)
(0% member contributions are additional)

Regular Retirement Eligibility

Valuation Year	Estimated Projected Payroll	L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial	Estimated Employer Contribution		Unfunded Actuarial	Estimated Employer Contribution		Unfunded Actuarial
		As a % of Payroll	Annual Dollars	Accrued Liability	As a % of Payroll	Annual Dollars	Accrued Liability	As a % of Payroll	Annual Dollars	Accrued Liability
2017	\$ 7,177,640	9.9%	\$710,586	\$ 1,774,864	12.2%	\$875,672	\$ 2,218,502	12.2%	\$875,672	\$ 2,235,498
2018	7,410,914	9.9	733,680	1,799,179	12.2	904,132	2,248,895	12.2	904,132	2,266,124
2019	7,651,769	9.9	757,525	1,821,866	12.2	933,516	2,277,252	12.2	933,516	2,294,698
2020	7,900,451	9.9	782,145	1,842,695	12.2	963,855	2,303,288	12.2	963,855	2,320,933
2021	8,157,216	9.9	807,564	1,861,418	12.2	995,180	2,326,692	12.2	995,180	2,344,516
2022	8,422,326	9.9	833,810	1,877,766	12.2	1,027,524	2,347,126	12.2	1,027,524	2,365,106
2023	8,696,052	9.9	860,909	1,891,444	12.2	1,060,918	2,364,223	12.2	1,060,918	2,382,334
2024	8,978,674	9.9	888,889	1,902,134	12.2	1,095,398	2,377,585	12.2	1,095,398	2,395,798
2025	9,270,481	9.9	917,778	1,909,490	12.2	1,130,999	2,386,779	12.2	1,130,999	2,405,063
2026	9,571,772	9.9	947,605	1,913,136	12.2	1,167,756	2,391,336	12.2	1,167,756	2,409,655

Valuation Year	Estimated Projected Payroll	LT-5(65) Benefit Program			L-7 Benefit Program			LT-8(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial	Estimated Employer Contribution		Unfunded Actuarial	Estimated Employer Contribution		Unfunded Actuarial
		As a % of Payroll	Annual Dollars	Accrued Liability	As a % of Payroll	Annual Dollars	Accrued Liability	As a % of Payroll	Annual Dollars	Accrued Liability
2017	\$ 7,177,640	13.8%	\$990,514	\$ 2,563,936	14.4%	\$1,033,580	\$ 2,662,263	15.5%	\$1,112,534	\$ 2,892,634
2018	7,410,914	13.8	1,022,706	2,599,062	14.4	1,067,172	2,698,736	15.5	1,148,692	2,932,263
2019	7,651,769	13.8	1,055,944	2,631,835	14.4	1,101,855	2,732,765	15.5	1,186,024	2,969,237
2020	7,900,451	13.8	1,090,262	2,661,925	14.4	1,137,665	2,764,009	15.5	1,224,570	3,003,184
2021	8,157,216	13.8	1,125,696	2,688,973	14.4	1,174,639	2,792,094	15.5	1,264,368	3,033,699
2022	8,422,326	13.8	1,162,281	2,712,589	14.4	1,212,815	2,816,615	15.5	1,305,461	3,060,342
2023	8,696,052	13.8	1,200,055	2,732,348	14.4	1,252,231	2,837,132	15.5	1,347,888	3,082,635
2024	8,978,674	13.8	1,239,057	2,747,790	14.4	1,292,929	2,853,167	15.5	1,391,694	3,100,057
2025	9,270,481	13.8	1,279,326	2,758,416	14.4	1,334,949	2,864,200	15.5	1,436,925	3,112,045
2026	9,571,772	13.8	1,320,905	2,763,683	14.4	1,378,335	2,869,669	15.5	1,483,625	3,117,987

Valuation Year	Estimated Projected Payroll	L-12 Benefit Program			LT-14(65) Benefit Program			L-6 Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial	Estimated Employer Contribution		Unfunded Actuarial	Estimated Employer Contribution		Unfunded Actuarial
		As a % of Payroll	Annual Dollars	Accrued Liability	As a % of Payroll	Annual Dollars	Accrued Liability	As a % of Payroll	Annual Dollars	Accrued Liability
2017	\$ 7,177,640	16.6%	\$1,191,488	\$ 3,106,007	17.1%	\$1,227,376	\$ 3,221,194	18.8%	\$1,349,396	\$ 3,549,749
2018	7,410,914	16.6	1,230,212	3,148,559	17.1	1,267,266	3,265,324	18.8	1,393,252	3,598,380
2019	7,651,769	16.6	1,270,194	3,188,260	17.1	1,308,452	3,306,498	18.8	1,438,533	3,643,753
2020	7,900,451	16.6	1,311,475	3,224,711	17.1	1,350,977	3,344,301	18.8	1,485,285	3,685,412
2021	8,157,216	16.6	1,354,098	3,257,477	17.1	1,394,884	3,378,282	18.8	1,533,557	3,722,859
2022	8,422,326	16.6	1,398,106	3,286,085	17.1	1,440,218	3,407,951	18.8	1,583,397	3,755,554
2023	8,696,052	16.6	1,443,545	3,310,022	17.1	1,487,025	3,432,776	18.8	1,634,858	3,782,911
2024	8,978,674	16.6	1,490,460	3,328,729	17.1	1,535,353	3,452,177	18.8	1,687,991	3,804,291
2025	9,270,481	16.6	1,538,900	3,341,601	17.1	1,585,252	3,465,527	18.8	1,742,850	3,819,002
2026	9,571,772	16.6	1,588,914	3,347,982	17.1	1,636,773	3,472,144	18.8	1,799,493	3,826,294

Notes regarding the above projections:

- 1) The purpose of the above projections is to comply with the requirements of Section 105.660 of the Revised Statutes of Missouri (RSMo). The projection results may not be applicable for other purposes.
- 2) Estimated projected payroll is based upon the valuation payroll, increased each future year by 3.25%.
- 3) Due to the estimated nature of the above projections, certain but not all aspects of the Missouri LAGERS funding policy have been incorporated in the above projections.
- 4) Differences between the date of the initial valuation and the actuarial valuation date of February 28th have not been incorporated in the above results.
- 5) The actual employer contribution rates for future valuation dates will be based upon actual data as of the future valuation date.

Central County Fire & Rescue - Fire

Employer Contribution Rates (Contributory Plan - 5 Year FAS)
(4% member contributions are additional)

Rule of 80 Retirement Eligibility

Valuation Year	Estimated Projected Payroll	L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial	Estimated Employer Contribution		Unfunded Actuarial	Estimated Employer Contribution		Unfunded Actuarial
		As a % of Payroll	Annual Dollars	Accrued Liability	As a % of Payroll	Annual Dollars	Accrued Liability	As a % of Payroll	Annual Dollars	Accrued Liability
2017	\$ 7,177,640	6.1%	\$437,836	\$ 1,476,892	8.3%	\$595,744	\$ 1,893,843	9.1%	\$653,165	\$ 2,088,047
2018	7,410,914	6.1	452,066	1,497,125	8.3	615,106	1,919,788	9.1	674,393	2,116,653
2019	7,651,769	6.1	466,758	1,516,003	8.3	635,097	1,943,995	9.1	696,311	2,143,343
2020	7,900,451	6.1	481,928	1,533,335	8.3	655,737	1,966,221	9.1	718,941	2,167,848
2021	8,157,216	6.1	497,590	1,548,915	8.3	677,049	1,986,200	9.1	742,307	2,189,875
2022	8,422,326	6.1	513,762	1,562,518	8.3	699,053	2,003,644	9.1	766,432	2,209,107
2023	8,696,052	6.1	530,459	1,573,900	8.3	721,772	2,018,239	9.1	791,341	2,225,199
2024	8,978,674	6.1	547,699	1,582,795	8.3	745,230	2,029,645	9.1	817,059	2,237,775
2025	9,270,481	6.1	565,499	1,588,916	8.3	769,450	2,037,494	9.1	843,614	2,246,429
2026	9,571,772	6.1	583,878	1,591,950	8.3	794,457	2,041,385	9.1	871,031	2,250,719

Valuation Year	Estimated Projected Payroll	LT-5(65) Benefit Program			L-7 Benefit Program			LT-8(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial	Estimated Employer Contribution		Unfunded Actuarial	Estimated Employer Contribution		Unfunded Actuarial
		As a % of Payroll	Annual Dollars	Accrued Liability	As a % of Payroll	Annual Dollars	Accrued Liability	As a % of Payroll	Annual Dollars	Accrued Liability
2017	\$ 7,177,640	10.5%	\$753,652	\$ 2,352,226	10.5%	\$753,652	\$ 2,307,268	12.0%	\$861,317	\$ 2,612,817
2018	7,410,914	10.5	778,146	2,384,451	10.5	778,146	2,338,877	12.0	889,310	2,648,612
2019	7,651,769	10.5	803,436	2,414,517	10.5	803,436	2,368,369	12.0	918,212	2,682,009
2020	7,900,451	10.5	829,547	2,442,122	10.5	829,547	2,395,446	12.0	948,054	2,712,672
2021	8,157,216	10.5	856,508	2,466,936	10.5	856,508	2,419,786	12.0	978,866	2,740,235
2022	8,422,326	10.5	884,344	2,488,601	10.5	884,344	2,441,037	12.0	1,010,679	2,764,301
2023	8,696,052	10.5	913,085	2,506,729	10.5	913,085	2,458,818	12.0	1,043,526	2,784,437
2024	8,978,674	10.5	942,761	2,520,896	10.5	942,761	2,472,714	12.0	1,077,441	2,800,174
2025	9,270,481	10.5	973,401	2,530,644	10.5	973,401	2,482,276	12.0	1,112,458	2,811,002
2026	9,571,772	10.5	1,005,036	2,535,476	10.5	1,005,036	2,487,016	12.0	1,148,613	2,816,370

Valuation Year	Estimated Projected Payroll	L-12 Benefit Program			LT-14(65) Benefit Program			L-6 Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial	Estimated Employer Contribution		Unfunded Actuarial	Estimated Employer Contribution		Unfunded Actuarial
		As a % of Payroll	Annual Dollars	Accrued Liability	As a % of Payroll	Annual Dollars	Accrued Liability	As a % of Payroll	Annual Dollars	Accrued Liability
2017	\$ 7,177,640	12.7%	\$911,560	\$ 2,718,978	13.5%	\$968,981	\$ 2,871,710	14.9%	\$1,069,468	\$ 3,129,238
2018	7,410,914	12.7	941,186	2,756,228	13.5	1,000,473	2,911,052	14.9	1,104,226	3,172,108
2019	7,651,769	12.7	971,775	2,790,982	13.5	1,032,989	2,947,759	14.9	1,140,114	3,212,106
2020	7,900,451	12.7	1,003,357	2,822,891	13.5	1,066,561	2,981,461	14.9	1,177,167	3,248,830
2021	8,157,216	12.7	1,035,966	2,851,574	13.5	1,101,224	3,011,755	14.9	1,215,425	3,281,841
2022	8,422,326	12.7	1,069,635	2,876,618	13.5	1,137,014	3,038,205	14.9	1,254,927	3,310,663
2023	8,696,052	12.7	1,104,399	2,897,572	13.5	1,173,967	3,060,336	14.9	1,295,712	3,334,779
2024	8,978,674	12.7	1,140,292	2,913,948	13.5	1,212,121	3,077,632	14.9	1,337,822	3,353,626
2025	9,270,481	12.7	1,177,351	2,925,216	13.5	1,251,515	3,089,533	14.9	1,381,302	3,366,595
2026	9,571,772	12.7	1,215,615	2,930,802	13.5	1,292,189	3,095,432	14.9	1,426,194	3,373,023

Notes regarding the above projections:

- 1) The purpose of the above projections is to comply with the requirements of Section 105.660 of the Revised Statutes of Missouri (RSMo). The projection results may not be applicable for other purposes.
- 2) Estimated projected payroll is based upon the valuation payroll, increased each future year by 3.25%.
- 3) Due to the estimated nature of the above projections, certain but not all aspects of the Missouri LAGERS funding policy have been incorporated in the above projections.
- 4) Differences between the date of the initial valuation and the actuarial valuation date of February 28th have not been incorporated in the above results.
- 5) The actual employer contribution rates for future valuation dates will be based upon actual data as of the future valuation date.

Central County Fire & Rescue - Fire

Employer Contribution Rates (Contributory Plan - 3 Year FAS)
(4% member contributions are additional)

Rule of 80 Retirement Eligibility

Valuation Year	Estimated Projected Payroll	L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial	Estimated Employer Contribution		Unfunded Actuarial	Estimated Employer Contribution		Unfunded Actuarial
		As a % of Payroll	Annual Dollars	Accrued Liability	As a % of Payroll	Annual Dollars	Accrued Liability	As a % of Payroll	Annual Dollars	Accrued Liability
2017	\$ 7,177,640	6.4%	\$459,369	\$ 1,531,935	8.7%	\$624,455	\$ 1,961,605	9.5%	\$681,876	\$ 2,164,620
2018	7,410,914	6.4	474,298	1,552,922	8.7	644,750	1,988,479	9.5	704,037	2,194,275
2019	7,651,769	6.4	489,713	1,572,503	8.7	665,704	2,013,552	9.5	726,918	2,221,943
2020	7,900,451	6.4	505,629	1,590,481	8.7	687,339	2,036,573	9.5	750,543	2,247,346
2021	8,157,216	6.4	522,062	1,606,642	8.7	709,678	2,057,266	9.5	774,936	2,270,181
2022	8,422,326	6.4	539,029	1,620,752	8.7	732,742	2,075,334	9.5	800,121	2,290,119
2023	8,696,052	6.4	556,547	1,632,558	8.7	756,557	2,090,451	9.5	826,125	2,306,801
2024	8,978,674	6.4	574,635	1,641,785	8.7	781,145	2,102,266	9.5	852,974	2,319,838
2025	9,270,481	6.4	593,311	1,648,134	8.7	806,532	2,110,396	9.5	880,696	2,328,809
2026	9,571,772	6.4	612,593	1,651,281	8.7	832,744	2,114,426	9.5	909,318	2,333,256

Valuation Year	Estimated Projected Payroll	LT-5(65) Benefit Program			L-7 Benefit Program			LT-8(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial	Estimated Employer Contribution		Unfunded Actuarial	Estimated Employer Contribution		Unfunded Actuarial
		As a % of Payroll	Annual Dollars	Accrued Liability	As a % of Payroll	Annual Dollars	Accrued Liability	As a % of Payroll	Annual Dollars	Accrued Liability
2017	\$ 7,177,640	11.0%	\$789,540	\$ 2,436,167	11.0%	\$789,540	\$ 2,387,679	12.5%	\$897,205	\$ 2,704,024
2018	7,410,914	11.0	815,201	2,469,542	11.0	815,201	2,420,390	12.5	926,364	2,741,069
2019	7,651,769	11.0	841,695	2,500,681	11.0	841,695	2,450,910	12.5	956,471	2,775,632
2020	7,900,451	11.0	869,050	2,529,271	11.0	869,050	2,478,931	12.5	987,556	2,807,366
2021	8,157,216	11.0	897,294	2,554,971	11.0	897,294	2,504,119	12.5	1,019,652	2,835,891
2022	8,422,326	11.0	926,456	2,577,410	11.0	926,456	2,526,111	12.5	1,052,791	2,860,797
2023	8,696,052	11.0	956,566	2,596,185	11.0	956,566	2,544,512	12.5	1,087,007	2,881,636
2024	8,978,674	11.0	987,654	2,610,858	11.0	987,654	2,558,893	12.5	1,122,334	2,897,922
2025	9,270,481	11.0	1,019,753	2,620,954	11.0	1,019,753	2,568,788	12.5	1,158,810	2,909,128
2026	9,571,772	11.0	1,052,895	2,625,959	11.0	1,052,895	2,573,693	12.5	1,196,472	2,914,683

Valuation Year	Estimated Projected Payroll	L-12 Benefit Program			LT-14(65) Benefit Program			L-6 Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial	Estimated Employer Contribution		Unfunded Actuarial	Estimated Employer Contribution		Unfunded Actuarial
		As a % of Payroll	Annual Dollars	Accrued Liability	As a % of Payroll	Annual Dollars	Accrued Liability	As a % of Payroll	Annual Dollars	Accrued Liability
2017	\$ 7,177,640	13.3%	\$954,626	\$ 2,811,930	14.0%	\$1,004,870	\$ 2,970,133	15.6%	\$1,119,712	\$ 3,235,292
2018	7,410,914	13.3	985,652	2,850,453	14.0	1,037,528	3,010,823	15.6	1,156,103	3,279,615
2019	7,651,769	13.3	1,017,685	2,886,395	14.0	1,071,248	3,048,788	15.6	1,193,676	3,320,969
2020	7,900,451	13.3	1,050,760	2,919,395	14.0	1,106,063	3,083,645	15.6	1,232,470	3,358,937
2021	8,157,216	13.3	1,084,910	2,949,059	14.0	1,142,010	3,114,978	15.6	1,272,526	3,393,067
2022	8,422,326	13.3	1,120,169	2,974,959	14.0	1,179,126	3,142,335	15.6	1,313,883	3,422,866
2023	8,696,052	13.3	1,156,575	2,996,630	14.0	1,217,447	3,165,225	15.6	1,356,584	3,447,799
2024	8,978,674	13.3	1,194,164	3,013,566	14.0	1,257,014	3,183,114	15.6	1,400,673	3,467,285
2025	9,270,481	13.3	1,232,974	3,025,220	14.0	1,297,867	3,195,423	15.6	1,446,195	3,480,693
2026	9,571,772	13.3	1,273,046	3,030,997	14.0	1,340,048	3,201,525	15.6	1,493,196	3,487,339

Notes regarding the above projections:

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- 2) Estimated projected payroll is based upon the valuation payroll, increased each future year by 3.25%.
- 3) Due to the estimated nature of the above projections, certain but not all aspects of the Missouri LAGERS funding policy have been incorporated in the above projections.
- 4) Differences between the date of the initial valuation and the actuarial valuation date of February 28th have not been incorporated in the above results.
- 5) The actual employer contribution rates for future valuation dates will be based upon actual data as of the future valuation date.

Central County Fire & Rescue - Fire

Employer Contribution Rates (Non-Contributory Plan - 5 Year FAS)

(0% member contributions are additional)

Rule of 80 Retirement Eligibility

Valuation Year	Estimated Projected Payroll	L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial	Estimated Employer Contribution		Unfunded Actuarial	Estimated Employer Contribution		Unfunded Actuarial
		As a % of Payroll	Annual Dollars	Accrued Liability	As a % of Payroll	Annual Dollars	Accrued Liability	As a % of Payroll	Annual Dollars	Accrued Liability
2017	\$ 7,177,640	10.0%	\$717,764	\$ 1,548,021	12.2%	\$875,672	\$ 1,935,034	12.9%	\$925,916	\$ 2,156,281
2018	7,410,914	10.0	741,091	1,569,229	12.2	904,132	1,961,544	12.9	956,008	2,185,822
2019	7,651,769	10.0	765,177	1,589,016	12.2	933,516	1,986,278	12.9	987,078	2,213,384
2020	7,900,451	10.0	790,045	1,607,183	12.2	963,855	2,008,987	12.9	1,019,158	2,238,689
2021	8,157,216	10.0	815,722	1,623,513	12.2	995,180	2,029,400	12.9	1,052,281	2,261,436
2022	8,422,326	10.0	842,233	1,637,771	12.2	1,027,524	2,047,223	12.9	1,086,480	2,281,297
2023	8,696,052	10.0	869,605	1,649,701	12.2	1,060,918	2,062,136	12.9	1,121,791	2,297,915
2024	8,978,674	10.0	897,867	1,659,025	12.2	1,095,398	2,073,791	12.9	1,158,249	2,310,902
2025	9,270,481	10.0	927,048	1,665,441	12.2	1,130,999	2,081,810	12.9	1,195,892	2,319,838
2026	9,571,772	10.0	957,177	1,668,621	12.2	1,167,756	2,085,785	12.9	1,234,759	2,324,268

Valuation Year	Estimated Projected Payroll	LT-5(65) Benefit Program			L-7 Benefit Program			LT-8(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial	Estimated Employer Contribution		Unfunded Actuarial	Estimated Employer Contribution		Unfunded Actuarial
		As a % of Payroll	Annual Dollars	Accrued Liability	As a % of Payroll	Annual Dollars	Accrued Liability	As a % of Payroll	Annual Dollars	Accrued Liability
2017	\$ 7,177,640	14.4%	\$1,033,580	\$ 2,391,222	14.4%	\$1,033,580	\$ 2,337,174	15.9%	\$1,141,245	\$ 2,626,236
2018	7,410,914	14.4	1,067,172	2,423,981	14.4	1,067,172	2,369,193	15.9	1,178,335	2,662,215
2019	7,651,769	14.4	1,101,855	2,454,546	14.4	1,101,855	2,399,067	15.9	1,216,631	2,695,784
2020	7,900,451	14.4	1,137,665	2,482,609	14.4	1,137,665	2,426,495	15.9	1,256,172	2,726,605
2021	8,157,216	14.4	1,174,639	2,507,835	14.4	1,174,639	2,451,150	15.9	1,296,997	2,754,310
2022	8,422,326	14.4	1,212,815	2,529,860	14.4	1,212,815	2,472,677	15.9	1,339,150	2,778,499
2023	8,696,052	14.4	1,252,231	2,548,288	14.4	1,252,231	2,490,689	15.9	1,382,672	2,798,739
2024	8,978,674	14.4	1,292,929	2,562,690	14.4	1,292,929	2,504,766	15.9	1,427,609	2,814,557
2025	9,270,481	14.4	1,334,949	2,572,600	14.4	1,334,949	2,514,452	15.9	1,474,006	2,825,441
2026	9,571,772	14.4	1,378,335	2,577,512	14.4	1,378,335	2,519,253	15.9	1,521,912	2,830,836

Valuation Year	Estimated Projected Payroll	L-12 Benefit Program			LT-14(65) Benefit Program			L-6 Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial	Estimated Employer Contribution		Unfunded Actuarial	Estimated Employer Contribution		Unfunded Actuarial
		As a % of Payroll	Annual Dollars	Accrued Liability	As a % of Payroll	Annual Dollars	Accrued Liability	As a % of Payroll	Annual Dollars	Accrued Liability
2017	\$ 7,177,640	16.6%	\$1,191,488	\$ 2,709,103	17.4%	\$1,248,909	\$ 2,861,156	18.8%	\$1,349,396	\$ 3,096,140
2018	7,410,914	16.6	1,230,212	2,746,217	17.4	1,289,499	2,900,353	18.8	1,393,252	3,138,557
2019	7,651,769	16.6	1,270,194	2,780,845	17.4	1,331,408	2,936,925	18.8	1,438,533	3,178,132
2020	7,900,451	16.6	1,311,475	2,812,638	17.4	1,374,678	2,970,503	18.8	1,485,285	3,214,467
2021	8,157,216	16.6	1,354,098	2,841,217	17.4	1,419,356	3,000,686	18.8	1,533,557	3,247,129
2022	8,422,326	16.6	1,398,106	2,866,170	17.4	1,465,485	3,027,039	18.8	1,583,397	3,275,646
2023	8,696,052	16.6	1,443,545	2,887,048	17.4	1,513,113	3,049,089	18.8	1,634,858	3,299,507
2024	8,978,674	16.6	1,490,460	2,903,365	17.4	1,562,289	3,066,321	18.8	1,687,991	3,318,155
2025	9,270,481	16.6	1,538,900	2,914,592	17.4	1,613,064	3,078,179	18.8	1,742,850	3,330,986
2026	9,571,772	16.6	1,588,914	2,920,157	17.4	1,665,488	3,084,057	18.8	1,799,493	3,337,346

Notes regarding the above projections:

- 1) The purpose of the above projections is to comply with the requirements of Section 105.660 of the Revised Statutes of Missouri (RSMo). The projection results may not be applicable for other purposes.
- 2) Estimated projected payroll is based upon the valuation payroll, increased each future year by 3.25%.
- 3) Due to the estimated nature of the above projections, certain but not all aspects of the Missouri LAGERS funding policy have been incorporated in the above projections.
- 4) Differences between the date of the initial valuation and the actuarial valuation date of February 28th have not been incorporated in the above results.
- 5) The actual employer contribution rates for future valuation dates will be based upon actual data as of the future valuation date.

Central County Fire & Rescue - Fire

Employer Contribution Rates (Non-Contributory Plan - 3 Year FAS)
(0% member contributions are additional)

Rule of 80 Retirement Eligibility

Valuation Year	Estimated Projected Payroll	L-1 Benefit Program			L-3 Benefit Program			LT-4(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial	Estimated Employer Contribution		Unfunded Actuarial	Estimated Employer Contribution		Unfunded Actuarial
		As a % of Payroll	Annual Dollars	Accrued Liability	As a % of Payroll	Annual Dollars	Accrued Liability	As a % of Payroll	Annual Dollars	Accrued Liability
2017	\$ 7,177,640	10.3%	\$739,297	\$ 1,596,765	12.6%	\$904,383	\$ 1,995,903	13.4%	\$961,804	\$ 2,226,448
2018	7,410,914	10.3	763,324	1,618,640	12.6	933,775	2,023,247	13.4	993,062	2,256,950
2019	7,651,769	10.3	788,132	1,639,050	12.6	964,123	2,048,759	13.4	1,025,337	2,285,409
2020	7,900,451	10.3	813,746	1,657,789	12.6	995,457	2,072,182	13.4	1,058,660	2,311,538
2021	8,157,216	10.3	840,193	1,674,634	12.6	1,027,809	2,093,237	13.4	1,093,067	2,335,025
2022	8,422,326	10.3	867,500	1,689,341	12.6	1,061,213	2,111,621	13.4	1,128,592	2,355,532
2023	8,696,052	10.3	895,693	1,701,647	12.6	1,095,703	2,127,003	13.4	1,165,271	2,372,691
2024	8,978,674	10.3	924,803	1,711,264	12.6	1,131,313	2,139,024	13.4	1,203,142	2,386,101
2025	9,270,481	10.3	954,860	1,717,882	12.6	1,168,081	2,147,296	13.4	1,242,244	2,395,328
2026	9,571,772	10.3	985,893	1,721,162	12.6	1,206,043	2,151,396	13.4	1,282,617	2,399,902

Valuation Year	Estimated Projected Payroll	LT-5(65) Benefit Program			L-7 Benefit Program			LT-8(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial	Estimated Employer Contribution		Unfunded Actuarial	Estimated Employer Contribution		Unfunded Actuarial
		As a % of Payroll	Annual Dollars	Accrued Liability	As a % of Payroll	Annual Dollars	Accrued Liability	As a % of Payroll	Annual Dollars	Accrued Liability
2017	\$ 7,177,640	14.9%	\$1,069,468	\$ 2,468,240	14.9%	\$1,069,468	\$ 2,395,062	16.4%	\$1,177,133	\$ 2,709,916
2018	7,410,914	14.9	1,104,226	2,502,055	14.9	1,104,226	2,427,874	16.4	1,215,390	2,747,041
2019	7,651,769	14.9	1,140,114	2,533,604	14.9	1,140,114	2,458,488	16.4	1,254,890	2,781,679
2020	7,900,451	14.9	1,177,167	2,562,571	14.9	1,177,167	2,486,596	16.4	1,295,674	2,813,482
2021	8,157,216	14.9	1,215,425	2,588,609	14.9	1,215,425	2,511,862	16.4	1,337,783	2,842,070
2022	8,422,326	14.9	1,254,927	2,611,343	14.9	1,254,927	2,533,922	16.4	1,381,261	2,867,030
2023	8,696,052	14.9	1,295,712	2,630,365	14.9	1,295,712	2,552,380	16.4	1,426,153	2,887,914
2024	8,978,674	14.9	1,337,822	2,645,231	14.9	1,337,822	2,566,805	16.4	1,472,503	2,904,236
2025	9,270,481	14.9	1,381,302	2,655,460	14.9	1,381,302	2,576,731	16.4	1,520,359	2,915,467
2026	9,571,772	14.9	1,426,194	2,660,531	14.9	1,426,194	2,581,651	16.4	1,569,771	2,921,034

Valuation Year	Estimated Projected Payroll	L-12 Benefit Program			LT-14(65) Benefit Program			L-6 Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial	Estimated Employer Contribution		Unfunded Actuarial	Estimated Employer Contribution		Unfunded Actuarial
		As a % of Payroll	Annual Dollars	Accrued Liability	As a % of Payroll	Annual Dollars	Accrued Liability	As a % of Payroll	Annual Dollars	Accrued Liability
2017	\$ 7,177,640	17.2%	\$1,234,554	\$ 2,794,292	17.9%	\$1,284,798	\$ 2,951,716	19.5%	\$1,399,640	\$ 3,193,424
2018	7,410,914	17.2	1,274,677	2,832,573	17.9	1,326,554	2,992,154	19.5	1,445,128	3,237,173
2019	7,651,769	17.2	1,316,104	2,868,290	17.9	1,369,667	3,029,883	19.5	1,492,095	3,277,992
2020	7,900,451	17.2	1,358,878	2,901,083	17.9	1,414,181	3,064,523	19.5	1,540,588	3,315,469
2021	8,157,216	17.2	1,403,041	2,930,561	17.9	1,460,142	3,095,661	19.5	1,590,657	3,349,157
2022	8,422,326	17.2	1,448,640	2,956,298	17.9	1,507,596	3,122,848	19.5	1,642,354	3,378,570
2023	8,696,052	17.2	1,495,721	2,977,833	17.9	1,556,593	3,145,596	19.5	1,695,730	3,403,181
2024	8,978,674	17.2	1,544,332	2,994,663	17.9	1,607,183	3,163,374	19.5	1,750,841	3,422,415
2025	9,270,481	17.2	1,594,523	3,006,243	17.9	1,659,416	3,175,607	19.5	1,807,744	3,435,650
2026	9,571,772	17.2	1,646,345	3,011,983	17.9	1,713,347	3,181,671	19.5	1,866,496	3,442,210

Notes regarding the above projections:

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