

September 25, 2019

Mid County Fire Protection District
St. Louis, Missouri

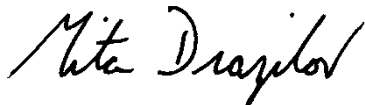
Ladies and Gentlemen:

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 July 31, 2019 Initial Valuation for the Mid County Fire Protection District dated September 25, 2019.

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 28, 2019.

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 opinions herein.

Respectfully submitted,



Mita D. Drazilov, ASA, FCA, MAAA

Mid County Fire Protection District - 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 Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2019	\$ 57,387	4.6%	\$2,640	\$ 17,717	6.5%	\$3,730	\$ 23,436	5.3%	\$3,042	\$ 20,661
2020	59,252	4.6	2,726	17,960	6.5	3,851	23,757	5.3	3,140	20,944
2021	61,178	4.6	2,814	18,186	6.5	3,977	24,057	5.3	3,242	21,208
2022	63,166	4.6	2,906	18,394	6.5	4,106	24,332	5.3	3,348	21,450
2023	65,219	4.6	3,000	18,581	6.5	4,239	24,579	5.3	3,457	21,668
2024	67,339	4.6	3,098	18,744	6.5	4,377	24,795	5.3	3,569	21,858
2025	69,528	4.6	3,198	18,881	6.5	4,519	24,976	5.3	3,685	22,017
2026	71,788	4.6	3,302	18,988	6.5	4,666	25,117	5.3	3,805	22,141
2027	74,121	4.6	3,410	19,061	6.5	4,818	25,214	5.3	3,928	22,227
2028	76,530	4.6	3,520	19,097	6.5	4,974	25,262	5.3	4,056	22,269

Valuation Year	Estimated Projected Payroll	LT-5(65) Benefit Program			L-7 Benefit Program			LT-8(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2019	\$ 57,387	7.1%	\$4,074	\$ 25,630	8.3%	\$4,763	\$ 28,877	8.7%	\$4,993	\$ 30,350
2020	59,252	7.1	4,207	25,981	8.3	4,918	29,273	8.7	5,155	30,766
2021	61,178	7.1	4,344	26,309	8.3	5,078	29,642	8.7	5,322	31,154
2022	63,166	7.1	4,485	26,610	8.3	5,243	29,981	8.7	5,495	31,510
2023	65,219	7.1	4,631	26,880	8.3	5,413	30,286	8.7	5,674	31,830
2024	67,339	7.1	4,781	27,116	8.3	5,589	30,552	8.7	5,858	32,110
2025	69,528	7.1	4,936	27,314	8.3	5,771	30,775	8.7	6,049	32,344
2026	71,788	7.1	5,097	27,468	8.3	5,958	30,949	8.7	6,246	32,527
2027	74,121	7.1	5,263	27,574	8.3	6,152	31,069	8.7	6,449	32,653
2028	76,530	7.1	5,434	27,627	8.3	6,352	31,128	8.7	6,658	32,715

Valuation Year	Estimated Projected Payroll	L-12 Benefit Program			LT-14(65) Benefit Program			L-6 Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2019	\$ 57,387	10.2%	\$5,853	\$ 34,298	10.4%	\$5,968	\$ 35,028	12.1%	\$6,944	\$ 39,682
2020	59,252	10.2	6,044	34,768	10.4	6,162	35,508	12.1	7,169	40,226
2021	61,178	10.2	6,240	35,206	10.4	6,363	35,956	12.1	7,403	40,733
2022	63,166	10.2	6,443	35,609	10.4	6,569	36,367	12.1	7,643	41,199
2023	65,219	10.2	6,652	35,971	10.4	6,783	36,737	12.1	7,891	41,618
2024	67,339	10.2	6,869	36,287	10.4	7,003	37,060	12.1	8,148	41,984
2025	69,528	10.2	7,092	36,551	10.4	7,231	37,330	12.1	8,413	42,290
2026	71,788	10.2	7,322	36,758	10.4	7,466	37,541	12.1	8,686	42,529
2027	74,121	10.2	7,560	36,900	10.4	7,709	37,686	12.1	8,969	42,693
2028	76,530	10.2	7,806	36,970	10.4	7,959	37,758	12.1	9,260	42,775

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.

Mid County Fire Protection District - 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
2019	\$ 57,387	4.8%	\$2,755	\$ 18,489	6.7%	\$3,845	\$ 24,320	5.6%	\$3,214	\$ 21,522
2020	59,252	4.8	2,844	18,742	6.7	3,970	24,653	5.6	3,318	21,817
2021	61,178	4.8	2,937	18,978	6.7	4,099	24,964	5.6	3,426	22,092
2022	63,166	4.8	3,032	19,195	6.7	4,232	25,249	5.6	3,537	22,345
2023	65,219	4.8	3,131	19,390	6.7	4,370	25,506	5.6	3,652	22,572
2024	67,339	4.8	3,232	19,560	6.7	4,512	25,730	5.6	3,771	22,770
2025	69,528	4.8	3,337	19,702	6.7	4,658	25,917	5.6	3,894	22,936
2026	71,788	4.8	3,446	19,813	6.7	4,810	26,063	5.6	4,020	23,066
2027	74,121	4.8	3,558	19,890	6.7	4,966	26,164	5.6	4,151	23,155
2028	76,530	4.8	3,673	19,928	6.7	5,128	26,214	5.6	4,286	23,199

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
2019	\$ 57,387	7.4%	\$4,247	\$ 26,601	8.7%	\$4,993	\$ 29,904	9.1%	\$5,222	\$ 31,432
2020	59,252	7.4	4,385	26,965	8.7	5,155	30,314	9.1	5,392	31,863
2021	61,178	7.4	4,527	27,305	8.7	5,322	30,696	9.1	5,567	32,265
2022	63,166	7.4	4,674	27,617	8.7	5,495	31,047	9.1	5,748	32,634
2023	65,219	7.4	4,826	27,898	8.7	5,674	31,362	9.1	5,935	32,966
2024	67,339	7.4	4,983	28,143	8.7	5,858	31,637	9.1	6,128	33,256
2025	69,528	7.4	5,145	28,348	8.7	6,049	31,867	9.1	6,327	33,498
2026	71,788	7.4	5,312	28,508	8.7	6,246	32,047	9.1	6,533	33,687
2027	74,121	7.4	5,485	28,618	8.7	6,449	32,171	9.1	6,745	33,817
2028	76,530	7.4	5,663	28,673	8.7	6,658	32,232	9.1	6,964	33,882

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
2019	\$ 57,387	10.7%	\$6,140	\$ 35,465	10.9%	\$6,255	\$ 36,230	12.6%	\$7,231	\$ 41,048
2020	59,252	10.7	6,340	35,951	10.9	6,458	36,726	12.6	7,466	41,610
2021	61,178	10.7	6,546	36,404	10.9	6,668	37,189	12.6	7,708	42,135
2022	63,166	10.7	6,759	36,820	10.9	6,885	37,614	12.6	7,959	42,617
2023	65,219	10.7	6,978	37,194	10.9	7,109	37,996	12.6	8,218	43,050
2024	67,339	10.7	7,205	37,521	10.9	7,340	38,330	12.6	8,485	43,428
2025	69,528	10.7	7,439	37,794	10.9	7,579	38,609	12.6	8,761	43,744
2026	71,788	10.7	7,681	38,008	10.9	7,825	38,827	12.6	9,045	43,991
2027	74,121	10.7	7,931	38,155	10.9	8,079	38,977	12.6	9,339	44,161
2028	76,530	10.7	8,189	38,228	10.9	8,342	39,051	12.6	9,643	44,245

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.

Mid County Fire Protection District - 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 Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2019	\$ 57,387	8.4%	\$4,821	\$ 20,690	10.4%	\$5,968	\$ 25,843	9.2%	\$5,280	\$ 23,596
2020	59,252	8.4	4,977	20,973	10.4	6,162	26,197	9.2	5,451	23,919
2021	61,178	8.4	5,139	21,237	10.4	6,363	26,527	9.2	5,628	24,221
2022	63,166	8.4	5,306	21,480	10.4	6,569	26,830	9.2	5,811	24,498
2023	65,219	8.4	5,478	21,698	10.4	6,783	27,103	9.2	6,000	24,747
2024	67,339	8.4	5,656	21,889	10.4	7,003	27,341	9.2	6,195	24,964
2025	69,528	8.4	5,840	22,048	10.4	7,231	27,540	9.2	6,397	25,146
2026	71,788	8.4	6,030	22,173	10.4	7,466	27,696	9.2	6,604	25,288
2027	74,121	8.4	6,226	22,259	10.4	7,709	27,803	9.2	6,819	25,386
2028	76,530	8.4	6,429	22,302	10.4	7,959	27,856	9.2	7,041	25,434

Valuation Year	Estimated Projected Payroll	LT-5(65) Benefit Program			L-7 Benefit Program			LT-8(65) Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2019	\$ 57,387	11.0%	\$6,313	\$ 28,036	12.2%	\$7,001	\$ 30,990	12.6%	\$7,231	\$ 32,460
2020	59,252	11.0	6,518	28,420	12.2	7,229	31,415	12.6	7,466	32,905
2021	61,178	11.0	6,730	28,778	12.2	7,464	31,811	12.6	7,708	33,320
2022	63,166	11.0	6,948	29,107	12.2	7,706	32,175	12.6	7,959	33,701
2023	65,219	11.0	7,174	29,403	12.2	7,957	32,502	12.6	8,218	34,043
2024	67,339	11.0	7,407	29,661	12.2	8,215	32,787	12.6	8,485	34,342
2025	69,528	11.0	7,648	29,877	12.2	8,482	33,026	12.6	8,761	34,592
2026	71,788	11.0	7,897	30,046	12.2	8,758	33,213	12.6	9,045	34,788
2027	74,121	11.0	8,153	30,162	12.2	9,043	33,341	12.6	9,339	34,923
2028	76,530	11.0	8,418	30,220	12.2	9,337	33,405	12.6	9,643	34,990

Valuation Year	Estimated Projected Payroll	L-12 Benefit Program			LT-14(65) Benefit Program			L-6 Benefit Program		
		Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability	Estimated Employer Contribution		Unfunded Actuarial Accrued Liability
		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars		As a % of Payroll	Annual Dollars	
2019	\$ 57,387	14.1%	\$8,092	\$ 36,172	14.3%	\$8,206	\$ 36,907	16.0%	\$9,182	\$ 41,343
2020	59,252	14.1	8,355	36,668	14.3	8,473	37,413	16.0	9,480	41,909
2021	61,178	14.1	8,626	37,130	14.3	8,748	37,885	16.0	9,788	42,437
2022	63,166	14.1	8,906	37,555	14.3	9,033	38,318	16.0	10,107	42,922
2023	65,219	14.1	9,196	37,937	14.3	9,326	38,707	16.0	10,435	43,358
2024	67,339	14.1	9,495	38,270	14.3	9,629	39,047	16.0	10,774	43,739
2025	69,528	14.1	9,803	38,549	14.3	9,943	39,331	16.0	11,124	44,058
2026	71,788	14.1	10,122	38,767	14.3	10,266	39,553	16.0	11,486	44,307
2027	74,121	14.1	10,451	38,917	14.3	10,599	39,706	16.0	11,859	44,478
2028	76,530	14.1	10,791	38,991	14.3	10,944	39,782	16.0	12,245	44,563

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.

Mid County Fire Protection District - 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 %	Annual	Accrued	As a %	Annual	Accrued	As a %	Annual	Accrued
		of Payroll	Dollars	Liability	of Payroll	Dollars	Liability	of Payroll	Dollars	Liability
2019	\$ 57,387	8.7%	\$4,993	\$ 21,313	10.6%	\$6,083	\$ 26,637	9.5%	\$5,452	\$ 24,329
2020	59,252	8.7	5,155	21,605	10.6	6,281	27,002	9.5	5,629	24,662
2021	61,178	8.7	5,322	21,877	10.6	6,485	27,342	9.5	5,812	24,973
2022	63,166	8.7	5,495	22,127	10.6	6,696	27,655	9.5	6,001	25,259
2023	65,219	8.7	5,674	22,352	10.6	6,913	27,936	9.5	6,196	25,516
2024	67,339	8.7	5,858	22,548	10.6	7,138	28,181	9.5	6,397	25,740
2025	69,528	8.7	6,049	22,712	10.6	7,370	28,386	9.5	6,605	25,927
2026	71,788	8.7	6,246	22,840	10.6	7,610	28,546	9.5	6,820	26,074
2027	74,121	8.7	6,449	22,928	10.6	7,857	28,656	9.5	7,041	26,175
2028	76,530	8.7	6,658	22,972	10.6	8,112	28,711	9.5	7,270	26,225

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	Annual	Accrued	As a % of	Annual	Accrued	As a % of	Annual	Accrued
		Payroll	Dollars	Liability	Payroll	Dollars	Liability	Payroll	Dollars	Liability
2019	\$ 57,387	11.3%	\$6,485	\$ 28,896	12.6%	\$7,231	\$ 31,969	13.0%	\$7,460	\$ 33,483
2020	59,252	11.3	6,695	29,292	12.6	7,466	32,407	13.0	7,703	33,942
2021	61,178	11.3	6,913	29,661	12.6	7,708	32,816	13.0	7,953	34,370
2022	63,166	11.3	7,138	30,000	12.6	7,959	33,191	13.0	8,212	34,763
2023	65,219	11.3	7,370	30,305	12.6	8,218	33,528	13.0	8,478	35,116
2024	67,339	11.3	7,609	30,571	12.6	8,485	33,822	13.0	8,754	35,424
2025	69,528	11.3	7,857	30,794	12.6	8,761	34,068	13.0	9,039	35,682
2026	71,788	11.3	8,112	30,968	12.6	9,045	34,261	13.0	9,332	35,884
2027	74,121	11.3	8,376	31,088	12.6	9,339	34,393	13.0	9,636	36,023
2028	76,530	11.3	8,648	31,147	12.6	9,643	34,459	13.0	9,949	36,092

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	Annual	Accrued	As a % of	Annual	Accrued	As a % of	Annual	Accrued
		Payroll	Dollars	Liability	Payroll	Dollars	Liability	Payroll	Dollars	Liability
2019	\$ 57,387	14.6%	\$8,379	\$ 37,300	14.8%	\$8,493	\$ 38,056	16.5%	\$9,469	\$ 42,633
2020	59,252	14.6	8,651	37,811	14.8	8,769	38,577	16.5	9,777	43,217
2021	61,178	14.6	8,932	38,288	14.8	9,054	39,063	16.5	10,094	43,762
2022	63,166	14.6	9,222	38,726	14.8	9,349	39,510	16.5	10,422	44,262
2023	65,219	14.6	9,522	39,119	14.8	9,652	39,911	16.5	10,761	44,712
2024	67,339	14.6	9,831	39,463	14.8	9,966	40,262	16.5	11,111	45,105
2025	69,528	14.6	10,151	39,750	14.8	10,290	40,555	16.5	11,472	45,434
2026	71,788	14.6	10,481	39,975	14.8	10,625	40,784	16.5	11,845	45,691
2027	74,121	14.6	10,822	40,130	14.8	10,970	40,942	16.5	12,230	45,868
2028	76,530	14.6	11,173	40,207	14.8	11,326	41,020	16.5	12,627	45,956

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.

Mid County Fire Protection District - 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
2019	\$ 57,387	5.3%	\$3,042	\$ 18,786	7.4%	\$4,247	\$ 24,622	7.2%	\$4,132	\$ 25,336
2020	59,252	5.3	3,140	19,043	7.4	4,385	24,959	7.2	4,266	25,683
2021	61,178	5.3	3,242	19,283	7.4	4,527	25,274	7.2	4,405	26,007
2022	63,166	5.3	3,348	19,503	7.4	4,674	25,563	7.2	4,548	26,304
2023	65,219	5.3	3,457	19,701	7.4	4,826	25,823	7.2	4,696	26,571
2024	67,339	5.3	3,569	19,874	7.4	4,983	26,050	7.2	4,848	26,804
2025	69,528	5.3	3,685	20,019	7.4	5,145	26,240	7.2	5,006	26,999
2026	71,788	5.3	3,805	20,132	7.4	5,312	26,388	7.2	5,169	27,152
2027	74,121	5.3	3,928	20,210	7.4	5,485	26,490	7.2	5,337	27,257
2028	76,530	5.3	4,056	20,249	7.4	5,663	26,541	7.2	5,510	27,309

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
2019	\$ 57,387	8.8%	\$5,050	\$ 29,535	9.3%	\$5,337	\$ 30,195	10.3%	\$5,911	\$ 33,470
2020	59,252	8.8	5,214	29,940	9.3	5,510	30,609	10.3	6,103	33,929
2021	61,178	8.8	5,384	30,318	9.3	5,690	30,995	10.3	6,301	34,357
2022	63,166	8.8	5,559	30,665	9.3	5,874	31,349	10.3	6,506	34,750
2023	65,219	8.8	5,739	30,977	9.3	6,065	31,668	10.3	6,718	35,103
2024	67,339	8.8	5,926	31,249	9.3	6,263	31,946	10.3	6,936	35,411
2025	69,528	8.8	6,118	31,477	9.3	6,466	32,179	10.3	7,161	35,669
2026	71,788	8.8	6,317	31,655	9.3	6,676	32,361	10.3	7,394	35,871
2027	74,121	8.8	6,523	31,777	9.3	6,893	32,486	10.3	7,634	36,010
2028	76,530	8.8	6,735	31,838	9.3	7,117	32,548	10.3	7,883	36,079

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
2019	\$ 57,387	11.4%	\$6,542	\$ 35,719	11.9%	\$6,829	\$ 37,357	13.6%	\$7,805	\$ 41,254
2020	59,252	11.4	6,755	36,208	11.9	7,051	37,869	13.6	8,058	41,819
2021	61,178	11.4	6,974	36,665	11.9	7,280	38,347	13.6	8,320	42,346
2022	63,166	11.4	7,201	37,084	11.9	7,517	38,785	13.6	8,591	42,830
2023	65,219	11.4	7,435	37,461	11.9	7,761	39,179	13.6	8,870	43,265
2024	67,339	11.4	7,677	37,790	11.9	8,013	39,523	13.6	9,158	43,645
2025	69,528	11.4	7,926	38,065	11.9	8,274	39,811	13.6	9,456	43,963
2026	71,788	11.4	8,184	38,280	11.9	8,543	40,036	13.6	9,763	44,211
2027	74,121	11.4	8,450	38,428	11.9	8,820	40,191	13.6	10,080	44,382
2028	76,530	11.4	8,724	38,501	11.9	9,107	40,268	13.6	10,408	44,467

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.

Mid County Fire Protection District - 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
2019	\$ 57,387	5.5%	\$3,156	\$ 19,586	7.7%	\$4,419	\$ 25,560	7.5%	\$4,304	\$ 26,368
2020	59,252	5.5	3,259	19,854	7.7	4,562	25,910	7.5	4,444	26,729
2021	61,178	5.5	3,365	20,104	7.7	4,711	26,237	7.5	4,588	27,066
2022	63,166	5.5	3,474	20,334	7.7	4,864	26,537	7.5	4,737	27,375
2023	65,219	5.5	3,587	20,541	7.7	5,022	26,807	7.5	4,891	27,653
2024	67,339	5.5	3,704	20,721	7.7	5,185	27,042	7.5	5,050	27,896
2025	69,528	5.5	3,824	20,872	7.7	5,354	27,239	7.5	5,215	28,099
2026	71,788	5.5	3,948	20,990	7.7	5,528	27,393	7.5	5,384	28,258
2027	74,121	5.5	4,077	21,071	7.7	5,707	27,499	7.5	5,559	28,367
2028	76,530	5.5	4,209	21,111	7.7	5,893	27,552	7.5	5,740	28,421

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
2019	\$ 57,387	9.2%	\$5,280	\$ 30,649	9.8%	\$5,624	\$ 31,277	10.8%	\$6,198	\$ 34,673
2020	59,252	9.2	5,451	31,069	9.8	5,807	31,705	10.8	6,399	35,148
2021	61,178	9.2	5,628	31,461	9.8	5,995	32,105	10.8	6,607	35,591
2022	63,166	9.2	5,811	31,821	9.8	6,190	32,472	10.8	6,822	35,998
2023	65,219	9.2	6,000	32,144	9.8	6,391	32,802	10.8	7,044	36,364
2024	67,339	9.2	6,195	32,426	9.8	6,599	33,090	10.8	7,273	36,683
2025	69,528	9.2	6,397	32,662	9.8	6,814	33,331	10.8	7,509	36,950
2026	71,788	9.2	6,604	32,847	9.8	7,035	33,519	10.8	7,753	37,159
2027	74,121	9.2	6,819	32,974	9.8	7,264	33,649	10.8	8,005	37,303
2028	76,530	9.2	7,041	33,037	9.8	7,500	33,713	10.8	8,265	37,374

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
2019	\$ 57,387	12.0%	\$6,886	\$ 36,993	12.4%	\$7,116	\$ 38,686	14.1%	\$8,092	\$ 42,714
2020	59,252	12.0	7,110	37,500	12.4	7,347	39,216	14.1	8,355	43,299
2021	61,178	12.0	7,341	37,973	12.4	7,586	39,710	14.1	8,626	43,845
2022	63,166	12.0	7,580	38,407	12.4	7,833	40,164	14.1	8,906	44,346
2023	65,219	12.0	7,826	38,797	12.4	8,087	40,572	14.1	9,196	44,797
2024	67,339	12.0	8,081	39,138	12.4	8,350	40,928	14.1	9,495	45,190
2025	69,528	12.0	8,343	39,423	12.4	8,621	41,226	14.1	9,803	45,519
2026	71,788	12.0	8,615	39,646	12.4	8,902	41,459	14.1	10,122	45,776
2027	74,121	12.0	8,895	39,799	12.4	9,191	41,619	14.1	10,451	45,953
2028	76,530	12.0	9,184	39,875	12.4	9,490	41,698	14.1	10,791	46,041

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.

Mid County Fire Protection District - 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 %	Annual	Accrued	As a %	Annual	Accrued	As a %	Annual	Accrued
		of Payroll	Dollars	Liability	of Payroll	Dollars	Liability	of Payroll	Dollars	Liability
2019	\$ 57,387	9.1%	\$5,222	\$ 21,653	11.3%	\$6,485	\$ 27,076	11.1%	\$6,370	\$ 28,183
2020	59,252	9.1	5,392	21,950	11.3	6,695	27,447	11.1	6,577	28,569
2021	61,178	9.1	5,567	22,227	11.3	6,913	27,793	11.1	6,791	28,929
2022	63,166	9.1	5,748	22,481	11.3	7,138	28,111	11.1	7,011	29,260
2023	65,219	9.1	5,935	22,709	11.3	7,370	28,397	11.1	7,239	29,557
2024	67,339	9.1	6,128	22,908	11.3	7,609	28,646	11.1	7,475	29,817
2025	69,528	9.1	6,327	23,075	11.3	7,857	28,855	11.1	7,718	30,034
2026	71,788	9.1	6,533	23,205	11.3	8,112	29,018	11.1	7,968	30,204
2027	74,121	9.1	6,745	23,295	11.3	8,376	29,130	11.1	8,227	30,321
2028	76,530	9.1	6,964	23,339	11.3	8,648	29,186	11.1	8,495	30,379

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 %	Annual	Accrued	As a %	Annual	Accrued	As a %	Annual	Accrued
		of Payroll	Dollars	Liability	of Payroll	Dollars	Liability	of Payroll	Dollars	Liability
2019	\$ 57,387	12.7%	\$7,288	\$ 31,968	13.2%	\$7,575	\$ 32,486	14.2%	\$8,149	\$ 35,752
2020	59,252	12.7	7,525	32,406	13.2	7,821	32,931	14.2	8,414	36,242
2021	61,178	12.7	7,770	32,815	13.2	8,075	33,346	14.2	8,687	36,699
2022	63,166	12.7	8,022	33,190	13.2	8,338	33,727	14.2	8,970	37,119
2023	65,219	12.7	8,283	33,527	13.2	8,609	34,070	14.2	9,261	37,496
2024	67,339	12.7	8,552	33,821	13.2	8,889	34,369	14.2	9,562	37,825
2025	69,528	12.7	8,830	34,067	13.2	9,178	34,619	14.2	9,873	38,101
2026	71,788	12.7	9,117	34,260	13.2	9,476	34,815	14.2	10,194	38,316
2027	74,121	12.7	9,413	34,392	13.2	9,784	34,950	14.2	10,525	38,464
2028	76,530	12.7	9,719	34,458	13.2	10,102	35,017	14.2	10,867	38,537

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 %	Annual	Accrued	As a %	Annual	Accrued	As a %	Annual	Accrued
		of Payroll	Dollars	Liability	of Payroll	Dollars	Liability	of Payroll	Dollars	Liability
2019	\$ 57,387	15.3%	\$8,780	\$ 37,881	15.8%	\$9,067	\$ 39,518	17.5%	\$10,043	\$ 43,302
2020	59,252	15.3	9,066	38,400	15.8	9,362	40,059	17.5	10,369	43,895
2021	61,178	15.3	9,360	38,884	15.8	9,666	40,564	17.5	10,706	44,448
2022	63,166	15.3	9,664	39,329	15.8	9,980	41,028	17.5	11,054	44,956
2023	65,219	15.3	9,979	39,729	15.8	10,305	41,445	17.5	11,413	45,413
2024	67,339	15.3	10,303	40,078	15.8	10,640	41,809	17.5	11,784	45,812
2025	69,528	15.3	10,638	40,370	15.8	10,985	42,114	17.5	12,167	46,146
2026	71,788	15.3	10,984	40,598	15.8	11,343	42,352	17.5	12,563	46,407
2027	74,121	15.3	11,341	40,755	15.8	11,711	42,516	17.5	12,971	46,586
2028	76,530	15.3	11,709	40,833	15.8	12,092	42,597	17.5	13,393	46,675

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.

Mid County Fire Protection District - 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 %	Annual	Accrued	As a %	Annual	Accrued	As a %	Annual	Accrued
		of Payroll	Dollars	Liability	of Payroll	Dollars	Liability	of Payroll	Dollars	Liability
2019	\$ 57,387	9.4%	\$5,394	\$ 22,356	11.6%	\$6,657	\$ 27,943	11.4%	\$6,542	\$ 29,127
2020	59,252	9.4	5,570	22,662	11.6	6,873	28,326	11.4	6,755	29,526
2021	61,178	9.4	5,751	22,948	11.6	7,097	28,683	11.4	6,974	29,898
2022	63,166	9.4	5,938	23,210	11.6	7,327	29,011	11.4	7,201	30,240
2023	65,219	9.4	6,131	23,446	11.6	7,565	29,306	11.4	7,435	30,547
2024	67,339	9.4	6,330	23,652	11.6	7,811	29,563	11.4	7,677	30,815
2025	69,528	9.4	6,536	23,824	11.6	8,065	29,778	11.4	7,926	31,039
2026	71,788	9.4	6,748	23,959	11.6	8,327	29,946	11.4	8,184	31,214
2027	74,121	9.4	6,967	24,052	11.6	8,598	30,062	11.4	8,450	31,335
2028	76,530	9.4	7,194	24,098	11.6	8,877	30,119	11.4	8,724	31,395

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 %	Annual	Accrued	As a %	Annual	Accrued	As a %	Annual	Accrued
		of Payroll	Dollars	Liability	of Payroll	Dollars	Liability	of Payroll	Dollars	Liability
2019	\$ 57,387	13.1%	\$7,518	\$ 33,021	13.7%	\$7,862	\$ 33,539	14.7%	\$8,436	\$ 36,925
2020	59,252	13.1	7,762	33,473	13.7	8,118	33,998	14.7	8,710	37,431
2021	61,178	13.1	8,014	33,895	13.7	8,381	34,427	14.7	8,993	37,903
2022	63,166	13.1	8,275	34,283	13.7	8,654	34,821	14.7	9,285	38,336
2023	65,219	13.1	8,544	34,631	13.7	8,935	35,175	14.7	9,587	38,726
2024	67,339	13.1	8,821	34,935	13.7	9,225	35,484	14.7	9,899	39,066
2025	69,528	13.1	9,108	35,189	13.7	9,525	35,742	14.7	10,221	39,351
2026	71,788	13.1	9,404	35,388	13.7	9,835	35,944	14.7	10,553	39,573
2027	74,121	13.1	9,710	35,525	13.7	10,155	36,083	14.7	10,896	39,726
2028	76,530	13.1	10,025	35,593	13.7	10,485	36,152	14.7	11,250	39,802

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 %	Annual	Accrued	As a %	Annual	Accrued	As a %	Annual	Accrued
		of Payroll	Dollars	Liability	of Payroll	Dollars	Liability	of Payroll	Dollars	Liability
2019	\$ 57,387	15.9%	\$9,125	\$ 39,130	16.3%	\$9,354	\$ 40,823	18.0%	\$10,330	\$ 44,729
2020	59,252	15.9	9,421	39,666	16.3	9,658	41,382	18.0	10,665	45,342
2021	61,178	15.9	9,727	40,166	16.3	9,972	41,904	18.0	11,012	45,914
2022	63,166	15.9	10,043	40,625	16.3	10,296	42,383	18.0	11,370	46,439
2023	65,219	15.9	10,370	41,038	16.3	10,631	42,814	18.0	11,739	46,911
2024	67,339	15.9	10,707	41,398	16.3	10,976	43,190	18.0	12,121	47,323
2025	69,528	15.9	11,055	41,700	16.3	11,333	43,505	18.0	12,515	47,668
2026	71,788	15.9	11,414	41,936	16.3	11,701	43,751	18.0	12,922	47,937
2027	74,121	15.9	11,785	42,098	16.3	12,082	43,920	18.0	13,342	48,122
2028	76,530	15.9	12,168	42,178	16.3	12,474	44,004	18.0	13,775	48,214

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.

Mid County Fire Protection District - 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
2019	\$ 1,885,958	5.9%	\$111,272	\$ 341,805	8.1%	\$152,763	\$ 438,836	8.0%	\$150,877	\$ 410,144
2020	1,947,252	5.9	114,888	346,488	8.1	157,727	444,848	8.0	155,780	415,763
2021	2,010,538	5.9	118,622	350,857	8.1	162,854	450,457	8.0	160,843	421,006
2022	2,075,880	5.9	122,477	354,868	8.1	168,146	455,607	8.0	166,070	425,819
2023	2,143,346	5.9	126,457	358,474	8.1	173,611	460,236	8.0	171,468	430,146
2024	2,213,005	5.9	130,567	361,622	8.1	179,253	464,278	8.0	177,040	433,924
2025	2,284,928	5.9	134,811	364,256	8.1	185,079	467,660	8.0	182,794	437,085
2026	2,359,188	5.9	139,192	366,315	8.1	191,094	470,303	8.0	188,735	439,555
2027	2,435,862	5.9	143,716	367,732	8.1	197,305	472,122	8.0	194,869	441,255
2028	2,515,028	5.9	148,387	368,434	8.1	203,717	473,024	8.0	201,202	442,098

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
2019	\$ 1,885,958	9.7%	\$182,938	\$ 490,129	10.2%	\$192,368	\$ 535,027	11.3%	\$213,113	\$ 569,179
2020	1,947,252	9.7	188,883	496,844	10.2	198,620	542,357	11.3	220,039	576,977
2021	2,010,538	9.7	195,022	503,109	10.2	205,075	549,196	11.3	227,191	584,252
2022	2,075,880	9.7	201,360	508,861	10.2	211,740	555,475	11.3	234,574	590,932
2023	2,143,346	9.7	207,905	514,031	10.2	218,621	561,119	11.3	242,198	596,936
2024	2,213,005	9.7	214,661	518,545	10.2	225,727	566,047	11.3	250,070	602,179
2025	2,284,928	9.7	221,638	522,322	10.2	233,063	570,170	11.3	258,197	606,565
2026	2,359,188	9.7	228,841	525,274	10.2	240,637	573,392	11.3	266,588	609,993
2027	2,435,862	9.7	236,279	527,305	10.2	248,458	575,609	11.3	275,252	612,352
2028	2,515,028	9.7	243,958	528,312	10.2	256,533	576,708	11.3	284,198	613,521

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
2019	\$ 1,885,958	12.4%	\$233,859	\$ 630,629	12.9%	\$243,289	\$ 647,718	14.6%	\$275,350	\$ 726,045
2020	1,947,252	12.4	241,459	639,269	12.9	251,196	656,592	14.6	284,299	735,992
2021	2,010,538	12.4	249,307	647,330	12.9	259,359	664,871	14.6	293,539	745,272
2022	2,075,880	12.4	257,409	654,731	12.9	267,789	672,472	14.6	303,078	753,793
2023	2,143,346	12.4	265,775	661,384	12.9	276,492	679,305	14.6	312,929	761,452
2024	2,213,005	12.4	274,413	667,193	12.9	285,478	685,271	14.6	323,099	768,139
2025	2,284,928	12.4	283,331	672,053	12.9	294,756	690,263	14.6	333,599	773,734
2026	2,359,188	12.4	292,539	675,851	12.9	304,335	694,164	14.6	344,441	778,107
2027	2,435,862	12.4	302,047	678,465	12.9	314,226	696,848	14.6	355,636	781,116
2028	2,515,028	12.4	311,863	679,761	12.9	324,439	698,179	14.6	367,194	782,608

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.

Mid County Fire Protection District - 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
2019	\$ 1,885,958	6.2%	\$116,929	\$ 353,786	8.4%	\$158,420	\$ 453,592	8.4%	\$158,420	\$ 424,440
2020	1,947,252	6.2	120,730	358,633	8.4	163,569	459,806	8.4	163,569	430,255
2021	2,010,538	6.2	124,653	363,155	8.4	168,885	465,604	8.4	168,885	435,680
2022	2,075,880	6.2	128,705	367,307	8.4	174,374	470,927	8.4	174,374	440,661
2023	2,143,346	6.2	132,887	371,039	8.4	180,041	475,712	8.4	180,041	445,139
2024	2,213,005	6.2	137,206	374,298	8.4	185,892	479,890	8.4	185,892	449,048
2025	2,284,928	6.2	141,666	377,025	8.4	191,934	483,386	8.4	191,934	452,319
2026	2,359,188	6.2	146,270	379,156	8.4	198,172	486,118	8.4	198,172	454,875
2027	2,435,862	6.2	151,023	380,622	8.4	204,612	487,998	8.4	204,612	456,634
2028	2,515,028	6.2	155,932	381,349	8.4	211,262	488,930	8.4	211,262	457,506

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
2019	\$ 1,885,958	10.1%	\$190,482	\$ 506,576	10.7%	\$201,798	\$ 552,516	11.8%	\$222,543	\$ 587,810
2020	1,947,252	10.1	196,672	513,516	10.7	208,356	560,085	11.8	229,776	595,863
2021	2,010,538	10.1	203,064	519,991	10.7	215,128	567,147	11.8	237,243	603,376
2022	2,075,880	10.1	209,664	525,936	10.7	222,119	573,631	11.8	244,954	610,274
2023	2,143,346	10.1	216,478	531,280	10.7	229,338	579,460	11.8	252,915	616,475
2024	2,213,005	10.1	223,514	535,946	10.7	236,792	584,549	11.8	261,135	621,889
2025	2,284,928	10.1	230,778	539,850	10.7	244,487	588,807	11.8	269,622	626,419
2026	2,359,188	10.1	238,278	542,901	10.7	252,433	592,135	11.8	278,384	629,959
2027	2,435,862	10.1	246,022	545,000	10.7	260,637	594,425	11.8	287,432	632,395
2028	2,515,028	10.1	254,018	546,041	10.7	269,108	595,560	11.8	296,773	633,603

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
2019	\$ 1,885,958	12.9%	\$243,289	\$ 650,841	13.4%	\$252,718	\$ 668,509	15.1%	\$284,780	\$ 749,094
2020	1,947,252	12.9	251,196	659,757	13.4	260,932	677,667	15.1	294,035	759,356
2021	2,010,538	12.9	259,359	668,076	13.4	269,412	686,212	15.1	303,591	768,931
2022	2,075,880	12.9	267,789	675,714	13.4	278,168	694,057	15.1	313,458	777,722
2023	2,143,346	12.9	276,492	682,580	13.4	287,208	701,109	15.1	323,645	785,624
2024	2,213,005	12.9	285,478	688,575	13.4	296,543	707,266	15.1	334,164	792,524
2025	2,284,928	12.9	294,756	693,591	13.4	306,180	712,418	15.1	345,024	798,297
2026	2,359,188	12.9	304,335	697,511	13.4	316,131	716,444	15.1	356,237	802,809
2027	2,435,862	12.9	314,226	700,208	13.4	326,406	719,215	15.1	367,815	805,913
2028	2,515,028	12.9	324,439	701,545	13.4	337,014	720,588	15.1	379,769	807,452

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.

Mid County Fire Protection District - 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
2019	\$ 1,885,958	9.8%	\$184,824	\$ 359,709	12.0%	\$226,315	\$ 449,641	11.9%	\$224,429	\$ 427,591
2020	1,947,252	9.8	190,831	364,637	12.0	233,670	455,801	11.9	231,723	433,449
2021	2,010,538	9.8	197,033	369,235	12.0	241,265	461,548	11.9	239,254	438,915
2022	2,075,880	9.8	203,436	373,456	12.0	249,106	466,825	11.9	247,030	443,933
2023	2,143,346	9.8	210,048	377,251	12.0	257,202	471,568	11.9	255,058	448,444
2024	2,213,005	9.8	216,874	380,564	12.0	265,561	475,709	11.9	263,348	452,382
2025	2,284,928	9.8	223,923	383,336	12.0	274,191	479,174	11.9	271,906	455,677
2026	2,359,188	9.8	231,200	385,502	12.0	283,103	481,882	11.9	280,743	458,252
2027	2,435,862	9.8	238,714	386,993	12.0	292,303	483,745	11.9	289,868	460,024
2028	2,515,028	9.8	246,473	387,732	12.0	301,803	484,669	11.9	299,288	460,902

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
2019	\$ 1,885,958	13.6%	\$256,490	\$ 500,491	14.1%	\$265,920	\$ 539,525	15.2%	\$286,666	\$ 573,489
2020	1,947,252	13.6	264,826	507,348	14.1	274,563	546,916	15.2	295,982	581,346
2021	2,010,538	13.6	273,433	513,745	14.1	283,486	553,812	15.2	305,602	588,676
2022	2,075,880	13.6	282,320	519,619	14.1	292,699	560,144	15.2	315,534	595,406
2023	2,143,346	13.6	291,495	524,899	14.1	302,212	565,836	15.2	325,789	601,456
2024	2,213,005	13.6	300,969	529,509	14.1	312,034	570,805	15.2	336,377	606,738
2025	2,284,928	13.6	310,750	533,366	14.1	322,175	574,963	15.2	347,309	611,158
2026	2,359,188	13.6	320,850	536,380	14.1	332,646	578,213	15.2	358,597	614,612
2027	2,435,862	13.6	331,277	538,454	14.1	343,457	580,449	15.2	370,251	616,989
2028	2,515,028	13.6	342,044	539,482	14.1	354,619	581,557	15.2	382,284	618,167

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
2019	\$ 1,885,958	16.3%	\$307,411	\$ 629,473	16.8%	\$316,841	\$ 646,453	18.5%	\$348,902	\$ 719,461
2020	1,947,252	16.3	317,402	638,097	16.8	327,138	655,309	18.5	360,242	729,318
2021	2,010,538	16.3	327,718	646,143	16.8	337,770	663,572	18.5	371,950	738,514
2022	2,075,880	16.3	338,368	653,530	16.8	348,748	671,159	18.5	384,038	746,957
2023	2,143,346	16.3	349,365	660,170	16.8	360,082	677,979	18.5	396,519	754,547
2024	2,213,005	16.3	360,720	665,968	16.8	371,785	683,933	18.5	409,406	761,174
2025	2,284,928	16.3	372,443	670,819	16.8	383,868	688,915	18.5	422,712	766,719
2026	2,359,188	16.3	384,548	674,610	16.8	396,344	692,809	18.5	436,450	771,052
2027	2,435,862	16.3	397,046	677,219	16.8	409,225	695,488	18.5	450,634	774,034
2028	2,515,028	16.3	409,950	678,512	16.8	422,525	696,816	18.5	465,280	775,512

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.

Mid County Fire Protection District - 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
2019	\$ 1,885,958	10.0%	\$188,596	\$ 370,294	12.3%	\$231,973	\$ 462,819	12.3%	\$231,973	\$ 440,457
2020	1,947,252	10.0	194,725	375,367	12.3	239,512	469,160	12.3	239,512	446,491
2021	2,010,538	10.0	201,054	380,100	12.3	247,296	475,076	12.3	247,296	452,121
2022	2,075,880	10.0	207,588	384,446	12.3	255,333	480,508	12.3	255,333	457,290
2023	2,143,346	10.0	214,335	388,352	12.3	263,632	485,390	12.3	263,632	461,936
2024	2,213,005	10.0	221,301	391,763	12.3	272,200	489,653	12.3	272,200	465,993
2025	2,284,928	10.0	228,493	394,617	12.3	281,046	493,220	12.3	281,046	469,387
2026	2,359,188	10.0	235,919	396,847	12.3	290,180	496,008	12.3	290,180	472,040
2027	2,435,862	10.0	243,586	398,382	12.3	299,611	497,926	12.3	299,611	473,865
2028	2,515,028	10.0	251,503	399,143	12.3	309,348	498,877	12.3	309,348	474,770

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
2019	\$ 1,885,958	14.0%	\$264,034	\$ 515,415	14.6%	\$275,350	\$ 555,408	15.7%	\$296,095	\$ 590,509
2020	1,947,252	14.0	272,615	522,476	14.6	284,299	563,017	15.7	305,719	598,599
2021	2,010,538	14.0	281,475	529,064	14.6	293,539	570,116	15.7	315,654	606,147
2022	2,075,880	14.0	290,623	535,113	14.6	303,078	576,634	15.7	325,913	613,077
2023	2,143,346	14.0	300,068	540,550	14.6	312,929	582,493	15.7	336,505	619,306
2024	2,213,005	14.0	309,821	545,297	14.6	323,099	587,609	15.7	347,442	624,745
2025	2,284,928	14.0	319,890	549,269	14.6	333,599	591,889	15.7	358,734	629,296
2026	2,359,188	14.0	330,286	552,373	14.6	344,441	595,234	15.7	370,393	632,853
2027	2,435,862	14.0	341,021	554,509	14.6	355,636	597,536	15.7	382,430	635,300
2028	2,515,028	14.0	352,104	555,568	14.6	367,194	598,677	15.7	394,859	636,513

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
2019	\$ 1,885,958	16.8%	\$316,841	\$ 647,966	17.3%	\$326,271	\$ 665,539	19.0%	\$358,332	\$ 740,553
2020	1,947,252	16.8	327,138	656,843	17.3	336,875	674,657	19.0	369,978	750,698
2021	2,010,538	16.8	337,770	665,125	17.3	347,823	683,164	19.0	382,002	760,164
2022	2,075,880	16.8	348,748	672,729	17.3	359,127	690,975	19.0	394,417	768,855
2023	2,143,346	16.8	360,082	679,565	17.3	370,799	697,996	19.0	407,236	776,667
2024	2,213,005	16.8	371,785	685,533	17.3	382,850	704,126	19.0	420,471	783,488
2025	2,284,928	16.8	383,868	690,527	17.3	395,293	709,255	19.0	434,136	789,195
2026	2,359,188	16.8	396,344	694,430	17.3	408,140	713,263	19.0	448,246	793,655
2027	2,435,862	16.8	409,225	697,115	17.3	421,404	716,021	19.0	462,814	796,724
2028	2,515,028	16.8	422,525	698,446	17.3	435,100	717,388	19.0	477,855	798,245

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.

Mid County Fire Protection District - 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
2019	\$ 1,885,958	6.1%	\$115,043	\$ 312,627	8.3%	\$156,535	\$ 400,792	8.8%	\$165,964	\$ 410,983
2020	1,947,252	6.1	118,782	316,910	8.3	161,622	406,283	8.8	171,358	416,613
2021	2,010,538	6.1	122,643	320,906	8.3	166,875	411,406	8.8	176,927	421,866
2022	2,075,880	6.1	126,629	324,575	8.3	172,298	416,110	8.8	182,677	426,689
2023	2,143,346	6.1	130,744	327,873	8.3	177,898	420,338	8.8	188,614	431,025
2024	2,213,005	6.1	134,993	330,752	8.3	183,679	424,030	8.8	194,744	434,810
2025	2,284,928	6.1	139,381	333,161	8.3	189,649	427,119	8.8	201,074	437,977
2026	2,359,188	6.1	143,910	335,044	8.3	195,813	429,533	8.8	207,609	440,452
2027	2,435,862	6.1	148,588	336,340	8.3	202,177	431,194	8.8	214,356	442,155
2028	2,515,028	6.1	153,417	336,982	8.3	208,747	432,017	8.8	221,322	442,999

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
2019	\$ 1,885,958	10.4%	\$196,140	\$ 474,573	10.5%	\$198,026	\$ 488,242	11.8%	\$222,543	\$ 537,400
2020	1,947,252	10.4	202,514	481,075	10.5	204,461	494,931	11.8	229,776	544,762
2021	2,010,538	10.4	209,096	487,141	10.5	211,106	501,172	11.8	237,243	551,631
2022	2,075,880	10.4	215,892	492,710	10.5	217,967	506,902	11.8	244,954	557,938
2023	2,143,346	10.4	222,908	497,716	10.5	225,051	512,053	11.8	252,915	563,607
2024	2,213,005	10.4	230,153	502,087	10.5	232,366	516,550	11.8	261,135	568,557
2025	2,284,928	10.4	237,633	505,744	10.5	239,917	520,313	11.8	269,622	572,699
2026	2,359,188	10.4	245,356	508,602	10.5	247,715	523,254	11.8	278,384	575,936
2027	2,435,862	10.4	253,330	510,569	10.5	255,766	525,277	11.8	287,432	578,163
2028	2,515,028	10.4	261,563	511,544	10.5	264,078	526,280	11.8	296,773	579,267

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
2019	\$ 1,885,958	12.7%	\$239,517	\$ 575,214	13.4%	\$252,718	\$ 599,801	15.0%	\$282,894	\$ 662,003
2020	1,947,252	12.7	247,301	583,094	13.4	260,932	608,018	15.0	292,088	671,072
2021	2,010,538	12.7	255,338	590,446	13.4	269,412	615,685	15.0	301,581	679,534
2022	2,075,880	12.7	263,637	597,197	13.4	278,168	622,724	15.0	311,382	687,303
2023	2,143,346	12.7	272,205	603,265	13.4	287,208	629,051	15.0	321,502	694,287
2024	2,213,005	12.7	281,052	608,563	13.4	296,543	634,576	15.0	331,951	700,384
2025	2,284,928	12.7	290,186	612,996	13.4	306,180	639,198	15.0	342,739	705,486
2026	2,359,188	12.7	299,617	616,460	13.4	316,131	642,811	15.0	353,878	709,473
2027	2,435,862	12.7	309,354	618,844	13.4	326,406	645,297	15.0	365,379	712,217
2028	2,515,028	12.7	319,409	620,026	13.4	337,014	646,529	15.0	377,254	713,577

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.

Mid County Fire Protection District - 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
2019	\$ 1,885,958	6.4%	\$120,701	\$ 323,995	8.7%	\$164,078	\$ 414,729	9.2%	\$173,508	\$ 425,812
2020	1,947,252	6.4	124,624	328,434	8.7	169,411	420,411	9.2	179,147	431,646
2021	2,010,538	6.4	128,674	332,575	8.7	174,917	425,712	9.2	184,969	437,089
2022	2,075,880	6.4	132,856	336,377	8.7	180,602	430,579	9.2	190,981	442,086
2023	2,143,346	6.4	137,174	339,795	8.7	186,471	434,954	9.2	197,188	446,578
2024	2,213,005	6.4	141,632	342,779	8.7	192,531	438,774	9.2	203,596	450,500
2025	2,284,928	6.4	146,235	345,276	8.7	198,789	441,970	9.2	210,213	453,782
2026	2,359,188	6.4	150,988	347,227	8.7	205,249	444,468	9.2	217,045	456,347
2027	2,435,862	6.4	155,895	348,570	8.7	211,920	446,187	9.2	224,099	458,112
2028	2,515,028	6.4	160,962	349,236	8.7	218,807	447,039	9.2	231,383	458,987

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
2019	\$ 1,885,958	10.8%	\$203,683	\$ 491,078	11.0%	\$207,455	\$ 504,764	12.4%	\$233,859	\$ 555,654
2020	1,947,252	10.8	210,303	497,806	11.0	214,198	511,679	12.4	241,459	563,266
2021	2,010,538	10.8	217,138	504,083	11.0	221,159	518,131	12.4	249,307	570,368
2022	2,075,880	10.8	224,195	509,846	11.0	228,347	524,055	12.4	257,409	576,889
2023	2,143,346	10.8	231,481	515,027	11.0	235,768	529,380	12.4	265,775	582,751
2024	2,213,005	10.8	239,005	519,550	11.0	243,431	534,029	12.4	274,413	587,869
2025	2,284,928	10.8	246,772	523,335	11.0	251,342	537,919	12.4	283,331	592,151
2026	2,359,188	10.8	254,792	526,293	11.0	259,511	540,959	12.4	292,539	595,498
2027	2,435,862	10.8	263,073	528,328	11.0	267,945	543,051	12.4	302,047	597,801
2028	2,515,028	10.8	271,623	529,337	11.0	276,653	544,088	12.4	311,863	598,942

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
2019	\$ 1,885,958	13.3%	\$250,832	\$ 594,400	14.0%	\$264,034	\$ 619,871	15.5%	\$292,323	\$ 683,916
2020	1,947,252	13.3	258,985	602,543	14.0	272,615	628,363	15.5	301,824	693,286
2021	2,010,538	13.3	267,402	610,141	14.0	281,475	636,286	15.5	311,633	702,028
2022	2,075,880	13.3	276,092	617,117	14.0	290,623	643,561	15.5	321,761	710,054
2023	2,143,346	13.3	285,065	623,387	14.0	300,068	650,100	15.5	332,219	717,269
2024	2,213,005	13.3	294,330	628,862	14.0	309,821	655,809	15.5	343,016	723,568
2025	2,284,928	13.3	303,895	633,443	14.0	319,890	660,586	15.5	354,164	728,839
2026	2,359,188	13.3	313,772	637,023	14.0	330,286	664,319	15.5	365,674	732,958
2027	2,435,862	13.3	323,970	639,486	14.0	341,021	666,888	15.5	377,559	735,792
2028	2,515,028	13.3	334,499	640,707	14.0	352,104	668,161	15.5	389,829	737,197

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.

Mid County Fire Protection District - 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
2019	\$ 1,885,958	10.0%	\$188,596	\$ 329,422	12.2%	\$230,087	\$ 411,785	12.7%	\$239,517	\$ 427,273
2020	1,947,252	10.0	194,725	333,935	12.2	237,565	417,426	12.7	247,301	433,127
2021	2,010,538	10.0	201,054	338,146	12.2	245,286	422,689	12.7	255,338	438,588
2022	2,075,880	10.0	207,588	342,012	12.2	253,257	427,522	12.7	263,637	443,602
2023	2,143,346	10.0	214,335	345,487	12.2	261,488	431,866	12.7	272,205	448,109
2024	2,213,005	10.0	221,301	348,521	12.2	269,987	435,659	12.7	281,052	452,044
2025	2,284,928	10.0	228,493	351,060	12.2	278,761	438,832	12.7	290,186	455,337
2026	2,359,188	10.0	235,919	353,044	12.2	287,821	441,312	12.7	299,617	457,910
2027	2,435,862	10.0	243,586	354,409	12.2	297,175	443,019	12.7	309,354	459,681
2028	2,515,028	10.0	251,503	355,086	12.2	306,833	443,865	12.7	319,409	460,559

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
2019	\$ 1,885,958	14.3%	\$269,692	\$ 485,151	14.4%	\$271,578	\$ 498,112	15.7%	\$296,095	\$ 543,050
2020	1,947,252	14.3	278,457	491,797	14.4	280,404	504,936	15.7	305,719	550,490
2021	2,010,538	14.3	287,507	497,998	14.4	289,517	511,303	15.7	315,654	557,431
2022	2,075,880	14.3	296,851	503,692	14.4	298,927	517,149	15.7	325,913	563,804
2023	2,143,346	14.3	306,498	508,810	14.4	308,642	522,404	15.7	336,505	569,533
2024	2,213,005	14.3	316,460	513,279	14.4	318,673	526,992	15.7	347,442	574,535
2025	2,284,928	14.3	326,745	517,018	14.4	329,030	530,831	15.7	358,734	578,720
2026	2,359,188	14.3	337,364	519,940	14.4	339,723	533,831	15.7	370,393	581,991
2027	2,435,862	14.3	348,328	521,951	14.4	350,764	535,895	15.7	382,430	584,242
2028	2,515,028	14.3	359,649	522,948	14.4	362,164	536,918	15.7	394,859	585,358

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
2019	\$ 1,885,958	16.6%	\$313,069	\$ 576,476	17.3%	\$326,271	\$ 600,944	18.9%	\$356,446	\$ 658,905
2020	1,947,252	16.6	323,244	584,374	17.3	336,875	609,177	18.9	368,031	667,932
2021	2,010,538	16.6	333,749	591,743	17.3	347,823	616,858	18.9	379,992	676,354
2022	2,075,880	16.6	344,596	598,508	17.3	359,127	623,910	18.9	392,341	684,087
2023	2,143,346	16.6	355,795	604,589	17.3	370,799	630,249	18.9	405,092	691,038
2024	2,213,005	16.6	367,359	609,899	17.3	382,850	635,784	18.9	418,258	697,107
2025	2,284,928	16.6	379,298	614,342	17.3	395,293	640,415	18.9	431,851	702,185
2026	2,359,188	16.6	391,625	617,814	17.3	408,140	644,034	18.9	445,887	706,154
2027	2,435,862	16.6	404,353	620,203	17.3	421,404	646,525	18.9	460,378	708,885
2028	2,515,028	16.6	417,495	621,387	17.3	435,100	647,760	18.9	475,340	710,239

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.

Mid County Fire Protection District - 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
2019	\$ 1,885,958	10.3%	\$194,254	\$ 339,630	12.6%	\$237,631	\$ 424,485	13.0%	\$245,175	\$ 440,914
2020	1,947,252	10.3	200,567	344,283	12.6	245,354	430,300	13.0	253,143	446,954
2021	2,010,538	10.3	207,085	348,624	12.6	253,328	435,726	13.0	261,370	452,590
2022	2,075,880	10.3	213,816	352,610	12.6	261,561	440,708	13.0	269,864	457,764
2023	2,143,346	10.3	220,765	356,193	12.6	270,062	445,186	13.0	278,635	462,415
2024	2,213,005	10.3	227,940	359,321	12.6	278,839	449,096	13.0	287,691	466,476
2025	2,284,928	10.3	235,348	361,938	12.6	287,901	452,367	13.0	297,041	469,874
2026	2,359,188	10.3	242,996	363,984	12.6	297,258	454,924	13.0	306,694	472,530
2027	2,435,862	10.3	250,894	365,392	12.6	306,919	456,683	13.0	316,662	474,357
2028	2,515,028	10.3	259,048	366,090	12.6	316,894	457,555	13.0	326,954	475,263

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
2019	\$ 1,885,958	14.7%	\$277,236	\$ 500,423	14.9%	\$281,008	\$ 509,430	16.3%	\$307,411	\$ 560,065
2020	1,947,252	14.7	286,246	507,279	14.9	290,141	516,409	16.3	317,402	567,738
2021	2,010,538	14.7	295,549	513,675	14.9	299,570	522,921	16.3	327,718	574,897
2022	2,075,880	14.7	305,154	519,548	14.9	309,306	528,900	16.3	338,368	581,470
2023	2,143,346	14.7	315,072	524,827	14.9	319,359	534,274	16.3	349,365	587,378
2024	2,213,005	14.7	325,312	529,436	14.9	329,738	538,966	16.3	360,720	592,537
2025	2,284,928	14.7	335,884	533,293	14.9	340,454	542,892	16.3	372,443	596,853
2026	2,359,188	14.7	346,801	536,307	14.9	351,519	545,960	16.3	384,548	600,226
2027	2,435,862	14.7	358,072	538,381	14.9	362,943	548,071	16.3	397,046	602,547
2028	2,515,028	14.7	369,709	539,409	14.9	374,739	549,118	16.3	409,950	603,698

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
2019	\$ 1,885,958	17.2%	\$324,385	\$ 594,291	17.9%	\$337,586	\$ 619,640	19.4%	\$365,876	\$ 679,233
2020	1,947,252	17.2	334,927	602,433	17.9	348,558	628,129	19.4	377,767	688,538
2021	2,010,538	17.2	345,813	610,029	17.9	359,886	636,049	19.4	390,044	697,220
2022	2,075,880	17.2	357,051	617,003	17.9	371,583	643,321	19.4	402,721	705,191
2023	2,143,346	17.2	368,656	623,272	17.9	383,659	649,858	19.4	415,809	712,356
2024	2,213,005	17.2	380,637	628,746	17.9	396,128	655,565	19.4	429,323	718,612
2025	2,284,928	17.2	393,008	633,326	17.9	409,002	660,340	19.4	443,276	723,847
2026	2,359,188	17.2	405,780	636,905	17.9	422,295	664,072	19.4	457,682	727,938
2027	2,435,862	17.2	418,968	639,368	17.9	436,019	666,640	19.4	472,557	730,753
2028	2,515,028	17.2	432,585	640,589	17.9	450,190	667,913	19.4	487,915	732,148

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.